



THE TRANSITION OF COMPANIES TO REMOTE WORKING

and its impact
on employers
and employees

Project: "Building the capacity and internal expertise of the Polish Confederation Lewiatan related to skills and competences for the post-COVID-19 workplace after the COVID-19 pandemic" (Better skilled), co-funded by the European Union (Project 101051787)

Ordering Party:

Konfederacja Lewiatan

ul. Zbyszka Cybulskiego 3

00-727 Warszawa

Contractor:

Openfield sp. z o.o.

ul. Ozimska 4/7

45-057 Opole

Funded by the European Union. Views and opinions expressed are however those of the authors only and do not necessarily reflect those of the European Union or European Commission. Neither the European Union nor the granting authority can be held responsible for them.

Warsaw 2023

THE TRANSITION OF COMPANIES TO REMOTE WORKING

**and its impact on employers
and employees**

Opole, March 2023

TABLE OF CONTENTS

Summary	7
---------------	---

Introduction.....	10
-------------------	----

1. Remote working in Poland	12
--	-----------

1.1. Legal regulations and rules on remote working	12
--	----

The legal situation in Poland before the outbreak of the COVID-19 pandemic	12
---	----

The legal situation in Poland after the outbreak of the COVID-19 pandemic and now	16
--	----

1.2. Scale of the remote working phenomenon and dynamics of change	22
---	----

Scale and dynamics of remote working by industry	23
--	----

Scale and dynamics of remote working in Poland and Europe	25
--	----

1.3. Role and importance of remote working for the Polish economy and Polish entrepreneurs	38
---	----

2. Practical aspects of the transition to remote working.....	35
--	-----------

2.1. Factors influencing the decision to switch to remote working	35
--	----

Exploring the correlation between generational affiliation and preference for remote working	38
---	----

Readiness and willingness of employees to work remotely	44
Socio-economic conditions of EU countries	45
2.2. Dilemmas of managing remote workers	47
2.3. Impact of the transition to remote working	53
2.4. Remote working and the digitalisation of work	61
Digital transformation in Poland in the COVID-19 pandemic	61
The process of digitisation of business and work in the COVID-19 pandemic: a comparison of EU and US countries	65
Jobs with particularly high potential for implementing remote working	67
Industries facing the transition to remote working	68
2.5. Key competences for remote working	69
2.6. Employers' needs in terms of the changes needed for the transition to remote working	75

3. Prospects for the development of remote working and the digitalisation of work 82

Policy recommendations according to the European Investment Bank (EIB): analysis of the survey report "Digitalisation in Europe 2021-2022: Evidence from the EIB Investment Survey"	82
Prospects for the development of remote working and the digitalisation of work in Poland	83

4.	Summary: synthesis of key findings and recommendations	88
	Tables	91
	Graphs	91
	Figures	92
	Sources	93
	Bibliography	93
	Internet sources	93

SUMMARY

This expert opinion is a diagnosis of the current state of the transition of companies to remote working, along with the consequences of such an organisation of work for employers and employees in Poland. It includes an analysis of the needs of entrepreneurs in relation to the changes taking place in companies in connection with the transition to remote working and an analysis in the area of the necessary competencies that are associated with it. As part of the preparation of this study, an analysis was also carried out of the existing regulations and rules concerning remote working in Poland. The expert opinion and the preparation of this opinion used the desk research technique and qualitative research methods in the form of individual in-depth interviews and focus group interviews.

Until the outbreak of the COVID-19 pandemic, the concept of remote working did not exist in Polish labour legislation, only the concept of teleworking existed. However, due to the low flexibility of telework and the necessity to set its rules in the form of intra-company regulations, telework did not gain much popularity on the Polish labour market. At the same time, employers have decided and are deciding to introduce remote work, which is not telework.

On 6 February 2023, the *Act of 1 December 2022 amending the Labour Code Act and certain other acts* (Journal of Laws 2023, item 240) was published in the Journal of Laws¹. It defines what remote working is, but also specifies the rules and obligations of the employer and of the employee in respect of remote working. The new legislation will take effect on 7 April 2023, and employers are currently in the process of preparing and making organisational adjustments to the labour law changes coming into force. The adoption of the Act inscribes remote working permanently in the Polish Labour Code, while repealing the provisions on telework. Remote work will be provided on the basis of agreement between the parties to the contract, at the employer's instruction, or occasionally at the employee's request.

1 Source: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230000240>, accessed on 03.03.2023.

Undoubtedly, the COVID-19 pandemic should be considered as a certain turning point that affected the working model employed by some entrepreneurs: it introduced remote working or intensified its use. The analyses carried out in the expert opinion show that it is now entering an increasingly common standard of work that has persisted after the pandemic. Some of the companies that introduced working during the COVID-19 time have remained to some extent with such a work organisation, if not even in full, then partly, somehow hybrid in combination with stationary work.

Both during and after the pandemic, the highest proportion of employees working remotely are those working in industries related to information, communication, finance, and insurance. Additionally, the scale of remote working increases with the size of companies.

The most important considerations in favour of remote working are, first of all, flexibility and the savings it generates for employees on time and commuting costs. For employers, rental of space or office maintenance may also be relevant. Remote working offers also opportunities for business growth through the possibility of expanding into other markets, as well as by attracting employees with expertise that is not readily available, without the constraints of location – which can be a way of coping with the difficulty of finding qualified specialists.

On the basis of these analyses, remote working appears to be a beneficial solution, especially for companies operating in distributed teams, in the industries where it is generally found, ie mainly in ICT.

However, it should be emphasised that the introduction of remote working in organisations requires managers to change their approach to the ways in which they control, supervise and verify the work carried out remotely. The greatest concerns related to the introduction of remote working are related precisely to the process of controlling work, the level of productivity, work efficiency, but also issues of a social and psychological nature (the aspect of relationships, integration into the team and the possible disruption of the work-life balance) and technical considerations, including the technological possibilities of ensuring data security.

In general, the prevailing opinion is that the best solution is to introduce working in a hybrid model, which allows a combination of remote working and physical presence in the office, according to needs and established rules. This approach makes it possible to reap the benefits of the positive aspects of remote working, while limiting the disadvantages or the associated negative consequences.

Summarising the analyses carried out within the framework of the expert opinion, the main conclusion is that employers need some guidance on how to introduce remote working or its elements into their organisations. Support in the form of informational and educational activities may clarify the issues related to remote working that raise the most doubts and concerns, which, consequently, may encourage employers to introduce this mode of work.

The in-depth research shows that there is a need for examples, models of remote working regulations that employers could use for their needs. There is also a very clear need for the formulation of practical guidelines, guidance, perhaps a set of some good practices made available to employers on how to organise the control of remote workers and what specific tools can be used for this.

The expected support that may be provided by business environment institutions is in the preparation and making available of guides, instructions, model procedures for the implementation of remote working, taking into account the differences related to companies of different sizes. This type of guidance, support material in the form of handbooks for managers and department heads, as well as training, webinars, advisory support, would be very helpful and welcome among employers.

INTRODUCTION

The main objective of the expert opinion was *to diagnose the current situation of the transition of companies to remote working, along with the impact of remote working on employers and employees*. To this end, an analysis was carried out of the needs of entrepreneurs regarding the changes taking place in companies in connection with the transition to remote working and in the area of related employee competences. As part of the preparation of this work, an analysis was also carried out of the existing legislation and rules on remote working in Poland.

The expert opinion primarily used the desk research method, which covered a wide range of sources including legal acts, guidelines, research results, scientific literature, public statistics, and articles from industry press. Thus, this work is a synthesis of the most important and up-to-date information and conclusions on remote working, structured by its various aspects.

In addition, the data from the desk sources were supplemented with research material collected through empirical research of a qualitative nature. They were carried out using the techniques of individual in-depth interviews (IDI) and focus group interviews (FGI), which were conducted among representatives of employers and employees who are in contact with remote working. In the sample covered by the study, care was taken to differentiate the respondents in terms of the size of the companies they represented. The research work therefore included:

- 30 individual in-depth interviews (IDI), including:
 - 20 interviews with employers (people in managerial positions, 5 people representing large companies, 5 people representing medium-sized companies, 5 people representing small companies, 5 people representing micro-enterprises);
 - 10 interviews with employees affected by the remote working phenomenon (3 employees in large companies, 3 employees in medium-sized companies, 2 employees in small companies, 2 employees in micro-enterprises);
- 2 focus group interviews (FGI), in groups of from 9 to a maximum of 15 people, including:
 - one with a group of individuals representing employers (employed in managerial positions, in the area of Human Resources Management, from companies of varying sizes);
 - one with a group of people representing employees (from companies of varying sizes).

1.



1. REMOTE WORKING IN POLAND

1.1. Legal regulations and rules on remote working

The legal situation in Poland before the outbreak of the COVID-19 pandemic

Until the outbreak of the COVID-19 pandemic, there was no concept of remote working in Polish labour law, but only the concept of **teleworking**, which, together with detailed regulations concerning its performance, was introduced by an amendment to the Labour Code enacted on 24 August 2007².

According to the definition in the Labour Code (LC), telework is work performed regularly outside the workplace with the use of means of electronic communication³. The notion of means of electronic telecommunication is in turn defined in the *Act of 18 July 2002 on the provision of services by electronic means (Journal of Laws No. 144, item 1204, as amended)*⁴ and should also be understood as such in the definition of telework. According to this Act, these are technical solutions, including ICT devices and software tools cooperating with them, enabling individual communication at a distance by means of data transmission between ICT systems, in particular electronic mail.

A teleworker is an employee who performs telework and communicates the results of his/her work to the employer by means of electronic communication⁵.

-
- 2 In: Act of 24 August 2007 amending the Labour Code Act and certain other acts (Journal of Laws 2007 no. 181 item 1288), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20071811288>, accessed on 01.03.2023.
 - 3 Source: Article 67 § 1 of the Act of 26 June 1974 Labour Code (Journal of Laws 1974 no. 24 item 141), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19740240141>, accessed on 01.03.2023.
 - 4 Source: Article 2(4) of the Act of 18 July 2002 on the provision of services by electronic means (Journal of Laws No. 144, item 1204, as amended), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu20021441204>, accessed on 01.03.2023.
 - 5 Source: Article 67 § 2 of the Act of 26 June 1974 Labour Code (Dz. U. 1974 no. 24 item 141), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19740240141>, accessed on 01.03.2023.

Rules on the employment of teleworkers, the performance of their work and the employer's obligations towards this employee group⁶

Detailed conditions for the use of teleworking in enterprises should be set out in a collective agreement or, if there is no such agreement, in regulations. The provisions of the Code place a strong emphasis on ensuring that the use of this form of work performance is voluntary. An agreement between the parties to provide teleworking can occur at any time, either before the employment relationship is established or during employment. However, it must always be the consent of both parties to the employment relationship. The absence of the employee's consent or the employee's cessation of teleworking cannot constitute grounds for termination of the employment relationship with the employee.

During the employment, the transition to teleworking can only take place by agreement between the parties; in no case can it be made by way of a change notice, nor can it be assigned to the employee for three months due to the legitimate needs of the employer. Once teleworking has been undertaken, both parties to the employment relationship, ie the employer and the employee, may, within three months, resign from teleworking by requesting to stop teleworking. After the expiry of this period, if the initiative to stop teleworking is taken by the teleworker, the employer should, as far as possible, grant the request, whereas if the employer is the initiator of the change then it should be done by way of a change notice.

The provisions of the Code also take into account the need to ensure the teleworker's contact with the workplace by allowing the teleworker, on the terms and conditions adopted for the general workforce, to be on the premises of the workplace, to communicate with other employees, and to use the employer's premises and equipment. The employer is also obliged to inform the teleworker where in the organisational structure of the establishment the teleworker is employed and to name the person or body responsible for cooperation with the teleworker.

6 In: Central Institute for Labour Protection, Telework - legal status, https://m.ciop.pl/CIOPPortalWAR/appmanager/ciop/mobi?_nfpb=true&_pageLabel=P39200118761482245057910&html_tresc_root_id=300005951&html_tresc_id=300005944&html_klucz=300004753&html_klucz_spis=, accessed 01.03.2023.

The teleworker should also be informed of the entities with control powers over him/her. This information must be obtained by the teleworker at the latest on the date of commencement of telework. On the other hand, the rules of communication between the employer and the teleworker, the manner of confirming attendance at the workplace and the manner and form of controlling the teleworker's work performance should be agreed between the parties in a separate agreement.

The Code also sets out the employer's obligations to provide the teleworker with the tools to perform the work. This primarily involves the obligation to provide the teleworker with equipment (eg computer, fax, telephone) and to insure it. The employer also covers the costs related to the installation, service, operation and maintenance of the equipment as well as providing technical assistance and the necessary training in the use of this equipment, unless the parties agree otherwise on the above in a separate agreement. The equipment with which the employer equips the teleworker's workstation must meet the requirements of health and safety regulations.

The parties to the employment relationship may also establish in a separate agreement the terms and extent of insurance and use of equipment belonging to the teleworker. In this case, they should also determine the amount of the monetary allowance for the use of such equipment, taking into account its wear and tear standards, documented market prices and the amount of material used for the employer's needs and its market prices.

Also by means of an agreement, the employer shall specify the teleworker's data protection rules and, if necessary, the type and timing of the instruction and training in this regard. The fact that the teleworker has been made aware of the data protection rules shall be confirmed in writing.

The employer has the right to control the teleworker, even if the work is carried out at the teleworker's home. The inspection may concern the performance of the work, the use of the equipment entrusted and health and safety. However, in no case may the carrying out of the inspection violate the privacy of the teleworker and his/her family or impede the use of the home premises. However, an inspection at the teleworker's home may only be carried out if the teleworker consents in writing or by electronic communication.

The provisions in question contain guarantees to treat the teleworker like other employees – working in traditional forms of employment for the same or similar

work – with regard to the establishment and termination of the employment relationship, conditions of employment, promotion, access to training. An employee cannot be discriminated against for taking up telework or for refusing to do so.

Due to the specific nature of telework, especially when performed at the teleworker's home, some requirements for the provision of safe and hygienic working conditions by the employer have been limited. The provisions of the Code in the field of occupational health and safety do not apply in the case of the obligation of the person in charge of employees to take care of the safe and hygienic condition of the premises (Article 212(4) of the Labour Code), with regard to the requirements concerning building facilities and work premises (Chapter III of Section X of the Labour Code) and the obligation to provide hygienic and sanitary facilities (Article 233 of the Labour Code). On the other hand, all other requirements, including those concerning the organisation of workstations equipped with screen monitors, should also apply in the case of teleworking.

The provisions of the Labour Code allow a person with a severe or moderate disability to be employed in the form of telework for an employer that does not provide sheltered employment conditions.

Due to its high formalisation and the need to establish its principles in the form of intra-company regulations, **teleworking has not gained much popularity on the Polish labour market**. At the same time, employers have decided and still decide to introduce remote work, which is not telework (often the so-called home office). Usually the main element distinguishing remote work from telework was its incidental and irregular character⁷.

7 In: the Deloitte portal, <https://www2.deloitte.com>, Analysis, Employer Zone Newsletter, article: "Remote working - legal and tax regulations. What does remote working look like today, and what was it like before the pandemic?", <https://www2.deloitte.com/pl/pl/pages/doradztwo-prawne/articles/newsletter-strefa-pracodawcy-podatki-i-prawo/praca-zdalna-a-regulacje-prawne-i-podatkowe-obecnie-i-w-przyszlosci.html>, accessed on 01.03.2023.

The legal situation in Poland after the outbreak of the COVID-19 pandemic and now

The COVID-19 pandemic has kept multitudes of workers around the world at home. Many of them, despite the need for isolation (lockdown), were able to provide full-time work, and thus perform their full work duties from their homes, thanks to access to the Internet, email and especially online messaging.

Shortly after the outbreak of the coronavirus pandemic, the Polish legislator decided to introduce provisions for **remote working carried out when instructed by the employer**. This was intended, first of all, to limit contact between employees in workplaces as effectively as possible. Thus, where remote working was possible, it made it easier for employers to comply with work organisation recommendations during a pandemic, such as ensuring a distance between employees. In many cases, the presence of the entire workforce in a small office space would have made it essentially impossible to provide social distance⁸.

Pursuant to Article 3 of the *Act of 2 March 2020 on special solutions related to the prevention, prevention and combating of COVID-19, other infectious diseases, and emergencies caused by them (Dz.U. 2020 item 374)*⁹ during the period of the state of epidemic emergency or state of epidemic declared due to COVID-19 and in the period of 3 months after their cancellation, in order to counteract COVID-19, the employer may order the employee to perform, for a fixed period of time, the work specified in the employment contract, outside the place of its permanent performance (remote work).

The so-called anti-covid regulation is repealed as of the effective date of the new Labour Code provisions regulating the use of remote working, ie 7 April 2023

Remote working in the Labour Code

The new article 67¹⁸ of the Labour Code¹⁰ introduces a definition of remote work: "The work may be carried out wholly or partly at the place indicated

8 Ibid, accessed 01.03.2023.

9 Source: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000374>, accessed 01.03.2023.

10 Introduced by the Act of 1 December 2022 amending the Labour Code Act and certain other acts (Dz.U. 2023 item 240 Source: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230000240>, accessed on 03.03.2023.

by the employee and agreed with the employer in each case, including at the employee's home address, in particular by means of direct communication at a distance (remote work)".

The new provisions of the Labour Code *define not only what remote working is, but, above all, the rules and obligations of the employer as well as those of the employee regarding remote working*. A two-month vacatio legis period had been adopted for the new regulations. *They became effective on 7 April 2023*, and employers are now in the process of preparing and organisational adjustment to the labour law changes coming into force. The adoption of the Act inscribes remote working permanently in the Polish Labour Code, while repealing the provisions on telework. Remote work will be provided on the basis of:

1. Arrangements between the parties to the employment relationship. An agreement between the parties to the employment contract regarding the performance of remote work by the employee may take place:
 - a. when concluding an employment contract or,
 - b. in the course of employment. In such a case, the arrangement may be made either at the initiative of the employer or at the request of the employee made on paper or electronically.
2. At the instruction of the employer.
3. Or occasionally, at the employee's request.

Basic principles of remote working in the light of the newly adopted provisions of the Labour Code¹¹

The definition of remote work in Article 67 § 1 of the Labour Code does not exclude the possibility for an employee to perform remote work from different locations, as long as these are agreed with the employer on a case-by-case basis.

The place of performance of remote work will always be the place indicated by the employee and each time agreed with (ie accepted by) the employer.

11 Developed on the basis of: portal pit.pl, <https://www.pit.pl/>, article: "Changes in the Labour Code from 7 April. Ministry of Labour explains the new regulations", accessed on 02.03.2023, <https://www.pit.pl/aktualnosci/zmiany-w-kodeksie-pracy-od-7-kwietnia-ministerstwo-pracy-tlumaczy-nowe-przepisy-1008043> and the website of the Ministry of Politics and Social Work, accessed on 03.03.2023.

As a general rule, this will be the employee's place of residence or other place(s) chosen by the employee and agreed to by the employer.

The place where the remote work is carried out, whether it is the employee's place of residence or another place chosen by the employee and accepted by the employer, will always be mutually agreed upon between the parties to the employment relationship. On the other hand, the legislation does not allow total freedom of choice of the place where the remote work is performed by the employee (ie without agreeing on this place with the employer).

As a general rule, a *remote working request is binding on the employer* when made by:

- a pregnant worker,
- an employee raising a child up to the age of four,
- an employee caring for another member of his/her immediate family or another person in the common household who has a disability certificate or a severe disability certificate,
- an employee referred to in Article 1421 § 1 points 2 and 3 of the Labour Code:
 - an employee who is a parent of a child with the certificate referred to in Article 4(3) of the Act on support for pregnant women and families "Za życie", ie a certificate of a severe and irreversible disability or an incurable life-threatening illness, which arose during the prenatal period of the child's development or during birth;
 - an employee who is a parent of a child with a disability certificate or a certificate with a moderate or significant degree of disability as defined in the regulations on professional and social rehabilitation and the employment of disabled persons;
 - an employee who is a parent of a child with, respectively, an opinion on the need for early childhood development support, an evaluation on the need for special education or an evaluation on the need for remedial classes referred to in the provisions of the Act of 14 December 2016 on Education Law.

The employer is obliged to grant the request of this employees, unless this is not possible due to the organisation of work or the type of work performed by the employee. In this case, the employer will have to inform the employee on paper or electronically of the reason for refusing the request within 7 working days of the request.

The employer may instruct (rather than agree with) the employee to carry out remote work:

1. during a state of emergency, a state of epidemic emergency or a state of epidemic emergency and for a period of 3 months after their revocation, or
2. during a period when it is temporarily impossible for the employer to provide safe and hygienic working conditions at the employee's existing workplace due to force majeure (eg destruction of the workplace by fire).

Such an order is possible if the employee, immediately before the order is issued, submits a declaration that he/she has the premises and technical conditions to perform remote work. In the case of remote work performed on the basis of an order, the employer may revoke the order to perform remote work at any time with at least two days' notice.

The rules for remote working are to be set out in an agreement concluded between the employer and the company trade union organisation, and if there are no company trade union organisations operating at the employer's site, the employer shall set out the rules for remote working in the **regulations** after consultation with employee representatives selected in accordance with the procedure adopted at the employer's site. Regulations may also be issued if, within 30 days from the date of presentation of the draft agreement by the employer, no agreement is reached with the trade unions.

An individual agreement with the employee setting out the rules for remote working may be concluded when there is no company agreement (or no regulations were issued). Thus, this means any case where there is no internal act in the workplace regulating the rules of remote working.

If remote work is activated during the employment (not applicable to the agreement at the conclusion of the employment contract), either party may make a binding request to stop the remote work and restore the previous terms and conditions of work. The parties shall agree on a time limit for the restoration of the previous working conditions, which shall not be longer than 30 days from the date of receipt of the request. In the absence of an agreement, the restoration of the previous working conditions shall take place on the day following the expiry of 30 days from the date of receipt of the request. However, the employer's right in this respect will not be able to apply to employees performing remote work at their request binding for the employer (ie employees referred to in Article 67¹⁹ § 6 and 7 of the Labour Code), unless it is not possible

to continue performing remote work due to the organisation of work or the type of work performed by the employee.

If remote working is agreed upon at the conclusion of the employment contract, it is in principle not possible for the employee or the employer to unilaterally stop remote working, calling the employee to work at a location designated by the employer (eg in the office).

The details of how the *the employer will cover the costs of remote working* (and determine the cash equivalent or lump sum) will be a mandatory part of an intra-company agreement or regulations, or an agreement with the employee where no company agreement has been concluded or regulations have been issued.

The employer has an obligation to:

- 1) provide the remote worker with the materials and working tools, including technical equipment, necessary to perform the remote work;
- 2) provide the remote worker with the installation, servicing, operation and maintenance of the work tools, including technical equipment, necessary to perform the remote work or cover the necessary costs related to the installation, servicing, operation and maintenance of the work tools, including technical equipment, necessary to perform the remote work, as well as **cover the costs of electricity and telecommunication services necessary to perform the remote work**;
- 3) pay costs other than those referred to in point 2) that are directly related to the performance of the remote work, if the reimbursement of such costs has been stipulated in an agreement concluded with the trade unions, remote working regulations, an order, or in an agreement with the remote working employee if no agreement with the trade unions has been concluded or no regulations have been issued,
- 4) provide the employee performing the remote work with the training and technical assistance necessary to perform that work. The parties may also establish rules for the use by the employee performing remote work of work materials and tools necessary for the performance of remote work not provided by the employer. In this case, the employer will be obliged to **pay a cash allowance**.

The obligation to cover the costs of remote working or to pay an allowance may be replaced by an obligation to pay a lump sum, the amount of which corresponds to the expected costs incurred by the employee in carrying out the remote work.

The Labour Code only indicates that, *in determining the amount of the equivalent or lump sum*, it will be necessary to take into account, in particular, the norms of consumption of materials and work tools, including technical equipment, their documented market prices and the quantity of material used for the employer's needs and the market prices of this material, as well as the norms of consumption of electricity and the costs of telecommunication services.

On the other hand, technical issues related to the determination of this benefits are left to the discretion of the parties and to regulation at the company level.

The mandatory cost coverage only applies to the costs of electricity and telecommunications services necessary for the remote work. Therefore, it does not cover the costs of water consumption or the use of space in the home, unless regulations regarding the obligation to reimburse such costs have been introduced in intra-company legal acts (agreement or regulations).

The employee's request for occasional remote working is not binding on the employer, so the employer may refuse to grant it.

The extent of remote work performed on an occasional basis shall be no more than 24 days per calendar year and shall be independent of the employee's working hours (full-time equivalent) as well as the number of hours resulting from the employee's work schedule on the day on which the employee performs work in this manner.

Employers must also pay attention to the issue of safe and hygienic conditions for working remotely. This involves, in particular, the need to develop a risk assessment of the employee performing remote work. Based on the results of this assessment, the employer prepares the relevant information for the employees. Before being allowed to work remotely, the employee confirms in a statement submitted on paper or electronically that:

- he/she has read the employer's risk assessment and information containing the principles of safe and healthy remote working and undertakes to comply with them,
- safe and hygienic working conditions are provided at the remote workstation at the location indicated by the employee and agreed with the employer.

The new provisions of the Labour Code further address the issue of conducting inspections of employees working remotely, the protection of information,

personal data when working remotely or the prohibition of discrimination against employees working remotely.

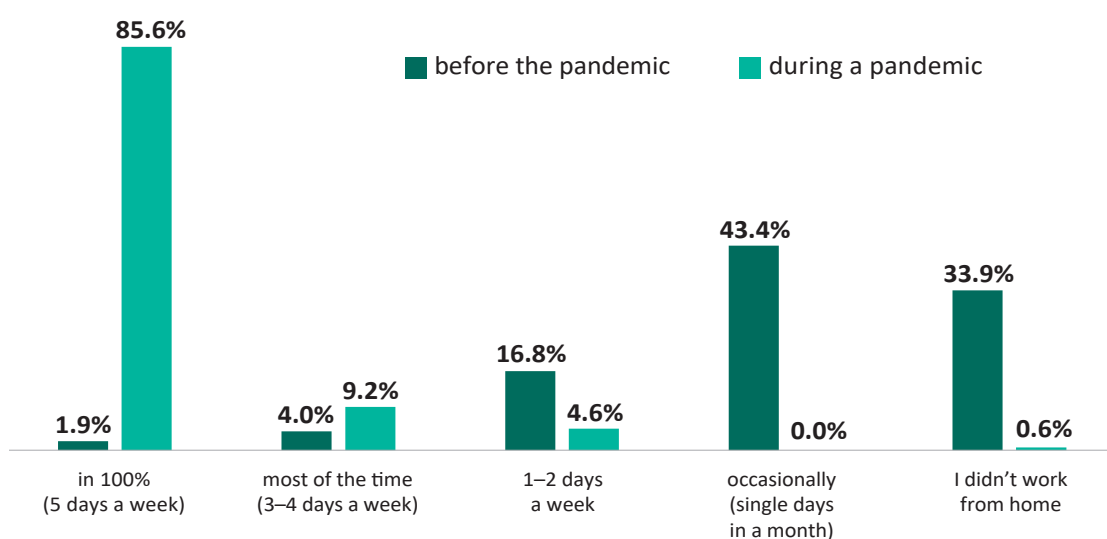


1.2. Scale of the remote working phenomenon and dynamics of change

According to the publication entitled “Report on the study on remote working during the COVID-19 pandemic”¹² by Anna Dolot, which is a presentation of the results of the author’s scientific study carried out on a research sample of 327 employees (including 54% women, 69% service sector employees, 73% employees of large companies, 36% parents of children under 18 years of age), in the last years before the pandemic, remote working was gaining in popularity, but it was a sporadic experience, a kind of benefit. Before the outbreak of the pandemic, 1.9% of the 327 survey participants worked from home full time 5 days a week; during the pandemic (the first weeks of the pandemic), as many as 85.6% did.



Graph 1. Frequency of working from home before and during the COVID-19 pandemic



Source: “Report on the study on remote working during the COVID-19 pandemic”, A. Dolot, Kraków 30.04.2020, p. 3; distribution of survey responses to the questions: “How often did we work from home before pandemic COVID-19?” and “How often do we work from home during pandemic COVID-19?”

12 In: Dolot A. “COVID-19 Pandemic Remote Working Study Report”, Kraków 30.04.2020, <https://epale.ec.europa.eu/pl/resource-centre/content/raport-z-badania-dotyczacego-pracy-zdalnej-w-czasie-pandemii-covid-19>, accessed 01.03.2023.

According to GUS (Statistics Poland) statistics conducted as part of its “Demand for Work” survey, the scale of remote working in Poland between 2020 and 2022 was as follows:



Table 1. Remote workers in the total number covered by the GUS (Statistics Poland) Labour Demand Survey, including by sector and size of employing unit, by quarter 2020-2022 - as at the end of the quarter

Category analysed	2020			2021				2022		
	quarter									
	II	III	IV	I	II	III	IV	I	II	III
those who worked remotely due to the pandemic situation in the total number covered by the “Demand for work” survey	10.2%	5.8%	10.8%	14.2%	6.8%	5.0%	6.9%	5.0%	3.8%	3.4%
a sector in which the use of remote working predominated	public	private	public	public	private	private	public	private	private	private
remote working in units with more than 49 employees	approx. 11.0%	7.6%	12.6%	16.6%	8.5%	6.8%	8.8%	6.8%	5.3%	4.8%
remote working in units with 10 to 49 employees	approx. 8.0%	over 3.0%	9.0%	13.6%	4.8%	2.5%	5.5%	2.6%	1.5%	1.1%
remote working in units with up to 9 employees			6.5%	7.1%	3.8%	2.4%	2.6%	2.4%	1.9%	1.6%

Source: own work based on GUS (Statistics Poland) “Impact of COVID-19 pandemic on selected elements of the labour market. Initial information” for the first, second, third, fourth quarters of 2020, 2021 and 2022.

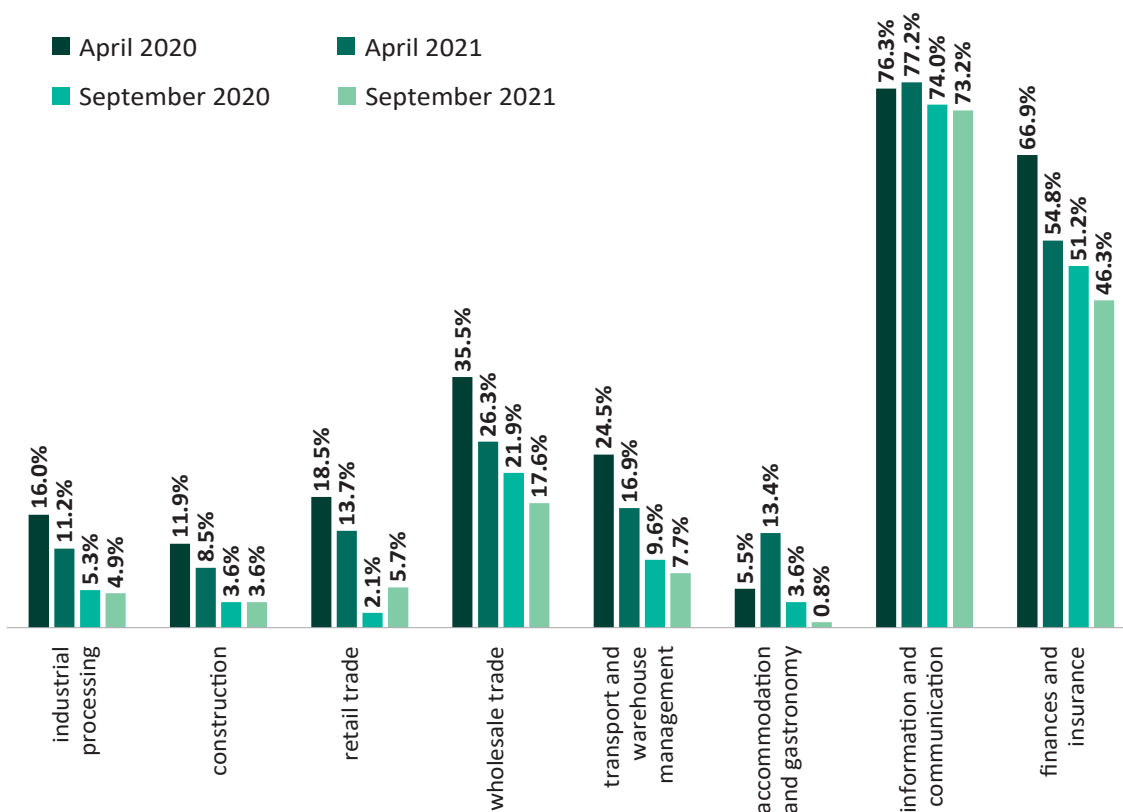
Scale and dynamics of remote working by industry

GUS (Statistics Poland) data shows that during the first year of the pandemic (April 2020 to April 2021) the proportion of employees working from home increased in 2 of the 8 activities analysed by the GUS (Statistics Poland).

These are the accommodation and catering and information and communication service industries. In September 2021, on the other hand, the percentage of employees working remotely year-on-year decreased in all the presented areas of the economy. **In both analysed periods, the highest percentage of employees working remotely is found among those working in the information and communication and finance and insurance sections.** It should be noted that in September 2021, relative to April 2020, there was a decrease in the percentage of employees working remotely in all of the industries analysed, with the largest decreases in finance and insurance service providers (66.9% vs. 46.3%), wholesale trade (35.5% vs. 17.6%) and transport and storage service providers (24.5% vs. 7.7%). In companies with information and communication



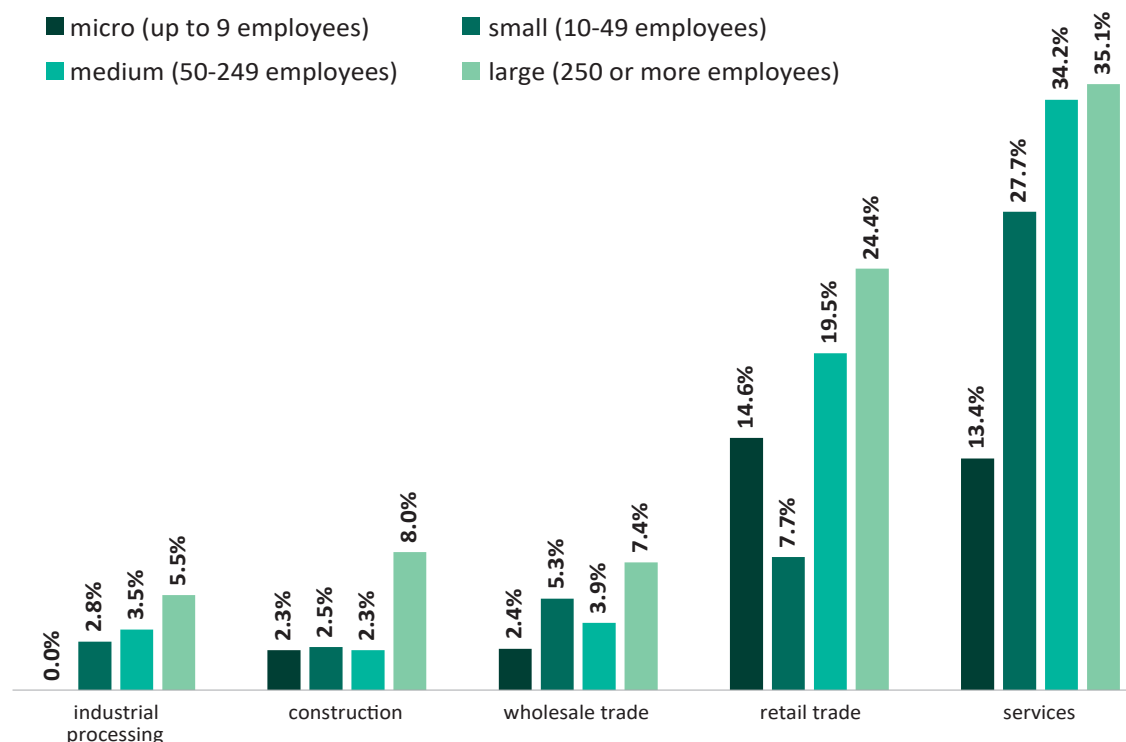
Graph 2. Percentage of employees working remotely in Poland by type of activity (PKD)



Source: "Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report" PARP, 2021, p. 16, https://www.parp.gov.pl/component/publications/publication/aspекты-работы-удаленной-с-перспектив-работника-работодателя-и-экономики?sort=default&term%5B%5D=1&text_search=, accessed 01.03.2023.



Graph 3. Percentage of employees working remotely by PKD activity type and company size



Source: *ibid*, p. 17

activities, the percentage working remotely has remained relatively stable (above 70%) throughout the analysed period¹³.

Scale and dynamics of remote working in Poland and Europe

As the analyses showed, between 2011 and 2019, the percentage of homeworkers in relation to the total workforce increased to a particularly significant extent in Malta (from 3.4% to 11.7%, up by 224.1%), in the Netherlands (from 11.8% to

13 In: "Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report" PARP, 2021, p. 15, https://www.parp.gov.pl/component/publications/publication/aspekty-pracy-zdalnej-z-perspektywy-pracownika-pracodawcy-i-gospo-darki?sort=default&term%5B%5D=1&text_search=, accessed on 01.03.2023.

39.9%, up by 238.1%), Estonia (from 11.6% to 20.4%, up by 75.9%), Portugal (from 10.3% to 15.6%, up by 51.5%), as well as in Finland (from 21.5% to 31.7%, up by 47.4%) and Sweden (from 23.8% to 34.7%, up by 45.8%). In contrast, reductions in the proportion of homeworkers as a proportion of the total workforce were recorded in Bulgaria, Denmark (where the proportion of homeworkers was still high), Lithuania, and Hungary. Before the COVID-19 pandemic (in 2019), the highest percentage of those working at home (exceeding 25% of the total workforce) was recorded in the following countries: Netherlands (39.9%), Sweden (34.7%), Finland (31.7%), Luxembourg (31.3%), Denmark (29.5%), and the UK (26.6%). A high percentage of homeworkers among the total workforce (between 20 and 25%) was also found in Belgium (24.9%), France (22.9%), Austria (22.1%), Estonia (20.4%), and Ireland (20.3%). In contrast, the lowest percentages (less than 5%) of employees who work from home were recorded, according to Eurostat data, in Bulgaria (1.1%), Romania (1.4%), Cyprus (2.5%), Italy (4.7%), and Lithuania (4.8%)¹⁴.

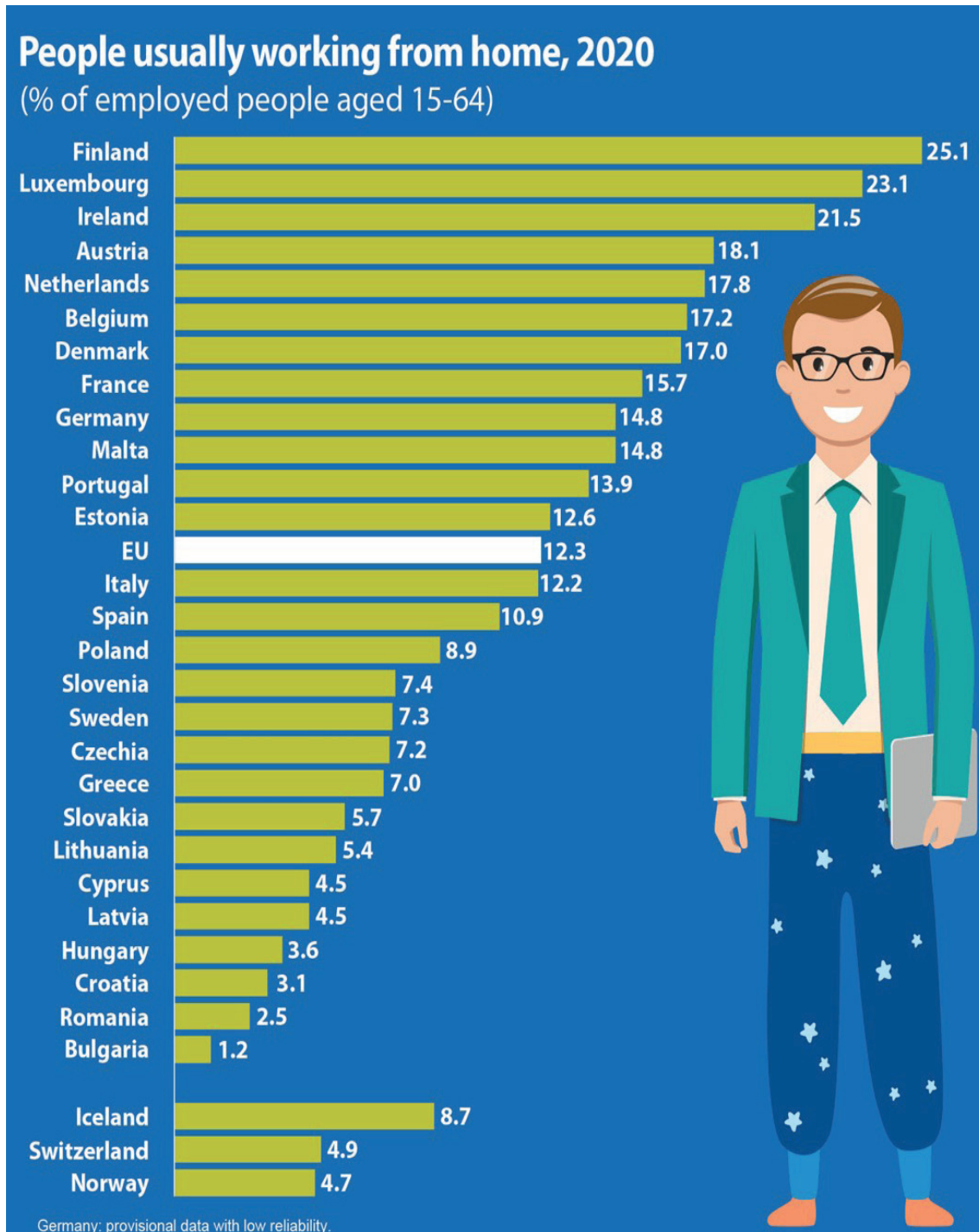
The analyses carried out in this area also showed that all EU countries saw a significant increase in the proportion of people who work from home, with the average increase in this indicator for the euro area countries was 49.7%. On the Polish labour market, this growth (relating 2019 to 2020) was 27.2% and in 2020 (according to Eurostat data) 18.2% of employed persons were working at home. A particularly dynamic increase in the share of homeworkers in a short period of time was recorded, among others, in countries where this form of work was rather rare (Romania, Bulgaria, Cyprus, Italy, Greece, Ireland). A significant increase in the percentage of homeworkers (exceeding 60%), comparing 2019 to 2020, was also recorded in Spain, Germany or Ireland. In 2020, the highest percentage of those working at home (above 30%) was recorded in the wealthiest European countries, with particularly high GDP per capita ratios, such as Belgium, Denmark, Ireland, Luxembourg, the Netherlands¹⁵.

14 In: Muster Rafał (2022), "The COVID-19 pandemic and the change of work patterns. Poland against the background of the European Union countries.", "Acta Univesitatis Lodzensis. Folia Sociologica" (2022), no. 81, pp. 29-44. DOI: 10.18778/0208-600X.81.02, pp. 37-38, https://rebus.us.edu.pl/bitstream/20.500.12128/23594/1/Muster_pandemia_covid_19_a_zmiana.pdf, accessed 01.03.2023.

15 For: Muster Rafał (2022). "The COVID-19 pandemic and the change of work patterns. Poland against the background of the European Union countries.", "Acta Univesitatis Lodzensis. Folia Sociologica" (2022), no. 81, pp. 29-44. DOI: 10.18778/0208-600X.81.02, p. 39, https://rebus.us.edu.pl/bitstream/20.500.12128/23594/1/Muster_pandemia_covid_19_a_zmiana.pdf, accessed 01.03.2023.



Figure 1. Percentage of people working from home by European country in 2020
– Eurostat data



Source: www.aplikuj.pl, article entitled: "Remote working in Poland and Europe. Where are employees returning to the office, and which countries are dominated by remote and hybrid working?" of 13.11.2022, <https://www.aplikuj.pl/porady-dla-pracodawcow/2497/praca-zdalna-w-polsce-i-europie-gdzie-pracownicy-wracaja-do-biur-a-w-ktorych-krajach-kroluje-praca-zdalna-i-hybrydowa>, accessed on 02.03.2023.

The pandemic in many organisations around the world has accelerated the development of remote working. The increase in its popularity in 2020 compared to 2019 was relatively higher in Greece, Ireland, Romania, Italy, Hungary, and Cyprus. During 2020, the highest number of remote workers performed their tasks in Finland (25.1%), Luxembourg (23.1%), and Ireland (21.5%). Bulgaria (1.2%), Romania (2.5%), and Croatia (3.1%) had the fewest remote workers compared to the total number of people working. *In Poland, the percentage of people usually working from home¹⁶ in 2020 almost doubled compared to 2019 (4.6% vs 8.9%). With this result, Poland ranks below the EU average of 12% in 2019¹⁷.*

Eurostat provided statistics on the number of people aged 16-64 working remotely in European countries. It found that one in eight Europeans was working from home in 2020, but the differences between countries were significant¹⁸.



1.3. Role and importance of remote working for the Polish economy and Polish entrepreneurs

In this context, a study is worth citing that was carried out by the Polish Economic Institute, published in “Tygodnik Gospodarczy PIE” on 9 February 2023, 6/2023, pp. 4-5¹⁹. The following can be cited from its most important findings:

- *Among the advantages of remote working, entrepreneurs most often point to the possibility of employing people with disabilities and older people in this form* (64% of companies agree with this statement).

16 According to Eurostat, a ‘person usually working from home’ is defined as doing any productive work at home related to the current job, for at least half of the days worked, in relation to the last four weeks.

17 In: “Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report”, PARP, 2021, p. 14.

18 In: portal www.aplikuj.pl, article entitled “Remote working in Poland and Europe. Where are employees returning to the office, and which countries are dominated by remote and hybrid working?” of 13.11.2022, <https://www.aplikuj.pl/porady-dla-pracodawcow/2497/praca-zdalna-w-polsce-i-europie-gdzie-pracownicy-wracaja-do-biur-a-w-ktorych-krajach-krokuje-praca-zdalna-i-hybrydowa>, accessed on 02.03.2023.

19 Source: https://pie.net.pl/wp-content/uploads/2023/02/Tygodnik-PIE_6-2023.pdf, accessed on 03.03.2023.

Nearly 60% believe that remote working reduces the costs associated with maintaining a company. According to a significant proportion of entrepreneurs (56%), remote working makes it easier to hire specialists, especially from outside the company's location. More than half of companies (54%) also agree that remote working improves the flexibility of operations and business services²⁰.



ADDITIONAL OWN RESEARCH

In qualitative interviews conducted in the course of the work on this expertise, representatives of employers confirmed that thanks to the implementation and development of the application of remote working, they have **more opportunities to employ highly qualified specialists from outside the company's location**, which is important especially in narrowly specialised fields. In this case, they are not restricted by location; for example, there is no problem for a company located in Łódź to employ a person living in another Polish city or even staying abroad (this clearly depends on the nature of the work, the specific nature of the industry, the type of activity performed: such cases may apply mainly to companies in the field of ICT, consulting, finance).

This creates huge **opportunities for the company to grow by attracting staff with expertise that is hard to find, but also provides opportunities to expand the business into other markets**. An excellent example is the education industry, which has entered a new era with online learning. Language schools, training companies, thanks to the development of the popularity of online courses, have the opportunity to expand, to grow more; in addition, online activities in this field are even something from which there is no turning back, which is necessary in the industry to be competitive and to record growth. It is emphasised that remote teaching is a huge facilitator and cost saver, especially when it comes to travelling, organising a course in a remote location.

20 In: Ibid., p. 4.



Quote from the interview

At the moment, once we got into this online world, there's kind of no going back, because without it the company wouldn't be growing. It gives us more opportunities now. We can run courses all over the country and even more widely, while, when we were running stationary courses, we were kind of tied to a smaller location, and if we went further, it involved business trips or hiring employees from a distance.



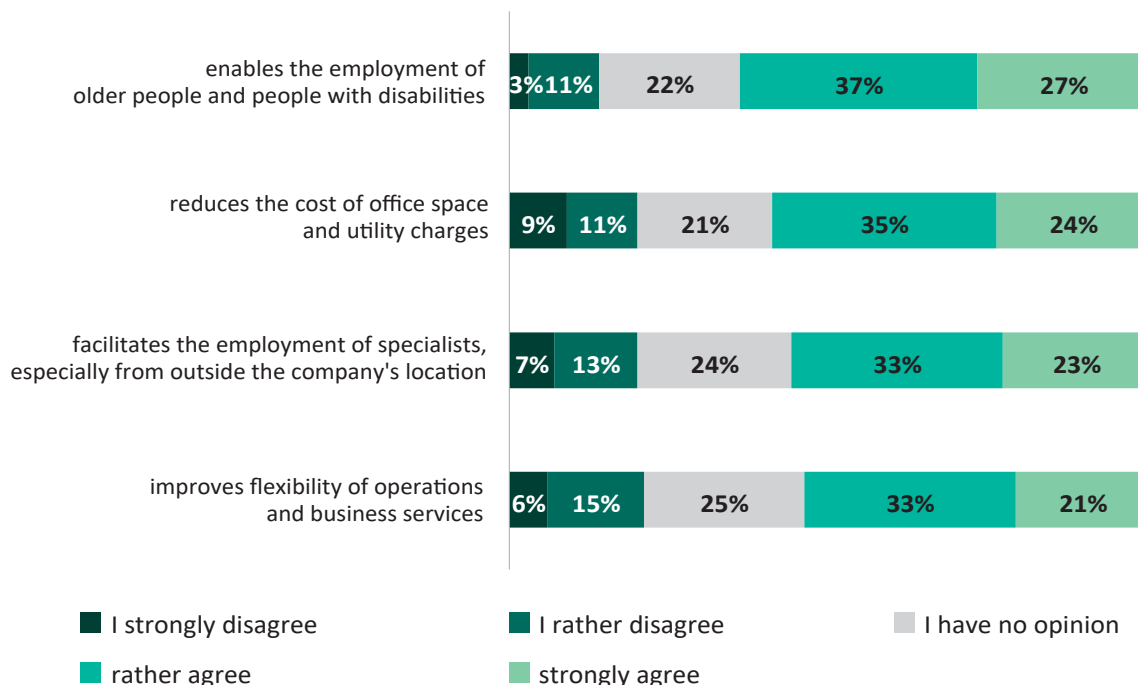
(IDI, microenterprise employer group)

- The surveyed entrepreneurs also see disadvantages of remote working. **As many as 57% agree that remote working makes it difficult for managers to supervise the work of their team, and 52% believe that this form of working complicates health and safety issues within the company.** 47% of companies each note that remote working makes it difficult to adequately secure data and worsens internal communication within the company. The opinions of entrepreneurs on the decline in employee engagement and the deterioration of work quality were fairly evenly distributed. 40% of companies agree with this statement, but at the same time 35% do not agree with such a negative assessment of remote working. The same is true for the difficulty in assessing the efficiency and productivity of employees when working remotely: 37% do not see a disadvantage of remote working here, while 42% see the opposite.²¹
- **The highest number of entrepreneurs accepting each of the statements regarding remote working is among service companies and the least in manufacturing.** Moreover, only in manufacturing do less than 50% of companies agree that remote working makes it easier to hire skilled employees and that remote working improves the flexibility of business operations and services. In contrast, across all industries, less than half of companies believe that remote working makes it more difficult to assess the efficiency and productivity of employees. Conversely, across all company size groups (micro, small, medium and large), less than half of the entrepreneurs

21 In: Ibid, p. 4.



Graph 4. Entrepreneurs' assessments of statements about the advantages of remote working



Source: Survey of the Polish Economic Institute published in the PIE Economic Weekly on 9 February 2023, 6/2023, p. 5, https://pie.net.pl/wp-content/uploads/2023/02/Tygodnik-PIE_6-2023.pdf, accessed on 03.03.2023.

accept the statement that remote working reduces employee engagement and worsens the quality of work²².

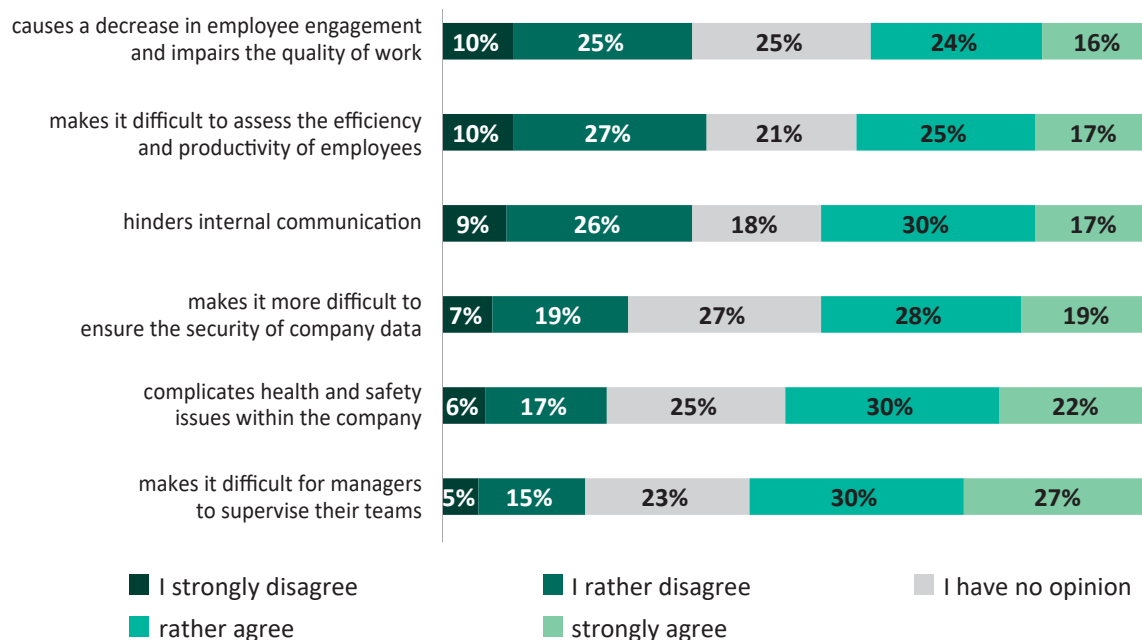
When analysing the impact of remote working on the national economy, it is worth looking at the findings of the Report of the Polish Agency for Enterprise Development entitled: "Aspects of remote working from the perspective of the employee, the employer and the economy. As at 15 December 2021. Thematic report"²³. The most important insights contained therein include the following:

22 In: Ibid, pp. 4-5.

23 Source: "Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report" PARP, 2021, pp. 29-30, https://www.parp.gov.pl/component/publications/publication/aspekty-pracy-zdalnej-z-perspektywy-pracownika-pracodawcy-i-gospodarki?sort=default&term%5B%5D=1&text_search=, accessed 01.03.2023.



Graph 5. Entrepreneurs' assessments of statements on the disadvantages of remote working



Source: Survey of the Polish Economic Institute published in the PIE Economic Weekly on 9 February 2023, 6/2023, p. 5, https://pie.net.pl/wp-content/uploads/2023/02/Tygodnik-PIE_6-2023.pdf, accessed on 03.03.2023.

- In a survey conducted by Employers of Poland, respondents were asked to give opinion on the thesis that remote working positively influences the development of the national economy. 36.6% of respondents agreed with this thesis (combined responses of “strongly agree” and “rather agree”). 25.9% of respondents were of the opposite opinion and 37.5% either did not perceive an impact of remote working on the development of the economy or had no opinion on the subject²⁴.
- Remote working, whether driven by necessity or as a choice of employee and employer, is shifting employees' activities from city centres and office districts to their places of residence, often smaller towns or city outskirts. As a result of this shift, employees spend, for example, less on commuting²⁵.

24 Employers of the Republic of Poland (2021), *Remote working 2.0. A pandemic solution or a permanent change?*, accessed 25.11.2021.

25 Polish Economic Institute (2021), *More remote working can mean increased prosperity for residents and stronger local communities*, accessed on 06.12.2021.

- Demand for typical office space is declining²⁶, but at the same time the flexible office segment (coworking space), which does not involve a long-term lease and is attractive especially for smaller companies, is growing rapidly. Since 2015, the stock of flex office space has increased sixfold to 280,000 m², 65% of which is located in Warszawa²⁷.
- Remote working has meant a growing interest in all the tools that facilitate it, such as computers, cameras, microphones, etc. This segment of the market has developed and will probably continue to develop dynamically. Working from home also transfers some of the employees' expenses made in the vicinity of their workplaces (small purchases, services) there. This can result in the strengthening of local service establishments, shops (the so-called "Zoom shock" effect).^{28, 29}
- The reduction in the number of accidents at work is undoubtedly having a positive impact on the economy. The year 2020 was special in this respect and stood out positively against the general trend that has been evident for several years. However, this was mainly due to the closure in the first phase of the pandemic of many industrial plants, which are the main site of accidents³⁰.

26 EY (2021), *What can we expect in the commercial property market in 2021?*, accessed on 06.12.2021.

27 <https://www.pb.pl/od-2015-r-zasoby-elastycznych-powierzchni-biurowych-powiekszyly-sie-szesciokrotnie-1135504>

28 "Zoom shock" provides a very interesting way to analyse the geographical changes in resource allocation associated with the displacement of workers. The concept was created by Gianni De Fraja, Jesse Matheson, James Rockey, Daniel Timms in an attempt to quantify the magnitude of the geographical redistribution of labour.

29 VoxEU (2021), Demand for services has shifted from the centres of major cities to the outskirts, accessed on 06.12.2021.

30 Accidents at work in 2020, preliminary data, accessed 31.03.2021.

2.





2. PRACTICAL ASPECTS OF THE TRANSITION TO REMOTE WORKING



2.1. Factors influencing the decision to switch to remote working



ADDITIONAL OWN RESEARCH

In the qualitative interviews conducted in the course of the work on this expert opinion, employer representatives mentioned some of the most important recurring factors influencing the decision to switch to remote working in their companies. These may include the following:

- **Technological change:** the emergence of more and better technological capabilities, the increasing digitisation of all sectors of the economy, including, for example, developing communication tools, clouds, systemic solutions to ensure the security of digital data; technological developments and related aspects of work performance make it possible to work remotely;
- In addition to the technologies that make remote working possible, **mentality** has also changed, above all a change of mindset on the part of employers, who are becoming convinced that the remote work of their employees can be just as (and in some cases sometimes even more) efficient and effective as on-site work; the growing experience of remote working is also gradually reducing the barrier of concern in the area of control and supervision of remote working;



Quote from the interview

Two barriers that were previously against this remote working have disappeared. One was that it as not possible because technology didn't allow. And now technology already allows it. It allows to

work remotely, because security measures are available. It allows remote work because the communication tools are suitable enough that you can work remotely, in large groups, in small groups, any way needed. You can have network drives, work on the same resources, on the same systems, and so on. You can work remotely and securely, which is the most important thing. Well, that mental barrier has disappeared, where employees and employers, because those mental barriers were on both sides... that it's possible to work remotely and it doesn't happen with a very big effect on the results of that work. [...] Employers saw: yes, okay, people sit at home and we also work, we function, we control.

”

(IDI, large enterprise employer group)

- in some companies, the introduction of remote working was due to the increasing **dispersion of teams**: more and more employees from outside the local company environment;

“ Quote from the interview

In the previous organisation I worked for, it was by design that I worked on teams, I built teams that were very much distributed, to the point where sometimes I never even physically met the people I was working with. For me it was a natural thing [...] to be able to work remotely.

”

(IDI, medium enterprise employer group)

- the shift to remote working is also driven by the desire or need to generate **savings** - time, commuting costs, space rental, office maintenance, etc;

“ Quote from the interview

As far as general employment is concerned, it [remote working] is the direction we need at the moment because we have the tools to work remotely, so we can use them. We save on such physical communication, I mean the commuting of the employee to work,

we also save when it comes to premises, offices. Actually, it was the introduction of COVID that brought all this remote working to light. It was such a turning point, which, as it were, drove this remote working, so I make no secret of the fact that remote working has worked well in our company.

”

(IDI, medium enterprise employer group)

- there is an increasing, growing **expectation on the part of employees** in the labour market for employers to provide the option of remote working;



Quote from the interview

I think the younger generation will force such a change [to remote working] on employers, because in fact the 20-somethings who are entering the job market somewhere at the moment have fallen in love with all things online. It's going to be a prospect for them to take that job, the first thing that's going to be in recruitment meetings is questions about the possibility of working remotely

”

(FGI, employer group)

- **the pandemic:** the above issues became very important during the pandemic, which obviously forced the development of tools allowing remote working to progress even faster; among those surveyed, the pandemic was very often that main factor that introduced remote working (although not in all cases, as there are also companies where the remote working mode had already been used); nevertheless, the COVID-19 pandemic can be considered as a certain turning point that influenced everyone: it either introduced remote working in the company at all or intensified its use; importantly, it is now entering an increasingly common working standard that has persisted after the pandemic - some of the companies that introduced working during the COVID-19 time, have stayed with this work system to some extent, if not even in its entirety, then in some part, in some way hybrid in combination with stationary.

Exploring the correlation between generational affiliation and preference for remote working

The issue of the correlation of generational affiliation and preference for remote working was addressed, among others, in a study, the results of which are presented in the article “Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z”, Aneta Waszkiewicz, E-mentor no. 5 (97)/2022³¹. The objective of the study was to confirm the hypothesis that there is a positive correlation between the expected dimension of remote work and generational affiliation: the younger the generation, the higher the expectation of remote work. Additional factors that may influence preferences were also explored: position and having children in care. The sampling was purposive, with the requirement for participation in the survey being experience of remote working (a minimum of one day worked in this way). The distribution of respondents in terms of generation membership was as follows: BB (1946-1964) – 2%, X (1965-1979) – 25%, Y (1980-1995) – 63%, Z (1996-2010) – 10%.

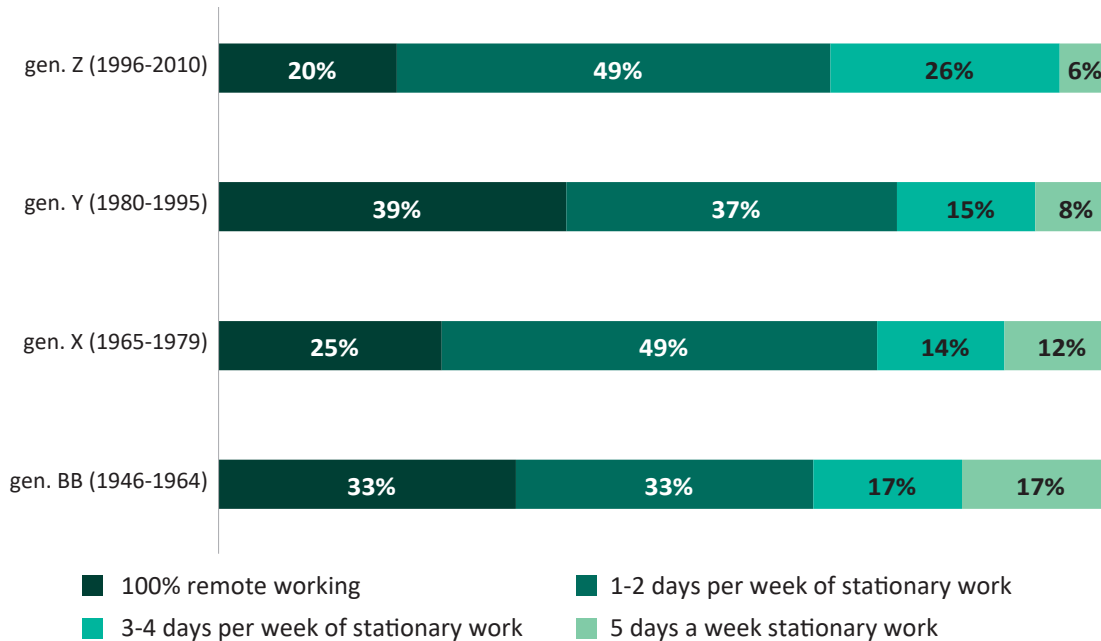
The referenced source therefore analysed the dimension of remote working in the experience and preferences of the different generations. The study (group of 338 respondents) confirmed the **significant impact of the pandemic on the dimension of remote working time**. Prior to the pandemic period, up to 64% of respondents did not work remotely and a further 22% worked from home occasionally. For only 14% of respondents could this form of working be considered standard (including 6% in a full remote working model with 5 days a week). During the pandemic (the question referred to the period of greatest austerity - dates were not indicated in the questionnaire), the situation changed dramatically. In the same group of respondents, 81% worked fully remotely (5 days a week), while a total of 92% worked most of the week (3-5 days a week). This change applied to representatives of all generations.

The distribution of responses to the question “To what extent would you like to return to full-time work?” is not significantly dependent on age.

31 Source: Waszkiewicz Aneta. “Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z”, E-mentor no. 5 (97)/2022, <https://www.e-mentor.edu.pl/artykul/index/numer/97/id/1586>, accessed 01.03.2023.



Graph 6. Generation affiliation/age and preference for remote working



Source: Waszkiewicz Aneta. "Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z", E-mentor no. 5 (97)/2022, <https://www.e-mentor.edu.pl/artukul/index/numer/97/id/1586>, accessed on 01.03.2023; distribution of answers to the question "To what extent would you like to return to stationary work?" according to age

The finding of a lack of significant correlation between the age of employees and work model expectations may seem surprising in light of the belief that the youngest generation is best placed in virtual reality.

Research conducted in other countries indicates that Generation Z feels the negative impact of remote working on their work-life balance more than other generations (36% of indications) (GenHQ, 2020). Young people would like their supervisor to be a mentor and coach for them as well, while older generations expect more independence from their supervisor³², so these needs may align preferences for work patterns. Employees age 18 to 34 are more likely to cite a lack of suitable space at home and a sense of isolation

32 Source: Nowakowski Lauren (2019). Generational differences in remote work. Honors Theses, 3148, p. 6, https://scholarworks.wmich.edu/honors_theses/3148, accessed 01.03.2023.

from co-workers as difficulties associated with remote working³³, which again may be reasons that balance the need for flexibility that characterises generation Y.

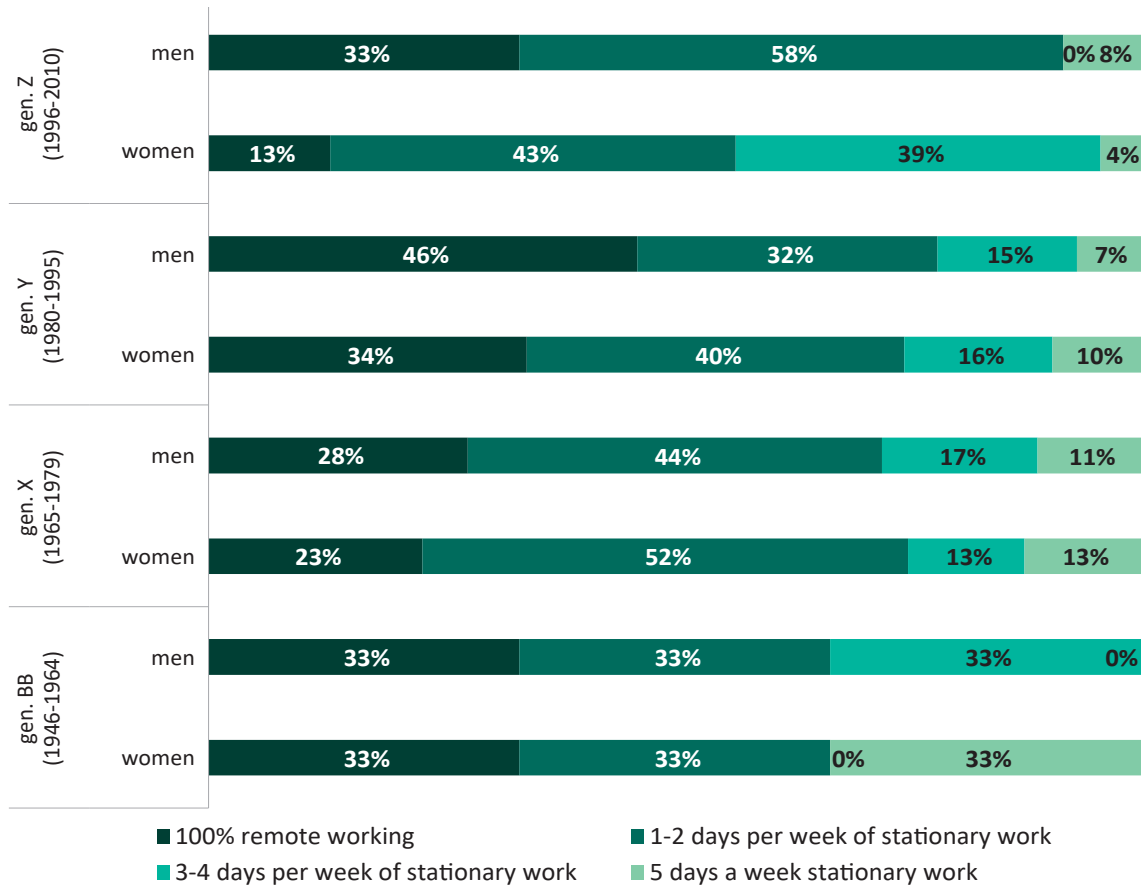
The analysis results discussed also looked at the relationship between gender and remote working preferences. *In the summary results, women are less likely than men to choose full remote working as their most preferred option*, with 29% of women and almost 40% of men indicating this. Full stationary work, ie 5 days a week, would be returned to by 10% of women and 11% of men. In Generation X, 23% of women expect to continue full remote working after the pandemic, 12.5% would be most likely to return to full stationary work, while a model of majority remote working supplemented by staying in the office 1-2 days a week appeared to be preferred (52% of indications from Generation X women). As for Generation X men, the desire for full remote work after the pandemic was expressed by 27%, and full stationary work by more than 11%. Here, as with women, the most common option was majority remote working (1-2 days a week in the office) - indicated by 44% of male Xs. In generation Y, 34% of women would like to work fully remotely and 9.5% fully stationary. Among men of this generation, as many as 46% would choose to work fully remotely and only 6.8% would like to return to working in the office every day. *The research has thus shown a noticeable increase in the preference for full remote working in Generation Y compared to Generation X, with this being much more pronounced among men.*

Aneta Waszkiewicz's research also analysed the impact of raising minor children on the expected dimension of remote working. Just over 41% of those taking part in the study have children under the age of 18 in their care, with generation X more likely than generation Y to declare caring for minors (57% of Xs and 43% of Ys). Across the *entire group of respondents, those caring for children chose to work fully remotely in 34.5% of cases and 10% chose to return to the office altogether. Those not caring for children had a similar preference for full remote working (32.6%) and a slightly weaker belief in full in-office working (8.5%)*. Reviewing these results by generation, it can be seen that in Generation X, those not caring for children were less likely to choose full remote working as

33 Source: Janin Alex. (20.02.2022). Thanks to remote work, many in Gen Z may never work in an office. Will it matter? The Wall Street Journal. <https://www.wsj.com/articles/remote-lets-generation-z-work-without-any-office-will-matter-11645220523>, accessed 01/03/2023.



Graph 7. Gender and preference for remote working



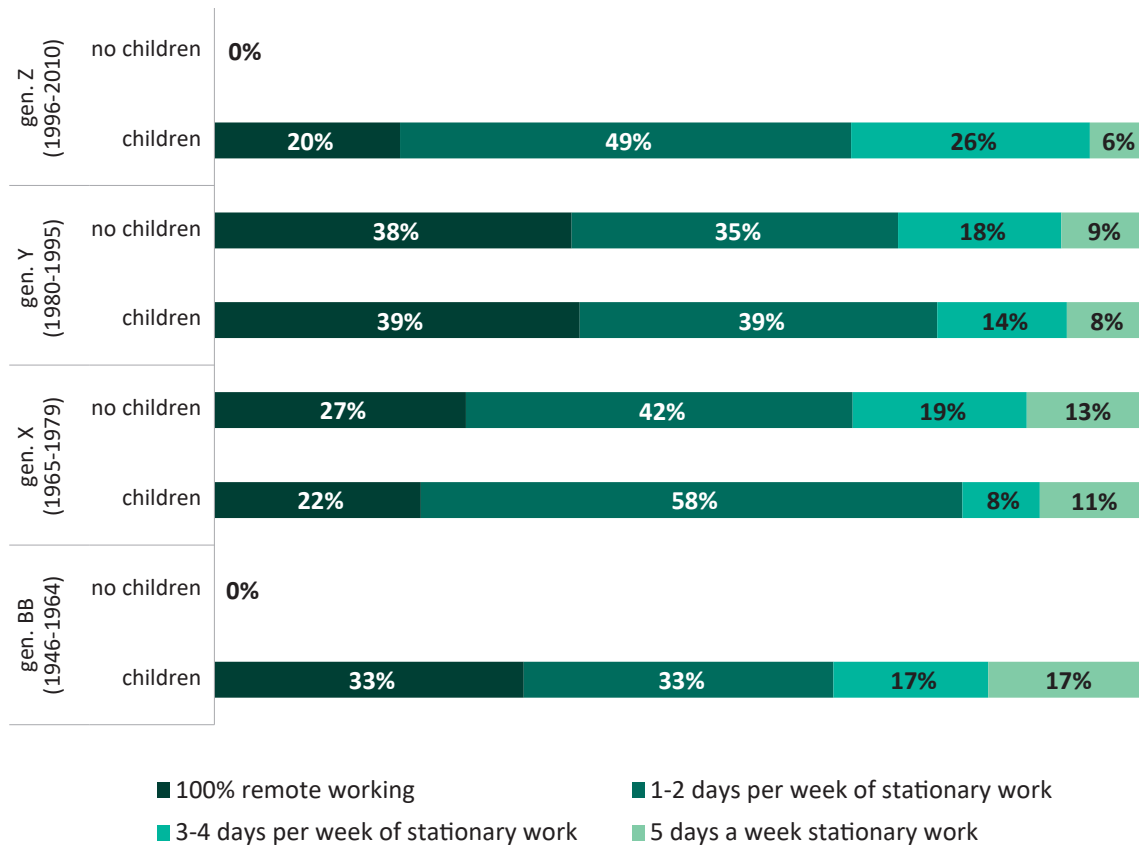
Source: Waszkiewicz Aneta. "Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z", E-mentor no. 5 (97)/2022, <https://www.e-mentor.edu.pl/artukul/index/numer/97/id/1586>, accessed 01.03.2023; distribution of answers to the question "To what extent would you like to return to full-time work?" according to gender within each generation

their preference (22%), but would also be reluctant to return to full stationary working (11%). Among Ys with children, 38% would be most likely to work fully remotely and less than 9% fully stationary. Representatives of Generation Y without children to care for almost 40% want to work fully remotely and only 8% fully stationary. Respondents from Generation BB and Generation Z did not indicate that they have minor children in care.

The same work also considered position as a factor influencing work model preference. Accordingly, another criterion considered in the survey was the position with three options to choose from: specialist position (I do not manage a subordinate team), lower-level manager (I manage a subordinate team but my



Graph 8. The impact of raising minor children on the expected extent of remote working

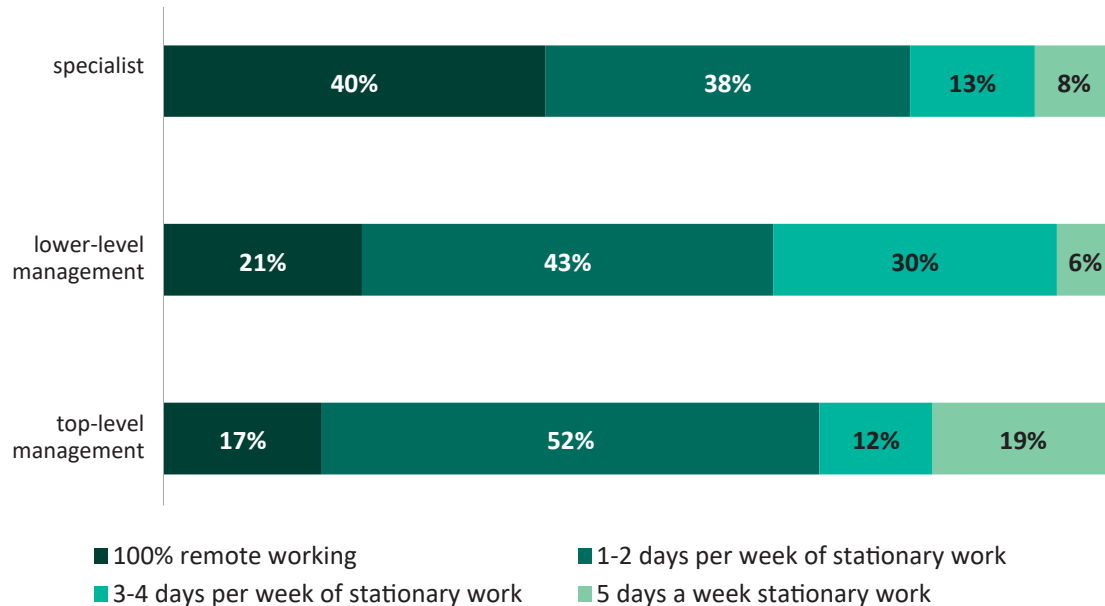


Source: Waszkiewicz Aneta. "Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z", E-mentor no. 5 (97)/2022, <https://www.e-mentor.edu.pl/artukul/index/numer/97/id/1586>, accessed 01.03.2023; distribution of answers to the question "To what extent would you like to return to full-time work?" according to having children, within each generation

employees do not manage a team) and senior manager (I manage a subordinate team, my employees manage a team). **Professionals showed the highest percentage in terms of their preference for full remote working (40%), followed by lower-level managers (21%), while senior managers showed the lowest percentage at just 17%.** In the latter group, the preference for full desktop working (19%) was the only group to exceed the desire for full remote working. Looking across generations, in generation X, 31% of professionals (Y 46%), 25% of lower-level managers (Y 18%) and only 12% of senior executives (Y 19%) would like to work fully remotely. **So while it can be said that the preference for remote working increases with age in non-managers and senior executives, there is probably a factor in lower-level managerial positions that Generation**



Graph 9. Position as a factor influencing work model preference



Source: Waszkiewicz Aneta. "Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z", E-mentor no. 5 (97)/2022, <https://www.e-mentor.edu.pl/artykul/index/numer/97/id/1586>, accessed on 01.03.2023; distribution of answers to the question "To what extent would you like to return to stationary work?" according to position

Y representatives are less likely to see their work in a fully remote model. This may be due to their inexperience in management and concerns about feeling out of control of their team. When it comes to the preference for full desktop working, the undisputed leader is the senior management of generation X, who indicated it as expected in as many as 28% of cases. In all other cases of positions and generations, the result was below 10% of indications (the least, 4%, were Generation X lower managers).

In conclusion, the conducted research presented in the article entitled. "Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z" showed that generational affiliation as such does not provide grounds to confirm the hypothesis that there is a significant correlation between age and remote working preferences. Imposing additional conditions such as gender or having children indicated only in the youngest age group (generation Z) that men generally declared a higher expectation of remote working than women. The position survey indicated that the higher the position, the lower the need to work remotely. **The key finding, however, is that virtually no group shows**

a strong preference for returning to full-time stationary work. The average in this regard hovers around 10%, with Generation X senior managers showing the greatest deviation (28%) out of the groups surveyed. Generation Z, which will have an increasing share of recruitment processes, strongly prefers hybrid working (1 to 4 days per week working in the office). This arrangement was indicated by 76% of respondents, which is surprising as one would expect the vast majority of Generation Z representatives to indicate full remote working as their preference, yet this choice was the rarest (6%). *The research shows that Generation Z representatives prefer systematic office work more than Y. This may be due to their limited work experience and the associated need to work more closely with their supervisor and colleagues.*

Readiness and willingness of employees to work remotely

These issues were analysed in a quantitative survey conducted on a sample of 1,092 employees, 50% of them women and 50% men, by the Union of Entrepreneurs and Employers)³⁴. It showed that *as many as 63% of the respondents, mainly women, would be happy to take up the option of working remotely on days per month that are convenient for them.* They argue this on the grounds of better management and time savings. On average, employees wishing to work remotely indicate that they would like to perform their duties in this way for 13.5 days per month (average value indicated among 679 respondents). *It is worth noting that, in contrast, women who do not want to work remotely are more likely than men to indicate that this is due to a lack of human contact.*

An indication of how important a benefit the ability to work remotely is for employees is the fact that *as many as 60% of Poles wishing to work remotely would consider changing employer, and as many as 47% would consider*

34 Source: "Expectations, needs and attitudes of employers and employees regarding remote working" – presentation of the results of the survey of the Association of Entrepreneurs and Employers, publication of 24.11.2022, <https://zpp.net.pl/oczekiwania-potrzeby-oraz-postawy-pracodawcow-i-pracownikow-dotyczace-pracy-zdalnej-prezentacja-wynikow-badania-zpp/>; https://zpp.net.pl/wp-content/uploads/2022/11/MP_dla-ZPP_Praca-zdalna_pracownicy_czesc-ilosciowa_0811.pdf; https://zpp.net.pl/wp-content/uploads/2022/11/MP_dla-ZPP_Praca-zdalna_pracodawcy_czesc-jakosciowa_0811.pdf, accessed on 03.03.2023.

retraining if it involved the possibility of obtaining better working conditions remotely (switching from stationary to remote working, increasing the number of days working remotely in a hybrid model). *Younger people, aged up to 34, are significantly more likely to change employers for this reason.*

Socio-economic conditions of EU countries

Analyses in this area are presented in the article “Determinants of the share of remote working in total employment”³⁵. In order to further identify the factors influencing the share of working from home in total employment, an econometric study was carried out for 25 European Union countries. Data from Eurostat for 2020 were used on: the share of homeworkers as a percentage of total employment, the age structure of the population, labour productivity, female employment, tertiary education and high-tech employment, the number of working hours and the technical infrastructure in the form of internet use and broadband access.³⁶

The share of remote working is higher in countries with a higher share of the young population aged 15 to 24 in the total population structure and a higher share of employees with tertiary education in total employment. In addition, the share of remote working is higher in countries with higher labour productivity per worker and better technical infrastructure (defined by the percentage of people using the internet or households’ access to broadband internet). In contrast, the share of remote working in total employment is lower in countries with higher hours worked.³⁷

35 Source: Jęchorek-Woźniak Joanna, “Factors determining the share of remote working in total employment” “BAS Studies”, 1(69) 2022, ISSN 2082 0658 pp. 29-47, <https://depot.ceon.pl/bitstream/handle/123456789/21269/Wo%20niak-J%20chorek%20Studia%20BAS%201%202022.pdf?sequence=1>, accessed 03.03.2023.

36 ³⁸ In: Ibid, p. 38.

37 In: Ibid, p. 39.

Figure 2. Remote working and the variables studied in 26 EU countries*



Source: Woźniak-Jęchorek Joanna, "Factors determining the share of remote work in total employment", "BAS Studies", 1(69) 2022, ISSN 20820658, p. 40, <https://depot.ceon.pl/bitstream/handle/123456789/21269/Wo%20niak-J%20chorek%20Studia%20BAS%201%202022.pdf?sequence=1>, accessed 03.03.2023.



2.2. Dilemmas of managing remote workers

For obvious reasons, working off-site makes it much more difficult for employers to monitor employees' working time. According to a survey by the Future Business Institute³⁸, 15% of respondents surveyed indicate that the biggest problem for them is the *lack of supervision of the working time of subordinate staff*. According to experts, this percentage is primarily made up of managers and owners, who accounted for 47% of all respondents. Lack of control over working time is also very challenging on the part of the employee (15%). Many of them present the attitude: "As long as I am paid 'by the hour', efficiency is not my biggest concern".^{39, 40}

There are some people who work very efficiently and it takes them 4 rather than 8 hours to complete their existing duties, but there are others who need 12 hours to complete the same task. This happens for a variety of reasons, whether due to a lack of competence or a family situation. This raises the question of the relevance and form of monitoring of worker activity⁴¹.

Another issue to be resolved between employer and employee is the *presentation of the employee's image when communicating online*. The employer may propose to the employee that he/she display his/her image during business conversations held via instant messaging. The employee's disagreement with such an arrangement should not give rise to any negative consequences for the employee. Exceptions to this rule may be when it is necessary due to a specific task assigned to the employee, eg participation in a teleconference with a client, where not showing the employee's image may be perceived by other participants as highly unprofessional or even interfere with the proper course of the meeting. A refusal to do so could then be classified as misconduct and constitute grounds for a disciplinary sanction. But even in such a

38 Future Business Institute (2020), Remote working - the revolution that took hold now it's time to change, accessed 8.10.2021.

39 Ibid.

40 In: "Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report" PARP, 2021, pp. 9-10, https://www.parp.gov.pl/component/publications/publication/aspekty-pracy-zdalnej-z-perspektywy-pracownika-pracodawcy-i-gospodarki?sort=default&term%5B%5D=1&text_search=, accessed 01.03.2023.

41 In: Ibid, p. 10.

situation, the assessment of the employee's conduct should be made taking into account all the circumstances of the case.^{42, 43}

An accident sustained by an employee working remotely may be deemed to be an accident at work in certain situations. It is necessary that the accident is work-related. Experience shows that verification of the circumstances and course of the incident in the case of remote workers is difficult, often almost impossible (for example, due to the lack of witnesses). Therefore, a recommended solution is for the employer to introduce an appropriate procedure for reporting remote working accidents in the work regulations or other internal document. Furthermore, in the case of remote workers, care should be taken to ensure that they are particularly aware of their obligation to report any work-related injury they suffer immediately. If an accident is reported, the employer has the same obligations as for accidents suffered at the workplace⁴⁴. The new regulations of the Labour Code clarify that the inspection of the accident site shall be carried out after the remote work accident has been reported, at a time agreed upon by the employee or the employee's household member, in case the employee is unable to agree on this time due to his/her health condition, and the members of the accident team. The accident team may refrain from inspecting the site of a remote working accident if it considers that the circumstances and causes of the accident are not in doubt.

42 Kapłon, B. (2021), Remote working - employers' biggest dilemmas, <https://familybusiness.ibrpolska.pl/praca-zdalna-a-koronawirus/>, accessed 26.10.2021.

43 In: "Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report" PARP, 2021, p. 10, https://www.parp.gov.pl/component/publications/publication/aspекty-pracy-zdalnej-z-perspektywy-pracownika-pracodawcy-i-gospodarki?sort=default&term%5B%5D=1&text_search=, accessed 01.03.2023.

44 In: Article entitled: "Remote working - employers' biggest dilemmas", Bogusław Kapon, Family Business magazine, publication 2021, <https://familybusiness.ibrpolska.pl/praca-zdalna-a-koronawirus/>, accessed on 03.03.2023.



ADDITIONAL OWN RESEARCH

On the basis of the qualitative interviews carried out for the purposes of this expert opinion, it is possible to distinguish some of the most important categories of concerns, dilemmas, uncertainties associated with the introduction of remote working into an organisation's operating model:

- related to the **control, supervision of work**, which in turn is also related to concerns about the **efficiency, effectiveness** of the work performed by the remote employee; some of the respondents note that this issue is definitely facilitated, if the remote mode concerns task-based work and a task-based system of accounting for the fulfilment of duties by the employee is applied (at the same time, it is worth noting that in such cases remote working may generally prove more efficient, including from the perspective of the employee himself, for whom remote working will constitute a benefit, an advantage consisting in the fact that he is not limited by office working hours - the employee may independently manage his time for the performance of a specific task, treating working hours flexibly);
- related to **relations** within the organisation: these problems concern communication, integration into the team, building certain bonds, organisational culture, the sense of identification with the organisation and the course of group processes, teamwork, which takes place differently in the conditions of personal meetings and the possibility of an organic clash of ideas, perspectives of team members, the generation of solutions by colleagues at different levels, in different dimensions; employers are concerned that remote workers will not be subject to the above-mentioned phenomena and processes;
- related to **technical** issues, ie concerns focusing on whether the technical possibilities will allow the creation of appropriate conditions for carrying out the company's work in circumstances where employees are performing tasks remotely; thus, it is about uncertainty about the occurrence of technological, digital constraints, the search for solutions that will allow to provide, inter alia, appropriate software (allowing to handle the activity of a given company, including, for example, tools for communication, online classes, use of shared resources, connecting to ICT systems used in the organisation), secure access to data, connection to the Internet at the place of work and satisfactory network capacity, appropriate equipment that will allow to perform work effectively.

During the qualitative interviews, the issue of a *change in mindset, especially on the part of employee managers* (this mental change that is needed to be able to introduce remote working into a company) resonated clearly. It is pointed out that the new approach requires, first of all, a move away from the simple thinking that if we cannot see an employee in person, cannot exercise personal control and direct supervision over them, they will not do their job (they will succumb to the temptation to do nothing if no one is “watching their hands”). In order for remote working to work, you need to get rid of such insecurities, have more trust, but most importantly, develop some ongoing ways of making sure the remote worker is engaged: this could be simply checking that they are definitely working, based on the output of their work, or based on the established mode of communication with the person. One respondent in a managerial position makes it clear that if she has ongoing contact with the remote worker, regular flow of work-related materials from him or her, he/she receives the required papers on time - then there is nothing to fear. At the same time, however, she indicated that in order to come to this way of thinking about the remote worker, she needed a lot of time to change her approach, which was initially full of fear.

“ Quote from the interview

Looking back over the past two years, believe me, I have made quite a big step in this direction, so that I don't have to supervise everything so much and exercise such control... I had the impression at the beginning, I had the impression that I couldn't see, I couldn't check the effects of his work, whether he was really at work, whether he was just taking a nap, whether he's cooking or looking after the children. But if communication between me and the person in question is facilitated and I don't have to wait unknown lengths of time for the results of his/her work, then I know that the person is working. And all the arrangements with her are formalised, written down. I get rid of such uncertainties.

”

(IDI, small business employer group)

In summary, it can be said that *a manager managing a remote worker must get rid of this uncertainties related to monitoring the work of a subordinate and establish some schemes, some checkpoints that will make it easier for him or her to control this work.* Not directly, not as much as in the workplace, but will help through some indirect elements to assess that the assigned work is being done. This requires breaking down the barrier of a previously established approach and a certain mental change, which does not mean that one cannot help oneself by applying certain organisational and technical measures, like by introducing established ways of checking in, reporting the employee, logging in to company systems at set times or within a set time range for the appropriate number of hours, marking the appropriate availability statuses (eg on communicators). Of course, there is always the possibility that an employee may circumvent established procedures if he/she is unreliable in carrying out his/her duties from home, but appropriate solutions must be sought to eliminate such situations and, above all, to reduce the suspicious attitude of the employer towards the employee.

As far as expectations on the part of employees working remotely are concerned, it is also worth highlighting their point of view when it comes to the way in which they 'account' for their activities on a given working day. Among the respondents, there is no resistance to reporting on the tasks performed, but it is important to them that the organisation of the way in which they report on the completion of their tasks is well thought out, understood, facilitated and does not impose another time-consuming obligation on the employee.

“ Quote from the interview

***Respondent:** Updating, annotating what one has done during the day is another obligation when working remotely, which a little bit... In the absence of some such programme, such a validation element, it makes it more difficult for [the employee] to function, because it is another duty that the employee has to do, which is to write down the whole day what they have done, so that the employer will then be familiar with it. Then there will also be the issue that if something is misdescribed, well, at that point here again there can be the usual deaf phone, that is again - something has not been done or something has been mis-written. So this is where misunderstandings can occur.*

Moderator: *So this is a bit of a communication problem? [...] that in such a face-to-face conversation some things can be explained more easily, not everything can be written quickly or someone will use some mental shortcut and someone can take it wrongly?*

Respondent: *Yes, exactly. That's why it seems to me that some way of validation, some way of checking. That is, for example, these platforms, or some other elements that put a little less burden on the employee [in terms of reporting, describing the work done], that it's easier to click that you've done a task than to describe that you've done this, this, this and this. And then, of course, if there's a problem, well there's a place to report that as well.*

”

(IDI, group of employees from micro-enterprises)

A widely raised issue in the context of concerns about the introduction of remote working is the risk of the employee being **alienated from the team**, not being familiar with internal customs, circulating stories, anecdotes, certain informal, collaborative elements of the corporate culture that is present on site at the company. A great deal of attention is paid to new employees, who, when coming to the company, undergoing so-called 'on-boarding' and settling in at a new place (often their first job), should have the opportunity to interact with senior employees with a greater pool of experience from which the newcomers can draw.

Regarding the technological, digital issues mentioned above, it is worth noting from the interviews that some concerns were particularly evident in specific industries, such as **finance, telecommunications**, there was resistance to the introduction of remote workers, mainly due to **data security**. Nowadays (mainly due to COVID-19, whose pandemic has accelerated the processes of digitisation, automation), it turns out that it is technically possible to organise the working environment and IT solutions in such a way as to ensure adequate security.

Also raised in the research are concerns from employees about **work-life balance**. It is emphasised that there is a need to organise one's work from home wisely, to prepare for it in the right way in order to be able to maintain a proper, healthy working rhythm. This requires the right

approach, an attitude on the part of the employee to be able to switch to a completely different working style. This is also clearly linked to the important skills of organising one's working time, of imposing a certain work discipline on oneself.



Quote from the interview

It was difficult to organise it in such a clever way, because it is a change of lifestyle, work style. You have to reorganise, you also have to make yourself an office at home, make sure you have the right space. And I have to admit that at the beginning I found it difficult to switch off. Because the computer was open all the time... But then I also imposed on myself office hours - I don't work at 10 p.m., I finish at 5 p.m., because that's when it's so late. Well, because then there's also this temptation that I can do something later, because I can sit down at the computer whenever I want, I can also sit down at 9 p.m. And that wasn't good. You had to prepare yourself mentally and organisationally to make it work like it did in the office.



(IDI, group of employees from large companies)



2.3. Impact of the transition to remote working

In the context of the negative as well as positive effects of the transition to remote working, in addition to our own primary research of a qualitative nature, it is worth noting the quantitative survey of the Association of Entrepreneurs and Employers, which was carried out using the CAWI method. The survey sample included a representative group of employees and amounted to 1,092 respondents. It was diverse both in terms of gender (50% each of women and men), age (it included people in different age brackets, from 18 to over 55), region of origin, size of locality (villages, large and small towns), and also in terms of having children (36% of people did not have children, 64% had children). Respondents included both managers, team members and independent workers. Respondents worked in both SME companies (17% in micro, 30% in small and 24% in medium enterprises) and large entities (29%). By far the largest group

of respondents were employees in the service sector (61%), a smaller group in manufacturing (23%) and the smallest in trade (15%). Some respondents were students, pensioners and people working under civil law contracts.

Respondents cite saving time (57%), money (39%), and convenience, eg ability to get up later, informal dress code etc. as the main advantages of remote working for employees. (44%). As the most important advantages for employers, on the other hand, they point to the possibility of reducing employment costs (65%) and greater recruitment opportunities for employees, eg by hiring people from other regions of the country and from all over the world (54%). In this way, entrepreneurs are not limited solely by the local labour market. Remote working can also be extremely beneficial to people with disabilities and carers of disabled people or parents of minor children, allowing them to be more active on the labour market (41%). Four out of ten respondents also indicate an increase in satisfaction among those employed by the company in question.

In terms of negative effects, respondents indicated that working remotely involves higher costs related to utility bills (40%). This means that, while there are a large number of people who appreciate the savings on commuting costs, at the same time many perceive the need to incur expenditure on, for example, electricity or an internet connection. Remote working, according to 17% of employees, makes work organisation more difficult. Many respondents also pointed to the social and psychological negative aspects of remote working. As many as 40% indicated that it disturbs the work-life balance, 27% that home responsibilities make it difficult to focus on professional duties, and 20% that it is inefficient and lazy. A significant group of people also indicate that it has a negative impact on social relationships (24%), that it causes an excessive workload, eg by working overtime and at odd hours (18%), and that it generates a greater psycho-physical workload that can have a negative impact on health.

Another interesting result of the cited research is that as many as 60 per cent of employees are willing to change jobs if they would receive better remote working conditions in the new company.

Analysing the various opinions on remote working, it is easy to see that **the same issues can be considered in both negative and positive terms**, depending on the perspective and the many factors interacting in a given case, such as the broader conditions of work. In the research literature relating to the area of remote working issues, synthetic summaries of the advantages and disadvantages of remote working can be found, which also need to be looked

at more broadly than just from the perspective of the employer and employee situation. Below is a proposed set of selected advantages and disadvantages according to Joanna Woźniak-Jęchorek.



Table 2. Advantages and disadvantages of remote working

Advantages	Disadvantages
<ul style="list-style-type: none"> • saving time and commuting costs • greater autonomy and higher levels of employee concentration; employees can manage their own time without distractions and choose the best way to do their work • greater job satisfaction; the time saved on commuting can be used for leisure and personal life, and therefore a better quality of life and greater job satisfaction can be achieved • better work-life balance; remote working makes it easier to manage more family and leisure time • increased productivity due to higher job satisfaction • fewer accidents on the way to work • greater flexibility and ability to choose the optimum workplace • increased shared responsibility of both sexes for household and care work • access to work for people with reduced mobility and those with caring responsibilities; remote working provides a significant advantage for people with a disability or chronic illness as it eliminates commuting and allows for a more flexible work schedule • reduced transport-related greenhouse gas emissions; reduced traffic and improved air quality 	<ul style="list-style-type: none"> • additional costs associated with remote working often passed on to the employee (cost of equipment, increased costs of heating, electricity, internet, insurance)⁴⁵ • isolation, alienation and loss of social ties; impact on mental health (increased stress, depression) • lack of interaction with employees limiting knowledge diffusion and collective learning • increased stress caused by combining work and home responsibilities • blurring of boundaries and work-life balance; danger of overworking or working unusual hours; difficulty of being offline and maintaining regular working hours; high work intensity • increased number of unreported and unpaid hours • risk of accidents occurring when working remotely without adequate supervision • weakening ties between workers and trade unions • reinforcement of stereotypical gender roles, increased stress and workload for women with children • lack of a suitable workplace according to health and safety standards, in case of poor ergonomics of the workstation, increasing headaches, eye fatigue, musculoskeletal pains • loss of 'visibility' of the workforce, which can hinder career development, lifelong learning and training of workers, especially women • increased risk of violation of employees' right to privacy through increased use of remote digital tools and new technologies to monitor remote working

Source: Woźniak-Jęchorek Joanna, 'Factors determining the share of remote working in total employment', *BAS Studies*, 1(69) 2022, ISSN 2082 0658, ISSN 20820658, p. 33, <https://depot.ceon.pl/bitstream/handle/123456789/21269/Wo%20niak-J%20chorek%20Studia%20BAS%201%202022.pdf?sequence=1>, accessed on 03.03.2023.

45 With that said, it is important to add that the issue of costs will change with the entry into force of the new regulations discussed in the first chapter of the study.



ADDITIONAL OWN RESEARCH

Many of the issues identified above on the basis of the available studies are confirmed by statements collected directly from respondents who are in contact with remote working. Its declared supporters and opponents, in deeper discussions, generally express very similar insights into the advantages and disadvantages of using remote working. Regardless of the general attitude towards the introduction of remote working in their companies, employer representatives indicate that various advantages and disadvantages can be listed, the occurrence of which depends very much on:

- industry,
- type, nature of work performed,
- general aptitude of the employee,
- experience and seniority of the employee,
- competence of the employee.

Generalising the collected research material, some key insights can be identified in the context of the mentioned impacts of the introduction of remote working:

Positive	Negative
<ul style="list-style-type: none"> • the introduction of remote working can have a positive effect on those employees whose duties primarily allow it, whose work is more independent and less team-based, while at the same time those who are highly competent in autonomous work - remote working in these specific cases, from the observations of the respondents, works very well, works smoothly and has a positive impact on productivity; • on the positive side, however, more distractions are present in the office, while at home the employee may have more peace and quiet needed to focus on the task at hand, which can translate into greater efficiency; • the positive thing is that the opportunities stated above to expand into other markets and the possibility of hiring people without location constraints can be a way to respond to shortages in terms of qualified specialists; 	<ul style="list-style-type: none"> • a slightly more negative effect for the employer may come from delegating to remote work people who have problems with discipline, with maintaining focus on their work, with organising their working time, and generally those who work better with some supervision, personal control by a supervisor, because otherwise they may have difficulty in maintaining commitment to their work; • remote working is seen somewhat to the detriment of teamwork, of group processes, brainstorming, projects that are based on team collaboration;

Positive	Negative
<ul style="list-style-type: none"> • a favourable solution, especially for companies operating in distributed teams, in those industries where this is generally the case - ie mainly in ICT, as confirmed by both the empirical research carried out for this study and a review of the source material available to date on this topic; • transition to remote working is all about savings (commuting, space rental, time); • the widespread use of remote working has also forced the introduction of digitisation to an ever-increasing extent into companies that had not previously embarked on such a course of development, which includes, for example, the acceleration of such basic processes as the transition from paper-based, traditional forms to digital, computer-based ones (creating documents writing, drafting, task planning, electronic signatures, workflows, mail), which also makes it possible to better catch errors and avoid mistakes that occur when working on certain products in analogue form (more on the links between remote working and digitisation later in this expert opinion). 	<ul style="list-style-type: none"> • the downside can also be that when a more experienced, qualified employee is working remotely, newcomers to the company have no one to learn from on site in the office, no one from which to draw practical knowledge, take examples, use work patterns - for example, they do not hear how other members of the team are doing things in the office, how they talk on the phone, no one to ask, no one to advise the more experienced on site;

Concerns about the negative impact of remote working on the quality of interaction between team members can, of course, be considered from two sides, which essentially depend on the nature of the employee himself, but also on other factors (nature of the work, conditions for working from home, presence of household members, etc). This is confirmed by both employers' and employees' opinions. In both groups, of course, there are both opponents and supporters of remote working, who, through the prism of their experiences and their own attitudes, will draw attention to various aspects of working from home. However, it is worth noting that employees also note the negative consequences of the lack of face-to-face contact that takes place in the office, which is missing when working remotely.

“ Quote from the interview

My profession is such that I need contact with people, so total remote working is not a good option for me, such that I am reduced to online meetings only. I need to be in touch with

people directly, to generate ideas, to manage different projects and maybe not completely remote work, but hybrid work, a combination of two options.

”

(IDI, group of employees from large companies)

A similar issue has also been highlighted when it comes to remote contact with customers - as exemplified by the following quote:



Quote from the interview

Yes, I can looking into the eyes on the screen, but I don't know - a hug, a hello, say a moment about it, I don't know how the journey even went. And certainly in a face-to-face meeting you can make better relationships than through this "tv", as I call it [teleconferences], Teams, and that sort of thing, yeah. Somewhere in there, those meetings are just so... they don't contribute as much as you can communicate, which you can sort of get when you meet like that, well with people just in a traditional way.

”

(IDI, group of employees from medium-sized enterprises)

Although, of course, the other side of the coin is also that, thanks to the remote possibilities of arranging a meeting with someone remote (be it a client, a colleague, a superior, a subordinate employee), it is easier and often simply quicker to find the time to do so with remote communication than with face-to-face contact.

In order to reduce some of the above negative aspects, employers are trying to **make sure that** there are days of **joint working**, some designated days where all employees come and work from the office and have the opportunity to meet with the whole team. This of course involves making sure that there is adequate space for everyone. While this can be problematic in some cases, respondents emphasise that this good practice is worthwhile. It builds a sense of community, allows integration and preservation of relationships between colleagues, and gives the chance to generate ideas as a team, solve problems, and work as a team needed for certain tasks, projects.

In relation to the above, it is also worth quoting an excerpt from a group discussion in which respondents shared their experiences with regard to organising the arrival rotation of employees working remotely in the office. This is interesting in the context of the practical solutions used to ensure adequate space for them, once the employer has given up some space, thus reducing (or optimising) operating costs, precisely by introducing a remote working mode or hybrid model.

“ Quote from the interview

What's more, we've introduced desk registration, so, just like at our company, coming to the office one day a week isn't like coming whenever you feel like it. It's just that it's set in the team that this team comes on, say, Monday, this one on Tuesday, and so on.

”

(FGI, employer group)

Judging by the collected statements of respondents about their experiences, it should also be emphasised that the above-mentioned positive effects in the form of savings for the employer provided by the introduction of the remote/hybrid working model are sometimes particularly important in moments of crisis, when the risk of loss of profitability, liquidity of the company and fears of job cuts increase. With the introduction of remote working and the associated relinquishment of some office space for which it had to pay rental, maintenance costs, the employer is sometimes able to avoid job cuts.

It is also worth referring to the issue of ***maintaining a good work-life balance*** and whether remote working makes this easier or more difficult. On the one hand, working from home makes it more difficult to distinguish between work and home life, while, on the other hand, remote working saves time that can be devoted to family or private activities, leisure or the development of passions. It is also worth noting the following exemplary statement, which clearly shows the advantages of flexible working from home, allowing the daily schedule to be arranged in such a way as to comfortably combine work and home duties (it is also worth noting that this role is mentioned by a woman in the following quote).



Quote from the interview

Hybrid work, a combination of two options. That's when I can use this remote work to the best of my ability, because I commute to work for quite a long time, so I save time. At the same time, I can organise my working day here so that I don't have to leave my job for half a day to get things done. I can organise my working day so that I can go to the office too, so I don't have to take off half a day to do an errand here, I just finish at a different hour and I can use that. I can organise this work so that I can look after the children or do laundry, yes. But at the same time, I also need to go out to the office, to organise myself so that I can spend time with the team at work, meet various other people too.



(IDI, group of employees from large companies)

Generally speaking, although the opinions of respondents are divided and, as can be seen from the above discussion, there are many factors at play that make up the conditions for remote working, in general, when it is introduced under favourable circumstances (for more independent positions, the nature of whose work allows for work independent of the employer's premises, with the appropriate work tools provided) and with the right approach by management managers (an approach that is results-oriented, takes into account the employee's contribution to achieving company objectives, generating profits and building company potential, and does not consider the value and quality of the employee's work only through the prism of ensuring that he/she has worked the right number of hours in a day) **can have more positive than negative consequences.**



Quote from the interview

It seems to me that if you manage it well in an organisation, it is already a positive change and brings more positives than negatives, because it also kind of implies a certain change among managers, in general the approach of companies, organisations to this type of work [remote working]. To the way of evaluating [an employee's] work, to focusing maybe on other areas than whether he worked 8 hours a day, or whether he didn't work 7 hours 20 minutes - just

focusing on some dimension of the effectiveness of this particular work that he generates.

”

(IDI, medium enterprise employer group)

Judging from all statements analysed, in the overall assessment of the respondents, **hybrid working**, adapted according to the needs at hand and the specifics of the employee's duties, in a certain way works best. Combining a remote work mode with the presence in the office has its fundamental advantages: in those cases where the current work requires focus, the employee can concentrate on his/her tasks more effectively in silence at home, and in other cases, requiring a team effort, he/she can work stationary while taking care of relations with colleagues. Overall, such opinions are generally shared by both employers and employees.



Quote from the interview

We work well in the office, we are together, we have each other close by, so working in the office has its advantages. On the other hand, sometimes you need to work from home. We use this very often [...] when, for example, we need to focus, we don't want to be disturbed - you know there's a lot going on, a lot of people coming [to the office], so then we just work remotely at home.

”

(IDI, group of employees from small enterprises)



2.4. Remote working and the digitalisation of work

Digital transformation in Poland in the COVID-19 pandemic

A picture of what the state of digital transformation of Polish companies looks like, ie including the impact of pandemics and subsequent lockdowns with huge economic consequences, is reflected in a study entitled: “Digital transformation of companies 2020”⁴⁶, carried out at the end of 2020 by CubeResearch on behalf of EY Polska.

46 https://www.ey.com/pl_pl/news/2021/03/badanie-ey-transformacja-cyfrowa, accessed on 03.03.2023.

The survey was conducted on a sample of 989 respondents, more than half of whom held managerial positions in departments such as: HR, sales, IT and finance in companies across a range of industries, however, the key industries surveyed were manufacturing, finance, logistics and retail. The majority of companies surveyed had more than 10 years' experience in the market, 20% had less than 10 years but more than 5 years, and only 15% had been in operation for less than 5 years.

The business areas prioritised for the implementation of digital solutions last year were accounting (54% of indications), sales (52% of indications) and customer service (44% of indications). The logistics, HR and administration departments were also important in terms of implementing digitalisation solutions. The first of these was indicated by 32% of respondents, followed by 27% and 22% respectively. Digitisation in the area of production is a priority for 257 respondents (approx. 26%) and, interestingly, for as many as 39% of those taking part in the survey, the general development of information technology and operational technology (IT/OT) departments was important, which usually refers to the industrial sector. 12% of respondents answered that all of the above-described departments are equally prioritised for the application of digital solutions, and the benefits that the surveyed companies see in the application of digital solutions are numerous. For 77% of them, it is increasing efficiency, for 61% meeting customer needs and for 60% reducing business costs. In addition, more than half of the respondents said that digital transformation is an opportunity for their further development, and for 198 (about one in five respondents) also to catch up with other companies, including competitors, in this area.

The overall conclusion of the research is that, thanks to the pandemic, the transformation process has accelerated in as many as 27% of the companies surveyed, and around 80% of them are currently giving the process a high or medium priority. In terms of the type and sophistication of the technologies being implemented, a fairly high degree of polarisation is identified among companies. Frequent answers to the question of what initiatives have been implemented in the area of digitalisation include the implementation of cyber security tools, databases and the use of the cloud. The fewest companies opted for analytical tools for Big Data, predictive systems or marketing automation. However, and this is particularly noteworthy, for the most part the entities surveyed see digital transformation as an investment in infrastructure and equipment⁴⁷.

47 Compiled from: ibid, accessed 03.03.2023.

This means that they see it as a complementary process to automation, and increasing the use of ICT in this way, an effective way to meet the challenges posed by another determinant of the current labour market situation: Industrial Revolution 4.0.



ADDITIONAL OWN RESEARCH

The predominant opinion among respondents, both employers and employees, is, that digitisation is *a natural, inevitable direction* in these times - digitisation, optimisation of processes in companies, organisations must take place, which allows to increase the potential of a company. Although this view was shared by respondents from entities of different sizes, representatives of large companies were particularly able to point out a lot of interesting information on related topics. In their perception, this is a trend that is particularly important when it comes to *repetitive processes*. In this respect, there is room for automation, robotisation, while human labour should be used for more conceptual work or limited to the supervision of streamlined, automatically running processes. At the same time, respondents pointed out that some of these kinds of solutions are increasingly being used in areas where we are not even aware of it. Examples cited during the interviews included the use of recruitment bots by large corporations and the use of tools such as chatbots in sales and customer service.

“ Quote from the interview

Well, not many people realise that some large corporations use recruitment bots - meaning that, for example, when you apply to a company, send in your CV, a live human only reviews 5% of those CVs, and the rest are already sifted out at an automated level.



(IDI, large enterprise employer group)

A common view among those surveyed is that artificial intelligence will continue to develop at a rapid pace. It will be important, even crucial, for companies to adapt to these changes in order to remain competitive and look for ways to reduce costs, increase profits. Based on the survey, it is

indicated that areas of business where it may already be applicable are HR processes, supply chain, logistics, manufacturing, sales, business services, customer service. At the same time, it is emphasised how important it is to properly implement changes related to digitisation, automation, robotisation, including in particular: the initial analysis of needs and areas in which they are possible to introduce, strategic planning of the entire process of changes taking place, as well as communicating them to employees, informing, explaining and properly preparing them also to handle new solutions.

“ Quote from the interview

We implemented this artificial intelligence for the HR process, [...] and here, of course, the first point was to agree whether they [employees] were ready for it, whether they were open to it, yes. Because it was also very... So first of course you had to clarify what it was going to be at all, even then there were questions like: “will you release?”, “and what next?” Well of course we said ‘no’, because we analysed the whole process, it was a data-driven decision. That is, we analysed the whole process, we told ourselves what this artificial intelligence would give us and what it would not give us.

”

(IDI, large enterprise employer group)

A particular case can be highlighted in this regard, which emerged during this in-depth research, concerning an industry related to work, media, journalism; one of the respondents pointed to a vision (actually something that is already taking place) in which AI will replace humans, journalists by writing texts, articles for them.

“ Quote from the interview

We are starting to see the effects of this [digitalisation, automation], well, because recently there has been, for example, GPT chat, which is artificial intelligence that answers questions, well, at least in my industry, the question has started to arise whether journalists will be needed any time soon, because, well,

perfectly chat, artificial intelligence writes texts. Then maybe it will also write articles, gathering information and it won't need journalistic research, writing a text by a living person. For now, in my opinion, there is no danger of that, because a living person is a living person, but... but it's developing so much that I don't know how it's going to be.

”

(IDI, large enterprise employer group)

It is also worth noting a related theme to the above - namely, if robots, AI, are used for simple, repetitive work, **the need for a more specialised workforce** will be highlighted. The demand for people with specialised knowledge, competences will increase. On the other hand, if more and more processes of automation, robotisation, the use of AI, algorithms, etc., are used in economic practice, then the people employed in them will need to know how to use these solutions. Thus, what is at stake is the **acquisition of sufficient knowledge to be able to handle such new technological solutions and to monitor their operation**, control, supervise the work performed by robots.

The process of digitisation of business and work in the COVID-19 pandemic: a comparison of EU and US countries

The European Investment Bank (EIB) published in May 2022 the survey report “Digitalisation in Europe 2021-2022: Evidence from the EIB Investment Survey” on the level of digitisation of European and US companies including the COVID-19 pandemic period⁴⁸.

During the COVID-19 pandemic, many companies put more complex digitalisation processes on hold (often requiring reorganisation of the company's

48 In: article entitled: “Digitisation of businesses during the COVID-19 pandemic”, Ewa Radomska, portal www.obserwatorfinansowy.pl, published on 17.06.2022, <https://www.obserwatorfinansowy.pl/tematyka/makroekonomia/trendy-gospodarcze/cyfryzacja-przedsiębiorstw-w-czasie-pandemii-covid-19/>, accessed on 03.03.2023.

operations, retraining of employees, incurring significant financial expenses) focusing on the most urgent needs. The share of EU companies using new, advanced and complex digital technologies (such as 3D printing, advanced robotics, the Internet of Things, Big Data analytics and artificial intelligence, drones, augmented or virtual reality or platforms) in their operations increased significantly between 2019 and 2020, but already remained more or less stable between 2020 and 2021, reaching 61% in 2021, compared to 63% in 2020 and 58% in 2019. The proportion of EU companies using advanced digital technologies was lower in 2021 than in the US (where it was 66%). There are significant differences between companies from EU member states. The highest number of companies that have already implemented advanced digital technologies comes from the Czech Republic (77%), Slovakia (76%), Slovenia (75%), Cyprus (74%), the Netherlands (73%), and the lowest from France (48%), Bulgaria (51%), Ireland (52%), Poland, and Romania (53% each). Of the EU companies using advanced digital technologies, 53% have taken further action and investment to increase their digital capabilities during the pandemic (fully committed to digital transformation), the most from Sweden (68%), Austria (66%), Finland, and Greece (62% each), Malta and Germany (60% each), and the least from Bulgaria (34%), Croatia (40%), Czech Republic and Slovakia (43% each), Estonia (44%), **Poland, and Hungary (45% each)**⁴⁹.

34% of EU companies that had not previously used advanced digital technologies used the time of the pandemic as an opportunity to start investing in digital transformation, the highest in Austria (46%), Belgium (44%), Malta (43%), Germany (42%), Sweden (40%), and the lowest from Bulgaria (13%), Latvia (15%), Lithuania (18%), Croatia (20%), Slovakia, and Estonia (21% each), Italy, and **Poland (23% each)**. In comparison, 48% of US companies that did not use advanced digital technologies before the COVID-19 pandemic used the crisis as an opportunity to start investing in these technologies⁵⁰.

The EIB points out that an important factor in the digital gap between the European Union and the United States is the greater prevalence of small companies in the European economy. They are under-investing in digital technologies⁵¹.

49 In: *ibid.*

50 In: *ibid.*

51 In: *ibid.*

Availability of people with digital skills supports digital transformation. The EIB survey results show that more than a third of EU SMEs consider the lack of employees with the right skills as the main barrier to their digitalisation. Companies operating in countries where a higher proportion of the population can demonstrate high digital skills are more likely to implement advanced digital technologies. They are also more likely to report that they have taken steps to increase their digitalisation or have made investments. According to the EIB study, in Europe, 31% of employees are associated with companies that do not take any action in the digital sphere, compared to around 22% in the US. This is also because there are far more micro and small companies in the European Union than in the United States⁵².

Jobs with particularly high potential for implementing remote working

The regulations do not regulate the question for which category of employees remote working is possible. In practice, the decision in this regard should be made by the employer itself, making a comprehensive assessment on two levels. Firstly, it should be assessed *whether the activities falling within the scope of a given employee's duties can be effectively performed remotely*. Secondly, *it should be determined whether the employer has the appropriate technical infrastructure to enable remote working*. Indeed, a remote employee should, as a general rule, be provided with business equipment (laptop, telephone) to be used away from the workplace and, if necessary, also with access to other resources such as the workplace's internal databases⁵³.

Remote working can, in practice, include all those activities that can be carried out by means of distance communication. Thus, *apart from work in front of a computer, remote work can include activities such as participating in a teleconference with a client, conducting online training, negotiating over the phone, or any kind of conceptual, creative or creative activity (preparing projects, drafts, developing business strategies, etc.)*⁵⁴.

52 In: ibid.

53 In: article "Remote working - employers' biggest dilemmas", Boguslaw Kaplon, Family Business magazine, publication 2021, <https://familybusiness.ibrpolska.pl/praca-zdalna-a-koronawirus/>, accessed 03.03.2023.

54 In: ibid.

Industries facing the transition to remote working

Real estate (92%), IT (86%), business services (84%) and SSC/BPO (80%) - these are the sectors that have switched to home office the fastest and with the highest share after the COVID-19 pandemic broke out, according to a Devire study made available to the Kodilla.com online programming school (survey conducted via CAWI in March 2020 among 2,500 Polish entrepreneurs)⁵⁵.

Among the sectors that, according to Devire's research, have not implemented the possibility of remote working were: **commerce (35%), public administration (33%), shipping and logistics (30%) and automotive and aviation (30%)**. In their case, the main barrier appears to be the nature of the duties performed, as indicated by as many as 83% of respondents. The transport, forwarding and logistics sector is a case in point. For obvious reasons, lorry drivers cannot work while at home⁵⁶.

20% of Poles work in manufacturing. The big sectors are agriculture, logistics, retail, construction. These businesses, with the exception of support departments, cannot be converted to remote working. By comparison, the IT sector provides employment for 2.8% of Poles. But within it, 80% of employees work remotely. This is a lot when you look at the industry itself, but on the scale of the economy, not much⁵⁷.



ADDITIONAL OWN RESEARCH

The results of the qualitative interviews clearly support the view that the **opportunities for remote working are coupled with the development of digitisation** - technological advances provide increasing opportunities to work remotely, but at the same time the increasing scale of the use of this working model drives the development of modern digital, IT, communication solutions, etc. Once again, it should also be noted that the impact of the COVID-19 pandemic is not insignificant in this context.

55 Source: "Remote working in times of pandemic. Programmers stayed at home (RESULTS OF RESEARCH)", publication of 01/04/2020, <https://kodilla.com/pl/blog/praca-zdalna-w-czasach-pandemii>, accessed 03/03/2023.

56 In: *ibid.*

57 In: article entitled: "Remote working in pandemic. These figures dispel a common illusion", Anna Anagnostopulu, published on 15.06.2021, Businessinsider.co.uk, <https://businessinsider.com.pl/twoje-pieniadze/praca/praca-zdalna-liczba-osob-pracujacych-z-domu-w-polsce-w-2020-r/8yvnqx9>, accessed on 03.03.2023.



Quote from the interview

I'm afraid that work would be impossible [without digitalisation]. I am very positive about this technological development, which is increasing. The pandemic has influenced the need to sort of accelerate the use of certain solutions that we didn't use before the pandemic. We are a commercial company, we sell IT solutions, equipment, so without email, a computer or a telephone, it would be impossible to operate. These are our indispensable working tools. [...] We use these solutions, we have an ERP system with a warehouse, with documents, in connection with these we use the cloud where we store data and we all have remote access to it. We also organise remote meetings with our clients, which we had already done before the pandemic, so in our case the nature of our work, well, itself kind of forces us to use these solutions. It is a natural working environment for us.



(IDI, small business employer group)



2.5. Key competences for remote working

Compared to working on an employer's premises, remote working requires a different set of competencies from both employees and management. A survey by the Business Centre Club and 4 Business & People found that the pandemic revealed clear shortcomings in management skills. According to the authors of the survey, **managerial competencies** such as⁵⁸ **were lacking:**

- goal-setting, ie that the manager knows what he/she specifically wants from the employee when delegating a task;
- **holding high quality work standards** through feedback;
- **taking care of employees** despite remoteness;
- **enforcement and accountability of tasks.**

58 Leśniak, G.J. (2020), Remote working is an employer and employee risk, <https://www.prawo.pl/kadry/praca-zdalna-zagrozenia-czas-pracy-efektywnosc-pracy-oszczednosci,502529.html>, accessed 26.10.2021.

Regardless of position, **digital competences** of employees are becoming increasingly valued. Digital competences include: digital competences (use of computer and other electronic devices, use of the Internet, applications and software); information competences (searching for information, understanding it, selecting and critically evaluating it); and functional competences (practical use of the above in different spheres of life: at work, in interpersonal relations, pursuing one's passions, etc.)⁵⁹.

According to N. Haggerty and Y. Wang⁶⁰ of the University of Western Ontario, in order to work effectively remotely, employees need to possess specific competencies, which include **virtual efficiency, virtual social competence, and social media skills**. In turn, R.O. Moraes, H.M. Watanuki and G. Kiste⁶¹, understand by the concept of virtual competences technical skills - related to the use of virtual tools and programmes, social skills (eg in terms of communication) and emotional skills such as stress management or conflict resolution skills⁶².

Based on an international survey conducted in 2019 on a sample of 250 employees from different countries, it was identified that **communication, self-direction and self-motivation skills, discipline, taking initiative, curiosity, adaptability, and flexibility** are key for successful remote working⁶³.

59 In: Employers of the Republic of Poland (2021), Remote working 2.0. Pandemic solution or permanent change?, <https://pracodawcyrp.pl/upload/files/2021/03/praca-zdalna-2-0-rekomendacje-i-ekspertyzy.pdf>, accessed 8.10.2021.

60 In: Haggerty Y., Wang N. (2009), Knowledge Transfer in Virtual Settings: The Role of Individual Virtual Competency, "Information Systems Journal", vol. 19, no. 6, <https://doi.org/10.1111/j.1365-2575.2008.00318.x>, accessed 01.03.2023.

61 In: Moraes R.O., Watanuki H.M., Kiste G. (2016), A Proposal for the Development of Individual Virtual Competences, Conference Proceedings International Data and Information Management Conference (IDIMC 2016), p. 7, https://www.researchgate.net/profile/Judith_Broady-Preston/publication/297702635_Developing_a_model_for_investigating_academic_libraries_as_learning_organisations/links/56e06c0f08aec4b3333d0bf1.pdf#page=73, accessed 01.03.2023.

62 In: Krasnova Anna, "Competency requirements for HR professionals working remotely", Zeszyty 2 (992) Naukowe Uniwersytetu Ekonomicznych w Krakowie, 2021, Zesz. Nauk. UEK, 2021, 2(992): 91-101 ISSN 1898-6447, e-ISSN 2545-3238, pp. 93-94, <https://zeszyty-naukowe.uek.krakow.pl/article/download/2116/1555>, accessed 03.03.2023.

63 In: Ibid, p. 94.



Table 3. Universal competences for remote working according to Anna Krasnova, together with the scale of demand for them in relation to virtual HR professionals based on an analysis of the requirements contained in 163 job offers dedicated to this professional group from recruitment portals (2021)

Hard competences	
Intrapersonal competence	
Knowledge of remote working tools (eg Zoom, Microsoft Teams, Google Meetings) (1)	
Virtual media literacy (13)	
Information acquisition and processing skills (2)	
Soft skills	
Intrapersonal competence	Interpersonal competence
<ol style="list-style-type: none"> self-management, including: <ul style="list-style-type: none"> independence (46) self-awareness (-) self-organisation (57) ability to manage oneself in time (10) discipline (1) self-motivation (16) responsibility (20) goal-oriented: <ul style="list-style-type: none"> consistency (2) determination (-) perseverance (2) ability to prioritise (14) development-oriented (17) flexibility (4) and the ability to adapt quickly (-) accuracy (12) timeliness (11) conscientiousness (9) commitment (26) multitasking (4) 	<ol style="list-style-type: none"> virtual social skills (40), including: <ul style="list-style-type: none"> communication (especially with regard to giving feedback) (5) working in a virtual team (49) interpersonal sensitivity (empathy) (-) confidence building (2) conflict resolution (-)
General competence	
Virtual efficiency (-)	

* in brackets: the number of advertisements in which the skill was referred to

Source: "Competency requirements for HR employees working remotely", Anna Krasnova, *Zeszyty 2 (992) Naukowe Uniwersytetu Ekonomicznych w Krakowie*, 2021, *Zesz. Nauk. UEK*, 2021, 2(992): 91-101, ISSN 1898-6447, e-ISSN 2545-3238, p. 95, <https://zeszyty-naukowe.uek.krakow.pl/article/download/2116/1555>, accessed 03.03.2023,

It is worth noting the category of virtual competences, which can be defined as a set of knowledge and skills as well as personal qualities that are necessary to work in a virtual environment. These competences can be divided into inter- and intrapersonal competences, as well as into hard and soft competences⁶⁴.

ManpowerGroup's analysis shows that 81% of employers experience challenges in recruiting candidates with the right competencies, both hard and soft. 35% of companies declare that they find it difficult to attract employees who demonstrate **reliability, discipline and a high sense of responsibility for the tasks entrusted to them**. More than ¼ of organisations notice a **shortage of competencies related to logical thinking and problem-solving skills in the market**. Deficiencies also relate to **taking initiative**, highlighted by 28% of employers. Further skills that are difficult to find in candidates participating in the recruitment process are **critical thinking** and **analytical skills** (26%). 24% of entrepreneurs also feel there is a shortage of employees characterised by **resilience to stress and flexibility of action**^{65, 66}.



ADDITIONAL OWN RESEARCH

The types of competences most frequently mentioned during the individual interviews that an employee needs in order to work effectively remotely are primarily:

- ability to **organise one's own work, self-reliance, conscientiousness, discipline** (which, according to the respondents, is needed much more than in the case of a stationary employee; the need to have qualities that allow one to perform tasks without close personal supervision of a superior, **a sense of dutifulness, responsibility**);

64 In: *ibid.*

65 ManpowerGroup (2021), Deficient soft skills. What skills do employers think the labour market is lacking?, accessed 26.10.2021.

66 In: "Aspects of remote working from an employee, employer and economic perspective. As at 15 December 2021. Thematic report" PARP, 2021, p. 13, https://www.parp.gov.pl/component/publications/publication/aspekty-pracy-zdalnej-z-perspektywy-pracownika-pracodawcy-i-gospo-darki?sort=default&term%5B%5D=1&text_search=, accessed 01.03.2023.



Quote from the interview

This lack of effects [of work] is not due to some, I don't know, laziness, but it is a lack of ability to organise work, yes. That is, even if one is willing, one spends a lot of time and the tasks are not completed, because one simply does not know how to separate priorities. To some extent, when [such an employee] is working in a team, either co-workers or a superior can sometimes direct such a person to the right track. Well, at the moment when he works remotely, this is no longer the case - that is, you need the ability to work independently without supervision, dutifulness or assertiveness, because you also need to cut some things off.



(IDI, large enterprise employer group)

- **proactivity, commitment** (as a trait that is also expected from stationary employees, but is especially needed in the case of remote workers; according to one interviewee, proactivity and commitment are needed regardless of where the work is done - if an employee wants to 'slip between tasks', he/she will look for a way to do so regardless of what mode he/she is working in, his/her behaviour will also be inappropriate in the office, on site, not only when working remotely);



Quote from the interview

Independence in these activities, this proactivity, ie being able to find tasks to do on your own. [...] well, but these are the qualities that are also valued in the office. [...] Technical, technological [skills] can always be taught, yes - whether to operate some such IT technologies, or possibly to operate machines. If [an employee] has such a directional concept, some kind of directional education, or experience with similar technologies - it's a matter of a finite learning time, one that we are able to estimate, right. But, on the other hand, the way of communication, these interpersonal and so-called soft skills, well, this is something that sometimes you can't 'do' to someone, so to speak, with years of various training or experience in an organisation. There are things you either have or you don't have.



(IDI, medium enterprise employer group)

- **digital competence** (which also involves the need to organise appropriate training in the use of software, online tools - but again, this is something on which there is a growing need for emphasis in general, for all employees, although of course it is particularly important in the case of remote workers)

Respondents also pointed out that remote workers also need **training** (in principle the same as for other workers, but the training should also explicitly take into account that it is directed at remote or hybrid workers). Thus, training of a **technical** nature is most important, but **soft skills, organisational skills**, is also important.

During the focus group interviews, both in the group of employers and employees, a catalogue of competences was presented to the respondents, which consisted of various skills - hard skills, soft skills, digital competences, practical industry skills, etc. Respondents indicated those that they considered to be the most crucial in terms of being able to work remotely (the table lists those that were most frequently indicated in the focus groups):

According to employees	According to employers
<ul style="list-style-type: none"> • independence • organisation of own work • responsibility • conscientiousness • communicativeness • multitasking 	<ul style="list-style-type: none"> • conscientiousness • multitasking • commitment • communicativeness • openness to change • decision-making • team management



2.6. Employers' needs in terms of the changes needed for the transition to remote working

Employers' needs in this area are largely linked to legal changes - opinions on this can be quoted from the survey "Expectations, needs and attitudes of employers and employees regarding remote working"⁶⁷. When it became necessary to move a large number of employees out of the office, dilemmas and questions started to arise in the field of labour, tax and insurance law, and it was necessary to develop rules for working in the new conditions, which would be acceptable to the employer and the employee and at the same time not break the applicable law. Employers themselves tried, usually without any models, to develop their own regulations, bylaws and rules for work, its accounting, performance measurement or control. In view of the above, it can be said that the amendment of the labour law in the direction of regulating remote working, or unmentioned hybrid work, is both expected and necessary, as the actual state of affairs preceded the legislative issues, on the other hand, it comes too late, at a time when employers and employees have already become comfortable with their own rules and principles created during the period from the pandemic to the present (more than 2 years), and additionally have a wealth of their own experiences and thoughts on remote working. Some have become supporters of it or have solidified a positive view of it, others have barely accepted it for the 'exceptional' time, but are generally not allies of it⁶⁸.

Both are of the opinion that the proposed amendment goes in the direction of an overly detailed and unfortunately "unlivable" attempt to regulate every aspect of work, which is in fact unrealistic and impossible to implement. Rather than these strict regulations, employers expect this form of work to be recognised as possible, but with the understanding that how, where, when and under what conditions it can be introduced will be determined by internal

67 Source: "Expectations, needs and attitudes of employers and employees regarding remote working" - presentation of the results of the survey of the Association of Entrepreneurs and Employers, publication of 24.11.2022, https://zpp.net.pl/wp-content/uploads/2022/11/MP_dla-ZPP_Praca-zdalna_pracodawcy_czesc-jakosciowa_0811.pdf, accessed on 03.03.2023.

68 In: Ibid, p. 51.

regulations and agreements. Furthermore, it was emphasised that decisions regarding the possibility of posting for remote working should be individual and dependent on the situation of each employee, rather than concerning entire groups or all employees⁶⁹.

In short, employers mainly expect the Act to confirm what they have already worked out for themselves and to increase the role of self-responsibility in the case of the employee and reduce the employer's responsibility for issues that they cannot control and over which they have no de facto control. At the moment, the expectation is more of a 'legal pad' for the rules they have successfully developed, rather than **new complications and the need to reorganise their businesses, or worse, impose new obligations and rules with which they do not agree or for which they do not have the resources and means**⁷⁰.

Such opinions are also confirmed in academic commentaries. According to the observations of researchers in the field of human resource management, the amended legislation, despite the consultations, raises a number of doubts and concerns among employers. The problem is not only the considerable complexity of the regulations, but also the complete passing on of the entire cost of remote working to the employers. This leads to the conclusion that "the burden of additional costs associated with remote working on employers may discourage many organisations from implementing it, especially in the context of labour costs which have been rising significantly recently. While the unit amount may not seem significant, economies of scale will work for large organisations"⁷¹.

Respondents in the survey of the Association of Entrepreneurs and Employers had the opportunity to read the draft amendment to the Act so as to be able to comment on the provisions proposed therein. In their spontaneous statements, they very often stressed that the draft law is too generalising, unlivable and may often be unworkable in practice and, importantly, treats too many issues schematically, introduces excessive regulation in areas that should be regulated at the level of internal bylaws

69 In: Ibid, p. 52.

70 In: ibid.

71 "Researcher UŁ: Remote working - is a change in the law rightly cause for concern?" - article published at: <https://www.wz.uni.lodz.pl/aktualnosci/szczegoly-glowne/praca-zdalna-czy-zmiana-prawa-slusnie-budzi-obawy>, accessed on: 30.03.2023.

and, most importantly, there were concerns about generating the possibility of conflicts, abuse and excessive claims.⁷²

Contrary to the intentions of the legislator, according to many respondents, the amendment will not contribute to the elimination of discrimination against certain groups of employees and, by giving more rights to selected groups, may even lead to greater discrimination, already at the stage of both recruitment and the creation of job descriptions and required duties. Remote working should not be imposed on employers by law.⁷³

Also definitely missing from the bill was the **concept of hybrid working** and the reference not only to pandemics or emergencies, but also to many other possible reasons for a change in working mode, such as a crisis situation as a result of war or its threat, the economic situation or even issues of technological progress, the trend towards a shorter working week and the increasing catalogue of possible situations in which employees can work effectively and optimise the company's operations from outside the office. In the opinion of the majority of employers surveyed, the bill **also lacked the possibility to cancel the remote work of an employee who is ineffective outside the office**. There should also be a provision allowing the **employer to decide on the possibility of remote working** based on knowledge of each employee's predispositions and capabilities.⁷⁴

In the context of employers' needs, it is also worth citing the results of research carried out by Future Business Institute, which identifies the elements that pose the greatest challenges for companies moving to remote working. These include issues such as maintaining team spirit, communication and relationships, organising working time, productivity, motivating employees, establishing and adhering to company procedures, and

72 In: "Expectations, needs and attitudes of employers and employees regarding remote working"- presentation of the results of the survey of the Association of Entrepreneurs and Employers, publication of 24.11.2022, https://zpp.net.pl/wp-content/uploads/2022/11/MP_dla-ZPP_Praca-zdalna_pracodawcy_czesc-jakosciowa_0811.pdf, accessed on 03.03.2023, p. 53.

73 In: *ibid.*

74 In: *ibid.*

selecting a remote working tool⁷⁵. It is therefore worth noting that the needs of employers wishing to adequately prepare for the implementation of remote working in their organisations are related to the skilful organisation of the work environment, the rules of its execution and the ways of communication with superiors and colleagues, for people performing their professional duties from outside the office. In view of this, support directed at employers in the above areas is needed. These elements were mentioned in more detail in the qualitative research carried out as part of this study. Below is a description of their results, confirming the above-mentioned need for support (mainly advisory) in the process of introducing changes to organise remote or hybrid working in practice in their companies.



ADDITIONAL OWN RESEARCH

The needs and challenges of companies in making the transition to remote working were mainly commented on by employer representatives. Based on their views, it is mainly stressed that it requires good **technical preparation** - all the necessary elements to allow working outside the office must be provided to the employee, organised by the employer. This therefore involves equipment, electronic tools and the general creation of appropriate conditions at home, basically following the same principles as in the office (adequate space comfortable for work, furniture at disposal, equipment allowing independent work, providing the same improvements as in the office, ie two monitors, for example). This involves properly arranging for the handover of equipment and all the resources needed to work remotely.

In addition to providing, organising the appropriate material resources, the employer must also ensure that the remote worker has access to the software he/she needs, ICT systems, data banks with the same resources that would be made available to him or her in the case of stationary work.

Another challenge is also the construction of a proper **data security policy** - as mentioned several times in previous threads of the report, the transfer

75 Future Business Institute report, Remote working - the revolution that took hold now it's time to change, http://www.pte.pl/pliki/2/36/Future_Business_Institute.pdf, 2020, accessed 30.03.2023.

of data to employees outside the office raises many concerns, uncertainties about whether it will be accessed by outsiders.

Another issue is the organisation of rules, ways of monitoring, supervising the work of a remote worker, which also involves setting clear rules for his/her communication with superiors and co-workers, building a schedule of tasks to be performed, reporting on the fulfilment of objectives, etc. This boils down to establishing certain rules and regulations for remote working. In this respect, a particularly important conclusion from the survey of entrepreneurs is the **need for hints, examples, specimens of rules and regulations for remote working**. There is also a very clear **need for guidance, perhaps a set of certain good practices made available to employers regarding how to organise control over remote workers and what specific tools can be used for this**. Although in the content of the interviews there was an awareness that these issues work best on the basis of trust, good relations, there is a need for solutions regarding certain principles, methods of verifying the work of remote workers.

During the in-depth research, the appropriate organisation of work in the above context, when a team of employees does not work in one place, was pointed out not only by the employers, but also by the employees - indicating that the introduction of specific, uniform guidelines for all with regard to communicating their statuses, task schedules, etc, is in fact a facilitation, a convenient practice for all.

“ Quote from the interview

It seems to me that setting up some kind of rules like, for example, at my place it was like, “hey, we’re working on a calendar, we’re putting the meetings in so we can see how busy we are”, so that later on there’s no irritation that you’re just... calling someone and they’re not answering - well, because they’ve just got other meetings. Or things like like updating your status on Slack, like whether someone’s, I don’t know, is having lunch or something. Well it’s kind of one click on an icon, but you know, that, for example, if someone’s got a palm tree, they’re on holiday, so you don’t really have anything to write and call.

”

(FGI, employee group)

Some of the respondents, although a rather small proportion, indicated that they used the available reports on the Internet, were interested in trends, and sought information on remote working. As far as the practical dimension of its introduction in the organisation is concerned, it remains useful to “follow the biggest ones”, to **take an example from other companies, to observe the experience of other companies with a similar profile**. A good idea to support companies wishing to prepare well and carry out the process of implementing remote working in their organisations would be to develop a certain collection of examples of actions taken in this regard by model companies from different categories of activity (in terms of industry profile, size, specific nature of management).

Following on from the above, some suggestions, recommendations or expected actions that could support companies in introducing remote working into their organisations were made during the group discussions held with respondents in this qualitative research. A very important conclusion from them is that it is **the role of the business environment institutions to prepare some instructions for the implementation of remote working**, suitable for particular sizes of companies. This type of guidance, support materials for managers, department heads **in the form of handbooks, training, webinars, advisory support**, creation of a space to exchange knowledge and experience, would be very helpful and welcome among employers. It would be worthwhile to reach out to those concerned with this kind of activity through appropriate promotion.

“ Quote from the interview

Moderator: *And would you need any materials or training in companies, or any such model documents showing how to implement certain things?*

Respondent: *I certainly do. Some kind of guides, right, training. Well, it also depends on it being differentiated for big companies and for some smaller entrepreneurs, for small companies and up to 10 where, well, where it's not possible to introduce some things like in big corporations.*

”

(FGI, employer group)

3.





3. PROSPECTS FOR THE DEVELOPMENT OF REMOTE WORKING AND THE DIGITALISATION OF WORK

Policy recommendations according to the European Investment Bank (EIB): analysis of the survey report “Digitalisation in Europe 2021-2022: Evidence from the EIB Investment Survey”⁷⁶

The EIB notes that targeted financial support for SMEs has proven effective in increasing their willingness to undertake transformational investments, including in response to pandemic

COVID-19. European companies surveyed, particularly SMEs that had benefited from public support (such as government grants, subsidies or subsidised funding from the sector) over the past three years to accelerate their digital investments (around 15%), were almost twice as likely to increase their digital investments. These incentives helped overcome the inertia of many companies. Among the companies that benefited from this financial support, 67% said they had also taken action to increase their digitalisation during the COVID-19 pandemic, compared to only 38% of SMEs that did not receive prior support. This indicates that well-designed and targeted incentives can make a difference in accelerating digital transformation in the European Union.

The types of support that companies would like to receive vary depending on the level of digitisation of businesses. Non-digital companies said that funding advice and consistent regulation would be the best way to support their digital investments. Companies that have embarked on digitalisation activities in response to the COVID-19 pandemic said they would like technical support and assistance in identifying new markets. This means that public support focusing on facilitating access to finance for SMEs is not enough to accelerate digital

76 In: article entitled: “Digitisation of businesses during the COVID-19 pandemic”, Ewa Radomska, portal www.obserwatorfinansowy.pl, published on 17.06.2022, <https://www.obserwatorfinansowy.pl/tematyka/makroekonomia/trendy-gospodarcze/cyfryzacja-przedsiębiorstw-w-czasie-pandemii-covid-19/>, accessed on 03.03.2023.

transformation in the European Union. Technical support, market intelligence and predictable, consistent regulation are also needed.

According to the EIB, it is no less important to upgrade workers' skills and retraining measures. These areas should be the main policy objectives at EU level and in its member states, in order to address the inevitable problem of relocation in the labour market and avoid a scenario in which workers become permanently or long-term tied to their companies and fail to adapt to new conditions. For companies undergoing digital transformation with high growth potential, the lack of access to skilled workers may limit their investment activities, which is also a problem and a challenge.

In its report, the EIB points out that Europe needs to focus primarily on three elements to accelerate digital transformation: a conducive ecosystem, a European vision to address the digital divide between EU member states, and adequate public support to close the funding and skills gaps. Significant investment in digital infrastructure is needed across the European Union to support digital transformation, as well as to bridge the digital gap between EU and US businesses.

Prospects for the development of remote working and the digitalisation of work in Poland

Based on a study by Pracuj.co.uk ("The year of the new normal...", 2021), which presented employees' opinions on remote working in three different stages of the pandemic, it can be deduced that the desire to continue working remotely after the pandemic has been contained is now almost universal among those who are already doing so (88.5% of those surveyed).⁷⁷

In April 2020, ie at the start of the pandemic and during the period of greatest lockdown uncertainty, there were slightly more people accepting remote working (10%) than those disliking it (11%). At the height of the incidence, in September 2020, the willingness to work 100% remotely was expressed by 16%

77 In: Radziukiewicz, M., (2021). Remote work in Poland and its perspectives / Remote work in Poland and its perspectives. Economic and Regional Studies, 14(4), 409-427. <https://doi.org/10.2478/ers-2021-0029>, p. 423, <http://www.ers.edu.pl/pdf-143039-71962?filename=PRACA%20DALNA%20W%20POLSCE%20I.pdf>, accessed 03.03.2023.

of people, while the unwillingness to do so was expressed by 13%. The increase or decrease in both supporters and opponents of remote working depended, according to the data presented, on the changing current “pandemic” situation and the improvement or deterioration of employee sentiment in relation to this specific situation. In February 2021, the need to work 100% remotely was expressed by 13% of employees. In all periods, between 40% and 48.5% of respondents working remotely would like to be in the office, for example, once a week, and only on single days of the month between 27% and 39% of respondents. Certainly, each respondent’s answers were also influenced by an assessment of their own predispositions and a calculation of “pros” and “cons”. The calculation is difficult, as almost all the positive aspects of remote working have their negative counterparts. Thus, remote working allows cost savings on the part of both employers (eg on renting premises, heating, cleaning, etc) and employees (eg travel costs), but in parallel other costs for both parties increase (eg software, Internet)⁷⁸.

The results of the above study and many others (Beryl ter Haar, 2021) suggest that a mutually satisfactory compromise for all employees and employers will be *a hybrid system* in the future, *ie a system that combines remote working with on-site working*⁷⁹. *This is a conclusion that was also confirmed in the qualitative interviews carried out as part of the expert opinion, which complemented this analysis of the foundational data.*

One strategy for a hybrid form of working might be to allocate specific days for in-person meetings and collaboration at the company’s headquarters and then allocate other days for remote working. In all likelihood, however, it is not the employees who will make the decision on the form of work, but rather the employers who will make it based on their analysis of operations during a pandemic, whether to increase profits or reduce business risk⁸⁰.

In addition to the debate on the future of remote working, the social implications of its popularisation/popularisation are also considered. The pandemic privileges the group of remote workers, as it has intensified the division of the labour market into 2 groups/classes: those working at home (the so-called ‘home class’, who work online, leave their homes for leisure, and

78 In: Ibid, p. 424.

79 In: Ibid.

80 In: Ibid, p. 425.

deal with official matters and purchases via the Internet) and those working outside the home (the so-called 'outdoor class', working in services, public transport, commerce, trade, commerce, etc.).⁸¹ As a result of this division, not only will the differences in working time between those working at home (the "time" gain resulting from the lack of commuting to and from work) and those working outside the home increase, but also the differences in remuneration (to the disadvantage of those who cannot work remotely and those who cannot combine work with family life)⁸².

This new way of working, stimulated by the digital revolution, weakens ties with society. It also carries the risk of discrimination and exclusion, especially for people with low digital skills, as digital proficiency may be one of the requirements for qualifying for remote working. A significant increase in the proportion of workers spending more time at home and less time in the office could also have a significant impact on the urban economy. More people working remotely means fewer people commuting from home to work every day or travelling to different locations for work, which in terms of environmental measures is a positive direction. However, this may have serious economic consequences due to lower demand for catering, transport and retail services in city centres, tenant demand for office space, flat rentals and others. On the other hand, the flexibility of remote working will make it possible to activate workers living in rural areas, less economically developed areas, far from large urban centres, as well as people with disabilities. *This leads to another important conclusion, also confirmed by the qualitative research carried out, that the development of remote working will foster further digital familiarisation*⁸³.

In Q1 2022, only one in four general Pracuj.pl respondents (26%) declared that they would not like to work remotely or hybrid. In contrast, only 14.5% of respondents prefer to carry out tasks fully from outside the office or company premises. *The most preferred option is hybrid working, with 59.5% of respondents opting for this*, with the more popular option being working with a

81 In: Migas, B. (2020). The birth of the domestic class. A political critique.

82 In: Radziukiewicz, M., (2021). Remote work in Poland and its perspectives / Remote work in Poland and its perspectives. Economic and Regional Studies, 14(4), 409-427. <https://doi.org/10.2478/ers-2021-0029>, <http://www.ers.edu.pl/pdf-143039-71962?filename=PRACA%20ZDALNA%20W%20POLSCE%20I.pdf>, accessed 03.03.2023, p. 425.

83 In: Ibid, 425.

predominantly remote element (being able to come into the office once a week) rather than the remote part best known before the pandemic, ie in the form of an occasional benefit (being out of the office for single days of the month). This is another Pracuj.pl survey showing that employees do not want to completely give up access to office space or other shared workspace - but the role of these spaces is likely to evolve to better support the objectives of the hybrid model⁸⁴.



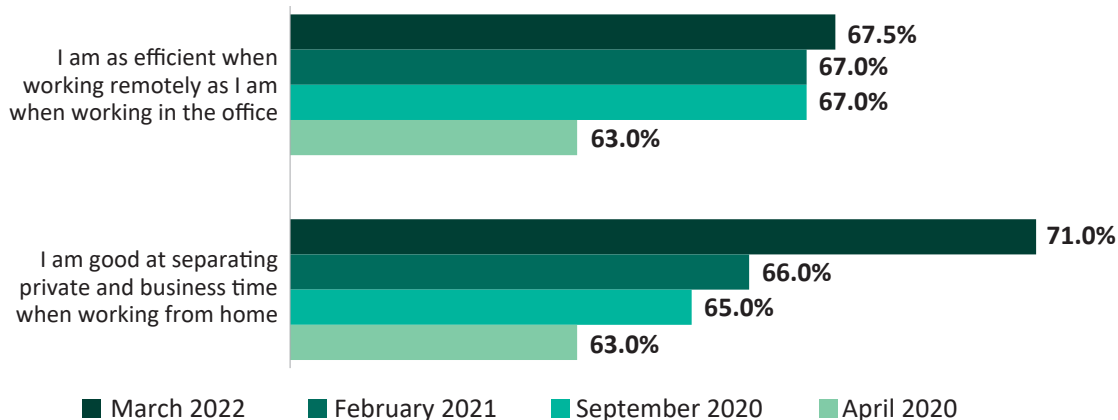
Graph 10. Workers' preferred working patterns after the end of the COVID-19 pandemic



Source: "Two years of the new normal. Employees and candidates in the new world of work", pracuj.pl report, March 2022, p. 28, https://prowly-uploads.s3.eu-west-1.amazonaws.com/uploads/landing_page_image/image/392585/c665d55ec33787076aad2cc305ce65eb.pdf, accessed on 03.03.2023; distribution of responses to the question: would you like to work remotely after the pandemic?



Graph 11. Employees' perceptions of the effectiveness of remote working



Source: "Two years of the new normal. Employees and candidates in the new world of work", pracuj.pl Report, March 2022, p. 29, https://prowly-uploads.s3.eu-west-1.amazonaws.com/uploads/landing_page_image/image/392585/c665d55ec33787076aad2cc305ce65eb.pdf, accessed on 03.03.2023.

84 In: "Two years of the new normal. Employees and candidates in the new world of work", pracuj.pl Report, March 2022, p. 28, https://prowly-uploads.s3.eu-west-1.amazonaws.com/uploads/landing_page_image/image/392585/c665d55ec33787076aad2cc305ce65eb.pdf, accessed on 03.03.2023.

4.





4. SUMMARY: SYNTHESIS OF KEY FINDINGS AND RECOMMENDATIONS

1. The pandemic in many organisations around the world has accelerated the growth of remote working. In Poland, the percentage of people typically working from home in 2020 has almost doubled compared to 2019. Many of the companies have remained with some degree of remote working. Both during and after the pandemic, the highest proportion of employees working remotely is found among those working in the information and communication and finance and insurance sections. The scale of remote working increases with the size of companies.
2. Remote working opportunities are feedback-coupled with the development of digitisation. Digitisation, work automation, the use of robots, artificial intelligence is a natural, inevitable direction. Respondents are convinced that it is currently necessary to optimise processes in companies, organisations in order to be able to increase company potential. This involves, on the one hand, an increase in the demand for people with specialised knowledge and competences, employed for conceptual, creative work. On the other hand, if the use of automation processes, robotics, AI and algorithms for repetitive, simple work increases, employees will need to be able to use these solutions. Therefore, there will be an increased need to acquire the appropriate knowledge and skills to be able to handle such new technological solutions and to monitor their operation, control, supervise the work performed by robots.
3. Working remotely offers great opportunities to grow the business by attracting employees with expertise that is difficult to access, but also provides opportunities to expand into other markets.
4. The advantages of remote working also include savings - in various senses. In addition to the time saved and the employees' commuting expenses, it is worth noting the savings for the employer that arise through relinquishing some of the office space for which it had to pay rental and maintenance costs. The employer may have the opportunity to optimise expenditure according to the current needs of the business.

5. The introduction of remote working in organisations entails a need for managers to change their approach to the ways in which they control, supervise and review remote work. There is a need to turn towards assessing the quality of work through the prism of achieving set objectives.
6. The biggest concerns related to the introduction of remote working are precisely related to the process of work control, to the level of productivity, work efficiency, to issues of a social and psychological nature (the aspect of relationships, integration into the team and the possible disruption of the work-life balance), to technical considerations, including technological possibilities to ensure data security.
7. Analysing the various aspects of remote working, taking into account the different perspectives and the negative and positive consequences associated with it, one can come to the conclusion that the best solution at the moment (whereby one can enjoy the benefits of this mode of working while limiting the impact of its drawbacks) is hybrid working. The combination of remote working and presence in the office according to needs and established rules is the best solution that can satisfy both opponents and supporters of remote working, employers and employees.
8. At the same time, the above raises the need for guidelines on how to define and organise and set rules for hybrid working, which can be a matter that varies from company to company or at the level of the type of job or individual employee.
9. Employers are looking for examples, templates of remote working regulations. There is also a very clear need for guidance, perhaps a set of some good practices made available to employers on how to organise the control of remote workers and what specific tools can be used for this.
10. The expected support that can be provided by business environment institutions is the preparation and making available of guides, instructions, model procedures, regarding the implementation of remote working, suitable for particular sizes of companies. This type of guidance, support material for managers, department heads in the form of handbooks, training, webinars, advisory support would be very helpful and welcome among employers.



TABLES

Table 1. Remote workers in the total number covered by the GUS (Statistics Poland) Labour Demand Survey, including by sector and size of employing unit, by quarter 2020-2022 - as at the end of the quarter	23
Table 2. Advantages and disadvantages of remote working	55
Table 3. Universal competences for remote working according to Anna Krasnova, together with the scale of demand for them in relation to virtual HR professionals based on an analysis of the requirements contained in 163 job offers dedicated to this professional group from recruitment portals (2021)	71

GRAPHS

Graph 1. Frequency of working from home before and during the COVID-19 pandemic	22
Graph 2. Percentage of employees working remotely in Poland by type of activity (PKD)	24
Graph 3. Percentage of employees working remotely by PKD activity type and company size	25
Graph 4. Entrepreneurs' assessments of statements about the advantages of remote working	31
Graph 5. Entrepreneurs' assessments of statements on the disadvantages of remote working	32
Graph 6. Generation affiliation/age and preference for remote working	39
Graph 7. Gender and preference for remote working	41

Graph 8. The impact of raising minor children on the expected extent of remote working	42
Graph 9. Position as a factor influencing work model preference	43
Graph 10. Workers' preferred working patterns after the end of the COVID-19 pandemic	86
Graph 11. Employees' perceptions of the effectiveness of remote working	86

FIGURES

Figure 1. Percentage of people working from home by European country in 2020 – Eurostat data	27
--	----

SOURCES

Bibliography

1. "Aspects of remote working from the perspective of the employee, the employer and the economy. As at 15 December 2021. Thematic report" PARP, 2021,
2. "Two years of the new normal. Employees and candidates in the new world of work", Pracuj.co.uk Report, March 2022.
3. Dolot A., "Report of the study on remote working during the COVID-19 pandemic", Kraków 30.04.2020,
4. Krasnova A., "Competency requirements for HR employees performing work remotely", Zeszyty 2 (992) Naukowe Uniwersytetu Ekonomicznych w Krakowie, 2021, Zesz. Nauk. UEK, 2021, 2(992): 91-101, ISSN 1898-6447, e-ISSN 2545-3238,
5. Muster Rafał. (2022). "The COVID-19 pandemic and the change of work model. Poland in comparison with the European Union countries.", "Acta Univesitatis Lodziensis. Folia Sociologica" (2022), no. 81, pp. 29-44. DOI: 10.18778/0208-600X.81.02,
6. Radziukiewicz, M., (2021). Remote work in Poland and its perspectives / Remote work in Poland and its perspectives. Economic and Regional Studies, 14(4), 409-427. <https://doi.org/10.2478/ers-2021-0029>,
7. PIE Economic Weekly of 9 February 2023, 6/2023,
8. Woźniak-Jęchorek Joanna PhD Prof UEP "Factors determining the share of remote working in total employment", "Studia BAS", 1(69) 2022, ISSN -20820658.

Internet sources

1. "Remote working in times of pandemic. Programmers stayed at home (RESULTS OF RESEARCH)" publication of 01.04.2020, <https://kodilla.com/pl/blog/praca-zdalna-w-czasach-pandemii>
2. "Digital Transformation of Companies 2020", EY Poland, 2021, https://www.ey.com/pl_pl/news/2021/03/badanie-ey-transformacja-cyfrowa
3. Article entitled: "Remote working in a pandemic. These figures dispel a common illusion", Anna Anagnostopulu, published on 15.06.2021, Businessinsider.co.uk, <https://businessinsider.com.pl/twoje-pieniadze/praca/praca-zdalna-liczba-osob-pracujacych-z-domu-w-polsce-w-2020-r/8yvnxq9>

4. Article entitled: "Digitisation of businesses during the COVID-19 pandemic", Ewa Radomska, portal www.obserwatorfinansowy.pl, published on 17.06.2022, <https://www.obserwatorfinansowy.pl/tematyka/makroekonomia/trendy-gospodarcze/cyfryzacja-przedsiębiorstw-w-czasie-pandemii-covid-19/>
5. Article entitled: "University of Lodz researcher: Remote working - is the change in the law rightly cause for concern?" - article published 02.03.2023 at: <https://www.wz.uni.lodz.pl/aktualnosci/szczegoly-glowne/praca-zdalna-czy-zmiana-prawa-slusznie-budzi-obawy>
6. Article entitled: "Remote working - employers' biggest dilemmas", Bogusław Kapon, Family Business magazine, publication 2021, <https://familybusiness.ibrpolska.pl/praca-zdalna-a-koronawirus/>.
7. Centralny Instytut Ochrony Pracy, Telepraca - stan prawny, https://m.ciop.pl/CIOPPortalWAR/appmanager/ciop/mobi?_nfpb=true&_pageLabel=P39200118761482245057910&html_tresc_root_id=300005951&html_tresc_id=300005944&html_klucz=300004753&html_klucz_spis=
8. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the fourth quarter of 2020. Signal information", <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-rynku-pracy-w-polsce-w-czwartym-kwartale-2020-r-4,4.html>
9. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the first quarter of 2021. Signal information", https://stat.gov.pl/files/gfx/portalinformacyjny/pl/defaultaktualnosci/5820/4/5/1/wplyw_epidemii_covid-19_na_wybrane_elementy_rynku_pracy_w_polsce_w_1_kwartale_2021_roku.pdf
10. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the second quarter of 2021. Signal information", https://stat.gov.pl/files/gfx/portalinformacyjny/pl/defaultaktualnosci/5820/4/6/1/wplyw_epidemii_covid-19_na_wybrane_elementy_rynku_pracy_w_polsce_w_drugim_kwartale_2021.pdf
11. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the third quarter of 2021. Signal information", <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-rynku-pracy-w-polsce-w-trzecim-kwartale-2021-r-4,7.html>

12. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the fourth quarter of 2021. Signal information," <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-ryнку-pracy-w-polsce-w-czwartym-kwartale-2021-r-4,8.html>
13. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the first quarter of 2022. Signal information," <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-ryнку-pracy-w-polsce-w-pierwszym-kwartale-2022-r-4,9.html>
14. GUS (Statistics Poland), "Impact of the COVID-19 outbreak on selected elements of the labour market in Poland in the second quarter of 2022. Signal information", <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-ryнку-pracy-w-polsce-w-drugim-kwartale-2022-r-4,10.html>
15. GUS (Statistics Poland), "The impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the third quarter of 2022. Signal information", <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-ryнку-pracy-w-polsce-w-trzecim-kwartale-2022-roku,4,11.html>
16. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the second quarter of 2020. Signal information", <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-ryнку-pracy-w-polsce-w-drugim-kwartale-2020-roku,4,2.html>
17. GUS (Statistics Poland), "Impact of the COVID-19 epidemic on selected elements of the labour market in Poland in the third quarter of 2020. Signal information", <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/popyt-na-prace/wplyw-epidemii-covid-19-na-wybrane-elementy-ryнку-pracy-w-polsce-w-trzecim-kwartale-2020-roku,4,3.html>
18. Deloitte portal., <https://www2.deloitte.com>, Analysis, Employer Zone Newsletter, article entitled: "Remote working - legal and tax regulations. What does remote working look like today vs. before the pandemic?", <https://www2.deloitte.com/pl/pl/pages/doradztwo-prawne/articles/newsletter-strefa-pracodawcy-podatki-i-prawo/praca-zdalna-a-regulacje-prawne-i-podatkowe-obecnie-i-w-przyszlosci.html>
19. Portal pit.pl, <https://www.pit.pl/>, article entitled: "Changes to the Labour Code from 7 April. Ministry of Labour explains the new regulations" of 02.03.2023, <https://www.pit.pl/aktualnosci/zmiany-w-kodeksie-pracy-od-7-kwietnia-ministerstwo-pracy-tlumaczy-nowe-przepisy-1008043>

20. Portal www.aplikuj.pl, article entitled: "Remote working in Poland and Europe. Where are employees returning to the office, and which countries are dominated by remote and hybrid working?" of 13.11.2022, <https://www.aplikuj.pl/porady-dla-pracodawcow/2497/praca-zdalna-w-polsce-i-europie-gdzie-pracownicy-wracaja-do-biur-a-w-ktorych-krajach-kroluje-praca-zdalna-i-hybrydowa>,
21. Future Business Institute report, Remote working - a revolution that has caught on now it's time to change, http://www.pte.pl/pliki/2/36/Future_Business_Institute.pdf, 2020, accessed 30.03.2023.
22. Survey report "Expectations, needs and attitudes of employers and employees concerning remote working" - presentation of the results of the survey by the Association of Entrepreneurs and Employers, publication of 24.11.2022, <https://zpp.net.pl/oczekiwania-potrzeby-oraz-postawy-pracodawcow-i-pracownikow-dotyczace-pracy-zdalnej-prezentacja-wynikow-badania-zpp/>; https://zpp.net.pl/wp-content/uploads/2022/11/MP_dla-ZPP_Praca-zdalna_pracownicy_czesc-ilosciowa_0811.pdf; https://zpp.net.pl/wp-content/uploads/2022/11/MP_dla-ZPP_Praca-zdalna_pracodawcy_czesc-jakosciowa_0811.pdf
23. Act of 1 December 2022 amending the Labour Code Act and certain other acts (Journal of Laws 2023 item 240), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230000240>
24. Act of 18 July 2002 on the provision of services by electronic means (Journal of Laws No. 144, item 1204, as amended), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu20021441204>.
25. Act of 2 March 2020 on specific solutions related to the prevention, prevention and control of COVID-19, other infectious diseases and emergencies caused by them (Journal of Laws 2020, item 374), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000374>
26. Act of 24 August 2007 amending the Labour Code Act and certain other acts (Journal of Laws 2007 no. 181 item 1288), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20071811288>.
27. Act of 26 June 1974 on the Labour Code (Dz. U. 1974 no. 24 item 141), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu19740240141>
28. Waszkiewicz Aneta. "Remote working after the COVID-19 pandemic - preferences of generations BB, X, Y, Z", E-mentor no. 5 (97)/2022, <https://www.e-mentor.edu.pl/artykul/index/numer/97/id/1586>.