

# Chapter 4

## New Forms of Non-Standard Employment and Fighting Shadow Economy

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### 4.1. Introduction

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The global economy is undergoing a massive transformation, and with it, the traditional boundaries of employment are being redrawn. New forms of work interactions are emerging, and many businesses are shifting to alternative work arrangements, such as working from home, temporary employment, part-time or on-call work, digital labour platforms, multi-party employment, disguised employment, etc. These changes are mainly caused by labour globalisation, shifting to digitalised communities, and technological changes worldwide.

Standard forms of employment are facing significant competition, especially in some specific industries suffering from the downsides of traditional employment models. Full-time employment, as the basic traditional form, has a lot of drawbacks when it comes to creatively, technologically, or intellectually rich spheres of human activities. Employee potential cannot be effectively utilised by setting additional work time and workplace boundaries. Moreover, it should be mentioned that intellectual capital is mostly transferred, and getting a specific mindset and expertise in a traditional way can be costly, in terms of relocation, and difficult, in terms of legislative aspects, or simply impossible, in terms of conditions or other factors.

Shifting to non-standard forms of employment can be beneficial for both employers and employees, while some formal boundaries are neglected. Ease of getting necessary specialists, higher salary rate, bigger employment pool, and significant improvement in results are considered as the main benefits of non-standard forms of employment over those traditional, while ignoring their considerable downsides such as hidden work relations, taxation optimisation, and avoidance, lack of social responsibilities, etc.

To prevent taxation violations by utilising new forms of non-standard employment, different approaches can be used. The Ukrainian labour market provides many examples of how to shift hidden employment relations towards other forms, less destructive and opaque for taxation. Some measures can be used as a rule of thumb, while some need to be ‘tweaked’ before implementation. A thorough study of the current Ukrainian situation and the overall idea of non-standard forms of employment can provide significant insights for both controlling entities and employers worldwide.

The research aim was to consider main non-standard forms of employment and create recommendations for fighting the shadow economy in Ukraine.

This purpose was achieved due to the realisation of the following: generalising pros and cons of the main non-standard forms of employment, and creating recommendations for fighting the shadow economy in Ukraine.

## 4.2. Forms of Non-Standard Employment

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Many forms of non-standard employment can be now considered new because of the strong influence of the digitalisation processes. Thus, the first form is working from home. Due to the Internet and the impact of Covid-19 pandemic, many types of jobs were transformed and nowadays most of them are available to work from home remotely, which is especially convenient for women, allowing to combine work with housekeeping.

The International Labour Organization (ILO) explains that working from home is

long associated with labour-intensive, repetitive work in the industrial sector (“industrial homework”), it also encompasses higher-skilled workers on digital labor platforms, as well as remote workers (teleworkers) in service industries. [...] The ILO estimates that while not all occupations can be done at home, many could – approximately one in six at global level, and just over one in four in advanced countries. (ILO, 2020)

Working from home offers significant advantages, including time savings by eliminating commutes, reduced transport expenses, and the flexibility to adapt work schedules to personal needs. However, the time saved often gets redirected to additional work or household chores, limiting personal benefits. It also encourages a sedentary lifestyle, increases health risks, and can weaken communication skills and team-building abilities due to reduced in-person interaction. Balancing these pros and cons is crucial for maximizing the benefits of remote work (ILO, 2020).

One of the positive sides is time saving. According to the study by Aksoy et al. (2023):

the average daily time saved when working from home was 72 minutes – in this sample. Work from home saved about 2 hours per week per worker in 2021 and 2022. Workers allocated 40% of their time saved to their jobs and about 11% to caregiving activities. People living with children allocate more of their saved time to caregiving.

As for Ukrainians, negative consequences of remote work include: a decrease in productivity, difficulties due to everyday factors, overtime; among the advantages are: a less-busy schedule, time saving and the ability to work from anywhere (Kochmar-Tymoshenko, 2021).

One can conclude that working from home is characterised by a high level of informality, and as a result tax avoidance can take place. Thus, to fight the shadow economy in Ukraine, it is

possible to work from home officially and pay taxes if employers have a distance or hybrid model of working. However, for independent professionals it is necessary to stimulate them to register as a sole proprietor (SP) (Table 4.1).

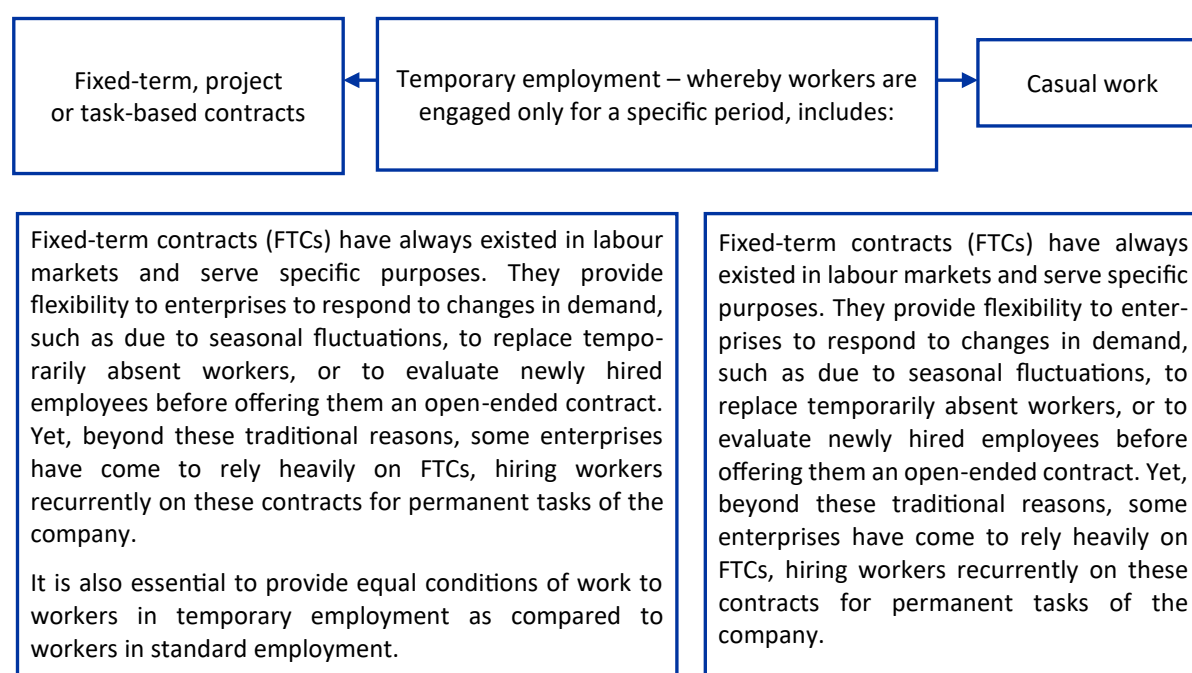
**Table 4.1.** Sole proprietor: groups of single taxpayers

Type of SP	Hired workers	Annual income	Cooperation with legal entities	Rate of the single tax	Single social contribution (SSC)	Reports
I	–	less than UAH 1 185 700 per year	–	10% of the subsistence minimum = UAH 302.80 per month	22% of the minimum wage	monthly declaration
II	or less than 10 workers	less than UAH 5 921 400 per year	+	20% of the minimum wage = UAH 1420 per month	22% of the minimum wage	monthly declaration
III	or unlimited	less than UAH 8 285 700 per year	+	3% or 5% of income	22% of the minimum wage	quarterly declaration
IV	unlimited	–	+	from 0.09% to 1.8% of the normative assessment of the land		annually

Source: compiled by the authors based on (DtKt, 2023; Kosht, 2023).

Table 4.1 shows that different types of sole proprietors are based on different sizes of individual business with the appropriate rate of the single tax. Moreover, it is also possible to participate in social insurance and obtain a basic level of social protection in cases if social risk occurs.

The next form of non-standard employment is temporary employment, divided into fixed-term, project- or task-based contracts and casual work (Figure 4.1).



**Fig. 4.1.** The concept of temporary employment

Source: compiled by the authors based on (ILO, 2016a).

Temporary employment offers flexibility, allowing individuals to combine it with a full-time job and gain additional income. However, it comes with the risk of temporary unemployment and uncertainty. Workers in temporary roles may face unequal conditions compared to standard employment, such as limited opportunities for skill development and lower social protection. Balancing these factors is crucial when considering temporary work arrangements (ILO, 2016a).

In Ukraine, temporary employment is often considered by workers not as positive choice, but as forced necessity. According to sociological studies, 8% of Ukrainians rate their chances of finding a job in the region where they live as “good”, almost 15% – as “not bad”. Such indicators show that Ukrainians are ready to leave their homes in search of earnings. However, they do this not only by going abroad, but also by migrating within the country. Often, labour migration in Ukraine has a temporary and seasonal nature (Legalaid, 2020) (see Table 4.2).

**Table 4.2.** The difference between seasonal and temporary work in Ukraine

Seasonal work	Temporary work
<p>Jobs, which, due to natural and climatic conditions, can be performed only during a certain period (season), but not more than six months (for instance: agriculture).</p> <p>After the end of the seasonal work, the employees who were employed are dismissed on the basis of the termination of the employment contract – the end of the term. In this case, the last day of seasonal work is considered the day of dismissal. If the employee continues to work after the end of the seasonal work or the duration of such work exceeds six months, the employment contract with this employee is considered to be concluded for an indefinite period.</p>	<p>Such jobs can be accepted by an employee for a period of up to two months, and to replace temporarily absent employees, for whom their place of employment is kept, for up to four months. The list of temporary jobs has not been established, but the employee must be warned in writing form that he will work temporarily. The employer must confirm the circumstances that make it impossible to conclude an employment contract with the employee for an indefinite period.</p> <p>The employment contract of temporary employees is considered to be extended for an indefinite period if the employment relationship continues after its termination and none of the parties wants to terminate it.</p>

Source: compiled by the authors based on (Legalaid, 2020).

Thus, seasonal and temporary works are also characterised by high level of informality. If these forms of employment are based on fixed-term contracts, then everything is legal, and taxes are paid, whereas in the opposite case it is necessary to:

- increase labour literacy as for the rights of workers (within school curriculum as “Entrepreneurship and financial literacy”; 8-9 years of study);
- encourage workers to become sole proprietors, and provide services on a contractual basis.

These recommendations have positive and negative sides, and are the same for such forms of non-standard employment as part-time and on-call work. The ILO Part-Time Work Convention, 1994 (No. 175) defines the term ‘part-time worker’ as an employed person whose normal hours of work are fewer than those of comparable full-time workers. For comparative statistical purposes, however, part-time work is usually considered as working fewer than 35 hours, or 30 hours, per week (ILO, 2016b).

There was an interesting research on Ukrainian freelancers conducted to find out the main challenges they faced at work during the war. For 47.51% participants of the study, freelancing is the main form of work, while for 52.49% it is a part-time job. Hence, a little more than half of specialists engage in freelancing for interesting projects or the opportunity to increase

income (Sokolenko, 2023). However, as in the previous case, it is necessary to encourage freelancers not to avoid paying taxes.

Proceeding to digital labour platforms, they are one more type of non-standard employment forms and can be also considered as an emerging and quite common trend. A digital labour platform can be described as any party ('platform') providing a service via digital channels meeting the following requirements:

- services or goods are provided to customers on a payment basis on behalf of or by providers;
- no contracts of employment established between providers and customers;
- involved in payment processing or transfer for services or goods;
- distinct contractual relations between the platform and the providers, or users in general.

These factors are the main ones to identify any party that has some likelihood of being a digital labour platform, but they are not exhaustive. To distinguish them from other digital intermediaries, an additional set of requirements can be used. A digital labour platform should meet at least one of the following requirements:

- provision of the services or production of the goods is directed;
- prices, calculations and the payment method are set or regulated;
- relations are built through direct interaction between parties;
- both strictly necessary and optional KPI can be evaluated to meet the request;
- services or goods are provided under its own brand (Kruse et al., 2023; Silberman, 2023).

Handling employment arrangements utilising this form of non-standard employment can be described with a set of pros and cons, that can be applied to both sides of the labour relations between employers and employees. Some of the listed pros and cons can have either a direct or indirect impacts on these parties, but in general – everything that is reducing costs for employers can be converted into higher benefits rates for employees.

The first positive side of utilising digital labour platforms is increased flexibility. As already mentioned, it can be considered as a benefit for both parties, while flexible working hours and no defined work location provide a lot of opportunities to hire specialists from any location, looking for the necessary mindset and expertise. Both employer and employee are achieving their results by having less formal boundaries and being able to match their respective needs. Productivity should also be mentioned; by removing unnecessary formal time and place boundaries, employers can get more results from the staff who prefer working during the afternoon or at night.

Both parties can reduce their costs. There is no need to spend money on office and office supplies or transport, and no additional time is spent on the way to the office and back. All these costs are transferred or transformed into a part of additional income for either of the parties even while having additional costs to cover the digital labour platform commission.

Both parties have better opportunities in terms of geographic diversification. More qualified employees can be hired due to access to global talent pools or ignoring administrative borders, while employees do not have to move to another territory. Moreover, territory-specific jobs can be covered more easily while having access to a predefined and refined set of candidates that are most suitable for specific jobs.

The most obvious benefit is increased productivity. As mentioned above, removing formal boundaries can significantly increase productivity. The work environment in the office can be

partially customised to fit the needs of the vast majority of employees, while some requests will not be taken into consideration as they are individual or not cost-effective. This can be easily overcome when the workplace and environment are created by employees and designed specifically for working purposes. Additionally, new digital tools availability can greatly increase productivity, while some of these tools can be highly priced for corporate customers and be almost free for private individuals.

After looking at these pros, one should address the cons of digital labour platforms. The most destructive drawback to be considered is social isolation. Employees are losing personal connections, less team interaction, and almost no communication in person. Working from home can cause loneliness and feelings of disconnection. No personal contact makes employees less open and affects their future social interactions. Such a working routine can lead to a broad number of mental health issues, affecting both productivity and employee costs.

The next issue that should be noted is a reduced work-life balance. For some workers, blurred boundaries are not only an issue itself, but may also lead to longer work hours. This trend is quite dangerous, with less time for rest and maintaining a daily non-working routine becoming one of the most common causes of burnout. It affects productivity which, even covered with longer working hours, provides less value and results for customers.

It should be noted that labour relations that emerged with utilising digital labour platforms often lack supervision; less control leads to decreased productivity and quality of work. As an additional drawback of poor supervision opportunities, security violations can be noted. Defined business processes can be easily bypassed if a worker is unsupervised, unauthorised individuals can get access to strictly private information, and some tools and approaches can violate internal customers' rules. This drawback can be partially ignored in the case of using remote customers' environments, also less unnecessary supervision can be beneficial for some creative or intellectually intense tasks.

While technological changes become a valuable aid for both parties, they can cause additional drawbacks. Unstable network connectivity will lead to the inability to maintain some critical tasks and will affect productivity. Software bugs and glitches can affect productivity and lead to inconsistent or faulty results delivery. Moreover, software issues are dangerous for customers' infrastructure creating insecure communication channels, being vulnerable to some types of attacks and even causing unintentional data losses and breaches. The last issue to be noted in terms of technological challenges is overall digital tools knowledge. Not all employees have experience and can fulfil tasks with some specific digital tool. All these drawbacks significantly affect the experience of both parties, while the digital labour platform itself remains as is and in most cases cannot address any of the emerging questions and issues (OECD, 2023).

The next type of non-standard employment is 'multi-party employment', also known as triangular relations. This form of employment can be described as a sort of contractual arrangement involving multiple parties: a direct task executor, an aggregator economic unit for which the work is performed, and a third party. To distinguish between any other type of labour relationship and multi-party employment, one can consider the following features:

- executors (workers) are not directly employed;
- work is temporary;
- outsourcing or outstaffing involved;
- shared legal responsibility;
- shared liability of parties.

In general this type of employment helps to connect a customer who requires some sort of task to be performed, and an individual who will perform it, but involves an intermediary taking some parts of liability and responsibility. As one can see, this type of employment is mostly limited in time or scope of work. Additionally, the shared nature of most liabilities and responsibilities can be noted. Such an approach will help to improve the controlling function and reduce issues specific to digital labour platforms (Barnat, 2018; Maran & Chierigato, 2022).

Regarding the pros and cons of triangular relations, one can observe that more factors are related to additional employee benefits, official status, and additional liabilities of the parties. The most valuable benefit for both sides is payroll and insurance policy. While the parties are not directly linked with labour relations, the taxation rate will be lower for customers. Having lower costs allows customers to spend more money on both payroll and insurance for another party, the employee. Moreover, employees will not be obligated to pay significant income taxes, while income is classified in different way than salary.

Employer as a customer gains additional opportunities in searching for new talents. Less time is necessary to spend on the onboarding process, while employees will not be a part of the company. Less onboarding time can significantly reduce projects and overall business downtimes – and customers can get highly proficient employees with great expertise in certain fields. High proficiency levels and appropriate expertise can reduce the necessity of training and will provide additional time-saving factors in new employee involvement.

From a customer perspective, sustainability can be also considered as a valuable benefit. All triangular labour relations will be fully legal compliant. No additional legal or paperwork will be necessary to fulfil on the customer's side. Each employee will be treated and controlled correctly, but with no additional load for customer staff. All controlling functions as well as payroll with social benefits are only handled by intermediary units with their responsibilities and liabilities stated in a contractual agreement.

As well as sustainability, scalability is a significant benefit for customers. With multi-party employment utilized there will not be a staff increase, which is beneficial for taxation base calculations and other forms of external controls. Regarding the already mentioned high expertise and less time for the onboarding procedure – fast progress can be achieved easily. What is more, no recruiting process will be carried out by the customer as all recruitment procedures are conducted by an intermediary party, providing ready-to-use and experienced employees.

As with every phenomenon, multi-party employment is not devoid of drawbacks. First, the temporary nature should be noted. There will not be any full-time employees involved via triangular relations. There is no guarantee that workers will have only one project and customer, and that they will have suitable working hours, etc. This can be partially mitigated in terms of agreement between parties, but this will lead to additional expenditures and losing the overall idea of non-standard employment; also, there will not be any long-term workers who can share knowledge and sustain the project if necessary. Additionally, legal issues can arise. NDA (non-disclosure agreement), NCA (non-competition agreement), and NSA (non-solicitation agreement) are possible solutions to cover some legal gaps, but the status of parties during multi-party employment can affect fulfilling these agreements.

The next drawback is the lack of corporate culture. While triangular relations are used to fill gaps in the current staff levels with fewer possible costs and efforts, no newcomers will be motivated to share customers' company vision and culture. There always will be friction

between a customer's employees and external contractors caused by a different status and different attitudes toward the company's values. Additionally, the information valuation process can be affected. External contractors are not highly motivated and involved in customers' processes except for their field of responsibility, leading to ignorance of valuable opportunities for customers, etc.

Utilising triangular employment relations can also lead to misclassification issues from the controlling authorities. In some cases, such labour agreements can become the subject of penalties and court cases, causing additional reputational risks. While covering possible legal issues caused by misclassification, project disruption can occur. Both key project players and the overall project can be affected, banned, or fined.

Technological challenges are also some of the cons for digital labour platforms, but involving mostly software glitches and bugs in line with connectivity issues (Barnat, 2018; Maran & Chieregato, 2022).

The last form of non-standard employment to be discussed is 'Disguised employment/ Dependent self-employment'. Disguised employment ('quiet hiring') can be defined as a type of relationship where a contractor, to all intents and purposes, fulfils the same role as a full-time direct employee, but is either hired as a contractor and paid through their limited company or in any other respective way. This type of labour relations is interesting for both parties, while the company and contractor will get lower tax rates, no additional benefits for a contractor are covered with higher rates, the team itself and the contractors are separated efficiently and affordably. Mutual obligations nonetheless should be noted, even while contractors can be full-time employed elsewhere (Mort, 2020).

As with triangular relations, this type of employment can provide flexible expertise, which is the main benefit for the customer. Contractors possess great expertise, stepping over the learning curve and being able to provide a valuable result from the very beginning. They are easily hired and vice versa, termination is fast and simple for the customer; this leads to another issue, the timely manner of any contractor work affecting sustainability.

Quiet hiring is very cost-effective, while taxation is optimised for both parties, and from a customer's perspective it is even more attractive. No costs are incurred on additional benefits, there are no minimum wage limitations, and no equipment bought for the workplace. Cutting expenditure is a valuable benefit for customers, while freeing some resources to increase the contractor's rates.

In terms of rights and obligations, this type of labour interaction is also interesting on the customer's side. No employment rights are guaranteed, and no additional legal obligations arise, moreover there cannot be any salary discrimination as there is no salary defined. The amount of tasks and payment for them are determined at the beginning of the labour relations and remain unchanged until the work is done.

The most troublesome issue in disguised employment is related to controlling functions. Contractors can be involved in more than one project or can be employed elsewhere. Each contractor can have their independent workflow and no process management at all. This makes managing contractors a 'tricky' task that requires additional knowledge, experience, and resources.

Lack of supervision and relatively high rates can lead to hidden subcontractors emerging. Thus, tasks would be redirected to less proficient and less paid specialists, affecting both quality and



information security. Another drawback of subcontracting is that expertise levels can differ significantly, leading to deadline violations and as already mentioned, quality issues.

The remote nature of quiet hiring can also affect the business itself. When customers and employees are working with no face-to-face interaction, it is challenging to understand if there are any issues on either side. Burnout can occur quite easily, and this process may not be recognised, whilst sustainability cannot be guaranteed. Contractors can go to another customer with higher rates or get promotion on the main employment place having less time and capacity to maintain additional tasks on the customer's side.

As for both previous types of non-standard employment, technological challenges are emerging. Software and connectivity issues can make valuable team members to become non-performing cost or even disrupt the project (Mort, 2020; OECD, 2023).

The Ukrainian experience in fighting non-standard and shadow employment can be described as two different scenarios. One is shifting all possible non-standard employment types to become simple sole proprietors, which can be used for any sphere or field of activity. Another one is the Diia City approach, but for now it can be used only for the IT-sphere. The second approach can be scaled for any other industry, becoming a widespread way of fighting non-standard employment.

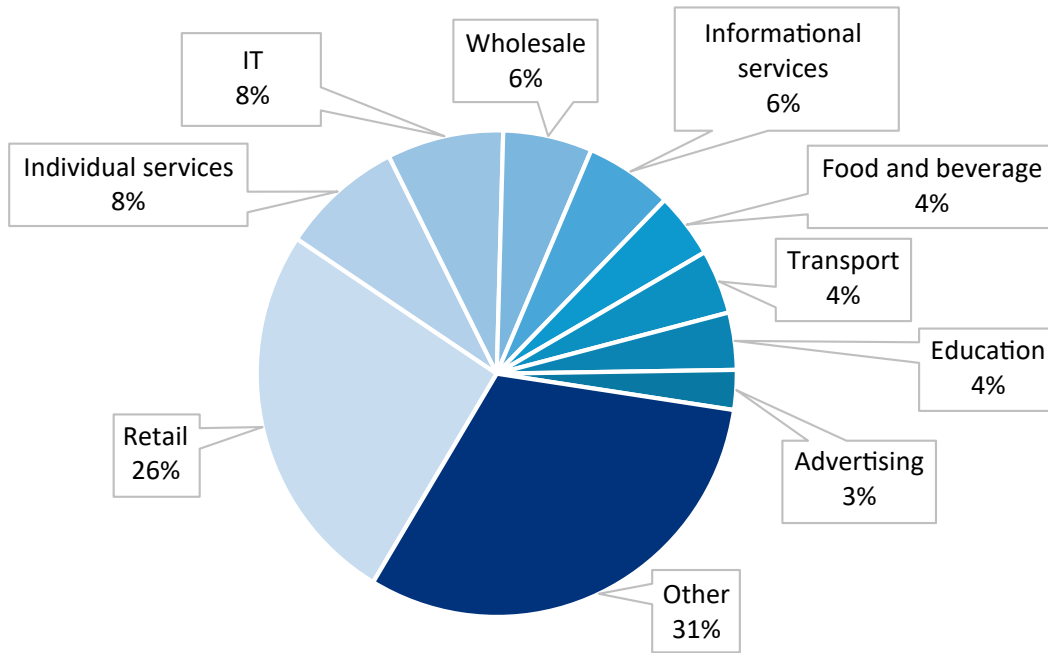
Regarding the sole proprietor – it was already noted that there are no limitations in terms of sphere or field of activity. This way of running a business is universal and can be easily scaled from individual entrepreneurship to some form of a bigger entity with many employees. There will not be any salary restrictions, while payments can be linked to certain task implementation or a certain amount of workload. On the other hand, sole proprietor status leads to almost no social guarantees and benefits. Obviously, there are some government social guaranties, especially while there are social security payments for such categories, but they are minimal in comparison with full-time legally employed.

As shown in Figure 4.2, new sole proprietors created during the first quarter of 2024, are involved in many different spheres of activities. This variety enables the market to avoid unfair competition and provide services in the most affordable way for customers.

Even while sole proprietors can be arguably defined as a part of tax optimisation or avoidance schemes, leading to hidden labour relations, this type of economic actor is a valuable tax generator. Having taxes paid, even at a lower rate, is more beneficial than a lot of economic actors in the shadows, not paying any taxes at all. Additionally, small sole proprietors can grow in time, becoming a sizeable entity with additional workplaces and higher tax flows. Figure 4.3 shows the rising trend for taxes paid and sole proprietor numbers observed during the last seven years. The slight decrease in the last two years was caused mainly by the war instigated by Russia and the increased USD exchange rate.

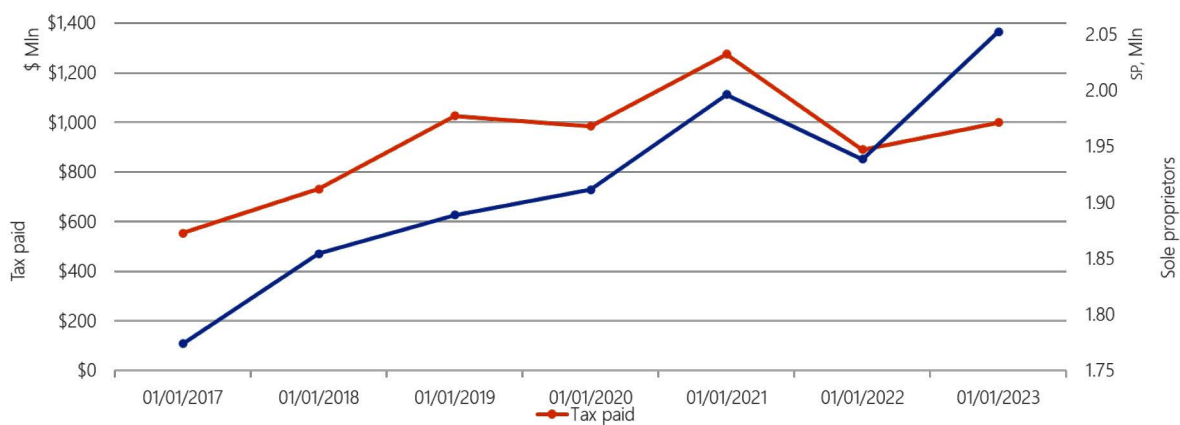
Concerning the second approach, the already mentioned Diia City should be addressed. Diia City is a special legal and taxation structure that offers exceptional benefits for IT companies. Its structure was created to build favourable and unique conditions to help to raise and develop Ukrainian IT businesses and reduce the amount of shadow or non-standard employment. While sole proprietors can cover any area, Diia City has a lot of restrictions.

The main restriction of Diia City is the sphere of activity. For now, it covers only the IT sector, but, in general, it can be expanded. Moreover, to use the benefits of Diia City, both employee and employer should meet all requirements, such as minimum wage, social guarantees, NDA,



**Fig. 4.2.** Newly created sole proprietors’ activity in Ukraine

Source: compiled by the authors based on (Foconomics – Opendatabot, n.d.).



**Fig. 4.3.** Tax paid by sole proprietors in Ukraine

Source: compiled by the authors based on (Foconomics – Opendatabot, n.d.).

NCA, and others. The company should be a Diia City resident, which means that income qualification will meet IT sphere requirements while paying employees at least 1200 Euro, and ensuring all social guarantees as for regular employees, also with more than nine employees registered (Diia.City, n.d).

The company can be denied to be registered as a Diia City resident if one or more of the following criteria arise. First of all, it should be Ukrainian, therefore if it is registered under another country’s law – it cannot become a Diia City resident. The same applies to non-profit legal entities, even if they meet the basic requirements. There are also restrictions for shareholders, if they are residents of the aggressor’s state (Russia and Belarus) – no residential agreement can be settled. Another criterion is the violation of ultimate beneficial owner

information disclosure. The last criterion leading to denial is if 25% of authorised capital or more is owned by the state of Ukraine or its territorial communities.

If the company meets all the requirements and there are no restricting criteria found, there will be a set of benefits for both employee and employer – tax incentives will be applied. These incentives include:

- personal income tax – 5%;
- unified social contribution – 22% of the minimum wage;
- military duty: 1.5%;
- corporate tax: 9% on “withdrawn capital” or 18% on profits;
- 0% on personal income as dividends (paid no more than once every 2 years);
- tax rebate (on personal income tax) for investments in Ukrainian startups (European Business Association, 2024).

### 4.3. Conclusions

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Depending on the sphere of activities, there will be different ways of solving the non-standard employment problems. For Ukraine, the best solution at present will be to encourage creating sole proprietors and, if applicable, transforming them into gig-specialists (only for the IT sphere and Diia residents). In future, this will lead to a ‘quiet hiring’ issue, but from a taxation perspective, it will be more beneficial than losing all these cash flows.

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