

**Analysis of the effectiveness of freelance exchanges
and their demand among corporate customers
in the context of tax regulation**

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Abstract. The relevance of the study is conditioned by the dynamic development of the freelance market and the prospects for cooperation between freelancers and corporations, considering the specifics of taxation of such labour

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relations. The paper examines the essence of the concepts of “freelancer” and “freelance exchange” and substantiates the reasons for the establishment and popularisation of freelancing in modern conditions. The freelance markets of the countries of the Balkan Peninsula and Ukraine were analysed in terms of supply and demand, the number of vacant projects, the cost that the customer is willing to pay for the completed project. The purpose of this study is to analyse the actual performance indicators of existing freelance exchanges and assess the prospects for cooperation between corporations and freelance employees in the context of the possibility of optimising the taxation of legal entities. The methodological basis of the study was the use of system analysis in evaluating the results of freelance exchanges and attracting and cooperating with corporate clients, theoretical data on further prospects for using online labour exchanges by enterprises to attract the contractor of project work were highlighted. The advantages and disadvantages of cooperation in the customer-contractor field on the online labour exchange in the context of financial aspects are summarised. The relevance of the further study of the development processes of freelance exchanges, due to their growing popularity among employers, is substantiated. The study results and the conclusions formulated on their basis are of significant importance for the management level of companies, since based on the conducted research and already existing analytical information, the effectiveness of attracting freelance employees through freelance exchanges, the possibility of reducing the company’s labour costs and optimising the tax burden in terms of paying taxes for an employee has been confirmed

Keywords: free hiring; online platforms; employment; online work; project

Introduction

Freelancing as a form of employment is based on temporary contracts and is a system that develops dynamically and has all the prospects for further development. The world of work is changing and foreign labour markets in the post-industrial economy are becoming the norm, transforming the concept of job and career safety (Cross & Swart, 2021). Since freelancing is a relatively new field, it is worth considering it in comparison with classic labour relations and the advantages of using it, considering possible risks. The active development of technologies, in particular, information and communication technologies, determines changes in forms of employment and increased requirements for employees, which causes decrease in the volume of standard employment, and the conventional practice of assigning a workplace to an employee loses its relevance (Avdullahi *et al.*, 2022). More than five years ago, according to McKinsey’s analytical data, more than 160 million freelancers worked in Europe and the United States (Manyika *et al.*, 2016). In such circumstances, it is worth mentioning the apt statement by V.M. Adam (2019) – the key element of the economy of the future will not be a corporation, but a person, thus emphasising the importance of each individual and their skills and abilities, with the help of which the goal is generally achieved. In other words, each individual contractor becomes a synergistic unit until a specific goal is met, while at the same time being at the level of only Internet communication. That is, the persons who are not full-time employees of the organisation are increasingly influencing the final appearance of each individual product that the organisation produces.

At the same time, developers of online employment platforms promise to link jobs to knowledge workers around the world (Horton *et al.*, 2018). In modern conditions, freelancing is the most profitable mode of cooper-

ation between employers and work performers, which in a crisis can be a salvation for both the internet business link and unemployed specialists. This non-standard form of employment is becoming more popular every year and causes changes in the structure of the labour market. In any case, the customer legal entity creates the basis for legislative relations between the state, the organisation, and the contractor (Mahomodally & Suddul, 2022). Under such conditions, it is advisable to emphasise that the corporation dictates the conditions for organising the production process and assigns employees a particular status in relation to the structure. O. Yu. Vitko & A.V. Chernyakhovsky (2019) argue that freelancing is more appropriate to consider as a form of economic activity within the information and communication environment, which consists in performing work (providing services) by an independent specialist who is not in an employment relationship with a specific customer, that is, a corporation. Currently, participation in entrepreneurial activities and an entrepreneurial career is the creation/management of a business on a permanent basis, or even its absence (Ma & Yang, 2018).

However, modern realities reflect the era of “new business”, where the employer saves on direct costs, but still gets the job done. There is no need to pay for and maintain the office, purchase and maintain office equipment, form non-material incentives such as day-off and gifts to employees, and of course, the key one is the payment of wages. This refers to the absence of an employment procedure and compliance with all social guarantees provided for in the Labour Code and the manager’s workload. In Ukraine, the cost of freelancer services is on average three times lower than the price for similar work performed through an agency or outsourcers. By comparison, freelancers in the US get about USD 60 on average. This is three times more

than that of full-time employees of similar specialities (Litorovych, 2020). It is logical to say that freelancing is part of modernity, part of the market economy, the online labour market and a completely new form of labour relations, which is associated with the conditions dictated by the present. Processes that activate freelancing contribute to changes in business activities, offering a new product and reducing the need for "physical presence" at the enterprise, with the possibility of remote work, freeing up the personal time of employees, reducing the financial costs of maintaining the administrative staff for the company. Such assumptions should be transferred to the scientific field for further development of research on this topic.

The aim of the research is to examine the performance metrics of freelance platforms and evaluate the potential for collaboration between corporations and remote workers, with a focus on enhancing the effectiveness of corporate taxation.

Materials and Methods

The study involves the search for ways to optimise the taxation of corporate clients by entering into contracts for the performance of project work by performers on freelance exchanges, which are important aspects of the establishment of new labour relations. This study uses a qualitative approach and a thorough review of the literature to better understand the reasons that contributed to the development of freelancing, and the various methods and actions that companies can use to attract contractors to perform the required task. Therefore, the theoretical basis was the results of already published papers, the main tasks of which were the theoretical substantiation of the effectiveness of using freelance exchanges among companies to optimise their costs, in terms of wages and taxation. For this purpose, the following methods were used: theoretical (logical, analysis; synthesis; concretisation; generalisation; economic and mathematical modelling); mathematical statistics; graphical representation of results.

The search for relevant information was conducted among papers by researchers who have already investigated this issue, and the basis of indicators for applying the method of mathematical statistics was data from official sources and the most popular freelance exchanges in Ukraine and foreign countries. The sample for the study consists of the countries of the Balkan Peninsula (Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Greece, Kosovo, Montenegro, North Macedonia, Romania, Serbia, Slovenia, Turkey), as well as Ukraine. Ukraine was chosen for comparison as a country with one of the largest freelance markets in the world and high intellectual potential inherent in Ukrainian labour resources, so its successful experience can be used by other countries to develop their own freelance markets. Using the logical method and the generalisation, a theoretical analysis of the existing concepts of "freelancing", "freelance exchange", "online labour platform" in the economic

scientific literature was carried out; the benefits of freelance were outlined; the problem, purpose and methods of research were highlighted.

An analytical investigation of available and reliable information on increasing the scale of freelancing in the Balkan Peninsula and Ukraine was carried out. Using the method of economic and mathematical modelling, the financial results of management decisions made were evaluated, in terms of the cost of paying a full-time employee and the option of concluding a contract with the contractor, using freelance exchanges, and logical conclusions were formed about the possibility of optimising corporate taxation with the implementation of a more efficient option. The prospects for concluding contracts with external performers were substantiated, the purpose of which was to optimise the costs of the enterprise in terms of payment of wages, and the problematic issues of legal registration of employment contracts containing specific conditions dictated by the legislative framework for regulating freelancing in Ukraine were specified.

Results

State of the freelance markets

The study of the effectiveness of freelance exchanges and their demand among corporate customers in the context of tax regulation features has yielded the following results. Nowadays, there is no systematic approach to investigating the analytical data of freelance exchanges, but a rapid growth of their indicators is observed which predicts the overall stability of the development of this area. The moment of transition of employees to freelancing is an example of the establishment of new alternative forms of working relationships that have already been born and are developing. The practice of free hiring is a rejection of the classic model of a manager and an employee. An employee can combine legal work with several employers and at the same time has basic social guarantees.

Freelance exchanges are online platforms that provide a supply-demand relationship for services that can be obtained electronically. With the development of the Internet business, freelancing is also rapidly developing, although there is a biased attitude to this type of labour relationship, which is primarily associated with the risks of receiving poorly provided services from the contractor or the lack or incompleteness of payment from the buyer. Since online platforms that provide an opportunity for such communications are interested in increasing their ratings, the leading ones regularly provide statistical data used in their work to calculate the dynamics of such services and their demand in general.

Comparing the share of the online freelance workforce in Ukraine and the countries of the Balkan Peninsula, it can be noted that in terms of this indicator, Ukraine is somewhat inferior only to Bosnia and Herzegovina (Fig. 1). Main occupations in the field of freelancing for the specified countries are presented in Table 1.

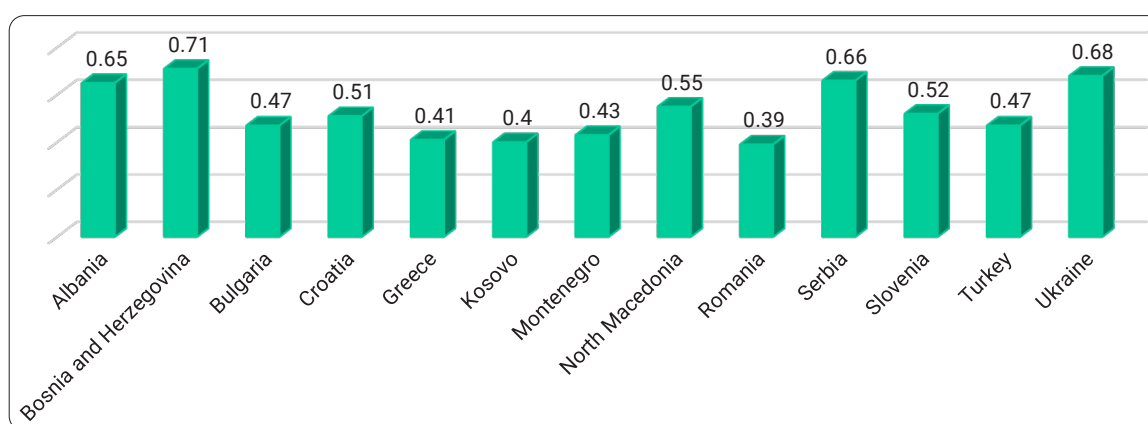


Figure 1. Share of online freelance workforce in the countries of the Balkan Peninsula and Ukraine

Source: compiled by the authors

Table 1. Main occupation in freelance market in the countries of the Balkan Peninsula and Ukraine

Country	Main occupation in freelance market
Albania	Software development and technologies
Bosnia and Herzegovina	Creative and multimedia
Bulgaria	Creative and multimedia
Croatia	Creative and multimedia
Greece	Software development and technologies
Kosovo	Creative and multimedia
Montenegro	Software development and technologies
North Macedonia	Sales and marketing support
Romania	Software development and technologies
Serbia	Software development and technologies
Slovenia	Creative and multimedia
Turkey	Creative and multimedia
Ukraine	Software development and technologies

Source: compiled by the authors

The main directions of freelance work are different in leading countries. "Creative and multimedia" direction is prevailing in Bosnia and Herzegovina, while the main direction for Ukraine, Albania and Serbia is "Software development and technologies". Globalisation continues in the world, accelerated production of goods, improvement of services provided, and the expansion and division of organisations themselves leads to the popularisation of project work, and it is more expedient to attract freelancers for this type of work. The choice of performers will depend on the orientation of companies – on the level of remuneration of employees of different continents, the ratio of time zones of the company and the performer. Global experience shows that working with freelancers allows the company to reduce costs, and freelancers – to work in the best conditions and

freely choose the location from where to work, the activity within their competence, and the work schedule.

Business in cyberspace is also characterised by other distinctive features: functioning in the form of temporary alliances or partnerships; legal independence of participants from each other; the predominance of flexible non-hierarchical structures; geographical disunity of partners (What is upwork..., 2020). The basis of a virtual enterprise is the creation of its own unified information system – a set of methods and tools for searching, collecting, storing, processing, analysing and transmitting internal and external information. In general, the tips are universal and slightly different from the principles of comfortable work with employees:

- fixing agreements;
- breaking down a large project into tasks;

- coordination of the implementation of each stage is highlighted tasks.

The freelance platform service helps companies take care of the bureaucratic side of cooperation: the security of document flow and transactions is guaranteed by the exchange, which is an obvious advantage for a freelancer. However, it is worth considering the situation on the part of the company. Businesses are always looking for ways to optimise costs. In this case, it is labour-intensive and illogical to hire an employee with an entry in the employment record book. For this type of work, it is better to find a contractor. And the company would be able to work in a hybrid

organisational form, which is likely to remain in demand even in the absence of lockdown restrictions. Another additional advantage of freelance exchanges is the simplification of the search procedure for a performer, with an additional opportunity to get acquainted with the results of their previous work and customer reviews.

Positive experience in the development of the freelance market in Ukraine

Studying the positive experience of Ukraine can be a useful lesson for other countries. The Ukrainian freelance market is one of the largest in the world, and further growth is expected (Fig. 2).

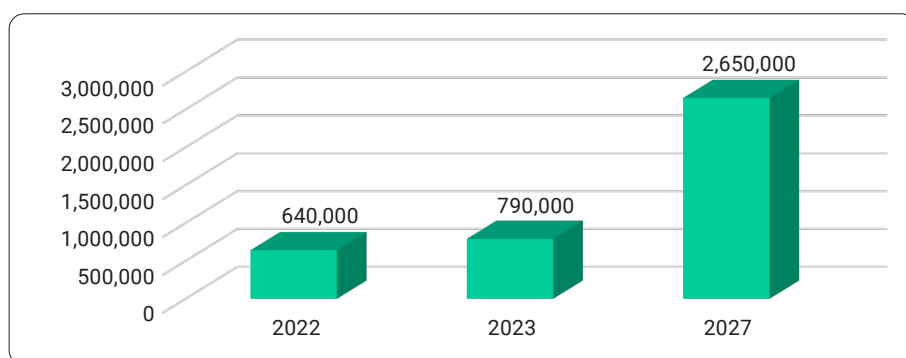


Figure 2. Indicators of freelancer growth in the Ukrainian market in 2022-2023 and forecast for 2027

Source: compiled by the authors

If the dynamic of the annual growth of freelance specialists is maintained, the number of freelancers will approach 4 million by 2030, which will amount to 16% of the country's working-age population, that is, every sixth Ukrainian will work as a freelancer (according to official data in Ukraine, as of 2023, there are about 24.5 million persons of working age – from 15 to 64 years) (World population dashboard..., 2024). For example, in Ukraine, the number of working-age people reaches 24.5 million people, while in the United States this figure reaches 57.3 million, which is 36%, reflecting the popularity of this type of employment among the citizens of the country. In addition, only the growth of such indicators is projected, and by 2027, more than 50% of the US labour force will enter the freelance market (Litorovych, 2020). Remote services on online exchanges are a phenomenon of the 21st century. Today, there are about 145 large-scale online freelance exchanges, bringing together a number of professional participants in various industries, which have received USD 5 billion since 2018, and this figure is growing. The modern global economy is changing: the conventional forms of working day and the scale of classic hiring will not exist, but freelancing and outsourcing will take their place. Ukraine in the era of reformatting the labour market does not lag behind global trends and is one of the leaders of freelancing. Statistics for 2013-2020 show that in terms of the number of employees working through online platforms, Ukraine ranks fourth in the world, and according to European indicators, the

country is the absolute leader. The number of freelancers in Ukraine was about 9 thousand people in 2011, 495 thousand – in 2019 and in 2023 it reaches 790 thousand people.

The COVID-19 pandemic has helped develop the sphere, as people are left at home and unable to lead their usual lifestyle. Therefore, in 2020, freelance exchanges recorded an unheard-of increase in registrations from 550-800 to 900-1200 potential work performers (The 2022 Global..., 2022; How many IT..., 2023).

In second place in terms of growth is the business that provides information services (+9 thousand or 24%). An additional confirmation of the development of the IT sector among freelancers is the list of services and products that are published on the Internet and the most popular among them are (IT services are..., 2022):

1. Integration of e-wallets in the app.
2. Design of applications and web platforms (3D animation, background animation, minimalism of graphic design).
3. Long-term – mobile development trends: voice search. iBeacon service, blockchain for cybersecurity, AI, machine learning, creation of SuperApp.

The earnings of a Ukrainian freelancer depend on the type of work. According to statistics, Ukrainian freelancers earn an average of USD 650 to USD 2.1 thousand per month. Average project budget in 2023 increased by 27%, the number of freelancers – by 23%, number of customers – by 14%, number of projects – by 18% (Fig. 3).

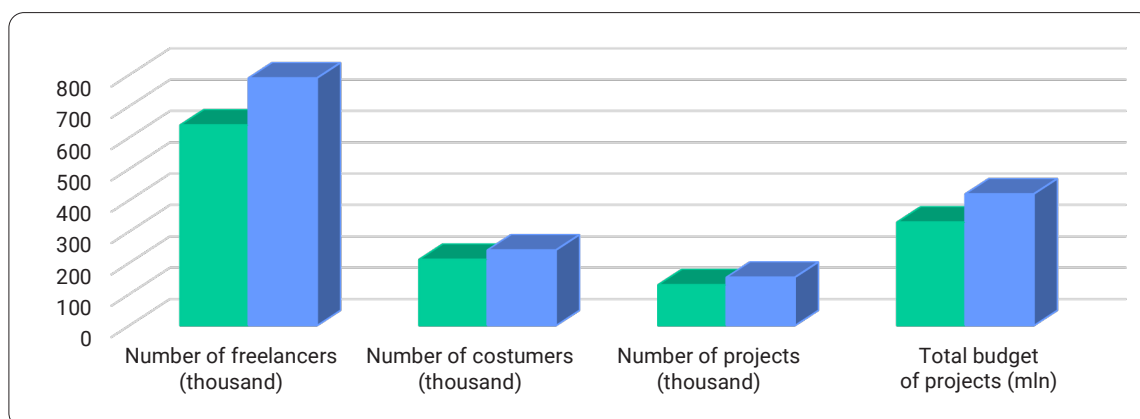


Figure 3. Dynamics of growth in the indicators of freelance exchanges in 2022-2023 on the example of the Freelancehunt exchange

Source: compiled by the authors

The largest share of freelance services is occupied by IT (web programming) – 83%, the second place is occupied by design and creativity (logo development, design projects) – 6%, and the third is shared by copyright and social media marketing promotion – 11% (Bozhkova, 2018).

A new stage of industrial relations is coming: hired labour is gradually being replaced by more flexible forms, which are characterised by part-time work and high professional mobility (The model of..., 2022). Such a system is useful for the employer, since it allows manoeuvring the quantity and quality of labour depending on the economic situation.

Freelancing opportunities to improve the unemployment situation (on the example of Kosovo)

Kosovo has one of the lowest rates of online freelance workforce in the countries of the Balkan Peninsula. At the same time, Kosovo is characterized by certain negative trends in the labour market as a whole. Thus, as of 2023,

the number of the working-age population was two-thirds. The total number of the labour force aged 15 to 64 reached 458,338 people, the number of inactive populations in the same age range was 702,326 people, of which 450,462 were women and 251,864 were men. At the same time, quite high levels of unemployment among young people are observed: 9,752 young people were unemployed, and 90,846 young people were unemployed despite the fact that they do not receive education or training (Kosovo Agency of..., 2024). Key statistics on the labour market in Kosovo are presented in Figure 4. Unemployment in Kosovo is a significant problem, as is the high level of economic inactivity, but the biggest challenge is the high rates of unemployment and inactivity among women and youth (Avdullahi *et al.*, 2022). The overall rate of inactivity among the population of Kosovo reached 60.5%, while this rate for women is 77.2%, for men – 43.2% (Kosovo Agency of..., 2024).

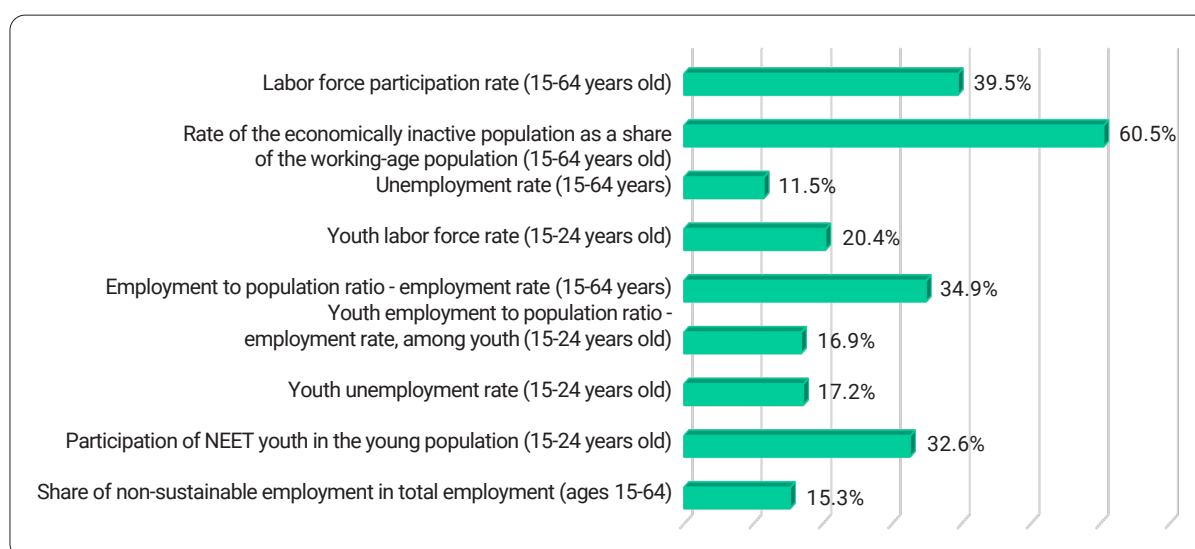


Figure 4. Basic statistical data on the labour market in Kosovo

Source: compiled by the authors based on Kosovo Agency of Statistics (2024)

According to research, the highest percentage of unemployed is present among unqualified job seekers. It can also be noted that one of the main reasons for the economic inactivity of women aged 25 to 64 who have an education below secondary level is the need to take care of children or the family (more than 70% of inactive women). At the same time, for women who have an education above the secondary level, this share is lower (about 60% on average), but the influence of such a factor as the lack of suitable work increases (about 30%). In such conditions, freelance can be an effective tool for increasing the economic activity of women, because it allows working at home at a convenient time. At the same time, according to surveys, about 85% of women, as well as more than 90% of men, have a desire to work as a freelancer (Baraku, 2020).

Using the experience of Ukraine described in the work, the countries of the Balkan Peninsula, especially Kosovo, can intensify efforts to develop the freelance market. First of all, in this process it is worth taking into account the advantages of cooperation with freelancers, defined above. In addition, valuable achievements of Ukraine are the presence of developed platforms for freelancing, technical potential in the field of IT, experience of working on international projects, as well as the availability of education, including various courses for mastering professions that can be pursued online.

Taxation of freelance activities in Albania

Starting in 2024, the personal income tax rate for self-employed persons in Albania is 15% if the income does not exceed 14 million ALL (which is about 120 thousand in euros). Income that is higher than this amount is taxed at a rate of 23%. If the annual turnover of a self-employed person does not exceed the noted 14 million ALL, it is considered a small enterprise. Under the new legislation, small businesses may be exempt from paying income tax until 2030. It is important to note that if a self-employed person receives 80% of income from one client or 90% from two clients, this type of employment is not considered freelance. Such persons are considered employees and are taxed according to the appropriate scheme. Clients in this case are considered employers, and the norms of tax legislation also apply to them. The dividend tax rate is 8%. Other income from investments is taxed at a rate of 15%. Self-employed persons in Albania pay social contributions of 26.4%. The maximum social contributions amount to about 450 euros per month, because they are calculated on the maximum salary, which is 1600 euros. In addition, any person who independently conducts any economic activity is a VAT payer. The standard VAT rate in Albania is 20%. The VAT registration threshold is set at 10 million ALL (Digital Nomad Tax, 2024).

For comparison, according to paragraph 178.1 of the Tax Code of Ukraine (2010), individuals who are not entrepreneurs must register with the regulatory authorities at their place of permanent residence and receive a certificate of registration. Income received by an individual for remote

work during a calendar year is subject to personal income tax and military tax on the general system. And with a simplified tax system, a freelancer can choose only the third group of single tax payers with/without value-added tax, due to current legislation. It is also worth remembering that the amount of remuneration will be subject to taxation with a single social contribution. To choose a tax system, it is advisable to consider the advantages of cooperation between a company and an individual entrepreneur on the simplified tax system, since it is the most common in Ukraine.

Discussion

The analysis of specialised literature highlights the fact of the development of theoretical research on the essence of the concept of "freelancing" and the lack of statistical information on the main advantages and disadvantages of the use of such cooperation for companies, since it is only gaining popularity among Ukrainian businesses. Given this, it is worth turning to the existing studies by Ukrainian and foreign researchers. It is important to note that the relevance of the topic is becoming increasingly publicised in foreign scientific and methodological journals and practical expert assessments. For example, the study by V.M. Adam (2019) indicates that freelancers are independent highly qualified employees who are freelance performers and independently perform work using modern means of communication with the customer and work without entering into a "long-term employment contract". This statement is appropriate because human resources are considered the most valuable part that organisations need to achieve their goals, despite the fact that they are needed to varying degrees by the company at different times, and therefore "short-term hiring" is an effective way to solve the problem, and freelancing should be considered the most rapidly spreading trend in the field of employment.

Full-time employment has become a tradition of the last century, but the increase in the number of workers every year, the era of digitalisation and the economic downturn of recent years make many potential employers unable to provide permanent jobs, and therefore these factors gave an impetus to the development of a different model of legal relations in the field of employment (Rose, 1990; Manyika *et al.*, 2016). Organisations often make decisions about hiring freelancers in order to complete a specific project or supplement the workforce only for a certain period of time (Burke & Cowling, 2019). Due to such an ambiguous position regarding the company's staffing table, freelancers' labour relations require an alternative inclusive approach compared to conventional employer-employee relations (Barlage *et al.*, 2019). Since online labour and freelance exchanges are essentially a new and specific step in the development of the world's economy, it is worth focusing not only on the positive aspects, but also on the difficulties that they lead to. L.F. Lieskova (2017) attributed a number of factors to the main shortcomings of the freelancer's activity, among which it is worth highlighting three: sometimes there are weak guarantees of receiving a fee for work;

instability of income; lack of a social package. In contrast, a number of existing freelance exchanges help strengthen the relationship between entrepreneurs and freelancers and increase their productivity. They cover adaptation, communication, project tasks, invoicing and payment of payments, and generally perform the main function that is in demand by the company – they help to find a performer, and a freelancer to get a job.

Finding a suitable employee is still time-consuming, and additional confirmation of this assumption can be found in the studies by a number of researchers, since online search platforms for performers do not automatically identify the appropriate freelancer for each specific project, so there is still a need to select “manually”: skills, experience, qualifications or feedback from previous projects that they worked on (Malone & Laubacher, 1999; O'Mahony & Bechky, 2006). However, there is a paradox of the popularity of freelance exchanges and the increase in the number of free employees not only in Ukraine, which was reflected in the work by evaluating official analytical data and indicators of freelance exchanges operating in Ukraine, but also in the world. This is confirmed by a number of statistics, in particular, five years ago in the United States, 34% of the labour force was free workers, and in the European Union, this figure was already approaching 15%. Leading organisations strive to achieve specific goals, and they must have human, financial, and physical resources to achieve them. At the same time, online platforms allow a potential contractor to inform foreign customers about their ability to fulfil an order efficiently. Information support is particularly important for freelancers from developing countries, contributing to the development of cross-border micro-businesses. Corporate management is increasingly giving managers the opportunity to hire employees as needed through freelancer platforms. This means that more and more companies are turning to online labour exchanges as a resource for finding professional performers.

Dozens of platforms have emerged to serve different types of clients, employees, and projects, from general micro-tasks to structured technical projects where there is an obvious need to provide professional services. And there is a demand for such work among freelancers, since tens of millions of people are looking for work through such platforms (Kuek *et al.*, 2015). A specific feature of free hiring, and therefore, the functioning of freelance platforms, is the understanding that freelancing is not about permanent work for one company, so the probability that the company will not continue to cooperate is significant. According to research, approximately 63% of freelancers consider lack of security to be the main obstacle to remote work (Malik *et al.*, 2020). As for companies, the risk category is completely different for them, but no less significant. Although freelancer search platforms, as noted in the study above, reduce the administrative burden at the enterprise, control the remuneration system depending on the type of free employment (project, piecework, or hourly), there are still a number of conditions under which the use of Internet services

of such a plan in a corporate context leads to high costs of financial transactions and errors in the chain of logical subordination and management, which is complicated by the process of agreeing on the work rights and obligations of such a contractor (Karyy, 2015). Although the attitude to freelancing in the world is still controversial, it is worth paying attention to the factors of the attractiveness of the freelance market for enterprises, which A. Davis-Blake & B. Uzzi (1993) describe in their paper, highlighting four main ones: the cost of work, the external environment, the size of the organisation, the degree of bureaucracy, and the skills necessary to perform work tasks. The peculiarity of the conducted research is that theoretically each of these factors to one degree or another positively affects the choice of both the customer and the contractor.

Another obstacle to successful cooperation between the company and the freelancer is the professionalism and decency of the performer. On the one hand, as stated in a number of studies by foreign researchers, freelancers have a high level of knowledge, which is often found in conventional full-time employees of organisations (Atkinson, 1984; Kolot, 2009). On the other hand, the company is not insured against the fact that the contractor will not meet the requirements of professionalism, will not complete the task or will not meet the project deadlines, that is, there are no guarantees that the freelancer will cope with the task. S.M. Savchenko & O.P. Gribinichenko (2017) give several reasons for this trend: a shift in the economic structure – from industry to the service sector, and the dominance of the “service economy”; an increase in the intellectual component in almost any type of work, which often involves the creation, search, processing, and analysis of information; the development of information and communication technologies.

More and more organisations work with freelancers, who are individual entrepreneurs who are neither employers nor employees, and mostly sell their services to organisations on a temporary basis (Burke, 2015). Since 2016, the revenue of the global job search platform Upwork has more than quadrupled from USD 164 million in 2016. 71% of freelancers reported an increase in the amount of work they were able to get online over the past few years, as online platforms provide the optimal place for freelancers to connect with companies. The best skills needed for companies looking to hire freelancers are mostly IT. These include Blockchain, Amazon DynamoDB, React Native, Angular, Computer Vision, Go and many others. Due to the pandemic, many professionals are now looking for online earnings to earn a living, and are taking advantage of the flexible work schedule that freelancing offers. This opinion is confirmed by the results of a recent study of the global freelance platform Fiverr, which with the help of Internet resources published information that more than 68% of remote workers express interest in freelancing due to the crisis of recent years.

The modern freelance market is developing dynamically and already demonstrates significant indicators of

development and prospects for further expansion. At the same time, companies are developing interest in hiring employees using online platforms, the main reasons for which are the ability to cooperate with foreign specialists, increased competition between potential performers, replacing classical labour relations with a contract with a freelance employee, tax optimisation and manoeuvring with salary values.

Conclusions

New stage of industrial relations is being developed, characterised by a gradual transition from classical hiring to a completely new relationship between the employer and the employee. Work from anywhere in the world, high professionalism and competition between performers due to the lack of binding to the place, part-time work, and high professional mobility. Such a system is useful for the employer, as it allows manoeuvring the quantity and quality of labour depending on the economic situation. Manoeuvrability in adjusting the amount of labour and the quality of hiring is a modern indicator of efficiency for companies. Freelancers are people who have registered their activities in accordance with the current legislation, motivated to perform work efficiently and quickly in order to quickly get paid for their work.

Based on the results of this study, relevant conclusions have been formed that can be used in the future as an effective scientific base for investigating the prospects for further popularisation of hiring freelancers among enterprises, in the conditions of a modern economy and a dynamic labour market. For the company, the privileges of working with a freelancer who has officially registered their activity are not only obtaining high-quality work, but also the appearance of a counterparty whose activities can be reflected in the financial statements, thereby successfully

using cooperation in the legal area of work. The conducted analysis shows the positive experience of Ukraine in the field of providing freelance services, which can be used by other countries to develop their own freelance market, in particular, the countries of the Balkan Peninsula.

A study of the analysis of the effectiveness of freelance exchanges for corporate business was conducted and it was found that attracting freelancers to enterprise projects contributes to economic benefits for the latter. It also explains the organisational necessity for the company in the experience of freelancers due to the lack of its own competent specialists in certain narrow industries. A qualified freelancer has knowledge that significantly exceeds the required area and can take a real company project to a completely different level. Thus, the involvement of freelancers in the company's projects becomes a modern pattern, since the new market rules dictate the conditions under which new business opportunities open up, with the involvement of highly qualified employees and reducing costs with the possibility of optimising the tax burden. Cooperation with a freelancer increases the efficiency and productivity of companies, has a positive impact on business processes, but carries risks of late or complete failure to complete the task, due to the limited ability of companies to protect their rights and interests in such situations. In general, the issue of the effectiveness of using freelance exchanges for business requires further investigation, although the real results can be evaluated today.

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Conflict of Interest

None.

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Аналіз ефективності фріланс-бірж та їх затребуваності серед корпоративних клієнтів в контексті податкового регулювання

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Анотація. Актуальність дослідження зумовлена динамічним розвитком ринку фрілансу та перспективами співпраці фрілансерів і корпорацій з огляду на специфіку оподаткування таких трудових відносин. У статті розглянуто сутність понять «фрілансер» і «біржа фрілансу» та обґрунтовано причини становлення і популяризації фрілансу в сучасних умовах. Проаналізовано ринки фрілансу країн Балканського півострова та України з точки зору попиту та пропозиції, кількості вакантних проектів, вартості, яку замовник готовий заплатити за виконаний проект. Метою даного дослідження є аналіз фактичних показників діяльності існуючих бірж фрілансу та оцінка перспектив співпраці між корпораціями та позаштатними працівниками в контексті можливості оптимізації оподаткування юридичних осіб. Методологічною основою дослідження стало використання системного аналізу при оцінці результатів діяльності фріланс-бірж та залучення і співпраці з корпоративними клієнтами, висвітлено теоретичні дані щодо подальших перспектив використання онлайн-бірж праці підприємствами для залучення підрядника проектних робіт. Узагальнено переваги та недоліки співпраці у сфері «замовник-підрядник» на онлайн-біржі праці в контексті фінансових аспектів. Обґрунтовано актуальність подальшого дослідження процесів розвитку бірж фрілансу, що зумовлено їх зростаючою популярністю серед роботодавців. Результати дослідження та сформульовані на їх основі висновки мають суттєве значення для управлінського рівня компаній, оскільки на основі проведеного дослідження та вже наявної аналітичної інформації підтверджено ефективність залучення позаштатних працівників через біржі фрілансу, можливість скорочення витрат компанії на оплату праці та оптимізації податкового навантаження в частині сплати податків за працівника

Ключові слова: вільний найм; онлайн-платформи; зайнятість; робота онлайн; проект
