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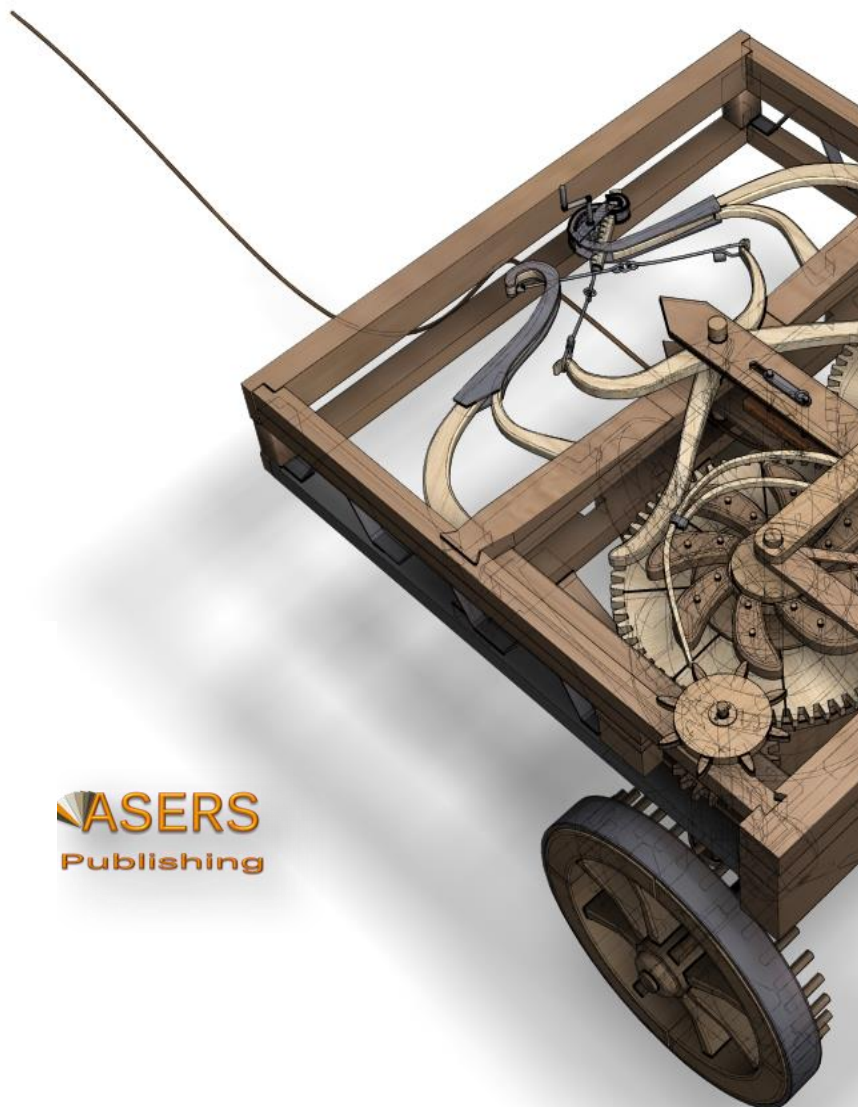
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Call for Papers

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Many economists today are concerned by the proliferation of journals and the concomitant labyrinth of research to be conquered in order to reach the specific information they require. To combat this tendency, **Theoretical and Practical Research in Economic Fields** has been conceived and designed outside the realm of the traditional economics journal. It consists of concise communications that provide a means of rapid and efficient dissemination of new results, models, and methods in all fields of economic research.

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Payment for Non-Standard Forms of Labor and their Impact on the Economy and Social Status of Employees

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Abstract: *Today in the context of the formation of a new historical phase of social development of civilization - post-industrial society - there is a de-standardization of employment, i.e. the spread of flexible and variable forms of employment, which are called non-standard. It is the modification of traditional and the emergence of completely new forms of employment that actively influence the main parameters of the labor market (demand, supply, labor price, etc.). Therefore, today, personnel leasing, outsourcing, outstaffing, remote employment, non-standard working hours, etc. can be considered fundamental innovations in the field of employment. The following methods were used during the study: analysis, synthesis, induction, deduction, dialectical approach, analytical thinking, abstraction, and generalization. The purpose of the study is to define the essence of precarious forms of labor, their impact on the economy and social protection of the employee, advantages, and disadvantages. Also, to investigate problematic theoretical and practical issues related to the right to remuneration in Ukraine in the context of precarious employment, in particular, to summarize the main directions of reforming legal regulation in this area.*

Keywords: non-standard employment; remuneration; forms of employment; labor market; labor force; remote employment.

JEL Classification: F15; F63; A12.

Introduction

Rapid changes in social and labor relations and human resources management caused by globalization and social transformations, changes in the conditions and rules of doing business among business entities, as well as

changes and manifestations of existing problems of legal regulation of labor are the reasons for the emergence of non-standard forms of organization and types of employment among employees of business entities, self-employed persons and the population of Ukraine in general.

Supporting decent work for all requires a deep understanding of non-standard, or, as they are also called, atypical forms of employment and their possible positive and negative consequences. The purpose of functioning social and labor relations in Ukraine based on social partnership and social responsibility is to ensure the protection of employees, sustainability of the business environment, successful entrepreneurship, and development of the labor market (Yaroshenko *et al.* 2023a). Thus, the problem of studying the issue of non-standard forms of employment in Ukraine arises.

The concept of flexible forms of employment is relatively new in the practice of different countries of the world and is necessary to optimize the number of working hours, the start and end of the working day, and the creation of flexible jobs, *i.e.* in a broad sense, it includes non-standard forms of employment. Full-time employment is considered to be standard or typical, meaning that an employee is employed according to the working hours stipulated by law, collective bargaining agreement, or labor contract (Yurovska *et al.* 2023). This is full-time hired labor based on an indefinite employment contract. If at least one of these conditions is changed, it is appropriate to speak of precarious employment.

The right to remuneration by international and national standards enshrined in legal acts is an integral part of the right to work, which is realized both under standard employment conditions and, due to the challenges of the times, increasingly under non-standard conditions. At the same time, legislative guarantees and regulation of non-standard forms of employment, including those related to remuneration, are not always timely and effectively adapted to social changes (Yaroshenko *et al.* 2023b). This leads to imperfect legal regulation of relations in the field of remuneration of labor under non-standard forms of employment, and certain aspects need to be improved and reformed.

A study of the theoretical and practical aspects of the right to remuneration in the context of non-standard forms of employment is necessary to bring national legislative provisions in this area in line with the principles of remuneration, international legal guarantees of the right to remuneration, and law enforcement realities. In addition, due to the full-scale armed aggression against Ukraine, the need for effective organization of labor relations under martial law, which under these circumstances are considered non-standard - both in form, content, and purpose, has become particularly relevant.

Many scientific works, including such scholars as N. A. Azmuk (2020), I. Krasko (2020), L. S. Shatalova (2022), O. I. Kiselyova (2021), D. O. Plekhov (2021) J. Osiejewicz (2020) are devoted to this topic. The purpose of the study is to define the essence of non-standard forms of labor, their impact on the economy and social protection of employees, and their advantages and disadvantages. Also, to study the problematic theoretical and practical issues related to the right to remuneration in Ukraine in the context of precarious work, in particular, to summarize the main directions of reforming legal regulation in this area.

1. Materials and Methods

The analysis method is used to examine the history and development of non-standard forms of labor. The synthesis method allows you to combine various sources and ideas to create a comprehensive and well-founded analysis of the research subject. Induction is used to study specific cases of using non-standard forms of work and to derive general patterns based on these examples. The deduction method helps to put forward theoretical assumptions and hypotheses about the impact of non-standard forms of work on the economy and social status of employees and the remuneration of non-standard forms of work. It helps to identify key factors and predict possible consequences of using these forms of work.

The dialectical approach is used to consider the contradictions and interrelationships in the impact of non-standard forms of work on the economy and social status of workers and to explore the negative aspects of these forms of work and their positive impact. Analytical thinking is used to consider the issue of remuneration for non-standard forms of labor. The method of abstraction helps to identify key concepts and factors important for the study of the topic. The generalization method is used to formulate general conclusions about the impact of non-standard forms of work on the economy and social status of employees.

A number of articles related to the research topic were also analysed, such as "Methodological principles of labor market research in the context of the formation of the digital economy" (Azmuk 2020), "Peculiarities of legal regulation of labor in the IT sphere" (Zinovatny and Zinovatny 2022), "Theoretical and legal aspects of the development and implementation of home and remote work in modern realities" (Yakovlev and Vanjurak 2020), "Prerequisites and current trends of state regulation of the development of non-standard forms of employment"

(Krasko, 2020), "Challenges of digital technologies for the sphere of work" (Shatalova 2022), "Nanotechnologies and their impact on the labor market: risks for Ukraine" (Kiselyova 2021), "International legal regulation of remote work as one of the forms of non-standard employment" (Plekhov 2021), "Transformation of motivational attitudes in the field of work under conditions of military conflict" (Tuzhilina 2022), "The question of the ratio of non-standard and unstable employment" (Svichkaryova 2019), "State management of the sphere of labor remuneration" (Krokhmal and Parkhomenko-Kutsevil 2022), "Organization of payroll accounting at enterprises: problems and ways to solve them" (Gurina and Bestyuk 2021), "Payroll accounting: problems and directions for improving personnel management accounting" (Popova and Kolotylo 2019), "Labour market segmentation, regulation of non-standard employment, and the influence of the EU" (Dingeldey and Gerlitz 2022), "Workers without workplaces and unions without unity: Non-standard forms of employment, platform work and collective bargaining" (Aloisi and Gramano 2019), "Employee sharing: a new type of employment, opportune in a globalized context" (Marica 2020), "Working during non-standard work time undermines intrinsic motivation" (Giurge and Woolley 2022).

2. Research Results

Issues related to the legal regulation of precarious employment are becoming increasingly relevant both in the science of labor law and in the immediate area of law enforcement. This is primarily because mass industrial production, which dominated throughout the twentieth century and was characterized by the use of standard employment, is currently undergoing significant transformations under the pressure of the technologies of the twenty-first century (Yaroshenko *et al.* 2022). This circumstance encourages employers to increasingly resort to forms of labor relations that best meet these technologies and, in some cases, go beyond the generally accepted legal norms that were defined in the last century.

Non-standard employment, as defined by the International Labor Organization (ILO), includes four different types of employment of employees that deviate from standard labor relations. These include temporary employment (casual work and short-term contracts); part-time and on-call work; tripartite employment (work through temporary agencies and other forms of employment mediation or dispatching); and disguised employment or self-employment (where workers are legally classified as self-employed but their work is managed by someone else). Non-standard forms of employment include full-time employment; part-time employment, temporary workers; part-time employment; employment based on civil law contracts; home-based work; on-call work; remote work; temporary employment (staff leasing, staff out staffing, staff outsourcing); informal employment; unregistered employment in the informal sector. The growth in demand for non-standard forms of employment is influenced by the peculiarities of production in the post-industrial era, globalization, the development of the international service sector, the development of IT technologies, etc.

From a theoretical point of view, views on the standard of employment have changed depending on the conditions of the socio-economic development of society. The fast-growing service sector requires different kinds of employees: those who work flexible hours, shorter or longer than the norms stipulated by law; more mobile and, if necessary, easier to dismiss, as they have only a temporary employment contract; those who combine executive and entrepreneurial functions, etc. The demand for labor from small businesses, whose role in the modern economy is constantly growing, is similar (Arrighetti *et al.* 2022).

The quantitative and qualitative growth of atypical forms of labor occurred in Western Europe and the United States in the 70s of the last century, but the recognition of the right to exist of non-standard labor relations occurred only in the late 1990s and early 2000s in the regulations of the International Labor Organization (for example, Convention No. 181 on Private Employment Agencies). In 2008, the European Union (EU) Directive on Work in Temporary Employment Agencies No. 2008/104/EC was adopted (Azmuk 2020).

According to ILO research, about half of all workers in the world are employed outside of standard labor relations with employers. Only 25% are employed on permanent contracts, 35% are self-employed, 13% work on temporary contracts or fixed-term contracts, and 12.3% are employed in the informal sector (Britchenko and Saienko 2017). At the same time, according to the latest ILO report, there is a significant shortage of decent work in non-standard forms of employment. There is an increase in the use of non-standard forms of employment, including temporary work, part-time work, temporary borrowed labor, subcontracting, dependent forms of self-employment, and hidden labor relations.

Of course, non-standard working conditions can provide workers with access to the labor market, but along with some flexibility in the relationship between employees and employers, many forms of employment also deprive workers of certain job security. The growth of precarious work confirms both the interest of employers and

the sufficient productivity of such workers for each particular business entity: in the face of unemployment, there may be no better alternatives.

The experience of the United States is interesting in this regard. In the United States, non-standard forms of employment are widespread, which are called non-traditional forms with non-standard employment and working conditions. According to American employers, they help to reduce labor costs, efficiently use working time, and avoid problems with labor unions. At the same time, social insecurity in these forms of employment is already a problem for employees. At the same time, temporary employment is the most appropriate option for performing a specific amount of work and is carried out under an employment contract. Part-time employment in the United States is employment with a reduced weekly workload (less than 35 hours). Highly skilled professionals and employees of free professions prefer to work under individual agreements. There is a category of "on-call" workers, *i.e.* those who are hired when production needs arise, for example, during periods of peak demand for certain works or services (Giurge and Woolley 2022).

The practice of hiring workers through private employment agencies that provide companies with workers of the required professions and qualifications on lease allows them to save on their training (staff leasing). Some Americans work several jobs, *i.e.*, are part-time workers. Flexible forms of employment are practiced for more than 30% of employees, which are often sought after by employees themselves, especially women and students, as well as those seeking to combine work with life plans and responsibilities (work-life balance). The spread of flexible employment and flexible working hours is a sign of the significant flexibility of the American labor market, which allows companies to compete successfully in the global market (Zinovatny and Zinovatny 2022).

In the United States, the discussion of precarious work raises several important research questions. The main issue concerns the quality of non-standard forms and how they relate to standard forms of employment for an individual worker. Such an assessment involves determining the consequences of non-compliance in terms of the nature and extent of the costs and benefits that arise. Employees also benefit from the advantages of non-standard employment contracts, including greater autonomy, increased earning potential, flexibility, and greater control over work-life balance, allowing employees to combine work and family responsibilities. Organizations benefit from the fact that standardized arrangements go beyond the usual provisions and protections of a governance standard, thereby providing cost savings and the ability to quickly adapt to changing conditions.

From this perspective, precarious work is seen as unstable and potentially low-quality employment. These concerns become more important when viewed in the context of the growing number of people moving into precarious work as part of the process of transforming full-time employment into precarious work, as organizations increasingly use outsourcing and temporary agency work. Critics see these trends as part of a broader new approach to labor management that increases productivity by increasing the cost of labor and the risks of using such labor (Lab 2020).

In the EU, two new forms of employment are emerging in connection with new labor relations that differ from traditional forms: employee sharing and job sharing. Recently, such non-standard types of employment as temporary management, casual work, mobile work using IT technologies, voucher work, portfolio work, simultaneous remote employment, and joint work have been developing. In EU countries, the regulation of non-standard forms of employment is legally justified (Yakovlev and Vanjurak 2020).

In today's globalized world, diversification of employment relations is becoming an important competitive advantage. It largely determines the ability of the labor market to successfully adapt to rapid changes in the economic, social, and institutional environment. However, diversification of employment relations is negatively related to the rigidity of labor legislation.

Given the spread of non-standard forms of employment and the growing number of their types, it has become natural to regulate such labor relations to effectively define the rights and obligations of employees and employers, including the establishment of mechanisms to ensure compliance with the guarantees of the right to remuneration. One of the main international documents establishing the peculiarities of home-based work is the Home-based Work Convention, No. 177 (1996a), adopted by the International Labor Organization on 20.06.1996 (ILO Convention No. 177).

A notable provision of this act is the definition of "home-based work". According to Article 1 of the ILO Convention No. 177, home-based work consists of the performance of work by a person: at his place of residence or in other premises of his choice, but not at the employer's premises; for remuneration; to produce goods or services, according to the employer's instructions, regardless of who provides the equipment, materials or other resources used, unless the person has the degree of autonomy and economic independence necessary to be considered an independent worker by the national law.

It should be noted that the concept of "home-based" under this provision includes both home-based and remote work, for which Ukrainian law still provides for certain differences. In the context of remuneration of employees of this non-standard form of employment, the provision of paragraph "d" of part 1 of Article 4 of ILO Convention No. 177 is important, according to which equality of treatment in respect of remuneration of homeworkers and other employees in the enterprise performing similar work should be encouraged. Given that the article itself does not specifically state to which form of employment this "comparison" applies, the context suggests that it is more likely to apply to persons working under standard employment conditions.

At the same time, the provision also considers the peculiarities of home-based work, its needs, and conditions applicable to the same or similar type of work. This provision can be interpreted as emphasizing the need for equal treatment of employees of different forms of employment, but only if the specifics and, to a certain extent, the efficiency of their work make it possible to objectively evaluate it equally in monetary terms (Krasko 2020).

Along with the ILO Convention No. 177, the ILO also adopted Recommendation concerning Home-Based Work No. 184 of 20.06.1996 (1996b) (Recommendation No. 184), which sets out certain proposals for the regulation of home-based work. Section VI of Recommendation No. 184 is fully devoted to the issue of remuneration for home-based workers. Among the interesting provisions, in particular, is the recommendation to establish a minimum wage for home-based work by national legislation and practice.

At first glance, it seems that the separation of the minimum wage for standardized employees and homeworkers violates the principle of equality, which was also emphasized in ILO Convention No. 177. However, a detailed analysis of this recommendation makes it clear that in addition to determining the minimum rate for a particular piecework job (which should also be equal to that received by a standard form employee at the employer's enterprise or, in its absence, at another enterprise in the same industry or the same area), it is also recommended to provide certain compensation to homeworkers (Möhring 2021).

By paragraph 16 of Recommendation No. 184, such compensation should be provided to homeworkers for the costs associated with performing work outside the employer's premises, including energy, water, communications, maintenance of machinery and equipment; and time spent and maintenance of machinery and equipment necessary for the work.

Thus, ILO Convention No. 177 and Recommendation No. 184 paid special attention to home-based workers, and the provisions of these acts emphasize the inadmissibility of discrimination against such workers compared to those who perform work on a standard employment basis unless there are objective factors for this (Shatalova 2022).

Another significant step towards the regulation of non-standard employment relations was the adoption of the European Framework Agreement on Teleworking on July 16, 2022 (the Framework Agreement) at the European Union level. The Framework Agreement, unlike the aforementioned ILO Convention No. 177 and Recommendation No. 184, uses the concept of "telework", which, according to Article 2 of the Framework Agreement, is "a form of work organization and/or work performance using information technology, in the context of an employment contract/relationship, whereby work that can also be performed at the employer's premises is performed outside these premises regularly».

In the context of the study of non-standard forms of employment and the identification of those that are not covered by labor legislation, it should be noted that "telework" refers only to work under an employment contract or the existence of an employment relationship. The said act, as well as Recommendation No. 184, establishes the need for the employer to compensate the employee for the costs associated with the performance of work, in particular, communication costs, in Article 7.

The Framework Agreement does not contain any provisions on remuneration directly, but Article 4, which deals with employment conditions, stipulates that so-called teleworkers have the same rights as those working at the employer's premises. Additionally, it is noted that it is possible to conclude special collective and/or individualized agreements between teleworkers and employers, taking into account the peculiarities of this form of employment.

In general, as in the case of standard employment, aspects not regulated by law and requiring individualization in the case of home-based work (within the meaning of ILO acts) and telework (within the meaning of EU acts) are agreed upon in a collective agreement, *i.e.* at the local level.

To summarize, it is worth noting that the principles and international legal guarantees of the right to work, including remuneration, apply to labor relations in non-standard forms of employment. There is a rather small number of international acts that would contain norms on non-standard forms of employment, in particular, despite their diversity, these acts relate to the work performed outside the employer's premises (home and

telework). Nevertheless, this situation is quite understandable, as detailed regulation of labor relations takes place at the national, regional, sectoral, and local levels, both within the company and between the employer and a particular employee (Kiselyova 2021).

For a long period, the regulation of non-standard forms of employment was not in the field of view of both international organizations and Ukrainian legislators. Despite some proposals for changes in the regulation of labor relations, the adoption of regulations in this area was not timely.

However, a significant challenge for society in general and the national legislator, in particular, was the need to regulate labor relations in the context of quarantine and the introduction of so-called restrictive anti-epidemic measures to prevent the spread of the acute respiratory disease COVID-19, both in almost all countries of the world and Ukraine in particular.

For example, according to a 2021 study by the European Agency for Safety and Health at Work on the regulation of telework in post-COVID Europe, out of the 27 EU member states analyzed, 20 had a legislative definition of telework and specific legal regulation at the national level. In the post-COVID period, 5 countries adopted new regulations on telework, and 12 countries had drafts of such regulations under consideration at the time of the study. At the same time, only 3 countries (Denmark, Finland, and Sweden) had no specific regulation of telework before the pandemic, nor any innovations with or after the pandemic. As a result of the spread of the disease in 2020-2021 and the repeated quarantine throughout Ukraine and certain administrative-territorial units, it was expected that relevant regulations would be adopted to regulate the specifics of labor relations in the new realities (Plekhov 2021).

The first attempt at regulation was the adoption of the Law of Ukraine No. 540-IX "On Amendments to Certain Legislative Acts of Ukraine Aimed at Providing Additional Social and Economic Guarantees in Connection with the Spread of Coronavirus Disease (COVID-19)" dated 30.03.2020 (Law of Ukraine No. 540-IX), which, among other things, amended the Labor Code of Ukraine (Labor Code) (1971).

Until 02.04.2020, Article 60 of the Labor Code of Ukraine provided for the possibility of dividing the working day into parts in the presence of special conditions and nature of work, which almost corresponded to the concept of flexible working hours introduced with the entry into force of the above-mentioned Law of Ukraine No. 540-IX.

However, with the amendments, Article 60 of the Labor Code of Ukraine was transformed into a rather specific regulatory mechanism for several non-standard forms of employment: flexible working hours, remote work, and home-based work. The legislator's logic was obviously to secure the ability of employees to work outside the employer's premises, given the quarantine, and with certain time deviations from the standard working day, probably also to enable employees to adapt to performing work mostly from home.

In the context of exercising the right to remuneration in the context of these non-standard forms of employment, Article 60(9) of the Labor Code of Ukraine (as amended on April 2, 2020) provides that the application of the labor law shall be applied to all forms of employment. 2020) stipulates that the application of flexible working hours does not entail changes in labor standardization, and remuneration and does not affect the scope of labor rights of employees; paragraphs 12, and 13 of Article 60 of the Labor Code of Ukraine stipulate that the performance of remote (home) work does not entail any restrictions on the scope of labor rights of employees; unless the employee and the employer have agreed otherwise in writing, remote (home) work provides for remuneration in full and within the terms specified in the applicable employment agreement (Tuzhilina 2022).

The above amendments have raised many problematic issues, especially about the right to remuneration, which, on the one hand, is guaranteed to be free of any restrictions, and, on the other hand, provides for the possibility for the parties to an employment agreement to "agree otherwise," meaning that the employer and employee may agree to not pay any remuneration at all.

Attention is also drawn to the confusion with the understanding of remote work as a temporary (forced) form of work mode, in particular during the quarantine period, and remote work as a special form of work organization carried out permanently based on a remote work agreement.

It is worth noting that the provisions of the Labor Code of Ukraine (as amended on April 2, 2020) do indeed provide for the possibility of concluding an employment agreement for remote (home) work, which by all indications generally corresponds to the regulation of labor relations of these non-standard forms of employment. At the same time, the possibility of establishing a condition for remote (home) work or flexible working hours during the threat of an epidemic, pandemic, and/or military, man-made, natural, or other threat (Article 60(2) of the Labor Code of Ukraine) also falls under non-standard employment, since such legal relations are non-standard in form, content, purpose, result, etc. Therefore, both remote work during the quarantine period and a special form of work organization are considered to be the same form of employment.

In the context of the labor rights of employees in general and the right to remuneration in particular, it is important to note that by Article 60(11) of the Labor Code of Ukraine (as amended on April 2, 2020), employees working on the terms of remote (home) employment are not subject to the internal labor regulations.

At the same time, according to the conclusion of the Supreme Court set out in its decision of 09.06.2021 in case No. 420/2174/19 and based on the analysis of the differences between civil law and labor relations, a characteristic feature of labor relations, among others, is subordination to the internal labor regulations, as well as the employer's obligation to provide a workplace. In particular, clause 47 of the said resolution states that "a contractor working under a civil law contract, unlike an employee performing work under an employment contract, is not subject to the rules of internal labor regulations, he organizes his work and performs it at his own risk".

Analyzing these features and taking into account the fact that the conclusion was made by the Supreme Court in 2021, *i.e.* after the adoption of several amendments to the Labor Code of Ukraine in terms of regulating certain non-standard forms of employment, we can see the lack of adaptation of law enforcement practice to the so-called new realities of labor relations (even though their spread occurred much earlier than their legislative consolidation) (Svichkaryova 2019).

More detailed regulation of certain non-standard forms of employment in Ukrainian legislation was reflected in the amendments introduced by the Law of Ukraine No. 1213-IX "On Amendments to Certain Legislative Acts of Ukraine on Improving the Legal Regulation of Remote, Home-Based Work and Work with Flexible Working Hours" dated 04.02.2021.

The said regulatory legal act supplemented the Labor Code of Ukraine with provisions on flexible working hours (Article 29 of the Labor Code of Ukraine), home-based work (Article 601 of the Labor Code of Ukraine), and remote work (Article 602 of the Labor Code of Ukraine), which effectively distinguished between three separate types of non-standard forms of employment, which had previously been regulated within the same article.

It is noteworthy that national legislation distinguishes between home-based and remote work, unlike the analyzed European acts, which define both types as home-based work (ILO Convention No. 177, Recommendation No. 184) or telework (Framework Agreement). The difference between the two under Ukrainian law is that in the case of home-based work, it is performed by an employee at the place of residence or in another specifically defined area that cannot be changed without the consent of the employer, while in the case of remote employment, it is performed at any place of the employee's choice; in both cases, outside the employer's work or production premises. There is also a difference in legal regulation (Krokhmal and Parkhomenko-Kutsevil 2022).

An important aspect in the context of remuneration for home and remote work is the legally provided possibility for an employee to receive compensation for expenses related to the performance of labor functions outside the employer's premises (Matvieieva *et al.* 2022). In this aspect, national legislation complies with similar provisions of ILO Convention No. 177. Thus, by Article 601(6) of the Labor Code of Ukraine, as a general rule, in the case of home-based work, it is the employer who must provide the employee with everything necessary to perform the work, but if the parties agree otherwise, the employee is entitled to compensation by the provisions of Article 125 of this Code - either according to the rules established in a centralized manner or by agreement between the parties.

The labor law provisions do not disclose the concept of tools or at least an indicative list of things necessary for the performance of work, which are referred to in the context of the said compensation. Analyzing the tools and means of labor for performing home-based work (within the meaning of ILO Convention No. 177), one may refer to one's tools and mechanisms as computers, printers, modems, and office furniture, which are the property of the employee with whom the home-based work agreement is concluded.

Under Article 602(7) of the Labor Code of Ukraine, remote employment also provides compensation to employees for the use of equipment, software and hardware, information security, and other means owned or leased by them. The above list of expenses is not exhaustive, as other expenses related to remote work may also be reimbursed. All of these conditions, including the procedure, terms of payment, and their amount, are generally established by agreement of the parties in a remote work employment agreement.

At the same time, the provision on this condition of the employment agreement is not mandatory, since the provisions of Article 602(8) of the Labor Code of Ukraine impose an obligation on the employer to provide the remote worker with the means to perform work and to pay the expenses related to this, if the employer and the employee have not provided for provisions in the remote work agreement that would regulate their relations in this aspect (Gurina and Bestyuk 2021).

Particular attention should be paid to Article 601(6) of the Labor Code of Ukraine, which stipulates that the performance of home-based work does not entail changes in labor standards, or remuneration and does not affect the scope of labor rights of employees. A similar provision is contained in part 11 of Article 60 of the Labor

Code of Ukraine regarding flexible working hours. However, Article 602 of the Labor Code of Ukraine does not contain a similar provision regarding the regulation of remote work, although the previous version of Article 60 of the Labor Code of Ukraine stated that any restrictions on the scope of employees' labor rights in case of remote (home) work are inadmissible.

For a long time, the Verkhovna Rada of Ukraine has been considering the Draft Law on Amendments to Certain Legislative Acts of Ukraine on the Regulation of Certain Non-standard Forms of Employment, registered under No. 5161 (Draft Law No. 5161), which has been prepared for the second reading since September 21, 2021.

Draft Law No. 5161 proposes to supplement the Labor Code of Ukraine with Article 211, which would regulate relations arising from the conclusion of an employment contract with non-fixed working hours. In terms of content, such a non-standard form of employment would correspond to the so-called "on-call" work, *i.e.*, based on the provisions of Draft Law No. 5161, work without a predetermined time of performance, "the employee's obligation to perform which arises only if the owner or his authorized body provides the work stipulated by this employment contract without guaranteeing that such work will be provided permanently".

From the above definition, it can be concluded that such relations are rather of a civil law nature since the employee is engaged to perform specific individual tasks, *i.e.*, there is a focus on the result rather than the process of work. This position is essentially confirmed by the theses of the Explanatory Note to the Draft Law No. 5161, according to which such an instrument is introduced "as an alternative to civil law contracts".

About the regulation of remuneration for non-fixed working hours, it is proposed to pay wages either for the actual time worked or for the actual work performed. It should be noted that remuneration for the result in the form of a specific task or unit of production once again confirms the civil law nature of the proposed innovations.

Along with Draft Law No. 5161, an alternative Draft Law on Amendments to Certain Legislative Acts of Ukraine on Regulation of Certain Non-standard Forms of Employment No. 5161-1 (Draft Law No. 5161-1) was also registered. Although Draft Law No. 5161-1 was withdrawn from consideration on 21.09.2021, it contains important clarifications regarding remuneration for work performed under an employment contract with non-fixed working hours.

The main difference between Draft Law No. 5161-1 and Draft Law No. 5161 on remuneration was the possibility to provide in an employment contract with non-fixed working hours "payment of wages for the actual time worked, for a specific task performed, for a unit of manufactured products, under the piecework system of remuneration". This list is not exhaustive, and it is noted that the parties may agree on other terms of remuneration (Popova and Kolotylo 2019).

In this context, attention should be drawn to the narrow approach taken by the drafters of the draft law to understand the concept of remuneration, which includes only wages, without covering warranty or compensation payments. A similar approach was used in the original Draft Law No. 5161.

Interestingly, it was the alternative Draft Law No. 5161-1 that was the subject of an analysis by the International Labor Organization of its provisions to bring them closer to international and European labor standards. In particular, among the aspects that need to be improved, the ILO noted the need to "provide for the employer's obligation to pay compensation to the employee in case the employer cancels the work assignment previously agreed with the employee after the expiration of the cancellation period established by the employment contract".

On the one hand, in this situation, the question remains as to whether such cancellation occurred due to circumstances beyond the employer's control. On the other hand, it is the employer who is responsible for providing the employee with work and ensuring the necessary conditions for its performance. Unlike some types of civil law relations, labor relations do not provide for the role of the employer as an intermediary between, for example, the customer of the work, who may cancel the work assignment for personal reasons, and the employee.

In this context, it can be concluded that the ILO's proposal is quite reasonable, and the risk of work being canceled after the agreed period should be borne by the employer. The above is also based on the "breadth" of the concept of remuneration, the right to which is to be ensured even in circumstances where the employee is deprived of the opportunity to work and, accordingly, receive remuneration for his/her labor through the fault of the owner or his/her authorized body. Thus, a similar conclusion was made when analyzing the payment for forced absenteeism.

The wording of Article 211 of the Labor Code of Ukraine recommended by the ILO regarding the need for the employer and employee to agree on the number of guaranteed paid hours and the amount of remuneration for work performed in addition to these guaranteed hours is also important. This remark is because the

predominant unpredictability of work under such a non-standard form of employment "does not mean that the employment agreement of this type "does not establish a specific time for work".

Thus, when legislatively regulating work under an employment contract, even with a non-fixed or, as recommended by the ILO, "variable" schedule, attention should be paid to the observance of minimum guarantees of transparency and predictability of working conditions, including remuneration for work and work over the established limits, and in certain cases when tasks are canceled through no fault of the employee or are not performed at all (Kiselyova 2021).

To summarize, it is worth noting that in the context of the realization of the right to remuneration in the context of the analyzed non-standard forms of employment, there is a clear tendency to apply the principle of unity and differentiation. In this case, the scope of labor rights of employees should be equal to the scope of rights granted to employees of the standard form of employment (unity component). At the same time, taking into account the specifics of home-based, remote work, or flexible working hours, special guarantees for employees and corresponding obligations for employers are provided (component of differentiation).

It should be noted that flexible forms of employment are underutilized in Ukraine. This is primarily due to the sectoral structure of the country's economy, which is dominated by heavy industry with 24-hour working hours. However, with a gradual change in the sectoral structure and an increase in the share of the service sector, the introduction of flexible forms of employment will expand this base.

The potential for increased economic efficiency associated with IT technologies is a powerful incentive for the use of remote work in the field of scientific and technical activities. Studying and publishing the results of the activities of enterprises using this new style of work will play an important role in creating conditions for a smooth transition to remote work. There is an urgent need to adopt the Telework Law and amend the Labor Code to accommodate remote work.

Entrepreneurs who offer flexible forms of employment have a greater competitive advantage in the labor market among potential employees, including highly skilled ones. Despite the high effectiveness of this non-financial incentive, flexible working is not for everyone. Working on a flexible schedule requires a high level of self-organization, responsibility, internal discipline, competence and professionalism, and mastery of time management techniques to set priorities correctly and complete all tasks and types of work in a timely and high-quality manner.

It is unacceptable to apply such a regime to enterprises with an excessively rigid organizational and management structure, as well as in the absence of performance evaluation criteria or key performance indicators. To improve the efficiency of business activities, it is necessary to improve the structure of the use of working time, rationalize work and rest regimes, and develop labor efficiency management programs. Improving the efficiency of working time use and reducing the labor intensity of economic results of business activities is impossible without active cooperation between management (owners) and the workforce, an effective labor motivation system, proper occupational health, and safety, labor discipline, a healthy social and psychological climate, a system of corporate ethics and social responsibility of the parties (Krasko 2020).

Further social innovations in the employment sector are expected in the future: public-private partnerships in job creation; innovative forms of working time flexibility combined with social technologies for monitoring, recording, and controlling working conditions and safety; the spread of outsourcing, outstaffing, and staff leasing; and the modernization of social dialogue. Expanding the areas and improving the tools of active employment policy: comprehensive vocational guidance programs; innovative technologies for youth transit to the labor market; promoting social and professional rehabilitation of the unemployed; programs for active involvement of the economically inactive population; voucher technologies in vocational training; stimulating professional and territorial mobility; modernizing the creation of innovative jobs, such as telecommunications based on online communications, home-based work, and collaboration.

A model program for their development can be offered to Ukrainian business entities that are willing and have reasons and prerequisites for using, at least partially, non-standard forms of employment. The directions of forming a policy to improve the quality of non-standard jobs at the state level should include eliminating gaps in the regulatory and legal sphere to ensure equal rights and opportunities for workers regardless of the form of labor organization and employment and working hours; ensuring control over the conditions and methods of using hired labor, compliance with the principles of social responsibility by the parties to social and labor relations; improving the mechanism of social dialogue; providing the social protection system with greater flexibility.

At the local level, the main direction of regulation of precarious employment should be collective bargaining and contractual regulation of social and labor relations and coordination of interests of their subjects in the system of social partnership. In the current conditions of development of the innovative economic model in

Ukraine, it is impossible to provide all economically active citizens with "standard" jobs, but there is every opportunity to ensure decent working conditions that promote productive employment, provide stable income, safety, and comfort in the workplace, and social security of the employee.

3. Discussions

Flexible forms of employment are among the active measures to manage the labor potential of Ukraine. The essence of these flexible forms is to provide an employee with a choice between free and working time, both in terms of the amount of time and the mode of its use. Such forms of flexible employment play a significant role in solving unemployment problems by using the same number of jobs for more workers. The state's investment activities make it possible to create new jobs in the legal sector of the economy, but the Ukrainian private sector exists and operates in a context of strict financial and tax policies and a highly bureaucratic organization. Informal employment provides an opportunity to avoid financial control by the state. In addition, informal employment creates additional jobs that cannot be created legally due to the lack of capital and high level of financial payments. The informal sector, being an independent segment of the labor market, creates jobs, *i.e.*, affects the employment status of the population, thereby reducing tension in the labor market; expands the market for goods and services; and creates a basis for the development of small businesses. The development of non-standard employment in the IT sector largely depends on the development of entrepreneurship and self-employment (Marica 2020).

The criteria for assessing the effectiveness of regulating new forms of employment are: ensuring employment guarantees, ensuring the rights of employees and employers, a decent level of remuneration, interaction of labor relations based on social partnership, and social stability in society. The effectiveness of regulation of temporary work and precarious employment in Ukraine, as the most complex and controversial phenomena in the modern labor sphere, will determine the welfare of employees, the degree of flexibility, and the civilization of labor relations. A program for the development of non-standard forms of employment at the enterprise level will allow for the rational use of labor potential and the attraction of talented professionals, which will help to increase the efficiency of innovation activities (Arlinghaus *et al.* 2019).

Researchers from the University of Melbourne are assessing the real impact of "non-standard" forms of employment on workers amid growing concerns about casual and contract employment. Casual, temporary, and subcontracted employment is generally associated with a lack of work, unpredictable hours, and limited opportunities for advancement, but the research team also found that it can be an important entry point into the labor market and, for some, a better fit with personal preferences.

The widespread use of IT technologies and the Internet outside the company's office makes it possible to create a "flexible work schedule" and more optimized use of working time. An employer that allows employees to work from home can actively influence the structure of its production costs.

The use of non-standard forms of labor has several advantages and disadvantages for both employees and employers. The main problems for employees are the lack of a stable job, the constant threat of unemployment or underemployment; deterioration of basic employment conditions, remuneration, and labor protection; loss of collective labor rights, such as the right to join a trade union and collective bargaining; loss of guarantees in the field of pensions and other social benefits, guarantees and compensations; loss of the right to receive insurance compensation for risks in the system of compulsory state social insurance; loss of connection with and it is quite difficult to maintain a balance under such conditions (Reljic *et al.* 2023).

Non-standard employment poses risks to workers, firms, labor markets, and society, as non-standard employment, especially when it is not voluntary, can increase worker insecurity. While certain risks may be present in standard employment, they are less prevalent than in various forms of precarious work.

The advantages include the ability to combine work with other activities (studying, childcare, etc.); the ability to earn additional income; and the ability to independently regulate working hours; remote employment sometimes becomes almost the only opportunity for people with disabilities to find work; quick response to changes in the labor market; reduction of unemployment; attraction of qualified specialists; the ability to create new jobs and retain existing ones in crisis conditions; optimization of costs for education and training (Aloisi and Gramano 2019).

The intensification of the process of spreading the use of non-standard forms of employment, and in particular, fixed-term employment contracts, tripartite labor relations in the case of out staffing and leasing of personnel, civil law contracts, in practice, usually occurs on the initiative of employers, as it allows them to reduce financial costs: for the organization and maintenance of the workplace, wages and social benefits; avoid the need to respect the labor rights of employees and the costs associated with the dismissal of an employee at the

initiative of the authorities. The main risks of using non-traditional forms of employment for an employer are reduced staff loyalty, deterioration of corporate culture, and complications in managing and controlling labor processes (Dingeldey and Gerlitz 2022).

Conflicts between employers and employees that arose at the beginning of labor relations lead to the fact that the benefits of non-standard forms of employment for employers turn into a deterioration in the situation of employees. Currently, this problem is one of the priorities of trade unions in the coming years. They take a position against the spread of non-standard forms of employment, and in particular, borrowed employment. In Ukraine, for the first time, trade unions have developed a draft law "On the Prohibition of the Use of Borrowed Labor in Ukraine", which was introduced as a legislative initiative by Ukrainian MPs. However, it is virtually impossible to stop, let alone prohibit, the spread of non-standard forms of employment that have taken over the global labor market. Instead, effective mechanisms for regulating precarious work should be developed to minimize social risks and increase the efficiency of hired labor.

The formation and development of qualitatively new social and labor relations under the influence of the spread of non-standard forms of employment and in the context of the formation of a new economy is possible through the preservation and development of human potential since a person is currently the leading factor in economic activity; creation of a comprehensive system of economic and legal mechanisms to promote effective employment; introduction of strict legislative norms that would guarantee the protection of social and labor rights of workers by international labor standards.

Conclusions

The concept of flexible forms of employment, which is a relatively new practice in different countries of the world, is necessary to optimize working hours, start and end of the working day, and create flexible workplaces. In a broader context, this concept includes non-standard forms of employment. Full-time employment is considered standard or typical when an employee works by the working hours established by law, collective bargaining agreement, or employment contract. This means full-time paid work based on an indefinite employment contract. If at least one of these conditions changes, then we can talk about non-standard employment.

The use of non-standard forms of labor has advantages and disadvantages for employees and employers. For employees, it can lead to job instability, loss of social rights and guarantees, and reduced motivation. For employers, it can reduce costs and increase productivity. Non-standard employment can also pose risks for employees, but it can be useful in various situations, such as combining work with other activities and reducing unemployment.

For a long time, non-standard forms of employment have not been actively regulated either by international organizations or by Ukrainian legislation. Despite some proposals for changes in the regulation of labor relations, the adoption of regulations in this area has been delayed for a long time. However, the introduction of quarantine and restrictive anti-epidemic measures in connection with the COVID-19 pandemic has posed significant challenges to society and the legislator. In these circumstances, there is an urgent need to regulate labor relations, including non-standard forms of employment, to ensure the rights and interests of employees.

Therefore, when legislatively regulating work under an employment contract, even if the work schedule is irregular or variable, it is important to ensure minimum guarantees of transparency and predictability of working conditions, including payment for actual work performed and work over the established norms. In the context of remuneration in non-standard forms of employment, it is important to adhere to the principle of unity and differentiation, ensuring equal rights and guarantees for employees, but taking into account the specifics of their work.

Formation of qualitatively new social and labor relations in the context of non-standard forms of employment and the new economy is possible through several measures: preservation and development of human potential, creation of a system of economic and legal mechanisms for effective employment, protection of workers' rights, establishment of a mechanism for interaction between labor participants, use of contractual relations between business and employees, development of social responsibility, increasing the role of social partnership and industrial democracy, as well as taking into account the complexity of work, responsibility, and accountability. It is necessary to develop an information base for objective assessment and analysis of social and labor relations.

Credit Authorship Contribution Statement

Oleg M. Yaroshenko: Writing - Original Draft, Conceptualization.

Olena Ye. Lutsenko: Writing - Original Draft, Methodology.
Nataliia O. Melnychuk: Writing - Review and Editing, Data Curation.
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Declaration of Competing Interest

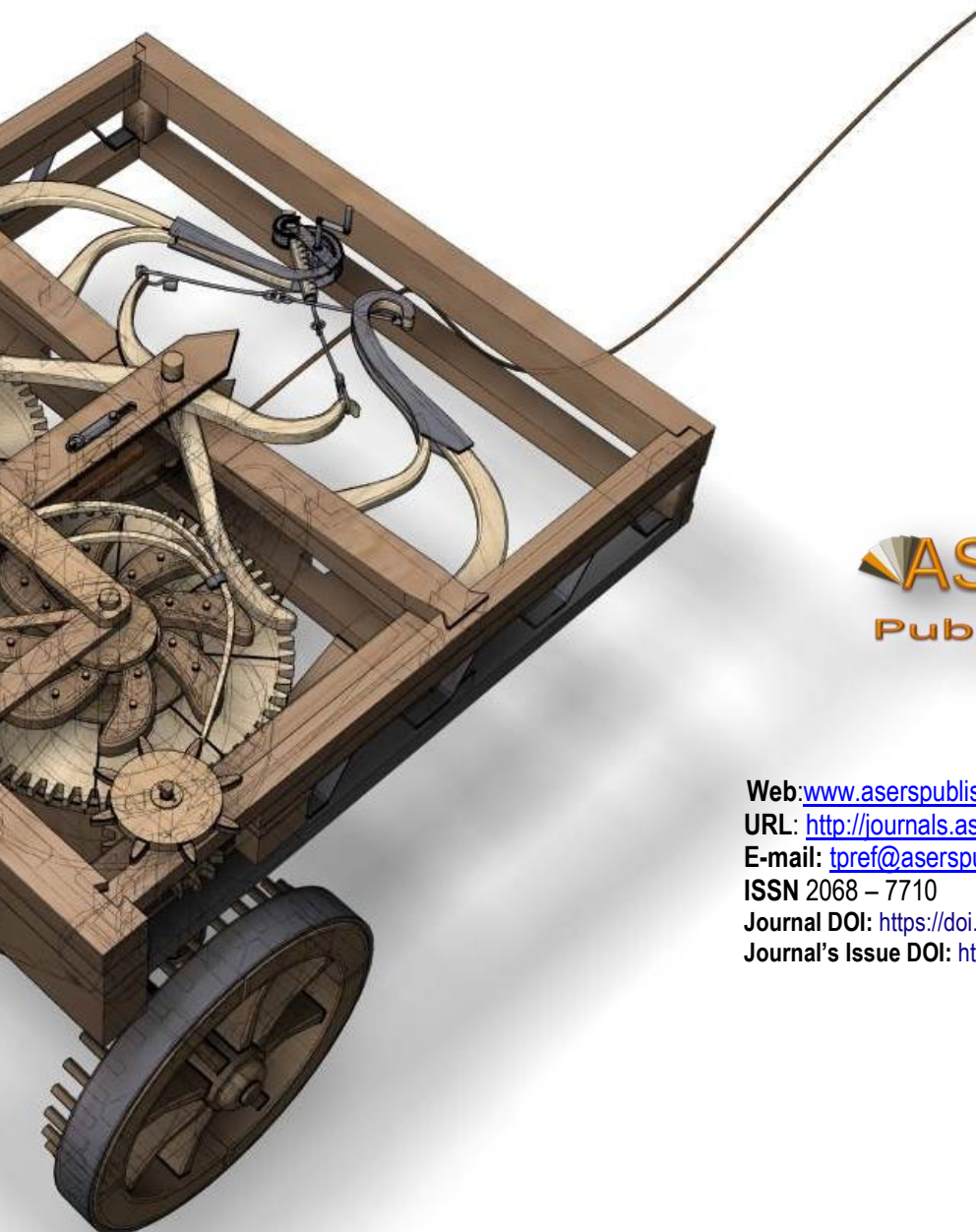
The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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