



THE INFLUENCE OF A COMPANY'S ENVIRONMENT ON ENTREPRENEURS' WILLINGNESS TO COOPERATE WITH FREELANCERS

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Abstract

Research background: Entrepreneurs operate in a turbulent market environment, which affects their business decisions, including those regarding engaging freelancers. Some factors from the environment may affect the profitability of this form of cooperation.

Purpose: The aim of this work is to indicate from a company's environment the influence and willingness to cooperate with freelancers and full-time employees. This may be particularly useful for business owners, HR managers (in the context of planning employment policy) and researchers dealing with the labor market and human resources management.

Research methodology: As a part of the research, data regarding the tendency of entrepreneurs to cooperate with freelancers and full-time workers was obtained, including selected factors from the business environment. The survey was created using MS Forms and was conducted from April 14, 2024 to May 25, 2024 on a sample of 165 entrepreneurs and managers.

Results: The research results are that, generally, tax level etc. continue to favor freelancers, which is why businesses are currently more likely to choose to work with them than with full-time employees. However, this advantage is expected to gradually diminish in the future due to legal changes involving the taxation of civil law contracts and rising employment costs. Companies will therefore have to make decisions not only based on current needs but also in the context of new regulations, which will translate into a decreased willingness to engage freelancers, while there will be no significant changes in the case of full-time employees.

Novelty: The novelty of the results obtained is that the study goes beyond just entrepreneurs' satisfaction with freelancers' work, also taking into account legal and external factors. Unlike, for example, Ernst & Young's GIGbarometer, which focuses solely on freelancers, this study compares how environmental conditions affect the willingness of both freelancers and salaried employees to collaborate.

Keywords: gig economy, freelancing, enterprise environment

JEL classification: J21, J28, O31

Introduction

Companies as market participants operate in a market environment that influences their functioning (Nowodziński, 2013). This environment is a multi-element system of factors and processes directly or indirectly affecting enterprises (Kozmiński, Piotrowski, 2002). Firms depend on these influences and adapt strategies to overcome challenges (Griffin, 2017; Sudoł, 2002). One common division is into a closer (direct) and further (indirect) environment. The direct one includes determinants in the enterprise's vicinity, such as suppliers, competitors, customers, interest groups (ecological organizations, trade unions, consumer associations) and market agents (wholesalers, retailers, brokers) (Kotler, Keller, 2012; Nowadziński, 2013). The indirect environment covers broader factors: economic (inflation, unemployment, exchange rates, interest rates), socio-cultural (lifestyle changes, demographics), political and legal (regulations, policies, stability), technological (innovations, new technologies) and international (globalization, integration) (Gierszewska, Romanowska, 2017; Obłój, 2014; Puto, 2013; Okręglicka, Lemańska-Majdzik, 2016; Drucker, 2010). Both closer and further environment affects companies activity and development opportunities. A Factors analysis makes for a better understanding of conditions in which a company operates, and as a result – for more effective operational and strategic decisions. Knowledge of an enterprises surroundings should therefore be seen as an advantage that allows to predict changes by market participants and thus making it possible to adapt to them (Obłój, 2014). For entrepreneurs engaging gigers (freelancers) should be economically justified. The key element in this aspect should be to include the enterprise's environment. The organization environment – understood as a set of external factors that may affect its functioning and development potential – also affects the profitability of the cooperation with freelancers. As for employing independent contractors, an environment analysis allows to identify potential “for and against”, i.e. opportunities and threats, as well as adapt the human resource management strategy used in the company to the specifics of a given enterprise.

The author puts forward the following hypotheses, which will be verified due to the analysis of the results from the research:

- H1: Decisions made by entrepreneurs or managers to establish cooperation with freelancers and full-time employees are influenced by numerous factors and individual factors influencing the employment of employees and freelancers to varying degrees.

H2: As for companies operating in Poland, the willingness to establish cooperation with freelancers is currently higher, especially due to the difficult macroeconomic situation – freelancing, thanks to its flexibility, allows for quick cost reduction in enterprises.

H3: Taking into account Polish legal regulations (e.g. regarding contributions for civil law contracts), the main factors that currently increase entrepreneurs' willingness to engage freelancers include, especially level of contributions for gig workers' wages.

H4: As for companies operating in Poland, the willingness to establish cooperation with freelancers will increase in the future, which corresponds to global trends.

The aim of this work is to identify those factors that influence – positively or negatively – the engagement of freelancers and to compare these attitudes with the willingness to hire.

1. Literature Review

In principle, it should not be surprising that in the literature there can be encountered numerous definitions of the gig economy. It results from a variety of discussed issues, as well as the fact that researchers analyze the gig economy from various points of view.

For example, the gig economy is a solution seen as an alternative to the traditional, i.e. full-time, employment model (Roy, Shrivastava, 2020). Attention is widely drawn to the fact that the gig economy's activities are performed on demand – independent contractors are involved in order to perform specific tasks or projects, and the demand for their services is determined by the current needs of contracting authorities. As a form of cooperation in the gig economy is characterized by flexibility – much higher compared to full-time employment – and enables the quick adaptation to variable market conditions. Generally, it is assumed that the global value of the gig economy market will grow dynamically in the coming years, reaching a value of approximately USD 873 billion in 2028 (for comparison, in 2023 it was approximately USD 440 billion); a systematic increase in the value of this market is expected in the coming years (Business Research Insights.pl). Also Broughton, Gloster, Marvell, Green, Langley and Martin (2018) state that the gig economy is an alternative to traditional employment. Also Broughton, Gloster, Marvell, Green, Langley and Martin (2018) state that the gig economy is an alternative to traditional employment. As a part of the gig economy, freelancers are involved in order to carry out specific tasks or projects, while full-time involvement assumes permanent employment and workflow (Lepanjuuri, Wishart, Cornick, 2018). The special role of modern digital technologies (for example, intermediary platforms, but also office software

for data exchange, online contact, etc.) and globalization processes are drawn also to Skrzek-Lubasińska (2019). Thanks to these factors, the gig economy allows to establish contacts between independent contractors and ordering entities (Zakrzewska, 2022; Kalleberg, Dunn, 2016).

Practical aspects of the gig economy have been analyzed by Ostoj (2019), according to which the gig economy should be seen as a way to bypass law restrictions. In this approach, independent contractors are not employed as full-time workers; on the one hand it means greater flexibility in shaping terms for cooperation (e.g. regarding working time) and on the other hand it allows entrepreneurs to reduce the burden on insurance premiums. In this situation, the discussed solution can be an attractive idea. In another of her publications, Ostoj (2020) defines the gig economy as a model of cooperation characterized by flexibility and at the same time the irregularity of earning.

One of the factors that is often mentioned as an impetus for the development of the modern gig economy is the economic crisis that occurred in 2008 in the USA. This perception of the gig economy is widespread in scientific literature, although it is worth approaching it with some caution. The gig economy can also be perceived as a way to escape from labor law, regardless of the economic situation (Ostoj, 2019). Woodcock (2019) approaches this issue much further. In his opinion, the gig economy can be treated as an important part of a new social order, i.e. based on modern technologies and sustainable development.

Companies as participants in market exchange operate in a specific environment that exerts an influence on how it functions. An enterprise's environment is understood as a multi-element system consisting of various factors and processes that directly or indirectly affect the functioning of an enterprise (Koźmiński, Piotrowski, 2002). Enterprises are largely dependent on environmental influence and implement strategies in order to overcome challenges (Griffin, 2017; Żurek, 2007). In the literature, various division methods are used and one of the main forms of classification is a division into closer (direct) and further (indirect) environment. Closer surroundings include determinants in the immediate vicinity of an enterprise. When it comes to further environment, it consists of factors affecting the enterprise indirectly, but nevertheless important (Gierszewska, Romanowska, 2017; Okręglicka, Lemańska-Majdzik, 2016; Drucker, 2010). In turn, direct environment is composed of various elements, among which the following groups of entities are mentioned, in particular: suppliers, competitors, customers, interest groups (ecological organizations, trade unions, consumer organizations etc.) and market agents (wholesalers, retail stores, agents, brokers) (Kotler, Keller, 2012; Nowadziński, 2013). Factors that make up the further environment are divided, taking into account the following dimensions:

economic (macroeconomic categories such as inflation, unemployment rates, exchange rates, interest rates etc.), socio-cultural (changes in lifestyle, the demographic structure of a society etc.), political and legal (legal regulations, economic policy, political stability), technological (new technologies and innovations) and international (globalization, economic integration) (Gierszewska, Romanowska, 2017; Obłój, 2014; Puto, 2013).

Both the closer and further environment affects a company's activity and development opportunities. A factors analysis makes for a better understanding of the conditions in which a company operates, and as a result – for more effective operational and strategic decisions. Knowledge of an enterprises surroundings should therefore be seen as an advantage that allows to predict changes by market participants and then adapt to them (Obłój, 2014).

Ernst & Young has prepared the “Gigbarometer” report, which analyzes the phenomenon of working with freelancers from the perspective of entrepreneurs. Instead of focusing on gig workers themselves, the study focuses on the macroeconomic, legal, and tax environments in which companies operate in Poland. It covers three key areas: the impact of the institutional environment on interest in flexible employment, the importance of human capital, and the level of satisfaction with working with independent contractors. The Gigbarometer index is calculated as the arithmetic mean of entrepreneurs' scores and is on a scale of 0–10 – the better the collaboration, the higher the barometer value.

The results obtained in the study conducted from 2023 to 2024 are presented below in Figure 1.

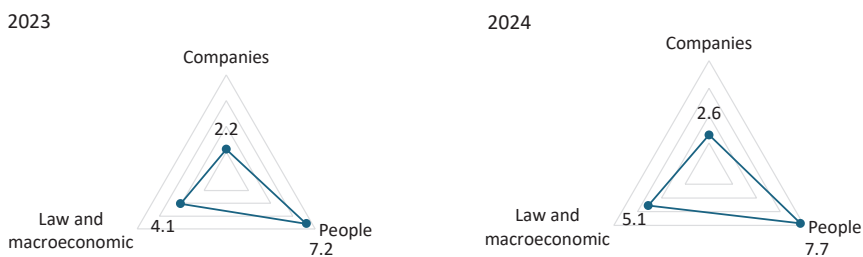


Figure 1. Opinions regarding the gig economy market in Poland – Ernst & Young research

Source: Ernst & Young, GIGbarometr 2023 w Polsce, Ernst & Young, GIGbarometr 2024 w Polsce.

The “Gigbarometer” achieved 4.5 points in 2023 and 5.1 in 2024, representing a slight improvement across the board. However, it is important to remember its limitations: the index is based on subjective assessments by respondents, and the study is new and covers only Poland, making an analysis of long-term trends and international comparisons difficult. Nevertheless,

it provides valuable data on the freelancing market. In addition to the “Gigbarometer,” Ernst & Young publishes reports on freelancers themselves, and Usemé, among others, conducts similar research. The difference is that the “Gigbarometer” focuses on the perspective of entrepreneurs, so the author felt this thread was worth pursuing.

2. Research methodology and results

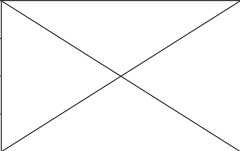
In order to analyze the situation more deeply, own research was conducted. The study was conducted from April 14, to May 25, 2024 and was aimed at getting entrepreneurs and managers opinions regarding gig workers employment and selected environmental factors that influence the willingness to undertake this type of cooperation. A total of 165 respondents took part in the study. An online survey, distributed online using MS Forms, included closed, single-choice questions and questions based on a Likert scale. The first three questions concerned general information about companies represented by the respondents (company size, industry, number of employees), while the next ones focused on feelings related to hiring gig workers. The study was conducted on enterprises from the Płock district – a random sample was selected from the online database of companies on the government websites: <https://www.biznes.gov.pl/pl/znajrka-firm/> and <https://searcharkaregon.stat.gov.pl>. After entering the search criteria (voivodeship – Masovia, district – Płock), 200 operating enterprises were selected from the generated records and questionnaires were sent to them. Finally, a total of 165 respondents took part in the study; 35 refused or did not respond.

It should be emphasized that the survey presented above should primarily be considered as a pilot study. The obtained results provide valuable insights, but due to the limited research area and relatively small sample size, they cannot yet be treated as fully representative for the entire population of enterprises. Rather, the study should be seen as an initial attempt to identify key trends and issues, which will require confirmation in subsequent research projects carried out on a larger and more diverse sample. This approach will allow for more reliable generalizations and strengthen the validity of the conclusions.

Table 1 contains data on how many employees the companies represented by the respondents employed and how many years these entities have functioned on the market.

In turn, Table 2 presents a structure of the answers to the question whether respondents' companies have cooperated with freelancers over the last 3 years.

Table 1. Basic data regarding the research sample

Feature	Number of employees	Years of market activity
Number of employees:	100%	
1–10	56%	
11–50	30%	
>50	14%	
Mode	5	5
Average	22.3	8.4
Maximum	80	23
Minimum	1	2
Variance	612.30	31.58
Standard deviation	24.74	5.62
Variance after skipping 10% extreme values	357.65	11.22
Standard deviation after skipping 10% extreme values	18.91	3.35

Source: own elaboration.

Table 2. Replies to question 4: Has your company employed freelancers in the last 3 years?

Reply	Percent of replies
Yes – regularly	45.5
Yes – occasionally	27.3
Yes – in exceptional situations (e.g. when illnesses related to Covid-19 resulted in a significant number of employees being on sick leave)	15.2
No	12.1

Source: own elaboration.

Responses received from respondents show that as many as 45.5% of companies regularly engaged freelancers (long-term collaboration), presumably because of the flexibility and specialized skills they offer. Slightly more than a quarter, i.e. 27.3% of respondents, occasionally cooperated with freelancers, which may be due, for example, to the need for support during busy periods, the holiday season, etc. In contrast, a smaller proportion, i.e. 15.2% of respondents, declare that they have engaged freelancers only in exceptional situations in the last 3 years, by which is meant, for example, significant staff shortages due to staff illnesses during the COVID-19 pandemic. Only 12.1% of respondents stated that the company they represent did not employ freelancers at all.

In the next question, respondents were asked to express their opinion on the effects of such cooperation. The answers are below in (Table 3).

Table 3. Replies to question 5: What is your opinion on cooperation with freelancers?

Reply	Percent of replies
This is a good solution for temporary or long-term implementation	66.67
This is a good solution only in crisis situations	24.24
I am not satisfied with this solution	9.09

Source: own elaboration.

The vast majority of respondents, 66.67%, consider freelancing as a form of cooperation to be beneficial in both the short and long term. Thus, in their opinion, freelancers can be successfully engaged to carry out a variety of tasks, regardless of project duration, which is evidence of their flexibility and ability to adapt quickly to the needs of a company. However, still a significant percentage, i.e. 24.24% of respondents, treat freelancing as a solution that is effective only in crisis situations, not as a permanent part of their employment strategy.

Interestingly, only 9.09% of respondents expressed dissatisfaction regarding working with freelancers, which may be due to negative experiences, including, for example, such as lack of control over remote work or problems with the quality of tasks completed (according to the author, this issue requires further analysis and research).

While question 5 was oriented towards respondents' past actions, question 6 was about their willingness to work with freelancers in the next 12 months (Table 4).

Table 4. Replies to question 6: Does your company plan to employ freelancers in the next 12 months (1 – very low inclination, 5 – very high inclination)?

Rate	Percent of replies
1	3.00
2	21.50
3	15.50
4	42.00
5	18.00
Average	3.52
Mode	4
1 st quartile	3
Median	4
3 rd quartile	4

Source: own elaboration.

The largest group of respondents, comprising 42% of the surveyed managers and entrepreneurs, declare a high propensity to cooperate with freelancers, rating their propensity as high in a 1-year perspective. A smaller proportion of respondents (18% of replies) assess their propensity as very high. A neutral stance was taken by 15.5% of entrepreneurs and managers, showing that there is some reserve about hiring freelancers. Just over one in five respondents (21.5% of responses) declare a low inclination (rate: 2) to work with freelancers, and the smallest group (3%) definitely does not plan to engage freelancers. On the one hand, these results reflect a high interest in cooperating with freelancers, but it does not mean that the surveyed managers and entrepreneurs are at all optimistic. Finally, a total of 24.5% of respondents indicated a low inclination (rates 1 and 2), while as many as 60% of respondents are positive or very positive about this form of cooperation (rates 4 and 5), which clearly indicates the predominance of a positive attitude towards hiring freelancers in the coming year.

Table 5. Pearson correlation and R^2 determination coefficients
between answers to questions 1 and 3–6

Questions	1	3	4	5	6
Pearson correlation					
1	–	0,5554	0,7654	0,7943	0,8120
3	0,5554	–	0,2533	0,2354	0,1993
4	0,7654	0,2533	–	0,6889	0,7353
5	0,7943	0,2354	0,6889	–	0,6123
6	0,8120	0,1993	0,7353	0,6123	–
R-determination					
1	–	0,3085	0,5858	0,6309	0,6593
3	0,3085	–	0,0642	0,0554	0,0397
4	0,5858	0,0642	–	0,4746	0,5407
5	0,6309	0,0554	0,4746	–	0,3749
6	0,6593	0,0397	0,5407	0,3749	–

Source: own elaboration.

The Pearson correlation and the coefficient of determination (R^2) analysis showed that responses to questions 4 and 5 are strongly correlated (0.6889) – entrepreneurs who use freelancers more frequently have more positive opinions about this collaboration. Correlations between questions 3 and 4–6, on the other hand, were low, suggesting that the company's length of operating has little impact on attitudes toward gig work. This suggests that the attractiveness

of freelancing depends not on the industry but on other factors. No coefficient exceeded 0.9, confirming the complexity of business decisions – they are influenced by strategy, budget, market situation, and the availability of specialists. Another interesting result is the correlation of 0.6123 between questions 5 and 6, indicating a relationship between positive opinions and plans for further employment, although not a clear-cut correlation.

Table 6 details answers from the question 7. In this case, respondents were also asked to assess their willingness to engage freelancers, but taking into account what type of cooperation it should be (long-term cooperation, single project or task).

Table 6. Replies to question 7: In what capacity is your company planning to employ freelancers in the next 12 months (1 – very low inclination, 5 – very high inclination?)

Reply/rate	1	2	3	4	5	Mode	1 st quartile	Median	3 rd quartile
	%								
Yes, for long-term cooperation (over 1 year)	24	15	21	33	6	3	4	2	4
Yes, for support within one project	9	6	18	39	27	4	4	3	5
Yes, for individual projects (e.g. creating a series of several entries for the company blog)	12	6	12	33	36	4	5	3	5

Source: own elaboration.

Regarding plans to hire freelancers in the next 12 months, it appears that there is a strong preference for hiring freelancers for individual projects or specific tasks rather than for long-term collaboration. The abovementioned data shows that 36% of respondents express a very strong inclination (rate 5) to hire freelancers for individual activities; 27% of respondents plan to hire freelancers only for single projects. In contrast, significantly fewer respondents show such a strong inclination to enter into long-term cooperation with freelancers – only 6% rated this option at 5 (very high inclination). On the other hand, almost one in four respondents declared that they are not willing to enter into long-term cooperation with giggers, and 15% of respondents have a low inclination to do so. In comparison, 6% of entrepreneurs and managers indicated a low propensity to engage freelancers for short-term work.

The tables 7–10 show the distribution of answers to questions 8–11. These questions presented respondents with a number of factors that may influence the functioning of enterprises and the tendency to decide to start cooperation with freelancers (questions 8 and 10). For comparison, a similar answer was also asked for full-time employees (questions 9 and 11).

Table 7. Replies to question 8: In your opinion, what factors from the company's environment currently influence the initiation/continuation of cooperation with freelancers (1 – very negative impact, 5 – very positive impact)?

Factor/rate	1	2	3	4	5	Mode	1 st quartile	Median	3 rd quartile
	%								
Taxation wages level	0	15	27	33	24	4	3	4	4
Enterprise income taxation level	0	27	30	30	12	3	2	3	4
Salary contributions level	0	12	21	18	49	5	3	4	5
Company’s contribution rate	0	24	30	27	18	3	3	3	4
Technological barrier	3	0	0	33	64	5	4	5	5
Ease of obtaining freelancers with appropriate qualifications	0	9	30	46	15	4	3	4	4
Work performed by freelancers quality	0	15	42	30	12	3	3	3	4
Freelancer loyalty level	3	18	42	24	12	3	3	3	4
Regulations	6	6	33	33	21	3	3	4	4
Company organizational structure	3	15	27	39	15	4	3	4	4
Macroeconomic situation	3	39	46	12	0	3	2	3	3
Industry situation	0	33	49	15	3	3	2	3	3

Source: own elaboration.

Regarding the impact of environmental factors that influence the initiation or continuation of cooperation with freelancers, attention is drawn, among others, to the level of wage contributions (49% indicated level 5, which means that the current situation is considered very favorable). The technological environment is also perceived as having a very positive impact on the functioning of enterprises and cooperation with freelancers (as many as 64% of respondents express very high satisfaction). The ease of acquiring freelancers with appropriate qualifications and legal environment are other factors rated positively, with scores 4 and 5 dominating. The impact of the macroeconomic and sectoral environment is assessed less optimistically due to the high percentage of scores 2 and 3 (39% and 46%, respectively, for the macroeconomic environment and 33% and 49% for the sectoral environment). High corporate income taxation level is also perceived more pessimistically (27% of negative opinions and 30% of neutral opinions). In the respondents' opinions, problematic factors also include the low quality of work performed by freelancers and their low level of loyalty to companies (in both cases, only 12% of the responses received the highest scores).

Table 8. Replies to question 9: In your opinion, what factors from the company's environment currently influence the initiation/continuation of cooperation with full-time employees (1 – very negative impact, 5 – very positive impact)?

Factor/rate	1	2	3	4	5	Mode	1 st quartile	Median	3 rd quartile
	%								
Taxation wages level	9	18	39	30	3	3	2	3	4
Enterprise income taxation level	0	24	46	27	3	3	3	3	4
Salary contributions level	61	30	6	3	0	1	1	1	2
Company’s contribution rate	6	24	49	18	3	3	2	3	3
Technological barrier	0	3	21	30	46	5	4	4	5
Ease of obtaining freelancers with appropriate qualifications	0	3	64	27	6	3	3	3	4
Work performed by freelancers quality	0	12	55	30	3	3	3	3	4
Freelancer loyalty level	0	12	49	36	3	3	3	3	4
Regulations	9	30	30	27	3	2	2	3	4
Company organizational structure	0	6	49	39	6	3	3	3	4
Macroeconomic situation	0	33	52	15	0	3	2	3	3
Industry situation	0	27	58	15	0	3	2	3	3

Source: own elaboration.

With regard to Table 8, several points are worth noting. First of all, the amount of contributions charged to the salaries of full-time employees is rated by respondents as being very unfavorable – as many as 61% of respondents gave a rating of 1; another 30% gave a rating of 2 (unfavorable impact). Thus, high labor costs are a significant barrier for businesses (only 3% gave a rating of 4, no one gave the highest rating). Also, a company's taxation level is rated quite negatively, because 24% of respondents gave a rating of 2; on the other hand, 46% rated the impact as neutral and just over one in four (27%) as positive, giving a rate of 4. In turn, a technological barrier is a factor rated as very positive by as many as 46% of respondents. Noteworthy is the pessimism of the respondents regarding the macroeconomic situation (33% as an unfavorable rating) and the situation in the business sector (27% as a negative rating), and more than half of the respondents rated the factor as natural regarding cooperation with employees.

Table 9. Replies to question 10: What factors in the company's environment do you think will influence the commencement/continuation of cooperation with freelancers in the next 12 months (1 – very negative impact, 5 – very positive impact)?

Factor/rate	1	2	3	4	5	Mode	1 st quartile	Median	3 rd quartile
	%								
Taxation wages level	15	21	21	33	9	4	2	3	4
Enterprise income taxation level	0	18	39	30	12	3	3	3	4
Salary contributions level	61	24	9	6	0	1	1	1	2
Company’s contribution rate	0	30	36	24	9	3	2	3	4
Technological barrier	0	3	0	18	79	5	5	5	5
Ease of obtaining freelancers with appropriate qualifications	0	15	33	36	15	4	3	4	4
Quality of work performed by freelancers	0	24	46	21	9	3	3	3	4
Freelancer loyalty level	3	18	39	30	9	3	3	3	4
Regulations	12	30	21	24	12	2	2	3	4
Company organizational structure	3	15	27	42	12	4	3	4	4
Macroeconomic situation	0	18	55	24	3	3	3	3	4
Industry situation	0	15	58	24	3	3	3	3	4

Source: own elaboration.

When it comes to assessing the factors influencing the propensity to start or continue working with freelancers in the next 12 months, the rates are quite mixed. Payroll taxation level has a varying impact according to entrepreneurs/managers, where 33% of the respondents consider it to be a factor with a positive impact (4) and 21% each consider it to be neutral (3) or negative (2). In the author's opinion, this is due to the pessimism of entrepreneurs regarding tax changes (perhaps this is also reflected in the responses to the question on the impact of the level of taxation of businesses themselves). A more pessimistic assessment may also be related to the contribution of civil law contracts planned for 2025. This is probably why the payroll contributions level over the coming year is a factor rated as being very negative by as many as 61% of respondents (rating 1) and by 24% as negative (rating 2). On the other hand, the technology barrier is still considered the least problematic, as 79% of respondents rate the impact of this factor as very positive (5) and by 18% as positive (4). Interestingly, the macroeconomic situation and the situation in the industry in which the company operates are generally rated as neutral or slightly positive (there is therefore more pessimism here compared to opinions about the current state).

Table 10. Replies to question 11: In your opinion, what factors from the company's environment will influence the commencement/continuation of cooperation with full-time employees in the next 12 months (1 – very negative impact, 5 – very positive impact)?

Factor/rate	1	2	3	4	5	Mode	1 st quartile	Median	3 rd quartile
	%								
Taxation wages level	9	24	39	24	3	3	2	3	4
Enterprise income taxation level	0	27	46	24	3	3	2	3	4
Salary contributions level	58	36	6	0	0	1	1	1	2
Company’s contribution rate	3	36	39	18	3	3	2	3	3
Technological barrier	0	3	15	24	58	5	4	5	5
Ease of obtaining freelancers with appropriate qualifications	0	9	58	30	3	3	3	3	4
Quality of work performed by freelancers	0	15	49	27	9	3	3	3	4
Freelancer loyalty level	0	18	46	24	12	3	3	3	4
Regulations	9	27	39	21	3	3	2	3	3
Company organizational structure	0	12	52	30	6	3	3	3	4
Macroeconomic situation	0	18	55	27	0	3	3	3	4
Industry situation	0	15	61	24	0	3	3	3	3

Source: own elaboration.

In perspective of the next 12 months, according to the respondents, insurance premium level was considered as much as 58% of the lowest ratings), which indicates that costs related to this constitute a significant financial burden for companies and may discourage full-time employment. In turn, technological environment received the highest rates (almost 60% of rates indicating very positive feelings), which can also be observed in the previous variants. According to the respondents, the legal environment is an area that requires attention and could be improved. The macroeconomic and industry situation are areas where neutral ratings definitely predominate – so it is not the highest score, although the attitude is more optimistic compared to the current situation.

Conclusions

Entrepreneurs and managers propensity to cooperate with full-time employees and/or freelancers, taking into account selected factors from the company environment, shows how significant the differences in the assessment of individual factors by the respondents are.

Based on the analysis of the results of the research, the author verified the hypotheses:

- H1. Yes, individual factors from the market environment of enterprises are assessed differently by respondents. At the same time, one should bear in mind a significant percentage of ratings at level 3, which means that respondents perceive a given factor as neutral in terms of its impact on cooperation (for example, in relation to future cooperation with employees, most respondents neutrally assessed the impact of the macroeconomic situation, and in the case of current cooperation with freelancers it was almost half of the answers).
- H2. Yes – our own research shows that the current macroeconomic conditions and the situation in the sector are assessed worse than in the next 12 months; meanwhile, currently the willingness to engage freelancers is rated higher than in the next year – therefore, as feelings about the market situation improve, the willingness to engage freelancers' decreases. Overall, the survey highlights the trend of companies preferring to hire freelancers for separate tasks and projects rather than for sustainable, long-term employment/partnerships.
- H3. Yes – currently one of the factors that encourages cooperation with giants is the low level of contributions; as evidenced by the high rating in the study. Interestingly, the loyalty and quality of work of freelancers is rated at a moderate level (slight differences compared to similar opinions regarding full-time employees), while, for example, in the “Gigbarometer” made by Ernst & Young, satisfaction with cooperation with freelancers is clearly the best rated among the 3 areas included in the EY report.
- H4. No – the current situation in the Polish economy means that in the future the willingness to cooperate with freelancers will be slightly lower than currently. The decline in the aggregate factor is influenced by, among others, fear of an increase in contributions and the complexity of legal regulations, and other factors in the enterprise environment, according to respondents, will not deteriorate significantly (some assessments, including, for example, feelings about the future macroeconomic situation) will even improve.

Currently, there is a greater tendency to hire freelancers than full-time employees, mainly due to insurance liabilities and the legal environment. Over the next 12 months, this preference for freelancers is expected to decrease slightly but remain higher than for employees. Payroll taxation is currently less burdensome for freelancers, but in a 12-month perspective, the

difference will be smaller. Corporate income tax impacts hiring similarly for both groups, with a slight predicted increase in preference for freelancers.

Insurance contributions currently favor freelancers strongly, but this advantage will diminish as Poland implements measures to reduce labor market segmentation, extending income taxation to civil law contracts and raising employment costs. The technological environment benefits both freelancers and employees; access to skilled workers is slightly easier for freelancers, though the gap is small. Work quality is similar, with a minor current advantage for freelancers, which may reverse in the future. Loyalty levels remain comparable.

The legal environment is currently more challenging for employees, but this is expected to worsen for freelancers due to upcoming taxation changes. Organizational structure affects both groups equally, with a slight predicted decline for employees. Macroeconomic and industry conditions are rated similarly, with a slight future advantage for freelancers due to their flexibility.

It can therefore be generally stated that the choice of employment form will increasingly be determined by, among other factors, the changing legal and economic environment, including regulations regarding taxation, social security contributions, and labor costs. Companies seeking to effectively manage human resources will need to consider both financial aspects and the availability of qualified employees, regardless of the form of employment. In practice, this means that decisions regarding the employment of freelancers or full-time employees will not be based solely on current staffing needs but will require a flexible approach, monitoring legislative changes, and adapting employment strategies to dynamically changing market conditions to ensure both cost-effectiveness and stable work quality.

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