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ENTREPRENEURS CONFRONTING THE COVID-19 PANDEMIC CRISIS: FROM POWERLESSNESS IN THE FACE OF THE GOVERNMENT'S POLICIES TO PROTESTS

Abstract. The Covid-19 pandemic triggered a crisis affecting many spheres of socio-economic life. Both the authorities and entrepreneurs found themselves in a new and unusual situation. The lockdown introduced in the Polish economy in March 2020 has changed drastically environment and conditions for entrepreneurs and companies in Poland. The article touches on the problem of changes in the system of formal and informal institutions during that period. An attempt was made to answer the question: to what extent was the institutional state order compatible with the spontaneous order during that period, did the paths of entrepreneurs and the government meet and an agreement was reached in the name of setting a common policy direction to support the economy in the difficult period of the pandemic, or did the paths of these parties diverge?

The research hypothesis requiring verification was that the institutional crisis in Poland deepened during the Covid-19 pandemic, as reflected in the slow erosion of the principles of institutional governance.

The analysis shows that the progressing institutional weakness of the state during the period under review deepened the crisis of institutions. Its symptom was the gradual disappearance of social dialogue and arbitrary decisions taken by the government. The rules of law did not take into account the needs of entrepreneurs. Over time, the trust in the government and the law has declined. In a response to the prolonged lockdown in many sectors of the Polish economy, some desperate entrepreneurs took steps to circumvent the law, and there were active protests of entrepreneurs against the government's decisions. The government might defend its authority only with ineffective repressions applied to entrepreneurs.

Keywords: crisis, Covid-19 pandemic, entrepreneurs, institutional order, institutional balance, formal institutions, informal institutions.

Introduction

The Covid-19 pandemic crisis is certainly one of the phenomena that Nassim Nicholas Taleb has described as a "black Swan" (Taleb, 2020). It is a phenomenon that can occur in all segments of social life. Its peculiarity lies in the fact that, from the point of view of the rationality of action, a given unfavourable phenomenon should have no practical chance of occurring, and yet it does occur, and, importantly, it has an enormous impact on the environment in which it occurred.

The crisis caused by the Covid-19 pandemic affected the whole world and, it is worth noting, was not a classic economic crisis related to the cyclical nature of the free market economy, but, paraphrasing the words of Leszek Balcerowicz (Balcerowicz, 2017, p. 124), it was also a misfortune for people and therefore had to be prevented with all efforts. It was caused by a virus which, given the experience of humanity drawn from the Black Death or the so-called Spanish flu epidemics, forced those in power in many countries to take defensive measures to protect the life and health of their citizens.

The lockdowns announced by individual governments in an era of global human contact, high human mobility, have changed people's behaviour, shattered their daily routines. Forced to stay at home, for almost two years, they changed their behaviour, shopping habits, social contacts, work in companies. The specifics of this crisis in Poland were described by Rzeczpospolita journalist Krzysztof A. Kowalczyk, 27 January 2021, as "turning logic upside down". He commented: "During an ordinary crisis, when workers are staring the spectre of job loss in the face and wages are shrinking, a nationwide belt-tightening begins. People give up some of their spending, especially the big ones like buying a car, a laptop or household appliances. The pandemic has turned this logic upside down. Right from the start, it forced remote working parents to buy computer equipment for their remote learning children. Laptops even started to become scarce and prices went up" (Kowalczyk, 2021). In doing so, the columnist pointed out that the lockdown gave the public big savings in spending on cinema, concerts, matches or clothing (it was estimated that several billion zlotys were saved on clothing). But: "(t)here were, however, other expenses. It soon became apparent that the oven, which had not been hot for years, could no longer be maintained and a new one was needed. The fridge, which seemed to be quite large until recently, is also no longer sufficient and the products are all over the place. We go shopping less often for fear of a virus, so we buy a lot more at once. It's time to go bigger" (Kowalczyk, 2021). Consumption of

goods has increased and traditional in-store shopping has moved into virtual space. Paradoxically, this crisis has unleashed huge swathes of opportunity in technologies that allow people to interact directly, to shop, to work using the Internet.

The Covid-19 pandemic that erupted in Poland became an important testing period for entrepreneurs, as it did worldwide. It was also a test for national institutions, verifying their efficiency, their ability to manage the economy in this specific crisis. The question arose as to the extent to which institutions became a partner for entrepreneurs and helped them through this specific period. What needs to be established is whether the law, its provisions, have proved to be an effective tool in providing support to entrepreneurs on whom restrictions have been imposed on their freedom to conduct business. In general terms, the analysis will focus on a problem that can be put in a sentence: to what extent was the institutional order compatible with the spontaneous order, did the paths of entrepreneurs and the government meet and agreement was reached in the name of setting a common policy direction to support the economy during the difficult period of the pandemic, or did the paths of these parties diverge.

The research hypothesis to be verified is that an institutional crisis has deepened in Poland during the Covid-19 pandemic period, which is reflected in the slow erosion of the principles of institutional governance. This phenomenon relates to the lowering of the level of entrepreneurs' trust in the law and, as a consequence, the language of intimidation of entrepreneurs by drawing so-called consequences for insubordination has emerged from formal institutions, including the government.

This analysis is based primarily on press reports in the two opinion-forming dailies "Rzeczpospolita" and "Gazeta Wyborcza".

Institutional order

"The black Swan" of the specific Covid-19 pandemic crisis was a test for the institutional systems of individual countries. The efficiency of this system depends on the institutional governance adopted in a country. According to Douglass C. North, it refers to "...the union of a system of shared beliefs about the legitimate purposes of government and the rights of citizens. Any rights granted to citizens – personal, economic, religious, civic or political – carry with them consistent constraints on the behaviour of political functionaries" (North, 2014, p. 112). This order is informed by constitutional provisions that place limits on the "freedom of government

decision-making", and property and personal rights should be defined so that citizens know when they are being violated. The task of the state, according to Douglass C. North, is to guarantee credibility in respecting the right granted to citizens (North, 2014, p. 113).

What matters for the shape of institutional order is that the specified formal rules (formal institutions) recognise and accept social norms (informal institutions) that are embedded in social culture (North, 2014, p. 113). The latter change over a long period of time, evolving slowly. Anna Grabska pointed out that "economic order is derived from certain ratios between state-created order and spontaneously created order. It can be assumed that economic order is a network of formal institutions (state-created rules) and informal institutions (spontaneous rules), the mutual proportions and interactions of which determine the behaviour of all participants in the economic process". Statutory order is built by so-called top-down factors, e.g. legal acts, and spontaneous order is mentality, tradition, local customs, etc. (Grabska 2014, p. 138).

In the institutional economics literature, the term institutional equilibrium appears alongside the term institutional order. According to Jerzy Wilkin, most economists realise that placing market mechanisms and economic modes in the wrong institutional framework leads to inefficiency, injustice and conflict. Indeed, one of the most important tasks of the state is precisely to take care of the quality and coherence of institutions, also in the economic sphere. The most important thing for socio-economic development is the institutional equilibrium shaped by many institutions, including cultural ones, and not only the market equilibrium (Wilkin, 2013). Boguslaw Fiedor argues that it occurs when informal institutions reinforce and foster compliance (enforcement) with rules and patterns of behaviour consistent with the content and letter of formal institutions and when they reinforce the sphere of "institutional order" (2019, p. 176). In turn, Jerzy Wilkin, Aneta Kargol-Wasiluk and Marian Zalesko point out that the foundations of institutional equilibrium are complexity, complementarity, multilayeredness and social embeddedness, as well as the harmonious combination of formal and informal institutions, and that equilibrium – as the title of their article suggests – is the basis of economic equilibrium (2019, p. 663).

According to Jerzy Wilkin, the most important sources of economic crises should be sought precisely in the institutional foundations of the economy (formal, i.e. the legal system, clear division of competences, stability and transparency of the tax system, and informal, e.g. tradition, values, trust), society, the state and culture. It is there that a tangle of institutional conditions develops, the expression or effect of which is sometimes

an economic crisis, expressed, among other things, in a decline in GDP, an increase in unemployment, or a deterioration in the quality of life of citizens (2021). Already in 2013, J. Wilkin pointed out that what distinguishes the recent crises from the earlier ones is that they have their origins in the institutions of the economic system and not in temporary market imbalances, in errors in state economic policy (Wilkin, 2013).

It is therefore important to maintain a state of institutional equilibrium, by which institutionalists understand a system of interrelated institutions that meets the following conditions: it reconciles the various interests of the members of a given community, induces them to comply with rules of conduct considered socially desirable, while providing opportunities to choose different strategies of action, as well as ensures the continuity of the rules of action and mechanisms and to a large extent makes it possible to predict the behaviour of other members of the community including the economic community (Wilkin, 2016, p. 121). Agnieszka Zenka, on the other hand, believes that the essence of this balance is "the maintenance of appropriate proportions between systemic constructivism and bottom-up changes, between the order of formal and informal institutions, between the public and private spheres in the economy and the definition of state-market relations, between the public and private sectors, between the sphere of politics and the sphere of the economy, between the public interest and the vested interest, as well as between the requirements of effective and efficient governance and the system of social consultation" (Zenka, 2009, pp. 237–256).

Irrespective of the way it is defined, institutional governance (order), as well as the state of institutional equilibrium, builds up the citizens' stock of trust in the state and, in the case of entrepreneurial activity, in the formal institutions they encounter when running a business. Trust is a category of informal institution, it is a peculiarly perceived cultural value instilled in the course of strengthening human capital. This institution is shaped over a long period of time, influenced by an individual's experience of everyday human activities, their contacts with other people and institutions. It is also a very fragile resource (Burgol, 2010, p. 17) that quickly breaks down under the influence of negative experiences. Elżbieta Mączyńska argues that trust is a lubricant for business and harmonious socio-economic development. In the absence of trust, the economic bloodstream is disrupted, or even poisoned, which, in "extreme cases, can generate lethal risks" (2014, p. 106).

In 1997, Francis Fukuyama pointed out that "Trust is a mechanism based on the assumption that other members of a community behave honestly and cooperatively based on commonly held norms. These norms may include deeply held values about God and justice, but also secular forms

of regulation, e.g., the standards of a profession or accepted nomes of behaviour" (1997, p. 38). Trust has a not inconsiderable impact on the cost of doing business, i.e. transaction costs (Hardt, 2008). It is, according to Mark Bugdol, "an indispensable prerequisite for economic cooperation" (Burgol, 2010, p. 18), and "the foundation of social interaction, a valuable resource located in organisational and interpersonal relations" (Burgol, 2010, p. 17). Mark Bugdol's use of the phrase that trust is a "valuable resource" is particularly relevant in the context of entrepreneurs and their free market activities. Trust is an unmeasurable resource, but an important one for understanding interpersonal cooperation. It influences the efficiency of business activity and the so-called entrepreneurial culture. The quality of entrepreneurs' relations with formal institutions depends on the level of entrepreneurs' trust in state authorities.

Statutory versus spontaneous order during the Covid-19 pandemic

In Poland, the onset of the pandemic is roughly timed to 12 March 2020, when the government announced the closure of schools and the introduction of lockdown. This period lasted, intermittently, until spring 2022. In the first moments of the new situation in which entrepreneurs and those in power found themselves, the natural question was how to formally regulate the reality in which citizens found themselves. Entrepreneurs expected the government, as Marek Goliszewski – President of the BCC – put it, to launch various support instruments. They proposed direct compensation, postponement of payment of liabilities, including contributions to the Social Insurance Institution (ZUS), introduction of tax reliefs. In terms of the government's policy of supporting entrepreneurs, it was suggested to reach for examples of other countries that have started to introduce applied regulations (Cieślak-Wróblewska, 2020).

Entrepreneurs in the first phase of the Covid-19 pandemic crisis showed a great deal of maturity and realism in their approach to the expectations directed at those in power. This view was expressed by Łukasz Kozłowski, chief economist of the Federation of Polish Entrepreneurs, who stated: "It is difficult to expect the government to return every lost zloty to business. However, once a certain scale of losses has been exceeded, it seems justified to introduce a compensation system for companies that suffer as a result of administrative orders issued under the Emergency Act" (Cieślak-Wróblewska, 2020).

The Parliament, preparing the legislative ground for the upcoming pandemic, adopted the Act of 2 March 2020 on special solutions related to the prevention, prevention and control of COVID-19, other infectious diseases and emergencies caused by them (Ustawa z dnia 2 marca 2020 roku o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych). This piece of legislation gave public services the ability to issue orders to entrepreneurs, ordering them to forcibly quarantine, or halt, a company's operations. In practice, this meant shutting down the company and stopping business operations. And a business that does not work does not make money. The discussion between business organisations and those in power began immediately. On the one hand, it was emphasised that entrepreneurs, guided by the general welfare, did not make any comments on the proposed emergency law, while on the other hand, a wave of bitterness emerged after those in power, according to business organisations, wanted to shift the costs of the introduced solutions to combat Covid-19 onto private entrepreneurs. Łukasz Bernatowicz, an expert from the BCC, said of the situation: "We understand the situation and the need for emergency action. The government must have a tool to fight the epidemiological threat, but on the other hand, the costs of this fight cannot be passed on to businesses. We trusted the government and we did not push for amendments to the specustat to be passed quickly. But urgent amendments are needed" (Cieślak-Wróblewska, 2020). The proposals to amend this law concerned the payment of sickness benefits by the Social Insurance Institution (ZUS) already from the first day for workers in quarantine. The intention was to avoid a situation where, for the first 30 days of sickness, the employer pays the employee's benefit and only after that, the Social Insurance Institution pays. For non-working or limited-working companies, the previous legal status was unacceptable.

Legislation is an example of state order (formal institutions). Throughout the pandemic period, there was a dynamic increase in the number of pieces of legislation passed. Research conducted by Grant Thornton shows that in 2021, 368 regulations and 74 laws were issued, amounting to 21,000 pages. Of these, 442 pages related directly to the fight against the coronavirus pandemic. The regulations issued regulated, among other things, changes to the health care system, as well as the introduction of restrictions on businesses and citizens and aid programmes to mitigate the effects of these restrictions. By comparison, the previous year's enacted "Covid" legislation was 1,569 pages long. In 2020, one out of every nine pages

of regulations created was about combating a pandemic, while in 2021 it was only one out of every 50 pages. These data indicate that the COVID-19 pandemic had less and less impact on Polish legislation, as well as on the functioning of Polish society and economy (Barometr Prawa, 2022).

The spread of the Covid-19 pandemic, and the subsequent prolongation of isolation time, prompted entrepreneurs to identify a catalogue of practical solutions that they felt could have assisted business operations. They called for not allowing symptomatic employees to work. Entrepreneurs asked for tools that would give them the ability to send a sick employee to the doctor in a situation where other employees were afraid of being infected with a deadly virus. They felt that in doing so they would be acting in the interests of the other workers who are healthy and taking up work. This is how they understand their social mission and thus express their responsibility for the fate of the workers employed in the companies.

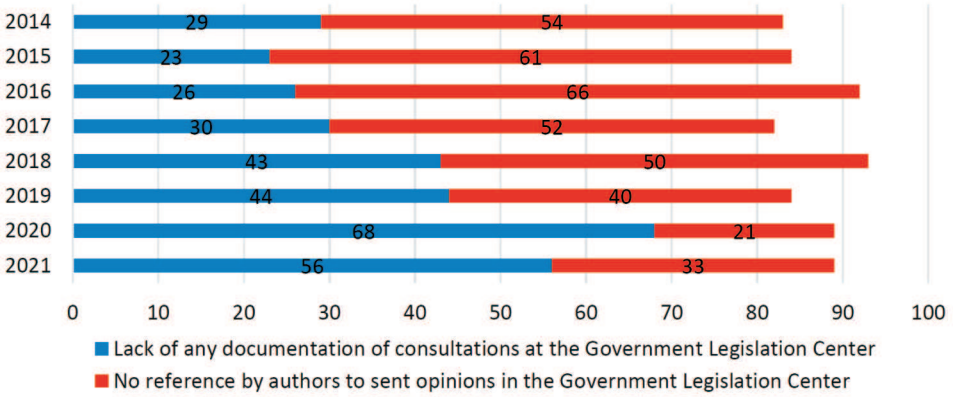
The above demands and suggestions from entrepreneurs fell on deaf ears. The government was responsible for this situation, which in this difficult period led to the complete freezing of the social dialogue with entrepreneurs. And this tool is a pillar for building social trust, including trust in formal institutions. Entrepreneurs who made proposals for legislative changes were usually met with silence from the government side. Maciej Witucki, President of the Lewiatan Confederation said: "Unfortunately, in recent months the government has most often taken decisions concerning the economy without sufficient debate with the social partners. This should change as soon as possible. There is a need for a joint assessment of the economic and social costs of possible further restrictions related to the pandemic, which may affect individual industries, but also the whole economy and thus the quality of services for citizens. We should strengthen the Social Dialogue Council as a place for serious consultation between the government and the business and trade union side" (Rzemek, 2020d). Cezary Kazmierczak, President of the Union of Entrepreneurs and Employers, expressed a similar opinion: "I fear that, under the pressure of a recurring coronavirus epidemic, the government will not countenance the RDS. If it turns out again that swift action is needed to save the economy, there simply won't be time for it" (Rzemek, 2020d).

Such actions were in conflict with the Rules of Procedure of the Council of Ministers, according to which draft laws submitted through the 'government' route should include a detailed procedure for conducting public consultations and a reference by the authors of the draft to the comments submitted. The course of such consultations should be Publisher in full on the website of the Government Legislation Centre (RCL).

However, according to the authors of the "Barometr Prawa", this principle has actually only been theory from the very beginning. Since 2018, the government has often ignored this obligation. This process intensified during the pandemic (Barometr Prawa, 2022).

Figure 1

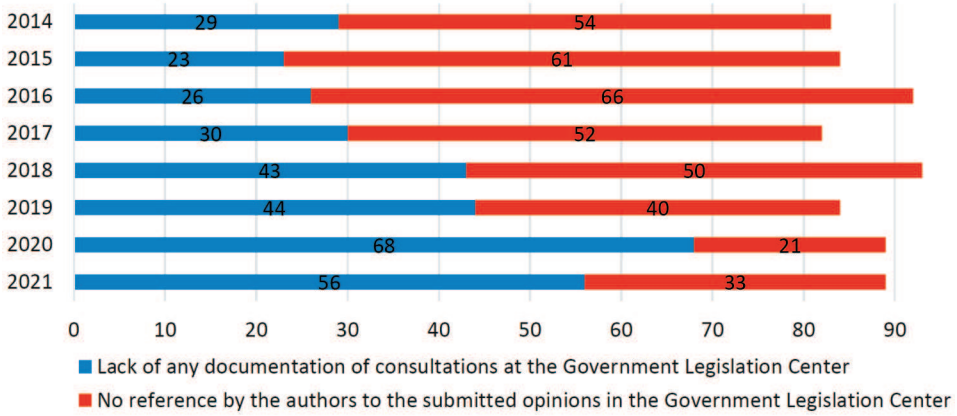
Percentage of draft laws submitted in Poland for which there is no documented public consultation and for which there is no reference by drafters to the opinions sent (in %)



Source: Barometr prawa. Analiza stabilności otoczenia prawnego w polskiej gospodarce. Edycja 2022, Grand Thornton, (on-line) https://barometrprawa.pl/wp-content/uploads/2022/03/Barometr-prawa-2022-RAPORT-Grant-Thornton-16-03-2022.pdf [access: 15.09.2022]

As Figure 1 shows, in 2021, 56% of the laws coming into force had no documentation of consultation. Since the beginning of the study, i.e. since the Rules of Procedure of the Council of Ministers (RCL) have been in force, only in 2020, the year of the outbreak of the pandemic, was the percentage higher. This is the second year in a row in which more than half of the enacted laws do not have any documentation of public consultations on the RCL website. On the basis of Figure 2, it can be seen that, in 2021, only 11% of the bills had full documentation of the consultations carried out, including the drafters' references to the opinions sent. The remaining 33% of enacted bills, despite having a reference on the RCL website to the public consultations held, did not contain the responses of the authors of these bills to the comments of the social partners, which is also the government's obligation under the aforementioned Regulations. In the other years covered by the study, the trend was similar. The authors of the report pointed out that the consultations took place infrequently and non-transparently, which basically confirms the allegations of entrepreneurs (Barometr Prawa, 2022).

Figure 2
Percentage of draft laws in Poland for which there is no documented public consultation and for which the drafters did not address the submitted opinions (in %)



Source: Barometr prawa. Analiza stabilności otoczenia prawnego w polskiej gospodarce. Edycja 2022, Grand Thornton, (on-line) https://barometrprawa.pl/wp-content/uploads/2022/03/Barometr-prawa-2022-RAPORT-Grant-Thornton-16-03-2022.pdf [access: 15.09.2022]

The growing atmosphere of distrust of the ruling party towards entrepreneurs, underpinned by the lack of any social dialogue during the difficult period of the Covid-19 pandemic crisis, was evidenced by the steps taken by ruling party politicians in October 2020. It was planned, in the course of parliamentary work on the so-called "small anti-crisis shield", to tighten penalties and repression against entrepreneurs who violate the ruling party's prohibitions on doing business. Reports of this have sparked protests from entrepreneurs and a subsequent wave of unnecessary emotions. Grzegorz Baczewski, Director General of the Lewiatan Confederation, said: "Proposals that go to the Sejm without public consultation do not build an atmosphere of cooperation with the social partners. It is not in additional sanctions that the solution to the problems caused by the epidemic lies, but in mutual mobilisation and trust. And according to the proposal envisaged in the Law and Justice project, an entrepreneur can lose the right to support because his employee forgot to wear a mask. I do not understand why entrepreneurs should be punished so severely. Also retrospectively. The current restrictions, which are not lenient and are widely observed by business, are enough. The latest infection map shows that it is not workplaces that are the source of the spread of the epidemic" (Rzemek, 2020a).

The institutional malaise in Poland during the Covid-19 pandemic in the relations between formal institutions that created the state order and en-

trepreneurs, creators of the spontaneous order, was exacerbated by the fact that large groups of entrepreneurs were excluded from public aid. For many of them, the so-called 'crisis shield' passed by the parliament at the end of March 2020, was a discriminatory legal solution, as it contained the most favourable solutions only for the self-employed and micro-entrepreneurs. The relevant entitlement was regulated by Article 31zo added by the Parliament to the Law on Special Solutions Related to Prevention, Counteracting and Combating Covid-19 (Law of 31 March 2020). The exemption from contributions for March, April and May 2020 was available to entrepreneurs who employed fewer than ten people on 29 February 2020. An application to ZUS was sufficient. This regulation, as entrepreneurs rightly stated, excluded large companies from this assistance. Piotr Podgórski, vice-president of the All-Poland Federation of Entrepreneurs and Employers Przedsiębiorcy.pl, pointed out at the time: "The current shape of the anti-crisis shield still falls short of our expectations. We are concerned that large entrepreneurs, whose problems in the current situation are proportional to the scale of their business, are not covered to a sufficient extent. They are, after all, the engine driving the Polish economy today" (Rzemek, 2020b). Similar issues related to the introduction of the so-called Anti-Crisis Shield 2.0 were pointed out by BCC experts. Surveys conducted among a group of entrepreneurs show that the mood among entrepreneurs is not the best. The solutions of the Anti-Crisis Shield are assessed by business as far from sufficient, and the "shield" and the changes made to it, are not supportive of large entrepreneurs. State aid does not work preventively, it is mainly focused on supporting entities that have already found themselves in a bad situation. It is also pointed out that the current provisions of the shield should be liberalised, a wide stream of funds from the budget supporting entrepreneurs should be launched, and the funds for this purpose should be treated by the government as an investment that will certainly pay off in the future, e.g. in taxes (Tarcze antykryzysowe – Badanie BCC).

A number of comments have been made to the Ministry of Finance by entrepreneurs, in relation to the interpretation of the regulations on accounting for coronavirus protection measures, e.g. masks, in the entrepreneur's tax costs. According to the interpretation provided by the Ministry, after a lengthy exchange of comments with entrepreneurs, they could only be accounted for by the entrepreneur if he bought them for employees and if the purchase was for his own purposes. Such an interpretation did not appear until the second half of 2020. In April 2020, the Ministry of Finance stated that masks could be an expense, but when they were purchased for employees. Protective equipment for the entrepreneur himself was not mentioned

at the time (Wojtasik, 2020b). The interpretation changed over time, under pressure from entrepreneurs. Such changes of decisions by the Ministry of Finance, the lack of uniform interpretation of the legislated regulations did not serve to build the confidence of entrepreneurs in this institution and undermined its authority.

An institutional malaise was also generated by the inaccuracy of the wording used in the acts of the applicable law. In the anti-crisis law in force since 31 March 2020, the vague notion of "negative economic consequences of an epidemic" appeared. The lack of clarification of this term, of indication by the legislator of the situations hiding under this vague term, was the cause of a dispute between lawyers representing entrepreneurs and fiscal institutions. A clear explanation of the meaning of the term was demanded. According to lawyers representing entrepreneurs, for each company the negative economic consequences of the epidemic had a different dimension and were felt differently. They occurred at the lowest microeconomic level. Therefore, they could not raise questions of interpretation regarding the application of the concept. Entrepreneurs asked how fiscal institutions would check the negative economic consequences of an epidemic in companies, how they would describe this state, according to what criteria. It was pointed out that these solutions generate a lot of questions and, as always in such a situation, there is a lack of an unambiguous answer from the institutions constituting laws constructed in this way (Wojtasik, 2020a). The ambiguity of the interpretation of a single legal provision is the reason why different, often extremely different decisions are made by government institutions working in the field.

There was no shortage of examples of inaccuracies in legislated laws in subsequent regulations. In the second half of January 2021, entrepreneurs, tenants of retail space in shopping malls, pointed out further examples of such inaccuracies. Grzegorz Baczewski, Director General of the Lewiatan Confederation, drew attention to them: "This leads to absurd situations where a micro-entrepreneur operating in a shopping mall that has been closed down is not entitled to support because his PKD code is not on the list. And it would be enough to stipulate in the legislation that support is given to any entrepreneur with a lease agreement for space in a shopping mall whose business has been frozen by the lock down" (Rzemek, 2021). This case once again demonstrated the weakness of the institutions responsible for legislation.

The mismatch between legislated institutional governance (order) and spontaneous institutional governance multiplied the uncertainty in which entrepreneurs found themselves due to the extinction of dialogue with those

in power. The government was responsible for this state of affairs. The growing uncertainty about the fate of individual sectors of the economy was exacerbated by the asymmetry of information, or in fact the lack of it among entrepreneurs. They did not know the intentions of those in power, and key decisions for them were announced by those in power during press conferences. As a consequence, the deficit of entrepreneurs' trust in the government and the information presented by the government deepened.

The situation in Poland during the pandemic seems to confirm that the public authorities were treated as a kind of "rainmaker", making the effects of governance, like rain, fall on society as a whole, regardless of the existing differences in the level of trust. In this sense, the effects of good governance increase trust in public institutions and, conversely, mistakes made by those in power increase public distrust. In addition, there is a kind of feedback loop. On the one hand, trust is the result of good governance; on the other hand, a sufficiently high level of public trust is a condition for good governance (Newton, Stolle, Zmerli, 2018, p. 50). This trust can take different forms. It can be political trust, understood as trust in government in a broad sense or trust in democracy, as well as trust in more specific institutions and groups, such as the civil service, parliament and specific elected officials (Vallier, 2010, p. 10).

During the period of the pandemic in Poland, as in other countries struggling with the problem, public trust may have been a factor of great importance in the fight against it and its consequences. Regardless of the regime and the shape of public institutions, this "soft" factor largely determines whether citizens will comply with the authorities' recommendations, although what regime a country has also affects the level of trust itself (Marczewski, 2020, p. 1).

Early public reactions to the government's actions immediately after the first case of COVID-19 was detected in Poland were positive. In a survey conducted by IPSOS on 12–13 March 2020, 71% of respondents rated the government as doing a good job of containing the development of the pandemic. However, the assessment of the government's actions proved to be highly susceptible to change: it rapidly decreased or increased depending on the epidemic situation and the specific moves the government made not only in response to health risks, but also because of the way it dealt with the economic crisis caused by the pandemic. In a survey by CBOS and IQS, conducted from 23–27 April, only 44% rated the government's actions in the fight against the pandemic well. In the CBOS survey, conducted from 22 May to 4 June, the percentage of respondents assessing the government's actions positively returned to the level of March and amounted to 70%.

More consistent results are provided by a survey carried out by the British research company YouGov. In the first part, conducted on 12 May, 39% of respondents rated the government's actions positively, followed by 44–45%. In the most recent survey on 16 June, this percentage dropped again to 38% (Marczewski, 2020, p. 4).

The Global Entrepreneurship Monitor Poland 2021 survey report presents the results of experts' assessment of the government's response to the COVID-19 pandemic. The average score for this block – 5.19 points. – is similar to the average score for high-income economies and European countries (97% and 98% of these scores, respectively). Similar scores to Poland were achieved by the UK (5.20 points) and South Korea (5.22). The countries with the highest scores were Saudi Arabia (7.70) and Panama (7.62). The USA (2.65) and Mexico (2.86) scored the lowest on this issue. As can be seen from Table 1, the experts rated four statements describing the government's response to the pandemic outbreak. Two of them received a score of 5.38, the first one stating that the government took effective measures to prevent massive bankruptcies of new and expanding companies as a result of the COVID-19 pandemic was rated by Polish experts slightly better than in high-income economies and European countries (108% of the average score of these reference groups). The second – that the government took measures to protect employees and customers of new and expanding companies during the COVID-19 pandemic – was rated slightly lower in Poland than in the other two country groups (94% of the average rating of high-income economies and European countries). Also rated lower was the question of the government taking effective measures to help new and developing companies adapt to the new economic situation caused by the COVID-19 pandemic (4.81pts) and the government significantly increasing the availability of digital information on the regulation of reporting obligations for new and developing companies (4.65pts). The authors of the report note, however, that all statements making up this part of the survey received scores close to the 'neither agree nor disagree' mark (5 points), which may mean that experts found it difficult to clearly assess the government's actions taken in response to COVID-19 (Raport z badania Global Entrepreneurship Monitor Polska 2021, pp. 90–91).

Journalists quoting businessmen stated that the government's fight against the pandemic was taking place "without analysis, without plans, without any mode". A situation of underdetermination, uncertainty and ambiguity was felt. Elżbieta Mączyńska noted that underdetermination may exist "as to what conduct in interpersonal relations, including economic relations, is appropriate and what is not, what is good and what is bad,

Table 1

Assessing the determinants of entrepreneurship development in Poland – the impact of COVID-19 on government policy. Poland compared to high-income economies and European countries in 2020

Specification	high-income economies	Europe	Poland
The government has taken effective measures to help new and expanding companies adapt to the new economic situation caused by the COVID-19 pandemic	5,13	5,03	4,81
The government has taken effective measures to prevent massive bankruptcies of new and expanding companies as a result of the COVID-19 pandemic	5,00	4,98	5,38
The government has taken steps to protect employees and customers of new and expanding companies during the COVID-19 pandemic	5,70	5,74	5,38
The government has significantly increased the digital availability of information on regulations and reporting obligations for new and expanding companies	5,64	5,35	4,65

Source: Raport z badania Global Entrepreneurship Monitor Polska 2021, A. Tarnawa (ed.), PARP, Uniwersytet Ekonomiczny w Katowicach, Warszawa 2021, p. 91

what is desirable and what is undesirable, what is decent and what is not, what is acceptable and what is not" (Mączyńska, 2014, p. 31). The state of uncertainty of entrepreneurs, due to the scarcity of reliable information, was exacerbated by low levels of entrepreneurial trust in government. This feeling was perpetuated by regulations adopted in violation of fundamental human rights, as confirmed by the courts, in the judgments handed down. They exempted accused entrepreneurs from the penalties imposed on them for failing to comply with so-called "covidian" regulations. As a result of independent courts undermining the restrictive provisions of laws enacted to combat the pandemic, entrepreneurs became convinced that the covidien law contained procedural errors and could therefore be circumvented and disobeyed. The social harm of this government-generated situation was enormous. Through this situation, a state of affairs that Piotr Sztompka described as a 'culture of uncertainty and cynicism' was being consolidated, explaining that this means 'rules that are widespread in society, which condone exploiting and cheating others and recommend distrust, suspicion, caution, based on the belief that no one is trustworthy' (Mączyńska, 2014, p. 57).

Entrepreneurs, after a year of struggling with the pandemic, were hoping for support in this difficult situation for very many of them. According to the EY report "Rok z COVID-19 oczami polskich przedsiębiorców"[1], the problems most frequently cited by them during this time were a decline in the number of customers (48% of respondents) and the high cost of current operations (44% of respondents). Despite this, 8% of enterprises increased the number of employees, and the vast majority of them (69%) maintained the number of employees at the same level as before the pandemic. Staff reductions were more common among the larger companies: 42% of large companies and 16% of micro companies reduced the number of employees during the study period (https://www.ey.com/pl_pl/news/2021/03/badanie-ey-rok-z-covid). The study also found that there were differences between large and small entities in the use of various forms of state support. Smaller companies were more likely to use support programmes than entities with 250 or more employees. Larger companies were more likely to use the PFR Financial Shield and a revolving loan to finance employee salaries, while micro and small enterprises were more likely to use a dedicated loan from the Labour Fund and exemptions from ZUS contributions. On the other hand, among the forms of support most expected by entrepreneurs were the removal of pandemic restrictions (44% of respondents), a change in tax legislation so that tax is only due on paid invoices (38% of respondents), grants (22% of respondents) and compensation (16% of respondents) (https://www.ey.com/pl_pl/news/2021/03/badanie-ey-rok-z-covid).

In 2020, the GEM survey cited above asked enterpreneuers to assess the government's undertaken to date to address the economic impact of the pandemic In Poland, 27% of young business owners and 35% of mature business owners said that these actions were effective. These are the lowest indications among all surveyed European countries, where on average 45% of young businesses and 49% of mature businesses positively assessed this issue (Raport z badania Global Entrepreneurship Monitor Polska 2021, pp. 90–91).

In April 2020, after a month-long period of economic lockdown, there was an expectation from entrepreneurs, for a loosening of restrictions. Entrepreneurs expected that the government would decide to present a calendar for changes in pandemic strictures, as the economy does not tolerate uncertainty. Entrepreneurs need to plan for the future today, this is the basic principle of doing business that they wanted to convince those in power. The state of unconfirmed information as to how long the pandemic exigencies would last was paralysing businesses, making it difficult to conclude contracts, sign agreements and rotate employees.

Entrepreneurs expected those in power to present a timetable for the loosening of pandemic restrictions. They wanted legislation to be adopted to enable them to monitor the health of their employees and the right to ask questions about their family's health. They justified their demand, which recurred in every discussion, on the basis of their sense of responsibility for the people they employ and their will to ensure a safe working environment for their employees. Trust in business and society should also appear on the part of those in power. In his conclusion, a journalist from "Rzeczpospolita" discussing the dilemmas of entrepreneurs wrote: "The anti-crisis shield, subsidies and loans for companies are important. However, it is worth remembering that no shield can replace a normally functioning economy. The state should trust entrepreneurs and its citizens in its decision-making. They are aware of the risks, but they want to return to normal life. It is time to trust their responsibility" (Pietryga, Stec, 2020).

Uncertainty about the future of doing business, due to the scarcity of information, is the most difficult state for any entrepreneur to be in. It can multiply and turn into a fear of bankruptcy when the institutions responsible for the current legal regulations fail to enter into dialogue with entrepreneurs interested in certain legislative solutions and decide to make bold decisions. This problem has affected the tourism sector. The lack of any possibility to act caused this sector of the economy to freeze up. For this reason, entrepreneurs decided to file class actions against the State Treasury. The decision on class actions was justified by the government's failure to impose a state of emergency. Politicians of the ruling coalition closed down the economy during the Covid-19 pandemic based on laws and regulations. The primacy of political interest over the need of the moment and the introduction of the state of emergency in accordance with the Constitution of the Republic of Poland of 2 April 1997 meant that legal procedures were used to introduce restrictions on citizens' rights without recourse to the law on the state of emergency. Laws were multiplied instead of reaching for ready-made legislative solutions. The actions of the authorities confirmed – literally and figuratively – the words of Tacitus: "The sicker the state the more laws" (Barometr prawa. Analiza stabilności otoczenia prawnego w polskiej gospodarce. Edycja 2022, 2022). Lawyers representing entrepreneurs pointed out that the restrictions contained in the regulations did not have, and still do not have, a proper legal basis. The government ignores this state of legal chaos, which is further exacerbated by court rulings that have settled the entrepreneurs' dispute with the government by admitting that the entrepreneurs are right. Courts have overturned penalties imposed on en-

trepreneurs for failing to comply with restrictions and laws restricting freedom of economic activity.

Entrepreneurs in the tourism sector justified their position as follows: "During a state of emergency, entrepreneurs can only claim losses caused by the ban on their activities, and when a state of emergency has not been declared, they benefit from the general rules of civil law, which give them the right to claim also lost profits and even demand compensation" (Rzemek, 2020c). Here, another problem of institutional underdevelopment emerged – the justice system. Poland's institutional realities regarding the functioning of justice institutions were pointed out by Paweł Niewiadomski, president of the Polish Chamber of Tourism, speaking on behalf of entrepreneurs. He stated: "Probably such processes will take years, and many of them will end up at the European Union level" (Rzemek, 2020c).

At the end of January 2021, another group of entrepreneurs was going to prepare to file a class action. These were entrepreneurs concentrated in the fitness industry. The lawyer representing them said: "For many entrepreneurs, the current support is insufficient. In the coming days, dozens of the largest fitness operators are planning to file a pre-judgment summons with the Prime Minister's Office to unfreeze the industry and reach a settlement to cover past damages. Indeed, the entrepreneurs are preparing to file individual and class action lawsuits in court against the state for compensation. They say they do not resent the government for the ongoing outbreak of the coronavirus, only for the lack of an idea to fight the virus and placing the financial burden of this fight on closed industries" (Rzemek, 2021). In July 2021, it was reported in the media that a lawsuit had been filed and "(...) more than 150 people running a total of about 450 fitness clubs from all over Poland are gathered around this initiative." (Branża fitness złożyła pozew zbiorowy przeciwko rządowi i ministrowi zdrowia za ograniczanie ich działalności w pandemii, 2021)

Since the onset of the pandemic, entrepreneurs representing various industries in many countries have faced serious deficits in the flow of reliable, trustworthy information (partly due to the top-down governance model and sometimes due to ideological and political issues), which has prevented them from making sound decisions based on facts and expertise (Marczewski, 2020, p. 4). And faced with this situation, they invariably demanded solid, in-depth analyses from the government that would allow them to adjust the scale of their economic activities to the current pandemic situation. They said: "By linking the intensity and extent of restrictions to measurable indicators, business owners can plan, negotiate contracts, get along with business partners and employees, or better manage their finan-

cial resources. Of course, this must be linked to the government's provision of reliable and timely data to analyse the past situation and forecast" (Tatała, 2021).

Even in difficult times of a pandemic, it is possible, if there is institutional governance in the country, to have predictable policies to manage this specific crisis. Entrepreneurs in February 2021 expected the government to present them with a full, elaborate and ready-to-implement plan to mitigate health-related austerity. Meanwhile, they received unspecified promises from those in power, with no details provided. For the entrepreneurs most affected by the Covid-19 crisis, the declarations of those in power, without any follow up actions, in the form of draft legislation or completed expert reports based on reliable data, were unacceptable. They regarded as unacceptable and arrogant towards entrepreneurs the speech made at a press conference on 5 February 2021 by Deputy Prime Minister Jaroslaw Gowin, who vaguely announced the lifting of restrictions on hotels and cultural institutions, while stipulating that there were no specific regulations or guidelines on this issue for entrepreneurs at the moment. The entrepreneurs took as a kind of act of arrogance the statement of Prime Minister Mateusz Morawiecki, who spoke about the so-called variant planning of reality, without being able to provide the indicators that will be used for this planning. The Rzeczpospolita journalist concluded: "The government's arbitrary decisions weaken its credibility in the eyes of entrepreneurs and other social groups" (Tatała, 2021). Entrepreneurs were under the impression that, as Elżbieta Mączyńska aptly pointed out, "legal regulations in democratic systems, which by their nature should defend the weaker, become a weapon of the stronger (in this case the government – S.K. entry), often directed against the weaker (i.e. entrepreneurs – S.K. entry)". (Mączyńska, 2014, p. 58). As a result, the authority of those in power was gradually eroded. Along with it, announced government decisions were contested by entrepreneurs. Their meaning was questioned. Moreover, this state of affairs led to an escalation of entrepreneurial discontent, which manifested itself in the form of a revolt against the pandemic-era legal order, which was not supported by the provisions of the 1997 Constitution and was not backed by any analyses, which took into account many aspects of social life. The successive anti-crisis shields intended to help entrepreneurs were targeted at selected groups of entities, turned out to be too modest for them or were implemented too late in relation to real needs. The assistance was not sufficient, the stakeholders claimed, and the government did not monitor the effects of the successive shields implemented. The genesis of the active rebellion of entrepreneurs was presented by SME sector spokesperson Adam

Abramowicz, 15 February 2021, as follows: "Yes, many still do not know when they will be unfrozen. Every now and then they are told to be patient. Everyone was hoping that they would be opened after the holidays, which was supposed to be the turning point. This has not happened, as the restrictions have been extended again and their latest loosening has not covered all industries. This is causing confusion and uncertainty. Companies that are in a very difficult situation do not know whether they should suspend or lay off employees, and costs are rising all the time. There are already, for example, restaurants or hotels with debts amounting to hundreds of thousands of zlotys and – if the government's strategy remains unchanged – they will not be able to bear this. People pushed to the wall see no way out, especially as many of them are risking their private assets" (Tatała, 2021).

A street protest in Warsaw as a form of reminder of the needs of entrepreneurs during the Covid-19 pandemic, as the only way to force action by those in power, was resorted to by entrepreneurs on 8 May 2020. Another protest was held on 16 May 2020. As "Gazeta Wyborcza" reported, participants in the May protests "announce that they will take to the streets again because their demands have not been met, and they will not let go. They are demanding changes to the crisis shields, unfreezing of the economy and compensation for the government's actions, which would be paid out of a pot of money following job cuts in the state administration" (Maciejasz, 2020). Yellow flags were the symbol of the entrepreneurs' protests in May. The protesting entrepreneurs presented their demands in four points. They expected the appointment of a parliamentary committee to deal with the abolition of regulations designed to limit citizens' freedoms, the reduction of the number of offices and clerks, as well as the electronicisation of administration, the automation of the payment of compensation in an amount equal to the decrease in turnover, counting year-on-year, the removal of existing regulations which, in their opinion, violate the guarantee of property (Sulowski, 2020).

In October "Gazeta Wyborcza" reported on the entrepreneurs' protests in the following terms: "With loud honking and slow driving, taxi drivers are blocking the streets of major Polish cities, and tourist and transport companies are crusading. On Monday, dozens of coaches descended on Wawel Castle, after which the drivers left them to read out an appeal to the government" (Maciejasz, 2020). President of the National Chamber of Tourism Rafal Marek on 27 October 2020 said: "Our industry is extremely desperate, transport companies are mostly family businesses created over the years, with Polish capital. People would most like to take to the streets

to protest, but we have decided that due to the epidemiological situation we will avoid assemblies for the time being. We will start with talks with the government (...)" (Maciejasz, 2020). The situation in which entrepreneurs were forced to protest was assessed by the President of the Lewiatan Confederation, Maciej Witucki, as follows: "I assess them as an expression of the frustration and confusion of Polish entrepreneurs. They get lost in the arbitrary decisions of the government. First they introduce restrictions, then they consider aid packages. Something is wrong with this order" (Maciejasz, 2020). The inundation of MPs' inboxes with letters of protest was followed by entrepreneurs in 2020. They sent the addressees proposed changes to the so-called covid laws, which no one had consulted with them (Maciejasz, 2020).

At the end of 2020 and the beginning of 2021, entrepreneurs from the south of Poland founded a protest in the form of civil disobedience, the so-called "Góralskie Veto". A similar action of entrepreneurs working on the Baltic Sea soon emerged, under the name Veto by the Sea. It took the form of "Bałtyckie Veto". It was a stance of defiance by entrepreneurs, civil disobedience against lockdown and the lack of effective assistance to closed businesses. Hence the emergence of the "OtwieraMy" movement, which supports catering establishments and gyms opened by entrepreneurs with legal assistance. The entrepreneurs protesting in this way argued their position on the grounds that they decide to take the step of civil disobedience because their businesses are on the verge of bankruptcy (Tkaczyk, 2021). One seafaring entrepreneur in January 2021 said: "(...) the conditions for obtaining support are very strict: You have to prove colossal decreases year on year. It is impossible to calculate it in such a way as to get the aid we are entitled to" (Tkaczyk, 2021). The justification for the protest is always similar: "I have nothing left to Lose". Journalists describing the government's struggle with the pandemic crisis affecting entrepreneurs noted on 11 February 2021: "When restrictions were tightened on 24 October 2020, no plan was announced. Nor was specific information given on the day of the closure of certain industries as to how they would be compensated and what exemptions from public taxes they could count on. It was only on 21 November that the government unveiled a comprehensive action plan for the time ahead – 100 days of solidarity in the fight against Covid-19. Industry Shield 2.0 was launched in mid-January 2021." (Tatala, 2021).

Regardless of the timing, location and form, mass protests or the number of people involved In the whole country is an important signal to the addressees of the claims and the public opinion, relating to the social range of views shared. For protesters, an awareness of numbers is an affirmation of

belonging and of the rightness of the choice of their own involvement (della Porta, Diani, 2009, p. 192, Kowalewski, 2022, p. 163).

Protests by entrepreneurs, therefore, were an expression of their opposition to the incoherent message coming from those in power and the lack of access to reliable, credible and impartial information on the course of the pandemic in Poland. Laws enacted in haste, without adequate reflection on their social and economic consequences, contained loopholes which were unscrupulously exploited and revealed by entrepreneurs. The daily newspaper "Rzeczpospolita" on 18 March 2021 reported: "According to our information, light therapy rooms are already being set up in solariums and gyms are being set up in fitness centres to help people with exercise licences prepare for sports competition. The condition for them to work? Disinfecting the equipment and maintaining the spacing (which means excluding some equipment from use)." Entrepreneurs justified their decisions on the grounds that they had to survive and therefore decided to so-called expand their operations to avoid a fine. As one entrepreneur claimed: "he has to combine to avoid the fine, but this, in his opinion, is still better than continuing in uncertainty" (Łukaszewicz, 2021).

The daily "Rzeczpospolita", 11 February 2021, assessing the entrepreneurs' protests, concluded: "Of course, an important element of the revolt of entrepreneurs who decide to open their businesses is the financial aspect. But business owners are also hurt by the government's poor communication. Politicians should start operating with plans that are based on a number of measurable indicators, conduct more data analysis, do not treat entrepreneurs with arrogance and do not use threats of repressive controls" (Tatala, 2021). It can be assumed that the entrepreneurs' revolt was rooted in, as Elżbieta Mączyńska points out, "the anomic background of the erosion of economic order" (Mączyńska, 2014, p. 31). Going back to the root of the term anomie, it literally means the absence of law (rather than lawlessness). The professor explains that "A society in a state of anomie can generate both an excess of regulations and norms, which encourages their disregard, and also indicates their scarcity" (Mączyńska, 2014, p. 31). This state of affairs was exacerbated by the disruptive, often difficult to accept, changes that were taking place in society and in companies during the Covid-19 pandemic. The Talebian "black Swan" entrepreneurs wanted to tame, making it, after a time of uncertainty, a crisis that could be steered and rationally managed. They wanted to participate in the lawmaking process so that, through this institution, they could minimise the adverse effects for many of them. Instead, they were met with ignorance of their voice and the demands made by those in power. The message flowed to entrepreneurs that the au-

thorities were best placed to deal with the crisis, quoting Kazimierz Pawlak from the cult comedy, by having "even zero plan". The entrepreneurs' revolts were a confirmation of the weakness of the institutions regulating the economy. They were an expression of mistrust in government. In doing so, they expressed the never-ending hope that perhaps the rulers, instead of excluding entrepreneurs from dialogue and co-determination, would include them in being co-responsible for establishing a new institutional order.

The organisational malaise of the state witnessed by entrepreneurs in the first months of the pandemic, symbolically initiated in Poland with the lockdown of mid-March 2020, was remedied by entrepreneurs who immediately rushed to the aid of underinvested sectors, including health care and social assistance. The empathy of entrepreneurs, the willingness to share with health institutions in need, their own resources, was impressive. In the space known as corporate social responsibility, entrepreneurs have shown exceptional sensitivity. As a symbol of the commitment of entrepreneurs to collaborate with the environment, a statement made on 21 December 2020 by a representative of Orange can be seen: "In the beginning, we all measured ourselves against the basic needs of ensuring safety and protecting the health of employees and customers. Then we started to respond to the needs of our environment: we supported the health sector and support services, children's learning or support actions for senior citizens" (Kucharczyk, 2020). It was pointed out that: "It was the scale of involvement and the solidarity that flowed from many sides that was most beautiful. Everyone matures into CSR activities at their own pace. CSR is not just about sponsorship and philanthropy. Socially responsible activities also include employee volunteering, educational activities or support for innovation. As the experience of the pandemic has shown, a large budget is not always needed for a rally and above-average commitment. The driving force behind action is always pe ople" (Kucharczyk, 2020).

Summary

The Covid-19 pandemic crisis triggered an additional, phenomenon important from the point of view of building human and social capital, which Marek Goliszewski, president of the BCC, on 14 May 2021, described as a 'strengthening of self-esteem among entrepreneurs'. He justified this conviction by saying that entrepreneurs "had to operate in extremely difficult situations on the markets and in companies and have coped with the crises. Of course, entrepreneurs appreciate the government's support with shields, but without their own initiative and that of their cooperators and workers, implementation of innovative organisational and financial ideas,

inventing new market niches – they would not have saved themselves. Nor the employees and their salaries. Layoffs during the pandemic were few" (Skwirowski, 2021). The essence and meaning of this conclusion derives from the earlier experience of entrepreneurs, who had already built up since 1990 in themselves the conviction that one should always count on oneself.

The institutional malaise of the state exacerbated the crisis of institutions. This was evident in the disappearance of social dialogue and arbitrary government decisions. In their wake, the rules of law missed the needs of entrepreneurs, forced them to circumvent the law in grotesque ways in some cases, and those in power could only defend their authority with ineffective repressions applied to entrepreneurs. This resulted in active protests by entrepreneurs. In May 2021, a large group of entrepreneurs repeated with conviction that they did not want any support from the government: "We do not expect help, we count on ourselves" or "It is best that the government does not interfere in the economy" (Ogonowska-Rejer, Kucharczyk, 2021). The belief in free market mechanisms and laissez-faire views of entrepreneurs, despite the time of the pandemic, remained in the minds of entrepreneurs, unchanged.

In conclusion, one can quote the words of Jerzy Wilkin, which, despite the fact that almost a decade has passed and circumstances have changed, still remain relevant: "Today it is time to look the truth in the eye and beat our breasts. A lot needs to change in economics, in the institutional system of the economy and in economic policy for us to emerge from this crisis and avoid even sharper ones in the future" (Wikin, 2013).

NOTE

[1] The report "A year with COVID-19 through the eyes of Polish entrepreneurs" presents the results of a survey commissioned by EY and conducted by IBRIS in January 2021 on a sample of 500 companies, including 200 micro enterprises (2–9 employees), 150 small enterprises (10–49 employees), 100 medium-sized enterprises (50–249 employees) and 50 large enterprises (250+ employees).

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