

## TELECOMMUTING OPPORTUNITY TO USE THE ECONOMIC POTENTIAL OF PEOPLE WITH DISABILITIES IN THE POLISH ECONOMY

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### **Abstract:**

One of the manifestations of globalization of technology is a form of employment which is teleworking. Telecommuting is a new way of organizing work that revolutionizes the two fundamental aspects of the structure of the work, namely time and space. Telecommuting most common means of travel to work replacing the technical capabilities of telecommunications equipment such as a computer or phone. The literature draws attention to two basic definition of telework. The current situation on the Polish labor market is very difficult, but this is due to the economic crisis of recent years. But you can count on the fact that in the coming years as we emerge from the global markets of the crisis, employment in the form of teleworking will increase. At a time when employers want to save on labor costs, this form of employment seems to be appropriate. Please indicate on the advantages such as: reduction of fixed costs in the company; reduction of costs associated with adaptation and training employees; increase efficiency and productivity. We must also draw attention to the benefits for the labor market to improve the productivity and efficiency of existing businesses; small and medium-sized enterprises can more easily compete with large companies; creating jobs in less urbanized regions; it can speed up the restructuring of employment in Poland. Telecommuting is a very high chance of professional and social rehabilitation of persons with disabilities. Thanks to people with disabilities can get financial independence. Hiring people with disabilities can be an advantage that benefits for the company due to the possibility of obtaining any kind of relief, grants and assistance in maintaining employee who has a disability..

*Keywords: disabilities, telecommuting, employment support programs, employment, job market*

## 1. TELEWORKING AS A FORM OF EMPLOYMENT

Around the world, information and communication technologies lead to new industrial revolution. The basis of this revolution is the information, which is an expression of knowledge and the development of civilization. Today the progress of civilization allows processing, storage, access and dissemination of information in any form without time constraints and location (Bangemann, 1994).

One of the manifestations of the globalization of technology is a form of employment named teleworking. Telework is a new way of organizing work that revolutionizes the two fundamental aspects of the structure of the work, namely time and space. Great development and popularization of computer technology and telecommunications have created new forms of communication, and thus new forms of work "at a distance" (Najmiec, 1/2003, p. 20).

The idea of telecommuting, according to theorist Jack M. Nilles, is a hybrid of the achievements of modern telecommunications, and attempts to reduce the burden of commuting. Nilles defines it as "(...) any way of replacing work-related travel with information technology (eg. Telecommunications and computers); moving work to employees instead of employees to work "(Nilles, 2003, p. 21). A subtype of telework, according to Nilles, is telecommuting: "periodic work outside the company headquarters; working at home, either on workplace or in the call center at least one day a week "(Nilles, 2003).

The key concept associated with teleworking is decentralization. Unlike the days of the industrial revolution, the concentration of the labor force is not a guarantee of improving the economic situation of the company. Most of the workforce is involved in creating, processing and dissemination of information rather than processing raw materials. Information has no single material form and through telecommunication devices can be made available almost anywhere. At the same time it was realized that office work environment has disadvantages: shortages and price of workspace, a waste of time spent on commuting, various disturbances associated with the work. We should also include the external variables: high unemployment rate, the cost of transport and environmental pollution. To perform the tasks you need continuous access to information - logical, not physical centralization - dependence on location.

Nilles lists a number of advantages of effective telework: a significant increase in productivity, lower turnover rates of employment (and associated with them lower costs of recruiting and training new employees), reduced demand for office space, lower real estate costs, more efficient management, company's greater flexibility, faster response time, increased employee morale, a cleaner environment, reduced energy consumption and lower dependence on fossil fuels, a larger share of teleworkers in social activities(Nilles, 2003, p. 35). According to the European Commission, telework is a method of organizing and performing a work in which an employee works outside a workplace of an employer for a significant part of their time providing employer with results (outcomes) of work using information technology and data transmission technology, especially the Internet (Telework.pl). According to the report of the European Foundation for Improvement of Living and Working Conditions about the social dimensions of telecommuting, telework definitions consist of two components: jobs and use of telecommunications.

The interest in telework is a derivative interest atypical forms of employment and the development of technology. Telework, like all the technical innovations associated with long working at the computer and telecommunications equipment, carries a fear of the unknown.

Undoubtedly, telework has many advantages. It reduces expenditure on preparing the workplace and its maintenance, saves space and money for rent, equipment and service workers. No need to commute to work by an employee, especially in big cities and in remote rural areas results in significant time savings and increased efficiency. Reduction of sickness absence which affects the performance. Elimination of latencies, thus increasing productivity. Reduction of number of overtime. Introduction of the optimal organization of work, enabling the labor productivity growth; studies show that the productivity of workers at home increases by an average of 15%, and people working in call centers by 30%. Solution to the problems arising from the individual behavior of employees, not accepted by the employees or the employer (Chmielewska, Hurnik, Kuzak, Przebinda, 2008, pp. 38-40). Limitation of conflicts at work. Impact on the labor market - the possibility of employment in areas where labor costs are lower, thereby contributing to reduction of unemployment in these areas.

Eliminating transportation costs, less traffic on city streets, reduction of risk of traffic accidents and pollution reduction (Electronic Training discussing selected aspects of telework - University of Finance and Management in Białystok). Reduction of number of parking spaces, especially in the centers of large cities (Kurkus-Rozowska, Konarska, 5/2002, pp. 21-22).

There are also many benefits to employees. Possibility to obtain work for less mobile people: disabled and women on maternity and parental leaves - it's often the only possible form of employment for them. Finding a job across the country without the need for a. Residence outside the big cities, where the cost of living is lower. Work at a convenient time for an employee who does not have to coincide with the opening hours of the premises of the employer and the elimination of the costs of travel to work (Kurkus-Rozowska, Konarska, 5/2002, pp. 21-22).

The benefits of teleworking can be replaced much. Employees with flexible working hours are better able to balance family and business, gain more time for children and reduce the time to commute to the office and standing in traffic jams. Superiors in turn record increase work efficiency and effectiveness of their teams and gain a more engaged and loyal (because working in a much more comfortable conditions) employees. Add to this, you can save money (less energy and saves office space).

## 2. TELEWORKING IN THE POLISH LABOUR MARKET

Telework is a relatively new form of work organization, introduced to the Polish labor market recently and therefore requiring knowledge of the range, current conditions and problems associated with this type of work (Kurkus-Rozowska, No. 1/2005, p. 16). According to studies conducted in our country, entrepreneurs and employees understand the concept of telework too narrowly<sup>1</sup>. Telework is associated with the seizure associated with telemarketing, sales, telephone information, dealership. Among the respondents, only few people associate telework with the work at a distance, flexible form of work, or the work that uses modern technology. However, the information appearing in the media and the Labour Code will affect the growth of public awareness (Chmielewska, Hurnik, Kuzak, Przebinda, 2008, pp. 38-40).

In Poland, teleworking has been promoted for several years, mainly in terms of employment assistance to people with disabilities. The first institution in Poland, which saw an opportunity to use telework for people with disabilities (mainly physical) was the Foundation for Mathematicians and Physically Disabled<sup>2</sup>. The Foundation has been dealing with this issue since 1992. In Foundation's Computer Laboratory For Invalids, the Internet Cafe Movement (EPEA) was founded, which integrates people already prepared to telework, taking it and preparing Foundations pupils for teleworking. These activities are supported by many companies and organizations (Najmiec, 1/2003, p. 20). Another foundation that actively supports the development of teleworking in Poland and undertakes an attempts to promote the employment of people with disabilities is Fuga Mundi<sup>3</sup>. It organizes a lot of schoolings for people with disabilities to prepare them for work in the field of ICT, mediates between employers and people with disabilities, organizes conferences and conducts publishing activities aimed at promoting teleworking in Poland (Sankowski, Bakal, 2002). It should be noted that the most active in the promotion of telework are NGOs. Just like in the EU, Poland's most popular form of teleworking is mobile work. Next in line are spare and supplementary telework. Call centers located outside the headquarters of companies are rare. As follows from the results of studies cited earlier, the greatest interest in telework occurs in the area of the Warsaw district, where there is the largest number of representatives of foreign companies, often using or ordering telecommuting to self-employers (Fuga Mundi Foundation).

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<sup>1</sup> The study was conducted among Telework project. National program for promotion and training for entrepreneurs and ENTER - Partnership for telework, entrepreneurship and empowerment, <http://www.marr.pl/files/pliki/telepraca.pdf>.

<sup>2</sup> For more information about the creation and operation of Foundation for Disabled Mathematicians and Computer movably on <http://www.idn.org.pl/fpminr/dzialalnosc.html>

<sup>3</sup> For more information about the creation and operation of Fuga Mundi Foundation on <http://www.ffm.pl>

The project "Prospects of telework in Poland", implemented by the Foundation Center for the Advancement of Women<sup>4</sup> conducted a telephone survey in order to get answers to your questions about the prospects and opportunities for development of teleworking in Polish economic reality. In the last quarter of 2000, interviewers conducted telephone conversations with the presidents and co-owners of companies, or (in the absence of the possibility of the current contact) with members of the top management. In this way collected data on 217 companies. The study was directed to the representatives of companies employing between 50 and 500 employees, established in Warsaw and in other cities.

Among the respondents surveyed 32.3% were confident of understanding of the term "telecommuting". 25.8% heard of it, but were not sure of its meaning, while 41.9% of respondents had never heard of it. A number of respondents showing understanding of the term as the most important characteristics of telework indicated: the opportunity to work with infomedia (39.2%), and thus work outside the company (32.3%), eg. at home, flexible working hours (20.7%) and the ability to create new jobs in the existing companies (24.9%). What was puzzling, the respondents almost did not associate the creation of new jobs with full-time employees of the company (0.9%). According to statistics SIBIS (Statistics from the European Information Society research, study 2002).

Jack Nilles stresses in the aforementioned book on telework that the essential virtue of good telemanager is trust. Therefore, better teleworkers are employees working for a long time in the company. Further he notices that although the electronic communication can be more effective than the traditional (containing the same content), it is important to maintain direct contact forms to communicate complex and more emotional and informal information. Informal relationships are mutual adhesive bonding group (Nilles, 2003, p. 135). Importance of this issue was also recognized in the European norms related to telework, pointing to the need for the organization of work, which would create a field for contacts with commuter colleagues and provide him access to informal information. Development of telecommunications and information technology is - according to the authors of the "Strategy of the Republic of Poland computerization - e-Poland for the years 2004 - 2006" - a change on par with industrial and agrarian revolution. Its essence is direct communication media between any places on Earth, the possibility of a universal and effective access to information and its subsequent processing. With ICT one can also oversee any complicated process, which improves coordination and economy of operation (Chmielewska, Hurnik, Kuzak, Przebinda, 2008, pp. 35-36).

### **3. LEGAL ASPECTS OF TELEWORK**

The main legal article on telework is art. KP 128, which states that an employee should be in the workplace or other place designated for the performance of work. Employee can also do the work outside the company, but it must be designated by the employer (Barzycka-Banaszczyk, 2008, p. 47). Work can be done on a regular basis outside the workplace, using electronic means of communication within the meaning of the regulations on electronic services. The concept of electronic communications resources is defined in the Act of 18 July 2002 of electronic services and so should it be understood in the definition of telework. In accordance with that Act are technical solutions, including ICT equipment and their associated software tools, enabling individual distance communication in the performance of data transmission between ICT systems, in particular e-mail (Dz. U. 2002, No. 144, item. 1204, as amended). The remainder of the performance of teleworking should be characterized, as compared with the classical work, reward, personal work performance of a particular type of work for an employer and under his leadership (Suknarowska-Drzewiecka, 2008, p. 7).

Teleworker is an employee who performs telework and provides the employer with the results of the work by means of electronic communication (Art. 67 (5) § 2 KP). Recalling the definition should be remembered that the provisions on telework have been established in the Labour Code, which clearly determines the scope of subjective rules and applies only to the employer and the employee. Employee as a result of an employment contract commits to a particular type of work for an employer and under his direction, and the time and place designated by the employer, and the employer is obliged to employ the employee for remuneration (Barzycka-Banaszczyk, 2008, p. 47) . Employment in these conditions is based on the employment relationship, even if the parties named a signed

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<sup>4</sup> For more information about the creation and operation of Foundation Center for the Advancement of Women <http://www.promocjakobiet.pl>

contract agreement or contract job creation. The use of civil law contracts not only generates employment contract. If the control of the State Labour Inspectorate conclusion of a civil rather than a contract of employment with the teleworker is the same offense and is punishable in the same way as in the case of traditional employment. In the course of the proceedings control labor inspector has the right to demand that the telepracownik written and oral information on matters under control and to call and examine those individuals with regard to the control carried out (Art. 23 paragraph. 1 pt. 3 of the Act of 13 April 2007 on the State Labour Inspectorate , Dz. U. No. 89, item. 589). New regulations on teleworking contain regulations that employers may become excessively burdensome and bureaucratic. These provisions, however, apply only to employees and not employed in the civil forms.

#### **4. TELEWORKING AND TAXES**

Teleworkers account for tax basically on the same principles as any other employed. However, some tax solutions affect teleworkers in particular. And so, the exemption from income tax are included in cash equivalents as used by employees in the performance of work tools, materials or equipment, which is their property. The same applies to income of temporary workers, as defined by separate regulations, the user received from the employer. By contrast, reimbursement of expenses for the Internet, which the employer shall pay the employee provider works with m. In. computer at home, is subject to income tax on individuals. Therefore paid the equivalent of an income from employment taxed at the tax scale (Mony.pl).

With effect from 16 October 2007., Introduced amendments to the Law on income tax from individuals (Dz. U. 2000. No. 14, item. 176, as amended). According to the new wording of the purpose of the expenditure referred to in Art. Paragraph 26. 1, any deduction from the income, in addition to the so-called technological relief on income are deductible if they are not included in the costs deductible or have not been deducted from income on the basis of the Law on flat-rate income tax or income under the Act of August 24, 2006 ., Tonnage Tax or have not been refunded to you in any form (Beliczyńska, Laurel, Boruch, Duda, 2008, p. 57).

Art. 26 paragraph. 1 item 6a laws states that the basis for deduction (...) represents income (...), after calculating the amount of expenditure incurred by the taxpayer for the use of the Internet in the premises which the place of residence of the taxpayer in an amount not exceeding the tax receipts in the year 760 zł. These expenses can be deducted if the taxpayer owns no VAT invoice. After the amendment of the expenditure for this purpose I will be subject to deduction of income even if they are not returned to the taxpayer in any form, eg. Cash equivalents, referred to in the new Art. 67<sup>11</sup> § 3 of the KP.

However, there are different voices interpreting the new tax regulations (Matuszewska "Gazeta Prawna" 2007). Namely, it is assumed that the provisions of the new version forbid that a worker can take advantage of the web of relief when he received from the employer the equivalent of using the Internet at home. So the issues that will have to solve the case law and the taxpayers, who seek relief after receiving this webworkplace equivalent, to protect their interests will be forced to obtain a tax interpretations (Mony.pl).

#### **5. EMPLOYMENT OF PERSONS WITH DISABILITIES**

Polish law imposes an obligation on the enterprise employing at least 25 employees employ a minimum number of guests. In the case of non-compliance with this requirement, the employer must pay a monthly premium to PFRON. Complying with this rule employer has the right to use the financial support from the Fund, for example. Can apply for a grant to pay for workers with disabilities.

The support system for employers of people with disabilities is constantly being modified. This is because improving the offer addressed to employers and greater interest in this group of potential employees (Gańczarz, Giermanowska, 2009, p. 151).

Businesses that employ converted into full-time work less than 25 persons or employing at least 25 employees and to achieve the employment rate of disabled at least 6%, are entitled to monthly subsidy to pay for a disabled employee. The employer of people with disabilities have the right to enlist the help of such as:

- Reimbursement of workplace equipment for disabled person.
- Refund of the costs of training workers with disabilities.

- Reimbursement of additional costs of employing disabled workers.
- Return the monthly costs of employing people to help the disabled worker (Gańczarz, Giermanowska, 2009, p. 155).

Telecommuting is for people disabilities undoubtedly a great opportunity for employment, especially in the open labor market. Telecommuting offers such opportunities, because they disappear the limitations of space and time. A disabled person can do the work at any place, more user-friendly than the office at any time. For group people with disabilities, especially with big problems in moving, telework may be the only real possibility of obtaining employment and economic independence (Kurkus-Rozowska, No. 1/2005, p. 15).

Telework in the world is of particular importance as a form of employment for people with disabilities. Passing a severe or moderate degree of disability does not preclude the employment of that person for an employer not providing sheltered employment conditions in the cases: the approval by the State Labour Inspectorate for adapting the workplace by the employer to the needs of persons with disabilities, employment of teleworkers (Drzewiecka, 2008 p. 160).

Telecommuting is also beneficial for people with disabilities who live in places affected by unemployment, for people from rural areas and those raising young children or working with children requiring special care or chronically ill (Ossowski, Muszalska, 2006, p. 189). It is estimated that teleworking at home takes only 2% of Poles. Unknown is the participation of people with disabilities employed on the basis of telecommuting. It is estimated that telecommuters working permanently disabled is approx. 200 - 250. High impact of this situation is the structure of the population of persons with disabilities, including low levels of education and low levels of qualifications, as well as the lack of appropriate legal and economic solutions and insufficient promotional activities (Kurkus-Rozowska, 1/2005, pp. 15-16).

Polish employers are reluctant to hire telecommuters, fearing a lack of direct contact, and often a lack of knowledge about the possibilities of organizing work and the resulting benefits. Another reason for the low number of telecommuters are the high prices of computer hardware, telecommunications services and Internet access. In Poland, Internet access 16.2% of the respondents declared by OBOP. The study, in the framework of the European Business Questionnaire 2001 found that only 17% of Polish SMEs use the Internet as part of their business. 50% of employers of small and medium-sized enterprises (Demoskop'e study) is not at all interested in its use, explaining it was too high costs in relation to the potential benefits (Sankowska, Wańtuchowicz).

Started at the initiative of the State Fund for Rehabilitation of the Disabled programs for the training of persons with disabilities in jobs that can be performed on the basis of telework and to promote this form of employment among employers, have a chance to change the situation and facilitate the employment of a larger group of people with disabilities. Among employed teleworkers are probably people with disabilities from the general causes (cardiovascular, respiratory, metabolic diseases), for which the creation of jobs should be done on the basis of universal, taking into account any standards and regulations. Among them is a group of disabled workers are vulnerable, additional adaptation and equipment of teleworking. To this group belong mostly people with reduced mobility, and the blind and partially sighted<sup>5</sup>.

Creating jobs related to telework, especially in the initial period, the specific costs related to the purchase of appropriate hardware for the employee or efforts to obtain a refund means necessary to create jobs for people with disabilities. It also involves the cost of connecting a second telephone line, and the costs associated with maintaining communication with teleworkers. It should be emphasized that employment in the form of telework must be a free choice of the employee (Chmielewska, Hurnik, Kuzak, Przebinda, 2008, p. 37). ICT services market puts high demands on staff qualifications and skills. Teleworkers should have adequate knowledge of the merits, to be able to use a computer and software, to be a person independent, disciplined, effectively communicating with your employer and co-workers as well, able to work without supervision.

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<sup>5</sup> For more information about the creation and operation of PFRON, <http://www.pfron.org.pl/portal.php?serwis=pl&dzial=113&id=132&search=584>.

Statistics show that only 3% of people with disabilities have higher education, up 31.5% vocational, and 27.5% primary and incomplete training. Promoting telework among people with disabilities should be done so in parallel with educational programs. Only such action can bring an increase in their employment policies telecommuting. The best chance of employment and maintain employment for those fast learners and willing to improve their qualifications. Just as for other forms of work, even in the case of telework is required continuing education as the progress in the field of modern technology is so fast and dynamic, that preparing for a profession can not be a single act, but an ongoing process. Teleworkers should hone their skills in the tasks to be performed, knowledge in the field of effective communication and teamwork, and support for new technologies. Due to the form of the work, teleworkers often can not participate in traditional classes and training courses, so that their education may require special forms (Kurkus-Rozowska, 1/2005, pp. 15-16).

## 6. SUMMARY

Telework is a specific form of employment, performed most often at employee's home under the direct supervision of the employer, or the principle of personal responsibility of the employee. Telework is a result of the implementation of new technologies, so therefore the workplace should be modern, based on current knowledge and experience.

Today, the situation on the Polish labor market is very difficult, it may be helpful to hire employees in the form of telework. At a time when employers want to save on labor costs, this form of employment seems to be appropriate. Please indicate on the advantages such as: reduction of fixed costs in the company; reduction of costs associated with adaptation and training employees; increase efficiency and productivity. We must also pay attention to the benefits to the labor market to improve the productivity and efficiency of existing businesses; small and medium-sized enterprises can more easily compete with large companies; creating jobs in poor urban areas; it can accelerate the restructuring of employment in Poland.

Telework has very high chance of professional and social rehabilitation of persons with disabilities. Thanks to people with disabilities can achieve financial independence, which consequently increase their standard of living as well as a willingness to learn and learning skills.

The support system for employers of people with disabilities is constantly being modified, so as to encourage and improve targeted offers employers a greater interest in this group of potential employees. Businesses employing people with disabilities can count on help with supplying for worker and have the right to apply for any kind of funding from the PFRON, which reduces maintenance baskets of permanent employee.

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