

## On the Legal Regulation of Freelancing in the Different Countries of the European Union

Parvina Abdullaeva

Lawyer in Private enterprise "Shoxrux-binokor quruvchi"

In most countries of the European Union (EU), an active employment policy is pursued, aimed at the flexibilization of labor relations and the labor market. It is believed that a comprehensive study and implementation of EU experience in the legal regulation of flexible forms of employment will contribute to the development and improvement of Belarusian labor legislation and the greater integration of the Republic of Belarus into the European and global economic community. This work is dedicated to highlighting the practice of EU countries in legalizing such a flexible form of employment as freelancing.

Freelance is a very popular form of flexible employment in the EU. The total share of self-employed work in EU countries is approximately 16–17% of all civilian employment. In Norway, Estonia, and Denmark, freelancers account for about 9% of the employed population, while in some countries—one in four (Portugal, Italy) or even one in three (Greece, Turkey). In most developed countries (for example, Austria, Germany, the Netherlands, etc.), the share of self-employed workers is 12–15% [1].

One of the key areas of self-employment development in EU countries is the observation by experts from the Organisation for Economic Co-operation and Development that "the boundaries between employment and self-employment are becoming blurred," creating borderline forms, such as contractors dependent on a single enterprise, who "although classified as self-employed, have no more autonomy than employed workers." They are known as "economically dependent" or "quasi-dependent" workers, "dependent self-employed," and "dependent contractors" [2]. In recent years, their position has attracted close attention from lawyers, trade unions, and the International Labour Organization (ILO), which have been successful in applying some labor law norms to this category of workers.

There are two main schemes for organizing freelance work in the EU. According to the less common first scheme (the UK), freelancers are granted full employee status when hired. An alternative is the registration of self-employed workers in special agencies, which provides maximum protection of their rights [3]. The second scheme, which is currently the most popular among European freelancers (Estonia, France, Germany, Norway), involves registering freelancers as individual entrepreneurs. Under this scheme, freelance is regarded as an entrepreneurial activity with all the accompanying obligations (such as registration, tax registration, payment of taxes, and other payments required for this category of entrepreneurs). Thus, freelance is not treated as a separate type of individual entrepreneurial activity and does not receive specific legal regulation.

In some EU countries (Greece, Italy, Finland, Poland), there is a practice of hiring freelancers on the basis of fixed-term labor contracts with hourly wages. The question arises: does such a contract provide grounds for permanent employment, and is it necessary to pay vacation benefits? Some employers provide these benefits, while others specify in advance that the amount is included in the hourly wage. This form of organizing freelance relationships does not align with the legal nature of freelance and is inconvenient for both parties.

The experience of Norway seems beneficial for Belarus. In addition to traditionally categorizing freelancers as individual entrepreneurs, Norway provides a special mechanism for organizing their work. This mechanism includes simplified tax registration and a simplified tax system. For instance, to receive payment for completed work, a freelancer only needs to submit a filled-out form with their work hours and a tax card to the client's accounting department. The tax card can be ordered by phone, online, or by mail from the tax office, arrives within 2–3 business days, and contains information on the tax rate the employer should withhold.

The Republic of Belarus is a full-fledged subject of international relations, including in the labor and social security fields. We believe that the solution to the problem of legal regulation of freelance is only possible by considering foreign experience in regulating similar forms of social organization. Studying and broadly applying foreign experience in regulating freelance in the Republic of Belarus will ensure adequate social protection for workers while respecting employers' economic interests and will improve the effectiveness of the national social and economic policy.

### References

1. Johnson, A.V. Electronic Self-Employment: "Artisans" and "Homeworkers" of the Information Age / A.V. Johnson // Free Thought — XXI. — 2010. — No. 6. — pp. 107–120.
2. Taylor, B. The Employment Status of Individuals in Non-standard Employment / B. Taylor, S. Green, S. Harris. — Cambridge: University of Cambridge and Department of Commerce and Industry, 1992.
3. Smith, I.V. Freelance / I.V. Smith // Industrial and Trade Law. — 2011. — No. 9. — pp. 22–24.

