UNPAID WORK AND ITS IMPACT ON ECONOMIC PERFORMANCE IN THE ECONOMY

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Abstract

Unpaid work is part of the new forms of work performance, characteristic of the current neo-liberal capitalism. These are offered both by Polish entrepreneurs as well as foreign markets. This is the kind of employment, which greatly affects young people, still studying or looking for their first job after finishing their education. Free internships and practices on the one hand are very beneficial for businesses, because of the low costs of maintaining an intern / trainee and the possibility of his/her training, while on the other cause a negative impact on the economy of the state, reducing revenues to the budget. People linked to volunteering and their impact on the economic development of the country should also be noticed. Among the work performance without remuneration affecting the economic results of the country the unpaid work of women also plays an important role, mainly in the area of care and household duties, which is important for the development of social policy and economic results of the country.

Key words: *unpaid work, performance of economy, employment*

JEL classification: R20

1. Introduction

The phenomenon of unpaid work appeared with the development of the neo-liberal capitalist economy and education of the society, in which the economy was based on the market mechanism. It is one of the 3 most popular forms of work, apart from employment and volunteering[1]. There is no common definition of tax legislation to the concept of "unpaid work". Therefore, provisions of the Civil Code should be referred accordingly. Judgment of the Supreme Administrative Court of 18th April 2001[2] pointed to the essential characteristics of the benefits of unpaid services, stating that they are "all economic phenomena and legal events, which result is a benefit at the expense of another party, or all of these legal events and economic activities of legal entities, which effect is unpaid, that is not related to costs or other form of equivalent, the donation of assets to the person, that has a concrete dimension of wealth or finance[3]". Simplifying the definition given by the Court, it can be stated, that the unpaid work involves the creation of financial gain for one side (because it does not pay for the use of goods or services) and the reduction or lack of donations to the other entity[4].

[1]W. Kozek, *Praca*, www. encyklopedia.pwn.pl
[2]sygn. akt II FSK 1361/07
[3]www.orzeczenia.nsa.gov.pl
[4]www.ksiegowosc.infor.pl

The value of unpaid work provided by one of the parties is determined based on market prices used in the course of things or rights of the same genus and species, particularly in regard to their condition and degree of weariness and the time and place to obtain them. This value is therefore the difference between the value of these things and rights and payment incurred by the taxpayer. It is determined, if:
a) the subject of the benefits are services within the scope of economic activity of a person performing the provision - according to prices charged to other customers,
b) the subject of the benefits are purchased services - at cost of purchase,
c) the subject of the benefits is the provision of the facility - the equivalent of the rent, which would be obliged in the event of conclusion of the lease of the premise,
d) in other cases - on the basis of market prices used in the provision of services or share of things or rights of the same genus and species, particularly in regard to their condition and degree of weariness and the time and space available[5].

In practice, this means that the taxpayer does not have to settle with the ZUS, e. g .if the unpaid benefits are wholly or partly financed from the state budget, local government units, government agencies, regulatory, from the other countries or international organizations and institutions. In addition, services provided by the direct family members are also not taxable. This applies to material goods as well as services, e. g. unpaid help in managing the company.

In addition, an entrepreneur granting a free service inside own company is exempted from VAT tax. As can be observed, some of the benefits with the unpaid character shall not be taxed because of the fact that they do not constitute as an income. These concerns primarily values of obtained partially paid or completely free of charge things or the rights, also financed benefits, which are co-financed from: state budget, local government units, from the government agencies or funds coming from foreign governments, international organizations, international financial institutions, within the framework of government programs. This provision also applies to the "value of received free-of-charge things or rights, which are the subject of a public-private partnership, transferred to the public entity or other entity[6], by the private partner or company[7]"[8]. The above-mentioned provision does not need to be presented as part of taxable income.

However, there are cases, where the employer must pay the tax even from an unpaid labour. This happens, when the company lends its own assets for purposes other than business, which is operating, and in particular for personal objectives of the taxpayer, his family, employees, shareholders and others.

If the company provides services free-of-charge, the cost of such services may constitute as a deductible expense only if the service is free of obtaining revenues or maintaining or securing sources of income. For example, if the service is free of charge in connection with the promotion of the company, e.g.one-tenth of a service is free of charge, then it is with relation to the promotional campaign and formation to company's image, which directly translates to maintain sources of revenues. In this situation, the cost of implementing the free services are deductible costs of the entrepreneur providing the service[9]. It should therefore be noted, that unpaid work is not always associated with the exemption of charges, hence the state found a way to gain income from this method.

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[5]Art. 12 ust. 5 i ust. 6 pkt 1-4 Ustawa z dn. 15 lutego 1992 r. o podatku dochodowym od osób prawnych. Rozdział 2. *Przychody,* str.25
[6]Art. 25 ust. 2 ustawy o partnerstwie publiczno-prywatnym
[7]Określone przez art. 19 ust. 1 ustawy o partnerstwie publiczno-prywatnym
[8]Art. 12 ust. 4 pkt 14 i 18 ustawy o CIT
[9]S. Bobrowski, *Jak rozliczać przychody lub koszty związane z nieodpłatnym świadczeniem usług?,* www.bankier.pl, 14.09.2014

In the current legislation there is however a gap, that allows employers to avoid taxation of the free-of-charge benefits –it is enough, that they will not be able to determine who, for what purpose and to what degree will use above-mentioned services. Passivity of providers is beneficial, as it is his obligation to pay the tax. In economic terms, the situation is very unfavourable for the Tax Office as a beneficiary and other taxpayers - in relation to undermining the equality of taxation. Furthermore, in extreme cases, it can lead to so-called "aggressive tax optimization"[10].

Taxation of unpaid benefits raises many issues, that have a specific financial dimension. The state spends taxpayers' money to support bureaucratic apparatus, which must enforce the due tax by the issuance of a large amount of individual interpellation. In addition, the money due to the State Treasury need, often in a forced method, be collected from the taxpayer. Such a situation does not have a positive impact on the person concerned, i.e.an entrepreneur, who instead of focusing on business operations, must keep track of information related to the subsequent judicial rulings, in which it is alternately claimed, that for a moment in some cases tax must be paid, while to hold later an opinion, that the same tax does not have to be paid[11].

In situations, where there is no income from the cooperation, then there is no need to pay the tax - this also applies to the situation of cooperation with the businessman, for which remuneration is not collected. On the other hand, the person of the owner must account with the tax authorities because of collecting unpaid benefits.

As has been noted in the case of tax laws and insurance, it concerns completely different set of laws. The Income Tax from individuals Act, known as the PIT Act, confirms that a member of the family, which helps in conducting business, achieves income by these activities. It states, that in the case of a family member, this tax is paid, when "he/she attains the revenues from one of the sources listed in the tax act"[12]. This applies, however, to contract for work –of a paid manner, the contract of employment or a contract of mandate. In the case the last listed contract, which is unpaid, there is no obligation to settle the tax obligation.

In addition, it is worth noting, that the person, who works in a way, where there is no contract or there is only the already mentioned unpaid contract of mandate, then there is no need to settle with the tax authorities. However, the employer, who receives a specific benefits in this way, is subject to taxation. Revenue is defined as "the value of benefits received in kind and other free services, appropriately priced"[13]. The previously mentioned work on behalf of an entrepreneur by a family member belongs to the category of unpaid benefits. It is not important whether this relation works on the basis of an agreement or without it.

It should be noted, however, that "the value of benefits in kind and other free benefits received from persons included in I and II tax groups within the meaning of the provisions on inheritance and gift tax (of a spouse and relatives) is actually listed among objective exemptions from income tax of physical individuals"[14]. However, the very important reservation and not be omitted. This provision does not apply in a situation where "these benefits are achieved in connection with the ongoing employment relation, outwork or

[10] R. Mastalski, *Prawo Podatkowe,* Warszawa 2011, s. 491

[11] Praca mgr pt. *Opodatkowanie nieodpłatnych świadczeń w świetle podatków dochodowych*, UG, Wydział Prawa i Administracji, Gdańsk 2014, s. 98

[12] J. Wowra, *Nieodpłatne świadczenia* http://www.e-podatnik.pl/artykul/doradca_podatnika/5598/Nieodplatne_swiadczenia.html

[13] Art. 14 ust. 2 pkt 8 ustawy o PIT

[14] Art. 21 ust. 1 pkt 125 ustawy o PIT

agreement, which is the basis for generating revenues included in the source, which is the activity performed in person"[15].

According to the interpretation of the Director of the Tax Chamber in Warsaw of 10thJune 2009[16], in a situation when the person performs work in an unpaid manner and entrepreneur receives income from these activities, nevertheless he/she will be exempt from paying the tax due to the fact, that there is no written contract between sides.

The issue of income in a situation, when the contract of mandate of free-of-charge character is arranged between family members, however, is doubtful and debatable. As part of the Civil Code a regulation is included, which allows to perform services of mandate and not gaining any salary for it. It can therefore be assumed, that there is an opportunity to benefit from this exemption, however, it is recommended to collect a written interpretation.

To the group of unpaid work included are: practices, internships, women's work in relation to the educational benefits and issues of performing household activities and the work, that we undertake ourselves, without involving third parties (often qualified in terms of the work done by us) as part of our time.

Internships take place on the basis of a contract based on the Act on practices for graduates[17], where any information about the practice carried out, including the amount of remuneration, must be included. The most common practices are provided free-of-charge. Entities, that may execute practises are individuals, who carry out economic activities, legal persons and organizational units without legal personality[18]. Such a solution is advantageous for companies, because free labour of an apprentice / trainee does not generate revenues, that would have to be taxed. Also, the employer does not bear the costs of medical examinations, social security, health or pension insurance[19]. In addition, another employee, this time performing the service free-of-charge, increases revenues or secures sources to obtain it. Measurable costs incurred by the company only relate to the organization of workplace of the apprentice / trainee and, as irrational manner, the transfer of expertise and experience of other employees[20]. According to the survey, 52% of Polish students underwent at least once a free internship, while 84% of respondents believe, that the lack of remuneration with this form of employment is a common phenomenon. The report of the European Commission shows, that the problem of unpaid work is quite common - six out of ten respondents, who thus gained experience, did not receive any remuneration. Poland is also a leader in the ranking of the EU statement regarding the ineffectiveness of internships - 43% of respondents felt, that this form was not helpful in finding future employment[21].

In a situation, when the company adopts an intern, it also bears expenditures relating to his/her remuneration. But it is worth considering, whether in this case revenues from unpaid work are not obtained. According to the Art. 11 paragraph 1 of the Act of 26th July 1991on income tax from individuals, income can include "received or available to the taxpayer in the calendar year value of received benefits in kind and other free services".

In turn, art. 1 paragraph 1 point 2 of the Act on practices of graduates, includes a statement that "the practice is intended to facilitate graduates obtaining and acquiring practical skills to perform work". On the other hand, in the art. 2 paragraphs 1, it states, that the

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[15] Art. 21 ust. 20 ustawy o PIT

[16] IPPB1/415-350/09-2/JB

[17] Ustawa z dnia 17 lipca 2009 r. o praktykach absolwenckich

[18] Ustawa z dnia 17 lipca 2009 r. o praktykach absolwenckich, art. 2, art. 3, art. 5 ust. 2 pkt 4

[19] M. Kowalska, *Korzyści z zatrudnienia na praktykę absolwencką*, www.mojafirma.infor.pl, 30.05.2014

[20] M. Jurek, *Korzystanie z pracy stażysty nie generuje przychodu ze świadczeń nieodpłatnych*, www.podatki.abc.com.pl, 15.07.2014

[21] Raport: *Inwestycje na rzecz wzrostu gospodarczego i zatrudnienia. Promowanie rozwoju i dobrego rządzenia w regionach UE i miastach, s*. 228

trainees may be people, who have graduated from secondary school, and on the first day of practice did not exceed the limit of 30 years. As it can be observed, this is a very large group of people. What's interesting, in the next article (3 paragraph 1) there is a very clear regulation about the fact, that the practice may be not only unpaid, but also for salary with an indication of the relevant amounts. The analysis of the issue of unpaid and low-paid internships cannot be supported with any detailed sources.

The provision, which states that a person under 26 years of age does not have to cover social insurance has a negative influence on the economic development and the situation of the worker on the labour market, who, as a result, are deprived of contributions, which later transforms into lower benefits. This has consequences in the form of a lack of economic stability of households, postponing the decision to start a family and create people, who are economically dependent, as well as being unable to accumulate the necessary capital for future retirement[22].

In the context of the economic development, a single country currently loses on this type of employment. In addition to previously mentioned benefits for the employer, which does not affect anyhow the state budget, there are other risks. The legislator, creating the possibility of free practices and internships assumed, that the person will perform unpaid work at own expense, of their parents and society, which each partially compound on the insurance in return for the possibility of relevant experience, that will help the person to find own way on the labour market. But it is not always the case[23]. The report of NIK from 2015 claims, that only 33% of people delegated to internships by Labour Offices found an employment within three months of its completion. This means, that a significant proportion of these people still remained out of work, which led to re-register with the Labour Office and receive benefits chargeable to the state. Similar results are in terms of durability of new employees after an internship –the rate ranged from 23% to 29%[24].

Another important element of unpaid benefits is the role of women in the labour market and their commitment to domestic life and educational processes. It is estimated, that the value of the unpaid work of women calculates for 30% of the country's GDP. Economists and sociologists predict, that if women organized a global strike to stop providing their unpaid services, there would be a significant rise of ambulance calls by the elderly, increased demand for care of persons with disabilities, the number of hours of paid work of men in order to engage in household duties would be decreased[25]. Often benefits realized by women (at home, for the family) are treated not as work, but only the implementation of "obvious" women's roles in society. Also, in the philosophy of the majority of society dominates the view, that work is unambiguous with employment and payment of its equivalent. In recent years, a study was conducted, on the basis of which the economic value of unpaid housework was estimated. The basis was the scope of the household duties and the average time spent on it. Next, particular operations were assigned a specific monetary value, based on the accepted, average hourly wages in professions corresponding to the operations performed in the household[26]. In cities, daily extent of five and a half hours was established, in the countryside - six and a half hour. Hourly rates have been adopted for 25 different occupations. The final results of the study indicated, that the value of the work at home is comparable with the amount of monthly

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[22]A. Ptak, Bezpłatne staże? „*To nieuczciwe praktyki. Wszyscy zdają sobie z tego sprawę, choć o tym nie mówią”*, www.forsal.pl, 29.09.2014

[23]Ibidem

[24]*NIK o aktywizacji bezrobotnych*, www.nik.gov.pl, 17.07.2015

[25]Raport: *Nieodpłatna praca kobiet – różowa strefa gospodarki*, www.kongreskobiet.pl, 24.11.2012

[26]A. Titkow, D. Duch-Krzysztoszek, B. Budrowska, *Nieodpłatna praca kobiet. Mity, realia, perspektywy*, Warszawa 2004, s. 278

salary on the labour market and is approximately 1300 PLN and its value would increase the value of GNI around 23%[27].

And so a woman assumes the role of, among others, kindergarten teacher, nanny and a cleaner. Only since 2007, a program aimed at increasing women's economic activity by relieving their domestic duties was introduced. Nurseries and kindergartens at the workplace started to be introduced. Still dominates a form of child care exercised by grandparents or mothers themselves - so we have do not hire a babysitter and do not send a child to nursery school or kindergarten. The lack of state involvements in child care results in a change in the mentality of young women on the labour market, their subsequent restart and reduction of activities in this area in older age[28].

According to the UNDP from 1995 - Human Development Report, women perform 53% of work in the world, men 47%[29]. Although, at first glance, the data difference seems to be almost imperceptible, then a closer vision is advised. With the indicated 47% of work performed by men, up to 75% of this work is salaried. As for the women, the factor decreases greatly to amount of 33% of the rewarded work. In practice this means, that 2/3 of their work is performed free-of-charge. It is worth noting, that although it is not included in the overall GDP, it should not pretend, that it does not exist. In case of Poland, we are dealing with a value between 20 - 50%of GDP[30]. Importantly, there is no economy, which could function without the unpaid work of women. The existence of societies depends on the quality and quantity of the work, because no employees, no economy will thrive. Importantly, despite the fact, that the data comes from 20 years ago, unfortunately nothing has changed in this matter.

Specific attention should be paid to the fact that more and more people are working without salary. Provision of unpaid work also reaches more and more professions. In the course of the daily performance of their duties no attention is noted to the fact, that working in unrecorded overtime or "taking" work home or answering business telephone in own spare time is also unpaid work. Even a simple request for professional advice to a member of our family belongs to the group of professional duties[31].

It is visible primarily in companies of a corporate nature. CBOS research indicates, that 34% of Poles performs own professional duties well at home without additional compensation. 59% of them also declared, that voluntarily and without salary they have performed work, that did not belong to their duties.

Time is a unit, which cannot be bought, because it does not have a set price. It is very difficult to determine its value, and thus the value of the work, that we do at this time. It will be differently "measured", when selling it to clients and employers, and completely different in the case, when we spend it on our relatives or lose on activities unrelated to our permanent work. First of all, the costs that we endure should be calculated. Is it worth to repair yourself a damaged plumbing at home and save for a household 250 PLN? On one hand, this leads to the situation, that in our portfolio there are still money that we may spend on the purchase of additional goods and services, thereby fuelling the economy. On the other hand, we lose time that could be spent on more efficient execution of work, more profitable than saved 250 PLN. Also, please note that performed job takes earnings from another person, often qualified and

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[27] Dochód Narodowy Brutto

[28] J. Kantola, Polityka równości płci w Unii Europejskiej, Warszawa 2012 s. 36-37

[29] http://hdr.undp.org/sites/default/files/reports/256/hdr_1995_en_complete_nostats.pdf [Internet access 01.02.2016]

[30] Por. A. Zachorowska - Mazurkiewicz, *Kobiety i instytucje: kobiety na rynku pracy w Stanach Zjednoczonych, Unii Europejskiej i Polsce*, Katowice 2006

[31] Ł. Guza, *Jaki jest najlepszy pracownik? Darmowy. Coraz więcej osób pracuje bez wynagrodzenia*, www.gospodarka.dziennik.pl, 4.04.2015

prepared to the problem, thereby taking away opportunity to enrich themselves and the taxes of the service performed to the state.

So it's vital to be able to count value of personal time and decide whether the execution of an activity for one hour, five or two days is profitable for us[32].

Knowing the real cost of working hours, it is sometimes not worth to perform various repair or building tasks, where a specialist could do it better, faster and cheaper, than we do. It is worth quoting here the words of an industrialist Henry Ford, who said: "If there is something you cannot do more efficiently, cheaper and better than the competitors, there is no point in doing it and we should hire someone to do the work, who does it better than we are do"[33].

There are two methods of calculating the value of our time. The first is a simple mathematical operation, in which the annual net income is divided by the number of hours worked during the year. This method shows exactly, how much time amount to our work, in this case the exact hour of our work.

The second way shows us what is the value of every hour of our lives. By dividing our annual revenue by the total number of hours per year, information about the real, averaged cost of our time will be received, so that the cost of a detailed time can be calculated for other activities. In the case of the above situation of plumbing, these calculations will show whether the time spent on its repair is worth 250 PLN of savings[34].

It can be well observed on the following example. Household activities have been taken into account, which performance can be performed by a specialist.Assuming, that we have a net income of 2500 PLN per month, which gives us a net annual earnings in the amount of 30 000 PLN, assuming that we work 8 hours a day, 5 days a week. Firstly, by the use of this method it turned out, that one hour of our work is estimated at 15 PLN. With the second method, it proved, that every hour of our life costs only 3 PLN. The results are presented in the table below:

Table 1 – Activities of unpaid work

Activity	Daily time spent on duties (minutes)	Unit cost (second method)	Lost earnings (first method)
Washing dishes	25	**1,43 zł**	6,25 zł
Childcare	480	**27,40 zł**	120,00 zł
Receiving work-related duties – e-mails and telephones	60	**3,42 zł**	15,00 zł
Laundry	30	**1,71 zł**	7,50 zł
Cleaning and washing of own car	45	**2,57 zł**	11,25 zł
Cleaning	90	**5,14 zł**	22,50 zł

Source: Own processing

[32]M. Szafrański, *Ilekosztuje czas? – czyli o efektywnym zarządzaniu czasem,* jakoszczedzicpieniadze.pl, 21.09.2012

[33]H. Bieniok,*Zarządzanie biznesem i samym sobą pół żartem pół serio*, Warszawa 2016, s.180

[34]M. Szafrański, op. cit.

It is perfectly illustrated with an example of childcare. 8 hour of care costs, according to the first method, 120 PLN per day. This amount is lost by a woman, who remains during the mentioned 8 hours a day with a child at the time, which could take up a job for 2 500 PLN per month.

The phenomenon of unpaid work also appears in such a prestigious competitions as a doctor or lawyer. Before we receive approval to practice, sometimes several years of training period are required, of course free-of-charge. In favour of employers, there are also so-called trial periods, on which employees are admitted. They usually perform the same steps as a full-time employee for a few days, without any remuneration for it and working without any contract or assurance, that after the trial period will receive employment[35].

Another possibility to avoid settlements with the state and thereby reduce the budget revenues is so-called "syndrome of first daily rate". According to the Labour Code, the company must sign a contract of employment in writing no later, than the date of accession of employed person to performance of professional duties. The practice frequently used by companies is to avoid signing of such an agreement. The employee is working then illegally, without insurance, pension contributions, possibility of minimum wage or the possibility of leave.

The aspect of unpaid work includes also the fact, that the employee has signed a contract with the company, but does not receive salary or it is substantially delayed. Only in 2014, the National Labour Inspectorate has detected 83 thousands cases of such negligence. The total amount of owed salary amounted to 171 million PLN. This phenomenon often affects people at retirement age. The lack of remuneration paid to the employee has a direct negative impact on economic growth. Without a salary, a person cannot lead the typical style of our society of consumption, which leads to inability to purchase goods and services, thus slows down the economic situation[36].

A specific form of unpaid activity is volunteering . Its operation is regulated under the Act on public benefit activities and volunteering. According to its contents, volunteers execute activitie for the non-government organization, public administration entities and their subordinate units on a voluntary basis and without compensation of material and financial nature[37]. By law, a volunteer is not an employee, because his/her performed activities are free-of-charge, as well as performs it on the basis of an agreement, but not a contract of employment. Moreover, this are not a typical performance of work, but a provision corresponding to the performance of work[38].

There is currently no official data, as to how the amount and value of unpaid work affects the public sphere. Partial data collected by surveys shows, that the involvement of people in voluntary activities is increasing[39].

To "forced" volunteering young doctors are often forced, who acquire their first experience in the profession. All those, who did not qualify for state-funded residency, must sign a contract with medical entities, which is based on volunteering. This allows to fill the structural gap and the hospitals do not concern about complicated paperwork and seeking alternative forms of employment of young doctors[40].

As it can be observed, all the data on the problem of unpaid work are rudimentary. There are no major reports on the phenomena, that could undermine the neo-liberal economic

[35]Ł. Guza, op. cit
[36]Ibidem
[37]J. Kantola, op. cit., s. 37
[38]Departament Pożytku Publicznego, *Ustawa o działalności pożytku publicznego i o wolontariacie*, www.pozytek.gov.pl
[39]J. Kantola, op. cit., s. 37
[40]Ł. Guza, op. cit.

paradigm. It is worth at this point to quote the words of Jacek Zakowski, which states that: "In the great experience of Polish (and global) precariousness, most interesting and the most emblematic is this gray area of careless ignorance. We live in a world ridden with obsession of counting, but it leads to only those accounts, that confirm the ideology of the orderer or the counter"[41].

It is worth noting, that the free internships and practises create social and economic inequality. It can be perceived on the following three levels. Firstly, these forms have their share in the growth of inequality, because not everyone can afford to pursue their daily expenses from own pockets. Second, there is an impact on intergenerational inequality, which disproportionately burden young people. Thirdly, such forms move entire industries in the sphere of "privilege"[42].

Undoubtedly, unpaid work is now one of the most flexible forms of employment. However, as with any benefits, it has its advantages and disadvantages. Certainly minimizing labour costs, more accurate adjustment of status and employment structure to the needs of the enterprise, easy dismissal procedures, better use of the potential of employees, the ability to perform custom work and reducing the size of benefits for employees should be focused. On the other hand, there are several drawbacks with this type of work, such as: lack of stable employment and the fear of loss of jobs, lack of effective legal protection and access to employees' benefits, load of employees related to their own professional development through training and skills acquisition at their own expense[43].

Currently, trends in the economy tend to maintain the highest level of employment, even at the expense of its quality, and strive to make the most of flexible working conditions, often with no guarantee of its stability. The persistence of such practices has even greater influence on the expansion of the zone of unpaid work, which includes successive groups of professions[44]

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