

# **IMPACT OF THE COVID-19 PANDEMIC ON THE SOCIOECONOMIC CHARACTERISTICS OF FREELANCERS**

# IMPACTO DA PANDEMIA COVID-19 NAS CARACTERÍSTICAS SOCIOECONÔMICAS DOS FREELANCERS

# IMPACTO DE LA PANDEMIA DEL COVID-19 EN LAS CARACTERÍSTICAS SOCIOECONÓMICAS DE LOS TRABAJADORES AUTÓNOMOS

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### Abstract

The study analyzes the impact of the COVID-19 pandemic on the work activities of freelancers and the self-employed. The study is based on a conducted survey. A total of 1,157 respondents participated in the survey. The sample subjected to statistical analysis is N=469 people. The employed research methods include correlation and one-factor analysis of variance, as well as text analysis. The textual analysis method is used in determining the reasons behind an unwillingness to register as self-employed. Correlation analysis of variance is deployed to compare subsamples of current freelancers and former freelancers. Analogies are drawn between the current findings and those of other researchers. The results of the study indicate that the main advantage of freelance work is the free schedule (83% of the respondents). Another appeal of freelancing is the lack of the need to go to the office (70%), the freedom to choose orders and customers (68%). Among the negative characteristics of freelancing is the instability of income (67%). In view of the freelancers themselves, the COVID-19 pandemic has had no major influence on their work. Specifically, 40% report that COVID-19 has not affected their work in any way.

**Keywords**: freelance, freelancer, self-employment, self-employed, labor market, entrepreneurship.

### Resumo

O estudo analisa o impacto da pandemia de COVID-19 nas atividades laborais de freelancers e autônomos. O estudo é baseado em uma pesquisa realizada. Um total de 1.157 entrevistados participaram da pesquisa. A amostra submetida à análise estatística é N=469 pessoas. Os métodos de pesquisa empregados incluem correlação e análise de variância de um fator, bem como análise de texto. O método de análise textual é usado para determinar as razões por trás da relutância em se registrar como autônomo. A análise de correlação é usada para avaliar o impacto da pandemia na receita e na demanda dos clientes. A análise de variância é implantada para comparar subamostras de freelancers atuais e ex-freelancers. São feitas analogias entre as descobertas atuais e as de outros pesquisadores. Os resultados do estudo indicam que a principal vantagem do trabalho freelance é o horário livre (83% dos entrevistados). Outro apelo do freelancer é a falta de necessidade de ir ao escritório (70%), a liberdade de escolher pedidos e clientes (68%). Entre as características negativas do freelancer está a instabilidade de renda (67%). Para os próprios freelancers, a pandemia do COVID-19 não afetou seu trabalho de forma alguma.

Palavras-chave: freelance, freelancer, autônomo, autônomo, mercado de trabalho, empreendedorismo.

### Resumen

El estudio analiza el impacto de la pandemia de COVID-19 en las actividades laborales de los trabajadores autónomos y autónomos. El estudio se basa en una encuesta realizada. Un total de 1.157 encuestados participaron en la encuesta. La muestra sometida a análisis estadístico es de N=469 personas. Los métodos de investigación empleados incluyen correlación y análisis Journal of Management & Technology, Vol. 22, n. 3, p. 07-49, jul./set. 2022



de varianza de un factor, así como análisis de texto. El método de análisis textual se utiliza para determinar las razones detrás de la falta de voluntad para registrarse como autónomo. El análisis de correlación se utiliza para evaluar el impacto de la pandemia en los ingresos y la demanda de los clientes. El análisis de varianza se implementa para comparar submuestras de autónomos actuales y antiguos autónomos. Se establecen analogías entre los hallazgos actuales y los de otros investigadores. Los resultados del estudio indican que la principal ventaja del trabajo freelance es la libertad de horario (83% de los encuestados). Otro atractivo del freelance es la ausencia de la necesidad de ir a la oficina (70%), la libertad de elegir pedidos y clientes (68%). Entre las características negativas del freelance está la inestabilidad de los ingresos (67%). A juicio de los propios freelancers, la pandemia del COVID-19 no ha afectado su trabajo de ninguna manera.

Palabras clave: autónomo, freelancer, trabajo por cuenta propia, autónomos, mercado de trabajo, emprendimiento.

### 1. INTRODUCTION

A non-standard form of employment has emerged, where there is no direct employer, but instead a chain of contracts is formed, through which the development of the competencies of the self-employed or a freelancer progresses. Freelancing offers freedom to choose a contractor, as well as independence and a workspace. The emergence of non-standard employment owes to the development of the creative economy (Kong, 2011) and the crisis in the labor market (Danson et al., 2021).

Individual self-employment has minimal impact on the likelihood of becoming an employer (Cowling & Wooden, 2021). This is logical because the emphasis placed on individual self-employment means the absence of employees. In other words, not every self-employed person will become an employer, but neither can we deny that such a transformation is impossible. The chance to meet other professionals or aspiring entrepreneurs and get emotional support is also a reason to pursue freelancing (Reuschke et al., 2021).

One of the main disadvantages of freelance work is low socio-economic security. This is evidenced by a study by Swedish researchers (Norbäck & Styhre 2019) showing that freelance journalists find themselves in a precarious position. Their hired colleagues have higher salaries and numerous benefits (possibility of maternity leave, pension, etc.) and feel more secure. With an equal level of education and the same competencies, freelancers face risks that fall entirely on their shoulders, while wage earners work under decent conditions, **GOB** Journal of Management & Technology, Vol. 22, n. 3, p. 07-49, jul./set. 2022 9



including social security. In many countries, the self-employed do not have access to old-age social security and do not participate in pension systems to the same extent as salaried workers (Li et al., 2016). Meanwhile, the propensity to become self-employed increases with retirement age in advanced economies (Millán et al., 2019). Workers in employment become self-employed due to unemployment (Lo et al., 2020) and poor working conditions that force workers to seek alternative income opportunities (Huang et al., 2020). The likelihood of becoming self-employed is also related to low wages in employment (Stenard, 2019). Selfemployment thus comes up as a solution to economic problems. In contrast to these ideas, there is a study arguing that financial hardship has a negative impact on the well-being of the self-employed (Wolfe, Patel, 2021). This, however, is logical and may apply not only to selfemployment but other forms of labor as well. That is, according to the theory proposed by Wolfe and Patel (2021), there is a possibility to become self-employed, but the presence of financial difficulties will have a negative impact on well-being, and the fact of selfemployment itself cannot compensate for the lack of well-being. Nor can access to finance through credit always have a positive impact on self-employment. Microfinance provided to low-income people exacerbates the risks faced by those transitioning to self-employment (Danson et al., 2021). Microfinance could be the key factor in this failure. The bottom line is that microfinance is usually of interest to vulnerable populations. However, compared to men, women with higher financial literacy rates are more likely to be in non-employment, preferring self-employment instead. In this case, financial literacy could correlate with selfactualization. Another study suggests that women are less likely to be self-employed than men (Lo et al., 2020).

Self-employed individuals perceive their jobs as more mentally demanding because they work more and have more responsibility (Andersson, 2008). Nonetheless, to those with more advanced skills, self-employment brings not only higher incomes, but also the flexibility of work schedules (Chen & Liu, 2019).

In this article, we use the word "freelancer", which is equivalent to self-employed in terms of the content of work. "Freelancer" is a word used to make the wording of the questions clearer to the respondents and avoid cluttering the survey with institutional terms.



Self-employed persons are those who are registered with the Tax Inspectorate and are payers of the Tax on professional income. This is a special tax regime with a preferential rate of 4% on income from individuals and 6% on income from legal entities and individual entrepreneurs (a type of organizational-legal form). The tax on professional income is paid by those who work by themselves or sell goods of their own production. The self-employed, according to Russian legislation, do not have hired workers (Gosuslugi.ru, 2022). The peculiarity of self-employment is that a person combines the functions of an employer and an employee in one person. Thus, they find paid work for themselves and receive remuneration for the result of their labor – the services rendered.

The methodology of the International Labor Organization recognizes four main groups of self-employment (Pokida & Zybunovskaya, 2020):

- 1. own-account workers;
- 2. "entrepreneurs of unincorporated businesses using hired labor (employers)";
- 3. members of producers' cooperatives;
- 4. unpaid workers in family businesses (contributing family workers).

Thus, the methodological approach of the International Labor Organization to selfemployment differs from the Russian approach.

#### 2. METHODS

The materials of the study are the completed questionnaires (survey results) of the respondents. The value of the results of this survey is that the online users responded voluntarily and were able to exit the survey at any time.

Most of the responses come from users of the etxt.ru website, a marketplace for freelancers and the self-employed. The respondents were recruited through a banner on the website with a link to the SurveyMonkey questionnaire. The respondents were informed that they could exit the survey at any time without giving any reasons. The participants in the survey were also notified that their responses would only be used for the purposes of the ongoing study, and no personal information would be disclosed to third parties. To access survey data, see (Plotnikov, 2022).



The total number of respondents in the study is 1,157. The sample subjected to statistical analysis is 469 people (of which 441 are freelancers at the time of the survey and 28 are not freelancers at the moment but used to be). The ratio of the total number of respondents to the sample is due to the respondents voluntarily interrupting their participation in the study. The main socio-demographic characteristics of the respondents are presented in Appendix Fig. A1-A8, as well as Table A1.

The purpose of the paper is to explore the views of freelancers and the self-employed on the impact of the coronavirus pandemic on their lives and work.

Research objectives are as follows:

1. to identify the most popular areas of freelance work;

2. to study the structure of freelancers' job activities (availability of occupations other than freelancing) and motives for freelance work;

3. to identify the key advantages and disadvantages of working as a freelancer, as well as the level of orientation of current freelancers on freelancing in the future;

4. to determine freelancers' overall assessment of the impact of COVID-19 on freelancers' work and the number of self-employed individuals;

5. to determine freelancers' assessment of public attitudes toward the self-employed, as well as the extent to which COVID-19 affects people's attitudes toward the self-employed;

6. to determine freelancers' assessment of the extent of impact of COVID-19 on income, the amount of time given to orders, and demand for services;

7. to identify freelancers' level of awareness of the preferential tax regime "Tax on professional income";

8. to establish the share of freelancers officially registered as self-employed, as well as the reasons for freelancers' reluctance to register.

At the beginning of the study, descriptive statistics on the survey data are calculated. The reasons for not wanting to register as self-employed are determined via the textual analysis method. In this question, the respondents were not offered answer options and were instead asked to give an unstructured answer – to independently determine the reason for not registering as a self-employed person.



Correlation analysis is used to estimate the impact of the pandemic on income and customer demand. Analysis of variance is deployed in comparing subsamples of current freelancers and former freelancers. Analogies are drawn between the results of the present study and those of other research, the methods of generalization are used.

# 3. RESULTS AND DISCUSSION

### Popular areas of freelance work

Currently employed freelancers make up 94% of the sample and 6% of the respondents had suspended their activities at the time of the survey for various reasons (Fig. 1). The value of this sample is that the majority of the respondents who completed the questionnaire are active freelancers rather than respondents who have only heard of freelancing. Thus, the proportion of respondents is consistent with the survey's target audience. Sociodemographic parameters and their values, as well as a table with descriptive statistics, are presented in the Appendix.



Figure 1. "Are you currently a freelancer (self-employed professional offering your knowledge and competencies remotely (via the Internet)?"

The leading area by the number of freelancers is work on the creation of text – copywriting, rewriting, poetry, articles, and others (79%). However, this characteristic is due to the peculiarity of the platform on which the survey invitation was published.

The top five areas of freelancing are also (by a significant margin from the leading spheres) advertising, marketing, data collection and analysis (14%), education, science, tutoring (14%),

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SEO, contextual advertising (11%), and language translations (10%). Other spheres are less popular, with less than 8% of respondents employed in them.

# The structure of freelancers' work activities and motives for freelance work

Up to 45% of active freelancers have no other type of employment, the rest combine freelancing with one or more activities – work, study, or housekeeping (Fig. 2). The main reason for freelance work is to earn extra income (Fig. 3).

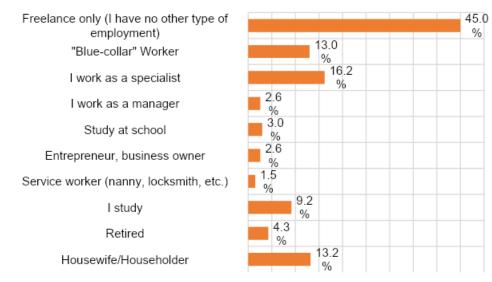


Figure 2. "What is your occupation besides freelancing?"

There is a study according to which job insecurity and fear of losing one's job force workers to accept non-standard employment conditions compared to locally hired workers (Agudelo-Suárez et al., 2020). Thus, workers become "hybrid self-employed" or "hybrid entrepreneurs". The stress levels of "hybrid entrepreneurs" differ from other groups, while their life satisfaction levels are statistically similar. In terms of job satisfaction, hybrid workers are similar to full-time wage earners, who are less satisfied with their paid work compared to full-time self-employed workers. (Ardianti et al., 2022)

Next, let us consider the motives for working as a freelancer (Fig. 3).



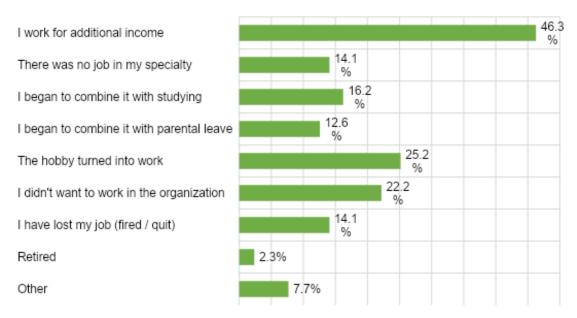


Figure 3. "Why did you become a freelancer?"

Our results on motives for becoming a freelancer are consistent with studies in which an increase in income is found to be the main motive (Jafari-Sadeghi, 2020) and relate to the search for extra opportunities and not a necessity. Increased income as a result of professional activity falls in line with the Self-Determination Theory (SDT) (Welters et al., 2014; Hsu, 2013; Deci & Ryan, 2000).

There is also a study (Stenard, 2019) that shows a negative relationship between selfemployment and income, and suggests the view that intangible benefits can act as a compensator for low wages. The opposite view is held by Koch et al. (2021), whose study suggests that consistency in self-employment leads to higher incomes.

# Key advantages and disadvantages of working as a freelancer, the degree of orientation of current freelancers on freelancing in the future

Sufficient levels of respondents' satisfaction with their own labor activity is evidenced by the high level of orientation of current freelancers to continue this work in the future. The vast majority of respondents (94%) plan to continue working as a freelancer (50% exclusively as self-employed, and 44% – combining it with the work in an organization) (Fig. 4).

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Moreover, only 6% of active freelancers call freelancing a temporary job. This indicates a high level of sustainability of freelancing as a form of employment.

Results obtained with respect to the levels of satisfaction among the self-employed agree with the findings of Koch et al. (2021), which assert that a career based on continuous self-employment brings more satisfaction from work and greater life satisfaction. Self-employment is associated with increased individual job satisfaction (Stenard, 2019). The self-employed experience less activity-related stress than hired workers, and the self-employed without hired jobs also experience less stress than the self-employed with hired jobs (Hessels et al., 2017). Thus, the presence of responsibility directly affects stress levels.

The level of preference for self-employment depends on the attitudes of the population toward entrepreneurship. Attitudes imply the presence of the following factors in society: egalitarianism, high individualism, high embeddedness, an orientation towards a high productivity, high tolerance for uncertainty, and a low tolerance for unequal distribution of power (Laffranchini et al., 2018). Regardless of their stable optimistic personality traits, self-employed people tend to be overly optimistic about how satisfied they will be with their lives in the future (Odermatt et al., 2021).

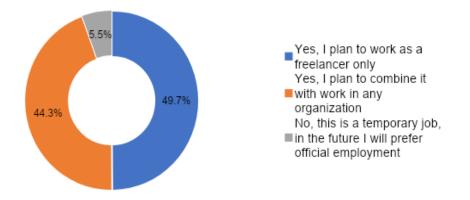


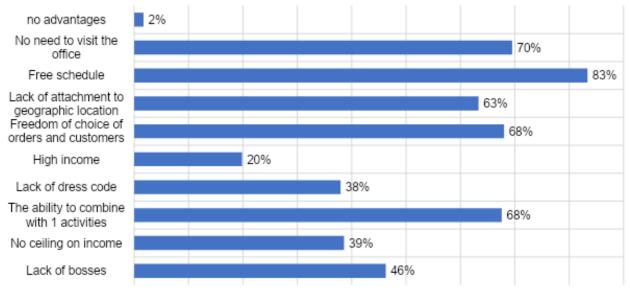
Figure 4. "Do you plan to continue working as a freelancer in the future?"

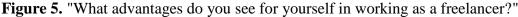
Free work schedule is noted by the respondents as the main advantage of freelance work (83%). Another appeal of freelancing is the lack of need to go to the office (70%), the freedom to choose orders and customers (68%), the possibility to combine it with other activities (68%), and lack of attachment to a specific location (63%) (Fig. 5).

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Exploring the question of the advantages of freelancing, we can understand the advantages as motives to work as a freelancer. Based on the responses, we can assume that the respondents choose the principle of autonomy, which protects against professional burnout (Hsu, 2013). The main motives discovered coincide with the results of other researchers (Huang et al., 2020; Koch et al., 2021).





Regarding the negative aspects of working as a freelancer (income instability (67%), lack of social guarantees (40%), and difficulty organizing oneself (38%)) (Fig. 6), according to a study by M. Norbäck and A. Styhre (2019), financial uncertainty is related to the instability of employment contracts. If the respondents mention income instability as a disadvantage, it means a deviation of income to the lesser side of the average income. Consequently, working long hours as a freelancer will help increase the sustainability of their activities and income based on regular clients. This is evidenced by a study by M. Koch et al. (2021). The answer about "social guarantees" for some freelancers can come as a positive factor because a freelancer to spend their income on social guarantees. Perhaps, in this context, there is an intrapersonal conflict in the case of choosing to spend the funds. The challenges of self-organization can be solved by organizing the workspace based on the

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artifacts of the co-working space (Bouncken & Aslam, 2021; Luo, Chan, 2021; Bouncken et al., 2021).

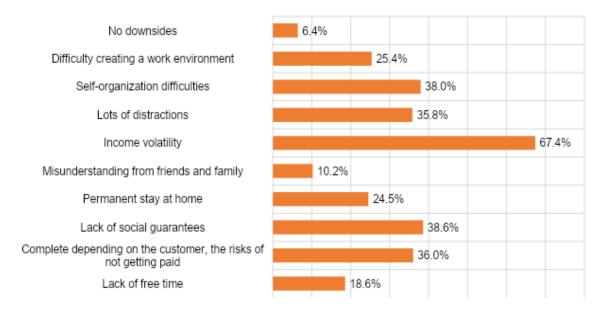


Figure 6. "What disadvantages do you see for yourself personally in working as a freelancer?"

# Freelancers' assessment of public attitudes toward the self-employed and the extent to which COVID-19 affects people's attitudes toward the self-employed

In freelancers' estimations, those around them have a mostly neutral attitude with a tendency toward a positive attitude. Thus, 45% say that those around them have a neutral attitude toward freelancers, 23% say they have a rather positive attitude, and 13% say they have a completely positive attitude (Fig. 7).

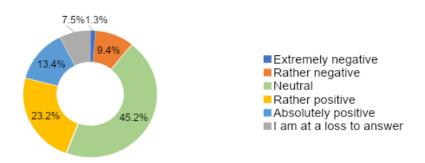
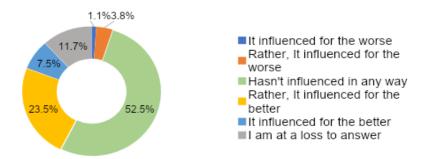


Figure 7. "Generally speaking, how do people around you feel about freelancers?"

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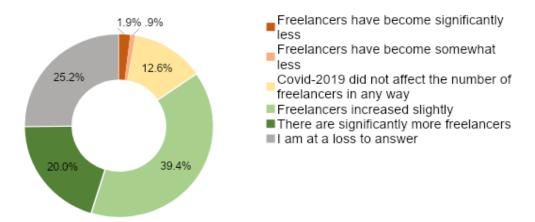
Most respondents believe that the COVID-19 pandemic has had no effect on people's attitudes toward freelancers (52%) or has had a positive effect (23% – rather positive, 7% – absolutely positive) (Fig. 8).



**Figure 8.** "Has the situation related to COVID-19 influenced the attitude of people around you towards freelancers in any way?"

# Freelancers' overall assessment of the impact of COVID-19 on the number of selfemployed persons and freelance jobs

Up to 60% of the freelancers note that during the COVID-19 pandemic, there have been more self-employed individuals – slightly more (39%) or significantly more (20%) (Fig. 9). At the same time, every fourth respondent finds it difficult to answer the question about the influence of the situation with COVID-19 on the number of self-employed.

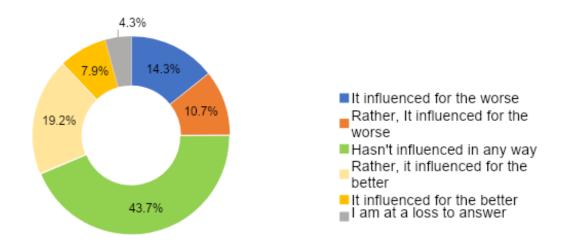


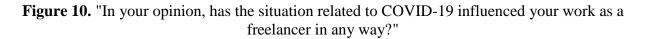
**Figure 9.** "Has the number of people freelancing in your community changed in any way due to COVID-19?"

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According to freelancers themselves, the COVID-19 pandemic has had little impact on their work. Thus, 40% note that COVID-19 had no effect on their work, 19% – that rather affected for the better, 11% – that rather affected for the worse. At the same time, there is a balance in the proportion of respondents assessing the COVID-19 pandemic as a negative and positive factor in this regard (25% and 27%, respectively) (Fig. 10). One study (Mindes, & Lewin, 2021) indicates that the self-employed are more likely to shut down operations during a pandemic. Another study asserts that the survival of small businesses in the COVID-19 pandemic depends on the characteristics of the owner (Grashuis, 2021). The economic uncertainty caused by the COVID-19 pandemic hit the self-employed harder than the employed. (Patel & Rietveld, 2020) Thus, it can be assumed that our sample of freelancers has entrepreneurial stability.





# Freelancers' assessment of the extent of the impact of COVID-19 on income, the amount of time given to orders, and the demand for services

The COVID-19 pandemic has had little impact on such job characteristics as income, amount of time given to orders, and demand for services. According to 33% to 40% of the respondents, COVID-19 had no effect on these parameters, while one in four freelancers report a change for the better (Fig. 11).

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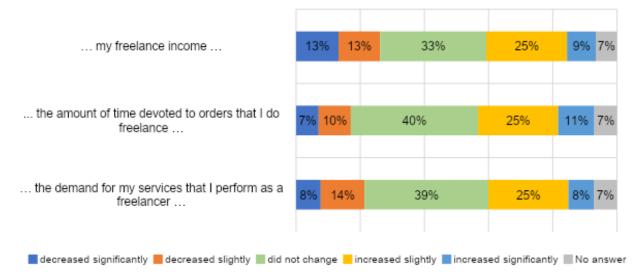


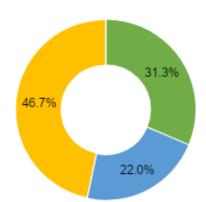
Figure 11. "Between March and December 2020..."

Self-employment has the capacity for labor market resilience, so, for example, the impact of the COVID-19 pandemic on the self-employed compared to hiring was less severe in hard-hit industries (Mindes & Lewin, 2021). However, there are studies that confirm the opposite effects. Self-employed individuals are rapidly losing income in the face of the COVID-19 pandemic (Wolfe & Patel, 2021). In addition, financial losses in the self-employed lead to mental disorders (Patel & Rietveld, 2020; Wolfe & Patel, 2021).

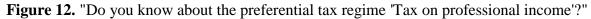
# The level of freelancers' awareness of the preferential tax regime "Tax on professional income"

The level of the freelancers' awareness of the preferential tax regime "Tax on professional income" is average. About a third (31%) of freelancers have heard about the preferential tax regime for the first time, 22% have heard something, and less than half (47%) know about it well (Fig. 12).





No, I hear it for the first time
Yes, I heard something
Yes, I know it well



The tax on professional income is a preferential tax regime for self-employed citizens. It was introduced in 2019 and is valid only for the self-employed. The preferential tax regime is an experiment that is staying in force until 2028. Individuals and individual entrepreneurs who switch to the new preferential tax regime (referred to as "self-employed" in everyday life) pay the tax at a reduced rate of 4% or 6% of their income (Npd, Nalog & Ru, 2022).

# The proportion of freelancers registered officially as self-employed and the reasons for not registering

The relative majority of freelancers are not officially registered as self-employed (58%) (Fig. 13). The key arguments against this registration are lack of desire, motivation, unwillingness to pay taxes, lack of residency status in Russia, residence in another country, and lack of necessity.



Figure 13. "Are you officially registered as self-employed?"

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The responses of the majority of respondents go in line with the study by D. S. Pritadrajati et al. (2021), which shows that developing countries have an informal labor market. Next, we examine the reasons for not registering as self-employed (Fig. 14).

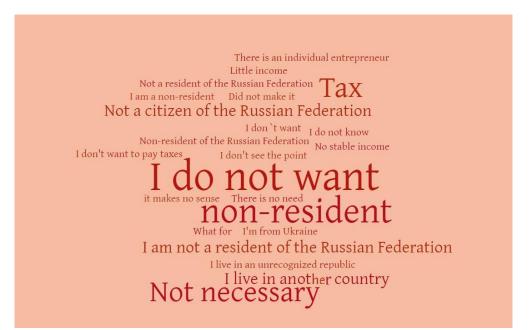


Figure 14. "For what reasons are you not registering as a self-employed citizen?"

In this question, the respondents were not given answer options but were asked to give an unstructured answer – independently determine the reason for not registering as a selfemployed person. Note that in Russia, a self-employed person is a person with a preferential tax regime "Tax on professional income" registered in the Tax Inspectorate.

Based on the responses of the survey participants, the reasons for not registering as self-employed can be divided into two groups: the first group: "not a resident or citizen of the Russian Federation"; the second group: "do not want or do not need to register as self-employed". Among these two groups, a third reason can be found: not wanting to pay taxes, and a fourth: unstable or small income.

### Correlation analysis of the freelancers' responses

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The correlation analysis (Table 1) of freelancers' responses to the survey allows us to draw the following conclusion: freelancers who are positive about the impact of the pandemic on the number of orders, also tend to be positive about the other measurable indicators of their work, such as income and demand for services, and vice versa: freelancers who negatively assess the impact of the pandemic on the number of orders tend to negatively view the other indicators of their work as well.

Thus, the more positively a freelancer estimates their income level, the number of orders, and demand for their services, the more positively they estimate the overall impact of the COVID-19 pandemic on their work as a freelancer, and vice versa.

# Table 1

Correlation analysis

		Between March and December 2020, my freelance income	Between March and December 2020, the amount of time devoted to orders that I do freelance	From March to December 2020, the demand for my services that I perform as a freelancer	Do you know about the preferential tax regime "Tax on professional income"? :
In your opinion, has the situation related	Correlation coefficient	.592**	.381**	.530**	.043
to COVID-19 influenced your	Sig. (2-tailed)	.000	.000	.000	.362
work as a freelancer in any way?	Ν	422	420	419	449
Has the situation related to COVID-19	Correlation coefficient	.172**	.094	.121*	.075
influenced the attitude of people	Sig. (2-tailed)	.001	.063	.017	.128
around you towards freelancers in any way?	N	393	392	390	414
Has the number of people freelancing in	Correlation coefficient	.071	.107	.111*	043
your community changed in any way	Sig. (2-tailed)	.197	.052	.045	.419
due to COVID-19?	N	333	332	330	351
Between March and December 2020, my	Correlation coefficient	1.000	.555**	.667**	.002
freelance income	Sig. (2-tailed)		.000	.000	.973
	Ν	438	436	435	438
Between March and December 2020, the	Correlation coefficient	.555**	1.000	.533**	034
amount of time	Sig.	.000		.000	.484

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		Between	Between March	From March to	Do you
		March and	and December	December 2020, the	know about
		December	2020, the amount	demand for my	the
		2020, my	of time devoted	services that I	preferential
		freelance	to orders that I do	perform as a	tax regime
		income	freelance	freelancer	"Tax on
		income	incontance	incontancer	professional
					income"?:
devoted to orders	(2-tailed)				
that I do freelance	N	436	436	434	436
From March to	Correlation	.667**	.533**	1.000	.010
December 2020, the	coefficient				
demand for my	Sig.	.000	.000		.838
services that I	(2-tailed)				
perform as a	Ν	435	434	435	435
freelancer					
Are you officially	Correlation	.038	064	.033	.556**
registered as self-	coefficient				
employed?	Sig.	.428	.183	.492	.000
	(2-tailed)				
	Ν	438	436	435	469

Source: research data

### Comparison of the subsamples of active and "former" freelancers

The subsamples of respondents who are currently freelancers and respondents who were freelancers in the past are divided based on the respondents' answers to the question "Are you currently a freelancer (self-employed professional offering your knowledge and competencies remotely (via the Internet)?". The first subsample is composed of the individuals who chose "Yes, I am a freelancer", which is the majority of the sample, N=441. The second subsample is made up of those who chose "I'm not currently a freelancer, but I used to be", N=28.

The results of the sample comparison are shown in Table 2 and Fig. 15-18.

Significant differences (the difference of the studied subgroups by the value of the trait is statistically significant if p-value < 0.05) between the groups are found in the following indicators:

1. Do you plan to continue working as a freelancer in the future? (Fig. 15). Given the average values for the subgroups on the scale and the direction of the scale, we conclude that "former" freelancers are significantly less likely to plan to continue freelancing than active freelancers. In particular, the average value for the subsample of "former" freelancers on this **Dournal of Management & Technology, Vol. 22, n. 3, p. 07-49, jul./set. 2022** 25



2.

scale is 1.9 points, while the average value for the subsample of active freelancers is 1.5 points (the closer to one, the more pronounced is the desire to remain a freelancer).

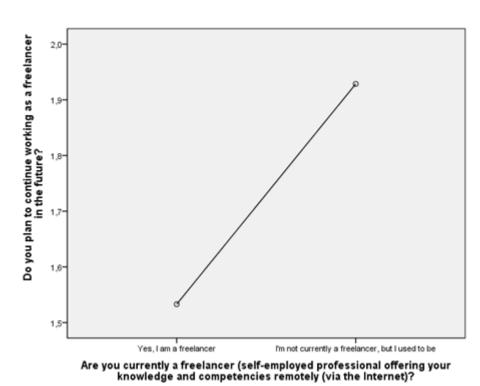
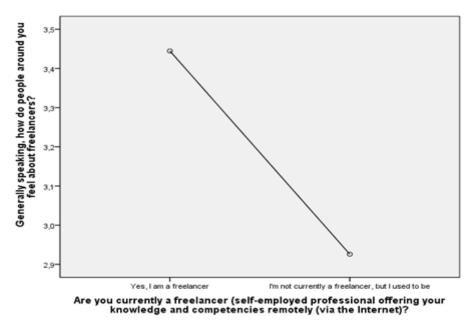
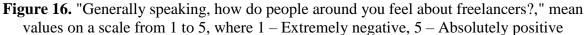


Figure 15. "Do you plan to continue working as a freelancer in the future?", mean values on a scale from 1 to 3, where 1 – Yes, I plan to work as a freelancer only, 2 – Yes, I plan to combine it with work in any organization, 3 – No, this is a temporary job, in the future, I will prefer official employment (The value "No answer " (code = 99 in the database) is excluded for all variables during the analysis of variance in order to bring the nominal scale to a nominal ordinal (or ranked) scale for subsequent calculation of the mean value on the scale).

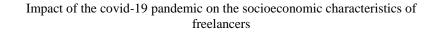
Generally speaking, how do people around you feel about freelancers? (Fig. 16). Comparison of the average values for the subgroups on the scale, given the direction of the scale, leads us to the conclusion that "former" freelancers are more likely to be convinced that those around them have a negative attitude toward freelancers. The average value for the subsample of "former" freelancers on this scale is 2.9 points, whereas the average value for the subsample of active freelancers is 3.5 points (the closer to 5, the more positive the score).



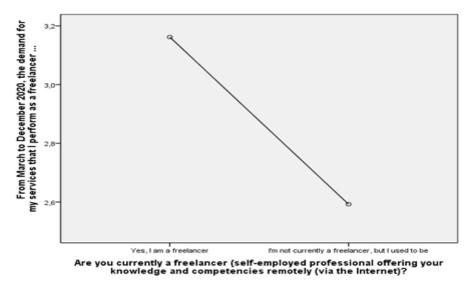




From March to December 2020, the demand for my services that I perform as a freelancer ... (Fig. 17). Comparing the average values for the subgroups on the scale, and taking into account the direction of the scale, we conclude that "former" freelancers were more likely to fail due to the demand for their services. Specifically, the average value for the subsample of "former" freelancers on this scale is 2.6 points, while the average value for the subsample of active freelancers is 3.2 points (the closer the value is to 5, the more positive the score is).







**Figure 17.** "From March to December 2020, the demand for my services that I perform as a freelancer ...", mean values on a scale from 1 to 5, where 1 – decreased significantly, 2-decreased slightly, 3 – did not change, 4 – increased slightly, 5 – increased significantly Do you know about the preferential tax regime "Tax on professional income"? (Fig.

18). Comparing the mean values of the subgroups on the scale and considering the direction of the scale, we conclude that "former" freelancers are less likely to be informed about the preferential tax regime "Tax on professional income". The mean value for the sample of "former" freelancers on the scale is 1.8 points, whereas, for current freelancers, it is 2.2 points (the closer the value is to 3, the higher the level of awareness).



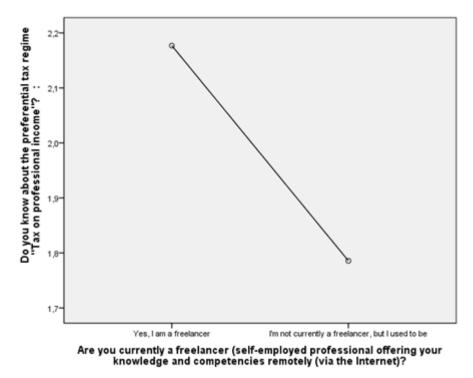


Figure 18. Do you know about the preferential tax regime "Tax on professional income"? Mean values on a scale from 1 to 3, where 1 – No, I hear it for the first time, 2 – Yes, I heard something, 3 – Yes, I know it well.

The Appendix (Fig. A9-A14) presents graphs comparing the average values between current freelancers and former freelancers on the following parameters:

'In your opinion, has the situation related to COVID-19 influenced your work as a freelancer in any way?', 'Has the situation related to COVID-19 influenced the attitude of people around you towards freelancers in any way?', 'Has the number of people freelancing in your community changed in any way due to COVID-19?', 'Between March and December 2020, my freelance income ...', 'Between March and December 2020, the amount of time devoted to orders that I do freelance ...', 'Are you officially registered as self-employed?'.

#### Table 2

One-factor ANOVA for subsamples of active and so-called "former" freelancers

	Sum of squares	DF	Mean square	F	Value
Do you plan to continue working as a freelancer in the future? Between groups		1	4.118	11.739	.001

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	Within groups	163.128	465	.351		
	Total	167.246	466			
	Between groups	.536	1	.536	.432	.511
In your opinion, has the situation related to COVID-19 influenced your work as a freelancer in any way?	Within groups	554.573	447	1.241		
	Total	555.109	448			
	Between groups	.830	1	.830	2.092	.151
Video calls	Within groups	48.420	122	.397		
	Total	49.250	123			
Concrelly creaking how do needle around you feel shout	Between groups	6.815	1	6.815	8.451	.004
Generally speaking, how do people around you feel about freelancers?	Within groups	348.358	432	.806		
	Total	355.173	433			
	Between groups	.743	1	.743	1.323	.251
Has the situation related to COVID-19 influenced the attitude of people around you towards freelancers in any way?	Within groups	231.450	412	.562		
	Total	232.193	413			
	Between groups	.642	1	.642	.899	.344
Has the number of people freelancing in your community changed in any way due to COVID-19?	Within groups	249.358	349	.714		
	Total	250.000	350			
	Between groups	3.882	1	3.882	2.866	.091
Between March and December 2020, my freelance income	. Within groups	590.458	436	1.354		
	Total	594.340	437			
	Between groups	4.615	1	4.615	4.211	.041
Between March and December 2020, the amount of time devoted to orders that I do freelance	Within groups	475.632	434	1.096		
	Total	480.248	435			
From March to December 2020, the demand for my services that I perform as a freelancer	Between groups	8.204	1	8.204	7.759	.006

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	Within groups	457.842	433	1.057		
	Total	466.046	434			
	Between groups	4.028	1	4.028	5.361	.021
Do you know about the preferential tax regime "Tax on professional income"?	Within groups	350.918	467	.751		
	Total	354.947	468			
	Between groups	.840	1	.840	3.462	.063
Are you officially registered as self-employed?	Within groups	113.250	467	.243		
	Total	114.090	468			
	Between groups	.090	1	.090	.458	.499
Your gender	Within groups	91.595	467	.196		
	Total	91.684	468			
	Between groups	.283	1	.283	.184	.669
How old are you?	Within groups	720.923	467	1.544		
	Total	721.207	468			
	Between groups	2.559	1	2.559	1.454	.229
What is your marital status?	Within groups	822.093	467	1.760		
	Total	824.652	468			
	Between groups	.083	1	.083	.109	.742
How many children under the age of 16 live with you?	Within groups	355.495	467	.761		
	Total	355.578	468			
	Between groups	3.412	1	3.412	3.020	.083
Your education level:	Within groups	527.595	467	1.130		
	Total	531.006	468			
Indicate the average monthly income per person in your family:	Between groups	1.334	1	1.334	1.512	.220

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	Within groups	356.321	404	.882		
	Total	357.655	405			
How do you assess the current financial situation of your family?	Between groups	.465	1	.465	.646	.422
	Within groups	334.490	465	.719		
	Total	334.955	466			
	Between groups	.304	1	.304	2.579	.109
The type of settlement in which you live:	Within groups	54.944	466	.118		
	Total	55.248	467			

Source: research data

# 3. CONCLUSION

Textual analysis of unstructured answers of participants in the study to the question about the reasons for not wanting to register as self-employed with the Tax Inspectorate reveals similar opinions of the respondents. Similar opinions appear in similar semantics, despite the difference in the use of words in the answers. Lack of desire to register as selfemployed due to unwillingness to pay taxes appears to be similar to greed.

The majority of respondents tied their professional activity to freelancing because of the desire to be left unaffected by the rationing of working hours. Freelancing is also an attractive form of work in terms of the possibility of remote work and minimal dependence on the geographical location of the freelancer/organization. In addition, freelancers tend to choose their customers. Such a statement suggests that the freelancing market is not yet rich in workers. Along with the positive aspects of freelancing, there are also negative ones, such as unstable income, which is noted not only as a downside, but also as a reason for not wanting to register with the Tax Inspectorate. At the time of the survey, freelancers had not noticed any impact of the COVID-19 pandemic on freelancing practice. This indicates either that freelancers are in constant flux and are insensitive to some fluctuations in the market, or that the time of crisis has not yet come, old contractual relationships have not yet ceased to work, and new work appears due to the inertia of the market on the basis of past agreements.

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The third possible cause of the lack of sensitivity is found in the fact that the surveyed freelancers are knowledge workers, meaning that they are immune to the shutdown of cafes, restaurants, hotels, etc. On the whole, we can conclude that freelancers who positively assess the impact of the pandemic on the number of orders also positively assess the other measurable indicators of their work, such as income and demand for services, and vice versa: freelancers who negatively assess the effect of the pandemic on the number of orders tend to negatively assess the other indicators of their work as well. This finding would seem possible and obvious, but nevertheless, it enriches a number of works on the sustainability of freelancing knowledge workers in times of crisis.

### Limitations

One limitation of the study is that the survey involves mostly respondents who receive work orders via the Internet. The next limitation affects the scope of freelancers. The majority of freelancers are knowledge workers and relate to online marketing. The next limitation is the date range of the survey. These dates mean that real changes in business performance will come belatedly.

#### Acknowledgments

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# APPENDIX

Table A1. Descriptive statistics

*	Frequency	Percentage
Are you currently a freelancer (self-employed professional offering your		
knowledge and competencies remotely (via the Internet)?		
Yes, I am a freelancer	441	94.0%
I'm not currently a freelancer, but I used to be	28	6.0%
Total	469	100.0%
What area does your work as a freelancer belong to?		
Education, science, student assistance	65	13.9%
Insurance, finance, accounting	10	2.1%
Advertising, marketing, web-scraping and data processing	65	13.9%
Jurisprudence	14	3.0%
Real estate field	7	1.5%
Outsourcing and Consulting	5	1.1%
Architecture, design	12	2.6%
Copywriting, rewriting, poetry, articles	370	78.9%
Language translation	46	9.8%
Computer programming	16	3.4%
Advertising, design	36	7.7%
Beauty field	20	4.3%
Fitness, sports	11	2.3%
SEO, contextual advertising (pay per click)	50	10.7%
Engineering (drawings, estimates)	4	.9%
Management	11	2.3%
Network administration	4	.9%
Event-management	5	1.1%
Photography	19	4.1%
Audio, Video	16	3.4%
What is your occupation besides freelancing?		
Freelance only (I have no other type of employment)	211	45.0%
"Blue-collar" worker	61	13.0%
I work as a specialist	76	16.2%
I work as a manager	12	2.6%
Study at school	14	3.0%
Entrepreneur, business owner	12	2.6%
Service worker (nanny, locksmith, etc.)	7	1.5%
I study	43	9.2%
Retired	20	4.3%
Housewife/Householder	62	13.2%
Why did you become a freelancer?		
I work for additional income	217	46.3%
There was no job in my specialty	66	14.1%
I began to combine it with studying	76	16.2%
I began to combine it with parental leave	59	12.6%

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The hobby turned into work	118	25.2%
I didn't want to work in the organization	104	22.2%
I have lost my job (fired / quit)	66	14.1%
Retired	11	2.3%
Other	36	7.7%
Do you plan to continue working as a freelancer in the future?		
Yes, I plan to work as a freelancer only	233	49.7%
Yes, I plan to combine it with work in any organization	208	44.3%
No, this is a temporary job, in the future, I will prefer official employment	26	5.5%
No answer	2	.4%
Total	469	100.0%
In your opinion, has the situation related to COVID-19 influenced your work as a freelancer in any way?		
It influenced for the worse	67	14.3%
Rather, it influenced for the worse	50	10.7%
Hasn't influenced in any way	205	43.7%
Rather, it influenced for the better	90	19.2%
It influenced for the better	37	7.9%
I am at a loss to answer	20	4.3%
Total	469	100.0%
Video calls		
Less often	13	2.8%
As before	67	14.3%
More often	44	9.4%
I do not use it in work at all	283	60.3%
Total	407	100.0%
Audio Calls		
Less often	23	4.9%
As before	121	25.8%
More often	52	11.1%
I do not use it in work at all	226	48.2%
Total	422	100.0%
Text messages via email		
Less often	46	9.8%
As before	234	49.9%
More often	89	19.0%
I do not use it in work at all	71	15.1%
Total	440	100.0%
Text messages on social networks and messengers		
Less often	22	4.7%
As before	231	49.3%
More often	143	30.5%
I do not use it in work at all	54	11.5%
Total	450	100.0%
Audio messages on social networks and messengers		
Less often	24	5.1%
As before	123	26.2%

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More often	60	12.8%
I do not use it in work at all	212	45.2%
Total	419	100.0%
Personal meetings		
Less often	75	16.0%
As before	45	9.6%
More often	4	.9%
I do not use it in work at all	298	63.5%
Total	422	100.0%
Generally speaking, how do people around you feel about freelancers?		
Extremely negative	6	1.3%
Rather negative	44	9.4%
Neutral	212	45.2%
Rather positive	109	23.2%
Absolutely positive	63	13.4%
I am at a loss to answer	35	7.5%
Total	469	100.0%
Has the situation related to COVID-19 influenced the attitude of people		
around you towards freelancers in any way?	~	1.10/
It influenced for the worse Rather, it influenced for the worse	<u>5</u> 18	1.1%
	246	
Hasn't influenced in any way		52.5% 23.5%
Rather, it influenced for the better It influenced for the better	110	
	35	7.5%
I am at a loss to answer	55	11.7%
Total	469	100.0%
Has the number of people freelancing in your community changed in any way due to COVID-19?		
Freelancers have become significantly less	9	1.9%
Freelancers have become somewhat less	4	.9%
COVID-2019 did not affect the number of freelancers in any way	59	12.6%
Freelancers increased slightly	185	39.4%
There are significantly more freelancers	94	20.0%
I am at a loss to answer	118	25.2%
Total	469	100.0%
Between March and December 2020, my freelance income		
Decreased significantly	62	13.2%
Decreased slightly	61	13.0%
Did not change	155	33.0%
Increased slightly	118	25.2%
Increased significantly	42	9.0%
No answer	31	6.6%
Total	469	100.0%
Between March and December 2020, the amount of time devoted to orders		
that I do freelance		-
Decreased significantly	33	7.0%

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Did not change	186	39.7%
Increased slightly	117	24.9%
Increased significantly	53	11.3%
No answer	33	7.0%
Total	469	100.0%
From March to December 2020, the demand for my services that I perform as a freelancer		
Decreased significantly	36	7.7%
Decreased slightly	64	13.6%
Did not change	181	38.6%
Increased slightly	117	24.9%
Increased significantly	37	7.9%
No answer	34	7.2%
Total	469	100.0%
What advantages do you see for yourself in working as a freelancer?		
No advantages	8	1.7%
No need to visit the office	326	69.5%
Free schedule	391	83.4%
Lack of attachment to geographic location	297	63.3%
Freedom of choice of orders and customers	319	68.0%
High income	93	19.8%
Lack of dress code	178	38.0%
The ability to combine with 1 activities	317	67.6%
No ceiling on income	181	38.6%
Lack of bosses	217	46.3%
What disadvantages do you see for yourself in working as a freelancer?		
No downsides	30	6.4%
Difficulty creating a work environment	119	25.4%
Self-organization difficulties	178	38.0%
Lots of distractions	168	35.8%
Income volatility	316	67.4%
Misunderstanding from friends and family	48	10.2%
Permanent stay at home	115	24.5%
Lack of social guarantees	181	38.6%
Complete depending on the customer, the risks of not getting paid	169	36.0%
Lack of free time	87	18.6%
Do you know about the preferential tax regime "Tax on professional ncome"?		
No, I hear it for the first time	147	31.3%
Yes, I heard something	103	22.0%
Yes, I know it well	219	46.7%
No answer	0	0.0%
Total	469	100.0%
Are you officially registered as self-employed?		
No	273	58.2%
Yes	196	41.8%
No answer	0	0.0%

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Total	469	100.0%

### Socio-demographic characteristics of the respondents

A set of socio-demographic variables is included to control for the identified patterns during the study.

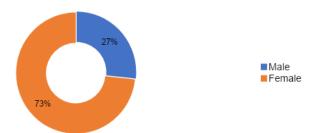


Figure A1. "Your gender" 73% 39% 27% 24% 14% 12% 6% 4% 2% Male Female Less than 18-24 25-34 35-44 45-54 55-64 more than 18 65

Figure A2. "How old are you?"

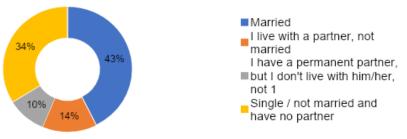


Figure A3. "What is your marital status?"



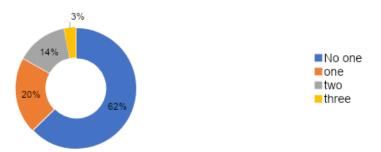


Figure A4. "How many children under the age of 16 live with you?"

The age of 16 is chosen as the threshold, since Russian law categorizes persons under the age of 16, inclusive, as "children".

Research demonstrates (Litsardopoulos et al., 2021) that women who spend more time on self-employment have a statistically significant positive impact on their life satisfaction. In men, however, the difference between self-employed and employees of hiring is insignificant.

It should be noted that self-employed individuals with a large number of family members in the house can continue to work, while the rest of the family are able to share the responsibilities of taking care of children. Considering two-spouse families where both spouses are self-employed, their flexible schedules are more easily adapted to this duty (Mindes & Lewin, 2021).

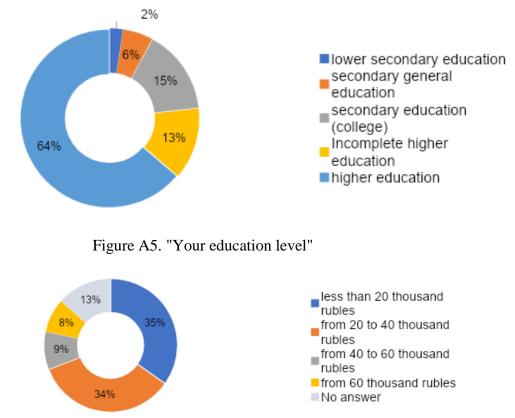
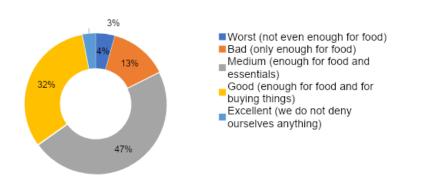
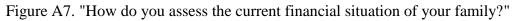


Figure A6. "Indicate the average monthly income per person in your family"

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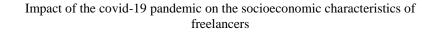


•	Frequency	Percentage
Your gender		
Male	125	26.7%
Female	344	73.3%
Total	469	100.0%
How old are you?		
Less than 18	17	3.6%
18-24	65	13.9%
25-34	183	39.0%
35-44	114	24.3%
45-54	54	11.5%
55-64	28	6.0%
More than 65	8	1.7%
No answer	0	0.0%
Total	469	100.0%
What is your marital status?		
Married	200	42.6%
I live with a partner, not married	64	13.6%
I have a permanent partner, but I don't live with him/her, not 1	46	9.8%
Single / not married and have no partner	159	33.9%
No answer	0	0.0%
Total	469	100.0%
How many children under the age of 16 live with you?		
No one	293	62.5%
One	95	20.3%
Two	64	13.6%

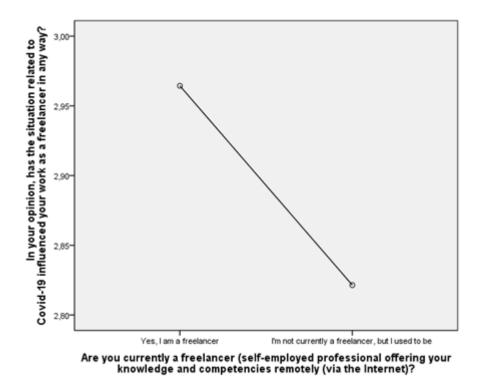
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	Frequency	Percentage
Three	15	3.2%
More than three	2	.4%
No answer	0	0.0%
Total	469	100.0%
Your education level:		
Lower secondary education	11	2.3%
Secondary general education	26	5.5%
Secondary education (college)	72	15.4%
Incomplete higher education	61	13.0%
Higher education	299	63.8%
No answer	0	0.0%
Total	469	100.0%
Indicate the average monthly income per person in your family:		
Less than 20 thousand rubles	163	34.8%
From 20 to 40 thousand rubles	161	34.3%
From 40 to 60 thousand rubles	43	9.2%
From 60 thousand rubles	39	8.3%
No answer	63	13.4%
Total	469	100.0%
How do you assess the current financial situation of your family?		
Worst (not even enough for food)	20	4.3%
Bad (only enough for food)	62	13.2%
Medium (enough for food and essentials)	222	47.3%
Good (enough for food and for buying things)	149	31.8%
Excellent (we do not deny ourselves anything)	14	3.0%
No answer	2	.4%
Total	469	100.0%
The type of settlement in which you live:		
Urban settlement	404	86.1%
Rural settlement	64	13.6%
No answer	1	.2%
Total	469	100.0%







- Figure A9. "In your opinion, has the situation related to COVID-19 influenced your work as a freelancer in any way?" Mean values on a scale from 1 to 5.
- 1 It influenced for the worse, 2 Rather, it influenced for the worse, 3 Hasn't influenced in any way, 4 Rather, it influenced for the better, 5 It influenced for the better



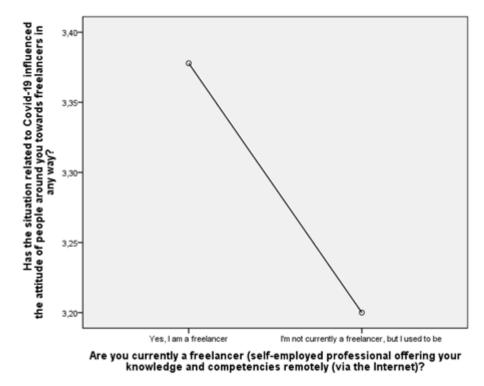
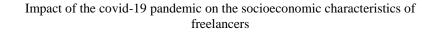
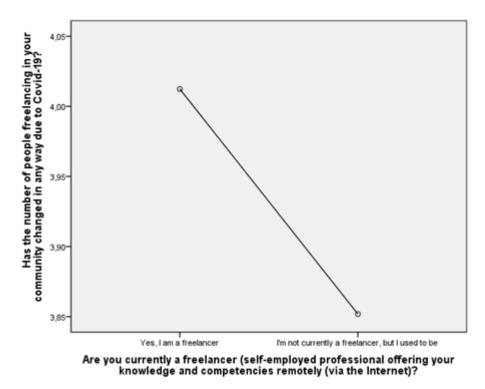


Figure A10. "Has the situation related to COVID-19 influenced the attitude of people around you towards freelancers in any way?" Mean values on a scale from 1 to 5.

1 – It influenced for the worse, 2 – Rather, it influenced for the worse, 3 – Hasn't influenced in any way, 4 – Rather, it influenced for the better, 5 – It influenced for the better









Mean values on a scale from 1 to 5. 1 – Freelancers have become significantly less, 2 – Freelancers have become somewhat less, 3 – COVID-19 did not affect the number of freelancers in any way, 4 – Freelancers increased slightly, 5 – There are significantly more freelancers



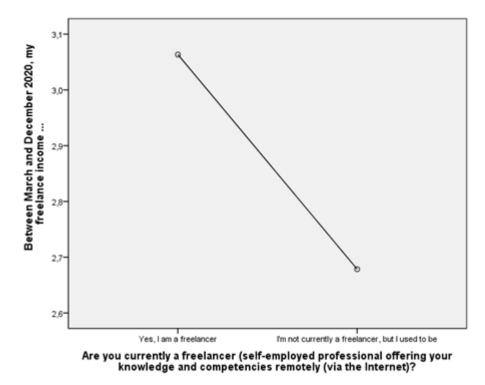
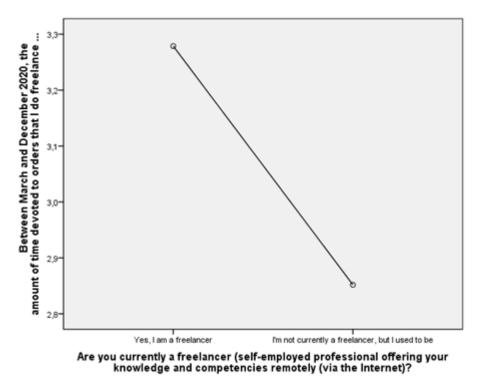
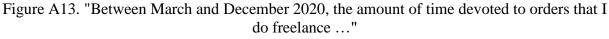


Figure A12. "Between March and December 2020, my freelance income ..." Mean values on a scale from 1 to 5. 1 – decreased significantly, 2 – decreased slightly, 3 – did not change, 4 – increased slightly, 5 – increased significantly







Mean values on a scale from 1 to 5. 1 – decreased significantly, 2 – decreased slightly, 3 – did not change, 4 – increased slightly, 5 – increased significantly



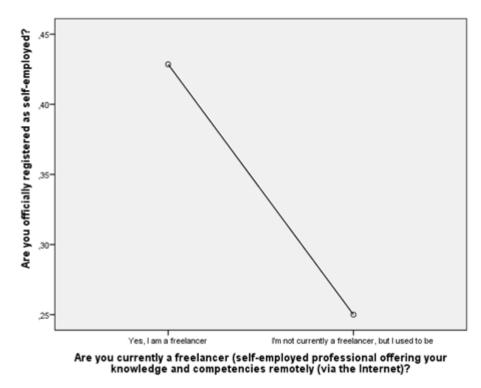


Figure A14. "Are you officially registered as self-employed?" Mean values on a scale from 1 to 3, where 1 – No, I hear it for the first time, 3 – Yes, I know it well