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Perceptions of Remote Work as a Benefit in Employer Branding: Organizational, Economic, and Legal Perspectives in Poland

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Abstract:

Purpose: *Before the COVID-19 pandemic, remote working was one of the most attractive benefits offered to employees in Poland. From a prestigious solution available only to a select few, it became a form of work that a significant proportion of employees were able to take advantage of during the pandemic. This experience allowed both employees and employers to better understand the advantages and disadvantages of this form of work organisation. This article analyses how the perception of remote work changed in both groups in the context of employer branding.*

Design/Methodology/Approach: *In order to verify whether remote work is still a highly desirable benefit among Polish employees, the following research hypothesis was formulated: Poles' negative experiences with remote work are changing their perception of it as an attractive employee benefit, resulting in a declared willingness to work in this system only to a limited extent. To verify this hypothesis, desk research was used to analyse the literature and the results of numerous studies on the perception of remote work during the period under review. An empirical-functional method was used to conduct a comparative analysis of legal regulations concerning remote work, covering the legal framework before and after the introduction of the new definition.*

Findings: *The results showed that the perception of remote work in Polish organisations has changed significantly. After the experiences of the pandemic period, it is no longer treated as a unique benefit available to the few, but has become part of everyday economic life – one of the equivalent forms of work to which employees now have broader and more democratic access thanks to new legal regulations. As a result, the perception of remote work as a benefit needs to be revised – it is no longer a factor that distinguishes an employer's brand, but an expected market standard. At the same time, research shows that Polish employees are most likely to choose a hybrid model, which allows them to combine the flexibility and autonomy of remote work with the need for direct social and organisational contact in the workplace.*

Practical Implications: *The research results provide practical guidance for employers and HR professionals on designing benefit strategies in companies. They indicate that remote work should no longer be treated as a full-fledged benefit that distinguishes an employer's brand, but as a standard element of an employment offer.*

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Originality/value: *The article makes an original contribution to the literature on employer branding by showing how remote working has evolved from an exclusive benefit to a standard element of employment policy. The use of an integrated organisational, economic, and legal perspective allows us to understand the change in the perception of this employer branding tool. The results of the study can form the basis for further analysis.*

Keywords: *Telework, employer branding, employee benefits, work organization, labor law, hybrid work.*

JEL classification: *M31, M54, K31.*

Paper Type: *Research study.*

1. Introduction

A shortage of employees and their changing expectations regarding the workplace have led employers to devote increasing attention to presenting themselves as attractive employers. Drawing on marketing and recruitment theory, certain studies reveal that internal and external employer branding activities could change employees' perception of an organisation's attractiveness (Kalinska-Kula and Staniec, 2021).

Some pieces of research have shown a persistent relationship between employees' job satisfaction, Employer Branding, and corporate social responsibility among the same communities in the context of the sustainable development paradigm (Krugiełka, Kruszyński, and Bartkowiak, 2025).

When considering the direction of further research, it would be good to take into consideration the entry of new generations into the labour market, which significantly changed employee expectations toward their employers. Currently, representatives of as many as four different generations coexist in the labour market, each of whom perceives their relationship with a potential employer differently and often has completely different expectations (Wasiluk and Bańkowska, 2021).

These differences are particularly visible among members of the youngest generations. For them, high remuneration alone is often insufficient motivation to take up employment. Employees are increasingly paying attention to the other advantages that working for a particular employer can bring. Growing importance is being attached to maintaining a proper work–life balance, opportunities for self-improvement, and pursuing personal passions, as well as management styles or

working for a socially responsible company (Czyczerska, Ławnik, and Szlenk-Czyczerska, 2020; Pęcek, Walas-Trębacz, 2018).

One way to meet these diverse expectations is the increasingly popular use of benefit systems in Polish enterprises - packages of both material and non-material benefits that have become an integral part of total compensation packages and play an increasingly important role in the Polish context (Sierociński, 2021).

These systems are designed to attract new employees, retain current ones, and enhance motivation. Effective communication of the benefits' advantages has become a key element of employer branding, i.e., building an attractive employer brand through tools from both human resources management and marketing (Wojtaszczyk, 2010).

2. Literature Reviev

2.1 Remote Work Before the Pandemic – A Benefit for the Few

Before the pandemic, the benefits that could motivate Poles to change jobs included subsidies for vacations, funding for studies and training, the possibility of remote work, and additional health care packages. This was indicated by a representative survey conducted by Kantar TNS on behalf of the recruitment service Pracuj.pl in 2017. Remote work was found to be particularly attractive to individuals under the age of forty, while its appeal significantly decreased among older respondents (Pracuj.pl, 2017).

The attractiveness of remote work as a benefit prior to the pandemic is also confirmed by a 2018 survey conducted by Remote How and Kantar TNS. According to the findings, only 8% of respondents had the opportunity to work remotely, while more than half of those who did not have this option stated that they would like to have it.

Moreover, as many as 95% of respondents rated their remote work experience positively, and the very awareness that one could work remotely made employees more satisfied than those without such an option. A similar representative study found that, on average, employees spent 8.5 days per month working remotely.

Over half of the respondents who either worked remotely or wanted to do so expressed a desire to work remotely for more than twenty days per month. For 13% of men and 15% of women, the most attractive benefit would be the possibility of working remotely for longer than one week (Remote How, Kantar TNS, 2018). Before the pandemic, remote work was perceived as a desirable perk that enhanced working conditions, but was utilised by a relatively small number of employees. Due to limited experience with this form of work, perceptions of it could be described as ambivalent.

This conclusion is confirmed by research conducted by Pracodawcy RP (Employers of Poland) - the oldest organisation associating employers in Poland, which found that

before the pandemic, the attitude of the majority of employees - about 60% - toward remote work was neutral or at most rather positive. Similarly, 47% of employers assessed this form of work as neutral or slightly positive (Pracodawcy, 2021).

2.2 Remotely - That Is, Forced Work from Home

Attitudes toward remote work began to change with the outbreak of the COVID-19 pandemic in March 2020, when it became clear that the economic lockdown intended to curb the spread of a deadly virus would last longer than just a few weeks. It quickly became necessary to develop new solutions that would ensure the continuity of work over an extended period without exposing employees to the risks associated with direct contact with others.

The solution turned out to be work performed from home, where communication with colleagues was conducted through electronic means. At that time, the percentage of people evaluating home-based work positively increased by nearly 20% (PARP, 2021).

The transition of professional activity to the home office mode -wherever the nature of tasks permitted - occurred surprisingly smoothly, despite the fact that public administration and most enterprises had not been adequately prepared for it. Both employers and employees adapted to the new conditions much faster than they likely would have under normal circumstances. Before the pandemic, remote work was significantly less common in Poland than in many other European countries.

According to Eurostat data, with 4.8% of people working remotely (i.e., spending at least half of their working days in this form), Poland was ranked in the lower half of EU countries (PARP, 2021). This was slightly below the European average of 5.2%. By comparison, in the Netherlands and Finland, approximately 14% of employees worked remotely, whereas in Romania and Bulgaria the rates were as low as 0.3% and 0.4%, respectively. In 2020, the percentage of people working remotely in Poland increased to 8.9%, a 93% rise from pre-pandemic levels. Interest in remote work also grew in other European countries.

The highest proportion of remote workers was observed in Finland (nearly 25%), followed by Ireland and Luxembourg (over 20%). Between 2018 and 2020, the average share of remote workers across the European Union rose to 12.3%, though it remained low in Romania and Bulgaria (2.5% and 1.2%, respectively) (Radziukiewicz, 2021). By the end of March 2021, the proportion of individuals working remotely due to the pandemic reached 14.2% of the total workforce covered by the Labour Demand survey, an increase of 3.2% compared to the end of March 2020 (GUS, 2021).

COVID-19 began spreading in Poland in the first quarter of 2020. As a result of the epidemiological threat, a portion of employees switched to working from home. This

form of work was initially made possible by the Act of 2 March 2020 on Special Solutions Related to Preventing, Counteracting, and Combating COVID-19, Other Infectious Diseases, and Crisis Situations Caused by Them (Dziennik Ustaw 2021, item 2095, as amended).

These provisions granted employers considerable flexibility in introducing and organising remote work. They contained no restrictions regarding the categories of employees or types of tasks that could be performed remotely.

Although the concept of telework had existed in Polish law since 2007, it had not gained much popularity due to its limited flexibility and imprecise legal definition, which caused interpretative difficulties. Under the pre-pandemic legal framework, telework was defined as regular work performed outside the employer's premises using electronic communication means as defined by the Act on Electronic Services.

As noted by Krystyna Ziółkowska, practical questions arose regarding whether the requirement of regularity referred to working remotely on specific days of the week or alternating weeks, or whether telework could be performed on a daily basis. These interpretive problems led to the emergence of unregulated incidental home-based work, which had an ad hoc character (Ziółkowska, 2023).

Another issue limiting the spread of telework, as pointed out by Patrycja Pokutycka, was the statutory requirement to use electronic communication tools during its performance. Consequently, employees in craft or manual occupations - such as seamstresses - could not perform their work remotely (Pokutycka, 2023).

3. Materials and Methods

Before the COVID-19 pandemic outbreak, one of the most popular non-monetary benefits among specialists and managerial employees in Poland was the possibility of remote work. The aim of this paper is to analyse the changes in the perception of remote work among Polish employees and employers after nearly two years of experience with this form of work and the introduction of new legal regulations governing it.

The study also seeks to answer whether remote work remains a highly desirable benefit among Polish employees. To this end, the research hypothesis was formulated as follows: Poles' negative experiences with remote work are changing their perception of it as an attractive employee benefit, resulting in a limited willingness to work in this system.

To verify this hypothesis, a desk research method was applied, analysing literature and research findings on the perception of remote work during the studied period. An empirical-functional method was employed to conduct a comparative analysis of legal

regulations regarding remote work, encompassing the legal framework both before and after the introduction of the new definition.

4. Resaerch Results and Discussion

4.1 Benefits for Employers, Costs for Employees

The regulations introduced after the pandemic outbreak were very general and flexible. This likely resulted from the haste with which they were drafted, as well as from the legislator's intention to enable as many employees as possible to work from home. Under these provisions, remote work was defined much more broadly than telework.

However, this work arrangement was intended to be temporary, applicable only during the state of epidemic threat or state of epidemic emergency, and was based on an employer's directive. The law did not regulate the conditions for performing such work, including the provision of technical support, appropriate equipment, reimbursement for the use of private tools, or supervision of the employee's performance. In these respects, employees were better protected under the previous telework regulations from 2007.

Those provisions allowed employers and employees to agree upon issues such as equipment maintenance and necessary training. Although such agreements did not guarantee compensation, they at least made it possible. By contrast, under the March 2020 Act, employees had no legal grounds to claim reimbursement for electricity costs or for using their own equipment (Pokutycka, 2023).

In practice, this meant that most employees received no financial support, or only minimal assistance. Employers, on the other hand, were able to reduce operating costs, particularly those associated with maintaining office space. It was not until June 2020 that new regulations were introduced, requiring employers to provide the necessary work tools and to compensate employees for using their own materials (Dziennik Ustaw, 2022, item 2141).

The same legal changes specified that remote work could only be ordered if the employee possessed the necessary skills, technical capabilities, and home conditions to perform their tasks remotely - and only if the nature of the job allowed it (Bernacka, 2023). However, in many cases, these new provisions did not improve employees' situations. Some companies - either due to the instability of the crisis period or in an effort to save costs - did not take into account the housing conditions of employees working from home or the expenses incurred by them.

This is confirmed by research published in February 2021 by Antal and Corees, which found that only 6% of employers offered monthly subsidies for utilities, 31% planned

to purchase office tools such as printers, and 13% considered providing ergonomic furniture (Antal and Corees, 2021).

As noted by Jerzy Hausner, the popularization of remote work during the first phase of the pandemic was primarily an adaptation by many employers to government-imposed restrictions. Only later did employers realize that this initially forced solution turned out to be beneficial in many respects and worth maintaining permanently (Hausner, 2021). Of course, not all sectors could equally benefit from remote work.

This depended largely on the nature of the industry. American economists Jonathan Dingel and Brent Neiman previously estimated the maximum proportion of jobs that could be performed from home. According to their calculations, in sectors such as agriculture, construction, manufacturing, retail, transport, and hospitality, no more than 25% of jobs can be done remotely. In contrast, in service sectors such as finance, insurance, education, management, and other professional services, up to 75% of work can be performed from home.

These proportions are also influenced by a country's level of economic development - the higher it is, the greater the share of jobs that can be performed remotely. According to Dingel and Neiman, in Poland about 33% of jobs can theoretically be done from home (Dingel and Neiman, 2020). Similar estimates were made by Sostero et al., who, based on employment structure, put this figure at 37% (Sostero *et al.,* 2020). Data from Eurofound show that in April 2020, when businesses across Europe were shutting down to prevent the transmission of the virus, approximately 32% of employed Poles were working remotely (Eurofound, 2020).

The outbreak of the COVID-19 pandemic thus not only increased the scale of remote work but also transformed its perception. As observed by Jarosław Marciniak, „remote work ceased to be an elite and narrowly specialized form of telework, as it had been for years, and became a mass phenomenon" (Marciniak, 2023).

The traditional paradigm of work - as an activity performed in a place physically controlled and managed by the employer - collapsed. This was evident even in the definition of the employment relationship contained in Article 22 §1 of the Polish Labour Code, which referred to the employee's obligation to perform work in the place and time specified by the employer (Prusik, 2023).

The growing interest in remote work was also reflected in the increasing number of job advertisements that included this benefit. In January 2020, before the pandemic, only 1% of job offers included the possibility of remote work. By May 2020, this share had risen to 6%, to 8% in January 2021, 15% in December 2021, and finally reached 18% by January 2022 (Grant Thornton, 2022).

A nationwide survey titled "Employee Benefits in the Pandemic Era" conducted in January 2021 by IBRIS for Nationale Nederlanden, found that 43% of employers

offered remote work as a benefit. The only benefits offered more frequently were group life insurance (61%) and training opportunities (49%). According to the same study, the benefit that gained the most popularity during the pandemic was the possibility of remote work - indicated by 38% of entrepreneurs - while only 4% believed it had lost significance (Nationale Nederlanden, 2021).

4.2 Experiences of Remote Work During the Pandemic

During the pandemic, attitudes toward remote work began to evolve. According to a study by Pracodawcy RP (Employers of Poland), as many as 67% of both employees and employers evaluated remote work as either rather positive or very positive. The proportion of individuals with neutral opinions about remote work declined significantly. Notably, the share of employers who assessed this form of work negatively or somewhat negatively decreased by more than half, from 28% to 12%.

This suggests that employers began to recognise the advantages of transforming employees' homes into centres of professional activity. The percentage of employees with negative or somewhat negative attitudes toward working from home also decreased - from 16% to 13% - although this decline was not as significant. This may be explained by the difficulties and inconveniences many employees experienced while working from home (Praca zdalna 2.0, 2021).

According to the Central Statistical Office (GUS), at the end of June 2020, 10.2% of employees worked remotely. A year later, by June 2021, this figure had dropped to 6.8%. Remote work was most common among employees of larger companies (over 49 employees) and among non-production workers (GUS, 2021).

This decline reflected, on one hand, changing pandemic conditions, and on the other, the challenges experienced by some employees while working from home. Many returned to their offices as soon as circumstances allowed. The disadvantages of remote work were clearly visible in numerous studies on the pandemic's impact on employees.

A study conducted by Daily Fruits found that among respondents working remotely between March 2020 and January 2021, 32% reported a decrease in productivity, 21% felt sadness and frustration, 19% felt lonely, and 11% reported elevated stress levels. Moreover, 56% of respondents who experienced discomfort while working remotely reported weight gain, often linked to "stress eating" (Daily Fruits, 2021).

The same study revealed that 85% of employees working from home missed face-to-face interactions with coworkers, 78% missed informal coffee breaks, 68% missed the office atmosphere, and 58% lacked an ergonomic workstation. Many also reported a lack of office equipment (Daily Fruits, 2021). Similar findings were presented in a study conducted by Devire between November 2020 and March 2021 involving over 3,000 participants.

One-third reported decreased motivation or difficulty maintaining proper mental health, while half struggled to maintain work-life balance. Over one-third mentioned communication problems and a lack of opportunities for knowledge sharing and collaboration with colleagues (Devire, 2021).

Research by Katarzyna Mierzejewska and Michał Chomicki from the Poznań University of Economics showed that employees working on-site demonstrated greater dedication and engagement than those working remotely. The main disadvantages of remote work identified in their study were the lack of social interaction, the absence of direct communication and teamwork, and distractions in the home environment (Mierzejewska and Chomicki, 2020).

The challenges associated with remote work were also noted in a study conducted by OLX and ARC Rynek i Opinia in November 2020. Over half of the respondents stated that remote work blurred the boundaries between professional and private life. Nearly 40% felt less productive, and many reported that working from home negatively affected their mood (OLX Praca, 2021a).

A CBRE survey titled Work from Home or Office, conducted in the third quarter of 2021 and based on responses from 617 participants, also highlighted the physical and psychological toll of remote work. Thirty-nine per cent reported greater fatigue, 37% struggled to balance their professional and personal lives, and nearly one-third stated that their home working conditions were worse than those in the office.

Respondents cited limited access to paper documents, poor internet quality, and inadequate workspace as key problems. The same study showed that most employees were left to equip themselves. Only 27% were provided with a laptop, 19% had access to online collaboration tools, 7% received a printer, and even fewer were supplied with ergonomic furniture (6% with a chair and 4% with a desk).

Furthermore, most employers did not reimburse electricity or internet costs - only 7% of employees received any financial supplement (CBRE, 2021). Similarly, the Antal & Corees Polska report, „Work Model and Employee Efficiency and Satisfaction", found that 63% of employers did not plan to offer financial assistance for equipment or utilities during the pandemic (Antal, 2021).

However, financial and logistical issues were not the only difficulties employees faced. 43% of remote workers reported working overtime more frequently than before the pandemic, 47% answered work emails after hours more often, and 34% took work-related calls outside normal working hours (Randstad, 2021).

According to Eurofound, employees working more than 40 hours per week remotely reported more work–family conflicts, such as difficulty concentrating on work due to household responsibilities (Eurofound, 2021). Another study involving small and medium-sized enterprises (SMEs) and corporations found that more than half of

remote workers considered household duties a distraction. Two-thirds of SME employees - and nearly half of those in corporations - had to personally bear costs for equipment repairs, electricity, or internet.

Nevertheless, respondents also noted benefits such as flexible working hours, time saved from commuting, and fewer distractions compared to office settings (Gomółka et al., 2021). Importantly, these inconveniences did not mean that Polish society rejected the concept of remote work altogether. In the OLX survey, nearly 80% of respondents believed that their company had handled remote work effectively. Those who identified problems primarily cited technical deficiencies, limited access to company resources, and inadequate working conditions at home (OLX Praca, 2021).

4.3 Toward a Hybrid Model

The increasing interest in remote forms of work initially suggested that it would become a permanent feature of the Polish labour market. Many analysts shared this view. However, a study conducted in November 2021 by the Institute of Market and Social Research (IBRiS) on a representative sample of large companies for Ernst & Young revealed that this trend was transitional.

According to the findings, in 49% of surveyed firms, office employees continued to work entirely on-site, while in only 11% of organisations did they work fully remotely. A hybrid model was used in 40% of companies. Furthermore, in 72% of enterprises that had previously adopted remote work, employees had already returned to their offices. The size and ownership structure of the organisation played a crucial role in determining the chosen model.

The hybrid model predominated among companies with at least partial foreign capital participation (65%) and those employing over 300 people (52%). In contrast, fully stationary work remained dominant among smaller firms (55%) and those domestically owned (55%). Only 1% of the surveyed organisations stated that they had no plans to return to office-based work in the future (Ernst and Young, 2022).

Interest in hybrid systems stemmed both from the changing epidemiological situation and from the challenges of fully remote work described in the previous section. Consequently, the hybrid model, which combines work in the employer’s office with home-based work, quickly gained popularity.

According to a 2021 OLX Praca study, only 11% of respondents wished to work exclusively remotely, whereas 29% preferred to work entirely in the office. This indicates that the preferred model among Polish employees was hybrid work (OLX Praca, 2021a). Data published in 2022 by the Union of Polish Employers (ZPP) corroborate this trend: 63% of employees expressed a willingness to use remote work to a degree of their choosing — on average, 13.5 days per month. The main motivations were time management, flexibility, and eliminating commuting time.

Only 14% of workers expressed reluctance toward remote work. Meanwhile, 60% of Poles stated that they would consider changing employers if another company offered better flexibility in the number of remote days. Moreover, 59% said they would appreciate the option of occasional remote work on request, primarily for reasons such as feeling unwell, caring for a family member, or extending a weekend (ZPP, 2022).

Employers, too, began to recognize the advantages of hybrid arrangements. A global study titled „The Future of Work: From Remote to Hybrid", conducted by the Capgemini Research Institute, found that organizations achieved up to 24% cost savings by introducing remote work. However, by late 2020, employers realized that while initial productivity gains were possible, sustaining them long-term would be difficult due to challenges in managing dispersed teams, especially in the area of communication (Penc-Pietrzak, 2023).

4.4 The Legal Impact of Remote Work Regulations on Its Attractiveness

New and comprehensive legal provisions concerning remote work were only introduced at the beginning of 2023, when the relevant provisions of the Labour Code were amended. As a result of consultations between legal experts, employers, and trade union representatives, these changes established a comprehensive and coherent legal framework for remote work, integrating previous forms such as telework, home office, and pandemic-related remote work into a single regulatory system (Tomaszewska, 2023).

Under the current regulations, remote work is defined as the full or partial performance of duties at a location indicated by the employee and agreed with the employer on a case-by-case basis, including the employee's home address, primarily through the use of direct remote communication (Dziennik Ustaw 2023, item 240).

In contrast to telework, remote work, as defined in the Labour Code, does not require regularity, and continuous communication between the employee and employer is not a defining feature. It should be noted that although the employee specifies the location of remote work, they do not have unlimited freedom in doing so.

As Krystyna Ziółkowska (2023) observed, an employee is not permitted, for instance, to relocate temporarily to an attractive location simply to enjoy its amenities after working hours. The Labour Code now distinguishes three forms of work performed outside the employer's premises.

The first is full remote work, which corresponds most closely to the previous model of telework, although telework regulations did not require it to be exclusive. The second type, partial remote work, reflects the arrangements used during the COVID-19 pandemic, including hybrid models that have since become widespread. The third form is occasional remote work, which resembles the previously used home office

benefit - i.e., working from home at the employee's request due to specific personal needs (Ziółkowska, 2023).

The new legal framework obliges employers to provide remote workers with the necessary materials and equipment, including their installation, servicing, and maintenance, or to reimburse the related costs. Employers must also cover the cost of electricity and telecommunications services required for remote work and provide employees with training and technical assistance in using the provided equipment (Dziennik Ustaw 2023, item 240).

In practice, these obligations are typically met by paying an equivalent amount or a lump sum. These provisions explicitly transfer additional financial responsibilities to employers. Under the previous, less precise regulations, organising remote work was often associated with cost savings for employers; now, this is no longer the case.

The amendments also introduce a range of administrative duties, such as recording remote working time to accurately calculate reimbursements, noting that such payments do not apply to occasional remote work. Employers are additionally required to collect data on remote work locations, conduct new occupational risk assessments, and develop data security and remote work policies.

Remote work, which had previously gained popularity as an employee benefit, became a necessity and a symbol of safety during the pandemic. In the post-pandemic period, it has become part of everyday professional life, albeit perceived differently by employees.

Those with positive experiences - particularly younger, childless workers for whom organising a home office posed no major difficulties - tend to view remote work as an opportunity to align personal preferences, such as flexible working hours, with employers' expectations focused primarily on results. Conversely, individuals who faced challenges when working from home, such as limited workspace due to living with other family members, tend to view this mode of work more critically.

5. Conclusions, Proposals, Recommendations

5.1 Remote Work – Challenges for Employees and Employers

The broad accessibility and widespread use of remote work - along with the burdens it places on both employees and employers - has led to its gradual transformation from an attractive benefit into a standard form of work organisation. What was once perceived as a privilege is increasingly viewed as an ordinary, expected option. In many companies, this change stems directly from organisational culture.

According to a 2022 Randstad survey, the possibility of remote work ranked only tenth out of sixteen factors determining an employer's attractiveness in the eyes of

employees. It was indicated by 39% of respondents, 3% less than in the previous year. In 2022, key factors for employees included competitive salaries, a positive work environment, the company's reputation, and even its location (Randstad, 2022).

Before the pandemic, remote work was often perceived as a reward - a sign of trust from the employer that employees could perform effectively without direct supervision. It was something an employee, colloquially speaking, „had to earn." Under the current legal framework, however, any employee may request up to 24 days of remote work per year.

Over time, employees have also begun to notice potential career limitations associated with remote work. A 2023 ManpowerGroup study found that just over one-fourth of both employees and employers admitted that remote workers were less likely to be considered for promotions compared to their in-office counterparts. They believed that those working from the office had a greater chance of advancement (ManpowerGroup, 2023).

Nevertheless, this does not imply that Poles are ready to give up remote work. According to the same study, 64% of participants would consider changing jobs if their employer required a full-time return to the office. A similar proportion believed that remote work ensures a better work-life balance (ManpowerGroup, 2023). There is, however, a clear shift in perception.

Both employees and employers, after the initial enthusiasm about the possibilities of remote work, now approach it more critically. Evidence of this can be found in a 2023 report by the Polish job portal justjoin.it, which revealed that in the IT sector, the number of fully remote job offers in the first half of 2023 decreased by 7.74% compared to the previous six months.

This is significant because the IT industry is widely regarded as a stronghold of remote work, where such arrangements are both feasible and desirable. Although fully remote positions still accounted for nearly 73% of all job listings, there has been a visible increase in hybrid and on-site opportunities (Justjoin.it, 2023). The trend away from fully remote work toward hybrid models has also been noted internationally. Major technology corporations such as Apple, Google, and Meta have required employees to be physically present in the office at least three days per week (The Economist, 2023).

However, hybrid work also presents new challenges. For it to be effective, coordination is required to enable knowledge sharing, foster innovation, and accelerate problem-solving. As Jean Victor Alipour has observed, few things are more frustrating than meetings where part of the team is gathered in a conference room while others connect online. The need for synchronisation - particularly in ensuring that employees are present in the office simultaneously - is evident in reports on hybrid work practices issued by market leaders such as IBM, Disney, Zoom, and

Apple (Alipour, 2023). This coordination requirement generates additional costs, which in turn reduce the potential savings associated with remote work.

Recent studies indicate that communication barriers are among the main factors contributing to decreased productivity in remote settings. Research conducted by Michael Gibbs, Friederike Mengel, and Christoph Siemroth, based on data from 10,000 employees of an Indian technology company, found that remote work productivity was lower than office-based productivity.

Numerous factors contributed to this decline, including employee characteristics, job type, the presence of children at home, and communication difficulties inherent in remote work. The researchers observed that remote workers spent more time in short online meetings, which reduced their ability to concentrate, and less time interacting directly with supervisors or close colleagues. They also communicated with fewer individuals, both inside and outside the organization.

As a result, problem-solving processes slowed, and coordination costs increased - leading to a measurable drop in productivity. The study found that work-from-home productivity per hour was 8–19% lower than in-office productivity. Employees maintained similar or slightly lower levels of output only by working longer hours. The decrease in productivity was even more pronounced among employees with children (Gibbs, Mengel, and Siemroth, 2023).

Lower productivity among remote workers has also been confirmed by a study conducted in Asia by David Atkin, Antoinette Schoar, and Sumit Shinde. Their research revealed that employees working from home were 18% less productive than those in the office. The participants - engaged in simple data-entry tasks - made more mistakes, worked slower, and their productivity declined further over time.

Contrary to earlier assumptions, the findings suggest that even routine, low-coordination tasks are not necessarily better suited to remote environments. Moreover, remote workers demonstrated slower learning rates (Atkin, Schoar, and Shinde, 2023). Equally concerning are findings reported by the Wall Street Journal, which indicate that remote employees are 35% more likely to be laid off than those working on-site or in hybrid arrangements.

Analysis of U.S. employment data from 2023 showed that 10% of fully remote positions and 7% of on-site or hybrid positions were eliminated. Additionally, 12% of remote employees voluntarily resigned, compared to 9% among traditional or hybrid workers (Chen, 2024).

In Poland, no representative and comparable studies have yet examined the impact of remote work on employee productivity. A report titled „Engagement During the Pandemic: The Impact of COVID-19 and Remote Work on the Efficiency of Polish Companie*s*", conducted in mid-2020 by MC2 Innovations in collaboration with Hays

Poland and SWPS University, found that remote work increased self-reported productivity. However, these were subjective perceptions, not objective performance measures.

Moreover, the study was conducted when employees had limited experience with remote work, which likely influenced their responses (MC2 Innovations, 2020). Nevertheless, the global research findings serve as a warning to employers to exercise caution in adopting extensive remote work models.

According to the report „Remote working from the perspective of entrepreneurs" prepared by Grant Thornton, there is a clear desire to return to offices around the world. A survey of 10,000 large and medium-sized companies reveals that between 2023 and 2024, the percentage of companies preferring traditional office work increased by as much as 11%. Meanwhile, the percentage of supporters of hybrid work decreased by 8%, and flexible work by 3%.

In Poland, however, according to this survey (n = 100), these changes are not yet visible. For instance, in 2024, 75% of large and medium-sized enterprises gave their employees the opportunity to work remotely to varying degrees. Only 18% complained about the productivity of this form of work, while 25% were unable to assess its effectiveness (Grant Thornton, 2024).

A year later, this shifted slightly: only 62% of entrepreneurs offered remote work, most often in a hybrid model. Moreover, 10% of employers declared they intended to limit working from home in the future.

Respondents identified several reasons for moving away from remote work, which had become widespread during the pandemic: low efficiency (58%), poorer information flow (42%), a deterioration in the working atmosphere (33%), and excessive labour costs (8%) (Grant Thornton, 2025). As the survey was conducted on a group of 100 entities, its findings should be treated as an initial signal.

Additionally, there remains a notable lack of Polish data on how the new legal regulations have impacted employers' perceptions of remote work. This question is particularly relevant given that the new Labour Code provisions imposed additional administrative duties and are now subject to labour inspections. Early inspections have not yielded positive results for employers.

According to data compiled by Grant Thornton based on information from the National Labour Inspectorate (PIP), irregularities were found in 60% of the 248 companies inspected. The violations included failure to meet informational obligations, missing employee declarations (e.g., on occupational safety), and non-reimbursement of electricity and telecommunication costs required for remote work (Grant Thornton, 2024).

In 2024, the percentage of companies in which the National Labour Inspectorate found irregularities in the organisation of remote work was even higher. During that year, irregularities were found in 66% of the 325 companies inspected, which resulted in legal consequences for the inspected entities.

The inspection also showed that over 26% of companies, despite organising remote work, did not specify any rules for its performance (PIP, 2025). Such inspections and potential penalties may discourage employers from adopting remote work arrangements. Furthermore, there is still no Polish research examining employee turnover in relation to different work models. The results of international studies could therefore serve as an early warning for both employees and employers.

5.2 From Exclusive Benefit to Market Standard

Remote work and its consequences are not yet fully understood in the Polish context and require further investigation. However, based on the analysis of the data collected so far, it can be concluded that the research hypothesis formulated in the introduction – that Poles, due to their experience with remote work, do not treat it as a unique benefit and prefer to engage in it to a limited extent – has been positively confirmed.

The analysis indicates that Polish employees are not willing to completely forgo working on-site, favouring instead a hybrid model. It is also apparent that attitudes toward remote work have evolved - from an initial phase of excessive optimism during the early stages of the pandemic to a more measured and pragmatic perspective shaped by extended personal experience with working from home.

This shift has resulted in a lower level of interest in remote work compared with the pandemic period or its immediate aftermath, among both employees and employers. Recent international research findings, together with obligations imposed on Polish employers by recent legal regulations, may contribute to further developments in this area.

What is clear, however, is that remote work - whether performed continuously or occasionally - has become normalised and is now an integral component of the economic landscape. It has evolved into a legitimate form of work that no longer evokes the heightened emotions it once did when it was perceived as a prestigious privilege reserved for select employees.

Perceptions have shifted: remote work now has both advocates and critics, and its accessibility is legally defined. Consequently, it is increasingly difficult to present remote work as an exceptionally attractive benefit. While some employees may still view it in these terms, this perception is now more limited than before the pandemic. This phenomenon is not unique; similar patterns have been observed with other technological or social benefits.

Corporate laptops and mobile phones, once significant factors enhancing job attractiveness, have become standard tools and are no longer automatically considered a distinctive advantage by job candidates.

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