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The impact of remote work regulations during COVID-19 pandemic on work-life balance in Poland

Wpływ przepisów dotyczących pracy zdalnej podczas pandemii COVID-19 na równowagę między życiem zawodowym a prywatnym w Polsce

Abstract

To counteract the spread of COVID-19 with the Act of 2nd March 2020 on specific solutions related to the prevention, counteraction and eradication of COVID-19, other infectious diseases and crisis situations caused by them, the Polish legislator has introduced the possibility for the employers to instruct employees to work remotely without the prior consent of the employee. For the first time in the Polish legislation remote work has been defined in a legal act, but some practical questions regarding working conditions have not been regulated, giving to the employers a high level of autonomy in their interpretation.

At the same time, other measures have been introduced to counteract the pandemic that included the closure of schools and nurseries, forcing employees to personally take care of children. Combining home office and care responsibilities has put significantly higher pressure on female workers, as the statistical reports demonstrate, increasing also the levels of unpaid women's work.

This research aims to analyze how the legal response of the Polish legislator affected the gender inequalities related to the work life balance, with special attention to remote work provisions and its implications on women. The analysis of statistical data and reports of the International Labour Organisation, with comparison to the Polish anti-crisis regulations, lead to some critical remarks on the impact of these regulations on further gender discrimination. The author concludes by formulating some proposals to deal with growing gender inequalities that have to be taken into consideration in the following legal response to the after-pandemic world of work.

Keywords

remote work, work-life balance, COVID-19, gender equality, unpaid women's work

JEL: K31, J71

Streszczenie

W celu przeciwdziałania rozprzestrzenianiu się COVID-19 polski ustawodawca ustawą z 2 marca 2020 r. o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych oraz niektórych innych ustaw przyznał pracodawcom możliwość polecenia pracownikowi wykonywania pracy zdalnej bez konieczności uzyskania uprzedniej zgody pracownika. Po raz pierwszy w polskim ustawodawstwie praca zdalna została zdefiniowana w akcie prawnym, lecz niektóre praktyczne kwestie dotyczące warunków jej wykonywania nie zostały przez ustawodawcę dookreślone, dając pracodawcom dużą autonomię w ich interpretacji. Jednocześnie podjęto inne działania mające na celu przeciwdziałanie pandemii, w tym zamknięcie szkół i przedszkoli, co z kolei zmusiło pracowników do sprawowania osobistej opieki nad dziećmi. Łączenie obowiązków zawodowych związanych ze świadczeniem pracy z domu z opieką wywarło znacznie większą presję na pracujące kobiety, jak pokazują wyniki badań statystycznych, zwiększając również poziom nieodpłatnej pracy kobiet. Artykuł ma na celu przeanalizowanie, w jaki sposób reakcja polskiego ustawodawcy wpłynęła na nierówności płci związane z równowagą między życiem zawodowym i prywatnym, ze szczególnym uwzględnieniem przepisów dotyczących pracy zdalnej i jej implikacji dla kobiet. Analiza danych statystycznych i raportów MOP na tle polskich przepisów antykryzysowych prowadzi do kilku krytycznych uwag na temat wpływu tych przepisów na dalszą dyskryminację ze względu na płeć. Jako podsumowanie niniejszych rozważań autorka sygnalizuje kierunki rozwoju regulacji prawnych, wskazując na rosnące nierówności ze względu na płeć, które należy mieć na uwadze w post-pandemicznym świecie pracy.

Słowa kluczowe

praca zdalna, work-life balance, COVID-19, równouprawnienie kobiet i mężczyzn, nieodpłatna praca kobiet

"Technologization changes the volume, efficiency and quality of work. In a broader perspective, the change in the form of performing work has an impact on the model of life, work, family, and spending free time!"

„Technologizacja zmienia wolumen, wydajność i jakość pracy. W szerszej perspektywie zmiana formy wykonywania pracy wpływa na model życia, pracy, rodziny, spędzania czasu wolnego”

(Godlewska-Bujok, 2021, p. 173)

Introduction of the remote work regulations in Poland

The first legal response to the COVID-19 pandemic in Poland came soon after the first cases of the coronavirus had been diagnosed in March 2020. The Act of 2nd March 2020 on specific solutions related to the prevention, counteraction and eradication of COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws 2020 item 1842 with amendments, further referred to as the COVID-19 Act), promulgated by the Polish legislator, in its Article 3 introduced an institution previously unknown in the Polish legal system — "remote work" (Mędrala, 2021, p. 10). According to the Article 3 of the COVID-19 Act: "During the period of an epidemic threat or epidemic state announced due to COVID-19, and within 3 months after their cancellation, in order to counteract COVID-19, the employer may instruct the employee to perform, for a specified period of time, work specified in the employment contract, outside the place of its permanent performance (remote work)".

This definition includes some important elements that according to the legislator constitute remote work and distinguish it from telework (Naumowicz, 2020a, p. 29–31; Unterschütz, 2021, p. 19–20) regulated by the Article 67^{5–17} of the Polish Labour Code (Journal of Laws 2020 item 1320, with amendments).

First of them was the goal of this provision. To counteract the spread of COVID-19 (and a contrario not for any other reason) the legislator provided the possibility for the employers to instruct employees to work remotely for a specified period of time (Mitrus, 2020a, p. 4). Therefore, initially it has been introduced to the COVID-19 Act as a temporary response to the threats caused by the pandemic (Baran, Książek & Witoszko, 2020, Article 3, thesis 1.3) and as the doctrine points out — the regulations seemed to be prepared in a rush that resulted in laconic and ambiguous provisions (Mitrus, 2020a, p. 5; Florek, 2021, p. 1).

The Article 67⁵ para. 1 of the Polish Labour Code defines telework as follows: "The work may be performed regularly outside the workplace, with the use of electronic means of communication, within the meaning of the regulation regarding provision of services by electronic means".² As indicated in the definition above, in the light of the Polish labour law, in order to be classified as teleworker an employee must meet all of the following characteristics (Walczak, 2020; Świątkowski, 2006): perform work regularly outside the workplace,³

perform work with the use of electronic means of communication and provide the employer with the results of work, in particular via electronic means of communication (this last criteria is included in the definition of teleworker according to the Article 67⁵ para. 2 of the Polish Labour Code and by the part of the doctrine is not considered a feature of the concept of telework as such).⁴

In contrast to the regulations of telework, in case of remote work the legislator seemed to concentrate his attention on the place of work rather than on the means of communication — to be classified as a remote worker crucial is the fact that the work is performed outside the permanent workplace, but there is no reference to the use of electronic means of communication, which leads to important interpretation questions (Baran, Książek & Witoszko 2020, Article 3, thesis 1.3; Makowski 2020, pp. 10–11). Furthermore, the remote work itself has been defined as providing work outside the place of its permanent performance, but without the criteria of regularity as specified for telework (Naumowicz, 2020a, pp. 29–31). Although according to the regulation from the Article 3 of the COVID-19 Act the work is performed outside the place of its permanent performance in result of an instruction given by the employer, the choice of the place of the performance of remote work has not been indicated in the Act and should belong to the employee (Pisarczyk & Boguska, 2020). It does not have to be performed at the employee's house and it should not generate additional costs on his/hers side (Baran, Książek & Witoszko, 2020, Article 3, thesis 1.7).

Another element that should be taken into consideration is the form of introducing the remote work to the employees. The employer has been given a right to instruct the employee to perform work remotely. The instruction was not dependent to the prior consent of the employees and the practical questions of the working conditions has not been regulated in the COVID-19 Act, giving to the employer a broader range of autonomy in the interpretation of these regulations and leading to some important interpretation doubts regarding the balance between remote work and family life, combining working from home with caring duties, ensuring the protection of personal data and the privacy of the employee and his/hers family members, providing technical support and tools for the employees as well as the method of controlling the performance of the work by employees especially in case the remote work is performed from home (Godlewska-Bujok, 2021, p. 173; Naumowicz, 2020b, pp. 196–206).

It was not until June 24th, 2020 that the COVID-19 Act has been amended by adding a provision that remote work may be ordered only in case the employee has the technical skills and local and technical capabilities to perform such work remotely⁵. It may also be interpreted as directly referring to the private and family life of the employees as the capabilities indicated by the legislator may strongly relate to the private and family situation of the employee as far as his/hers ability to perform work remotely together with care duties (Godlewska-Bujok, 2021, p. 177). The interpretation doubts regarding the amendment have been also underlined by the doctrine, as it has not been specified who has been granted the right to evaluate the technical and local capabilities for remote work, considering that these two criteria are difficult to be verified in an objective way by the employer (Baran, Książek & Witoszko, 2020, Article 3, thesis 3.1).

Comparing the existing regulations of telework and remote work in Poland, we need to underline that these are two separate forms of performing work, with several important differences (Unterschütz, 2021, p. 22; Makowski, 2020, pp. 10–14). Some crucial questions regarding the working conditions, risks and mutual obligations of the parties in case of remote work have been left unsolved.

The Polish legislator has noticed the urgent need to regulate remote work in a more detailed and constant manner by introducing the regulations of remote work into the Polish Labour Code. On the 19 May 2021 a draft of the law amending the Polish Labour Code has been announced by the government (UD210).⁶ The main goal of the proposal is to substitute the currently existing regulation of telework in the Labour Code with a new and more detailed regulation of remote work, that would also permanently replace the COVID-19 Act regulations on this matter. The project initiator, Minister of Development, Labour and Technology, considered the current provisions on telework to be the appropriate basis for creating new solutions for remote work as it was justified to rely on the regulations which already have an established practice and (Explanatory memorandum,⁷ pp. 1–2). The proposal became the subject of discussions within the Social Dialogue Council, mainly because of the modifications in the obligations of the employers regarding the occupational risk assessment, provision of working tools and training as far as health and safety at work.⁸

The influence of the COVID-19 pandemic on the work-life balance

The pandemic has had both direct and indirect influence on the gender inequalities on the labour market. First and foremost, the significant growth of the need for care work has underlined the already existing inequalities in the division of household and family duties (Eurofound, 2020a, pp. 22–24).⁹

We observe constantly existing asymmetries between men and women in two important factors of economic

autonomy — income and time. The conceptualization of female role in the society leading to inequalities within the households¹⁰ becomes a source of gender inequality on the labour market (UN Women, 2018, p. 221). More time dedicated by women to unpaid work results in less time for studying, training or earning an income with paid work. For that reason, women are also more likely to accept low-paid and part time jobs, dedicating the rest of the time to unpaid household duties, which in consequence leads to gender pay and pension gaps and the feminization of poverty (Franconi & Naumowicz, 2021, pp. 1–2, 6).

These problems have been addressed in the Agenda 2030 for Sustainable Development Goals¹¹ adopted in 2015 by the United Nations General Assembly as one of the targets on Gender Equality is to recognize and value unpaid care and domestic work and to promote a shared responsibility within the household and the family (Agenda 2030, target 5.4).

Because of the pandemic, in Poland as in many different countries, not only the work has become remote but also the education. The introduction of regulations on remote work coincided with other measures taken by the Polish legislator to counteract the pandemic — the closure of schools, kindergartens and nurseries.¹² The balance between professional and family life has been put to even higher pressure than before the coronavirus pandemic, which had a deep and disproportionately negative effect on women's working performance. Taking into account the legal regulations on remote education introduced by the Polish legislator, we may observe that the care responsibilities have moved from the paid economy toward the unpaid women's work (Franconi & Naumowicz, 2021, pp. 2.13; Godlewska-Bujok, 2020, pp. 4–5).

In the event of the closure of a nursery, children's club, kindergarten, school or other facility attended by the child, or the inability to provide care by a nanny or day caregiver due to COVID-19, the employees due to the need to personally care for the child, have been entitled to an additional care allowance (COVID-19 Act, Article 4).¹³ Thence, women were faced with even more unpaid care work than before. It has also a further influence on the limitation of women's income (Godlewska-Bujok, 2020, pp. 5–6). As the ILO's report on "Care work and care jobs for the future of decent work" demonstrates: "Women living in high-income countries are those most significantly penalized when living with children aged 0–5 years, (...) being obliged to withdraw from the labour market because their wages are likely to be lower than those of their male partner" (ILO, 2018, p.79).

These legal regulations altogether have created extremely difficult working conditions for women, considering that even before the pandemic three quarters of all unpaid care work were provided by women (ILO, 2018, pp. 53–55). In fact, one of the toughest challenges for working women identified in the ILO-Gallup report was the balance between work and family — it has been also the first most frequently mentioned challenge in Poland (ILO-Gallup, 2017, pp. 7, 39–41). As it has been

widely discussed and demonstrated by the outcomes of several studies, the unpaid work traditionally assigned to women creates a significant barrier in their incorporation into the labour market (ILO, 2018, p. 72).

The influence of home-based work on the work-life balance

The second crucial aspect to influence the work-life balance was the transfer of work to the home-based environment. During the COVID-19 pandemic, we observed a high growth of number of workers performing work remotely, with one third of them working only from home in 2020, with a slight decline in 2021 (Eurofound, 2020a, p. 3; Eurofound, 2021b, p. 2).

In the legal regulation of remote work in Poland, in the Article 3 of the COVID-19 Act the legislator negatively determines the place of remote work (as work performed "outside the place of its permanent performance") and does not indicate where remote work may be performed. In consequence the employer may not have to specify the place in which the remote work is to be provided (Matyjas-Łysakowska, 2021, p. 38). Although it is up to the employee to choose the place of the working performance in case of remote work, it is often performed from the employee's household (39,9% responders declared performing work at home in Poland in the latest Eurofound e-survey in 2021 with 31% starting to work from home as a result of the COVID-19)¹⁴ and to the vast majority work was performed for the first time in this form (ILO, 2020, p. 3). While analysing the influence of remote work on the work life balance in Poland, we ought to consider the particular circumstances in which it has been introduced to the employees: without the prior consent of the employee and — before the amendment from June 2020 — without any reference to the technical and local capabilities of the employee to perform work remotely (Naumowicz, 2021, p. 81).

The impact of performing work from home has been widely discussed for several years before the pandemic, as the researchers argue on its positive and negative aspects regarding flexibility and organization of working time, boundaries between work and non work domain or psychosocial consequences of this type of working organisation (Eurofound-ILO, 2017, pp. 29–31). It has been discussed how in the case of home-based work¹⁵ the paid and unpaid working spheres interact with each other. From one point of view it enables the employee to perform paid work and unpaid care duties in the same place and (to some point) at the same time, making it theoretically easier to combine work and family responsibilities. From the other hand, it is also the reason why the boundaries between the two spheres disappear, reproducing the same gender roles that lead to even greater inequalities in the division of time and duties within the households (Kurowska, 2020, p. 2 and the cited literature).

The statistical data gathered by Eurofound in a series of surveys held between 2020 and 2021 demonstrates a

significant difference in the work-life balance between men and women during the whole period. The group reporting to suffer the most difficulties in this matter were particularly women with young children who worked only from home, as the data confirms (Eurofound, 2021b, p. 3). The results of these reports present an image in which the work-life balance for women workers is clearly more exposed to negative impact of the pandemic: women with children under 18 years old more often have indicated finding it hard to concentrate on their job because of their family (17% of women compared to 9% of men), worrying about work when they are not working (31% of women compared to 25% of men) and being too tired after work to do the housework (35% of women compared to 25% of men) (Sabbati & Lecerf 2021, p. 2).

The same conclusion derives from another research in which the situation of workers in Poland and Sweden has been compared (Kurowska, 2020). As the author of the research points out, home-based work in Poland has a strong correlation with to a lower capability to balance work with family life but only among women as "Polish fathers, who are not expected to engage in childcare and housework, have been found to 'escape' the trap of the double burden of paid and unpaid work when working from home" (Kurowska, 2020, p. 421). In case of Sweden, the author noticed significant differences in the results of the research — the home-based work had similar effects on women and men, as men were more engaged in childcare and housework duties (Kurowska, 2020, p. 421).

The excessive need for care and housework during the pandemic has been covered mainly by women, which either led women to limit their paid working hours or resign from paid work (Eurofound, 2021a, p. 10), in order to fulfil these care duties or as the ILO report states "to extend their total working hours (paid and unpaid) to unsustainable levels" (ILO, 2021, p. 5). The impact of home-based remote work is then to be recognised as gendered, as we may observe disproportionately negative effect it has on women's workers. Some scholars argue that flexibilisation of work in that case may result in further exploitation of women in both spheres — with the unpaid working time at home and carrying out paid work in the labour market at the same time (Chung, Birkett, Forbes & Seo, 2021, p. 3 and the cited literature).

As it was discussed above, in case in which the remote work is performed within the household, the confrontation between private/family and working sphere is inevitable (Godlewska-Bujok, 2021, p. 174). Furthermore, what has been characteristic to the introduction of the provisions on remote work in the Polish COVID-19 Act, was the fact that no previous consent nor will or actual capability of the employee to work remotely have been considered (before the amendment from 24th June 2020 came into force), while giving the employer the instrument to instruct remote work to the employee. Such regulation — especially in case of caring duties — might be seen as a violation of the obligation to protect the family life and the work-life

balance of the employees, with particular regard to women workers (Godlewska-Bujok, 2021, p. 177).

Secondly, as the question of the working time in case of remote work has not been specifically addressed by the legislator neither in the COVID-19 Act nor in the draft of the amendment on remote work, the general regulations of working time as regulated in the Labour Code should apply, including the provisions and limitations for introducing some elements of flexibility as e.g. individual organization of working time or task-based working time (Ludera-Ruszel, 2021, pp. 72–74). The problematic issue might be, then, the management of the working time and overtime work — in fact, the statistical data demonstrated that remote workers working from home tend to work overtime, extending the regular working hours and performing work in their free time (Naumowicz, 2021, pp. 81–82; Eurofound, 2020a, p. 3, 21).

Another question regards the fact that the provisions of the Labour Code do not contain any specific regulations concerning monitoring and control of the working time, which would be applicable in relation to the remote work — as the work is performed without a physical supervision by the employer there is a threat of the excessive use of digital tools and electronic communication in order to monitor and control the working performance, also outside the regular working hours (Ludera-Ruszel, 2021, pp. 77–78).

As the European Parliament noticed in its resolution from January 2021,¹⁶ the remote work is accompanied by the phenomenon of being permanently available to the employers through technological tools, leading to 'ever-connected' or 'constantly on-call' working culture. Thence, for the protection of fundamental rights of the workers it is essential to introduce a right to disconnect at a European level, as the European Parliament called on the Commission to adopt a specific directive and include the right to disconnect in the New Occupational Safety and Health Strategy.¹⁷ But the European Parliament has also pointed out that these working conditions have disproportionately negative impact in case of workers with caring responsibilities that are usually women, and thus the introduction of the right to disconnect should be also understood as a realization of the principle of equality between women and men (Naumowicz, 2021, p. 84). In the lack of specific regulation in this matter, it is recommended by the doctrine (Baran, Książek & Witoszko, 2020, Article 3, thesis 1.16–17) that the employer establishes a set of rules for the employees working remotely regarding the use of digital tools and the employer's IT system, clearly defining the working hours, with respect to the principles of equal treatment and the specificity of the home-based workplace.

The future of remote work in Poland — a gender approach

The framework of the future regulation of remote work in Poland, has been a question for discussion within the

Social Dialogue Council and is currently being processed by the legislator.

We need to bear in mind the fact that the workplace of the future will be growingly technology-based and remote work might become a common and permanent solution, constantly influencing the balance between home and working spheres. But at the same time, we ought to remember that the ability to work remotely and the conditions in which the remote work is performed are highly influenced by gender. Home-based work might contribute negatively to existing gender inequalities in the labour market, if the regulations of the remote work are not in accordance with the principle of equality and do not integrate the gender perspective.

Some important aspects that should be taken into consideration in the future regulation regard training, health and safety and psychosocial risks of remote work, the right to rest and the management of the working time, the notion of choice for this type of working organization, the balance between the autonomy of the employee and the power (and tools) of control by the employer, including the protection of privacy and family life of the employees. But as all these aspects regard the protection of all the employees from the negative consequences of remote home-based work, there is a particular need for gender-based policies and response to this problematic. From this perspective, one of the instruments worth further examination (that has already been introduced in several countries worldwide) is the right to disconnect.

There is an ongoing debate, how detailed the regulation of remote work in the Polish Labour Code should be. As some authors suggest, specific questions regarding working conditions in case of remote work might be better regulated at an organisational level but still with a proper legal framework (Walczak, 2021; Mitrus, 2020b). In fact, ETUI experts indicate that: "The benefits of telework depend entirely on the degree of autonomy given to the worker and presuppose a culture of trust and compassion, two key traits for leaders to develop" (Bérastégui, 2021, p. 1).

The measures to be considered include also organisational changes in the management styles and working culture, ensuring and encouraging a responsible use of digital tools by the employees, providing them with technical training, support and advice in order to protect their fundamental rights and a proper balance between work and private life in a blurred home-based environment with more autonomous working organisation, that for a number of employees has been a challenging alteration of their working conditions.

And last but not least, as the pandemic continues to highlight and intensify the existing gender inequalities, making women workers more vulnerable to its negative consequences, we need to rethink how to implement the EU Directive on Work Life Balance (Ludera-Ruszel, 2020, pp. 14–16) and effectively address the inequalities of unpaid women work that has increased during the pandemic. Care work has a value and women are its main

contributors, at the same time dealing with disproportionate negative effects of the unpaid work they perform.

To conclude, the study commissioned by the European Parliaments' Committee on Women's Rights and Gender Equality underlines that the policy responses

to post-pandemic world of work must be based on a gender perspective as "This is not just to defend the gains of recent decades in terms of gender equality or to rectify long-standing inequalities, but also to build a fairer and more resilient world for the benefit of both men and women" (Barry & Jennings, 2021, p. 35).

Notes/Przypisy

¹ All translations by the Author.

² The definition of telework refers to the meaning of electronic means of communication as defined by the Act of 18 July 2002 on the provision of electronic services (Journal of Laws of 2020, item 344 with amendments).

³ The place of performing telework outside the workplace should be indicated in the contract with the employee and in the amending agreement introducing this form of employment of an employee. It may be, in particular but not exclusively, the employee's house or apartment (Pisarczyk, Liszcz & Gersdorf, 2017, thesis 8.1.6.2.).

⁴ As A.M. Świątkowski points out the use of electronic means of communication is not the feature that could be attributed only to telework and do not reflect the essence of this form of employment, as working within the employer's premises may also involve digital tools of communication and work organization (Świątkowski, 2006; also Makowski, 2020, p. 12).

⁵ Act of 19 June 2020 on interest subsidies for bank loans granted to entrepreneurs affected by the effects of COVID-19 and on simplified proceedings for approval of an arrangement in connection with the occurrence of COVID-19, Journal of Laws 2020 item 1086 with amendments.

⁶ Draft act amending the Act — the Labor Code, the Act on Vocational and Social Rehabilitation and Employment of Disabled Persons, and the Act on Employment Promotion and Labor Market Institutions. <https://legislacja.rcl.gov.pl/projekt/12346911/katalog/12789138#12789138> (30.08.2021).

⁷ Explanatory memorandum to the Draft act amending the Act — the Labor Code, the Act on Vocational and Social Rehabilitation and Employment of Disabled Persons, and the Act on Employment Promotion and Labor Market Institutions. <https://legislacja.rcl.gov.pl/docs//2/12346911/12789138/12789139/dokument503592.pdf> (30.08.2021).

⁸ <https://www.cpsdialog.gov.pl/index.php/aktualnosci/108-z-zycia-dialogu/zespoly-problemowe-rds/619-17-06-2021> (30.08.2021).

⁹ The Eurofound reports that women dedicated to house work more time than men — when they were employed (16 hours by women compared to 11 hours by men), and also when they were unemployed or inactive (20 hours compared to 12 hours for men).

¹⁰ As results from the ILO report: "Across the world, without exception, women perform the majority of unpaid care work, namely 76.2 per cent of the total amount provided. In contrast, men's average contribution to total unpaid care work accounts for not even a quarter of the total amount. Globally, women dedicate, on average, 3.2 times more hours than men to unpaid care work: 4 hours and 25 minutes (265 minutes) per day against 1 hour and 23 minutes for men (83 minutes). On average, over the course of a year, this represents a total of 201 working days (based on an 8-hour working day) for women and 63 working days for men (ILO, 2018, p. 53).

¹¹ United Nations General Assembly, Agenda 2030 for Sustainable Development Goals. <https://www.un.org/sustainabledevelopment/sustainable-development-goals/> (30.08.2021).

¹² Ordinance of the Minister of National Education of 11 March 2020 on temporary restriction of the functioning of units of the education system in relation to the prevention, counteraction and eradication of COVID-19, Journal of Laws 2020 item 595, with further amendments.

¹³ The regulations of the care allowance as regulated in the Act on cash benefits from social insurance in the event of sickness and maternity, Journal of Laws 2019 item 645, apply to the prolonged additional care allowance as introduced by the Article 4 of the COVID-19 Act, regarding, among others, the amount of the allowance and the child's age.

¹⁴ Data available at Eurofound (2020b), *Working during COVID-19 dataset*. <https://www.eurofound.europa.eu/data/covid-19/working-teleworking> (30.08.2021).

¹⁵ "Any paid work carried out predominantly from home, regardless of the type of work" as defined by A. Kurowska (2020).

¹⁶ European Parliament, Resolution of 21 January 2021 with recommendations to the Commission on the right to disconnect (2019/2181(INL). https://www.europarl.europa.eu/doceo/document/TA-9-2021-0021_EN.html (30.08.2021).

¹⁷ Communication from the Commission to the European Parliament, The Council, The European Economic And Social Committee And The Committee Of The Regions, EU strategic framework on health and safety at work 2021–2027, Occupational safety and health in a changing world of work, Brussels, 28.06.2021 COM(2021). <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021DC0323&qid=1626089672913#PP1Contents> (30.08.2021).

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