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*The Determinants of Remote Work in Poland –
the Perspective of Employers*

Keywords: remote work; effectiveness of remote work; support for remote work; remote work control; security of remote work

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Abstract

Theoretical background: Remote work has been of interest to managers since the introduction of new information and communication technologies (ICT). In the initial period, it was treated as a privilege of the employee, which few deserve. Therefore, this type of work was not very popular. The COVID-19 pandemic period changed the attitude towards remote work, it became a necessity for many organizations. However, its use gave rise to many new problems, which both employers and employees had to face. Post-pandemic reality poses new challenges for those interested in its further use.

Purpose of the article: The aim of the article is to examine the attitude of employers to the five challenges related to remote work selected by the authors: the method of monitoring work, the level of employee support by employers, the assessment of work efficiency, work safety and data protection, and the intention to continue remote work after the pandemic.

Research methods: The research was carried out using the standardized questionnaire interviews based on the CATI method. The questionnaire used in the research contained 23 closed questions of single and multiple choice, as well as 7 metric questions, allowing to identify the size, type of business, age and the structure of the company's ownership capital. The research was carried out in the period May–June 2021 on a population of 248 entrepreneurs divided into micro, small, medium and large companies.

Main findings: Remote work, in particular hybrid work, is likely to become more common in enterprises after the end of the pandemic crisis. Unfortunately, the provisions of labour law do not keep pace with the dynamics of changes in the organization of work in enterprises. Remote work poses new challenges for managers who have to deal with another, probably not yet well-recognized management method. Therefore, it requires managers to develop new skills, a management style in the ICT environment oriented towards the results of work, and not time and workload. New tools for measuring work efficiency need to be developed. We also have to face the problem of trust, procrastination and many other new challenges. The model of remote work means the need to develop new internal procedures in the company, because this type of work requires a different organization of duties and tasks for employees with whom there is no physical contact. The challenge will be to strike a balance between a “tight” or “loose” organizational culture, known as “tight-loose ambidexterity”. It also seems that employers will have to assume a much larger range of responsibilities for this group of workers, ranging from a wide range of different training courses to financial support.

Introduction

Remote work has been of interest to managers since the introduction of new information and communication technologies (ICT). This type of work is sometimes described as work from home (WFH), work from anywhere (WFA), telework, virtual work, mobile work or flexible work (Popovici & Lavinia-Popovici, 2020, pp. 468–472; Allen et al., 2015, pp. 40–68; Ślązak, 2012, pp. 219–232).

Remote work is defined as “flexible work organization in which employees work in locations remote from their offices or production plants, without personal contact with colleagues, but are able to communicate with them using information and communication technologies” (Di Martino & Wirth, 1990, pp. 529–554). A more elaborate approach explains that remote work “refers to any mental work performed outside a standard workplace, the effects of which are sent to the employer using information and telecommunications technologies” (Bąk, 2006).

In the first period, remote work was treated as a kind of reward for an employee or even a luxury (e.g. Desilver, 2020). As Leonardi points out, companies have been flirting with remote work since the 1970s. Estimates from the end of 2019 suggested that just over 5% of employees worked remotely on a regular basis (Leonardi, 2021). This type of work was therefore not a popular practice (Kossek & Lautsch, 2018, pp. 5–36). The COVID-19 pandemic period, which developed with particular intensity in 2020, changed the attitude to remote work; it became a necessity for many organizations (Kniffin et al., 2021, pp. 63–77; Richter, 2020). However, in connection with

its use, many new, hitherto unknown problems appeared, such as the organization of remote work, supervision and monitoring of work performed, work efficiency, employee self-discipline, disruption of the communication process, procrastination, loneliness or disruption in work performed at home (Wang et al., 2021, pp. 16–59).

Literature review

Managing employees working remotely requires managers to communicate with colleagues in a different way. It was also necessary to monitor remote work and search for new measures to assess its effectiveness. Already at the beginning of the 1980s, managers pointed to trust and respect as indispensable attributes in relations with employees working remotely, but emphasized that incorporating milestones into the remote management system would significantly facilitate work monitoring (Olson, 1983).

Managers therefore began to look for systems supporting the monitoring of work, with a particular emphasis on the control of results (Groen et al., 2018, pp. 727–735). It was assumed *a priori* that remote workers should be additionally monitored. However, it turned out that additional monitoring would be detrimental to remote workers (Lautsch et al., 2009). Information should be shared more than work closely monitored. Managers need to learn to supervise, keep in touch, and get the right results from employees, even when they are out of sight.

Subsequent studies have not clearly confirmed the desired impact of additional monitoring on the effectiveness of remote work (e.g. Wang et al., 2021, pp. 16–59). Instead, managers should engage in supportive management techniques, especially in the aspect of motivating communication with subordinates (Madlock, 2013, pp. 196–210), they should also consider adjusting flexible forms of work to a specific person (Perry et al., 2018, pp. 577–593). The scientific literature indicates the need to determine the measures of work efficiency assessment, but there are few specific guidelines in this area. The attractiveness of remote work for employers is indicated due to the costs associated with the need to travel to the workplace (Marasigan, 2020), the so-called office policy (Rayome, 2018), the number of unproductive meetings (Johnson, 2015), a lower number of sick leaves and breaks at work (Beckmann, 2016) or, in general, the costs of securing a workplace incurred by the employer and the employee (e.g. Gajendran, 2017).¹

In their reports, consulting companies refer to this problem differently (e.g. EY, 2021; Carrotspot, 2020; Deloitte Insight, 2021). They try to search for measures of assessing the effectiveness of work performed remotely. Their research indicates that only one in five companies in Poland declares an assessment of efficiency based on actual measures, such as KPIs (key performance indicators) and comparing them

¹ The author indicates that only 60% or less of the time is used productively in the office.

to the results before the pandemic (EY, 2021). Most companies, according to these surveys, base their assessments on the opinions of managers or employees. Moreover, every third company does not currently monitor the performance of its employees at all. The lack of research into the effectiveness of remote work often boils down to the lack of appropriate tools.

Overall, the previous research usually positively refers to work carried out remotely, indicating an increase in work efficiency, an increase in effective working time, an increase in the autonomy and independence of employees (e.g. Bloom et al., 2015).

The results of the research indicate that the challenges related to remote work during the pandemic negatively affect the work efficiency and well-being of employees (e.g. Wang et al., 2021). Therefore, it is necessary to receive support from the employer of a tangible or intangible nature, or in other words, soft or hard. Organizations can provide financial support, additional office equipment, new software, free service, training, advice or additional non-wage benefits.²

Another type of support affecting work efficiency (after Wang et al., 2021) can be described in four key features: social support, professional autonomy, monitoring and workload, and the individual factor of self-discipline (Wang et al., 2021). The research emphasizes that greater autonomy and greater independence give employees a strong internal motivation for greater effort and increasing work efficiency (Rupietta & Beekmann, 2016; Marasigan, 2020). What is more, less dependence on the support of colleagues gives greater motivation to act. However, it is warned that work efficiency differs from person and position (Alton, 2017). A remote worker should be more effective at working from home, but this is not a rule for all employees.

Remote work involves new threats absent from the office, such as the possibility of stealing confidential data, account numbers or IT equipment with access to protected information. Remote workers often perform their duties in public places such as restaurants, internet cafes, shopping malls, where they use public, generally available Wi-Fi networks. The literature lists a number of tools that support the safety of remote work, but in practice it is different, especially in the situation of activities under pandemic pressure (Malecki, 2020; Dowling, 2012; Curran, 2020; Borrisova et al., 2020).

Another aspect of remote work safety are occupational health and safety standards not adapted to the new working conditions. There are a number of threats to the safety of remote work, such as: lack of training, increased stress and anxiety, hasty implementation of digital technologies without appropriate supervision or the presence of outsiders in the remote work environment (e.g. at the workplace). Organizations try to manage these threats too often while violating employee privacy. This is particularly evident during remote monitoring, management and supervision in the workplace. Such technologies raise several questions about privacy and ethics,

² According to the EY survey from 2020 in Poland, the vast majority of employers (91%) did not offer employees additional financing of benefits related to remote work (EY, 2021, p. 22).

and also emphasize the tension between security and privacy in the future (Nurse et al., 2021, pp. 583–590).

The experiences of people of science and managers from the pandemic period should contribute to the greater popularity of remote work in the future (Hern, 2020). It is likely that work in this form, especially hybrid work, will occur in organizations on a wider scale after the crisis (Sytch & Greer, 2020). After all, you can save from 28 to 50 working days a year per employee lost on commuting to and from work (Sytch & Greer, 2020) and make savings in the office space used (e.g. Spreitzer et al., 2017, pp. 473–499). However, the solution to this problem should be approached with caution, as the support of remote work will require significant expenditure on new technologies, including mainly IT (virtual boards, software, high-end webcams, microphones, security, etc.) as well as specialized trainings. But after all, some of these expenses have already been borne by the company.

According to a Sull study with a team of 1/5 of Human Resource specialists, leaders have concerns about the overall challenge of moving from office to remote work, particularly highlighting the problem of maintaining commitment (17%), effectiveness (7%) and communication (5%) (Sull et al., 2020, pp. 1–10). In a new situation, when remote work is not a discretionary option and becomes a more effective (economically interesting) alternative, one should prepare for its skilful implementation. Employers will need to redesign work in remote work areas, as it requires a different organization of duties and tasks to improve work efficiency (e.g. Parker & Grote, 2020; Carroll & Conboy, 2020; Wang et al., 2021). They will have to face new challenges such as procrastination, inefficient communication, disruptions at home and loneliness (Wang et al., 2021, pp. 28–29). The literature also emphasizes the need to adjust flexible forms of work to the individual employee (Perry et al., 2018). Organizations will need to strike the right balance between a “tight” or “loose” organizational culture, known as tight-loose ambidexterity (Gelfand, 2019). Managers, on the other hand, should shift the focus in managing employees from monitoring management activities through results, putting more emphasis on work outcomes than on expenditures (Parker et al., 2020). This will require the development of new performance management and evaluation systems (Kniffin et al., 2021, p. 74). Organizations and managers should “find new ways of managing (...), develop innovative career paths and implement appropriate support mechanisms” (Baruch, 2000).

Research methods

In the first step, on the basis of partially structured interviews with randomly selected employers, five key challenges related to remote work were identified: the method of monitoring work, the level of employee support by employers, the assessment of work efficiency, security and data protection, and the intention to continue remote work after the pandemic.

In the second step, surveys were conducted using the method of standardized questionnaire interviews based on the CATI method. The questionnaire used in the survey contained 23 closed questions of single and multiple choice, as well as 7 metric questions regarding the size of the company according to the level of annual turnover and the number of employees, the type of business, the date of creation and the structure of the company's ownership capital. The research was carried out in the period May–June 2021 on a population of 248 entrepreneurs divided into micro, small, medium and large companies.

The presented results, according to the authors, exhibit certain limitations. One of these is the pandemic period in which the survey was conducted. The survey sample was composed of enterprises using remote work arrangements during the pandemic and being forced to adapt to the limitations that were arising from such work. However, this period of limitation was finite in time and did not urge entrepreneurs to look at remote work from a different angle. For instance, the economies of scale, due to the reduced rented office space, could not be observed during this period. Another limitation is the selection of the survey sample in which large companies were overrepresented, which usually have fewer constraints, e.g. financial constraints related to providing remote work support. Therefore, this sample selection could have influenced the obtained results.

Results

Studies of employees performing remote work dominate in the literature. Much less frequently, we can see a look at this problem through the eyes of employers. The authors tried to supplement these views by analyzing the conditions of remote work on the Polish market. The research was conducted on a group of 248 enterprises representing micro (22.6%), small (29.8%), medium (14.9%), large (16.1%) and very large (16.5%) economic organizations according to the number of employees – Figure 1. The respondents represented all three basic economic activities: services (41.1%), trade (29.4%) and production (29%) – Figure 2.

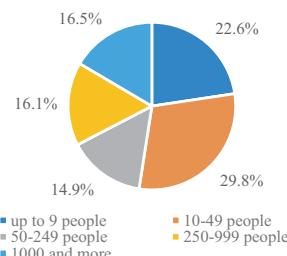
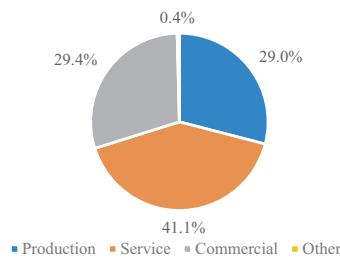


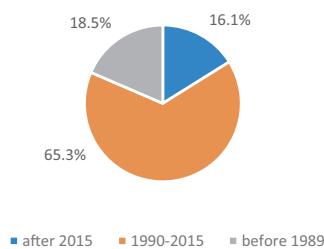
Figure 1. The number of employees

Source: Authors' own study.

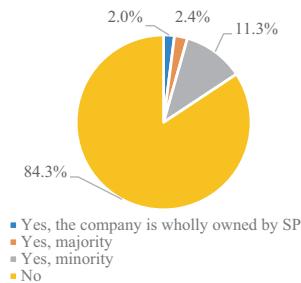
**Figure 2.** The basic types of business activity

Source: Authors' own study.

Among the respondents, relatively young enterprises dominated, which were founded after 1990 (81.4%), including very young ones, founded after 2015 (16.1%) (Figure 3). The State Treasury was a shareholder in 15.7% of the surveyed enterprises (Figure 4).

**Figure 3.** The year of establishment

Source: Authors' own study.

**Figure 4.** Level of State Treasury ownership in the surveyed enterprises

Source: Authors' own study.

During the period of intensification of the pandemic and government restrictions, enterprises applied the principles of remote work in various configurations. Most often, it was admitted that, in principle, remote work is used, while stationary work,

depending on the needs (34.7%), one could add possible needs resulting from the specificity of work. The second group of indications is a week of work performed remotely and a week stationary (22.6%), the third formula is one day of remote work, the remaining days of the week stationary (18.1%) – Figure 5.

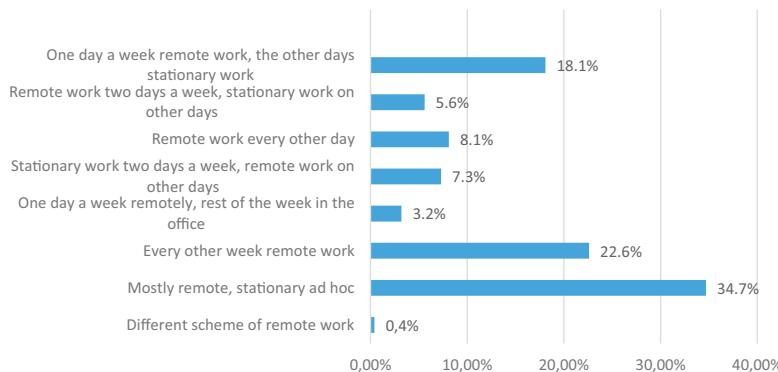


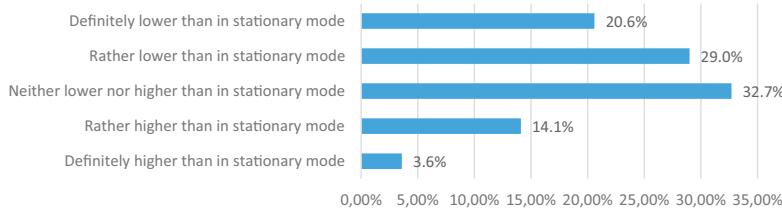
Figure 5. The dominant formula of remote work used in the surveyed enterprises during the pandemic period

Source: Authors' own study.

The least supporters had a solution in which remote work dominated, but once a week it was performed stationary (3.2%) and two days a week remote work, on the remaining days stationary (5.6%). This “interlacing” during the week of remote and stationary work probably served to improve the supervision of the work performed.

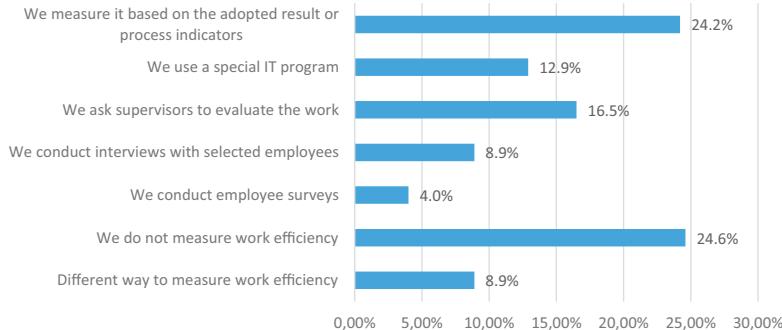
Effectiveness of remote work

The authors explained the effectiveness of the work as the ability to achieve the set goals of the organization with the least effort within the available resources. Therefore, an effective person is able to carry out tasks faster and more effectively. Employers with a certain reserve refer to the efficiency of remote work. Although, in the opinion of 1/3 of respondents, the efficiency of remote work is neither higher nor lower than that carried out in a stationary mode, almost 29% worse assess the effectiveness of remote work, and slightly more than 20% much worse (Figure 6). In the surveys of employees, the structure of these evaluations is spread in the opposite direction, higher ratings prevail than in the stationary mode. For example, Bloom et al. (2015), based on an experiment conducted in a Chinese company employing 16,000 employees, prove that the work performed remotely allowed to increase productivity by 13%.

**Figure 6.** Evaluation of the effectiveness of remote work

Source: Authors' own study.

The authors were interested in the method of measuring work efficiency. The prepared questionnaire indicated several possible solutions in this regard (Figure 7). It turned out that the efficiency of remote work is measured by one in four employers (24.2%) on the basis of KPIs. Many supporters also have an assessment made by supervising persons (16.5%) and the use of a special IT program for this purpose (12.9%). A relatively high percentage of employers who do not take the effort to measure work efficiency (24.6%) are wondering, probably trusting that remote work did not reduce this efficiency, or maybe it is just an attempt to wait out the pandemic, after which everything will return to normal.

**Figure 7.** How to measure the effectiveness of remote work in the surveyed enterprises

Source: Authors' own study.

Remote work monitoring

Managers supervising remote work began to look for systems supporting the monitoring of this work, with particular emphasis on the control of results. The authors therefore asked employers about the most commonly used monitoring tools – Figure 8.

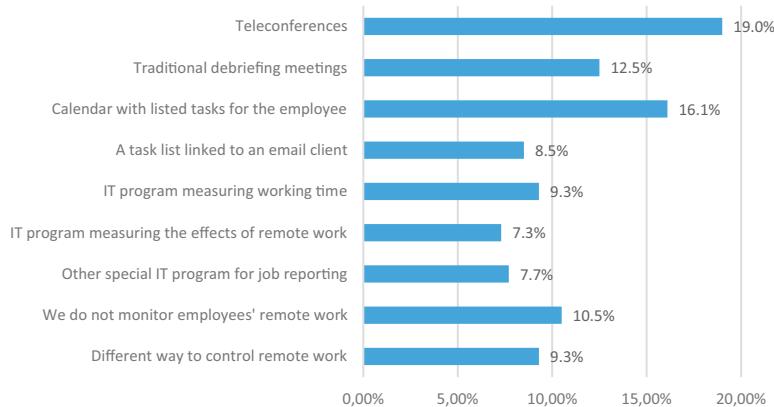


Figure 8. Remote work monitoring tools used in the surveyed companies

Source: Authors' own study.

In the indications of the surveyed companies, there is no dominant tool for monitoring remote work. Employers most often monitor the work of their employees by organizing teleconferences (19.0%) and using calendars with the described tasks (16.1%). Interestingly, 10.5% of employers do not monitor remote work at all. IT programs for measuring work outcomes, reporting work or measuring working time, respectively 7.3%, 7.7% and 9.3%, are of relatively low interest. Savage argues, citing a study by the Society for Human Resource, that about 2/3 of remote staff managers believe that full-time remote work is actually detrimental from the employees' professional point of view (Savage, 2021). He adds that some of them have difficulty trusting employees working at home. He points to the *Harvard Business Review* research, in which 41% of managers were sceptical about the issue, believing that teleworkers may have a problem with maintaining adequate motivation to work in the long run. Managing a remote team requires new skill sets from managers. While many of them had to face the problem without proper preparation. Therefore, they feel better when monitoring their work in a traditional way.³ We are probably dealing here with mental barriers, strong habits. What has so far been a natural career path in the company, which determined the status of a manager in the traditionally performed work (attire, meetings, interpersonal relations, office, company car, etc.) is not important in the remote version. The authors were also interested in the problem of regulating the rules regarding remote work in the company. Have employers defined in their procedures "rules of the game", mutual rights and obligations of the parties in connection with the performance of this type of work? In more than 59% of enterprises there are no relevant regulations (Figure 9).

³ In the United States, as many as 72% of managers supervising remote work would prefer their subordinates to work in an office (Savage, 2021).

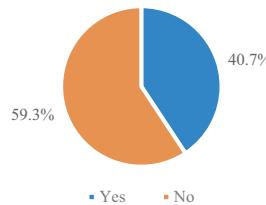


Figure 9. Applicability of the regulations concerning the rules of remote work in the surveyed enterprises

Source: Authors' own study.

On the one hand, it may mean temporary solutions (after the pandemic everything will return to normal), on the other hand, waiting for top-down regulations (let's wait for what the legislator will do). Such regulations may mean additional obligations for the employer and related costs. An element of these regulations should be, for example, the employee's consent to monitor the computer during working hours. In most cases (53.2%), the employer does not require the employee's consent to this monitoring. Every third employer (31.0%) requires the employee's consent, and every sixth employer does not know about such a problem (Figure 10).

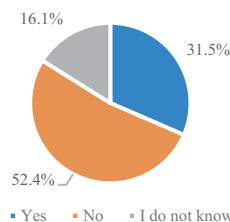


Figure 10. Employee's consent to monitor the computer during working hours is required

Source: Authors' own study.

Cases of punishing remote workers for work results are rare. If already punished, it is in oral form (19.4%). In the entire surveyed population, there were 2% of enterprises in which the dismissals of the employee working remotely – Figure 11.

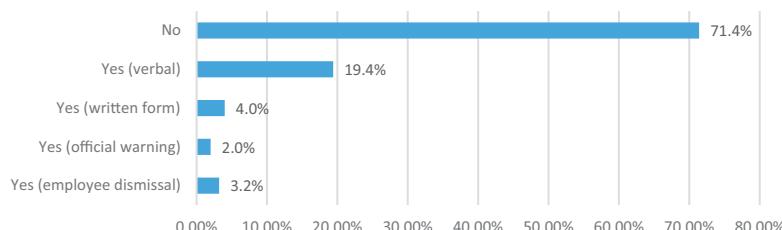


Figure 11. Percentage of companies that happened to punish a remote worker for their work performance

Source: Authors' own study.

Support for employers

While discussing their research on remote worker support, George and others emphasize the importance of supporting colleagues, the problem of defining the boundaries between private and professional life, the problem of stress and, in general, new health challenges. The role of the employer is to prevent these threats (George et al., 2021). The authors did not study the phenomenon of support for remote workers in such detail. Only employers were asked whether they support their employees and what the nature of this support is during remote work. Nearly 2/3 of employers say that they offer employees additional support in connection with remote work (Figure 12).

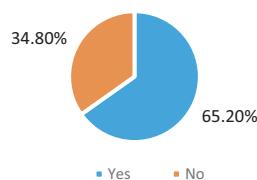


Figure 12. Percentage of enterprises offering employees additional support related to remote work

Source: Authors' own study.

Among the companies providing such support, it most often consists in providing additional office equipment (29.2%), offering training on remote work (21.1%) and installing additional computer programs (19.9%) – Figure 13. Therefore, employers support employees in those areas that serve to improve the efficiency of remote work. One does not notice the social problems of the employees mentioned by George and others (2021).

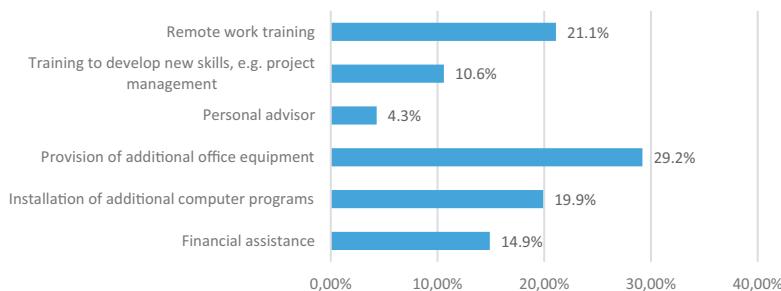


Figure 13. Nature of support for working remotely

Source: Authors' own study.

It is also worth noting that only every ninth company from the total surveyed companies declares financial support for remote work of its employee. This is also confirmed by the EY report, which indicates that 91% of employers do not offer employees additional financing of benefits related to remote work (EY, 2021, p. 22). More and more entrepreneurs decide to withdraw from their offer sports cards, subsidize meals or cinema tickets in return by developing the offer of additional health services related to mental health and well-being.

Security and data protection

Another research problem was data security and protection in remote work. The authors tried to find out, among others, whether the IT systems are adequately protected against data leakage and whether the company invests in such protection. The vast majority of the surveyed companies (77.0%) indicate that IT systems are adequately protected, while 13.3% say that they are not. It seems that this is a relatively high percentage, especially since the next 9.7% do not have knowledge about it (Figure 14).

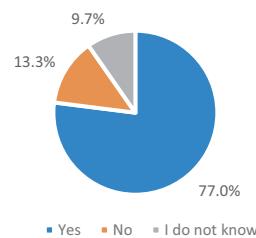


Figure 14. Declarations of adequate protection of IT systems against data leakage

Source: Authors' own study.

Positive information comes from the answer to the question about investments in the discussed area. Most companies (64.5%) declare that they invest in improving the protection of access to the network. This is good information considering that the vast majority of companies were not prepared for this type of work organization (Figure 15).

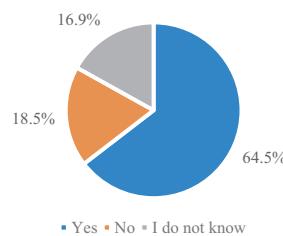


Figure 15. Declared investments in improving network access protection

Source: Authors' own study.

The need to invest in security and data protection strengthens the threat of more frequent cyber attacks on companies' IT networks noticed by 1/3 of companies (Figure 16).

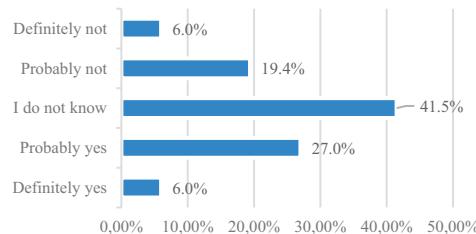


Figure 16. Declared increase in the frequency of cyber attacks on the network used by the company

Source: Authors' own study.

The level of protection of employees' personal data and data on their computers may raise doubts. While performing remote work on company equipment should be relatively safe, it can be a big problem even when using a private computer and migrating data. The State Labour Inspectorate is and should be the authority for the control and supervision of the relationship between the employer and the employee, regardless of the place and manner of work. It should be remembered that the labour inspector has the right to verify whether the employer has entrusted the employee with work other than that which he should perform in accordance with the regulations as part of remote work (Kryczka, 2020). Today, we know little about this subject, only that 10.9% of the surveyed companies were surveyed by PIP (Figure 17). It appears that this audit authority has not yet found its way into these new conditions.

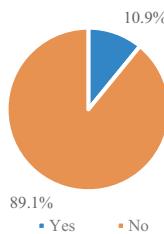


Figure 17. Percentage of companies controlled by the National Labour Inspectorate in the scope of remote work

Source: Authors' own study.

Intention to continue working remotely after the pandemic

In the literature, the prevailing view is that remote work after the pandemic will continue in a hybrid version, which means that it will be used more commonly than before the pandemic (e.g. Spyph & Greer, 2020). This is evidenced, for example, by information from Facebook and Twitter that their employees can choose the form of remote work also after the pandemic (Wang et al., 2021, p. 52). In the presented study, 52.0% of employers in Poland declared that they would retain the possibility of remote work of employees in the future. The question is to what extent (Figure 18).

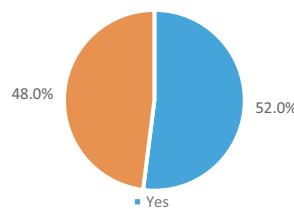


Figure 18. Percentage of enterprises declaring the preservation of remote work opportunities after the pandemic

Source: Authors' own study.

Exactly 31% of companies say that maintaining this possibility will leave the scope of remote work in the current dimension. The vast majority of enterprises (61.3%) planning to continue working remotely will reduce its scope (Figure 19). It is therefore difficult to resist the impression that a large number of employers are trying to “wait out” the pandemic period with remote work, and then return to the traditional work formula.

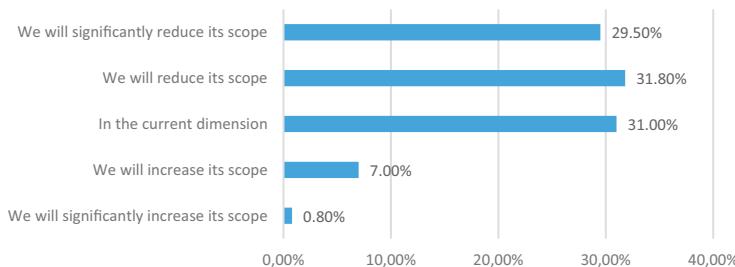


Figure 19. The scope of maintaining the possibility of remote work of employees after the pandemic

Source: Authors' own study.

Remote work requires a different organization of work from that carried out in a traditional way. This, in turn, requires changes in the work regulations adapting it to the requirements of remote work and in the organizational structure of the company. However, nearly 70% of employers do not plan such changes, which could also indicate that they expect a return to traditional work after the pandemic (Figures 20 and 21).

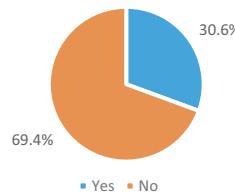


Figure 20. Planned changes in the work regulations adapting it to the requirements of remote work (within the next 6 months)

Source: Authors' own study.

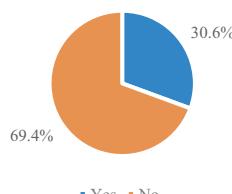


Figure 21. Planned changes in the organizational structure of the company better suited to the nature of remote work (within the next 6 months)

Source: Authors' own study.

Remote work is not a good solution for every employer and not for every employee. For employees with less self-discipline, this type of work will not be appropriate. Similarly, employers who have a problem with managing processes in which remote workers participate will not obtain adequate work efficiency. However, we believe that work in the hybrid formula will be developed provided that employers and employees are able to adapt flexible forms of work to a specific person.

Conclusions

An important challenge for employers in the new conditions of remote work has become the study of work efficiency. In our research, as many as $\frac{1}{4}$ of employers declared the lack of measurement of efficiency, and many others are unable to indicate the tools that should be used for this purpose. The problem of measuring work efficiency may be related to the lack of appropriate tools, not so long ago they were not needed. Employers should develop new performance indicators or processes to

verify the results of remote work. There is also a need to adapt flexible forms of work to individual employees, which may turn out to be very difficult.

A new challenge is also the way to monitor remote work. Do you use tools to monitor time and workload, or tools to help you assess work results? Is trust in employees enough or will it be a sufficient engine to improve work performance? Or will too little monitoring not be a source of procrastination? Remote work poses new challenges for managers who have to deal with another, probably not yet well-recognized management method. It therefore requires managers to develop new skills and a result-oriented style of leadership in the ICT environment.

Employers are most keen to support employees in areas that improve the efficiency of remote work. It seems that employers will have to assume a much larger range of responsibilities in relation to this group of workers, ranging from a wide range of various training courses to support, for example, in the field of occupational psychology. The vast majority of employers (87.3%) also do not offer employees additional financial support in connection with work performed remotely. Recognizing probably that the savings due to the lack of the need to work in the office are greater than the additional expenses related to remote work.

The new work model means the need to develop new internal procedures in the company, because remote work requires a different organization of duties and tasks for employees with whom there is no physical contact. So far, nearly 40% of the surveyed companies have implemented new regulations regarding the rules of remote work. As many as 70% of those without regulations do not intend to introduce it in the next 6 months. The difficulty is the lack of regulation of this area in the provisions of the Labour Code. The legal regulations from the pandemic period do not protect the employer against the risk associated with the provision of work outside the office in the context of occupational health and safety, the possibility of data leakage and its effects, or the protection of company secrets. The employee should be aware that he/she still has to comply with safety standards, while the employer should respect the employee's private space and home environment.

To sum up, this form of work is likely to become more widespread in organizations after the end of the pandemic crisis. Almost all surveyed companies use a hybrid model, which means combining remote work with stationary work in the office. However, nearly 40% after the pandemic intends to reduce its scope. However, this problem should be approached with caution, as the use of remote work will require significant, often innovative investments. However, despite the difficulties associated with the organization of remote work, some employers saw savings for themselves in this respect. They noticed that if remote work does not reduce the efficiency of its performance, efforts should be made to develop a new work model. The dilemma of how to develop an organizational culture in these new conditions remains to be solved? Should it be "hard" – precisely regulate all processes in the company, or should it be "soft" – based on the backbone of values that the company respects? Obviously, these are not the only dilemmas that companies will have to face in the hybrid work model.

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