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### THE CREATION OF UKRAINIAN LEGISLATION FOR SOCIAL SUPPORT OF DIGITAL PLATFORM WORKERS<sup>1</sup>

*The research is devoted to the issues of legislative institutionalisation of digital labour platforms in Ukraine, including social protection of platform workers. As basic, the research uses the concept of a digital platform, that is, a platform that includes any digital interface that creates economic and / or social value and acts as an intermediary between the platform owner, the provider of employment services and the end consumer; as well as the concept of a digital labour platform, which the International Labour Organization considers to be a separate structural component of the platform economy. This new type of economy was formed under the influence of the global trend of digitalisation and is characterised by the rapid spread of digital platforms in various types of business, markets and employment. The study is relevant because of the need to create a regulatory framework for regulating the activities of digital platforms, as well as to foresee its social consequences, which is a characteristic of most countries of the world today. The research objective is to develop a structural outline for the formation of Ukrainian legislation on digital labour platforms and social protection of platform workers. An interdisciplinary approach is used, incorporating analytical, institutional and comparative methods. This objective aligns with Ukraine's objectives of digitalisation and post-war recovery, harmonisation with the European Union legislation, and implementation of the Organisation for Economic Co-operation and Development's Model Reporting Rules for Digital Platforms. The main results of the study are that the authors have developed a Structural Contour of the Ukrainian draft law that refers to the EU Platform Work Directive and the ILO standards on decent work in the platform economy. It provides for amendments to the national Labour Code and the Law of Ukraine "On Stimulating the Development of Digital Economy in Ukraine", proposes expanding the relevant functional powers of specialized Ukrainian ministries and agencies.*

**Keywords:** digital transformation, platform employment, digital labour platform, social security, labour legislation.

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## ТВОРЕННЯ УКРАЇНСЬКОГО ЗАКОНОДАВСТВА У СФЕРІ СОЦІАЛЬНОГО ЗАХИСТУ ПРАЦІВНИКІВ ЦИФРОВИХ ПЛАТФОРМ

Дослідження присвячене питанням законодавчої інституціоналізації цифрових трудових платформ в Україні, зокрема соціальному захисту працівників платформ. Як базові у дослідженні використовуються поняття цифрової платформи, тобто платформи, яка містить будь-який цифровий інтерфейс, що створює економічну та / або соціальну цінність і є посередником між власником платформи, постачальником послуг з працевлаштування та кінцевим споживачем; а також поняття цифрової трудової платформи, яке Міжнародна організація праці розглядає як окремий структурний компонент платформної економіки. Цей новітній вид економіки сформувався під впливом глобального тренду цифровізації та характеризується стрімким поширенням цифрових платформ у різних видах бізнесу, ринків і зайнятості. Актуальність дослідження зумовлена характерною нині для більшості держав необхідністю створення нормативно-законодавчих підвалин для регулювання діяльності цифрових платформ, а також завбачення її соціальних наслідків. Метою дослідження є розробка структурного контуру формування українського законодавства у сфері цифрових трудових платформ і соціального захисту працівників платформ. Застосовано міждисциплінарний підхід, що включає аналітичний, інституційний і порівняльний методи. Зазначена мета відповідає цілям України у сфері цифровізації та післявоєнного відновлення, гармонізації із законодавством Європейського Союзу та імплементації Типових правил звітності Організації економічного співробітництва та розвитку для цифрових платформ. Основні результати дослідження полягають у розробці авторами структурного контуру українського законопроекту, який враховує норми Директиви ЄС про платформну зайнятість і стандарти МОП щодо гідної праці у платформній економіці та передбачає внесення змін до національного Кодексу законів про працю та Закону України “Про стимулювання розвитку цифрової економіки в Україні”, а також пропонує розширення відповідних функціональних повноважень профільних українських міністерств і відомств.

**Ключові слова:** цифрова трансформація, платформна зайнятість, цифрова трудова платформа, соціальна безпека, трудове законодавство.

Nowadays, one of the most powerful factors affecting business, labour markets, economies, and societies is the global trend of digitalisation, which broadly refers to the creation, distribution, implementation, and use of digital and new technologies, including blockchain, machine learning, big data, 3D printing, artificial intelligence (AI), virtual and augmented reality, cyber-physical systems, cloud and quantum computing, the Internet of Things, robotics, etc. The impact of digitalisation is multidimensional, so the Global Digital

Compact, adopted by United Nations General Assembly Resolution 79/1 on September 22, 2024, emphasises that digital and new technologies, while radically transforming the world, provide enormous potential benefits for the well-being and development of individuals and societies, but also pose new challenges [1].

Among other things, businesses and related employment are facing very serious challenges, particularly with regard to job cuts and job creation, as well as modern job requirements. According to the latest estimates of the World Economic Forum [2], 170 million jobs, or 14% of the global total in full-time equivalent, will be created by 2030 under the influence of digitalisation. At the same time, 92 million jobs will be lost (i.e. 8%). In addition, 39% of the key skills required to be competitive in the labour market today will change over this period, and the availability of digital skills among employees will become a top priority for employers.

**Research issues in the EU and Ukrainian contexts.** A study by the European Foundation for the Improvement of Living and Working Conditions (Eurofound) [3] substantiates three main vectors of digitalisation with the potential to cause for fundamental technological and social changes in the employment sector: i) labour automation; ii) the digitalisation of economic processes; iii) digital platformisation. The latter vector requires special research attention given the high rate of spread of digital platforms, their increasing coverage of various types of businesses and market niches, as well as huge gaps or even the absence of national legislative regulation of digital platforms and related work. The legal backgrounds of the countries differ significantly: for example, the EU, after more than three years of discussions and institutional arrangements, adopted a groundbreaking Platform Work Directive in October 2024. In contrast, as of April 2025, Ukraine has almost no legislation in force on the social, labour, and tax aspects of digital platforms (except for a certain segment of the Information Technology (IT) sector). Although this institutional gap in Ukraine is largely due to the full-scale war that has been waged against it for four years, the formation of an appropriate legal framework is necessary for the sustainability of the Ukrainian economy under martial law and its post-war recovery, as well as for harmonisation with European and international regulatory norms.

The **purpose** of our study is to develop a structural contour for the formation of Ukrainian legislation on digital labour platforms and social protection of platform workers. The study is relevant to Ukraine's goals of digitalisation and post-war recovery, harmonisation with EU legislation, and implementation of the OECD Model Reporting Rules for Digital Platforms.

D. Matoušková [4] summarised and presented a descriptive literature review of recent works devoted to the impact of digitalisation on the emergence of a new era of business management, which significantly changes business strategies, generates new business models, and makes competitiveness dependent on the strengths and weaknesses that digitalisation brings to businesses. The issues of development and specifics of work in the gig economy, driven by digital technologies, were studied by A. Kolot et al. [5]. M. Lane [6] determines ways to improve the quality of these jobs and provide workers with new opportunities through the use of digital technologies and new business models. Estimating the current global number of active online gig workers from 154 to 435 million, N. Datta et

al. [7] consider how countries can navigate the prospects and dangers of online gig work. The problems and ways to ensure decent work in the platform economy and the current state of national legislation in many countries around the world have been deeply studied by experts from the ILO [8–10]. Various economic transformations in some countries due to the impact of digitalisation was studied by: B. Fitzenberger and Ch. Kagerl [11] for Germany; A. Miho, M. Borowiecki and J. Høj [12] for Slovenia; M. Apostolov and N. Coco [13] for Italy; M. Aleksynska et al. [14], M. Shumylo [15], I. Aliksieienko [16], and also V. Blyzniuk et al. [17] for Ukraine. The systemic effects of military-economic cyclicity on Ukraine's societal dynamics were substantiated by V. Podliesna [18]. Considering the impact of the full-scale war in Ukraine, D. Andryunina [19] examined the economic, social, and demographic aspects of the free movement of Ukrainian workers.

However, there are still no studies or practical recommendations on developing a Ukrainian legislative framework for regulating digital labour platforms and social protection of platform workers.

An interdisciplinary approach is used, including analytical, institutional and comparative methods. In this study, we use the definitions provided in the joint OECD, ILO, and Statistical Office of the EU (Eurostat) "Handbook on Measuring Digital Platform Employment and Work" [20] as a methodological guide:

*Digital Economy* in its broadest sense encompasses all economic activity that depends on or is significantly enhanced by the use of digital resources, including digital technologies, digital infrastructure, digital services, and data.

*Digital Platform* is a platform that includes any digital interface that creates economic and / or social value and intermediates between three separate agents (the platform owner, the labour service provider, and the end user of the goods and services produced).

*Digital Platform Work* is any productive activity performed by people to produce goods or provide services that is carried out through or on a digital platform, but where: i) the digital platform or phone application controls and / or organises the essential aspects of the activity; ii) the work lasts at least one hour during the reference period.

*Digital Platform Employment* includes all activities performed by a person through or on a digital platform for payment or profit, but where: i) the digital platform or telephone application controls and / or organises the essential aspects of the activity; ii) the work lasts at least one hour during the reporting period.

Employment on digital platforms implies that activities are carried out either directly on a digital platform (e.g. in the case of online platforms) or through a digital platform (e.g. in the case of location-based platforms). Each of these categories is a distinct ecosystem with a wide variety of types of work offered and performed, nature of services, industries, and labour intermediation [21]. Meanwhile, the ILO<sup>2</sup> identifies a distinctive structural component of the platform economy as digital labour platforms, which include: i) location-based platforms where services are provided by individuals in a specific location; ii) online platforms where workers provide their services remotely. The impressive scale of digital labour platforms in the recent period has 'opened up new markets for businesses and created

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<sup>2</sup> Digital labour platforms. ILO (n.d.). URL: <https://www.ilo.org/digital-labour-platforms>

new employment and income opportunities, offering flexibility for some workers and characterised by low barriers to entry’.

**Business and employment implications of digitalisation.** These impacts are numerous, wide-ranging, and multidimensional: digital and new technologies bring specific, often very significant, benefits and costs to businesses and employers in general, as well as to those engaged in the platform economy (see Table 1), because employment on digital platforms now represents a significant and growing share of the global labour market, representing between 4,4% and 12,5% of the global labour force, or between 154 million and 435 million people.

Table 1

**The benefits and weaknesses of digitalisation for businesses and employment**

Object	Benefits	Weaknesses
Businesses	<p>The introduction of digital technologies leads to cost reduction (other things being equal), creation of new products, improvement of services, rapid expansion of geographical coverage of potential customers and business partners. Significant facilitation of communication, as well as search, comparison and exchange of information at the ‘business-client’ and ‘business-business’ levels.</p> <p>The creation and implementation of new, more competitive business models. Increasing flexibility and adaptability of existing ones, the emergence of new business and marketing strategies.</p> <p>Digital platforms have a number of competitive advantages, including reducing transaction costs associated with the provision of goods and services, and mitigating market information asymmetry, since the user can compare several services of different prices or quality before making a decision.</p> <p>Digital platforms have economies of scale: once the basic structure is in place, a large volume of transactions reduces the cost of each additional unit produced, so the more transactions a platform supports, the more its added value increases.</p> <p>The use of algorithmic procedures by business digital platforms allows them to identify peaks in demand and advise suppliers on the optimal time and place to offer services, thereby reducing transaction costs by minimising resource downtime.</p> <p>Due to digital platforms, businesses of all</p>	<p>The destructive impact of digital and new, especially AI, disinformation, deepfakes, cybersecurity technologies on existing business models.</p> <p>Disruption of traditional life practices both at the individual and professional levels; the destabilising requirement of the digital era to ‘be connected’ 24/7 for a person’s mental and physical condition.</p> <p>The forced need to acquire basic digital skills, elementary digital literacy.</p> <p>Rapid growth in the volume and variety of information between businesses and customers, which often slows down and reduces the efficiency of interaction between them.</p> <p>The growth of cases of unfair competition, harmful actions and crimes against business, based on digital tools and technologies.</p> <p>The intensification of technical and technological competition between businesses.</p> <p>The need for employers to increase spending on improving professional qualifications and retraining employees whose jobs are affected by digital and new technologies</p>

Object	Benefits	Weaknesses
	<p>sizes can more easily access an agile workforce that allows them to service a broader client base, which is more geographically dispersed.</p> <p>Increasing innovation, coordination, control and efficiency of production and sales of goods and services</p>	
Employment, including its platform sector	<p>The emergence of new professions, the creation of new jobs in the digital age.</p> <p>Working on the platform provides an opportunity for workers who have been left out of the traditional labour market and offers people the chance to earn an income when other types of support are not available.</p> <p>The platform work ecosystem is highly diverse in terms of the types of work offered and performed, the nature of services, industry, and the way in which employment is mediated.</p> <p>The vast majority of platform workers value their flexibility (the ability to set and customise their work) and autonomy, and platform workers generally report higher levels of job satisfaction than workers in the offline economy doing similar work.</p> <p>Platform work can facilitate the successful transition of people from informal to formal employment, enhancing their social protection and expanding the fiscal capacity of governments</p>	<p>The forced need to acquire basic digital skills and basic digital literacy, as well as the imposition by society of an artificial 'marginalisation' status on those people who do not have such digital skills.</p> <p>Reduction of existing jobs that is not compensated by the creation of new ones.</p> <p>Increased competition in the labour market due to increased requirements for digital and other skills and abilities in demand in digital-age business.</p> <p>A widening gap between the needs of businesses for vocational education and training of employees, on the one hand, and the capabilities of educational institutions and the relevance of their curricula, on the other.</p> <p>The great part of platform workers is not covered by the framework of traditional tripartite social dialogue, making it impossible to fully represent and protect their labour rights.</p> <p>Close connection of employment on digital platforms with informal, i.e. 'shadow' employment, in particular through the use of 'false self-employment' schemes, which significantly limit the access of platform workers to decent work and social protection.</p> <p>The lack of / limited access to decent work and social protection for platform workers characterises employment on platforms as a significant factor in the precarization of society</p>

Source: Authors completed based on: [4; 8; 17; 21].

Taking into account the data in Table 1, as well as the results of the analysis of current legislation and court practice in different countries [8–10], it is logical to conclude that it is necessary to normalise and regulate the consequences of digitalisation for business and employment, as they are societally important (such as precarization, informal employment, erosion of the social dialogue system, tax evasion, etc.) Globally, the development of a

national legislative and regulatory framework to regulate digital labour platforms and protect the social and labour rights of digital platform workers is very relevant for the vast majority of countries.

In response to these needs and the growing challenges of digitalisation, in September 2024, the ILO established a new Observatory on Artificial Intelligence and Work in the Digital Economy and identified digital labour platforms as one of its key priorities. They are a new form of precarious work that has grown rapidly over the past decade and will be the subject of discussion at the International Labour Conference in 2025 and 2026 in terms of institutionalising and implementing decent work standards for workers on digital platforms at the national level<sup>3</sup>.

***Legislative control of digital platform employment: new global and EU practices.*** A recent ILO study demonstrated that in 2024 and early 2025, new practices emerged regarding the legislative regulation of employment on digital platforms, particularly in Singapore, Uruguay, the US, Mexico, and the EU [10]. For example, in February 2025, Uruguay adopted Law No. 20.396, which establishes minimum standards for the protection of digital platform workers (with a particular focus on delivery services and urban passenger transport) and includes self-employed platform workers in the national social dialogue system, establishing their rights to freedom of association and collective bargaining. In September 2024, Singapore passed the Platform Workers Act, which guarantees social protection for platform workers, providing for pensions, compensation for work-related injuries, occupational health and safety, as well as collective representation and collective bargaining in the tourism and courier services sectors. In November 2024, the US state of Massachusetts decided to establish a State Council that allows platform drivers to form unions and enter into employment contracts.

Also, in December 2024, the National Congress of Mexico approved amendments to the Federal Labour Law, supplementing it with norms on digital platform employment. Experts have already called this a revolutionary labour reform for Mexico, the second country in Latin America after Brazil on the number of platform workers. So, the law now recognises employment status for digital platform workers, giving them access to social security benefits and collective bargaining, guaranteed payment for their work, and other basic labour rights. With the support of the National Union of App Workers, the law stipulates that platform workers who earn at least the minimum monthly wage in Mexico City ( $\approx$  \$414,9) now have full access to labour and social rights<sup>4</sup>.

In the context of our study, particular attention should be paid to EU practices, given that Ukraine has had official candidate status for EU membership since June 2022 and has corresponding obligations to harmonise national and European legislation. In addition, the

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<sup>3</sup> Ibid.

<sup>4</sup> Cordero, K.H. (2025, February 24). From Mexico to Geneva, Workers are Pushing for Fair Labour Standards in the Platform Economy. Atlantic Fellows for Social and Economic Equity. URL: <https://afsee.atlanticfellows.lse.ac.uk/en-gb/blogs/from-mexico-to-geneva-workers-are-pushing-for-fair-labour-standards-in-the-platform-economy>

EU is currently the world leader in comprehensive legislative regulation of employment on digital platforms. The defining piece of legislation in this area is the EU Directive on improving working conditions on platforms (abbreviated as the *EU Platform Work Directive*), which is based on the European Parliament Resolution of September 16, 2021, on fair working conditions, rights, and social protection for platform workers. This EU Directive entered into force on December 1, 2024, and must be implemented into the national legislation of all member states by the end of 2026<sup>5</sup>. The Directive consists of six sections and provides for the following basic principles:

1) introducing a legal presumption of the existence of an employment relationship between a digital work platform as an employer and a person performing work on that platform (as opposed to self-employment);

2) establishing rules for algorithmic management, including the use of automated monitoring and decision-making systems;

3) strengthening the protection of personal data of platform workers;

4) expanding the role of trade unions by extending representation in labour relations to workers in the platform economy.

Undoubtedly, the EU Platform Work Directive is truly innovative and has a number of advantages, giving Member States the opportunity to institutionalise platform employment issues for the first time. At the same time, the document contains a number of legislative gaps that need further improvement. The working paper by S. Rainone and A. Aloisi [22] identifies two serious shortcomings of this Directive: the first concerns the incomplete coverage of types of self-employed platform workers, particularly in terms of occupational safety and collective representation systems; the second drawback is that it gives national parliaments in EU countries broad powers to set their own national criteria for a ‘qualified’ presumption of platform employment, which creates a risk of abuse of such criteria. However, the Directive has other shortcomings: it imposes obligations on digital platforms that use automated decision-making systems or automated monitoring systems that go beyond the requirements of the EU Artificial Intelligence Act. Furthermore, the rebuttable presumption of employment enshrined in the Directive does not change the existing legislation on the misclassification of the employment status of platform workers<sup>6</sup>.

The need to address the aforementioned shortcomings of the EU Platform Work Directive was also discussed during the Third Trade Union Forum on Platform Employment, which took place on September 25–26, 2024, at the initiative of the European Trade Union Confederation. Participants in this large-scale event, entitled ‘Platform(u)m’, also

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<sup>5</sup> Directive (EU) 2024/2831 of the European Parliament and of the Council of 23 October 2024 on improving working conditions in platform work. (2024). *European Union*. URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32024L2831>

<sup>6</sup> Shapiro, P., Shepherd, L.J. (2025, January 3). It’s Official: The EU Platform Work Directive Is Here. Ogletree Deakins Company. URL: <https://ogletree.com/insights-resources/blog-posts/its-official-the-eu-platform-work-directive-is-here/>

emphasised that the Directive should put an end to the ‘algorithmic slavery’ of digital platform workers and guarantee them decent wages and safety in the workplace<sup>7</sup>.

**Legislative regulation of digital platforms: Ukrainian case.** As described below, today, in the platform segment of the Ukrainian national economy, the only area subject to special legislative regulation is the IT sector. It has developed rapidly in recent years, despite the full-scale war, and is responding to contemporary military challenges. A recent study by the IT Ukraine Association [23] demonstrates the significant market power of the Ukrainian IT industry in the national and global economy. According to the results of 2024, there are 9,600 IT companies operating in Ukraine, and 265,000 IT specialists are employed in the sector. The IT industry ranks second (11,5%) in the sectoral structure of Ukrainian exports of goods and services and first (37,4%) in the structure of service exports. Ukrainian exports of IT services have grown more than 1,5 times between 2019 and 2024, reaching \$6,4 billion. Importantly, over the past six years, Ukrainian companies have attracted \$1,5 billion in venture capital, focusing on AI, DefenseTech, FinTech, and EdTech.

In recent years, Ukraine has made significant progress not only in the IT sector, but also in the digitisation of public administration and administrative services, which has been recognised by the country's international partners. According to the Verkhovna Rada Committee on Digital Transformation<sup>8</sup>, at a joint meeting in February 2025 between the Ukrainian government and the European Commission, Ukraine's progress in integrating into the EU's Single Digital Market was noted. This was achieved, in particular, due to the adoption by the Ukrainian parliament in 2022 of amendments to a number of laws, in particular the Law of Ukraine "On Electronic Identification and Electronic Trust Services", which allowed Ukrainians to use qualified signatures obtained in the EU to receive services in Ukraine. It was also achieved due to the adoption of the Law of Ukraine "On Amendments to Certain Laws of Ukraine on the Implementation of the Norms of the Legislation of the European Union on Roaming" dated May 22, 2024, No. 3727-IX, as well as the adoption in the first reading in parliament of the draft law "On Amendments to Certain Laws of Ukraine Regarding the Implementation of European Union Legislation on Electronic Communications" (registration No. 12150 dated October 25, 2024). These documents are intended to ensure the country's accession to the Ukraine-EU common roaming area. In addition, at a meeting with European commissioners, agreements were reached on cooperation in the following areas: integration of Ukraine into the DESI (Digital Economy and Society Index) review; ensuring access to the EU Cyber Reserve under the Digital Europe Program; implementation of EU legislation on the Digital Services Act and the Digital Markets Act; cooperation in the field of artificial intelligence and implementation of the EU Artificial Intelligence Act.

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<sup>7</sup> Platform work directive must end “algorithmic slavery”. (2024, September 26). European Trade Union Confederation. URL: <https://www.etuc.org/en/pressrelease/platform-work-directive-must-end-algorithmic-slavery-0>

<sup>8</sup> Moving towards the EU Digital Single Market. (2025, February 26). Committee of the Verkhovna Rada of Ukraine on Digital Transformation. URL: [https://komit.rada.gov.ua/news/main\\_news/75944.html](https://komit.rada.gov.ua/news/main_news/75944.html) [in Ukrainian]

As of early April 2025, a number of thematic scientific publications had been published on the problems of legislative institutionalisation of platform employment in Ukraine, including a special ILO study [14]. Certain measures were also taken to address these issues in practice, the most important of which, in chronological order, are as follows:

– adoption of the Law of Ukraine "On Stimulating the Development of the Digital Economy in Ukraine" dated July 15, 2021 No. 1667-IX (Law No. 1667, applies only to the special legal and tax space 'Diia.City' in the Ukrainian IT sector);

– adoption of the Law of Ukraine "On Amendments to the Tax Code of Ukraine to Stimulate the Development of the Digital Economy in Ukraine" dated December 14, 2021 No. 1946-IX (Law No. 1946, applies only to the special legal and tax space 'Diia.City' in the Ukrainian IT sector);

– development by experts of the Institute for Economics and Forecasting of NAS of Ukraine of the foundations of a draft Law on social protection of digital platform workers, and its discussion in December 2024 at a joint meeting of the Committee of the Verkhovna Rada of Ukraine on Social Policy and Protection of Veterans' Rights<sup>9</sup>, and the Committee of the Verkhovna Rada of Ukraine on Economic Development, with the participation of the Ministry of Economy of Ukraine;

– submission of a draft law on taxation of digital platforms by the Ministry of Finance of Ukraine for public discussion in March 2025.

Attention should be paid to the specifics of the above (draft) legislative acts of Ukraine.

Firstly, on August 14, 2021, Law No. 1667 came into force, establishing 'Diia.City' (<https://city.diia.gov.ua/>) – an organisational and legal space for conducting IT business in Ukraine, which provides simplified regulatory conditions and a special tax regime for IT companies and specialists. Almost four years of practice have shown that 'Diia.City' is a modern and quite successful Ukrainian 'platform for IT companies and IT workers', which operates taking into account the best global approaches in the field of digitalisation, as well as the realities of martial law in Ukraine and the tasks of its integration into the EU. Law No. 1667 introduced a number of basic concepts into the domestic legal field, including the following: 'gig specialist' – an individual who is a contractor and / or performer under a gig contract; 'gig contract' – a civil law contract under which a gig specialist undertakes to perform work in accordance with the tasks of the resident of 'Diia.City' as the customer, who, in turn, undertakes to pay for them and provide the gig worker with appropriate working conditions and social guarantees; 'Diia.City resident' – a legal entity that, in accordance with the procedure established by law, has acquired the status of a 'Diia.City resident' and is entered in the 'Diia.City' register maintained by the Ministry of Digital Transformation of Ukraine.

Stimulation of platform employment is ensured by the provisions of Law No. 1667, which stipulate that a resident of 'Diia.City' meets several requirements at the same time, in particular: 1) carries out one or more types of activities specified by the specified law; 2) the

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<sup>9</sup> The Committee held a working meeting with scientists on platform employment. (2024, December 16). Committee of the Verkhovna Rada of Ukraine on Social Policy and Protection of Veterans' Rights. URL: [https://komspip.rada.gov.ua/news/main\\_news/77345.html](https://komspip.rada.gov.ua/news/main_news/77345.html) [in Ukrainian]

average monthly remuneration of the involved employees and gig specialists is not less than 1200 Euros at the official exchange rate of the National Bank of Ukraine; 3) the average number of employees and gig specialists is not less than 9 people; 4) the amount of qualified income (net income from the sale of products (goods, works, services) and royalties) of the legal entity is not less than 90% of the amount of its total income (if any). In addition to tax benefits, a number of preferences apply to IT companies that are participants at the 'Diia.City' platform, including the following: non-interference of the state in the activities of 'Diia.City' residents, if it is carried out within the framework of the legislation of Ukraine; the legal regime of 'Diia.City' is established for an unlimited period, but not less than 25 years from the date of the first entry in the 'Diia.City' register [17].

*Secondly*, tax preferences for participants of the 'Diia.City' platform are enshrined by amending the Tax Code of Ukraine, with the entry into force of Law No. 1946 on January 1, 2022. In particular, the special taxation regime for residents of 'Diia.City' provides for reduced tax rates:

- depending on the chosen regime, either 9% as corporate income tax under special conditions, or 18% as regular corporate income tax;
- personal income tax is 5%, while the standard rate is 18%;
- a single contribution to mandatory state social insurance is 22% of the minimum wage, while the standard base for calculating this tax contribution is the employee's wages, including allowances, bonuses, benefits, etc.<sup>10</sup>.

*Thirdly*, the draft Law of Ukraine "On Amendments to the Tax Code of Ukraine and Certain Other Legislative Acts of Ukraine Regarding the Implementation of International Automatic Exchange of Information on Income Received through Digital Platforms", published in March 2025 by the Ministry of Finance of Ukraine, does not cover issues related to guaranteeing social protection and labour rights of platform workers. This draft Law is aimed at introducing in Ukraine international automatic exchange of information on income received through digital platforms, as well as at implementing the OECD Model Rules on reporting by digital platform operators and the norms of Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the taxation field<sup>11</sup>.

At the end of April 2025, above-mentioned draft law was submitted to the Verkhovna Rada of Ukraine and referred to the Parliamentary Committee on Finance, Tax and Customs Policy for consideration<sup>12</sup>. It should be noted that a distinctive feature of this bill is the

<sup>10</sup> Stimulating the development of the digital economy in Ukraine: What is known about "Diia.City". (2022, July 22). Information Sheet, 4/2022. State Tax Service of Ukraine. URL: [https://tax.gov.ua/data/material/000/490/599266/InfoList4\\_2022.pdf](https://tax.gov.ua/data/material/000/490/599266/InfoList4_2022.pdf) [in Ukrainian]

<sup>11</sup> Draft Law of Ukraine "On Amendments to the Tax Code of Ukraine and Certain Other Legislative Acts of Ukraine Regarding the Implementation of International Automatic Exchange of Information on Income Received through Digital Platforms". (2025, March 7). Ministry of Finance of Ukraine. URL: [https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%BE%D1%94%D0%BA%D1%82\\_%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D1%83.pdf](https://mof.gov.ua/storage/files/%D0%9F%D1%80%D0%BE%D1%94%D0%BA%D1%82_%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D1%83.pdf) [in Ukrainian]

<sup>12</sup> Draft Law on Amendments to the Tax Code of Ukraine and Certain Other Legislative Acts of Ukraine Regarding the Implementation of International Automatic Exchange of Information on Income Received

absence of any aspects related to the protection of the social and labour rights of Ukrainian platform workers. Moreover, the exclusively fiscal focus of this draft law is emphasised in the justification provided by its authors for the need to adopt the act. They indicate that the introduction of international automatic exchange of information on income received through digital platforms is an international obligation of Ukraine in accordance with the current Memorandum between Ukraine and the International Monetary Fund on Economic and Financial Policy (see Structural Benchmark No. 37) and the National Revenue Strategy of Ukraine, approved by the Order of the Cabinet of Ministers of Ukraine dated 27.12.2023 No. 1218-r (subsection 4.2.2(d) "Exchange of information for tax purposes").

**Proposals for amendments to Ukrainian legislation aimed at regulating the social aspects of platform employment.** Taking into account all of the above, the authors propose to develop a draft Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on the Regulation of Platform Employment and the Protection of Social and Labour Rights of Digital Platform Workers", based on the key provisions of the EU Directive on Platform Work and taking into account the modern approaches of the ILO, OECD, and Eurostat to assessing employment on digital platforms, as well as the realities of martial law in Ukraine and the task of its post-war recovery. It is proposed to carry out the basic regulation of platform employment issues in the legislative and legal field of Ukraine on the basis of the Structural Contour given below (see Table 2).

Table 2

**Structural Contour for the basic legislative regulation of socio-labour issues of platform employment in Ukraine**

No.	Direction, the content of regulation	Explanations and notes on coordination with other Ukrainian legislative acts, etc.
1	Amendments to Article 83 of the Civil Code of Ukraine	This will allow the legal definition of a digital labour platform as one of the organisational and legal forms of legal entities in Ukraine
2	Amendments to the Labour Code of Ukraine	With the exception of paragraph four of Article 3, the relevant amendments to the Labour Code of Ukraine mean that the legislation on platform employment does not apply to IT companies that are residents of the 'Diia.City' platform. The activities of these companies are regulated by the Law of Ukraine "On Stimulating the Development of the Digital Economy in Ukraine," which was passed on July 15, 2021, and is numbered 1667-IX
2.1	Supplement to the Labour Code of Ukraine with Chapter III-C. Regulation of platform employment. This chapter will contain the definition of basic concepts regarding platform employment, take into account the ILO's integrated approach to ensuring decent	In Ukraine, as of early April 2025, the necessary legislative framework for regulating platform employment has not yet been formed. The labour legislation of Ukraine does not contain definitions of basic concepts regarding platform employment. The Law of Ukraine "On Amendments to Certain

through Digital Platforms. Registration No. 13232 of April 30, 2025. Verkhovna Rada of Ukraine. URL: <https://itd.rada.gov.ua/billinfo/Bills/Card/56316> [in Ukrainian]

No.	Direction, the content of regulation	Explanations and notes on coordination with other Ukrainian legislative acts, etc.
	<p>work standards in the platform economy, and will also enshrine the key principles of the EU Platform Work Directive (2024), namely:</p> <ul style="list-style-type: none"> <li>– introduction of a legal presumption of the existence of an employment relationship;</li> <li>– establishment of algorithmic management rules;</li> <li>– guarantees for the protection of personal data of platform workers;</li> <li>– the coverage of platform workers by labour representation (through trade unions)</li> </ul>	<p>Legislative Acts of Ukraine Regarding Labour Relations with Unfixed Working Hours", dated July 18, 2022, No. 2421-IX, aims to regulate new (non-standard) forms of employment. However, it does not cover platform employment</p>
2.2	<p>Amendments to Article 21-1 of the Labour Code ("Employment Contract with Unfixed Working Hours"), in terms of employment contracts between subjects of platform employment</p>	<p>The Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding Labour Relations with Unfixed Working Hours" dated July 18, 2022 No. 2421-IX, does not cover the issue of platform employment at all</p>
2.3	<p>Extension to platform employment entities of the simplified regime for regulating labour relations, as provided for in Chapter III-B of the Labour Code</p>	<p>According to Chapter III-B of the Labour Code, the simplified regime for regulating labour relations applies only to small and medium-sized enterprises</p>
3	<p>Extension for platform employment entities of the validity period of the simplified regime for regulating labour relations, provided for in Articles 49-5 and 49-6 of Chapter III-B of the Labour Code, for the period from the date of termination or cancellation of martial law, introduced in accordance with the Law of Ukraine "On the Legal Regime of Martial Law", – by amending the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Simplifying the Regulation of Labour Relations in the Sphere of Small and Medium-Sized Entrepreneurship and Reducing the Administrative Burden on Business Activity" dated July 19, 2022 No. 2434-IX</p>	<p>In accordance with the Law "On Amendments to Certain Legislative Acts of Ukraine on Simplifying the Regulation of Labour Relations in the Sphere of Small and Medium-Sized Entrepreneurship and Reducing the Administrative Burden on Business Activity" dated July 19, 2022 No. 2434-IX, the simplified regime for regulating labour relations for small and medium-sized businesses is valid only during the martial law introduced in accordance with the Law of Ukraine "On the Legal Regime of Martial Law", and ceases to be valid from the date of termination or cancellation of martial law</p>
4	<p>Introduction of mandatory registration of digital labour platforms by entering relevant data into the State Register of Digital Labour Platforms, which will be maintained by the Ministry of Digital Transformation of Ukraine (the main</p>	<p>This requires making appropriate amendments to the Law of Ukraine "On Stimulating the Development of the Digital Economy in Ukraine" dated July 15, 2021 No. 1667-IX. The procedure for maintaining the State Register of Digital Labour Platforms will be determined jointly</p>

No.	Direction, the content of regulation	Explanations and notes on coordination with other Ukrainian legislative acts, etc.
	body in the system of central executive bodies that ensures the formation and implementation of state policy in the areas of digitalisation, digital development, digital economy, etc.)	with the Ministry of Economy of Ukraine (the main body in the system of central executive bodies that ensures the formation and implementation of state policy in the field of labour, employment of the population, labour migration, labour relations, social dialogue) and approved in the manner prescribed by law
5	Implementation of basic definitions of platform employment into the Law of Ukraine "On Employment of the Population" dated July 5, 2012 No. 5067-VI	This requires making appropriate amendments to the Law of Ukraine "On Employment of the Population" dated July 5, 2012 No. 5067-VI by means of a corresponding amendment to Article 1 ("Definitions") of Part One of the Law
6	Legislative consolidation of the institutional possibility for covering employees of digital labour platforms by labour representation (through trade unions)	This requires making appropriate amendments to the Law of Ukraine "On Trade Unions, Their Rights and Guarantees of Activity" dated September 15, 1999, No. 1045-XIV by appropriately clarifying Article 1 ("Definition of Terms") of Part One of this Law
7	Coverage of digital labour platform entities with obligations to pay taxes and social contributions Application of a differentiated approach to the legislative consolidation of tax obligations by sectors of platform employment (types of economic activity of platforms)	This requires making appropriate amendments to the Tax Code of Ukraine dated December 2, 2010 No. 2755-VI and the Law of Ukraine "On the Collection and Accounting of a Single Contribution for Compulsory State Social Insurance" dated June 8, 2010 No. 2464-VI
8	Legislative consolidation of the institutional possibility for covering subjects of digital labour platforms with mandatory state social insurance	This requires making appropriate amendments to the laws of Ukraine "On mandatory state social insurance" dated September 23, 1999 No. 1105-XIV, "On mandatory state pension insurance" dated June 9, 2003 No. 1058-IV, and "On mandatory state social insurance in case of unemployment" dated March 2, 2000 No. 1533-III
9	Expanding the powers and functions of the State Labour Service of Ukraine, in terms of monitoring, controlling and inspecting platform employment entities, as well as developing the Procedure for establishing/terminating employment relationships on a digital labour platform and the actual employment status of platform workers. If necessary, the results of applying the specified Procedure in relation to a registered digital labour platform can be used in any judicial or administrative procedure in Ukraine	This requires appropriate amendments to the Regulations on the State Labour Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 11, 2015 No. 96. A by-law will be developed to approve the Procedure for Establishing / Cancelling Employment Relations on Digital Labour Platforms and the Actual Labour Status of Platform Workers in Ukraine. The establishment of the actual labour status (employee or self-employed person) of platform workers affects their taxation regime and coverage by mandatory state social insurance, as well as the application to the digital labour platform as an employer of the compliance procedure specified by subparagraph 14.1.221-1 of paragraph 14.1 of Article 14 of the Tax Code of Ukraine

No.	Direction, the content of regulation	Explanations and notes on coordination with other Ukrainian legislative acts, etc.
10	Clarification of the powers and functions of the Ministry of Economy of Ukraine, in terms of the formation and implementation of state policy on the regulation of platform employment and the protection of social and labour rights of employees of digital labour platforms	This requires making appropriate amendments to the Regulation on the Ministry of Economy of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated August 20, 2014 No. 459 (as amended by the Resolution of the Cabinet of Ministers of Ukraine dated February 17, 2021 No. 124)
11	Expanding the powers and functions of the Ministry of Digital Transformation of Ukraine (the main body in the system of central executive bodies that ensures the formation and implementation of state policy in the areas of digitalisation, digital development, digital economy, etc.), in terms of conducting an expert assessment of the presence / absence of signs of violation of rights or discrimination of platform workers when using automated monitoring systems or automated decision-making systems in organising the activities of a digital labour platform	This requires making appropriate amendments to the Regulation on the Ministry of Digital Transformation of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated September 18, 2019 No. 856. It also requires the development of a by-law to approve the Procedure for conducting an expert assessment of the presence / absence of signs of violation of the rights or discrimination of platform workers when using automated monitoring systems or automated decision-making systems in organising the activities of a digital labour platform
12	Expanding the powers and functions of the State Statistics Service of Ukraine, in terms of regular statistical and sociological surveys of platform employment in Ukraine	This requires making appropriate amendments to the Regulations on the State Statistics Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated September 23, 2014 No. 481

Source: [17]; given the norms of the Law of Ukraine "On the Peculiarities of Regulation of the Activities of Legal Entities of Certain Organizational and Legal Forms in the Transitional Period and Associations of Legal Entities" dated January 9, 2025 No. 4196-IX, which repeals the Commercial Code of Ukraine from August 28, 2025.

**Conclusions.** Considering everything outlined in this article, we can note the following. Today, the majority of countries in the world, including Ukraine, are only at the initial stage of forming a national legislative framework for regulating *platform employment* and protecting the social and labour rights of *digital platform workers*. For the Ukrainian case, researchers have argued that this legislative framework should be based on a specific classification of digital platforms and the economic activities carried out on them, the working conditions and professional qualifications of platform workers, and the possibilities for their involvement in the system of national bilateral and trilateral social partnership<sup>13</sup> [17; 24; 25].

<sup>13</sup> Polishchuk, V. (2025, May 27). The Draft Labor Code of Ukraine 2025: Do Its Proposed Provisions Meet the Requirements of EU Legislation? Kyiv: Center for Labor Law and Social Security at the Higher School of Advocacy of the Ukrainian National Bar Association. URL: <https://www.hsa.org.ua/blog/proekt-trudovogo-kodeksu-ukrayini-2025-roku-ci-vidpovidaiut-zaproponovani-iogo-polozennia-vimogam-zakonodavstva-jes> [in Ukrainian]

The main results of the study are both *theoretical* in nature. Using an interdisciplinary approach, we have substantiated the need for legislative institutionalisation of digital labour platforms and guaranteeing the social and labour rights of platform workers in Ukraine. Of significant *practical* importance, the authors have developed a Structural Contour for drafting a corresponding Ukrainian bill, which addresses the EU Directive on platform work and ILO standards for decent work in the platform economy, and essentially provides for amendments to the national Labour Code, as well as other legislative and regulatory acts of Ukraine.

These results are directly related to our previous study [17], which demonstrated that an effective tool for minimising the negative potential of platform employment is government policy aimed at introducing decent work standards in the platform segment of the national economy. For countries / territories affected by military conflicts (such as Ukraine), as well as post-conflict countries / territories, such policies should be developed and implemented considering the realities of martial law and the tasks of their post-war recovery.

The results of this study are scientifically important and useful from an applied point of view, bearing in mind the following issues. *Firstly*, platform employment is one of the new forms of non-standard employment, which has a significant negative potential impact on social stability, associated, among other things, with the almost complete lack of social protection for digital platform workers, precariousness, non-payment of taxes and social contributions, etc. *Secondly*, an urgent task for Ukraine is to develop national legislation regulating platform employment, aimed at minimising its precarious potential and contributing to ensuring social and public stability in Ukraine in the context of post-war development. *Thirdly*, the lack of legislative regulation of platform employment issues and social protection for platform workers predictably poses societal risks for Ukrainian society in a state of war and in the post-war period. These risks are related to the fact that a prolonged full-scale war generates conflict potential in Ukrainian society, which, in turn, may disrupt Ukraine's domestic political and social stability during its post-war recovery<sup>14</sup> [26]. The institutional capacity of the state to address the challenges posed by platform employment, precarization, informal employment and wages, the lack of social protection for workers, etc. is also extremely important for maintaining social dialogue and Ukraine's socio-economic resilience in the (post)war period. This is emphasised by nationally representative Ukrainian employers' and trade union organisations<sup>15</sup>, as well as the relevant parliamentary committee<sup>16</sup>.

The results presented in the article provide potential grounds for further research in this area. Particularly it is important to develop such legislative and executive recommendations

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<sup>14</sup> Meeting of the Presidium of the National Academy of Sciences of Ukraine on March 5, 2025. National Academy of Sciences of Ukraine (NASU). (2025, March 6). URL: <https://www.nas.gov.ua/news/zasidannya-prezidi-nacionalno-akademi-nauk-ukrani-5-bereznia-2025-roku> [in Ukrainian]

<sup>15</sup> Social dialogue on pause: consequences for the economy and society under martial law. (2024, October 31). Association of Organizations of Employers of Ukraine. URL: <https://ooru.org.ua/media/news/sotsialnyi-dialoh-na-pauzi-naslidky-dlia-ekonomiky-ta-suspilstva-v-umovakh-voiennoho-stanu> [in Ukrainian]

<sup>16</sup> The Committee held a working meeting with scientists on platform employment.

for Ukraine in the future, and it will be necessary to do so taking into account the decisions of the High-Level International Conference on Post-War Recovery of Ukraine, which will be held in July 2025 in Rome, Italy, and will revolve around four thematic dimensions: the business dimension, the human dimension, the local and regional dimension, and the EU dimension. In this context, the development and adoption of domestic legislation aimed at the social protection of platform workers, along with other measures, will help to connect the business dimension and the human dimension of the country's post-war recovery.

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