



Nomenclature and harmonised criteria for the self-employment categorisation. An approach pursuant to a systematic review of the literature

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ABSTRACT

This paper presents the review and discussion of terminology and criteria describing the self-employment phenomenon. We attempt to give a conceptually and empirically grounded categorisation of self-employment forms for this heterogeneous and constantly changing group. An abundance of definitions and conceptualisations of self-employment exists and makes data collection and statistical comparisons for this group unreliable, if at all meaningful. In order to produce sound, reliable comparative studies on the self-employed population, researchers will eventually be required to agree on a universal and internationally consistent definitions and a structured categorisation. Such determinations are also essential for practical purposes such as establishing or enforcing the taxation regulations.

In our study, the systematic analysis of selected data from 253 various publications was performed. We gave an overview of different approaches to the problem of identification and differentiation of self-employed. An ordered list of criteria used for these purposes has been compiled. We concluded that the set of five categories with most salient characteristics reflects well the composition of the self-employed population: freelancers (ipros), innovators, traditional small business owners (including farmers), dependent self-employed and hybrid self-employed. We discuss the perspective on further studies and need for integration of research approaches in view of increasing role of the new forms of self-employment in global economy.

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1. Introduction

The contribution of the self-employed population to the flexibility of labour markets is underestimated, and its role is insufficiently understood. It deserves more attention from researchers as well as the authorities of EU and member states. The number of the self-employed is increasing fast. This trend is universal and results from the need of the economies for more adaptable labour markets. Sometimes self-employment is presented as a symptom of the labour market's pathology, as often interests of both organisations and the self-employed lie in costs reduction and tax evasion (Johansson, 2005). Yet, when other aspects of self-employment are

considered, for instance, the risk-bearing capacity, it is treated as an important form of entrepreneurship (e.g. Jakobsen, 2011).

We focus first on the general definition of self-employment and next on the criteria that can be useful in relevant studies and statistics for determining who should be actually included in this category.

The abundance and inconsistency of definitions of self-employment are mainly due to the diversity within the self-employed group and to the differences between the legal regulations of various international organisations (ILO, Eurostat or OECD and their member states, e.g. *Independent Contractors Act 2006* in Australia or German *Act to Promote Self-Employment 1999*). Depending on those regulations, diverse groups are labelled as self-employed. Because legal regulations and definitions differ significantly, comparisons of self-employed groups are imprecise. This has several consequences:

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- (1) aggregated data are unreliable and their analyses, based on faulty premises, incorrectly present the trends in the changing labour market,
- (2) current theories do not keep up with rapid changes in economic reality,
- (3) further advancement of empirically based self-employment theories is impeded by the lack of consistent terminology and, consequently, comparable research results.

We do not aspire in this article to create one, universally binding and accepted definition of self-employment. Our intention is rather to bring some structure to the variety of definitions and to suggest both qualitative and quantitative self-employment categorisation criteria. We hope that this study can help to standardise the categories of self-employment appearing in the literature of the subject and to make better use of the dispersed research results.

2. Method

The basis of our study was a systematic review of the literature. We paid special attention in making all research rules as objective, transparent and replicable as possible. By doing so, we have followed the guidelines of Baumeister (2013), Baumeister, Leary (1997), Bem (1995) and Siddaway (2014).

Our research procedure has consisted of the following steps:

2.1. Defining the research problems, their operationalisation and the formulation of the search terms by addressing questions

- How the concept of self-employment is defined in different studies and scholarly publications?
- What criteria are adopted when defining the self-employed groups?
- Is it advisable to distinguish groups and subgroups among the self-employed,
- to account for their diversity?

We selected the following keywords for the literature review (see Table 1):

Some of these terms are used in the literature as synonymous but it is not always correct.

We decided to take into consideration several articles containing entrepreneurship typologies as they are often used to categorise the phenomenon of the self-employment.

2.2. Research procedure for the data base creation

2.2.1. The choice of databases for the sources

The following databases containing books, scientific articles, reports and working papers have been selected for the analysis:

- Google scholar
- Elsevier

- Jstor
- Springer
- Wiley Online Library
- SAGE
- Emerald

We have chosen databases widely recognised, highly acclaimed and containing the valuable and influential papers in our research area, with the high citation index.

2.2.2. The choice of the publication criteria

2.2.2.1. Time criterion. We selected books, articles, reports and papers published between 2000 and 2017. Since the beginning of the XXI century, there was a significant increase in the number of studies concerning the rapidly gaining ground flexibility in the labour market, including the entrepreneurship and the self-employment phenomena. The chosen timeframe corresponded to that period and helped to make our literature review up to date.

2.2.2.2. Content criteria. Based on the preliminary analysis, we decided to look for articles:

- containing at least one of the selected keywords concerning self-employment,
- containing at least one of the selected keywords concerning categorisation criteria, and
- having at least 25 citations.

2.2.3. Selection of articles from available databases (exclusion criteria)

Taking the above-mentioned criteria into consideration, we found at our disposal a preliminary database of approximately ¹ 690 articles. We next fine-tuned our selection rules.

- a) The pilot study based on Google Scholar has been conducted – randomly chosen 10 articles were analysed taking into account keywords and the content.
- b) On the basis of the above, the following articles/papers were excluded from the final analysis:
 - containing the analysis of only some selected aspect of self-employment regulations and solutions in individual states,
 - containing some terms related to self-employment but actually concerned with other issues, and
 - texts in which “self-employment” was only one of the several topics in a broader labour market analysis.

This procedure brought us to 229 articles. However, in course of our further research, we have decided to add to our database certain other significant texts which we considered key for our study, regardless of the preliminary criteria. Eventually, our database reached 253 publications – books, articles, reports and working papers.

To sum it up, we have aimed at preparing our literature review to be systematic, pertinent and comprehensible.

3. The self-employment official definitions – an overview

Definitions of self-employment are commonly used in legal acts of various organisations such as ILO, European Union and OECD and in their member states, in scientific studies and in the public debates. Numerous researchers (Barbieri, 2001; Blanchflower, 2000; Moore Mueller 2002; Parker, 2004; Startienė, Remeikienė, &

Table 1

Keywords selected for the literature search.

Keywords concerning self-employment	Keywords concerning categories
self-employment	categorisation
self-employees	typology, taxonomy
self-employed	classification
freelance/freelancer	definitions
dependent	criteria/criterion
entrepreneurship	
entrepreneur	

Source: Authors' own choice.

¹ Some of the chosen papers were found in more than one database.

Dumčiuvienė, 2010; van Stel, de Vries 2015) had already concluded that there is no one universal, broadly approved definition of this form of employment. These researchers who intend to perform comparative studies of self-employment have to be prepared to deal with confusion when confronted with various self-employment definitions unless they adopt the simple one from the *Oxford Dictionary*: 'self-employment is the state of working for oneself as a freelancer or the owner of a business rather than for an employer'. However, simple does not mean sufficient for scientific study. We present below the most frequently used self-employment definitions.

A. International Organisations' Definitions (International Labour Organisation – ILO, OECD, Eurostat)

During the 15th International Conference of Labour Statisticians in 1993, the International Classification of Status of Employment was revised and recommended for use in statistics in all member states. This classification (ILO, 1993) is the version in force (ICSE-93), and it distinguishes the following categories of working people:

1. Employees
2. Employers
3. Own-account workers (used as a synonym of "self-employed")
4. Members of producers' cooperatives
5. Contributing family workers
6. Workers not classifiable by status, for whom insufficient relevant information is available, and/or who cannot be included in any of the preceding categories.²

The ILO assumes that self-employment jobs are those in which the income is directly dependent on the profits or the potential profits obtained from the goods or services provided by the self-employed. According to this definition, the self-employed are people engaged in their own economic activity, regardless of the type of contract or whether they employ or do not employ other people. When taking into account such a broad definition, partners in the enterprise would also be considered self-employed (e.g. Kolvereid, Isaksen, 2006) as well as members of cooperatives and contributing family members (OECD, 2003). However, another ILO definition (Lasocki, Skrzek-Lubasińska, 2016) considers self-employed someone who does not hire on a continuous basis any employees in the reference period.

For statistical purposes, individual countries use their own definition of self-employment, depending largely on the national labour and business law, on the National System of Accounts and incorporating local data users' needs (ILO, 2015). The concept of self-employment appears in annual OECD statistical publications (e.g. OECD, 2001, OECD Factbook 2011–2012 & 2015–2016) and in other thematic publications on the labour market. In the OECD database (OECD, 2017), self-employment is defined as the 'employment of employers, workers who work for themselves, members of producers' co-operatives, and unpaid family workers. The latter are unpaid in the sense that they lack a formal contract to receive a fixed amount of income at regular intervals, but they have shared in the income generated by the enterprise'.

OECD definitions are often used in scientific research (e.g. Fritsch, Kritikos 2015; Parker, Robson 2004; Prottas, Thompson 2006), but they are vague and are subject to different interpretations.

The OECD, 2005 report interprets the self-employment phenomenon as (1) – a survival strategy for those who cannot find any other means of income or (2) – an expression of entrepreneurial

spirit and a desire to be one's own boss. Yet, in other OECD publications (Jutting, Delaiglesia 2009; Venn, 2009), self-employment is primarily regarded as a form of informal employment – a way to bypass the legal requirements of usual working relationships.

Based on the OECD papers, three groups of self-employed can be distinguished:

- Self-employed without employees, sometimes also called solo-self-employees or solo-entrepreneurs
- Entrepreneurs with employees (employers)
- Contributing family members working without regular remuneration.

The Eurostat Yearbook 2014–2015 defines as self-employed those individuals who work in their own business, farm or in a professional practice. A self-employed person is considered to be working during the reference week if she/he meets one of the following criteria: works for the purpose of earning a profit, spends time on the operation of a business or is currently establishing a business (EUROSTAT, 2017a). In the previous edition, Eurostat Yearbook 2012, in the annex, a self-employed person is described as a sole or joint owner of an unincorporated enterprise in which he/she works, unless he/she is also in a paid employment which is their main source of income; in the latter case, they are considered to be employees.

In the definition used in Eurostat statistics (EUROSTAT, 2013), the self-employed group includes also:

- unpaid family workers
- outworkers (who work outside the usual workplace, e.g. at home)
- workers engaged in production done entirely for their own final use or own capital formation, either individually or collectively (also EUROSTAT, 2012).

In yet another Eurostat statistic EUROSTAT (2017b), three different groups of self-employed are considered:

- self-employed individuals including family members
- self-employed individuals excluding family members
- self-employed with staff.

The choice of definition and its interpretation determine who is identified as the self-employed and included in data collection. A good illustration of that dependence can be found in Table 2.

To sum it up, this table shows clearly that the self-employment definitions really do matter in labour market analysis.

On the other hand, in view of all said above, an important question arises – whether efforts to establish the irreducible core elements of the self-employment definition make any sense. We believe that they do not. It seems much more productive to develop the core definitions of the self-employed clusters which can be precisely outlined, so that they will allow for the empirical comparative, worthwhile studies across different jurisdictions and populations.

4. Criteria for self-employment categorisation – literature review

Like the general definitions, the criteria for self-employment categorisation also differ.

4.1. Objective, formal, measurable, quantitative, 'hard' criteria

Although some studies of self-employment do not include a

² Current Guidelines, ILO, (accessed 10.10.2017).

Table 2

Number of self-employed in Poland in 2016 depending on the definitions used.

Definition of self-employed:	The source of the definition	Number of self-employed (in thousands)	% of total employment
Self-employed including employers, farmers and contributing family workers	Eurostat, OECD	3354	20,5
Self-employed excluding contributing family workers	GUS -LFS	2934	18,0
Self-employed excluding employers and contributing family workers	Eurostat, GUS	2262	13,9
Self-employed excluding farmers, employers and contributing family workers	GUS – Labour Market Monitor	1192	7,3

Source: Labour Force Survey (LFS) in Poland IV Quarter 2016 from GUS (Statistics Poland), own calculations.

basic definition (Bigio i Zilberman 2011; Binder & Coad, 2013; Croson & oth. 2012; Purcell, 2015; Verheul, Thurik, Grilo, & Zwan, 2006), they list the criteria that can be used to divide the set of self-employed into separate groups:

- (1) norms of the legal systems of the individual states (national labour and business laws); the classifications based on these criteria can be found, inter alia, in Eurofound studies (De Moortel & Vanroelen, 2017) and in regional reports concerning construction industry in particular EU member states, submitted to EC institutions (Jorens, 2008).
- (2) criteria used in official public statistic databases such as the socio-demographic criteria (gender, age, level of educational attainment, place of birth/residence, nationality, etc.) and criteria for identifying the self-employed (EU report on Self-employment in Europe, 2010), which include the information on
 - status of the enterprise
 - whether the business has employees or not
 - sections/sectors in which business operates.

In several articles, there is a distinction made between employed and self-employed much like in the Labour Force Survey database or similar (Bjuggren, Johansson, & Stenkula, 2012; Faggio, Silva 2012; Georgellis, Sessions, & Tsitsianis, 2005; Hamilton, 2000; Hipple, 2010; Hughes, 2006; Lin, Picot, & Compton, 2000; Meager, Bates 2001; Rathod, Skapski 2014; Rokicka, 2016; Vosko, Zukewich, & Cranford, 2003; Williams, 1998). In Vermeylen & others (2017), in the categorisation based on data from the sixth European Working Conditions Survey (EWCS) and the European Union Labour Force Survey (EU-LFS), the *criterion* of the self-employed *working conditions* was used.

In the studies, where a nationality was considered (Andersson, Wadensjö 2007; Constant, Zimmermann 2004; Fairlie Meyer 2003; Le Anh, 2000; Yuengert, 1995), the conclusion was that this factor or, more precisely, the place of birth of the self-employed (native or immigrant) determined to a large extent the differences in their business opportunities and outcomes.

ArumandMüller(2004)mentionedanotherimportantfactorinvolved in self-employment, i.e. inheritance. The entry into the self-employed group is often a consequence of a direct takeover of a family business, particularly among farmers (agricultural self-employment) when the family-owned farm passes from generation to generation. Authors referredmainlytoagriculture, butthefamilyembeddingplaysanimportant rolealsoinother typesofbusiness.

Simoes, Crespo, and Moreira (2016) grouped the factors affecting an entry into self-employment into seven categories: (1) basic individual characteristics (gender, age, marital status, and children); (2) family background (parents and spouse); (3) personality characteristics; (4) human capital (education and experience); (5) health condition; (6) nationality and ethnicity; and (7) access to financial resources.

The criterion of being hired or not (Annink, Dulk 2012; Henley, 2005) seems to be particularly important for understanding the nature of the self-employment. Hall and Young (1991) said that small organisations are not a smaller version of large organisations, and a solo self-employed is not just a version of an employee working alone in an incorporated³ or unincorporated business (Axtell (2001) called them 'non-employers').

4.2. Subjective, psychosociological, non-measurable, qualitative, "soft" criteria

A significant change in the discussion about self-employment appeared with a new psycho-sociological approach to this concept. There are many economic, social and physical reasons why people enter into self-employment. Authors, among others, Granger, Stanworth, and Stanworth (1995), Feldman and Bolino (2000), Clark and Drinkwater (2000), Martínez-Granado (2002), Hughes (2003), Hofstede et al. (2004), Blanchflower, Shadforth (2007), Dawson, Henley, and Latreille (2009), Fuchs-Schündeln (2009) studied the motivation behind the decision to become self-employed. Analysing the differences between the necessity and the opportunity entrepreneur, they presented two motivation criteria:

- pull factors, including the most important for self-employed, such as independence, wealth, satisfaction, flexibility at work, and the likes.
- push factors, such as lack of ordinary jobs or the satisfactorily remunerated ones.

Granger et al. (1995) have further differentiated the 'push factor' cases into 1) the 'refugee attitude' individuals, who are still seeking to return from self-employment to regular employment and 2) the 'convert attitude' people, who had been forced to start their own business but, after being self-employed for a while, became entrepreneurs not interested in getting back to playing a role of an employee.

Hughes (2006), Fudge (2003) Fudge&Owens (2006) considered the following motivation criteria lying behind the decision of workers to become self-employed:

- the type of work-related training they obtained, e.g. formal or informal,
- the working arrangements, e.g. work location, work supervision, working hours, etc.
- their economic outcomes and social security, e.g. income, retirement plans.

³ The self-employed in incorporated businesses in the US are considered to be wage and salary workers; legally they are employees of their own business (Karoly & Zissimopoulos, 2004).

Actually, there are many possible motivations for becoming self-employed, frequently resulting from the combination of motives. It also has to be noted that they can change considerably with time.

The problem of voluntary versus necessity driven self-employment was analysed in numerous studies, among others by Evans and Leighton (1989), Blanchflower (2004), Muehlberger (2007), Muehlberger and Pasqua (2009), Román, Congregado, and Millán (2011), Kitching, Smallbone (2012), Cieřlik (2015) and Svaleryd (2014). Boegenhold and Fachinger (2013) considered not only the motives pushing people to self-employment but also the results of such a decision. From the perspective of self and social perception, two situations can arise: (1) success, which means financial satisfaction but also social and self-esteem; and (2) failure, which means both materially and socially unsatisfactory outcome and/or loss of autonomy.

Boegenhold and Klingmair (2017) and Wilkens (2017) observed that the self-employment, on the one hand, can lead to precariousness and poverty, and on the other can bring satisfaction and wealth to the individuals. In line with this way of thinking, Kalleberg (2011) described those two possibilities as 'Good Jobs' and 'Bad Jobs' and made a corresponding distinction between "poor" and "rich" self-employed. The soft character of this criterion must be emphasised here as it does not concern the objective level of income but the subjective satisfaction or dissatisfaction of the self-employed and/or his/her social environment.

Some researchers, e.g. Hornaday (1990) and Fillion (1998), refer to the Schumpeter's (1934, 1960) concept of entrepreneurship and his 'creative destruction' idea (also Florida, 2002; Audretsch, Aranguren, Callejón 2008; Baumol, 2011; Henrekson, Sanandaji 2014). As it is well-known, Schumpeter considered innovativeness as the most important criterion for classifying businesses, and he distinguished two types of businesses: 1) innovative and 2) replicative. Only the first ones are associated with real entrepreneurship (Duymedijan, Ansart 2007). At the same time, innovations are not only groundbreaking inventions but can also be:

- Introduction of a new product or service,
- Application of a new method of production or sale,
- Opening a new market for the products or services already known,
- Gaining new sources of raw materials or semi-manufactured products,
- Application of new organizational form within sectors (Filion, 2008; Glapiński 2012; Noga, 2009).

Using the professionalism criterion, Arum (1997) proposed a distinction between skilled professionals and unskilled non-professionals among self-employed. Lofstrom (2009) also used this distinction in his study of the group of low-skilled self-employed. It must be clearly stated that professionalism is a 'soft' criterion, depending less on the formal level of education, experience or obtained certification, and more on the way the self-employed is perceived and treated in his/her environment.

According to Burke (2012), who identifies the self-employed with freelancers, the following criteria characterise them:

- remuneration which is output focused
- bearing a cost of risk taking
- high qualifications
- working usually on specific projects for a limited time and being well paid.

As the above brief survey shows, researchers intending to investigate self-employment face some important questions:

- what aspects of this complex phenomena could and should be considered in empirical studies and
- how to specify the criteria precisely enough so that they delimit the investigated subgroups of self-employed in a clear and unequivocal way?

5. Groups and subgroups within the self-employment category

In several articles, authors such as Williams (1998), Hamilton (2000), Hughes (2006), Meager, Bates (2001), Rathod, Skapski (2014), Rokicka (2016) divide all working people in two groups: employed by others (employees) and employing others (employers). For other researchers (Congregado, Golpe, & Carmona, 2010; Henrekson, 2007; Millán, Congregado, & Román, 2010; Purcell, 2000; Shane, 2008), self-employment is only a flexible form of employment. McKeown and Phillips (2014) suggest that 'self-employment is an escape from being employed'.

Fehringer (2016) gives examples of forms of self-employment: *traditional forms of self-employment, free service contract (dependent contractors): ongoing service on freelance basis, often fixed-term, often completely dependent on their quasi employer but formally not subject to the instruction of the client and free to schedule their working time (hybrid), new self-employed workers, i.e. holders of a contract for work without a trade licence covered by social insurance.*

In Eurofound paper (Wilkens, 2017), self-employed are clustered into five groups with, as authors put it, *broadly common characteristics and with working conditions criterion*. The groups' labels (*employers, stable own-account workers, small traders and farmers and 'vulnerable' and 'concealed'*) do not permit for distinguishing specific nature of numerous self-employed groups and this classification is disputable.

When independence, autonomy and risk bearing criteria are considered, a voluntary and a necessity-driven (forced) self-employed subgroups are distinguished. According to Block and Sandner (2009), the first term means that an individual decided for this employment form without external pressure (such person is labelled as an 'opportunity entrepreneur'), as opposed to the second (forced self-employed). Voluntary self-employed are often called entrepreneurs because someone who accepts unlimited liability, derives satisfaction from being independent and bears the risk associated with her/his activity, is usually presumed to have entrepreneurial skills and abilities (Blanchflower, Oswald, & Stutzer, 2001; Brown, Uljin 2004; Cullen, Johnson, & Parboteeah, 2014; Demirgüç-Kunt, Klapper, & Panos, 2007; Douglas, Shepherd, 2000; Eckhardt, Eade, 2011; Filion, 2011; Guerra, Patuelli 2016; Salgado-Banda, 2005). Davidsson (2003) characterise entrepreneurs as people working independently on their own, regardless of the scale of their economic activities. Forced self-employment, at least at the beginning, does not have the entrepreneurial character.

In the literature, several other attempts to differentiate self-employed groups along similar lines can be found. For example, Cuervo, Ribeiro & Roig (2007) took into account the motivation and the attitude towards risk bearing and distinguished the groups of the firm-owners, entrepreneurs, managers and capitalists.

Hornaday (1990) concluded that, from the point of view of their motives, small business owners can be compared to the military, which comprise three groups:

- the Conscript – an unwilling soldier whose main goal is to stay alive and return home in one piece;
- the Mercenary who loves adventure and wants to win; and
- the Professional Soldier who plans to pursue a military career, etc.

By analogy, he proposed the following entrepreneurs/self-employed forms:

- the Promoter-Opportunist Entrepreneur,
- the Craftsman-Artisan Small Business Owner and
- the Professional Manager-Administrator.

Examining the relationship between motives and economic results, [Hughes \(2006\)](#) presented three types of self-employed, using the term entrepreneurs:

- classic entrepreneurs – those driven by a desire for independence, freedom, being their own boss, challenge, creativity, success, control, responsibility, decisions, more money, lower taxes and opportunities relating to a family business;
- forced entrepreneurs – people who perceive themselves as not having suitable alternative job opportunities; and
- work–family entrepreneurs – people for whom work–family balance, flexible hours and ability to work from home are main incentives for self-employment.

[Boegenhold and Staber \(1991\)](#) studied the group of self-employed who did not employ paid collaborators and divided them according to the motivation criteria into two sets:

- a subgroup motivated mainly by the desire for work autonomy and self-reliance. This group is characterised as having usually high level of education, high cultural and family capital and high level of skills; and
- a subgroup motivated by the economic necessity. For members of this group, the self-employment is the only way for being economically active.

The literature review shows that the diversity among the self-employed is commonly acknowledged by the researchers and numerous attempts at their classifications have been made in order to reflect the complexity of this group. These attempts, however, are usually guided by economic practices rather than by scientific consensus regarding consistent and generally accepted stratification criteria. We concluded, based on our study, that most misunderstandings arise due to the lack of established criteria allowing for differentiation between the following subgroups.

5.1. Freelancers and small business owners

In several studies, the authors recognise two distinct groups of those working for themselves – 1) ones not investing their own financial capital and usually working in the project system and 2) small business owners. [Scase and Goffee \(1980\)](#) introduced more detail into this distinction and proposed four self-employed types:

- people working for themselves and not employing anyone,
- small employers, who work alongside their employees and manage their business themselves,
- owner-controllers, who do not work in their business but are solely responsible for its administration and management, and
- owner-directors, who personally manage their business and employ people.

According to [Hornaday \(1990\)](#), the group of individuals working for themselves and not employing anyone may consist of:

- self-employed farmers, craftsmen. All of them own their means of production and are independent but their profits

depend on the demand for the goods or services they produce; and

- freelancers and home workers who are not independent and sometimes are not even the owners of their means of production.

[Kitching and Smallbone \(2012\)](#) state: *freelancers and other own-account workers share certain characteristics but possibly also differ with regard to motivations, management activities and business performance.*

[Garen \(2004\)](#) applying the qualification and experience criteria contends that *independent contractors tend to have jobs involving more intellectual skills, such as data analysing and making judgments, having a greater variety of duties, and requiring more work experience and training.* Obviously, such characterisation points out that these independent contractors are de facto freelancers.

Freelancer takes on all or most of the cost and risk related to economic inactivity between the projects and to fluctuations in productivity. Generally, people who consider themselves as freelancers are highly qualified, working on specific projects and are usually well-paid. [Rapelli \(2012\)](#) have called them “ipros” – independent professionals.

[Kitching and Smallbone \(2008\)](#) claim that *freelance workers are skilled professional workers who are neither employers nor employees, supplying labour on a temporary basis under a contract for services for a fee to a range of business clients.*

[Hytti \(2005\)](#) and [Bögenhold and Heinonen & Akola \(2013\)](#) consider independent professionals, ergo freelancers, as constituting a category which does not quite fit the image of entrepreneur. They operate more like service providers (employees) than the owners of their own businesses (employers).

5.2. Innovators-entrepreneurs and traditional small business owners

Schumpeterian distinction of business owners (see page 8) is also used in the [Romero, Martinez-Roman \(2012\)](#) studies. Based on the innovation/creativity criteria, they divide the self-employed into two subgroups: entrepreneurs-creative destructors and reproductive contractors.

[Smith \(1967\)](#) defines two types of entrepreneurs, which can also be applied to the self-employed: Craftsman (technical professional with low levels of confidence and flexibility) and Opportunistic Entrepreneur (flexible innovator).

[Collins and Moore \(1970\)](#) distinguish administrative entrepreneur and independent entrepreneur; [Lafuente and Salas \(1989\)](#) – four types: Craft, Risk-oriented, Family-oriented and Managerial.

According to [Filion \(1998\)](#), entrepreneurs should be divided into two groups: visionaries and operators. He rightly underlines that *“no typology is complete enough to cover all types of entrepreneurs and owner-managers. Every case can be said to be unique”.*

[Henrekson and Sanandaji \(2014\)](#) emphasise that both types of businesses owners – innovative and replicative – are important for a well-functioning economy. *‘Both categories of businesses operate in different ways, but are not easily distinguishable in statistics, which means that special approaches must be designed for empirical analysis’.*

It is worth noting here that innovation (or innovativeness) does not have a precise definition, and, moreover, it can manifest itself in different degrees. Thus, it does not make a good base for clear-cut categories. That is especially true in today's economy where each business owner has to be entrepreneurial to some extent to survive in the highly competitive market. Nevertheless, the distinction is also based on this criterion established both in studies and in business practice and has to be taken into account in any discussion of the subject.

5.3. Independent (real), dependent (bogus, false) and hybrid self-employed

In the current employment market, some seemingly voluntary self-employed report that they were de facto forced to set their own business, under pressure from their former or potential employer. Eurofound's EWCS shows that for one in five self-employed, self-employment was the only viable option as they had no alternative (Wilkins, 2017). ILO (2003) defines them as 'workers who provide work or perform services to other persons within the legal framework of a civil or commercial contract, but who in fact are dependent on or integrated into the firm for which they perform the work or provide the service in question'.

Presently, employers willingly change standard employment contracts to the arrangements with self-employed, primarily to cut the cost of labour, tax burden and social security liabilities and, generally, to get rid of problems with regular employees.

The dependent self-employment terminology is varied and ambiguous. The following terms are used:

- dependent, bogus, false, fake, spurious, quasi, involuntary self-employed
- dependent contractors
- 'in between' workers
- 'dependent outsourcing'
- 'hybrid self-employment' (Boegenhold & Klinglmair, 2016; 2017).

The latter is misleading as it indicates the combination of a wage job and self-employment (Folta, Delmar, and Wennberg 2010).

Several researchers emphasise (Goslinga & Sverke, 2003; Pernicka, 2006; Muehlberger, 2007; Kautonen et al., 2010; Harvey & Behling, 2008 and, 2010; Roman, Congregado, Millán 2011; Floren, 2013) that the dependent self-employed constitute a separate group, which merits special attention. For both researchers and practitioners, it is difficult to actually distinguish between the 'real' and 'false' (dependent) self-employment. Often self-employed working for one client only is treated as a dependent self-employed. However, this is not a satisfactory criterion as a self-employed can be dependent on several contractors. Often, a presumably self-employed who works for only one client is simply employed by this 'client' under a Civil Law contract. Such contracts are sometimes known as 'junk jobs', and the economy with numerous 'junk jobs' is called a 'gig economy' (De Stefano, 2016; Friedman, 2014). On the other hand, working for one client only may result from the preferences of the self-employed, lack of time, family situation, etc., and this situation may have nothing to do with being dependent on the employer.

6. Discussion

Because of the heterogeneity of the self-employed group, it is not possible, in our view, to establish either its comprehensive definition or a universally accepted and complete set of its constituents. However, there is a major need to distinguish the most important (in the sense of their most salient characteristics) sub-categories of the self-employed population, which we consider to be:

6.1. Traditional small business owners and farmers

Craftsmen, small producers, owners of small stores or service providers working independently in traditional sectors of the economy, working alone or with the help of family members although they can also hire employees.

6.2. Innovators, e.g. start-up owners

Entrepreneurs in the Schumpeterian sense – innovators and destructors. For this group, the self-employment may be the first step towards creating a larger business.

6.3. Freelancers (independent contractors, ipros)

Members of this group are highly educated and skilled individuals with special qualifications, particularly desired by employers in today's global labour market. They are working independently, at their own risk, investing mainly their intellectual capital. They are free to choose for which and how many clients they will work.

6.4. Dependent (bogus, false) self-employed

They are usually dependent on only one client, working under supervision, in a place and on a time schedule indicated by the employer. They are not bearing personal economic risk, and this kind of quasi self-employment is not a form of entrepreneurship. It stems often from the intention to bypass the Labour law and/or tax regulations, which can be present both on the unscrupulous employer's and, in some cases, the employee's side.

6.5. Hybrid self-employed

These workers have a stable, often permanent contract governed by the Labour Code with one employer, and they simultaneously work on the Civil Code governed contracts with other clients. The latter are recommended to the self-employed by their main employer or they can be found independently. Such situation is most likely to occur in case of underemployment, when the main employer does not take full advantage of his employee's potential – time and qualifications, making him/her to look for other work opportunities as a self-employed.

7. Proposals, limitation and future research

We present below a list of most relevant distinguishing criteria for categorising the self-employed population, based on the literature of the subject and our own assessment (see Table 3).

The present situation on the labour market demands new self-employment categorisation, if only because of purely practical issues. The current discussion in Poland can serve here as a good example.

The government would like to limit the scope of the self-employed category, which under the current taxation system are taxed at lower rates than most of other employed. It has been argued that affording certain groups this preferential tax treatment does not reflect the tax legislator's original goal or intention. The postulated legal changes would apply mainly to the dependent self-employed group. But the imprecise definition of this category presents an obstacle to determining in practice who the "real" dependent self-employed are and who is de facto in the fiscally privileged position. Thus, despite the willingness on the part of the government, this real-life fiscal problem cannot be resolved, until more precise legal criteria and definitions for the groups in question are introduced.

In an international labour market, especially the European one – striving for integration, lack of consensus regarding the definition of self-employment and its forms results in confusion and practical complications. It is exemplified by some EU Member States' initiative to introduce the equal working conditions for all heavy truck and lorry drivers. The European Parliament study (Broughton

Table 3

The criteria distinguishing self-employed.

Objective, measurable criteria	Subjective, non-measurable criteria
O1.Legal norms specific to a given legal system	S1.The degree of independence and risk taking (1) independence, controlling his/her own work without formal supervision. Risk taking (2) dependency, lack of autonomy in work- related matters. Belaying
O2.Socio-demographic characteristics of self-employed, i.e.: - age, - gender, - education level - professional experience - nationality, ethnicity - origin (native, immigrant), residence - family background - marital status and children - health condition	S2.The motivation to become self-employed: pull-in & push- out factors: (1) voluntary self-employment, individual's own choice of such employment form, without external pressure (2) necessity self-employment due to the labour market situation (no other, satisfying jobs available) or the requirements of the main employer-contractor
O3.Criteria referring to the character of business such as: - economic sectors/sections - size of business (solo-entrepreneur working alone or employer) - level of income - the entrance path to the self-employment (business inherited, taken over, bought or new founded) - the number of clients (working for only one client or for more) - fact of investing versus not investing one's own capital - access to financial resources	S3.Innovativeness/creativity (1) innovativeness, rejecting old patterns and implementing new business solutions (2) lack of innovativeness, replicative business relying upon existing business models, products, services S4.Professionalism (1) individual professionalism, individual talent, knowledge, experiences, skills and competences; position, job in which an individual cannot be easily replaced (2) lack or low level of professionalism (work can be easily done by others) S5.Self and social perception regarding one's financial outcome and autonomy (1) Success (gain, esteem) (2) Failure (loss)

Source: own study.

et al., 2015) stated that *unconventional employment practices, such as outflagging, the creation of letterbox companies and bogus self-employment have increased over the past decade. In this way, the road haulage sector appears to have become a laboratory for innovative employment practices bearing the risk of social dumping.* But the progress in addressing this issue has been stalled by lack of clear and shared standards allowing for differentiation between bogus self-employed and the sole proprietors/solo self-employed. For example, the German administration loyally warned all foreign truck drivers that they will be treated as employees under the German law, regardless of their status in the home country, unless they satisfy the German requirements for solo self-employed (entrepreneurs). These include deriving income from more than one contractor, owning a vehicle used for work and being autonomous in one's choice of contracts and in managing one's work. Apparently, most of these criteria are not met by foreign self-employed drivers operating in Germany. According to the regulations in force in Germany, many of them fall into a 'false self-employed' category, while in the home-countries they are legally recognised as self-employed and even considered 'entrepreneurs'.

These examples show that the development of clear definitions of all self-employed groups as well as distinguishing criteria is indispensable. As M. Wilkens (2017) rightly observed, to make sense of the political and scientific discourse on the self-employment issue, it is necessary to know *who* exactly the self-employed are. We hope to have contributed to this knowledge by compiling a pretty comprehensive (though not exhaustive) list of the categorisation criteria, reflecting the complexity of the subject. Though, of course, complementary to various existing lists, we believe it can be helpful in broader and in-depth analyses concerning the self-employment issue.

According to Supiot (2001), conventional classifications of forms of employment are too rigid in the face of the emerging atypical ones. The same reservation applies to the self-employment categorisation criteria. As our study proved, the criteria adopted in

several indexes do not cover a wide enough range and combinations of the self-employed activities. Most probably, in the near future, the situation of self-employed in the labour market will be even more complicated. New social and economic phenomena emerge, accompanying the globalisation, demographic changes, automation and the digital and AI revolution. We observe evolving of the sharing economy, on-demand economy, gig economy or access economy. Here are some examples of questions arising in the context of new forms of economic activity:

- Is a person who provides a couch in his/her living room for a service charge, using the Airbnb application, a self-employed?
- Is a designer who occasionally sells his/her work through the Upwork application a self-employed?
- Are people who exchange their goods or services in the barter form, through local internet platforms, self-employed?
- Are people who offer the transportation services (similarly to the taxi drivers) under the UBER platform self-employed or rather, depending on the platform character, they are the UBER employees?

The American Action Forum, in collaboration with the Aspen Institute Future of Work Initiative, produced the Report (Holtz-Eakin, Gitis, & Rinehart, 2017) in which, inter alia, three differently delimited sets of gig economy workers were considered:

- independent contractors, consultants and freelancers
- independent contractors, consultants and freelancers + temporary agency workers and on-call workers
- independent contractors, consultants and freelancers + temporary agency workers and on-call workers + contract company workers.

Data collected in the General Social Survey (GSS), with the use of above-mentioned categories, show that the number of gig economy

workers increased by 9.4 per cent up to 15.0 per cent, depending on the definition used. Between 2010 and 2014, growth in the numbers of independent contractors alone accounted for 29.2 per cent of all jobs added during that time period. The above-described distinction applies in fact to the self-employed – we prefer this term to “giggers” (EY Global Contingent Workforce Study, 2016) or ‘gig-workers without employers’ (Friedman, 2014) – and shows yet another way of categorising them. Given the rapid unfolding of the new forms of employment mentioned above and the dynamic growth of the gig economy, it is to be expected that this sector will play increasingly important role in the development of the entire economy.

The new economic reality presents researchers and policy-makers with new challenges including:

- search for the new social security system that will take into account nonlinearity of work and income of self-employed or
- exploration of the long-term consequences of the self-employment expansion in the labour market, including the Coase externalities (Coase, 1960),⁴ which require reliable data on self-employment and its rigorous investigation, not viable without clear and consistent terminology.

It must be borne in mind that the criteria mentioned in this paper are not exhaustive. Generally, we limited our literature review and discussion to the economic and socio-demographic criteria, while psychological criteria were intentionally not the subject of our interest.

8. Final remarks

Our paper demonstrates the diversity and inconsistency of terminology and criteria describing the self-employment phenomenon. Initially, we attempted to structure this chaos and to devise one, universal definition of self-employment using the criteria selected in our paper. Ultimately, however, we came to the conclusion that, although it could be useful to establish the irreducible core characteristics common for all self-employment groups, as things stand to date, it is not a realistic endeavour.

Nevertheless, we would like to emphasise that continuation of efforts to standardise the terminology regarding self-employment is necessary, both for the purpose of statistical applications and in-depth analysis of this phenomenon. In our view, these efforts should aim at establishing the cluster-like definitions for particular subgroups of the self-employed population, such as the ones listed in our article. Success in this regard depends on ensuring the objective and operational character of the criteria used for differentiating these groups.

We believe that a particularly pressing task for research in this area is to establish the clear criteria for identification of the group of dependent self-employed. Their inclusion into the self-employment statistics muddles the overall picture as most of them belong to the wage labour rather than to really self-employed, not being autonomous or bearing the risk of their work activity.

The disparity between existing self-employment definitions results predominantly from different legal regulations and practices in international organisations and individual countries. This situation presents a major obstacle for comparative studies across different economies. As we have indicated, this obstacle cannot be omitted if we insist on using the notion of self-employment in its most general sense. However, just focusing comparative studies on

self-employed subgroups, which are easier definable, will not remove this obstacle unless we arrive at the definitions consistent and accepted across the board. That applies not only to the ‘hard’ criteria utilised by National Statistics Offices but also many “soft” ones, involving the psycho-social characterisation of self-employed and indispensable for in-depth analysis of the self-employment phenomenon. Thus, it would be highly desirable to combine international efforts to bring some uniformity to this area of research and develop widely applicable self-employment categorisation, appropriate to the contemporary labour market conditions.

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⁴ The externalities are positive or negative consequences of an economic activity experienced by unrelated third parties.

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