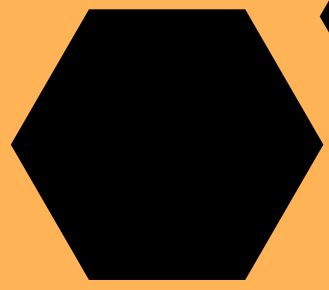
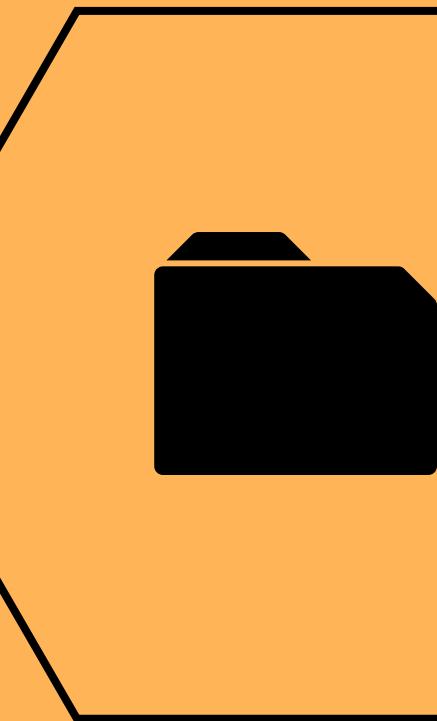
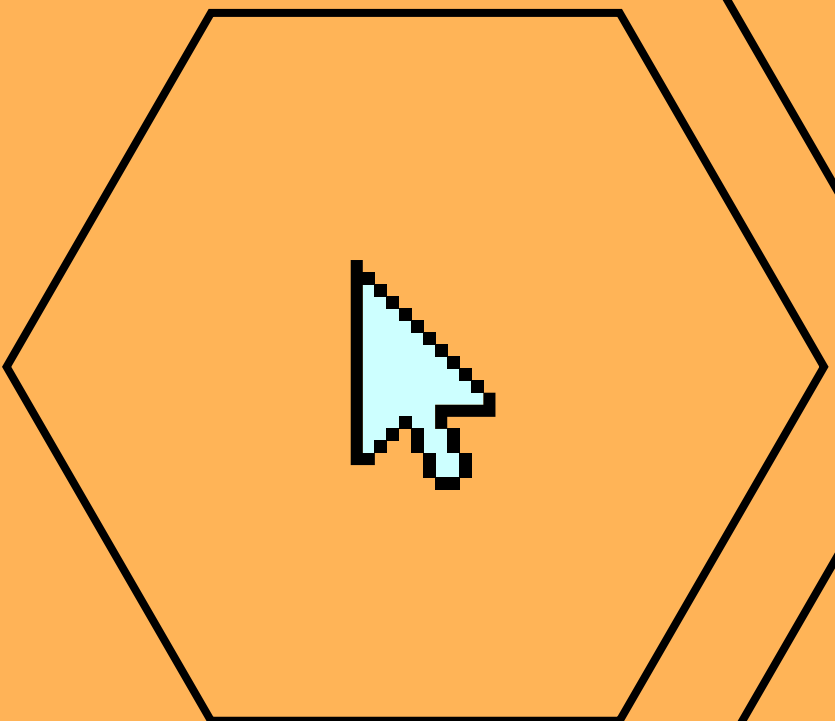


# Busy bees in IT

B2B contractors and other freelancers



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- 6** Freelancers' work style
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- 18** Challenges and ways to find deals
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Partner

EWORK GROUP

# Purpose and methodology of the study

<b>Research purpose:</b>	What does the work of IT freelancers look like?
<b>Research period:</b>	17.10. 2022-1.12.2022
<b>Method:</b>	CAWI, online survey
<b>Test sample:</b>	371 respondents
<b>Confidence level:</b>	95%
<b>Maximum error:</b>	5%

The research was anonymous.

We collected data from freelancers who are IT specialists and whose tax residency is a country located in Europe.

## Who is a freelancer in IT?

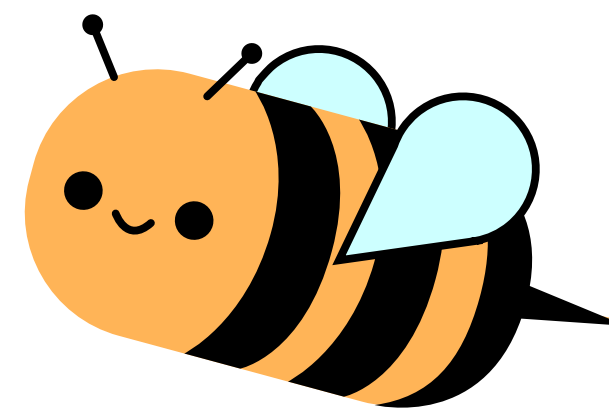


> independent contractor, self-employed, working on contracts like B2B and similar ones: FOP and vállalkozói szerződés (local equivalents of B2B) or contracts of mandate

## Who is an IT specialist?



> anyone who works with information technologies, regardless of their level of experience





For many years, freelancing was associated primarily with professions related to photography, graphic design, journalism, or copywriting. It has become popular thanks to the development and widespread access to the Internet. This opened up new opportunities for remote work or greater flexibility. No wonder this working mode has been developing in the information technology industry. It mainly concerns IT specialists working on the basis of working on B2B and similar contracts.

It's worth emphasizing that this is one of the most common forms of cooperation in IT, which is proved by [report on IT job market in 2021](#). As many as 75.5% of IT recruiters indicated that candidates prefer a B2B contract. Data from the No Fluff Jobs portal also confirms this trend – in 2022, 67.8 % of all job ads offered such a contract.

It should also be mentioned that companies are eager to establish cooperation with external specialists during a project, with whom they can part after its completion. It results in lower costs for the organization. Freelancing also means higher earnings compared to those proposed in the employment contracts.

But freelancing is, above all, about freedom of action and choice. It has its drawbacks, though – such a form of work is often considered as less stable. According to our [report on women in IT](#), this is why 80% of them prefer employment contracts. In addition, it's freelancers themselves who are responsible for the formal and accounting sides of their one-man business. So, does being a freelancer/independent contractor in IT pay off in the end?

Find out with us – you will discover the answer in this report.



COO **NO FLUFF JOBS**  
**Magdalena**  
**Gawłowska-Bujok**



CEO **NO FLUFF JOBS**  
**Tomasz Bujok**



At Ework Group, we connect IT freelancers with companies that are leaders in our market. This enables specialists to grow their businesses and benefit from long-term relationships. We work successfully with clients, partners, and specialists, allowing them to reach their full potential. We operate in Sweden, Poland, Denmark, Norway, and Finland.

However, we live in times where the market for IT freelancers is highly competitive. Remote work has become a standard and we've noticed that specialists are not narrowing down their search for new projects to the region where they are currently residing, but are showing interest in offers from clients in other countries. To meet the market needs, we launched an innovative solution – Remote Sourcing Center. Thanks to the RSC, we may establish cooperation with IT freelancers

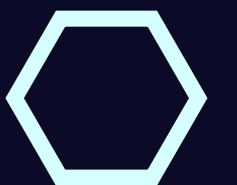
working remotely from Poland, Romania, Bulgaria, and Spain. We are also open to other European countries. This gives IT freelancers access to a wider range of projects and allows us to reach the best competencies in niche segments.

IT freelancing has dominated the industry, therefore it requires the ability to adapt to current trends and changes, not only when it comes to outsourcing companies and agencies, but also when it comes to clients who are open to hiring freelancers.



MANAGING DIRECTOR | EWORK POLAND

**Katarzyna  
Milewska**



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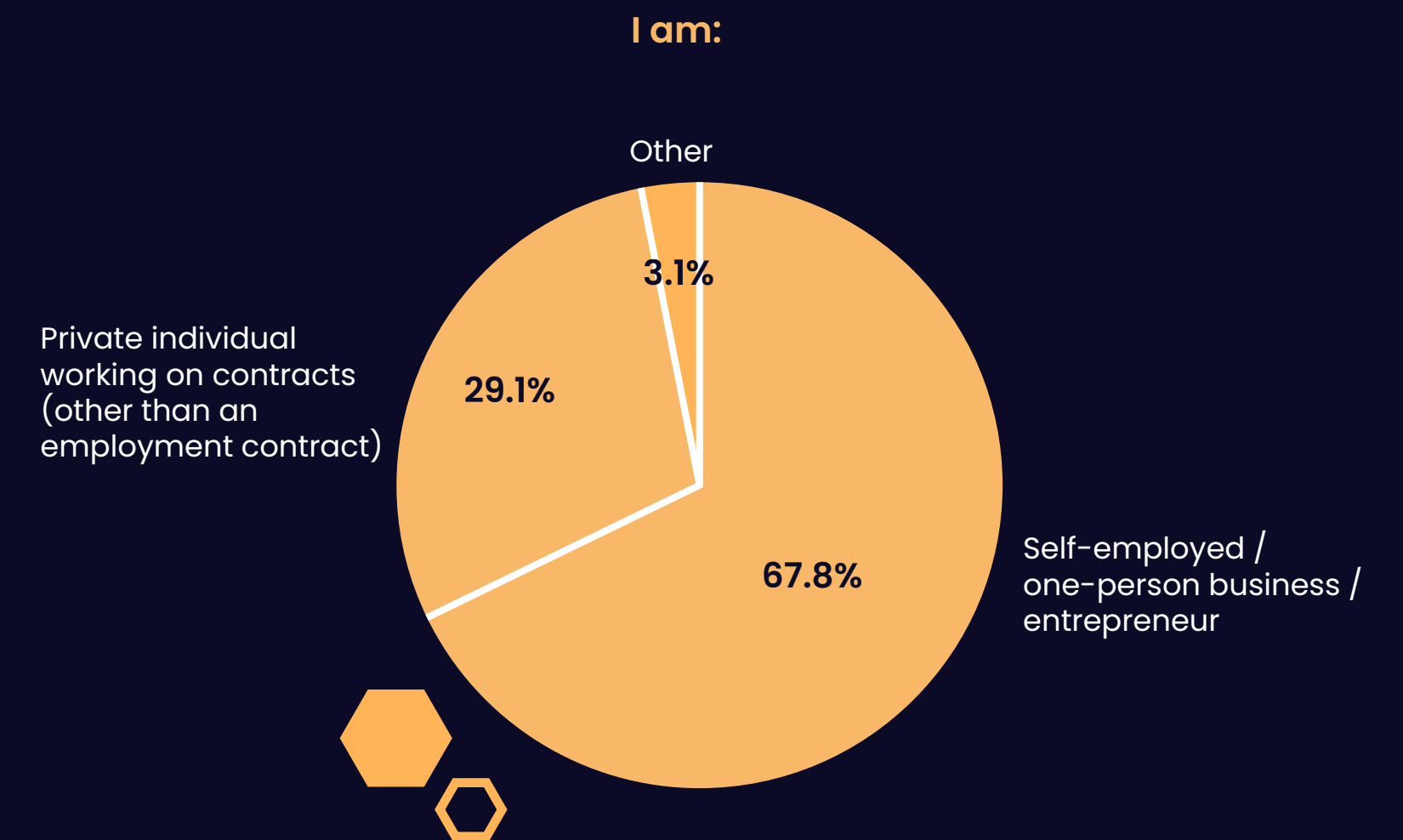
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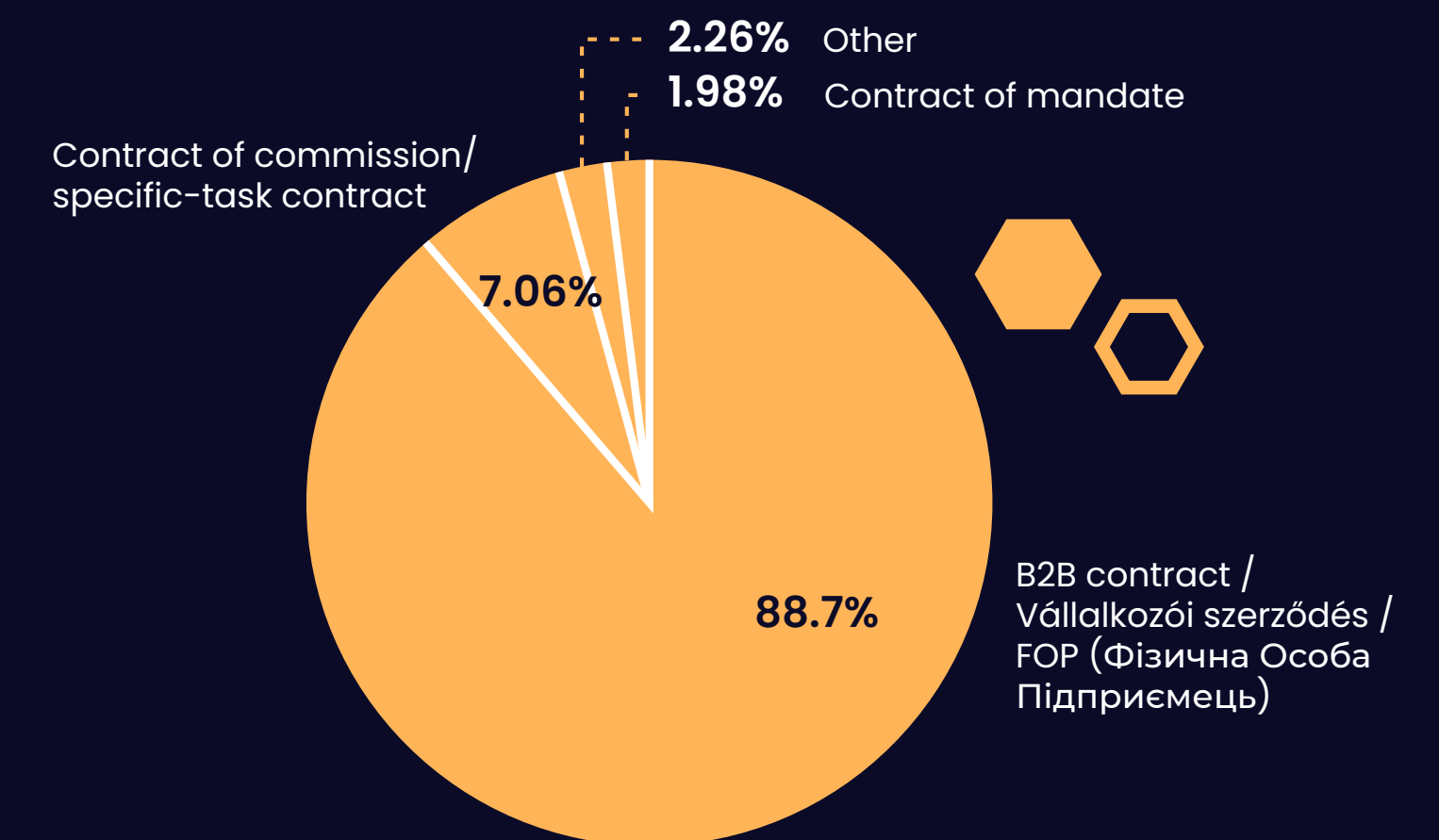
## The formal side

Freelancers who provide services for other companies in IT are mostly self-employed (67.8%), working on a B2B contract / Vállalkozói szerződés / FOP (Фізична Особа Підприємець) basis (88.7%).

What is B2B? It is a contract between two companies (Business to Business), in which the Service Provider undertakes to provide a certain type of service. These services can be performed after the establishment of a business (own company). Settlements are based on invoices.



### Under what type of contract do you currently provide services?



RESPONSES: 354

## Gig workers

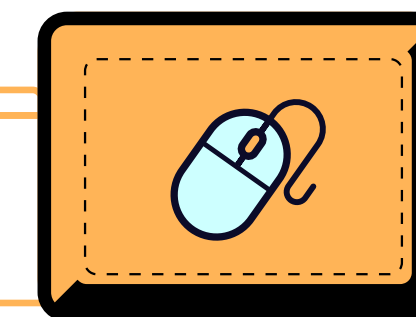
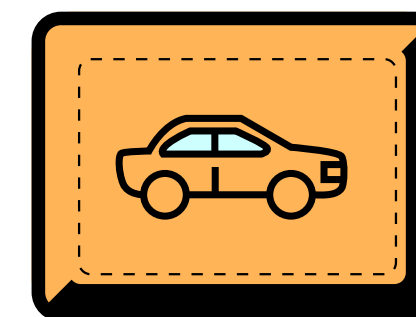
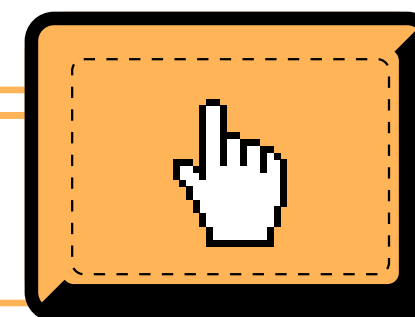
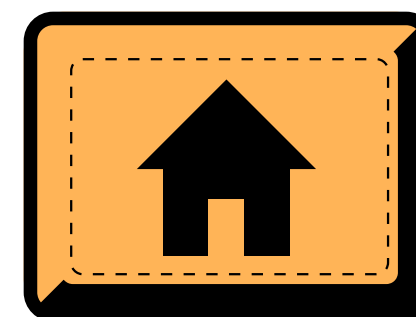
**In Ukraine**, it is typical to hire IT specialists as independent contractors on FOP (individual entrepreneur; form based on a single-tax model).

However, an alternative has emerged: the gig contract, which is something between an employment contract and an FOP. It combines the benefits of an employee and independent contractor relationship.

Where did the name come from? It is related to the so-called gig economy, a way of working based on different assignments from a variety of companies or clients. This is also a model where professionals rely on digital platforms to connect with clients and deliver their freelance services.

### Gig workers (giggers/gigers)

(a buzzword similar to freelancers)  
– self-employed professionals and people in flexible forms of employment. They work non-traditionally, independently, flexibly, remotely or on the move and usually for more than one client.

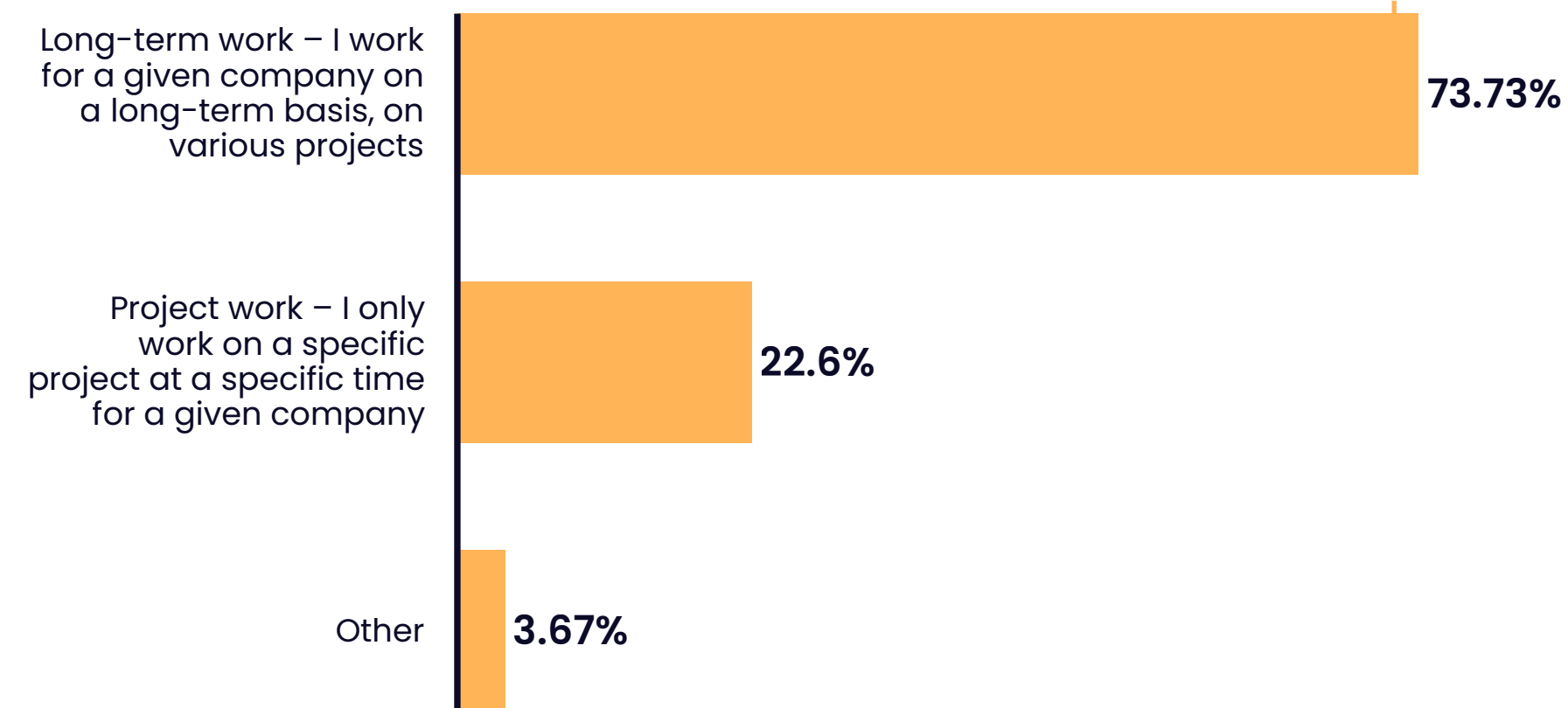


# Co&Co – cooperations & companies

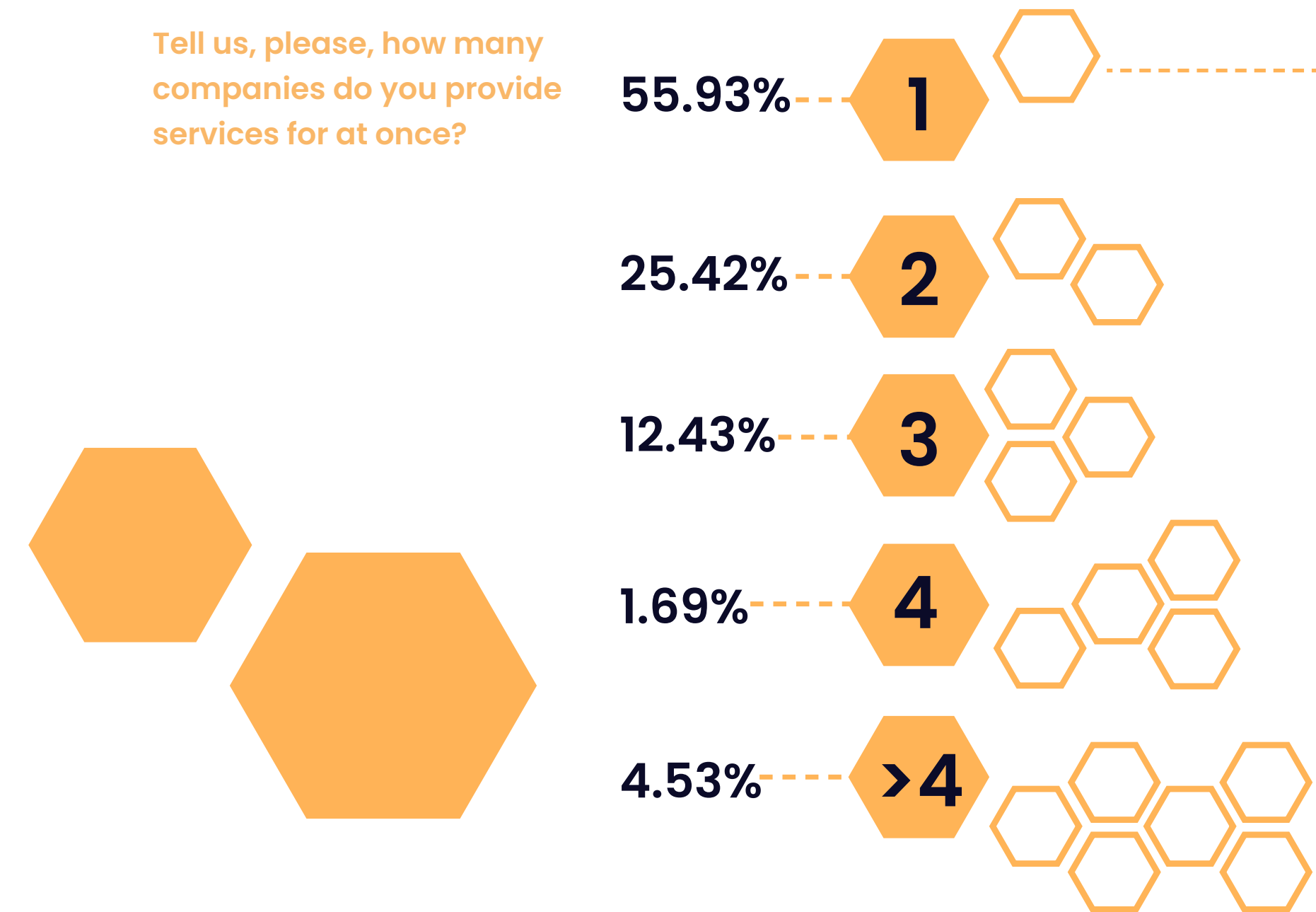
Freelancers in IT most often take on **long-term collaborations**. They usually work with one company at a time, participating in its various projects.

In other words, the classic work model prevails - **one company**, long-term cooperation. However, about 23% of those surveyed undertake project work, and about 45% carry out projects for more than one company.

What form of cooperation do you most often undertake?



Tell us, please, how many companies do you provide services for at once?



RESPONSES: 354





## How do freelancers work?

The ability to complete multiple projects simultaneously, the independence from one employer and the flexibility afforded by remote working and travel is starting to become an increasingly popular way of professional life for many B2B IT professionals and specialists.

The polygamous career they can pursue is becoming more and more common. It also contains a lot of potential. It is worth pointing out that, thanks to this trend, a revolutionary change is taking place in the working life model as we have known it so far.

It allows professionals to use all of their talents at the same time but for different companies,

hence leading to professional fulfillment. In turn, generating income from completing multiple projects will increase employee retention rates. If a specialist may fulfill their remaining ambitions elsewhere, they are less likely to leave their current position.

This is therefore an opportunity for companies to attract top talents that have so far been unavailable in the traditional work model. And the employees themselves? Well, they will be more productive, efficient and happier.

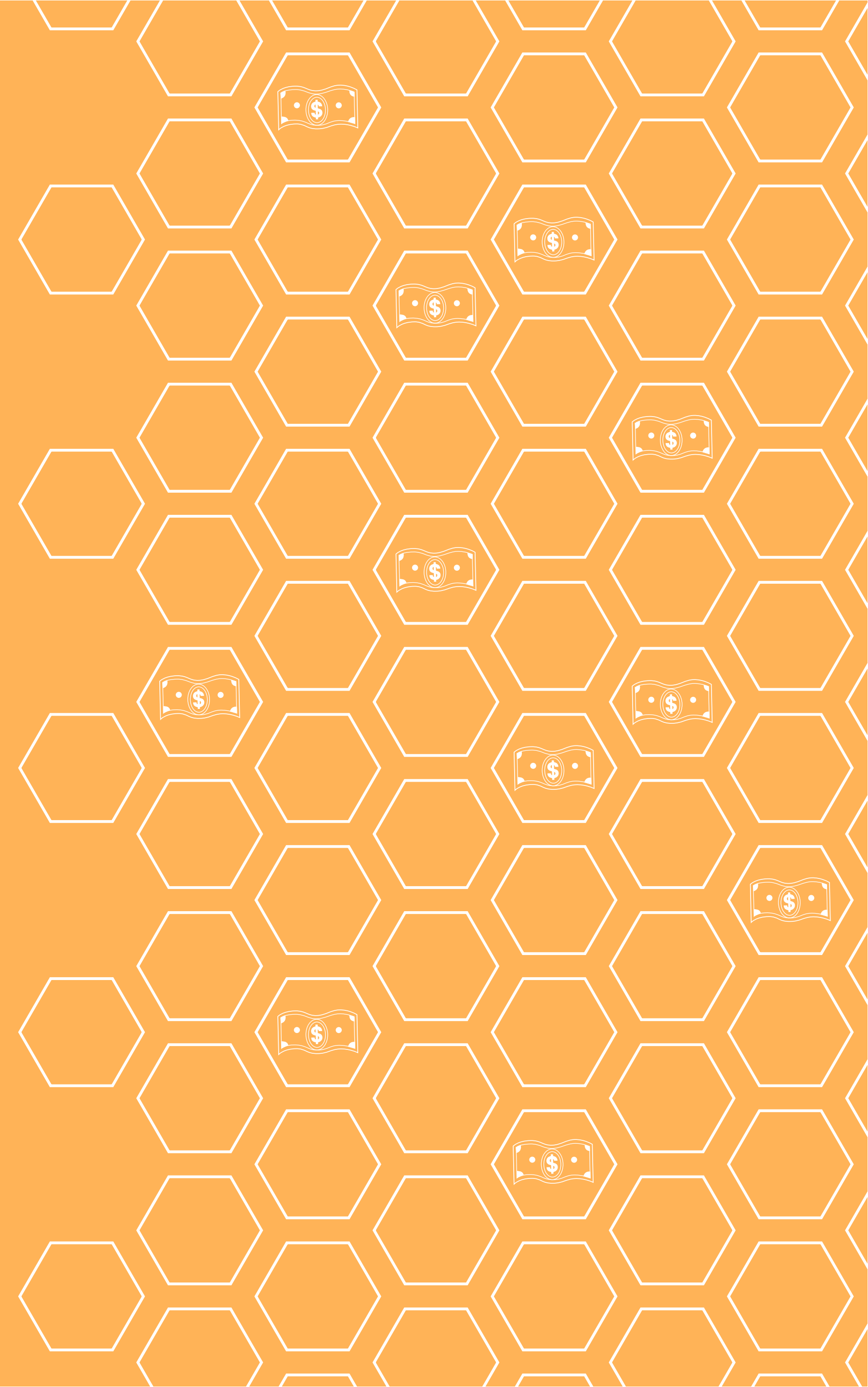


RECRUITMENT MANAGER

NO FLUFF JOBS

Joanna Guzik

**78.44% of IT  
professionals  
chose freelancing  
because of  
better financial  
opportunities.**



## Why freelance?

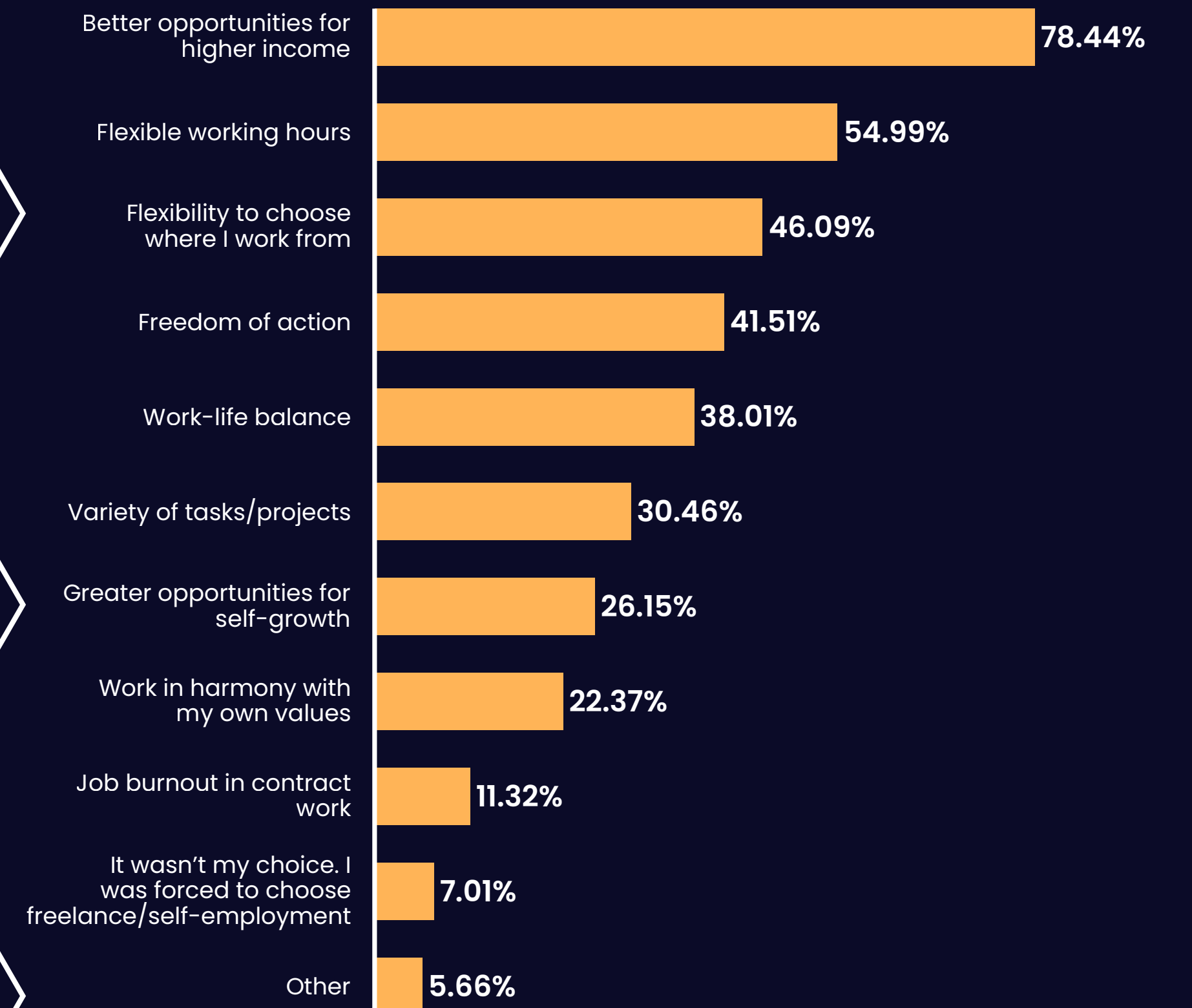
Money is the main reason for choosing freelancing, and flexibility is the word that best describes it.

The survey shows that freelancers choose this form of cooperation due to better opportunities for higher income (78.44%), as well as flexibility in terms of working hours (54.99%) and where they work from (46.09%).

Only 7% of respondents didn't choose this form of work – they were forced into self-employment.

According to **GIGlike and Ey report** about gig workers in Poland, 53% of respondents chose to become self-employed because of greater flexibility in working hours, and 39% because of better wages. 20% of them were forced to do it by their employers.

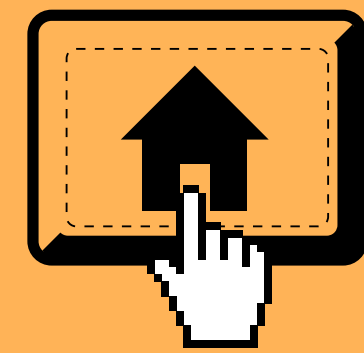
### Why did you choose freelancing / self-employment? (multiple choice)



RESPONSES: 371

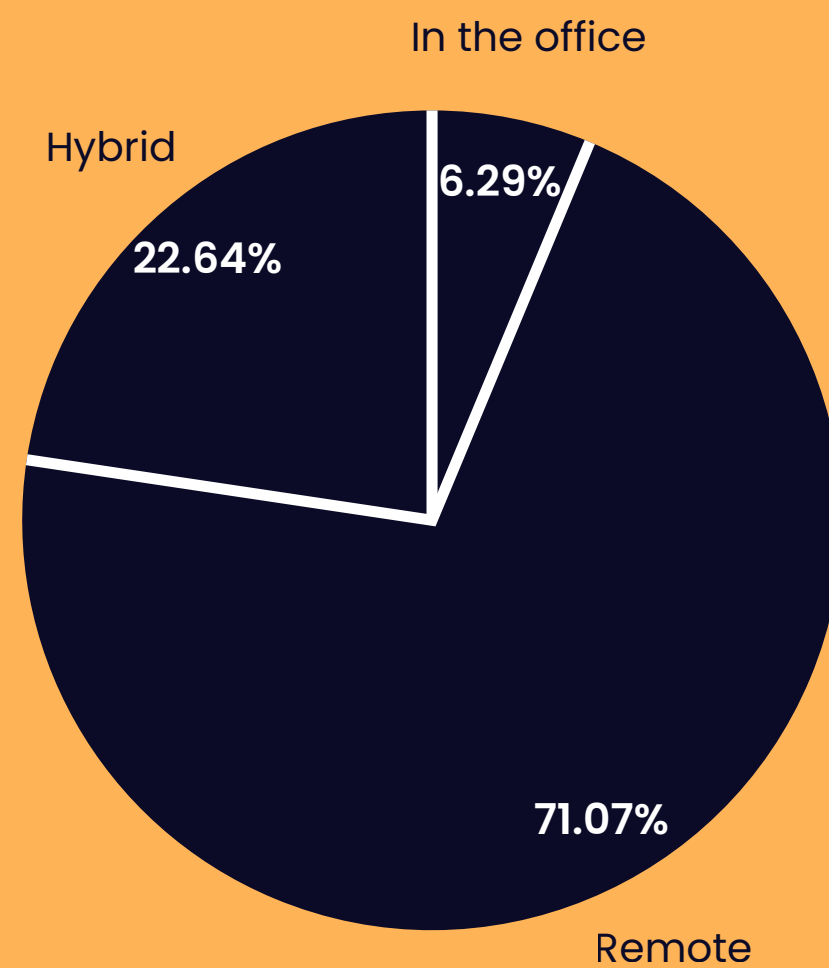
## What about time and place?

Given that flexibility is so important, there's no surprise that freelancers work mostly remotely (71.1%), and their range of working hours is sometimes very wide. However, freelancers in IT work an average of 8h a day.



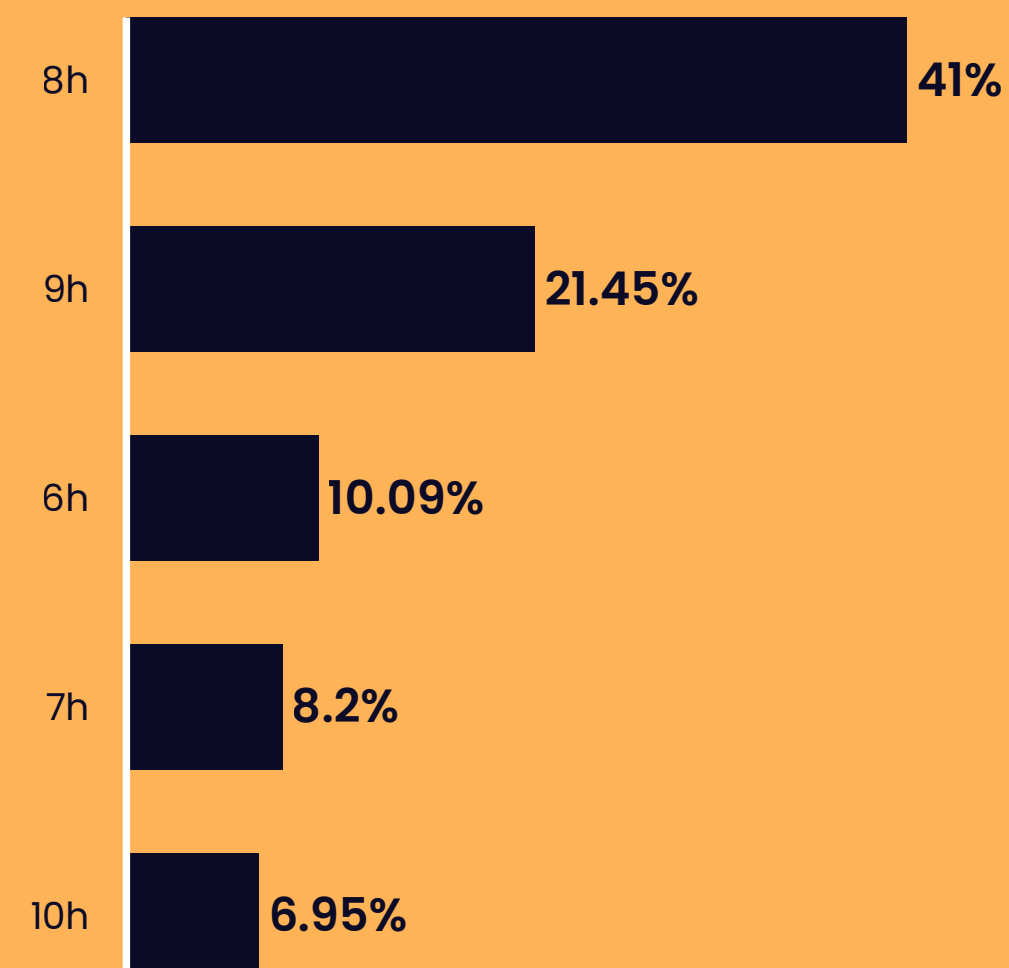
What mode do you usually work in?

RESPONSES: 318



How many hours a day do you usually work? (top 5 answers)

RESPONSES: 317



**Prague**, one of Czech Republic's biggest IT hubs and top place to hire developers, ranks as the 11th best city for remote work.



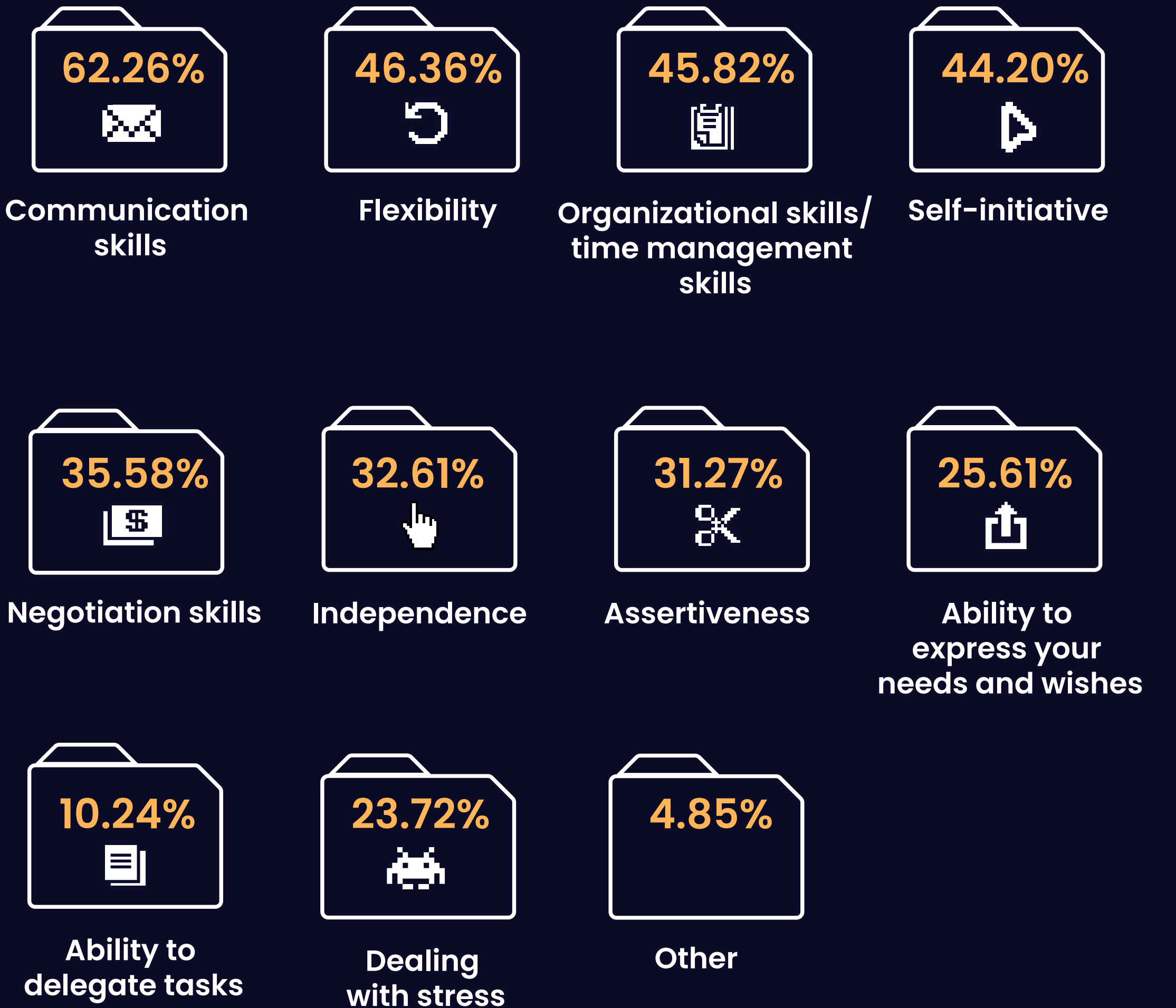
The biggest advantages of being a gigger are flexibility – for 2/3 of those surveyed, and earnings – for 45%, as read in the GIGlike and EY report.

## Freelancers' abilities and skills

IT freelancers identified communication skills as the most important in their work at 60%. This is a very strong indication, as the next answers were chosen by over 15% fewer respondents. This also contradicts the stereotype about programmers, whose communication skills are perceived as their least mastered.

Again, flexibility emerges as a desirable characteristic in freelancing, as it was selected by 46.36% of IT professionals. Close behind are organizational/time management skills with a score of 45.82%, and self-initiative, which is important to 44.2% of respondents.

In your opinion, which features / abilities are the most important for an IT freelancer? Choose max. 5.



RESPONSES: 371



## Why is flexibility so important for freelancers in the IT industry?

I value the ability to adjust my working hours to suit my needs. The work schedule has to be adapted to my health and mental condition. I know how to manage my time and I know, for example, that a walk during the day and a chance to clear my head will boost my productivity. I am most creative in the evening – this is when the best ideas come to me. I like to leave tasks that require creativity or imagination for that moment.

In other words, flexible working hours allow me to work when I am most productive and focused, which in turn leads to better results and job satisfaction.

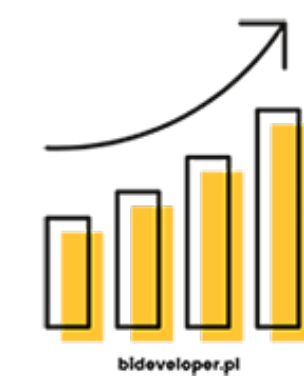
Tailoring my working hours has become particularly important since I became a mom. I have been able to work partly with my young child, in between nap time.



DATA ANALYST/ BUSINESS INTELLIGENCE

BI DEVELOPER PL

**Dagmara  
Anuszczyk**



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Freelancers choose this form of income for several reasons.

Firstly, in the IT industry, it is common to work with teams from all over the world. Consequently, there is a need to work at different hours, which B2B employment facilitates contractually. Additionally, a B2B contract gives you the opportunity to work from a variety of locations, ranging from workation to actually moving to another part of the country or the world. This freedom and work flexibility is one of the biggest advantages of freelancing.

Secondly, a B2B collaboration allows for simple control of income and has a lower level of taxation compared to an employment contract.

In addition, a freelance contract is usually signed for the duration of the project, which allows for more frequent job changes and further career development (although for some people this may be an acute reason for holding off on moving to B2B).

**FREELANCE, CYBER SECURITY & RESILIENCE EXPERT**

**LINK GROUP**

**Waldemar Lenda**

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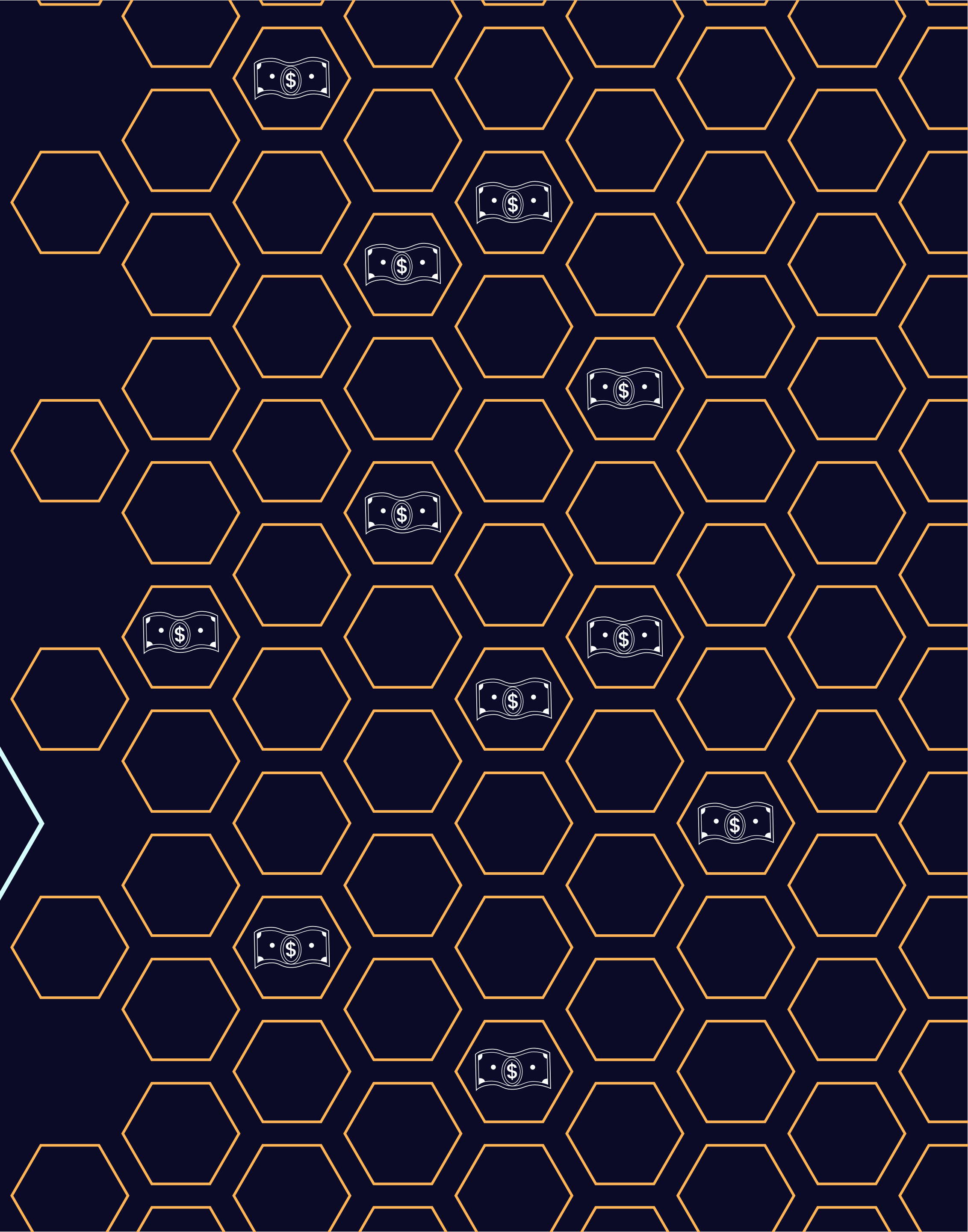
Link Group

**Do you want to be a busy bee  
working on a B2B contract?**

**On [nopluffjobs.com](https://nopluffjobs.com) you will find a lot of  
honey... we mean offers!**

**B2B job offers made  
up 67.8% of all offers  
on the No Fluff Jobs  
portal in 2022.**

**Check the offers!**





**Almost 60% of freelance  
IT specialists declare  
they were headhunted.**



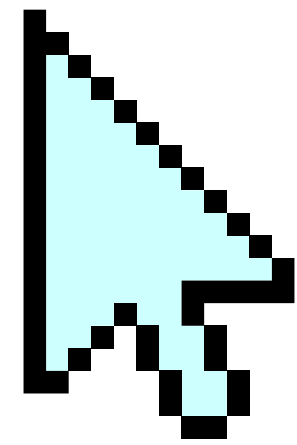
## Challenges in 2022

It is worth pointing out that 1 in 3 respondents reported no major challenges in 2022.

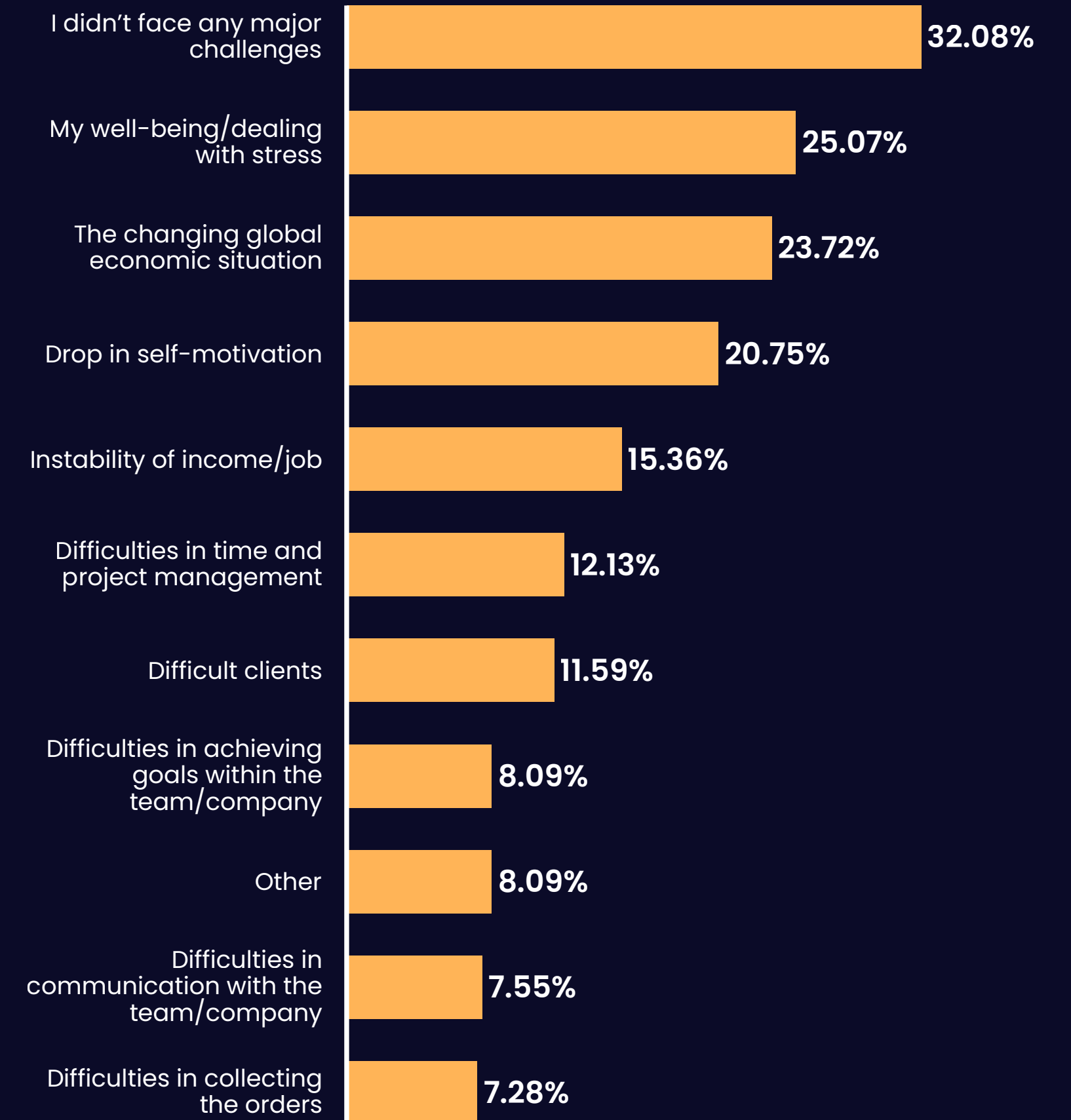
What were the other most popular answers?

As many as 25.07% of freelancers in IT found it challenging to deal with stress and take care of their well-being. The changing global economic situation was indicated by 23.72% as the third biggest obstacle.

What is more, one in five respondents perceived the drop in self-motivation as a challenge, too.



### The biggest challenge for me as a freelancer in 2022 was... (max. 3 answers)



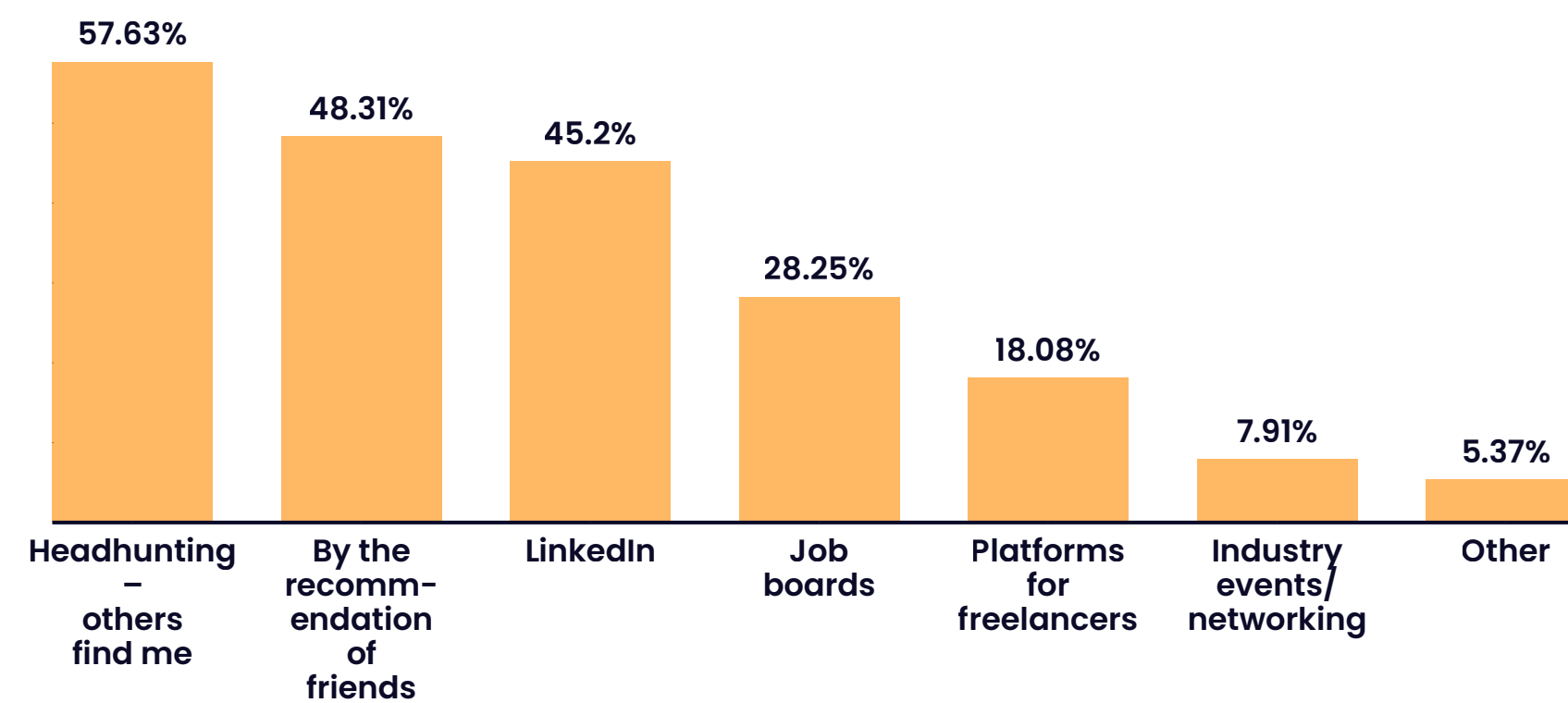
RESPONSES: 371

## Where to find jobs?

Almost half of IT freelancers get jobs and start collaborations by recommendation of friends. A little less – 45.20% of respondents – find work with the help of LinkedIn.

However, usually it's the job that finds them - headhunting proved to be the most common form of reaching out to IT specialists, as indicated by 57.63%.

How do you get orders / collaboration / deals? (multiple choice)



RESPONSES: 371

On Ework Group's job **platform**, 100% of the offers are with B2B contracts for professionals at different levels.

Sweden's top three product/service categories in ICT are SaaS, systems design & integration, and workstations. SaaS is expected to become the largest product/service segment by 2026.





## How do freelancers in IT get contracts?

Headhunting has been in trend in the IT freelance community for many years. Our data shows that in 2022, at Ework Poland, the source of more than 60% of established collaborations with IT specialists was the direct search of Ework recruiters via LinkedIn. The rest came from advertising portals, cooperation with partners and recommendations from friends – i.e. the Referral Programs.

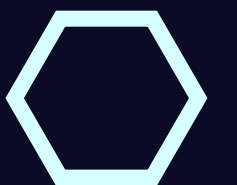
If an IT freelancer feels comfortable with the client and has a positive opinion regarding cooperation with us, then they are more than happy to recommend Ework to their friends. And it works! Every year, we get an average of 200–300 referrals from our consultants, of which 12% end up in a new cooperation.

We can see a definite difference in IT freelancing trends in Sweden. It is the country with the highest number of offers from the entire Ework group, while at the same time recruiters do not have to conduct a direct search to find candidates. IT specialists directly apply for the selected offers via our platform, then the recruiter performs a selection of candidates and, after the screening process, decides who to recommend to the client for further recruitment.



MANAGING DIRECTOR | EWORK POLAND

**Katarzyna  
Milewska**



EWORK GROUP

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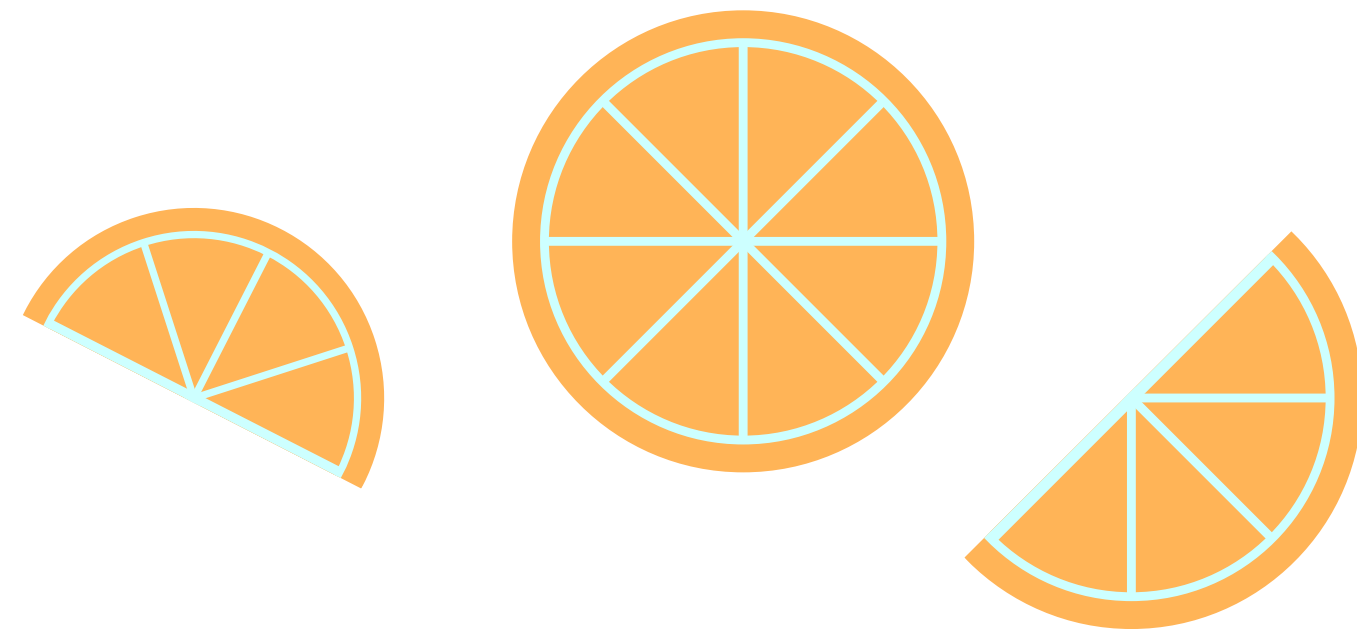


# The importance of benefits...

For IT professionals working as freelancers, flexible working hours are the most important benefit, as indicated by 61.64% of respondents. It is also the most common benefit offered to them (56.92%).

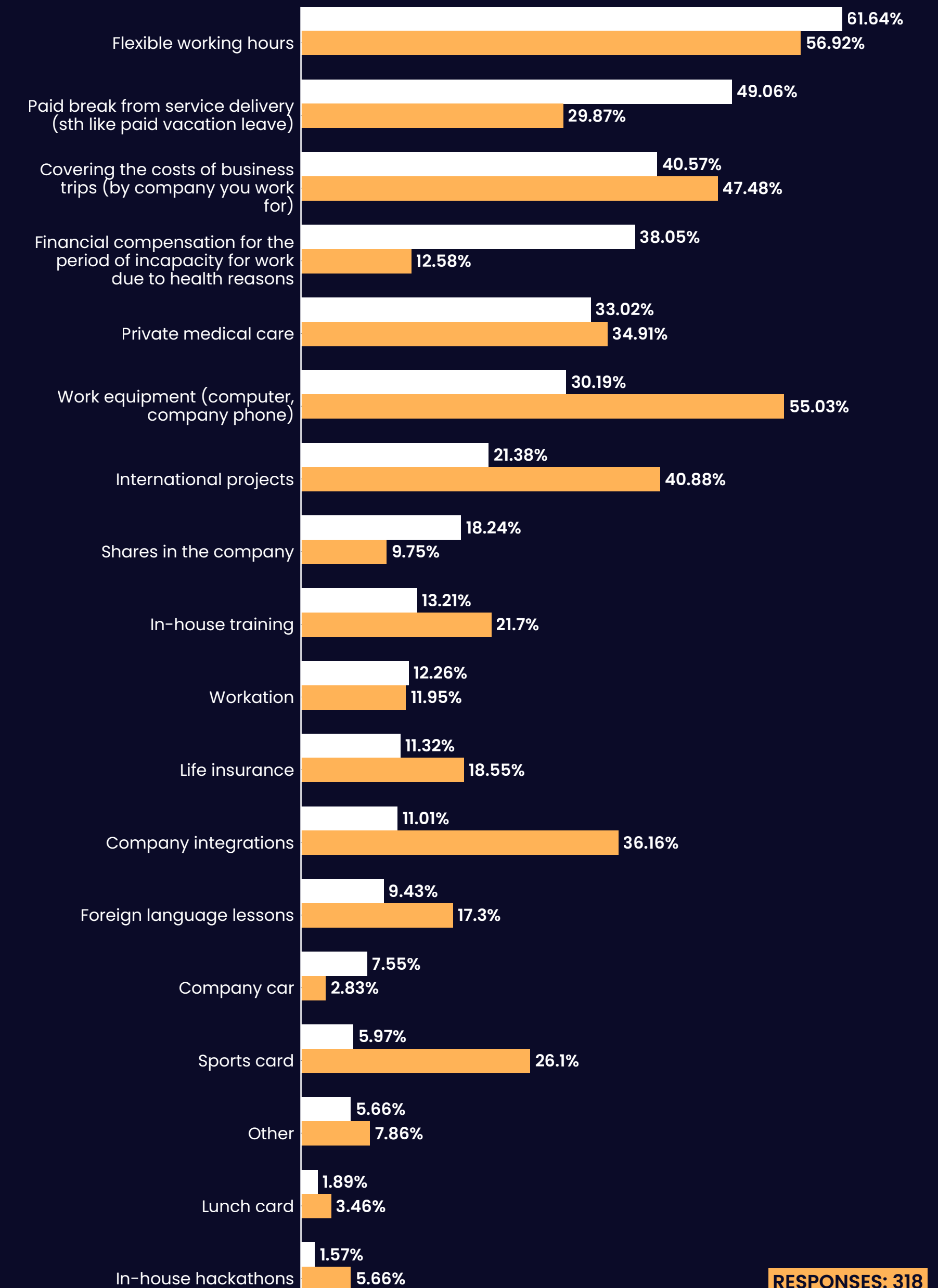
Almost half of the respondents chose paid break, and 40% – covering the costs of business trips.

Providing work equipment for employees hired under the employment contract is a must, but with B2B it is not so obvious. Still, 55.03% of the respondents indicated that it was the second most common benefit offered to them.



In your opinion, which benefits are the most important? (max. 5.)

What benefits are offered to you by the company(-ies) you work for? (multiple choice)

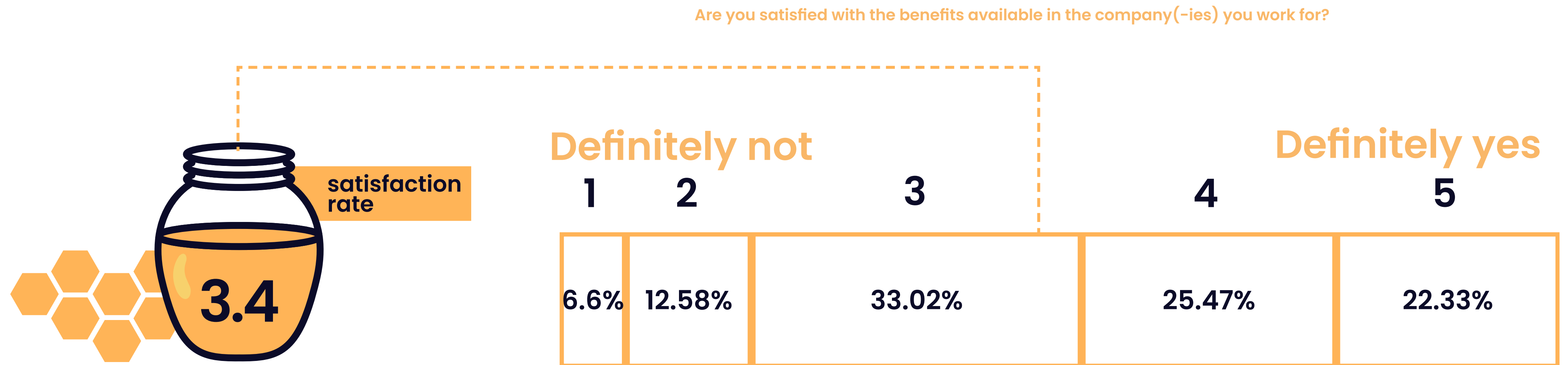


RESPONSES: 318

## ... and their impact

As the survey shows, freelancers are mostly satisfied with the benefits offered by the companies they work for, as indicated by 47.8% of positive votes.

The average satisfaction rating for benefits is 3.4 out of 5.



RESPONSES: 318



## B2B and benefits: how to attract IT specialists

I believe that there is no need for requiring fixed hours in the IT sector, something that both Service Providers (freelancers) and Service Recipients are already aware of. Therefore, it is in the interest of both partners to establish flexible working hours which, when combined with a remote mode, increase the chance of a better work-life balance.

A paid break from work plays a crucial role in physical and mental regeneration, as well as it enhances productivity while maintaining the level of remuneration. Otherwise, Service Providers may quickly experience burnout and frustration associated with the vicious circle and the growing 'hustle culture' in Poland.

Reimbursement of travel expenses or provision of services with the use of Service Recipient's tools are now becoming standard. This is a benefit for the Service Recipient themselves in the form of increased security for the processing of confidential and personal data. By carrying out services on the Client's equipment, which can't be accessed by unauthorized individuals, the risk of sharing or accidentally destroying confidential information is minimized.



SENIOR PAYROLL & HR SPECIALIST

NO FLUFF JOBS

**Monika  
Słomińska**



At HL Tech, we believe that a satisfied employee is a good employee... That's why we created the perks and benefits package after consultation with our team members.

From our perspective, the list of benefits that B2B candidates ask for is relatively constant. These include: flexible working hours, remote or hybrid working, training and conference budgets, travel expenses coverage and paid annual leave. At HL Tech, we offer contractors all of the above-mentioned benefits except paid vacation. It's worth noting, however, that our B2B package also includes non-wage benefits such as team integrations (at least a few per year) and days off for volunteer work.

In addition to flexible working hours, which we fully approve of, our associates know that we cultivate work-life balance and strongly encourage them to avoid working overtime.

We are also flexible in terms of work mode, giving the choice of working from the office, from home or the hybrid model. Many candidates are interested in career development opportunities – we offer individual training and conference budgets (events in Poland and abroad), which all of our colleagues enjoy.

At HL Tech, we continue to work to ensure that the range of benefits available to people on B2B is expanding!



IT RECRUITER HL TECH

**Alina  
Yanchenko**

**HL TECH**

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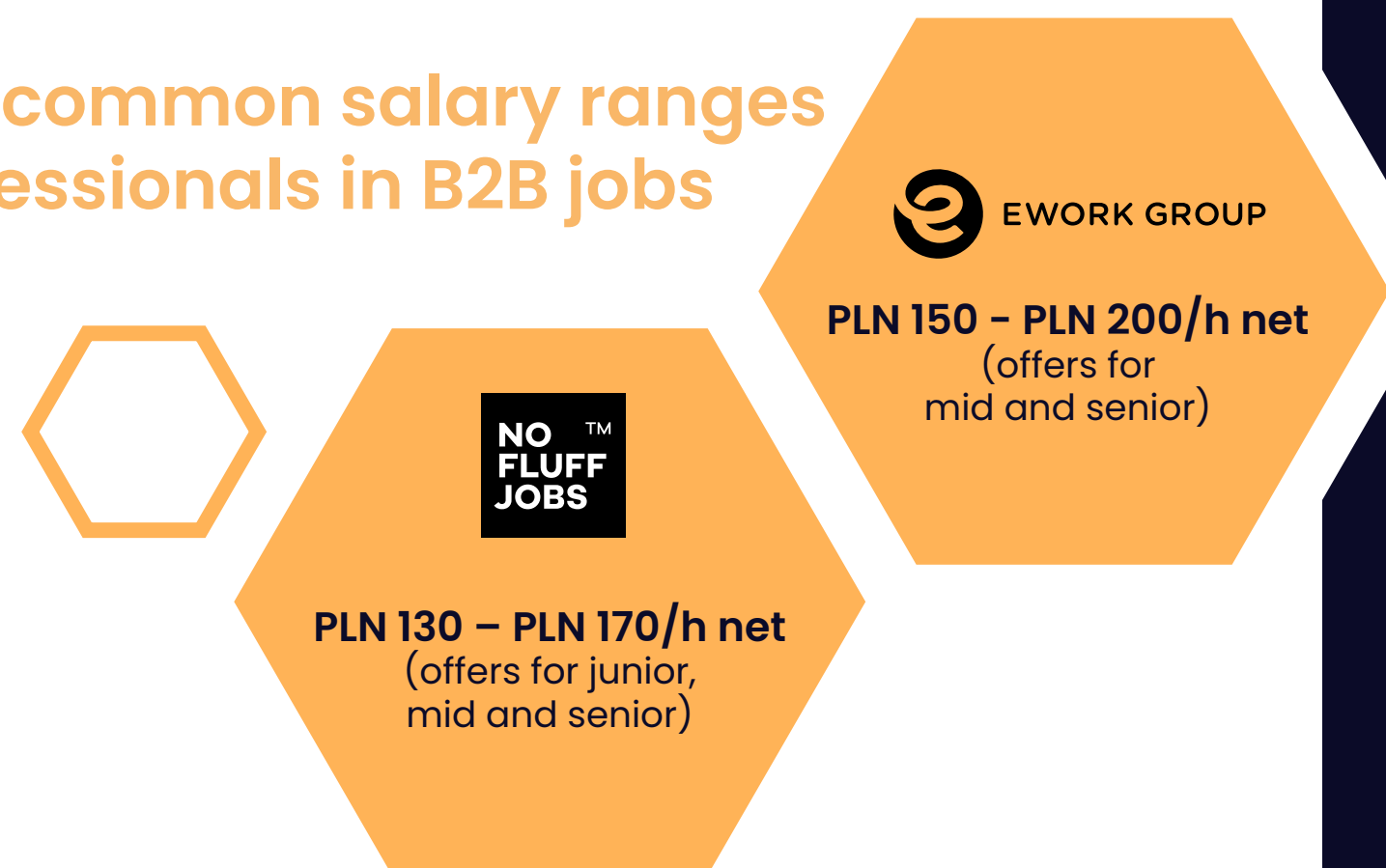
## No bees, no honey...

Freelancers are rather satisfied with their income.

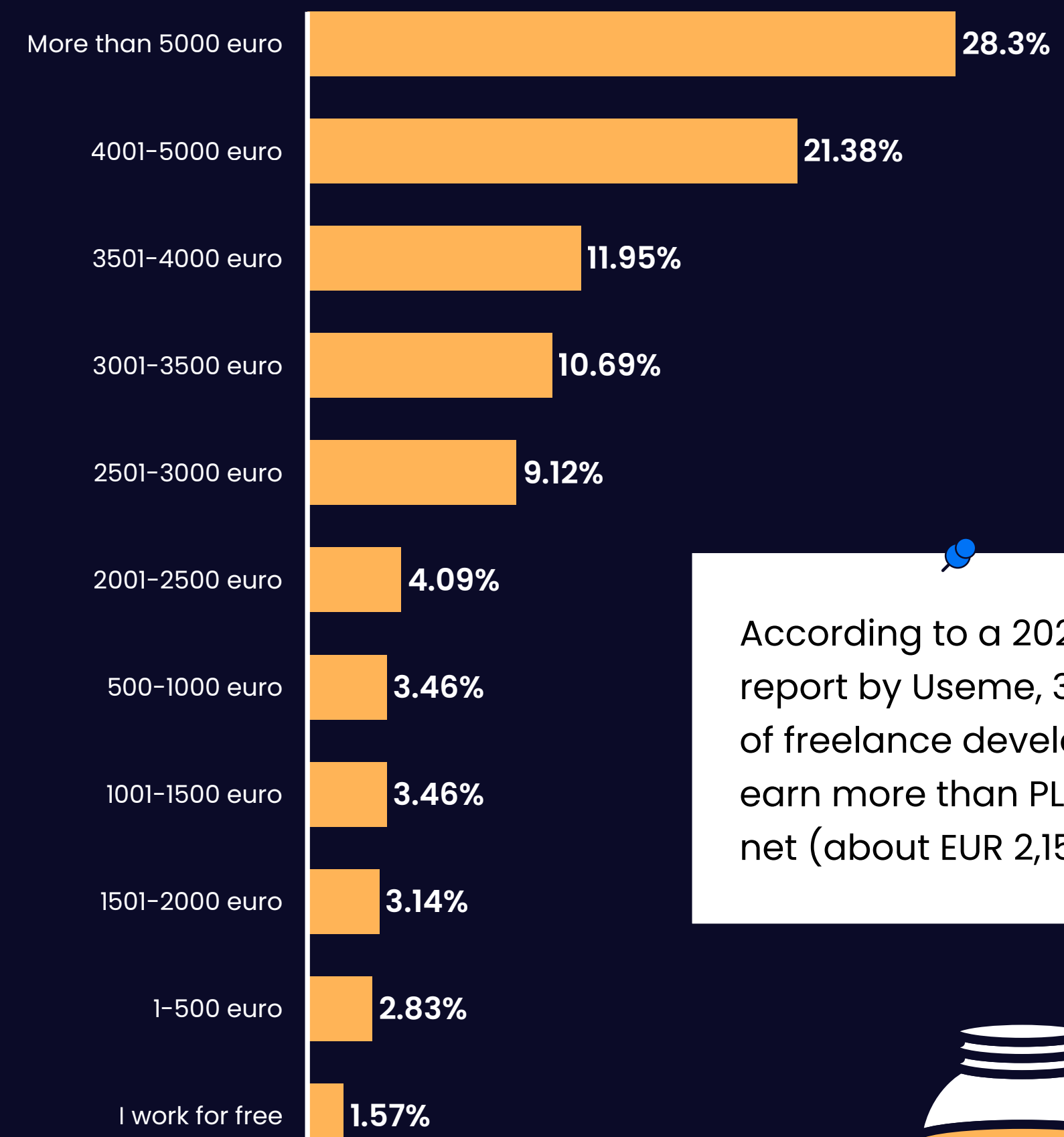
The average rating of their satisfaction is 3.8 on a 5-point scale. Ratings of 4 and 5 were given by 65.72% of respondents.

The largest percentage of the respondents, 28.30%, indicated that they earn more than EUR 5,000 net. One in four freelancers in IT has an income between EUR 4,001-5,000 net.

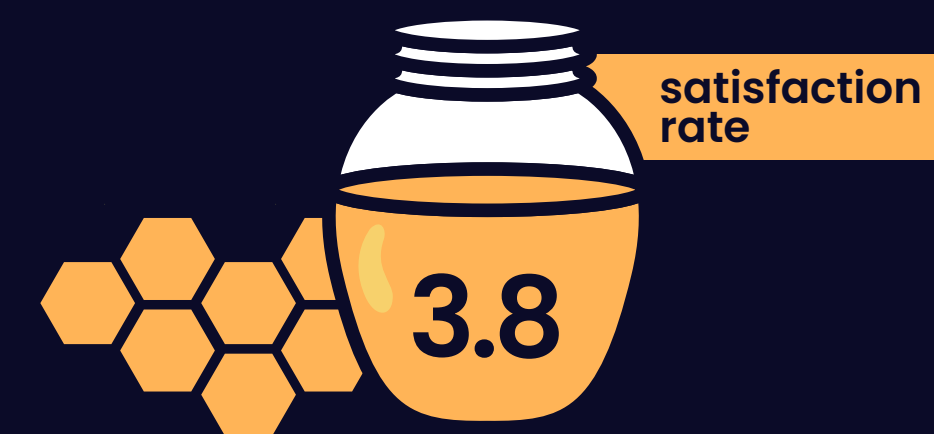
### The most common salary ranges for IT professionals in B2B jobs



### What is the approximate range of your monthly income (net)?



According to a 2022 report by Useme, 30% of freelance developers earn more than PLN 10K net (about EUR 2,150).



RESPONSES: 318

## ...no B2B, no (good) money!

It is worth pointing out, however, that the level of salary satisfaction with earnings does not necessarily correlate with financial expectations.

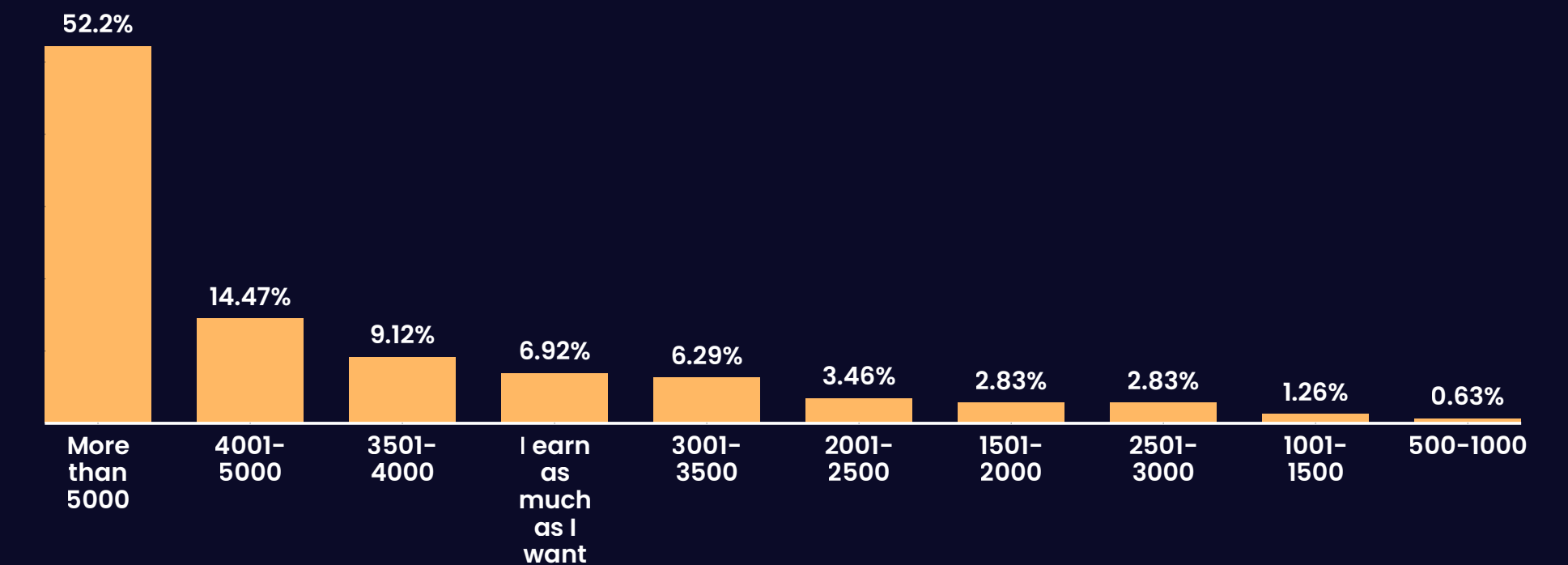
Only 6.92% of freelancers indicated that they earn as much as they would want to. Moreover, half of those surveyed would like to earn more than EUR 5,000.

However, to understand the high range of income and expectations, we need to look at the levels of seniority among the respondents:

- ◆ **40% of them are seniors,**
- ◆ **20% experts, and**
- ◆ **almost 20% mids.**

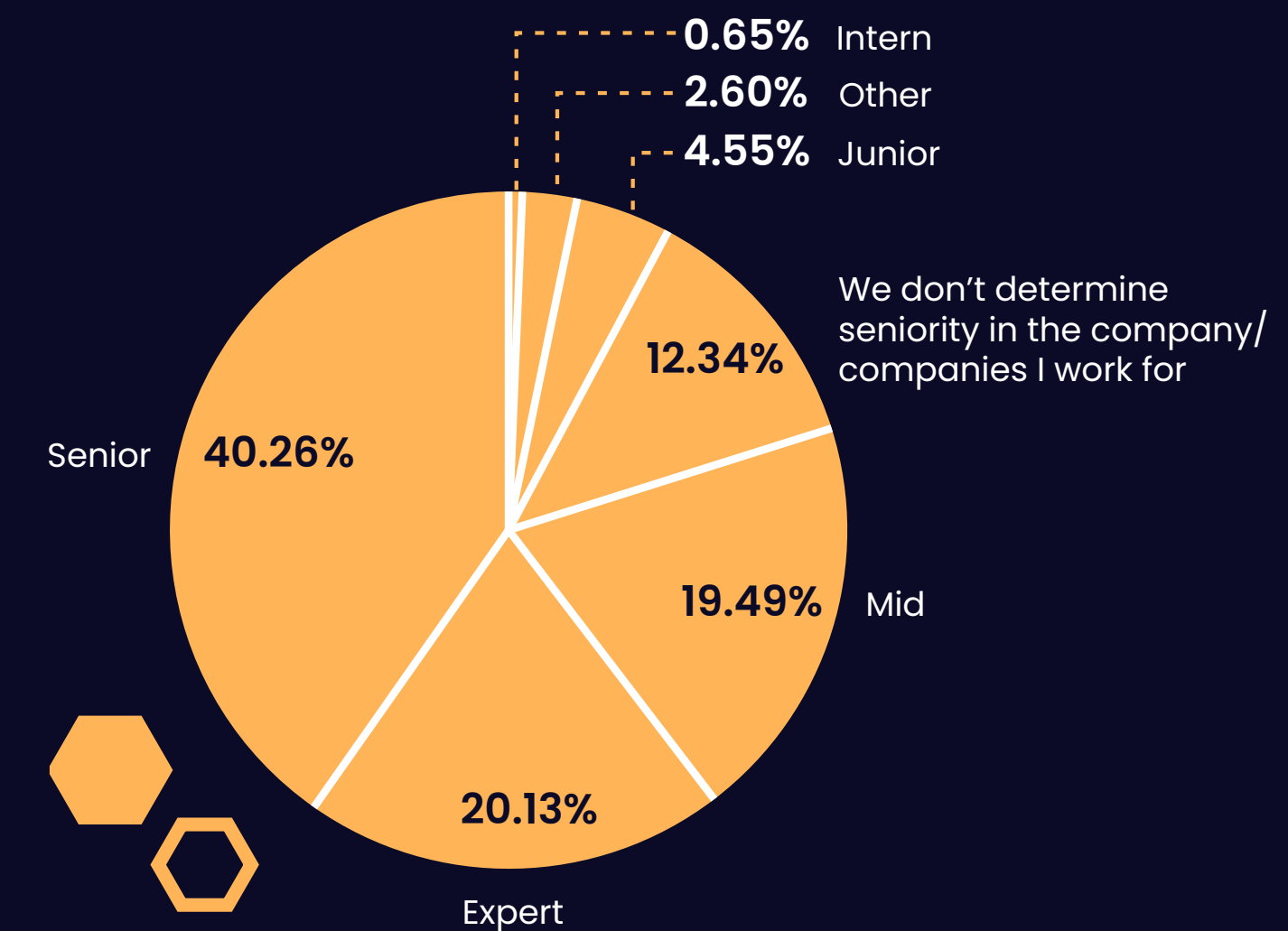
Given your experience and skills, how much would you like to earn in EUR (net)?

RESPONSES: 318



What level of position are you working at?

RESPONSES: 308

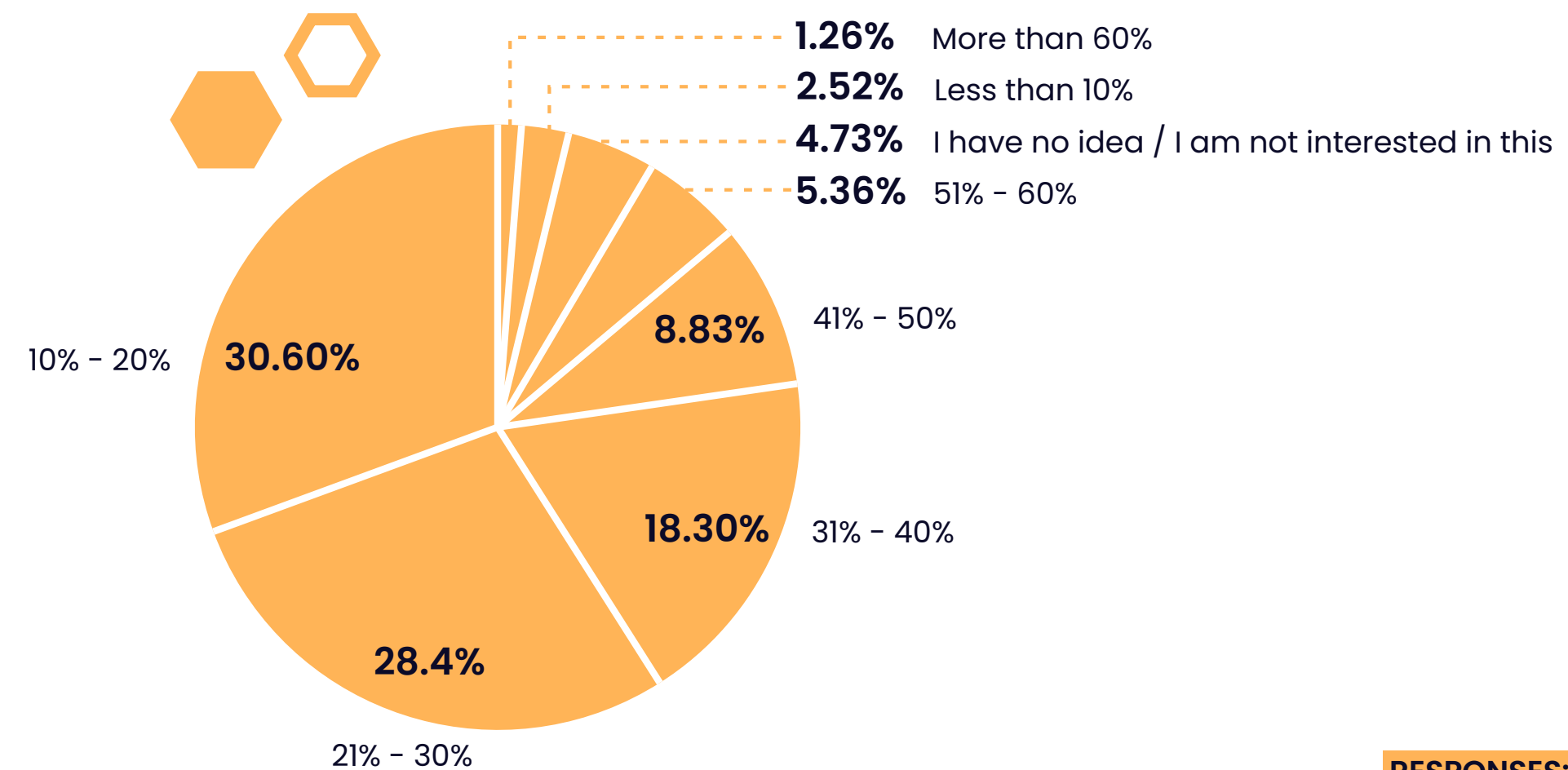


# Taxes

As for the ranges of earnings the respondents have to contribute to taxes and other fees in their country of residence, 10%-20% and 20%-30% are most often deducted from their income.

According to the report [Women in IT](#), favorable tax terms are the reason why Ukrainian women are more likely to choose B2B over an employment contract. It is 5% of the income of the IT specialists or 3%, if registered as a VAT payer, as we can read in the [report about the Ukrainian IT market](#).

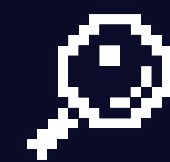
What percentage of your earnings is deducted towards taxes and other contributions in your country of tax residence?



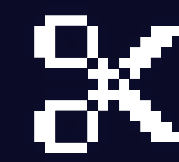
RESPONSES: 317



KATA was a Hungarian tax program designed for self-employed people looking for an easy way to manage their tax obligations.



In the new KATA system, all former KATA taxpayers with B2B relationships have to look for other ways to do business (eg. establishing a one-person company) to mitigate the increased tax costs of operation.



This year, [we asked](#) IT professionals working in Hungary how they would react to the collapse of KATA. Nearly 20% of respondents said they plan to leave the country, and another 30% are considering moving abroad. Half of those who decide to become self-employed after KATA choose a different tax bracket or set up a domestic company, while the other half plan to set up a foreign company.



## Does freelance in IT pay off?

It definitely pays to be a freelancer in IT: there are many reasons for this. Contractor rates are up to 20% higher than those provided on an employment contract. In many countries being self-employed is more tax-efficient than working for someone (for example, in Poland and Romania, taxes on a sole proprietorship are at least 10% lower than in Sweden).

Setting up a business in Poland is quick, while in Scandinavia it takes much longer. Hence, consulting firms that employ freelancers are popular there. That way, hired freelancers work on their behalf for clients.

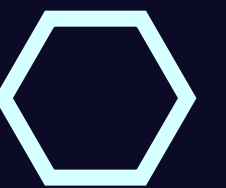
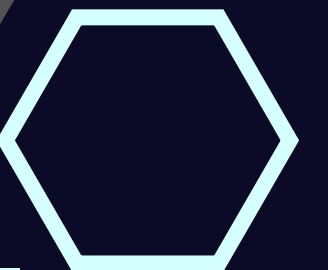
Being an IT freelancer makes it easier to find remote work and a contract that is as tailored as possible to the freelancer's expectations and skills. Most contracts are concluded for 6 up to 12 months: this allows for a continuous process of learning, getting to know new companies and, of course, supporting a wide variety of projects.



REMOTE SOURCING CENTER MANAGER

ework poland

Małgorzata  
Migdał



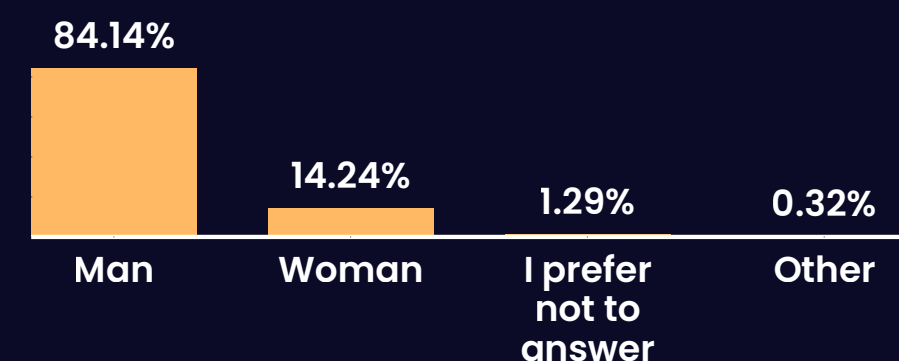
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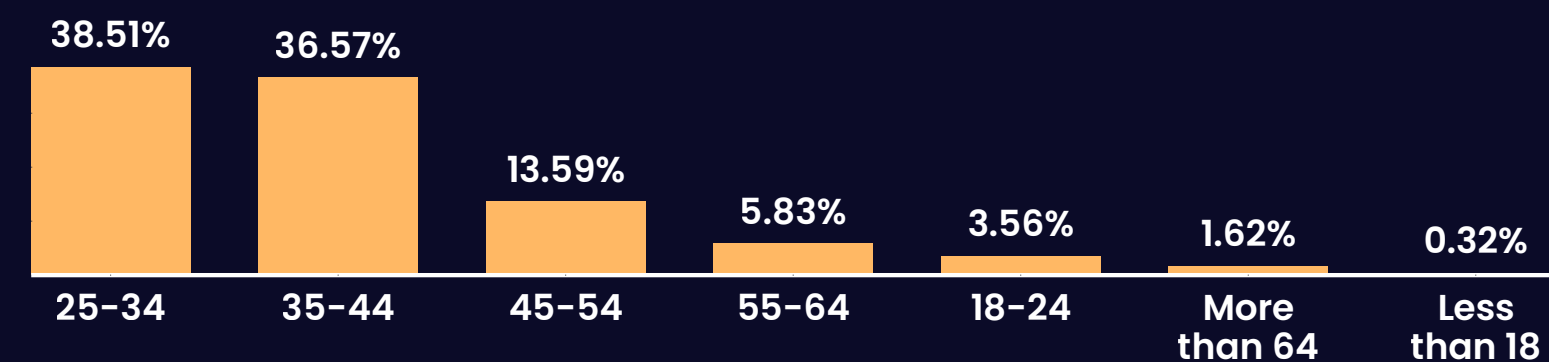


# Metrics

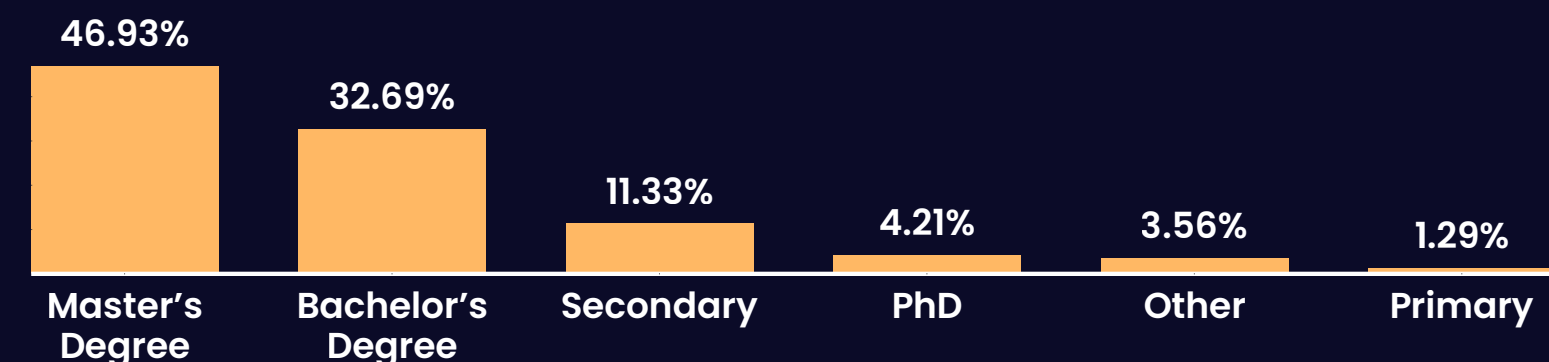
## Gender



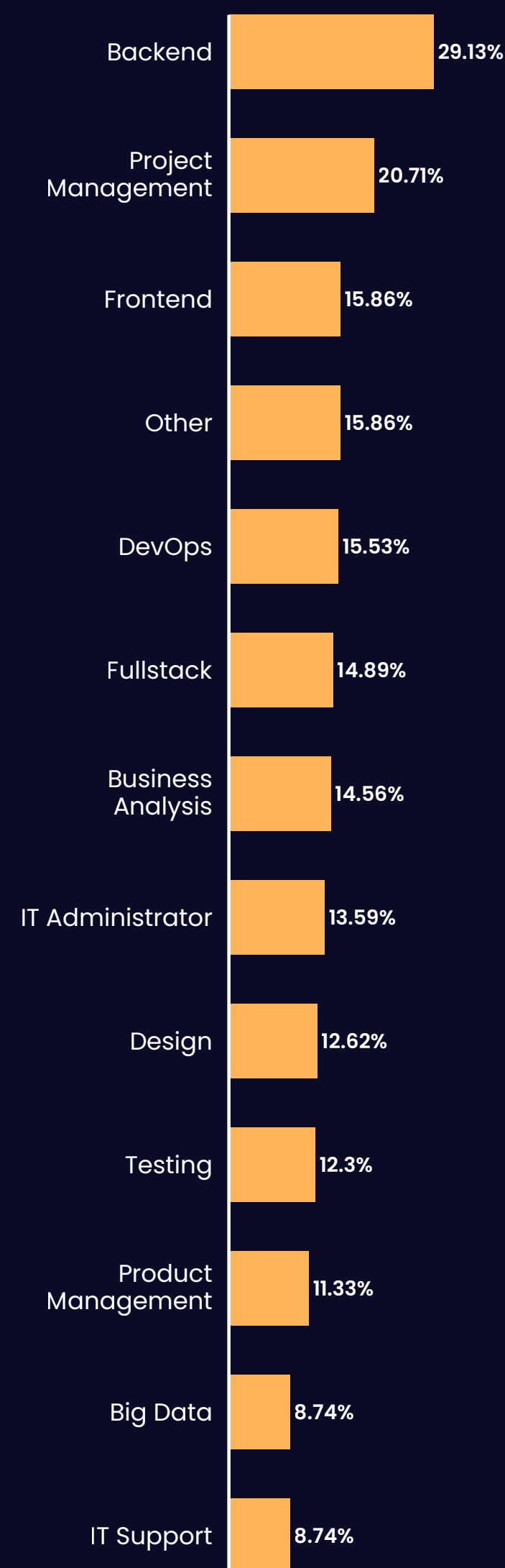
## Age



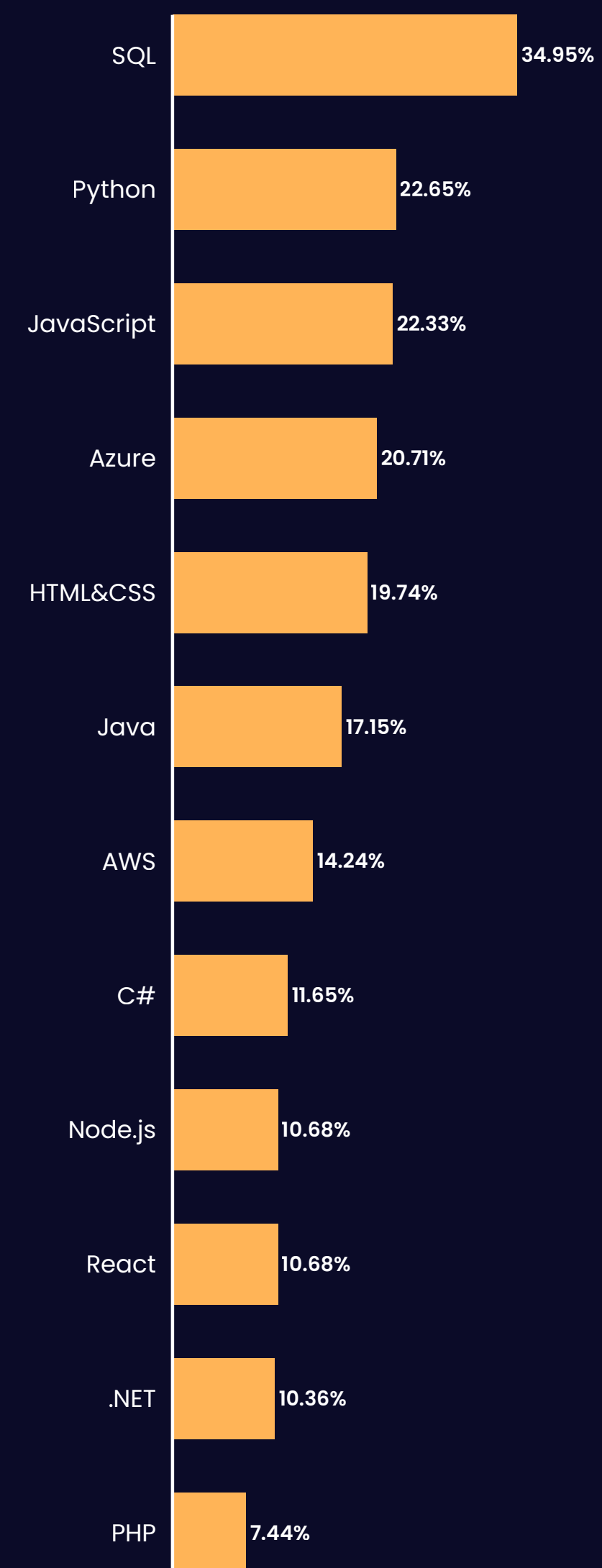
## Education level



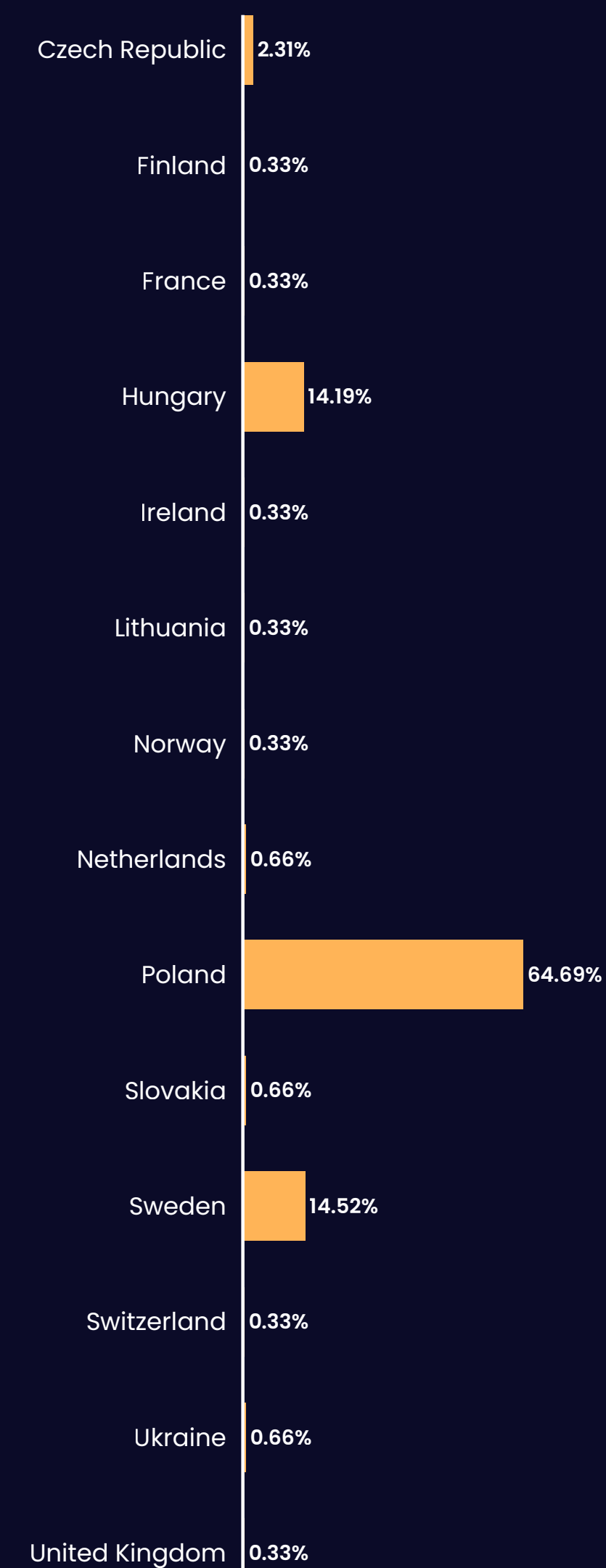
## Top 12 specializations



## Top 12 main technologies and/or tools used by respondents



## Country of tax residence



RESPONSES: 309

## Publisher



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