

Shaping the textile women's digital work sustainability by legislative and taxation adjustments

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ABSTRACT – REZUMAT

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The objective of this study is to examine the relationships between factors connected to the capability aspects of the female working on the digital platform and the performance-sustainability of that employment. There are selected 3 groups of factors: first, professional learning and digital skills and capabilities of digital female workers; second, entrepreneurial learning and orientation as a personal and corporate precondition for successful work online on a platform, and third group of factors connected to the legal ecosystem issues, tax, social protection, and labour relations as important frameworks to digital work sustainability. The dependent variable is defined as females from textile and fashion design sub-sectors working online on the platform's sustainability, treated as performance. Empirical research with 396 female participants working online on platforms connected to the jobs, tasks, and freelancing from textile, fashion design, and other textile sub-sectors was provided in Serbia in 2022. They have by a five-level Likert scale evaluated the level of the factors and their 16 statements' impact on the dependent variable. All three independent variables do exhibit a positive relationship with the dependent one. The most significant influence has the professional and digital skills and capabilities of female workers or their corporations. The paper's findings can serve to remind female digital workers that they cannot neglect the element of entrepreneurial capabilities and digital and professional skills in their digital activities. The results can be useful for the government to enforce consistent, dynamic, and adjusted taxation, social protection, incentives, and employment regulations for textile female digital workers and all others in boosting employment within new flexible patterns and technologies. The research is further shown relative to the SDGs on gender equality, digital divide issues, and pillars of social, economic, and environmental sustainability. The research model for this study was drawn from the literature on digitalization, work flexibility, institutional, financial and social theory and contributes to the current literature.

Keywords: female digital work, gender equality, gender digital divide, techno-entrepreneurship, textile and fashion

Adaptarea sustenabilității activității digitale a femeilor din industria textilă prin măsuri legislative și fiscale

Obiectivul acestui studiu este de a examina relațiile dintre factorii legați de aspectele de capacitate ale femeii care lucrează pe platforma digitală și sustenabilitatea bazată pe performanță a respectivei angajate. Sunt selectate 3 grupuri de factori: în primul rând, formarea în context profesional și abilitățile și capacitățile digitale ale lucrătoarelor pe platforma digitală; în al doilea rând, formarea și orientarea antreprenorială, ca o condiție prealabilă personală și corporativă pentru munca de succes online pe o platformă, iar al treilea grup de factori este legat de problemele ecosistemului juridic, impozitele, protecția socială și relațiile de muncă în calitate de cadre importante pentru sustenabilitatea activității digitale. Variabila dependentă este definită ca fiind reprezentată de persoanele de sex feminin din sub-sectoarele textile și design vestimentar, care lucrează online la sustenabilitatea platformei, tratată ca performanță. Cercetarea empirică cu 396 de femei participante care lucrează online pe platforme conectate la locuri de muncă, sarcini și freelancing din domeniile textil, design vestimentar și alte sub-sectoare textile a fost realizată în Serbia în 2022. A fost evaluat nivelul pe o scară Likert pe cinci niveluri al factorilor și impactul celor 16 afirmații ale acestora asupra variabilei dependente. Toate cele trei variabile independente prezintă o relație pozitivă cu cea dependentă. Cea mai semnificativă influență o au abilitățile și capacitățile profesionale și digitale ale lucrătoarelor de sex feminin sau ale corporațiilor acestora. Concluziile lucrării pot servi pentru a le reaminti lucrătoarelor de pe platforma digitală că nu pot neglija elementul capacităților antreprenoriale și al competențelor digitale și profesionale în activitățile lor digitale. Rezultatele pot fi utile pentru guvern pentru a aplica impozitarea, protecția socială, stimulentele și reglementările de angajare consecvente, dinamice și adaptate pentru lucrătoarele de sex feminin pe platforma digitală din industria textilă și pentru toate celelalte, pentru a stimula angajarea în noile modele și tehnologii flexibile. Cercetarea este prezentată în continuare în legătură cu Obiectivele pentru Dezvoltare Durabilă privind egalitatea de gen, problemele decalajului digital și pilonii durabilității sociale, economice și de mediu. Modelul de cercetare pentru acest studiu a fost extras din literatura de specialitate privind digitalizarea, flexibilitatea muncii, teoria instituțională, financiară și socială și contribuie la literatura actuală.

Cuvinte-cheie: activitatea digitală feminină, egalitatea de gen, decalajul digital de gen, tehnno-antreprenariat, textile și modă

INTRODUCTION

Concerning the problems of high unemployment rates among women during the Covid 19, particularly relevant to this research are the digital labour or market opportunities that arise for gender working online on platforms as enforcement mechanisms for the demand for digital labour. The pandemic led to a widespread shift of workers to work from home, which changed the nature of employment in the EU and Serbia in the long run. Many workers, including a high proportion of women, now work flexibly in some form and many desire patterns for their next job. 11% of workers in the EU reportedly are active in platform work [1]. Many people (an estimated 4.2 million in 2013) around the world worked as virtual freelancers [2–7]. More than half of the GDP in many EU countries is expected to be digital by 2022 (the European Commission's 2022 Work Program supports digital transformation). Employees operating as freelancers in Serbia have more than doubled in number in the last five years, with a large share of women employed by gig economy businesses. Although this type of work offers more flexibility, workers, especially women, are affected by wage disparities and worse working conditions. Although the EU has included specific provisions for platform workers in its action plan, legal structures in Serbia are not adapted to digital work patterns, and workers have called for stronger labour and social protection. It is therefore critical that policymakers in Serbia address these concerns and effectively shape the transformation by seeking to create new employment opportunities for women and help them acquire the digital skills they need to benefit from expanded opportunities.

The authors focus their research on the relationships between the sustainability of women's digital employment on a platform and the educational, digital skills, entrepreneurial learning, and orientation and factors of institutional regulatory structure's adaptation to digital transformation and flexible work. By choosing women's digital work opportunities the authors paid attention to SDGs pillars of sustainability and gender equality (the EU Treaty on Functioning mandates to eliminate inequalities and promote equality by 2030, so why is important that the employment rate of women would increase faster than that of men by the end of the decade) [8].

Serbia is taken as a case country for the research, as it is in terms of population, in the world among the ten economies by the number of freelancers, is one of the dominant online digital jobs for women, especially young ones [9]. The poor quality of jobs offered to women in Serbia, the short-term jobs that women find, the insecure and volatile forms of temporary work with many inconveniences that force them to other forms of employment, and the insecurity in regular jobs could be considered as reasons for freelancing of women, as most often their online work the on platform in Serbia. The country is very attractive for this type of work, especially for women, which reflects in the flourishing of digital platform work in

Serbia [10], approximately 100,000 freelancers in 2021 were employed in equal numbers (49.2%) by women and (50.8%) by men. The online platform workforce (both gender) in Serbia is generally highly skilled, with most having a post-secondary education or higher. The gender gap in online platform professions is striking: the IT sector is heavily dominated by men paid much better than women predominate in writing, translation, language courses, textile design, fashion, and other sub-sectors. 36% of employers on the platform are legal entities, 20% are natural persons, and 30% are mixed enterprises. 94% of freelancers reported that they do not conclude a contract or that the contract has no meaning in the Serbian legal system. About two-thirds of Serbian platform freelancers work for foreign clients. The number of female platform workers is rising, the most work through digital labour platforms as their primary source of income. Thirty of them intend to continue working this way in the future, as the average gross salary of online workers is almost double the average gross salary in the country, which was the further reason for the authors to focus on the regulatory structures ecosystem to support these trends development. As far as the legal framework for platform work in Serbia is concerned, there are theoretical and practical gaps in the legal system, policy, and practice.

Females from the textile and fashion sector work in various patterns of digital activities online on platforms such as salary work arrangements, freelancers, entrepreneurs, small businesses, and undeclared workers. For most of these legal forms having an entrepreneurial education, learning and orientation are essential for success [11–13] in all dimensions, autonomy, proactiveness, innovativeness, risk-taking, and achievement [14–16]. That was the reason for the authors to consider entrepreneurial learning and orientation a relevant variable for the research of the possible interdependence between women from the textile and fashion sector working online on platform sustainability [17, 18].

Although platform work is a diverse phenomenon, the platform or gig economy is commonly understood to encompass crowd labour and work-on-demand via applications. Non-standard employment, according to the International Labour Organization includes part-time and temporary work/agency work, various multi-party employment connections, dependent self-employment, and concealed employment ties. Many studies on platform work see non-standard work patterns with casual, daily, or seasonal contracts as not covered by standard employment protection, or are only covered to a limited extent in expansion. Although many platform workers' legal status is unclear, they are mainly classified as self-employed. Work can also be done under civil law in many countries, with contracts used for work done by self-employed people and to control short-term employment arrangements. Not all non-standard workers are precarious, as some non-standard work contracts, such as fixed-term or part-time contracts, may provide sufficient job and income security. Some civil law traditions refer to contracts that are not officially

regulated, which does not apply to a large number of non-standard transactions.

The employment situation of female workers on the platform in Serbia is a pressing labour market and fiscal regulatory issue in the country. These employees are at high risk of being placed in the wrong category, not being registered, not disclosing, or, in small amounts, engaging in self-employment, although a field relationship takes the form of an employment relationship (even if the terms and conditions of the forum say otherwise). The platform workforce in Serbia, for example, is dominated by young people, more than 40% of whom are young women aged 20–35, who can be integrated into the amended labour law to create flexible work patterns. It is similar to the offline world situation, where most of their working peers also lack job security. Many EU nations provided labour law modernization and labour market flexibility through modifications, according to which common law systems are more adaptable to changing economic situations than civil law systems, and through the political channel. In Serbia, for example, those who have organized themselves have predominantly opted to be entrepreneurs (18% are women), and just a few have launched a firm. Because no other solutions may be authorized as self-employed environments, following the model of existing liberal solutions, many female digital workers on the platform live in secret jobs, in the informal sector. The platform is not recognized in Serbia as an employer, and by its very nature, digital work belongs to flexible forms of work assignment. As a result, the disparity between legal remedies and new job kinds adds to the expansion of informal employment. Thus, many freelancers do not have a contract according to the Serbian legal system and do not provide guarantees that the employer will abide by what is agreed in the contract.

The term sustainability used in this research refers to initiatives, programs, and policies that aim to preserve a unique resource. It links to the sustainability pillars [19, 20], and each of the 17 SDGs that include gender equality through sustainable female employment as integrated goals. That content is mostly connected to the aims of SDG 5 (Employment and economic benefits of women, their equality), SDG 8 (Average salaries and unemployment rates), and SDG 12–15 with its aims on the pillar of environmental sustainability, gender-sensitive, where women's voices and perspectives are critical in addressing climate and environmental sustainability challenges; and SDG 17 [21]. The following four pillars of sustainability illustrate the complexity of what is required to ensure the sustainability of textile women's platform work and jobs:

- *Human sustainability* is related to human capital in society, where women are factors in human development and human resource building [22, 23].
- *Social sustainability which is a time of pan-democracy*, social accountability could support social and economic resilience, and ethical issues related to

technological development are now more addressed through national laws and regulatory structures.

- *Economic sustainability* which focuses on capital preservation aiming to enhance the quality of life by involving women in economic development through their equal participation is of special importance for the research. It is supported by ecological arrangement and social capital relations among people, in which women must be at the centre [24, 25].
- *Environmental sustainability* aims to contribute to the improvement of human welfare through initiatives to protect natural capital and applications [26].

In terms of the SDGs' postulates and the four pillars of sustainability, there are many barriers to women's platform work sustainable development. In addition, gender gaps in age, income, and urban/rural areas reinforce the gender digital divide, lower-income levels than men due to social conventions (lack of conventional security, land, or property generally under a man's name) [27]. Among the financial obstacles is the financial institution's inability to develop appropriate financial products for women, as well as unequal educational chances for women which lead to low numeracy and computer literacy [1, 28, 29].

Women also face individual constraints on the labour market's demand side, a lack of work experience, academic disparities, lack of design and professional capabilities for the textile work on the internet, limited mobility, as well as limited asset ownership and control, non-innovative tax policies, incentive systems, social protection, and security concerns, that prevent them from finding and maintaining work opportunities on the platform [30]. On the demand side of the labour market, challenges can be seen in the drivers for digital jobs, skills, and work arrangements needed for the platform work, which are the main motives for the research, and should also be supportive of the national authorities' activities on the innovation of their financial and labour regulatory structures in the creation of an ecosystem for such work of women, and human, social and economic sustainability aims fulfilment [31]. Other general drivers of demand for digital jobs for female workers from the textile and fashion industry on the platform can be identified in the relation to working opportunities for women from the textile and fashion sector: Online Outsourcing, the Private textile sector, businesses in the ICT sector, Digital entrepreneurship, Virtual freelancing, Microwork, Digital online, Platforms for job matching via the internet.

The context of the research is presented through the introduction, literature review, materials, and methods with the key results, conclusion, and references used.

MATERIALS AND METHODS

For the research, there was provided with an empirical online questionnaire in Serbia in 2022. The sample of the research was 396 female respondents, aged 20–46, working online on various platforms. Five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) was mentioned in the

questionnaire. All respondents were needed to agree or disagree with the 16 statements related to further four variables with the rank that best describes their reaction.

A variable – Professional and digital skills and capabilities (abbr. PDS), with its claims:

- *Skilling for a digital job should be the guiding principle in textile women's well-being, empowerment, and anti-poverty promotion policies.*
- Investing in the professional skills of textile women, and improving access to programs under the umbrella of human sustainability in the long term. (Human Sustainability).
- Support women from all walks of life to new job opportunities and help companies provide higher quality digital jobs to qualified women, with better access to digital technologies, digital literacy, skills gaps, and shortages, help SDGs goals fulfilment.

B variable – Entrepreneurial learning and orientation (ELO), with its claims:

- Entrepreneurial orientation of the female digital worker or entrepreneur from the textile, and fashion sector with autonomy in decision-making and risk-taking, achievement-guided, proactiveness, innovativeness, and readiness to assume responsibility for failure could benefit from capitalizing on new digital working opportunities.
- The entrepreneurship competence of female textile workers through measures supporting lifelong learning could lead to better learning outcomes in competencies: problem-solving, digital competence, tolerance, entrepreneurial competence, and a responsible attitude towards the environment.
- Entrepreneurial learning, Planning, design, Implementation, Monitoring, and evaluation including the provision of practical entrepreneurial experience to help establish a functional education and develop entrepreneurial competencies.

C variable – Legal structures, Tax, labour law, and social protection regulation and policy (abbr.TP), with its claims:

- The financial, taxation legal void, ad Serbian labour market policies are unsuited to the flexibility of work in the digital age and are more vulnerable to social exclusion, poverty, and child and health care of female digital workers from the textile and fashion sectors.
- Social protection for female workers from the textile and fashion sectors working on digital platforms in the digital era of pandemics is not offered in a way that encourages formal labour on platforms, but undeclared work.
- Improving online platform labour laws is important for the long-term viability of women's digital employment and platform employers' legal treatment.

The dependent variable with its statements is defined as follows:

D variable – *Textile women's platform work sustainability* (abbr. TWPWS):

- Full digital labour market involvement with gender equality of women working in textile and fashion sectors promotes long-term economic growth and sustainable development (*Economic and Environmental sustainability*).
- With responsibility for securing food, water, fuel, and shelter for their households, women are dependent on natural resources and could be agents of change in their responsible digital work in the textile and fashion sectors (*Environmental sustainability*).
- New digital technologies, and family-friendly policies, would help to narrow the gender gap and digital divide (*Social Sustainability*).

The research's hypothesis is defined as follows, $H_0 = PDS, ELO, \text{ and } TP \text{ levels significantly impact the level of TWPWS}$.

Descriptive statistics for the statements made are given in table 1. The highest mean value has statement a11 and amounts to 4.4570707 (*Skilling for a digital job should be the guiding principle in textile women's well-being, empowerment, and anti-poverty*

Table 1

STATEMENTS VALUATION						
Statement	a ₁₁	a ₁₂	a ₁₃	b ₁₁	b ₁₂	b ₁₃
Mean	4.4570707	4.3636364	4.3409091	4.3560606	3.8712121	4.3030303
Std Dev	0.6043517	0.6195882	0.5488245	0.7200483	0.5567351	0.6154886
Std Err Mean	0.0303698	0.0311355	0.0275795	0.0361838	0.027977	0.0309295
Upper 95% Mean	4.5167774	4.4248483	4.39513	4.4271975	3.9262145	4.3638373
Lower 95% Mean	4.397364	4.3024244	4.2866882	4.2849237	3.8162097	4.2422233
N	396	396	396	396	396	396
Statement	c ₁₁	c ₁₂	c ₁₃	d ₁₁	d ₁₂	d ₁₃
Mean	4.5075758	4.1060606	4.3863636	3.9545455	4.1515152	4.3409091
Std Dev	0.5579739	0.5814549	0.6596631	0.5061191	0.5440334	0.5488245
Std Err Mean	0.0280392	0.0292192	0.0331493	0.0254334	0.0273387	0.0275795
Upper 95% Mean	4.5627006	4.1635052	4.4515348	4.0045473	4.2052627	4.39513
Lower 95% Mean	4.4524509	4.048616	4.3211925	3.9045436	4.0977676	4.2866882
N	396	396	396	396	396	396

Table 2

MODEL EVALUATION	
Parameter	Value
RSquare	0.751689
RSquare Adj	0.749788
Root Mean Square Error	0.208877
Mean of Response	4.14899
Observations (or Sum Wgts)	396

promotion policies). The lowest mean value has statement b12 and amounts to 3.8712121.

Multiple correlations and regression analysis show that the coefficient of multiple determination is 0.751689, which means that with 75.46% variability, the dependent variable D can be explained by the independent variables: A, B, and C (table 2). The correlation of the variables is strong.

The assessment of statistical significance amounts to $[F(3,392) = 395.5544, p < 0.0001]$. It is given in table 3. Table 4 determines the magnitude of the contribution of independent variables to the dependent variable D. The highest contribution has the independent variable A and it is 0.571978, then the variable C and it is

Table 3

ANOVA				
Source	DF	Sum of Squares	Mean Square	F Ratio
Model	3	51.773505	17.2578	395.5544
Error	392	17.102758	0.0436	Prob > F
C. Total	395	68.876263	-	<0.0001

0.289564, and the lowest contribution has the independent variable B and it is 0.207854. Based on these data, the set hypothesis H_0 can be accepted: Levels A, B, and C in groups affect level D.

Based on the data from the previous table, a multiple regression equation (equations 1 and 2) can be formed, which reads:

$$y = -0.048048 + 0,5250467 \cdot x_1 + 0,1722494 \cdot x_2 + 0,2709472 \cdot x_3 \quad (1)$$

or

$$D = -0.048048 + 0.5250467 \cdot A + 0.1722494 \cdot B + 0.2709472 \cdot C \quad (2)$$

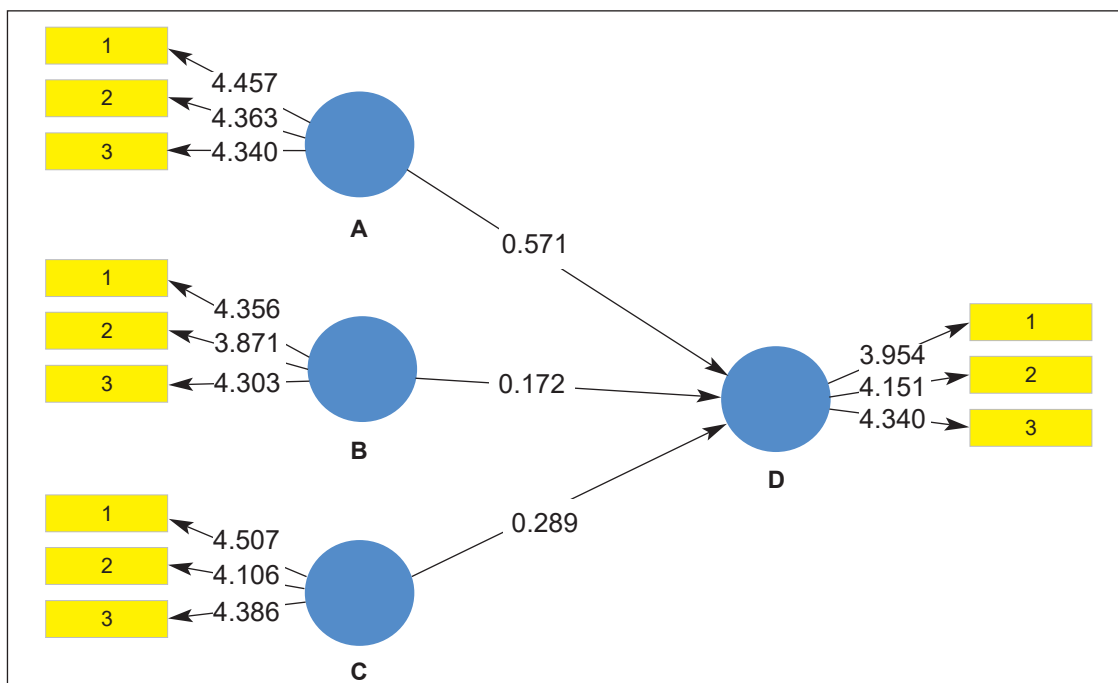


Fig. 1. Path coefficients results

Table 4

CONTRIBUTION COEFFICIENTS						
Term	Estimate	Std Error	t Ratio	Prob> t	Std Beta	VIF
Intercept	-0.048048	0.124458	-0.39	0.6997	0	-
A	0.5250467	0.027414	19.15	<0.0001	0.571978	1.4080296
B	0.1722494	0.023299	7.39	<0.0001	0.207854	1.2478428
C	0.2709472	0.029922	9.06	<0.0001	0.289564	1.6142929

Key findings of the research confirmed the main hypothesis resulting in the positive relationship of all defined factors and statements with the digital work sustainability of textile and fashion design women on the platform. The most important role has educational factors, professional and digital skills, and capabilities, which are the precondition for the job itself, and long-lasting factors that have to be permanently improved as the digital labour market requirements developed. Positive relationships are found with entrepreneurial learning and orientation and also legal, and financial structures as part of the institutional ecosystem which with its level of adjustments and innovation in favour of flexible patterns of work and digitalization supports the sustainability of such employment of women. Sustainable digital employment of women is the aimed performance of the research.

CONCLUSION

The research on the digital platform work of women's development and factors of impact on its sustainability realized in this paper has shown that the sustainability of that work depends on the professional and digital skills and capabilities of textile and fashion women in Serbia and could be seen as a driver for their digital employment as a performance. Also has

been shown that inclusive macroeconomic policies are important for the SDGs (Goal 5), defined as regulatory structures and policy factors of importance for the supportive ecosystem development.

The government, through its regulatory structures and policy-level adjustments or omissions, affects WPWS's economic and social SDGs goals. As far as the legal framework for women's platform work in Serbia is concerned, there are theoretical and practical gaps in the financial legal system, fiscal policy, and practice.

The authors consider further exploring the conditions necessary to strengthen the fiscal ecosystem for sustainable women's platform work in Serbia very important. Modernization of the labour legislation for platform work of female textile and fashion design workers and practices tailored to them and their businesses could be supported by the findings of this research.

Entrepreneurial learning and orientation as a less important factor in the relationship with digital employment of textile women mean that female entrepreneurship in the sector and entrepreneurial orientation need to be permanent subjects in the learning programs and culture to strengthen the innovativeness and achievement approach of female technopreneurs in the textile and fashion industry sectors.

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