

OUTSOURCING AS A MANAGEMENT CONCEPT IN THE LEGAL PLANE

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Purpose: The purpose of the article is to analyze the legal regulation on outsourcing. Outsourcing is a contemporary phenomenon, which is on the development stage and there are no precise legal regulations in this area. Therefore, it is important to carry out research, clarify and systematize the provisions relating to such an extensive and complex form of activity of economic entities.

Design/methodology/approach: In this case, the subject of application is the analysis of judicial decisions, doctrine and legal practice.

Findings: The need for legal regulation in the field of outsourcing is very real. In particular, it is essential to make an introduction of the outsourcing definition in a separate act and point out the provisions specifying the outsourcing of services. Eventually, the limits of the outsourcing concept established by the legislator have to be specified, along with the appropriate interpretation and use of art. 23¹ of the Labor Code.

Originality/value: The current state of the legal regulation in the field of outsourcing was analyzed. The relationship, similarities and differences between outsourcing and taking over a workplace under Art. 23¹ of the Labor Code were presented.

Keywords: outsourcing, outsourcing agreements, legal qualification of outsourcing, takeover of the workplace.

Category of the paper: Research paper.

1. Introduction

The economic development of the modern economy is characterized by a variety of forms of economic activity, a fast pace of modernization and a very high level of competition. Intensively developing technologies and management techniques contribute to even higher level of production and services. At the same time, such conditions for the functioning of the economy pose new challenges, forcing economic entities to undertake activities in order to optimize their activities in order to achieve the highest possible efficiency, effectiveness and productivity.

The Polish Constitution of 1997 declares the freedom of economic activity, which is one of the basic and necessary principles of the Polish economic system. The scope and significance of the principle of freedom of economic activity for the functioning of entrepreneurs in the social market economy system, also defined by the constitution, is essential. According to Art. 20 of the Polish Constitution "A social market economy based on the freedom of economic activity, private property and solidarity, dialogue and cooperation of social partners is the basis of the economic system of the Republic of Poland". In Article 22 of the Constitution, the legislator specifies the scope of freedom of economic activity in the following wording: "Limitation of the freedom of economic activity is allowed only by statute and only due to important public interest" (Constitution of the Republic of Poland, 1997). The Act of March 6, 2018 Entrepreneurs' Law in Art. 2 indicates that "Taking up, performing and terminating business activity is free for everyone on equal rights" (Act, 2018).

One of the modern tools of the modern market economy is outsourcing (Zimniewicz, 2000). On the one hand, outsourcing is perceived as a management technique that helps to increase the efficiency of enterprises by reducing operating costs and, as a result, gain a competitive position on the market. On the other hand, outsourcing is an instrument of a strategic nature, which is perceived as a tool of organizational restructuring and changes, enabling the creation of very unusual organizational structures of enterprises (Trocki, 2001).

2. Outsourcing as a management strategy

According to the doctrine, outsourcing is a modern model of enterprise management, which involves the use of external services, which relieves the current operations of the enterprise and allows employees to focus on the most important tasks, i.e. the activity for which such an enterprise was established (Zimniewicz, (2000). Outsourcing may be a part of a new strategy, the manifestation of which is outsourcing (to an external partner) tasks not directly related to the core business of the company. It is a long-term contract of supporting departments to an external service provider (Trotsky, 2001). Thanks to this, the company can focus its resources and financial resources on those areas which constitute the basis of its activities, in which it achieves a competitive advantage. As part of outsourcing, the economic entity realizes "the possibility of using independent, external entities as suppliers of specific goods and services instead of the need to develop these spheres of activity within the enterprise" (Perechuda, 2000).

An important issue is to consider the business functions of an economic entity to effectively plan and outsource services. Due to the different roles of the company's organizational units, they can be divided into five groups (Marciniak, 2010):

1. Basic departments – directly performing the main functions of the enterprise (production cells in a production company, service or customer service).
2. Strategic departments – supporting organizational management functions in key areas: strategic planning, staffing of managerial staff, information flow and its processing, finance and controlling, shaping the organizational structure.
3. Coordinating departments – e.g. production, procurement, employment policy.
4. Staff departments – performing advisory functions in the field of, for example, legal services, public relations, recruitment and employee evaluation.
5. Auxiliary departments – performing purely service functions in the field of, for example: accounting, transport, data processing, environmental protection, health and safety.

Taking the above analysis into account, I propose the following definition of outsourcing. Outsourcing is a long-term contract obligating a specialized external company to perform the specific functions, which are necessary to provide the operational efficiency of the organization, which allows the organization to focus on its core activities.

Outsourcing can also be used as a form of business reorganization. It is closely related to the tendency of creating the so-called "slim" organizational structures and is the basic way for enterprises to depart from complex and often ineffective structures of economic activity.

3. Benefits and risks related to outsourcing

As a result of introducing outsourcing as part of its operations, the company may obtain the following potential benefits (Niedźwiedzińska, 2002):

- cost reduction – there is no need to incur costs related to creating and maintaining a job, social security, employee training,
- higher qualifications and experience of specialists from a specialized company,
- providing high-quality services,
- maintaining the desired number of jobs,
- easy access to the latest information technologies and achievements in the field of management and organization, the risk of technology aging is borne by the outsourcing company,
- development and focus on the company's core activities,
- increasing the company's efficiency by getting rid of routine and time-consuming tasks,
- greater stability – no dependence on illness, vacation or childcare,

The use of outsourcing also entails problems caused by failure to achieve the expected benefits. The main problems include failure to achieve the expected cost reduction, deterioration of the quality of functions previously performed independently, failure to develop a cooperation relationship with the service provider, disputes between the client and the service provider – regarding the quality of services and the amount of remuneration, and missing opportunities to achieve a better focus on customer needs and greater operational flexibility to meet these needs (Gay, and Essinger, 2002).

Despite the undoubted advantages of implementing outsourcing, there are also some risks that may cause losses, such as an increase in operating costs instead of the expected savings. The causes of this problem may lie in defective recording and settlement of costs, which causes their overvaluation, transaction costs related to the preparation and shaping of contracts and their control, especially in the provision of comprehensive services, and incorrect calculation of fixed costs, e.g. this applies to employees who have become redundant, and they cannot be otherwise engaged or released (Wesołowski, 2003). Another problem may be unfair attitude or the lack of high competences of the contractor of outsourcing orders, which may lead to insufficient quality of products and services. There is also a risk of becoming dependent on the client if a complex task is commissioned to a company with a monopolistic position. There are also security and confidentiality risks, although the outsourcing service provider has access to information that is often considered confidential. The risk is also an increase in costs that may occur as a result of the changing economic situation, as outsourcing contracts are often concluded for a period of several years. During this time, there may be changes in technology, customer expectations or legal changes, and no contracts are able to predict what the impact will be on doing business. Poorly planned outsourcing may also lead to the loss of many talented employees (Juchno and Kaszubski, 2001).

4. Regulations of Art. 23¹ of the Labor Code

The concept of employee outsourcing is often equated with the transfer of a workplace or part of it to a new employer, made in accordance with Art. 23¹ of the Labor Code. An important issue is to analyze and establish the relationship, similarities and differences between outsourcing and taking over a workplace under Art. 23¹ of the Labor Code. According to this article of the Labor Code, in the event of transfer of the workplace or part of it to another employer, it becomes, by operation of law, a party to the existing employment relationships. For obligations arising from the employment relationship, arising before the transfer of part of the workplace to another employer, the previous and new employer are jointly and severally liable. The transfer of the workplace or its part to another employer may not constitute a reason, which justifies the termination of the employment relationship by the employer. It should be

noted that within 2 months of the transfer of the workplace or its part to another employer, the employee may terminate the employment relationship without notice, with seven days' notice. The transferring employer and the employer taking over the workplace or part thereof are bound by the obligation to consult with trade unions and inform employees about the legal, economic and social reasons and consequences of such takeover of the workplace or part thereof (Act, 1974).

The provisions of the Labor Code do not contain the term "taking over the workplace". In this matter, particular attention should be paid to what are the premises for the Art. 23¹ of the Labor Code, and when they occur. Therefore, in this situation, we refer to judicial decisions. The Supreme Court in its judgment of June 7, 1994 indicated that the takeover of the workplace – within the meaning of Art. 23¹ of the Labor Code – should be understood broadly as all activities and events that result in a transfer to another person of the workplace in the objectively, completely or in the part. In other words, the takeover of the workplace always takes place when the assets related to the employment of employees are transferred to another person. The event causing the takeover of the workplace may be a legal act, both bilateral and unilateral, as well as another event, e.g. inheritance (reference number I PZP 20/94).

In the judgment of December 10, 2004, the Supreme Court stated that the transfer of a significant part of the employer's tasks to an external entity, without which the workplaces operated by both these employers could not function, leads to the transformation of employers within the meaning of Art. 23¹ of the Labor Code. It is unjustified to limit the normative impact of Art. 23¹ of the Labor Code only in cases where the transfer of a part of the workplace to a new employer is accompanied only by the transfer of separate material components that may create an independent employment institution (file reference number I PK 103/04). The transfer of the workplace or its part does not have to involve the acquisition of the enterprise or its part and does not depend on the type of legal act on the basis of which it takes place. The assessment that a part of the workplace has been transferred to a new employer depends on the determination that he actually took over some of the tasks or tasks constituting the employment institution (see the judgment of the Supreme Court of September 15, 2006, file reference number I PK 75/06). Agreements concluded between economic entities not aimed at the actual takeover of employees, referred to in art. 23¹ of the Labor Code, do not cause the workplace to "transfer" to another employer if under the concluded agreement, there was no actual transfer of employees to a new employer. So, the important issue is to determine whether the transfer of the workplace or part of it actually took place and was not an apparent action. Also, the Supreme Court in its judgment of 27 January 2016 I PK 21/15 indicated that the concept of the so-called outsourcing of HR and payroll services does not allow for determining the transfer of employees to a new employer within the meaning of Art. 23¹ of the Labor Code. The mere fact that remuneration is paid for work by another entity that maintains appropriate HR and payroll documentation in this respect is not a premise of taking over employees under Art. 23¹ of the Labor Code. The assessment of whether a part of the workplace (economic unit)

has transferred to a new employer requires determining whether the transferred part of the workplace (economic unit) has retained its identity, and in particular, depending on whether the activity of the economic unit is mainly based on human work or on assets; it is necessary to establish whether the new service provider took over the part of the employees or the property (material equipment) of the acquired entity which was decisive for its behavior (judgment of the Supreme Court of 26 February 2015, III PK 101/14).

The case law of the Supreme Court also shows that for the scope of automatic legal impact of Art. 23¹ of the Labor Code it is irrelevant whether the new employer performs an identical or only activity similar to the tasks performed by the current employer (Supreme Court judgment of 3 June 1998, I PKN 159/98). Moreover, the Supreme Court has repeatedly stressed that the normative impact of Art. 23¹ of the Labor Code takes place by operation of law, which means that the parties to a civil law contract may not modify the legal automatism in terms of the immutability of employment relationships of the acquired employees performing employee duties in the acquired part of the workplace (judgment of the Supreme Court of February 1, 2000, I PKN 508/99).

The provision of art. 23¹ of the Labor Code has a protective nature for employees of the acquired workplace and mainly regulates employee guarantees aimed at protecting the existing employment relationship and the obligations of the employer who takes over the workplace. This provision is also mandatory. This means that it will be applicable in any case of taking over the workplace. The parties to the employment contract cannot exclude its application – whether by concluding a separate agreement or an agreement excluding the application of Art. 23¹ of the Labor Code, or by concluding an annex to the employment contract (Walczak, 2009).

On the basis of the analysis of legal provisions and court case law, we can distinguish the basic conditions for taking over a workplace or part thereof pursuant to Art. 23¹ of the Labor Code:

1. all activities and events that result in a transfer to another person of the workplace in the meaning of the object, in whole or in part, in situations where:
 - a. assets related to the employment of employees are transferred, and/or
 - b. transferred essential spheres of tasks or competences, without which the established workplaces cannot be performed in the meaning of the subject,
2. actual takeover of the control of the workplace by a new entity, which becomes the employer,
3. maintaining the identity of the acquired unit,
4. the existence of employment relationships with employees employed to perform employee duties in the taken over part of the workplace. Such employment relationships are strictly and automatically protected by the application of Art. 23¹ of the Labor Code.

The Supreme Court stated that the takeover of the workplace may occur as a result of various legal events and actions (e.g. conclusion and termination of a lease agreement – (Resolution of the Supreme Court of June 7, 1994, I PZP 20/94), as well as e.g. as a result of death of an employer who is a natural person (Resolution of the Supreme Court of February 22, 1994, I PZP 1/94), as well as a result of the operation of legal provisions (resolution of the Supreme Court of June 16, 1993, I PZP 10/93). it may be the result of a joint action of the taking over and the taken over ("new" and "old" employer), but also against the will of one or even both of them under the Act (Supreme Court of 29 August 1995, I PRN 38/95).

In connection with the above, whether the conditions contained in Art. 23¹ § 1 of the Labor Code, it is not the contracts and agreements concluded between the parties that decide, but the factual circumstances identifying the normative concept of transfer of the workplace. Performing legal acts in a manner inconsistent with the standards of employee protection under Art. 23¹ of the Labor Code should be considered as an action conflicting with the law referred to in art. 58 § 1 of the Civil Code, and thus invalid. The assigned effect of invalidity means that the employer has not changed (judgment of the Provincial Administrative Court in Gliwice of 04/10/2017, I SA/Gl 231/17) (Walczak, 2009).

5. Outsourcing legal qualification

The services necessary to maintain and perform the proper functioning by the enterprise do not necessary have to be provided by employees or co-workers, as evidenced by the common practice of outsourcing. Services necessary to run the business of an economic entity, performed somewhat outside of it by another economic entity – are provided on the ground of civil law contracts between these economic entities (Dąbrowska, and Szydlik, 2013).

For the legal qualification of outsourcing, the form of cooperation and the type of legal relationships between business entities are important.

The main issue will be to define the links between entities in economic trading and the goals and procedure of building partnership relations. By applying the criterion of the method of establishing a legal relationship under outsourcing, we can distinguish the following forms of outsourcing:

1. The organization entrusts the performance of specific functions to the service provider, specifying the effects and expectations that the client intends to achieve. In this case, outsourcing will be the initial entrusting to another entity of the activity or its part, not yet performed by the regulated entity. Yes, for example, we are talking about creating a new enterprise, starting a business or introducing new directions of activities (production, services). In such a situation, there are usually contractual links with the use of the services of the contractor (both related to the entity within the group and

external to the entity) in order to permanently perform activities that would be performed by the regulated entity, now or in the future. Purchase and sale agreements, e.g. contracts for the purchase of standard products, equipment, materials or software, will not be treated as outsourcing.

2. Handing over to external service providers, on the basis of contracts (contracts), recurring internal tasks of the organization carried out by it and transferring them to other economic entities for implementation, i.e. transfer of activities (or its part) to another entity. In this case, outsourcing becomes a tool for the restructuring of enterprises and an element of transactions carried out in connection with the separation of functions related to their implementation of employees, machines, devices, equipment, technologies and other resources as well as decision-making competences regarding their use.

The concept of outsourcing is not explicitly defined in the law. The outsourcing mechanism is not marked with any specific legal structure. We also draw on the regulations in this area from the judicature of the courts. Yes, the Supreme Court in the judgment of 27 January 2016, file ref. Act I PK 21/15 indicated that the essence of outsourcing consists in separating from the organizational structure of a parent enterprise certain functions performed by this enterprise and transferring them to other economic entities for implementation. The subject of the order is primarily activities not related to key competences of complementary and auxiliary nature. Namely, activities that are irreplaceable elements, decisive for competitive advantage and which constitute the core of the company's core business should not be excluded from the outside. When assessing whether we are dealing with an outsourcing agreement, we need to consider the judgment of the Supreme Court of 27 January 2016, ref. No. act I PK 21/15, in which the Supreme Court indicated that the basic feature distinguishing employee outsourcing from employing own employees or providing work by temporary employees is the lack of direct and permanent subordination (both legal and actual) of contractors to the entity (insourcer) at which such services or work are performed. In the case of assigning an employee by an outsourcer to work in another entity, this employee may be subject only to indirect and short-term supervision in the new workplace.

Based on the analysis of doctrine, jurisprudence and practice, we can distinguish the basic premises of outsourcing as a management strategy in the legal plane:

1. determining the functions necessary for the effective operation of the enterprise as the subject of the order that do not relate to key competences, but are complementary and auxiliary,
2. transferring the subject of the order to other economic entities,
3. lack of direct and permanent subordination (both legal and actual) of contractors to the entity where such services or work are performed,
4. cooperation on the basis of civil law contracts between the economic entity ordering the performance of specific functions and the entity accepting the performance of the ordered tasks.

6. The essence of outsourcing agreements

When separating specific functions or areas of activities from the organization's structure and transferring them to external outsourcing partners for execution, it is necessary to establish cooperation with a company that handles the outsourced functions on mutually beneficial terms. At the same time, it is necessary to take into account the fact that outsourcing consists of building a strategic partnership for a long-term perspective.

When specifying the sources of law regarding the conclusion of contracts, it is necessary to indicate the regulation of the Act of 23 April 1964 – Civil Code (Journal of Laws No. 16, item 93, as amended) and other acts, but not limited to the law positive. Customs, both local and international, play a significant role, considering that they are known or should be known to the parties. This is especially true of professionals who are assumed to know the established habits in business transactions. Moreover, agreements are influenced by international regulations. Apart from the provisions of legal acts, as well as the views of the doctrine, court judgments play an important role (Wojtowicz, 2010).

Due to the lack of legal regulations regarding the outsourcing agreement, the indication of its characteristics is based on the views of the doctrine, jurisprudence and legal practice. A common solution is the conclusion of outsourcing contracts, the subject of which are auxiliary services related to the internal needs of the company (cleaning, accounting services, HR services, OHS, IT, etc.), which allows the entrepreneur to focus on the core subject of activity. However, there are no clear criteria which characteristics should be met by this area of the company's proper activity, which will be entrusted to an external company under an outsourcing agreement. However, an incorrect situation should be considered when an external company, on the ground of an outsourcing agreement will provide exactly the same services that the entrepreneur will also provide in person or through other external companies – then the external company will not be transferred to specific functions, separated from the entrepreneur's organizational structure (Owl, 2019).

On February 25, 2019, the EBA (European Banking Authority) published guidelines on outsourcing, addressed to financial institutions. According to these guidelines, outsourcing is defined as the relationship between a financial institution and an external service provider, on the basis of which the provider carries out activities that would otherwise be performed by the institution itself. The institution specifies a catalog of activities outsourced to the service provider (Kaniewski, Węgrzyn, 2019). The Financial Supervision Authority (UKNF), taking into account the EBA guidelines, expressed its position on this matter, where, inter alia, it's indicated that the outsourcing agreement should contain a closed catalog of processes, services and activities, the performance of which will be entrusted with a clear indication of the decision-making entity competent for all stages of their implementation. The annexes to the outsourcing agreement may contain graphic presentations of individual processes subject to

entrustment, along with an indication of individual activities / steps in the process and the determination of the decision-making entity (Position of the KNF Office, 2019).

It is important to properly formulate the provisions of the employee outsourcing agreement, which is safer to conclude in writing, although it is not a formal requirement. Such an agreement will be an important evidence during a possible inspection of the Tax Office, Social Insurance Institution or PIP for the employment of employees with an employer other, than for whom they provide work. It should be borne in mind that the greater the influence of the current employer on the shaping of the employment relationship of employees with the new employer (e.g. recording working time, granting leaves, deciding on the amount of remuneration), the greater doubts may arise on the part of the supervisory authorities in determining who is the actual employer. When using employee outsourcing in the correct way, it is therefore necessary to actually separate from your enterprise a department or departments that perform auxiliary functions, not related to the company's main activity and use an external company in this area, i.e. not to interfere in the relationship between the outsourced employees and their new employer (Socha, 2018).

7. Summary

"Takeover of a workplace or its part" and "outsourcing" are separate legal institutions. As indicated in the previous chapters, each of these institutions has its own features and are used to perform separate tasks in the course of trade. The issues of transferring the workplace or its part mainly related to organizational changes of business entities, and the regulation of art. 23¹ § 1 of the Labor Code it will take place in every situation with regard to the succession of rights and obligations arising from employment relationships.

The main goal of outsourcing, in its most general terms, is to increase the effectiveness and efficiency of your business. The main strategic goal is to focus the company on its key activity, which determines its competitive position and development prospects. As a result, there is an increase in the freedom of selection of partners and the conditions for cooperation with them (IT Outsourcing/Definition and purpose of outsourcing, 2002-2020). Outsourcing of services may lead to the transfer of the workplace or its part to a new employer, made in accordance with Art. 23¹ of the Labor Code. However, the circumstances for taking over the workplace or part of it may also occur in other situations, for example, when companies are split or merged according to the provisions of the Code of Commercial Companies (Act, 2000). On the other hand, outsourcing of services will not always be associated with the need to take over the workplace. Such a newly established company may entrust the designated functions to external entities from the very beginning. Also, the Supreme Court in its judgment of 13 April 2010, I PK 210/09 on employee outsourcing, expressed the view that entrusting the performance of

auxiliary tasks by the employer to an external entity providing services in this area (outsourcing) may not constitute a transfer of a part of the workplace to another employer (Article 23¹ § 1 of the Labor Code), if it is not supported by a comprehensive assessment of such circumstances as the type of establishments, acquisition of assets and intangible assets, acquisition of the majority of employees, acquisition of customers, and in particular the degree of similarity of activities carried out before and after taking over the tasks.

Taking into account the analyzed circumstances, it should be noted that outsourcing is not only a powerful management strategy, but also a multilateral legal, economic and social structure. Despite the risk and often complicated procedures it entails, outsourcing has been present in the global economic turnover for many years. Thanks to the advantages and benefits, outsourcing services are provided on a large scale. Unlike the other trends in management, the concept of entrusting activities to an external entity has stood the test of time. It is important to adjust the legal regulations to the needs of the practice. The considerations presented above show that there are still many issues to consider, analyze and implement at the level of legal regulations, and there is a need to adapt the regulations to the realities of economic transactions. Most of the current regulations are based on judicial decisions and standards set by international organizations. The differences are mainly due to the practice in a given country and experience in international trade.

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