

# **Need for legislation tax incentives to promote investment in Information and Social Communication Technologies (ICTS) and in telework training, as alternatives for labour inclusion**

**By: Prof. Esp. Ricardo S. Bianciotti ( Lawyer) & Dolores Verduzco ( Lawyer)**

Research Centre of the Faculty of Law and Social Sciences -UNC-

CP: 5000, Caseros 301. Córdoba, ARGENTINA

E- mail: rsbianciotti@hotmail.com

## **ABSTRACT**

This paper analyze how teleworking provides for the labour inclusion and the way in which ICTs assist this process. Profiled different notions of telework, we'll list the advantages and disadvantages it offers to work. We conclude noting the need to legislate tax incentives to national and supranational level to encourage investment in ICT and training as a form of employment inclusión

## **KEYWORDS**

Telework- Training in Information and Social Communication Technologies (ICTS)-Social and Labour Inclusion-Need for Tax Incentives.

## **1.INTRODUCTION**

The increase in the unemployment rate has always been a major concern of governments. In our country, lack of job opportunities is one of the main reasons why people migrate abroad. In this globalized world and the advancement of information technologies and communication (ICT) appears Telecommuting as a response to the unemployment problem as an alternative to the inclusion of work, allowing a large segment of society to work in your country with employers from elsewhere, thus avoiding the need to migrate in search of job offers. Listed below are different notions of telework and consider how this work contributes to the employment inclusion and the way in which ICTs assist this process.

## **2. TELEWORK CONCEPTS**

There are several definitions that have been outlined regarding the concept of teleworking. Spanish Telework Association has described as a means of exercising work activities from anywhere, using the potential of Information Technology and Communication (ICT)<sup>1</sup>. Jack Nilles says that Telework means replacing the work-related travel by telecommunications<sup>2</sup>; Race Labour Relations, Faculty of Social Sciences of the UBA have defined this new type of contract, saying:Teleworking is not a profession, but a new way of developing a task. It requires a cultural reorganization for efficient implementation. May be exercised in dependent or independent / freelance, or contract for services, or other relationship. <sup>3</sup>Carlos Alberto Toselli and Graciela Alicia Ulla have said about the Telework, that teleworking is a work contract that&quot; no one element essence of the traditional pattern of employment contract is the provision of tasks in the foreign establishment being diluted the power of control and direction of the main.- There is a perception by the employee of functional independence with autonomous organization operating in the *pautación* schedules with extensive technical freedom<sup>4</sup>.From our point of view, teleworking is a new contractual arrangement by which work activity can exercise anywhere, as employees: receiving and responding to the needs of the employer using telecommunications, or independently: receiving and responding to customer needs through telecommunications. Teleworking has many advantages for both the worker and the employer or client and has a key role working for the inclusion of social sectors that trained, have remained outside the labor market.

## **3. TELEWORK ADVANTAGES AND DISADVANTAGES. ITS INFLUENCE ON THE CREATION OF OPPORTUNITIES FOR EMPLOYMENT INCLUSION.**

Telework as a new form of work has several advantages and disadvantages. Among the advantages we can enumerate the following: It allows the worker a better management of schedules, allows the worker and the employer save some costs (transfers, transport mail, fax, stationery Re-check), enhances high-quality jobs, you can integrate disabilities, can benefit the family (in the sense that lets you work from home), open up opportunities for the unemployed, to be trained because they fail to eventually work in the place where they live no job is ideal for micro-enterprises requires a minimum structure, reduce the employers responsibilities in that it does not have to

answer for commuting accidents. Among the disadvantages are: the teleworkers performance is highly dependent on self-discipline, the teleworker works in isolation, telework can cause loss of sense of belonging, are working; for telework domain is needed technology, knowledge connectivity, we need technology in faraway places. To our knowledge within the newly listed advantages, one of the most important is that teleworking creates opportunities for the unemployed by creating opportunities for social inclusion work, which is why we believe that telework can become an effective tool to combat unemployment. But for this the state must take an active role in labor, creating regional and national regulations on teleworking. The disadvantages of teleworking are issues, most of which can be solved by government intervention. The State should encourage investment in new ICT and technology training and education to reach distant sites, thus enabling telework to reach all corners of the country.

#### **4. ICTS AND TELEWORK**

ICTs have a high impact on the development of a society as constituting a dynamic factor capable of generating multiple effects on the economy and the labor market. In this regard Katz says: there is a structural relationship between economic growth and the adoption of ICT, to the extent that these are designed to meet the challenges posed by the growing complexity of production processes. In other words ICT is an essential infrastructure for the growth of economic systems, whatever their level of development. ICTs play a stimulating role in the current economic situation, investment in ICT by a government (whether or not in crisis) creates different effects, which can be very positive for an economy in crisis, between the effects mentioned: \* Construction effects; within which are the direct effects production is generated in the sectors of construction, technology and telecommunications as a result of the installation of new communications networks, indirect or increased economic activity in those sectors that serve the above industries, and induced effects that relate to the impact Household consumption .\* Network effects: which in the case of communication are threefold: first the acceleration of innovation that results in the creation of new communications services, thereby generating new jobs, second, improved productivity as a result of the introduction of more efficient business processes provided by these communications networks, and the third, the possibility of attracting jobs from other regions as a result of the ability of remote processing of information. These three effects simultaneously act to create jobs. <sup>5</sup>

ICTs in general have generated a revolution that has impacted all segments of society in time and space changing the way we communicate and interact. Thanks to new information technologies and social communication appears telework as a way of working without borders or geographical limitations. There are several advantages of this new way of working, (ut advantages listed above), which is why the state must invest in new technologies to be available to these new modalities that are beneficial not only for the inclusion of a broad sector employment society, but also for the economic and productivity growth in the country. The strong impact with the ICTs in human relations more diverse, the need becomes urgent to create a supranational and national legislation covering all these new ways of working (telework), to give a framework for greater legal certainty to the relationships establish between people through these new technologies and social media.

#### **5. CONCLUSION**

State investment in ICT and society training to use them, as well as the regulation and promotion of teleworking is a great way to generate opportunities for social inclusion working unemployed sectors of society, we notice the need to legislate tax incentives to national and supranational level to encourage investment in ICT and training as a form of employment inclusion, thus preventing migration of national professionals in search of job offers abroad.

---

#### **REFERENCES**

<sup>1</sup> MOTTA, Gabriel, *“La Gestión de Riesgos en el Teletrabajo”*, 5º Congreso de Gestión de Riesgos del Teletrabajo, Buenos Aires, Argentina.

<sup>2</sup> MOTTA Ob. Cit.

<sup>3</sup> MOTTA Ob. Cit.

<sup>4</sup> TOSELLI, Carlos Alberto y ULLA Alicia Graciela, *“La cuestión del Teletrabajo”*, ponencia presentada en el 2001 en el Congreso Regional Americano en Perú, y publicada en el Semanario Jurídico N° 1365.

<sup>5</sup> KATZ RAÚL, *“El papel de las TICs en el desarrollo, Propuesta de América Latina a los retos económicos actuales”*, Colección Fundación Telefónica, Cuaderno 19, Ed. Ariel, Madrid 2009), págs. VII a XII .