DOI:10.17951/g.2026.73.1.61-77

ANNALES
UNIVERSITATIS MARIAE CURIE-SKŁODOWSKA
LUBLIN – POLONIA

VOL. LXXIII, 1 SECTIO G 2026

Jan Kochanowski University in Kielce, Poland

KINGA MOZGIEL-WIECHA
ORCID: 0000-0003-3559-7030
kinga.mozgielwiecha@gmail.com

OECD Instruments at the Intersection of Antitrust, Tax Policy, and Labour Law: Global Standards for Fair Markets*

Instrumenty OECD na styku prawa antymonopolowego, polityki podatkowej i prawa pracy. Globalne standardy na rzecz uczciwych rynków

INTRODUCTION

The current legal regulations concerning the taxation of multinational enterprises do not correspond to contemporary business models. They were developed under completely different economic conditions, which have been undergoing significant transformations due to the dynamic growth of the digital economy. The advancement of technology enables the provision of a substantial part of services remotely, regardless of the physical presence of the entity in the recipient's country.

At the time when earlier legal regulations were drafted, no one anticipated such a rapid and intensive development of online services or the shift of a significant share of business activity into the digital sphere. Consequently, it was not assumed that legislators would face the enormous challenge of creating new legal frameworks under which tax liabilities would be calculated.

Over time, along with the development of the market economy, one could observe the increasing concentration of markets in many areas, supported by the expansion of the digital economy. Multinational corporations gained such a strong

* This article has been supported by the Polish National Agency for Academic Exchange under the STER NAWA – internationalisation of Doctoral Schools programme.

position that entering the market became extremely difficult for new entities. These corporations optimize their tax liabilities in ways that make it impossible for small businesses to compete with them on equal terms[1]. For this reason, the decision was made to employ tax instruments and antitrust regulations in order to protect competition and counteract the abuse of dominant positions.

An even greater challenge has been the attempt to harmonize the tax system on a global scale, which could significantly reduce the costs of compliance with regulations across different jurisdictions. Currently, some European countries have already introduced the digital tax. However, both the rates and the scope of activities subject to taxation often differ depending on the jurisdiction. Moreover, the introduction of uniform tax regulations could limit the phenomenon of tax havens, which the OECD has been combating for years. Unfortunately, this process is extremely complex.

Despite extensive efforts undertaken over many years to establish a comprehensive global framework, a broad consensus has yet to be achieved. This persistent deadlock is frequently attributed to shifting political circumstances within individual jurisdictions, which have eroded previously negotiated commitments endorsed by all stakeholders. The effective implementation of new regulatory standards would necessitate the conclusion of an international agreement that reconciles the diverse interests of participating states while simultaneously providing incentives to adopt and consistently enforce a set of common principles[2].

The existing legal framework has proven inadequate in addressing the evolving strategies employed by multinational corporations in the provision of services. Accordingly, the development of new regulatory instruments is imperative, both in the fields of competition law and tax policy, while simultaneously integrating considerations relating to the protection of labour rights. The introduction of such measures may inevitably reduce the revenues of global corporations, potentially resulting in workforce downsizing or the deterioration of employment conditions. It is therefore essential that employees be safeguarded through the establishment of robust protective mechanisms.

This paper examines the interrelationships between OECD tax reform, antitrust law, and labour law in the context of the digital economy. The main objective of the study is to assess whether the introduction of the OECD global minimum tax contributes to reducing competitive advantages derived from

[1] European Commission, *Antitrust: Commission Fines Google €4.34 Billion for Illegal Practices Regarding Android Mobile Devices to Strengthen Dominance of Google's Search Engine*, 18.7.2018, https://ec.europa.eu/commission/presscorner/detail/en/IP_18_4581 (access: 2.8.2026).

[2] OECD/G20 Inclusive Framework on BEPS, *Statement by the Co-Chairs of the Inclusive Framework on the Status of the Negotiations on Amount A and Amount B*, Paris 2025.

aggressive tax planning and thereby promotes fairer market competition and more balanced labour-market conditions. To achieve this objective, the paper analyses the legal and economic foundations of the OECD reform and evaluates its potential implications for market structure, competition, and workers' position. The study employs legal-dogmatic and comparative methods, supported by a review of the relevant literature and case studies concerning multinational enterprises operating in the digital economy.

The paper is based on the following research hypothesis: The introduction of the OECD global minimum tax reduces the competitive advantages derived from aggressive tax planning and contributes to strengthening market competition. However, its effects on competition and labour markets are neither uniform nor unequivocally positive, as they may also generate costs for investment activity, innovation, and tax competitiveness between states.

The research employs legal dogmatic analysis, comparative analysis, and case-study methodology. The legal-dogmatic method is used to examine OECD instruments and EU legislation, the comparative method serves to evaluate differences between regulatory approaches, while case studies illustrate the practical implications of the reform for multinational enterprises operating in the digital economy.

THEORETICAL FOUNDATIONS OF ANTITRUST LAW

Antitrust law constitutes a set of legal regulations aimed at protecting the mechanisms of a free market. Its primary function is to prevent processes leading to monopolization and to eliminate practices that may distort fair competition. These regulations in particular include counteracting the abuse of dominant positions by entrepreneurs and combating illegal market agreements. In this way, antitrust law plays a key role in maintaining market balance, protecting consumer interests, and fostering economic innovation[3].

1. The origins of antitrust law

The origins of antitrust law can be traced to the United States in the late 19th century, when the first antitrust legislation was enacted. Of particular importance was the Sherman Antitrust Act of 1890, recognized as one of the most significant legal acts in the area of competition protection. In Europe, the greatest

[3] W.E. Kovacic, C. Shapiro, *Antitrust Policy: A Century of Economic and Legal Thinking*, "Journal of Economic Perspectives" 2000, vol. 14(1), pp. 43–61.

development of antitrust law took place after World War II, during a period of intensive economic and political integration[4].

Currently, competition law focuses on three areas: (1) the prohibition of practices restricting competition (e.g., price-fixing, market sharing); (2) the control of business concentrations; and (3) measures to counteract dominant positions (e.g., product tying, market access restrictions, predatory pricing).

2. Objectives and functions

The aim of antitrust law is to protect market competitiveness and ensure equal conditions for conducting business activities. It is intended to enable fair competition by safeguarding the interests of market participants. The function of antitrust law is both preventive and punitive. It not only penalizes violations but also deters potential offenders through high sanctions[5].

Protecting the competitive structure of the market is the fundamental goal of antitrust regulation. This does not consist in promoting particular companies or business models, but rather in guaranteeing equal market conditions. Additional objectives of antitrust law include: (1) protecting consumers against inflated prices; (2) stimulating innovation; and (3) promoting economic efficiency.

The intensifying competition, amplified by the growing digital economy, raises the question of whether current antitrust regulations can keep pace with the dynamically changing market. The world's largest giants, such as Google, Amazon, or Meta (Facebook), also referred to as multinational enterprises, effectively exploit tax law provisions. This allows them to minimize their tax burdens, which significantly contributes to gaining a competitive advantage over smaller businesses[6]. On 12 February 2013, the Organisation for Economic Co-operation and Development (OECD) published a report entitled *Addressing Base Erosion and Profit Shifting*[7], which focused on this very problem[8].

At present, the need for integrating these regulations is increasingly recognized. Combining antitrust law with fiscal instruments could significantly strengthen the effectiveness of competition protection and better adapt it to the challenges of the digital economy.

---

4 E.M. Fox, M. Bakhoum, *Making Markets Work for Africa: Markets, Development, and Competition Law in Sub-Saharan Africa*, New York 2019, pp. 2–20.

5 P. Areeda, H. Hovenkamp, *Antitrust Law: An Analysis of Antitrust Principles and Their Application*, New York 2022, pp. 45–61.

6 European Commission, *Antitrust: Commission Fines Google €4.34 Billion…*

7 OECD, *Addressing Base Erosion and Profit Shifting*, Paris 2013.

8 See K. Mozgiel-Wiecha, *Nowe ramy podatku cyfrowego*, "Annales UMCS sectio G (Ius)" 2022, vol. 68(2), pp. 167–181.

The phenomenon of base erosion presents many regulatory challenges, particularly with regard to the effective enforcement of tax regulations by states where businesses operate in practice but do not actually pay taxes. Unfortunately, despite the first attempts at international harmonization of tax law in 2013, consensus has not yet been achieved. The diversity of tax systems and the differing fiscal objectives of individual states significantly hinder effective counteraction against aggressive tax optimization[9]. This requires continuous international cooperation and the creation of mechanisms that facilitate the exchange of information between jurisdictions.

OECD REFORM – PILLARS ONE AND TWO

The two-pillar solution represents a response to the challenges of the modern global economy. The ongoing digitization of business models makes existing legal provisions increasingly inadequate for present realities, which has been recognized both by the European Union and the OECD. Currently, tax regulations require companies to pay taxes in the country where their headquarters are located. Thus, legislation does not reflect contemporary realities. Nowadays, many enterprises operate in jurisdictions where they do not maintain an actual headquarters, thereby taking advantage of favorable local tax laws[10]. The ability to conduct business digitally and create value anywhere in the world has rendered existing legal frameworks unsuitable for the business models adopted by many companies.

The complex structures of multinational corporations allow profits to be transferred to jurisdictions with preferential tax systems, thereby completely distorting the legislator's intent embodied in tax regulations and bypassing existing fiscal mechanisms. These long-term practices of multinational enterprises (MNEs) have resulted in base erosion, while also undermining the competitiveness of smaller regional enterprises obligated to pay taxes in the jurisdictions where they are actually located[11].

The principles developed by the OECD and the G20 were designed to restore a fair allocation of taxing rights over multinational enterprises, thereby reducing opportunities for tax arbitrage[12]. The reform was directed at re-establishing tax fairness and ensuring the stability of public finances, which is a crucial element

---

[9] A. Cobham, P. Janský, *Global Distribution of Revenue Loss from Tax Avoidance*, "Journal of International Development" 2019, vol. 31(2), pp. 3–4.

[10] G. Zucman, *The Hidden Wealth of Nations: The Scourge of Tax Havens*, Chicago 2015, pp. 124–126.

[11] A. Cobham, P. Janský, *op. cit.*, pp. 3–4.

[12] OECD, *Tax Challenges Arising from Digitalisation – Report on Pillar One Blueprint: Inclusive Framework on BEPS*, Paris 2020.

of the functioning of every state[13]. Its purpose was to restore equitable taxation of the largest enterprises[14]. Only the effective implementation of the proposed reform will make it possible to balance the fiscal interests of individual states with the need for global cooperation[15].

THE TWO OECD PILLARS – FROM THE REALLOCATION OF TAXING RIGHTS TO A GLOBAL MINIMUM TAX

The rules set out in the OECD's first pillar are based on a new allocation of taxing rights. However, they are intended to apply only to the tax obligations of the most profitable corporations. Today, the largest profits are generated by digital-sector enterprises, which earn revenues in countries where they do not maintain an actual headquarters[16]. The introduction of these rules aims to reduce asymmetries in the ability to tax global corporations. The essence of the proposed solutions is to shift part of the tax obligation to the countries where value is genuinely created.

The purpose of the second pillar is to introduce a top-up tax, also referred to as a minimum tax. Its primary objective is to prevent the shifting of profits to law-tax jurisdictions. Accordingly, the Global Anti-Base Erosion (GloBE) rules are designed to counteract the erosion of national tax bases[17].

The proposed solution allows the taxation of an enterprise that generates profits in a given country, even if it does not have a headquarters there. The enterprise may be taxed at a level that ensures its effective tax rate is not lower than the internationally agreed minimum. In this way, relocating headquarters to low-tax jurisdictions will cease to be profitable. Aggressive tax planning will be reduced, and the system will return to earlier stability based on fair taxation.

It is worth noting that the OECD has already undertaken initiatives in this area by proposing the two-pillar solution aimed at reducing tax inequalities and counteracting the functioning of tax havens. The new rules proposed by the OECD are intended to impact market structure by limiting aggressive tax planning. Such measures are expected to reduce imbalances between global corporations and

---

13 T. Pogge, K. Mehta (eds.), *Global Tax Fairness*, Oxford 2016, pp. 674–675.

14 European Commission, *Business Taxation for the 21st Century*, Brussels 2021.

15 R. Avi-Yonah, *The International Tax Regime at 100: Reflections on the OECD's BEPS Project*, "University of Michigan Law & Economics Research Paper" 2021, no. 21-020, pp. 2–4.

16 OECD, *Addressing the Tax Challenges Arising from the Digitalisation of the Economy – Pillar One Blueprint*, Paris 2021.

17 OECD, *Tax Challenges Arising from Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS*, Paris 2021.

local competitors, thereby promoting fair market competition and limiting the concentration of capital[18].

THE CONVERGENCE OF TAX LAW AND ANTITRUST LAW

Both antitrust law and tax law serve the function of protecting a fair market. Although they rely on different instruments. Their common goal is to maintain balance in economic activity. The integration of measures arising from antitrust regulations with solutions provided for in tax law makes it possible to develop more effective models of competition protection[19].

It should be remembered, however, that excessive tax liabilities imposed on entrepreneurs may lead to a disruption of competitiveness. As a result of overly restrictive tax regulations, which create an additional burden for businesses, investment in a given region may be limited, ultimately excluding certain enterprises from the market[20].

It is international cooperation and the exchange of views within institutions such as the OECD and the European Commission that foster the harmonization of standards and the leveling of competitive conditions. Thanks to effective control mechanisms, it becomes possible to identify improper market practices and ensure the protection of competition that is not based on aggressive tax optimization[21].

CASE STUDY: GOOGLE

One of the largest multinational enterprises is Google. The company's business model is based on online operations, enabling it to reach customers worldwide. The company's activities clearly illustrate the challenges associated with monopolization resulting from the digitization of the economy, as well as the issues of aggressive tax optimization addressed by both antitrust and tax regulations.

Google has dominated the global online advertising market by creating the world's most popular search engine, with advertising constituting the company's primary source of revenue. It is precisely the services related to the search engine that have become the most profitable segment of the company's operations.

---

[18] J.G. Gravelle, *Tax Havens: International Tax Avoidance and Evasion*, CRS Report no. R40623, Washington 2021.

[19] E.M. Fox, *Competition Policy and Tax Policy: A Symbiotic Relationship*, "Antitrust Law Journal" 2020, vol. 84(1), pp. 45–75.

[20] A. Jones, B. Sufrin, *EU Competition Law: Text, Cases, and Materials*, Oxford 2016, pp. 42–62.

[21] European Commission, *Report on Competition Policy*, Brussels 2020.

The company also provides digital advertising solutions, operating systems, and cloud services that enable online work. The scale of Google's revenues means that the entity qualifies for the global minimum tax, whose purpose is to limit its dominant market position.

1. Market dominance and antitrust challenges

Google was founded on 4 September 1998 by Larry Page and Sergey Brin, PhD students at Stanford University. Since then, the company has developed at a remarkable pace, making its debut on the NASDAQ stock exchange in 2004. Today, Google holds a dominant position in the internet search market, with as much as a 90% global market share[22].

Such a high market share can be a source of abuse through inequalities in search rankings that are paid for or directly related to Google[23]. On 27 June 2017, the European Commission fined Google €2.42 billion for abusing its dominant position. "Google Shopping" was promoted by the search engine over similar services offered by other companies. This practice was deemed anticompetitive by the European Commission, constituting an abuse of a dominant position[24]. In 2024, the Court of Justice of the European Union (CJEU) upheld this decision, rejecting Google's appeal and maintaining the fine[25].

On 17 July 2018, the European Commission imposed a fine of €4.34 billion on Google for requiring the mandatory installation of the Chrome search engine through its Android system[26]. In 2022, the General Court of the European Union upheld most of the charges but reduced the fine to €4.125 billion due to certain procedural issues[27]. In 2025, the Advocate General of the CJEU recommended upholding this reduced fine, rejecting Google's arguments[28].

---

[22] StatCounter, *Search Engine Market Share Worldwide*, 2024, https://gs.statcounter.com/search-engine-market-share (access: 2.8.2026).

[23] European Commission, *Antitrust: Commission Fines Google €4.34 Billion…*

[24] European Commission, *Antitrust: Commission Fines Google €2.42 Billion for Abusing Dominance as Search Engine by Giving Illegal Advantage to Own Comparison Shopping Service*, 27.6.2017, https://europa.eu/rapid/press-release_MEMO-17-1785_en.htm (access: 2.8.2026).

[25] Judgment of the Court (Grand Chamber) of 10 September 2024, Case C-48/22 P, *Google LLC and Alphabet Inc. v. European Commission*, ECLI:EU:C:2024:726.

[26] European Commission, *Antitrust: Commission Fines Google €4.34 Billion…*

[27] Judgment of the General Court (Sixth Chamber, Extended Composition) of 14 September 2022, Case T-604/18, *Google LLC and Alphabet, Inc. v European Commission*, ECLI:EU:T:2022:541.

[28] Opinion of Advocate General Kokott delivered on 19 June 2025, Case C-738/22 P, *Google LLC and Alphabet Inc. v European Commission*, ECLI:EU:C:2025:463.

2. Google's tax optimization

For many years, Google has used the possibility of minimizing tax liabilities in the countries of operation by channeling profits to low-tax jurisdictions such as Ireland or Bermuda[29]. The company also uses transfer pricing mechanisms that allow internal shaping of financial flows between subsidiaries. These practices lead to the erosion of the tax base in the countries where Google actually sells its services. The company deliberately employs numerous profit-shifting mechanisms, which undermines the effectiveness of tax systems in the countries where actual value added is created, thereby significantly reducing the resources available for financing public policies.

The introduction of the reforms proposed by the OECD, particularly under Pillar Two, aims to counteract tax avoidance practices and limit profit shifting by corporations generating the world's largest revenues, such as Google. The proposed solutions are intended to lead to fairer taxation of business activity, regardless of tax jurisdiction. The actions undertaken by the OECD may contribute to a fundamental change in the business model of many multinational enterprises[30].

3. The impact of OECD reforms on Google's practices

The purpose of the global minimum tax is to limit the transfer of profits to countries with favorable tax regulations, enabling multinational corporations to generate significant savings. Pillar Two aims to introduce more transparent and fair fiscal settlements. Thanks to the rules applied, competitive conditions between enterprises will be leveled[31].

Joint action in the area of antitrust law, supported by effective fiscal solutions, can significantly reduce the scale of tax abuses. The high financial penalties indicated above are intended to counteract monopolistic practices and substantially reduce them[32].

The global minimum tax (GloBE) is designed to impose a minimum effective tax rate of 15% on the income of corporate groups that previously paid lower rates[33]. This tax applies to multinational corporations with consolidated revenues exceeding €750 million annually.

---

[29] G. Zucman, *Taxing across Borders: Tracking Personal Wealth and Corporate Profits*, "Journal of Economic Perspectives" 2014, vol. 28(4), pp. 121–148.

[30] OECD, *Global Anti-Base Erosion Proposal (Pillar Two) – Rules*, Paris 2021.

[31] L. Brun, J. Pycroft, R. Speitmann, A.L. Stasio, D. Stöhlker, *The Impact of the Global Minimum Tax on Corporate Tax Revenues: Evidence for EU Member States*, Seville 2025, pp. 4–8.

[32] E.M. Fox, *op. cit.*, pp. 45–75.

[33] Ministerstwo Finansów, *MF: wspieramy reformę międzynarodowego opodatkowania*, 1.7.2021, https://www.gov.pl/web/finanse/mf-wspieramy-reforme-miedzynarodowego-opodatkowania (access: 2.8.2026).

The directive intended to introduce the minimum tax was adopted by the European Union in 2022 and entered into force in Poland on 1 January 2025. The legislation enacted in Poland will already apply to settlements for the 2024 tax year[34].

Thus, entities operating in Poland with an effective tax rate below 15% will be required to pay a top-up tax. However, it should be emphasized that such a tax will not always be payable, as the law provides protective measures (so-called carve-outs) excluding certain elements from taxation. These include portions of profits linked to real economic activity, such as the value of tangible assets (factories, machinery, real estate), or part of employee wage costs.

4. The amount of tax paid globally and in the European Union

Official data estimating the revenues from the introduction of the global minimum tax vary widely. Some estimates indicated an increase in CIT revenues in the European Union by about 7.1% annually, which translates into around €26 billion in additional tax revenues. According to analyses by the OECD and the International Monetary Fund, the increase in tax revenues in all countries implementing the top-up tax would range from \$155 to \$192 billion, i.e., from €142.6 to €176.6 billion[35].

It should be stressed, however, that these figures do not specifically concern Poland. In official communications from the Polish Ministry of Finance, the European Commission, or the OECD, no detailed calculations have been provided regarding how much any particular company will pay. Nevertheless, only a few multinational corporations in Poland will be subject to this tax, including Google (Alphabet Inc.).

5. The amount of tax paid by Google in Poland

Basic assumptions are as follows:

1. Global minimum tax (GloBE): 15% on profits above a specified threshold.
2. Google's revenues in Poland: approximately \$1–1.5 billion annually.
3. Google's net profit margin: about 20% globally; 20% assumed for estimation.

Estimated profit of Google in Poland is as follows:

1. Revenues (average): \$1.2 billion.
2. Net profit: \$1.2 billion × 20% = \$0.24 billion (\$240 million).

[34] Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (OJ L 328/1, 22.12.2022).

[35] OECD, *Tax Challenges Arising from Digitalisation – Report on Pillar One Blueprint…*

Minimum GloBE tax (15%):

1. \$0.24 billion × 15% = \$36 million.
2. Conversion to EUR (exchange rate 0.92): \$36 million × 0.92 ≈ €33 million.

It should be emphasized that this calculation is highly simplified and does not take into account deductible costs in other countries or tax reliefs.

6. Challenges and future prospects

For many years, multinational corporations with the highest global revenues, by using aggressive tax optimization, avoided paying taxes in the countries where they actually provided services. The reform proposed by the OECD presents new challenges for corporations whose business model is based on online operations. Currently, we are witnessing global regulatory fragmentation, which the introduction of the top-up tax was intended to end. Time will tell whether global corporations will find new ways to avoid tax obligations or whether they will ultimately comply with specific payment levels, and whether antitrust reforms and tax reforms will prove effective[36].

7. Critical assessment of the OECD reform

Although the OECD reform constitutes the most comprehensive attempt to address base erosion and profit shifting in the digital economy, it is not free from controversy. A number of scholars argue that the introduction of a global minimum tax may reduce the ability of states to use tax policy as a legitimate instrument of economic development and international competitiveness.

First, the reform may limit tax competition between jurisdictions. While harmful tax competition has contributed to significant revenue losses, moderate tax competition has traditionally enabled smaller economies to attract foreign investment and stimulate economic growth. The introduction of a globally coordinated minimum rate may therefore reduce policy flexibility available to developing and peripheral economies[37].

Second, the increase in the effective tax burden imposed on multinational enterprises may affect investment decisions. Some corporations may respond by reducing capital expenditures, relocating selected activities, or limiting expansion into markets where expected returns become less attractive. Although current

[36] A. Jones, B. Sufrin, *op. cit.*, pp. 42–62.

[37] M. Keen, K.A. Konrad, *The Theory of International Tax Competition and Coordination*, [in:] *Handbook of Public Economics*, eds. A.J. Auerbach, R. Chetty, M. Feldstein, J. Saez, vol. 5, Amsterdam 2013, pp. 285–286.

OECD estimates suggest that the overall macroeconomic effects should remain limited, the long-term consequences remain uncertain[38].

Third, critics point out that the reform may indirectly influence innovation. Large technology companies devote substantial resources to research and development. If higher tax liabilities reduce retained earnings, firms may decrease investments in innovative projects, particularly those involving significant technological risk[39].

Finally, the implementation of the GloBE framework generates significant administrative and compliance costs. Both tax administrations and multinational enterprises are required to develop new reporting mechanisms, which may increase regulatory complexity and contribute to legal uncertainty during the transition period.

Consequently, while the OECD reform has the potential to improve tax fairness and reduce distortions resulting from aggressive tax planning, its overall impact should be assessed in a balanced manner, taking into account both its expected benefits and possible unintended consequences.

LABOUR LAW IN THE CONTEXT OF OECD PILLARS: CHALLENGES AND OPPORTUNITIES

The growing power of multinational corporations, driven by the globalization of the economy, poses challenges not only for antitrust and tax law but also for labour law. The regulations adopted by the OECD to limit aggressive tax optimization, although they do not directly affect labour law, contribute to employment protection. The increase in state revenues translates directly into reducing unequal corporate advantages, thereby fostering the protection of workers' rights[40].

1. The relationship between market concentration and labour law

In the context of market concentration, it is important to recognize that the dominance of large economic entities affects not only competition in their respective areas of operation but also the labour market[41]. The strong position of multinational corporations can influence wage levels and employment conditions,

---

38 S. Beer, R. de Mooij, L. Liu, *International Corporate Tax Avoidance: A Review of the Channels, Magnitudes, and Blind Spots*, "Journal of Economic Surveys" 2020, vol. 34(3), pp. 660–688.

39 M.P. Devereux, J. Vella, *Implications of Digitalisation for International Corporate Tax Reform*, "Fiscal Studies" 2018, vol. 39(4), pp. 673–694.

40 OECD, *Competition Policy and Labour Markets*, 2021, https://www.oecd.org/daf/competition/competition-policy-and-labour-markets.htm (access: 2.8.2026).

41 A. Cobham, P. Janský, *op. cit.*, pp. 3–4.

directly affecting job quality and employment stability[42]. This clearly demonstrates the close relationship between the protection of labour rights and the presence of multinational corporations in a given market.

The introduction of mechanisms to counter excessive concentration, such as the global minimum tax, aims to level competitive conditions and thus reduce the risk of labour market monopolization by a single dominant employer while improving the balance of employment conditions[43].

2. Labour law as an element of social stability in the era of globalization

Global changes in international tax law, aimed at reducing the monopolistic position of multinational corporations, can become an important factor contributing to social stability. Increased competitiveness in the labour market promotes more effective protection of labour rights, influencing not only the provision of decent working conditions but also the strengthening of workers' positions within the market structure[44].

The implementation of OECD principles contributes to improving the situation of individual employees and shaping state social policy by reducing wage inequalities and expanding career development opportunities[45]. The possibility of easier job changes additionally strengthens labour market dynamics and enhances its overall quality.

3. Digital labour markets, platform work and workers' bargaining power

The relationship between market concentration and labour law is particularly evident in the platform economy. Digital platforms such as ride-hailing, food-delivery, and online labour-intermediation services frequently operate in highly concentrated markets characterised by strong network effects. Such concentration may strengthen employers' monopsony power, enabling dominant firms to influence wages, working conditions, and access to employment opportunities[46].

---

[42] E.A. Posner, E.G. Weyl, *Radical Markets: Uprooting Capitalism and Democracy for a Just Society*, Princeton 2018, pp. 23–45.

[43] OECD, *Economic Outlook 2023*, Paris 2023.

[44] International Labour Organization, *World Employment and Social Outlook: Trends 2020*, 2020, https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_734455.pdf (access: 2.8.2026).

[45] J.E. Stiglitz, *People, Power, and Profits: Progressive Capitalism for an Age of Discontent*, New York 2019, pp. 23–45.

[46] S. Naidu, E.A. Posner, G. Weyl, *Antitrust Remedies for Labor Market Power*, "Harvard Law Review" 2018, vol. 132(2), pp. 536–601.

The growth of platform work and the gig economy has intensified debates concerning employment status, collective bargaining rights, and social protection. Workers engaged through digital platforms often face fragmented employment relationships, algorithmic management, and limited negotiating power. In highly concentrated markets, these challenges may become even more pronounced, as workers have fewer alternative employment opportunities[47].

From the perspective of labour economics, increased market concentration may weaken workers' bargaining position and contribute to wage stagnation. Research by the OECD, the International Labour Organization, and contemporary labour-market economists suggests that excessive concentration can reduce labour mobility and increase asymmetries between employers and employees.

By reducing opportunities for aggressive tax planning and potentially limiting excessive market concentration, OECD reforms may indirectly contribute to more balanced labour-market structures. Nevertheless, the relationship remains indirect and should not be overstated, as improvements in workers' rights ultimately depend on labour-law institutions, collective bargaining mechanisms, and national social policies[48].

CONCLUSIONS

The new global taxation rules proposed by the OECD are closely linked to both antitrust law and labour law. Counteracting tax base erosion and profit shifting translates into reducing market concentration and strengthening employee positions. Limiting the dominance of multinational corporations in the labour market fosters improved job quality, increases employees' bargaining power, and strengthens their position through the greater availability of jobs created by diverse entities.

In addition, higher budget revenues enable states to more effectively develop social security systems. The implementation of the two OECD pillars thus affects not only the fiscal sphere but also the labour market and the empowerment of its participants in the era of globalization and digitalization.

The above considerations indicate that OECD reforms are not purely fiscal in nature. They also significantly influence the social and antitrust spheres by reducing tax base erosion. Furthermore, they support the protection of individual rights and contribute to the creation of a fairer economic order.

In conclusion, OECD Pillars One and Two should be understood not merely as fiscal instruments but as elements of a broader regulatory framework shaping competition, corporate behaviour, and labour market dynamics in the digital

[47] D. Autor, D. Dorn, L.F. Katz, C. Patterson, J. Van Reenen, *The Fall of the Labor Share and the Rise of Superstar Firms*, "Quarterly Journal of Economics" 2020, vol. 135(2), pp. 645–709.

[48] OECD, *OECD Employment Outlook 2024*, Paris 2024.

economy. Their effectiveness will ultimately depend on consistent implementation, international cooperation, and the policymakers' ability to address the unintended consequences of the reform.

REFERENCES

Literature

Areeda P., Hovenkamp H., *Antitrust Law: An Analysis of Antitrust Principles and Their Application*, New York 2022.

Autor D., Dorn D., Lawrence F., Patterson C., Van Reenen J., *The Fall of the Labor Share and the Rise of Superstar Firms*, "Quarterly Journal of Economics" 2020, vol. 135(2). DOI: https://doi.org/10.1093/qje/qjaa004

Avi-Yonah R., *The International Tax Regime at 100: Reflections on the OECD's BEPS Project*, "University of Michigan Law & Economics Research Paper" 2021, no. 21-020.

Beer S., Mooij R. de, Liu L., *International Corporate Tax Avoidance: A Review of the Channels, Magnitudes, and Blind Spots*, "Journal of Economic Surveys" 2020, vol. 34(3). DOI: https://doi.org/10.1111/joes.12305

Brun L., Pycroft J., Speitmann R., Stasio A.L., Stöhlker D., *The Impact of the Global Minimum Tax on Corporate Tax Revenues: Evidence for EU Member States*, Seville 2025.

Cobham A., Janský P., *Global Distribution of Revenue Loss from Tax Avoidance*, "Journal of International Development" 2019, vol. 31(2).

Devereux M.P., Vella J., *Implications of Digitalisation for International Corporate Tax Reform*, "Fiscal Studies" 2018, vol. 39(4).

European Commission, *Business Taxation for the 21st Century*, Brussels 2021.

European Commission, *Report on Competition Policy*, Brussels 2020.

Fox E.M., *Competition Policy and Tax Policy: A Symbiotic Relationship*, "Antitrust Law Journal" 2020, vol. 84(1).

Fox E.M., Bakhoum M., *Making Markets Work for Africa: Markets, Development, and Competition Law in Sub-Saharan Africa*, New York 2019. DOI: https://doi.org/10.1093/oso/9780190930998.001.0001

Gravelle J.G., *Tax Havens: International Tax Avoidance and Evasion*, CRS Report no. R40623, Washington 2021.

Jones A., Sufrin B., *EU Competition Law: Text, Cases, and Materials*, Oxford 2016. DOI: https://doi.org/10.1093/law/9780198723424.001.0001

Keen M., Konrad K.A., *The Theory of International Tax Competition and Coordination*, [in:] *Handbook of Public Economics*, eds. A.J. Auerbach, R. Chetty, M. Feldstein, J. Saez, vol. 5, Amsterdam 2013. DOI: https://doi.org/10.1016/B978-0-444-53759-1.00005-4

Kovacic W.E., Shapiro C., *Antitrust Policy: A Century of Economic and Legal Thinking*, "Journal of Economic Perspectives" 2000, vol. 14(1). DOI: https://doi.org/10.1257/jep.14.1.43

Mozgiel-Wiecha K., *Nowe ramy podatku cyfrowego*, "Annales UMCS sectio G (Ius)" 2022, vol. 68(2). DOI: https://doi.org/10.17951/g.2021.68.2.167-181

Naidu S., Posner E.A., Weyl G., *Antitrust Remedies for Labor Market Power*, "Harvard Law Review" 2018, vol. 132(2).

OECD, *Addressing Base Erosion and Profit Shifting*, Paris 2013.

OECD, *Addressing the Tax Challenges Arising from the Digitalisation of the Economy – Pillar One Blueprint*, Paris 2021.

OECD, *Economic Outlook 2023*, Paris 2023.

OECD, *Global Anti-Base Erosion Proposal (Pillar Two) – Rules*, Paris 2021.

OECD, *OECD Employment Outlook 2024*, Paris 2024.
OECD, *Tax Challenges Arising from Digitalisation – Report on Pillar One Blueprint: Inclusive Framework on BEPS*, Paris 2020. DOI: https://doi.org/10.1787/beba0634-en
OECD, *Tax Challenges Arising from Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS*, Paris 2021. DOI: https://doi.org/10.1787/782bac33-en
OECD/G20 Inclusive Framework on BEPS, *Statement by the Co-Chairs of the Inclusive Framework on the Status of the Negotiations on Amount A and Amount B*, Paris 2025.
Pogge T., Mehta K. (eds.), *Global Tax Fairness*, Oxford 2016. DOI: https://doi.org/10.1093/acprof:oso/9780198725343.001.0001
Posner E.A., Weyl E.G., *Radical Markets: Uprooting Capitalism and Democracy for a Just Society*, Princeton 2018.
Stiglitz J.E., *People, Power, and Profits: Progressive Capitalism for an Age of Discontent*, New York 2019.
Zucman G., *Taxing across Borders: Tracking Personal Wealth and Corporate Profits*, "Journal of Economic Perspectives" 2014, vol. 28(4). DOI: https://doi.org/10.1257/jep.28.4.121
Zucman G., *The Hidden Wealth of Nations: The Scourge of Tax Havens*, Chicago 2015. DOI: https://doi.org/10.7208/chicago/9780226245560.001.0001

Online sources

European Commission, *Antitrust: Commission Fines Google €2.42 Billion for Abusing Dominance as Search Engine by Giving Illegal Advantage to Own Comparison Shopping Service*, 27.6.2017, https://europa.eu/rapid/press-release_MEMO-17-1785_en.htm (access: 2.8.2026).
European Commission, *Antitrust: Commission Fines Google €4.34 Billion for Illegal Practices Regarding Android Mobile Devices to Strengthen Dominance of Google's Search Engine*, 18.7.2018, https://ec.europa.eu/commission/presscorner/detail/en/IP_18_4581 (access: 2.8.2026).
International Labour Organization, *World Employment and Social Outlook: Trends 2020*, 2020, https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@dgreports/@dcomm/@publ/documents/publication/wcms_734455.pdf (access: 2.8.2026).
Ministerstwo Finansów, *MF: wspieramy reformę międzynarodowego opodatkowania*, 1.7.2021, https://www.gov.pl/web/finanse/mf-wspieramy-reforme-miedzynarodowego-opodatkowania (access: 2.8.2026).
OECD, *Competition Policy and Labour Markets*, 2021, https://www.oecd.org/daf/competition/competition-policy-and-labour-markets.htm (access: 2.8.2026).
StatCounter, *Search Engine Market Share Worldwide*, 2024, https://gs.statcounter.com/search-engine-market-share (access: 2.8.2026).

Legal acts

Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (OJ L 328/1, 22.12.2022).

Case law

Judgment of the General Court (Sixth Chamber, Extended Composition) of 14 September 2022, Case T-604/18, *Google LLC and Alphabet, Inc. v European Commission*, ECLI:EU:T:2022:541.
Judgment of the Court (Grand Chamber) of 10 September 2024, Case C-48/22 P, *Google LLC and Alphabet Inc. v. European Commission*, ECLI:EU:C:2024:726.
Opinion of Advocate General Kokott delivered on 19 June 2025, Case C-738/22 P, *Google LLC and Alphabet Inc. v European Commission*, ECLI:EU:C:2025:463.

ABSTRACT

In the era of rapid digital economy development, existing legal regulations, drafted before the intensification of this process, are increasingly proving inadequate to contemporary realities. Modern technologies enable the provision of most services remotely. Regulations that for many years governed the provision of local services were designed with business activities based on physical presence and limited territorial scope in mind. At the time when these regulations were developed, the rapid expansion of online services or the extensive scale of e-commerce could not have been anticipated. The profound transformation of business models adopted by a significant number of enterprises, including multinational corporations, has become a major challenge for legislators, who must adapt existing legal frameworks to the realities of a rapidly changing world. This process is particularly complex due to the risk of significant tax revenue losses for countries in which these enterprises, predominantly American corporations, are headquartered. Consequently, the regulations currently regulations in force may be regarded as outdated and insufficient for conducting business in the 21st century. This situation creates substantial systemic challenges and underscores the scale of the difficulties involved in developing unified global legal regulations. Their implementation would require international consensus that takes into account the interests of all states and encourages them to adopt and enforce common principles. The introduction of new regulations modifying taxation mechanisms also has a significant impact on market competition and labor law, as demonstrated in this article.

Keywords: OECD; equalization tax; GloBE; Pillar Two; labor law; antitrust law

ABSTRAKT

W dobie gwałtownego rozwoju gospodarki cyfrowej istniejące regulacje prawne w coraz większym stopniu okazują się nieadekwatne do współczesnych realiów. Nowoczesne technologie umożliwiają świadczenie większości usług na odległość. Przepisy, które przez lata regulowały lokalne świadczenie usług, były tworzone z myślą o działalności gospodarczej opartej na fizycznej obecności i ograniczonym zasięgu terytorialnym. W trakcie projektowania tych regulacji nie można było przewidzieć gwałtownego wzrostu usług online ani ogromnej skali handlu elektronicznego, jaki mamy obecnie. Całkowita zmiana modeli biznesowych przyjętych przez znaczną liczbę przedsiębiorstw, w tym przez korporacje międzynarodowe, stała się poważnym wyzwaniem dla ustawodawców, którzy muszą dostosować istniejące prawo do realiów szybko zmieniającego się świata. Proces ten jest szczególnie złożony ze względu na ryzyko znacznych strat w dochodach podatkowych państw, w których przedsiębiorstwa te mają swoje siedziby. W rezultacie obecnie obowiązujące przepisy można uznać za przestarzałe i niewystarczające do prowadzenia działalności gospodarczej w XXI w. Sytuacja ta generuje istotne wyzwania systemowe i podkreśla skalę trudności związanych z opracowaniem jednolitych, globalnych regulacji prawnych. Ich wdrożenie wymagałoby międzynarodowego konsensusu, który uwzględnia interesy wszystkich państw i zachęca je do przyjęcia oraz stosowania wspólnych zasad. Wprowadzenie nowych regulacji zmieniających mechanizmy opodatkowania wywiera istotny wpływ również na konkurencję rynkową oraz na prawo pracy, co zostało wykazane w niniejszym artykule.

Słowa kluczowe: OECD; podatek wyrównawczy; GloBE; filar II; prawo pracy; prawo antymonopolowe