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DIGITAL NOMADS: THE WHOLE WORLD AS A GLOBAL OFFICE

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Abstract: *New technologies and high-speed Internet have enabled great flexibility in work. A digital nomad is simultaneously independent and lives and works in several places! A digital nomad is an entrepreneur or employee who almost exclusively uses digital technologies for his business activity. Croatia has caught up with the global trend of regulating the status of digital nomads and ranks highly in the rankings of destinations desirable for digital nomads. Since January 2021, when the visa program for digital nomads was introduced, a total of 2,560 applications have been received and a total of 1,038 have been approved. Croatia is one of the first EU members to regulate one-year residence and strategically develop the offer of the interesting economic and tourism sector. Digital nomads are excellent potential tourism ambassadors since they often migrate and have rich experience of staying in other countries. In a survey, the majority of respondents confirmed that Croatia is the preferred destination for digital nomads. The aim of this paper is to confirm the potential of digital nomads. The scientific contribution is manifested in the detection of the benefits of the further development of digital nomads as a profession of the future.*

Keywords: *Digital nomads, IT sector, Labor market liberalization, New forms of work, Digital transformation.*

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1. Introduction

The global trend is the growth of new forms of work on the labor market, which intensified during the pandemic, and are a direct consequence of digital transformation. New forms of work are mobile work based on ICT, i.e. digital nomads, platform work, employee sharing, job sharing, i.e. part-time work, casual work Eurofound (2020). Digital nomads are migrants of the new age who use the benefits of digital technology *online world* and have adapted their work to their affinities, so they have the freedom to choose their place of residence. Predictions are that by the year 2035, the sent world will change significantly because more than a billion people will be able to work from any location not tied to an office (Native team VL, 2022). The era of digital nomads was popularized back in 1997, and today there are 35 million digital nomads globally, and we can speak of a trend that is growing from year to year (My Job, 2023).

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Digital nomads are workers whose primary employment is related to the Internet, and they are not required to appear in person at the physical location of the job (Thompson, 2018, 3).

Being a digital nomad is a lifestyle developed by highly mobile, location-independent professionals (Hannonen, 2020). Digital nomadism is approached as a form of creative tourism (Putra & Agirachman, 2016) and a type of leisure activity (Reichenberger, 2018), as a new type of location-independent workforce (Orel, 2019), and as a new economic activity and cultural phenomenon (Wang et al., 2018). There are three forms of nomad: backpacker, flashpacker and global nomad (Richards, 2015). Through digital nomads, geopolitical and socio-cultural connections through mobility and remote work, as well as strong global inequalities and asymmetries, become visible (Sheller, 2018). They are mostly individual entrepreneurs, business owners or freelancers who are employed for a fixed or indefinite period of time. These are experts from the IT sector, experts from marketing and sales, entrepreneurs. Digital nomads often stay in hostels or camps, with friends, and use Airbnb. Being a digital nomad and working remotely requires continuously dealing with the challenges of legal regulations and administrative requirements of living in different countries around the world. It is especially important for digital nomads to be well informed about the process of obtaining visas and work permits, taxes, relocation and real estate, and immigration. Individuals and businesses that work remotely face challenges every day to achieve their goals as efficiently and effectively as possible, avoid legal or financial penalties, and take advantage of all available tax reliefs or exemptions. Rules and regulations can be complex and vary greatly from country to country.

The first chapter, digital nomads, the occupation of the new age, describes digital nomads and the features of this form of life and work with statistical trends, further estimates of the growth of the number of individuals who decide on such a lifestyle and work. The second chapter on digital nomads in Europe describes the internal and external factors of the EU as a destination for digital nomads. The third chapter, digital nomads in Croatia, provides an overview of the features of Croatia as a destination open and prepared for the reception of digital nomads, which is confirmed by statistical data recording growth. The fourth chapter is the methodology that was designed through a survey question with the possibility of comments. In addition to the digital nomads themselves, entrepreneurs from Croatia and Croatian migrants participated in the survey question.

2. Methodology

In the month of August 2023, according to the survey question model, the preliminary survey was posted on social networks in the Facebook groups Udruga Voice of Entrepreneurs, Digital Nomads Croatia, Digital Nomads, Croats in the U.A.E., Croats in New York, Croats in Germany, Croats in Vienna. The survey was completed by 567 respondents. The survey question reads: Do you think that Croatia is a desirable destination for digital nomads? 438 respondents believe that Croatia is a desirable destination for digital nomads, while 90 of them believe that it is not, 44 believe that it is to a certain extent if prices stabilize (table 1).

Table 1. Answers to the survey question Do you think that Croatia is a desirable destination for digital nomads?

	Yes	No	To some extent	In total
Digital Nomads Croatia	314	43	44	401
Udruga Glas poduzetnika - Voice of Entrepreneurs Association	57	30		85
Digital Nomads	21	1		22
Croats in U.A.E.	19	10		26

Croats in New York'u	23	6		29
Croats in Germany	2	0		2
Croats in Vienna	2	0		2
In Total	438	90	44	567

Source: Author's analysis

3. Digital nomads are an occupation of the era

Digital nomads choose destinations for their new workplaces at their own discretion where they enjoy the beauty of nature, which improves the quality of life. Travel is a great source of inspiration that makes individuals feel more motivated to do their work. Occupations engaged in by digital nomads: content creation, copywriting, editing, photography, virtual assistant, Youtube, web development, software engineering, app development, SEO, graphic design, website design, tutoring, translations, transcriptions, video creation or editing, digital marketing, social media marketing, copyediting, coding, advertising, consulting, coaching. The income range of a digital nomad is between \$10,000 and \$170,000 per year. A large number of professionals are willing to leave their current job for a new job that involves remote work, indicating the importance of work flexibility in today's workforce. From 2021 to 2022, FlexJobs saw a 52% increase in hybrid job postings (Howington, 2023). The main reasons why remote workers are more productive: they work without interruption and in a more pleasant and quiet working environment, more focused time and avoiding office politics of idleness. The earnings of a digital nomad depend on the domain of work and skill level, experience and whether he contracts work directly or through an intermediary, on the type of client, depending on where he is based and on the price of work in their market, he will be willing to pay for such a service. A 2018 Flexjobs report found that 40% of digital nomads earn more than \$50,000 a year, while 18% earn more than \$100,000 a year. The goal is to earn about \$30,000 a year, which is about \$2,500 a month, and not work 24 hours a day. Although the majority of business ads aimed at digital nomads are 57% aimed at experienced professionals, of course, only 7% are aimed at beginners, 22% at intermediate levels of knowledge and skills, and 14% at higher levels (Howington, 2023). The most preferred search engines for potential business offers for digital nomads are: Digital Nomad Jobs, Upwork, Fiverr with a selection of jobs and earnings of around \$1000 per week. Most Wanted Full Time Online Jobs in 2022: Virtual Assistant Jobs, Online Sales, Data Entry Operator, Customer Service Operator, Online Tutoring, Web/App Developer, Copywriter, Web Designer, Designer & Graphic Designer, Social Media Manager (Digital Nomad World, 2023a). 10 most desirable companies for engagements of digital nomads in 2022 (Howington, 2023): Kelly, Robert Half International, Thermo Fisher Scientific, LHH - Lee Hecht Harrison, UnitedHealth Group, CVS Health, Twilio, Randstad, Verizon, Grand Canyon Education - GCE.

Digital nomads, since they are not stationed, should therefore not be exempt from paying taxes. Due to their frequent migrations, they do not have tax residency, so they can avoid paying taxes for a while. Digital nomads should pay tax on their income like everyone else, but the question arises in which country they file their taxes. The local administration of the digital nomad's country of citizenship decides where the tax will be paid. In the UK, it will look at how many days a person has been in their home country per year, where they earn, where they own/rent a house and where they have their bank accounts. US citizens are taxed based on nationality. where you are in the world; if you are a US citizen, you will be taxed by the US. Most countries require that if you stay in a country for longer than 183 days, you become a tax resident. Many countries have special tax laws, if you are not registered anywhere you will be taxed in your home country or in the country of last residence. Tax-free countries are Bermuda,

the Bahamas and the United Arab Emirates. Territorial tax countries that only tax money earned there: Costa Rica, Gibraltar, Malaysia and Hong Kong (Digital Nomad FAQ, 2021).

The most preferred websites and blogs for digital nomads are: Digital Nomad World, Nomadlist, Worldpackers, JoinMytrip. Blogs for digital nomads: Become Nomad, Nomadic Matt, Nomad Flag. Web portals offer digital nomads help in providing information and making it easier to find their way around staying and working in other countries. Such portals are business search engines: a service of recommended lawyers with a large practice in the field. They offer many benefits of accommodation and food services, fitness and wellness content, courses and other services.

The world's 5 most desirable cities for remote work: Palermo, Italy has a growth rate of +500% in the last five years, for the year 2023 the predicted growth rate is +42%. Skopje in North Macedonia has a growth rate of +417% in the last 5 years and a growth of +32% is predicted for 2023. Azores in Portugal has a growth rate of +361% in the last 5 years and a growth of 162% is predicted for the year 2023. Yerevan, Armenia has a growth rate of +300% in the last 5 years and is projected to grow by 51% in 2023. Mallorca in Spain has a growth rate of +292% in the last 5 years and is predicted to grow by 45% in 2023 (Destinations, 2023).

The issue of safe money management and foreign payments is a particularly important issue for digital nomads. Classic banks have not sufficiently developed models of fast and cheap money transfer. Best Online Banking Apps: Wise, Revolut, N26, PayPal, Xoom, WorldRemit, OFX, The Verdict. Wise Transferwise has a transaction fee of 1%, and the usual transaction fee is between 3-5%. They have bank accounts opened in about 50 countries around the world, so it is not necessary to move money when changing the place of residence (web wise.com). Revolut is a type of neobank for international banking that gives the possibility of converting in 25 different currencies without a premium (Web Revolut). N26 is a type of neobank available to citizens of the USA and Europe, they do not charge fees for international transactions (web N26). PayPal one of the best ways to pay online, it works by linking a bank account to a PayPal account, there is a 4.5% fee for international transactions, a 2% fee from PayPal and a 2.5% currency conversion fee (web PayPal). Xoom is a great option for transferring money if the other party doesn't have a bank account, they have various cash withdrawal locations around the world. The currency conversion fee is 3% and there is also a transaction fee (web Xoom). WorldRemit is a service similar to Woom, but a cheaper option for quick money transfers in 150 countries, and recipients can receive it as a bank deposit, cash withdrawal or mobile transaction. The maximum payment limit is 5000 USD, commission for foreign exchange rates is 1-1.5% (WorldRemit website). OFX operates in 115 countries and has branch offices. It charges 15 USD for each transaction, regardless of the transaction amount, so it is ideal for transferring larger amounts. A commission is charged on the exchange rate of about 2%, but it decreases depending on the amount, the higher the commission percentage, the smaller it is (web OFX). 48% of digital nomads are employed full-time, 16% work as freelancers or in a company. 61% of digital nomads work from home, 16% prefer co-working offices, 9% work from cafes (Digital Nomad FAQ, 2023b).

4. Digital nomads in Europa

The EU is open to digital nomads and supports them with its policies. Certain EU countries have their own programs with additional benefits and without a time limit of 90 days. Estonia is the EU country most open to digital nomads. In June 2020, it introduced one-year digital nomad visas, allowing foreigners to live and work in the country while running a location-agnostic company or working remotely for a company based outside Estonia, with resident visa applicants having to show earnings of around \$4,000 per month for six months before

submitting the application (Vidas, 2021). The benefits in the EU are being in the zone of the Schengen Agreement, where you can travel without hindrance with one visa (travel document). In most European countries, the speed and quality and the spread of the Internet are high, the local population speaks English well. During the pandemic, when accommodation prices fell, in 2021 the price rose by 30% due to the energy crisis and inflation (Destinations, 2022). Table 2 provides an overview of cities in Europe with an estimated cost of living budget on a monthly basis.

Table 2. Cities in Europe with an estimate of the cost of living budget on a monthly basis

Country	City	Amount	Country	City	Amount	
England	London	2860 \$	Spain	Barcelona	1850 \$	
Scotland	Edinburg	1850 \$		Madrid	1400 \$	
Denmark	Kopenhagen	2090 \$		San Sebastian	1700 \$	
Ieland	Dublin	1800 \$		Valencia	1427 \$	
	Belfast	1365 \$		Tariff	3190 \$	
	Cork	1880 \$		Seville	1025 \$	
Amsterdam	Nizozemska	1300 \$		Mallorca	1760 \$	
Czech Republic	Prag	1130 \$		Portugal	Ibiza	2450 \$
Poland	Waesaw	855 \$			Lisbon	1255 \$
	Krakow	850 \$			Port	1190 \$
Germany	Berlin	1859 \$	Madeira		1500 \$	
	Munich	2605 \$	Algarve		1800 \$	
	Cologne	1450 \$	Ericeira		1315 \$	
Austria	Vienna	2500 \$	Azores		1230 \$	
France	Paris	1700 \$	Greece	Santorini	1735 \$	
	Nice	2100 \$		Paros	1470 \$	
Italy	Firence	13600\$		Atena	1480 \$	
	Milano	1640 \$	Hungary	Budimpešta	1115 \$	
	Rome	1745 \$		Slovenia	Ljubljana	1050 \$
	Naples	1870 \$	Serbia	Beograd	1150 \$	
Croata	Zagreb	1330 \$				
	Split	1700 \$				

Source: Author's analysis from the Digital nomad world portal

Digital nomad world provides an overview of cities in Europe with guidelines and relevant data on elements essential for digital nomads. It is evaluated (Digital nomad world portal):

- Value for money – Balance between price and quality at the location.
- Internet – Quality and availability of Internet services.
- Workspace – availability and quality of coworking space and other work-related benefits.
- English – the local population's ability to speak English.
- Food – the quality and taste of the local culinary scene.
- Safety – The level of safety and security of the location, taking into account factors such as police presence, emergency services, infrastructure, cultural tolerance, traffic safety, political stability and natural disasters.
- Health – Quality of the health system and access to medical facilities.
- Transport – Availability and variety of public transport options, as well as the state of the road infrastructure.
- Friendly – The friendliness and hospitality of the local community.
- Quality of life – The overall quality of everyday life, including social, economic, cultural, environmental, health, safety and educational factors.
- Nomad-friendly – The extent to which a location is suitable for digital nomads, taking into account all other factors.

Top 10 destinations for work in Europe: Lisbon, Porto in Portugal, Barcelona in Spain, Amsterdam in the Netherlands, Dublin in Ireland, Paris in France, Madrid in Spain, Lyon in France, Bristol in England, Frankfurt in Germany (Destinations, 2023).

5. Digital nomads in Croatia

Croatia, as a tourism-oriented country where tourism is one of the most important branches of the economy, has recognized digital nomadism as one of the future orientations and will promote itself as a destination for digital nomads by establishing a legal framework. The primary idea of regulating the status of digital nomads is to attract as many well-off people as possible, who will indirectly, through their consumption, contribute to the budget and income of local entrepreneurs and result in the stimulation of additional economic activities. According to the Law on Foreigners, which was voted on November 20, 2020, and is in force from January 1, 2021, the Law on Foreigners, NN 133/20, is defined. According to the same law, visas for digital nomads are regulated and annual quotas for employment of foreigners have been abolished. There are numerous companies in Croatia that accept digital nomads from other countries because they see the advantages of this type of business. As many as 92% of Croatian companies have broadband internet. Digital nomads in Croatia can obtain a one-year residence permit, they do not pay income tax, the condition is that they must prove that they work remotely, that is, that they work for a company that is registered abroad. The condition of applying for residence is that it is necessary to prove that the person has secured housing, health insurance and earns at least 2,200 euros per month, and in Iceland over 6,000 euros. A digital nomad who has been granted temporary residence in the Republic of Croatia can be joined by close family members. Croatia is one of the first European countries to introduce a visa, and other European countries are planning to follow the same model. The length of stay for nomads is prescribed by the visa. In Croatia, if a digital nomad wants to stay longer than a

year, he must leave the country for at least six months in order to be able to apply for a visa again. In other European countries, it is possible to extend the visa, depending on the place, in the Czech Republic, for a total period of three years (Grubišić, 2023). The first visa for digital nomads in Croatia was obtained by American citizen Melissa Paul (Rosanda, 2021). Since January 2021, when the digital nomad visa program was introduced, a total of 2,560 applications have been received and a total of 1,038 have been approved (Croatia igital nomad visa applications, 2023). In 2022, 708 digital nomads resided in Croatia, and 1233 were submitted, 144 were suspended and 50 applications for temporary residence of digital nomads were received (Table 3), and from the beginning of 2023 until 31.3.2023 933 permits were requested and 237 were approved, 27 were suspended and 11 were rejected (table 4), of which 109 requests were approved for digital nomads from Russia, and 51 requests were approved from Ukraine (Web Ministry of the Interior, Statistics). The number of Russian and Ukrainian digital nomads dominates due to war conflicts and political unrest in the country.

Table 3. Number of requests for temporary residence for the purpose of residence of digital nomads by country in 2022

Country	Submitted	Approved	Suspension	Rejected
Russia	457	245	23	4
Ukraine	317	220	31	5
USA	144	61	19	5
Great Britain	68	31	19	4
Canada	29	11	4	4
Argentina	16	8	2	
Australia	18	8	3	1
China	18	7	1	
India	11	2	3	1
Belarus	14	8		1

Source: web Ministry of the Interior, Statistics

Table 4. Number of requests for temporary residence for the purpose of residence of digital nomads by country from 1.1. until 31.7.2023.

Country	Submitted	Approved	Suspension	Rejected
Russia	440	109	14	6
Ukraine	141	51	4	
USA	91	16	4	2
Great Britain	40	13		
Australia	23	3	1	
Belarus	19	4	1	
India	11	1		
Canada	19	2	1	
Argentina	8	4		

Source: web Ministry of the Interior, Statistics

Digital nomads are potential tourism ambassadors. The Croatian Tourist Board (HTZ) has a special sub-page on its website specifically for digital nomads - Croatia, your new office, which contains all important information related to applications and stay of digital nomads in Croatia (web Croatia, full of life). The first village for digital nomads in Croatia opened in 2021 within the Zadar tourist complex Falkensteiner Hotels&Resorts, organized by the medium-term accommodation platform grabAhome (Crnjak, 2021). The Zagreb Digital Nomad Ambassador project was also launched with the aim of popularizing Croatia as a desirable destination for

digital nomads. Hrvatska offers good traffic connections, high-quality internet coverage, reasonable prices and a pleasant climate. The island of Bali has a population similar to Croatia's of four million people and constantly has around 50,000 digital nomads. Portugal and Mexico are very popular destinations for digital nomads. According to the Kayak survey, Croatia ranked 11th on the list of the most desirable countries for digital nomads in 2022 (Kayak Portal). According to the report written in "Total Croatia News", on the list of the top 200 most popular destinations for digital nomads, Zagreb is in 25th place, Dubrovnik in 125th, Split in 162nd and Osijek in 165th place. According to a survey by NomadList.com, among 150,000 digital nomads, Croatia ranks second after Japan as the most popular destination in the world. During July 2021, around 3,000 digital nomads lived in Croatia, 1,200 each in Zagreb and Split, and 600 in Dubrovnik (Kovačević, 2021). In Zagreb, there are more and more coworking spaces intended for the work of digital nomads: AlgebraLab, BIZkoshnice, Element Int, HUB385, Impact Hub Zagreb, Cook Hub Zagreb, InstantOffice Zagreb, Matrix Office Parek, Regus Zagreb, SquareOne, Virtual Office Croatia, Travel&Technology Hub, Zicer – Zagreb Innovation Centre, Wespa Spaces, Knowledge Tree, Metrolope Croatia (Digital Nomad's website in Zagreb).

6. Conclusion

Technology unites and connects people. Being a digital nomad used to be associated with an eccentric lifestyle, but today there are more and more serious businessmen who have chosen this lifestyle and work. This is also a form of democratic choice of migration as an escape from war conflicts and political unrest. The global labor market accepts new forms of work and regulates them through the legislative framework. Croatia is recognized as a desirable destination for digital nomads, which has arranged the legislative framework and regulated this way of working, which is a good start in branding Croatia as a destination where digital nomads are welcome. The benefit is the promotion of the destination, and digital nomads are excellent potential ambassadors. The results of the survey in which the majority of respondents consider that Croatia is a desirable destination for digital nomads, and the comments of the respondents indicate the importance and potential of digital nomads, of whom there will be more and more on the labor market due to digital transformation. The limitations of this research are the target groups and focus groups, and the research includes respondents other than the digital nomads themselves, as well as entrepreneurs in Croatia, Croats who emigrated. The goal was to get the opinion of local people and foreigners. Further implications as a continuation of the research will be developed in the detection of difficulties encountered by digital nomads in Croatia.

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