

JUDICIAL DETERMINATION AND INSTITUTIONAL RECONSTRUCTION OF SUBORDINATION IN PLATFORM EMPLOYMENT: CENTERED ON THE ADJUDICATIVE LOGIC OF “LOOK-THROUGH REVIEW”

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Abstract: In platform employment, enterprises leverage algorithmic control alongside contractual arrangements—such as service agreements and registration as sole proprietors—to create a paradigm of "strong managerial control and weak legal ties." In response, judicial practice has spontaneously developed an adjudicative logic of "look-through review," drawing on the corporate law doctrine of "piercing the corporate veil" and the financial regulatory principle of "substance over form." This logic requires adjudicators to set aside commercial formalities and directly examine the true intensity of personal, economic, and organizational subordination. However, case-by-case look-through review cannot overcome the fragmentation of adjudicative standards or the "all-or-nothing" dilemma of binary protection. It is therefore necessary to introduce "employee-like persons" as a third-category legal subject, defined by the core elements of personal performance of work and significant economic reliance on the platform. Guided by the principle of proportionality, a graduated protection system should be established: mandatory occupational injury coverage for all platform workers; limited collective bargaining rights and a minimum income guarantee for employee-like persons; and full labor law protection only for those exhibiting strong personal subordination. This framework seeks a dynamic balance between safeguarding workers' rights and ensuring the sustainable development of the platform economy.

Keywords: Platform employment; Determination of subordination; Look-through review; Employee-like persons

1 INTRODUCTION

The rise of the platform economy poses a fundamental challenge to traditional labor law theory, which is anchored in the concept of "subordination." When algorithmic management transforms the command and supervisory power of the traditional factory into precise dispatch scheduling and performance-based sanctions, the question of whether and under what conditions food delivery riders, ride-hailing drivers, and similar groups constitute employees has become a central issue in judicial adjudication and academic debate[1]. Around this issue, scholars have developed a rich body of theoretical work: some introduce the subordination theories and intermediate subject systems of Germany, Japan, the United States, and other countries from a comparative law perspective[2], others refine localized adjudicative rules based on China's judicial practice[3], and still others explore a third path starting from concepts such as "incomplete labor relations[4]." However, existing research has room for progress in two respects: first, the theoretical distillation of the localized review methodology developed by Chinese courts in individual cases remains insufficient; second, there is a lack of systematic reflection on the limitations of case-by-case adjudicative methods at the level of institutional construction.

This article clearly argues that China's judicial practice is developing a distinctive adjudicative logic of "look-through review." The academic positioning of this concept needs to be established through dialogue with existing doctrines. Unlike the static discussions of the respective weights of personal, economic, and organizational subordination in traditional subordination theory, and unlike the legislative-focused creation of subject categories in "incomplete labor relations" theory, "look-through review" focuses on the methodological dimension of judicial adjudication—it addresses how adjudicators identify and respond to situations where parties use contractual forms to conceal the substantive reality of labor. To anchor this theoretical coordinate, this article first traces the jurisprudential origins of the "look-through" concept. This methodology originated in the corporate law doctrine of "piercing the corporate veil[5]" and developed into the "substance over form" regulatory tool in financial supervision[6]. When this logic is transplanted into the labor law domain, its constitutive elements become apparent: adjudicators have the authority and the duty to disregard the carefully crafted contractual appearances of service, cooperation, or sole proprietorship between platforms and workers, and directly examine the true pattern of personal, economic, and organizational subordination in the labor process[7].

The research focus of this article is strictly limited to the judicial determination of subordination in platform employment and institutional construction, excluding issues such as data compliance, consumer protection, and algorithmic discrimination. This limitation is based on the following consideration: the difficulty of determining subordination in platform employment represents the core challenge to labor law theory and institutions in the digital era, directly affecting the protection of fundamental rights and interests of tens of millions of platform workers and the compliant development of the platform economy[8]. This article seeks to make academic contributions in two respects:

first, to distill the judicial methodology of "look-through review" and clarify its theoretical positioning through dialogue with existing doctrines; and second, on the basis of revealing the limitations of case-by-case adjudicative methods, to propose an actionable institutional reconstruction plan.

2 LOOK-THROUGH REVIEW: THEORETICAL ORIGINS, CONSTITUTIVE ELEMENTS, AND JUDICIAL APPLICATION

2.1 The Legal Form Concealment of Platform Employment and the Practical Emergence of Look-through Review

The reason why legal relationships in platform employment are so opaque lies in the unique paradigm constructed by platforms: "strong managerial control and weak legal ties." Platforms use algorithms to tightly shape workers' order opportunities, service processes, price standards, and even performance procedures, with a degree of control precision that surpasses that of traditional hierarchical factories[9]. At the same time, platforms exploit contractual freedom to systematically guide or compel workers to register as individual entrepreneurs and sign service or cooperation agreements, creating the "legal illusion" of an independent commercial partnership between equal parties. The essence of this operation is to use the firewall of legal form to shift operating costs and employment risks that should be borne by enterprises onto individual workers, thereby evading the mandatory obligations of labor law[10].

Faced with this situation where form conceals substance, courts in various localities have developed a review method centered on "look-through" in individual case hearings. Two typical judgments are selected for analysis below.

Case 1: Beijing Third Intermediate People's Court (2023) Jing 03 Min Zhong No. 7051. In this case, a food delivery platform rider was injured in a traffic accident during delivery. The platform denied the existence of a labor relationship, arguing that the rider had registered as an individual entrepreneur and signed a service agreement. The court found that although the rider held an individual entrepreneur business license, he was required to accept orders through the platform's app; the platform used algorithms to dispatch orders and determined delivery routes, time limits, and compensation; the rider had no right to negotiate prices, and consecutive order refusals would result in a ban; delivery income accounted for more than 80% of the rider's total income; and delivery services constituted a core part of the platform's main business. Based on these findings, the court determined that the legal relationship between the parties possessed the essential characteristics of a labor relationship, that the individual entrepreneur registration and service agreement were formal arrangements designed to circumvent labor law, and confirmed the existence of a labor relationship.

Case 2: Shanghai Pudong New Area People's Court (2021) Hu 0115 Min Chu No. 32692. In this case, a ride-hailing driver sued to confirm the existence of a labor relationship with the platform. The court found that the driver could independently decide whether to go online and accept orders through the platform's app, could reject orders dispatched by the platform without penalty, purchased the vehicle himself and bore all operating costs, received payment at 70% of the order amount, and could simultaneously use other platforms to accept orders. The court held that the driver's personal and economic subordination to the platform did not reach the standard for finding a labor relationship, that the parties were in an equal civil cooperative relationship, and dismissed the claim.

These two cases apply the same set of subordination review standards in highly similar scenarios yet reach opposite results. This phenomenon reveals the inherent characteristics of the "look-through review" method: it is not a set of formalized rules, but rather a methodology of substantive judgment, the application of which is highly dependent on the specific facts regarding the intensity of subordination in each case.

2.2 The Jurisprudential Foundations of Look-through Review and Comparative Law References

The jurisprudential foundations of "look-through review" are deeply rooted in two major institutions: the corporate law doctrine of "piercing the corporate veil" and the financial regulatory principle of "substance over form." The former originated in Anglo-American case law and aims to enable judicial intervention to pursue personal liability when shareholders abuse the separate personality of a corporation to harm creditors or the public interest[11]. After more than a century of development, this doctrine has expanded from fraudulent transfers to various application scenarios including inadequate capitalization, pervasive personality mixing, and excessive control[12]. In civil law systems, German law developed the theory of "direct recourse liability," and Japanese case law established the doctrine of "corporate personality denial"—although the expressions differ, the core is the same: when the use of legal form violates the principle of good faith or public order, courts have the authority to look through the form to pursue substance[13]. The latter developed fully after the 2008 global financial crisis, authorizing regulatory agencies to conduct look-through assessments based on the substantive economic effects and risk allocation of transactions, breaking through regulatory arbitrage in multi-layered nested structures.

Applying this logic to labor law is justified because the various mandatory protections of labor law fall within the scope of the public interest and cannot be arbitrarily excluded by private agreements. Labor law has a hybrid nature of "public law privatized" and "private law publicized": the formation of labor contracts follows the framework of party autonomy, but the state imposes extensive restrictions on contractual freedom through mandatory provisions such as minimum wage, maximum working hours, social insurance, and dismissal protection, in order to correct the substantial inequality in bargaining power between labor and capital[14]. The nature of these mandatory norms determines that their application should not be left to the parties' discretion but should be determined by public authorities based on objective

facts of the labor process. When the contractual texts and registrations between platforms and workers fundamentally contradict the real power relations in the labor process, adjudicators acquire the authority and duty to look through the appearance and investigate the facts. As the German Federal Labor Court stated in its judgment: "The classification of a contract type is not a matter freely disposable by the parties, but rather a task for the court to determine *ex officio* based on the actual content of the labor relationship[15]."

It should be noted that although "look-through review" draws on the review techniques of corporate law and financial supervision, its application in labor law has unique content. Piercing the veil in corporate law focuses on *ex post* accountability, financial regulatory look-through focuses on risk identification, while look-through review in labor law focuses on the determination of the nature of an ongoing legal relationship—its goal is not only to expose inconsistencies between form and substance but also to provide workers with legal protection commensurate with their degree of subordination. This functional orientation gives look-through review in labor law an independent analytical framework in terms of constitutive elements.

2.3 Constitutive Elements: "One Premise" and "Three-Dimensional Review"

In terms of constitutive elements, "look-through review" can be broken down into "one premise" and "three-dimensional review." The premise is that adjudicators should set aside review of contractual designations, individual entrepreneur registrations, and other commercial formalities, and proceed directly to the actual pattern of the labor process. This premise draws on the method of "substantive interpretation" in criminal law—for acts that use legal form to conceal illegal purposes, the application of legal norms cannot be excluded simply because the form is legal; instead, the substantive relationship behind the form must be examined[16]. Although labor law and criminal law belong to different legal domains, they share a methodological commonality in terms of the adjudicative thinking of conducting substantive review of formal evasion.

The three-dimensional review examines personal subordination, economic subordination, and organizational subordination respectively. Personal subordination review focuses on whether the platform exercises command supervision over the worker's working hours, location, methods, and process, accompanied by substantive disciplinary authority[17]. In the context of platform employment, the review focuses on: whether the worker can freely decide whether to go online and accept orders, whether they can reject specific orders without penalty, whether the platform implements real-time monitoring and immediate instructions, and whether it has established and actually enforces sanctions such as suspensions or bans. In the Beijing case mentioned above, the rider faced a ban for consecutive order refusals, constituting relatively strong command supervision and disciplinary authority; in the Shanghai case, the driver could independently choose to accept orders and reject orders without penalty, indicating weaker personal subordination.

Economic subordination review focuses on whether the worker's income source creates existential dependence on a single or a few platforms, and whether they bear the ultimate risk of operating profits and losses[18]. Review points include: whether the primary source of income is highly concentrated on a specific platform; whether compensation standards and settlement cycles are unilaterally determined by the platform without negotiation; whether the worker bears the main capital investments necessary for operations and their depreciation; and whether they can build independent customer goodwill through personal effort. In the Beijing case, delivery income accounted for more than 80% of the rider's total income, indicating significant economic dependence; in the Shanghai case, the driver purchased the vehicle and bore all operating costs, and could use other platforms simultaneously, indicating stronger economic independence.

Organizational subordination review examines whether the worker's labor is deeply integrated into the platform's production and operation system, constituting an indispensable part of its business model[19]. In the food delivery context, the rider's delivery service is the terminal link in the platform's conversion of online traffic into offline performance, forming a core component of the platform's main business; in the ride-hailing context, the driver's transportation service similarly constitutes the foundation of the platform's business model. The determination of organizational subordination is relatively easy to establish in most platform employment scenarios, and its distinctive value is comparatively limited.

3 THE INNER TENSIONS OF CASE-BY-CASE "LOOK-THROUGH": CONTRIBUTIONS AND LIMITATIONS OF JUDICIAL ACTIVISM

As a spontaneous judicial wisdom developed by Chinese courts to respond to the contractual disguises of platform employment, "look-through review" has significant contributions that should not be underestimated. By establishing the review principle of "substance over form," it effectively pierces capital's attempts to evade social law through sophisticated contracts, safeguarding the institutional function of labor law at the case level. However, when shifting focus from case-specific justice to institutional construction, we must calmly examine the deep limitations of this method that relies entirely on case-by-case judicial discretion.

3.1 Fragmentation of Adjudicative Standards and Uncertainty of Legal Expectations

The spectral and quantitative nature of subordination is the structural cause of fragmented adjudicative standards. In the industrial era, determining subordination had clear reference points: fixed hours, fixed location, employer-provided

tools, direct supervision, fixed compensation. The rise of the platform economy has destroyed this reference system. Characteristics such as freedom to accept orders, provision of one's own tools, and payment per order give workers the appearance of independent contractors, while mechanisms such as algorithmic dispatch, real-time monitoring, and rating systems give platforms technological control capabilities that surpass those of traditional employers[20]. Between fully independent self-employment and fully controlled employment lies a vast grey area. Under the current binary framework, different judges inevitably differ in their determinations of "what threshold of quality and quantity of control constitutes subordination in the labor law sense" within this grey area. "Subordination" itself is an evaluative rather than descriptive legal concept, the application of which inevitably involves the adjudicator's value judgments, and such differences are unavoidable[21].

However, being unavoidable does not mean harmless. The fragmentation of adjudicative standards prevents both labor and capital from obtaining stable legal expectations. For workers, whether they enjoy labor law protections depends on the individual judgment of the specific judge they encounter, rather than clear, stable, and predictable rules. A large number of workers fall into a predicament of "uncertain rights[22]." For platform enterprises, their business models may be designed based on expectations of compliance costs, yet they may later be retroactively determined to be employers, facing huge compliance costs such as back payment of social insurance, overtime pay, and workers' compensation liability. This risk of "ex post retroactive" determination undermines enterprises' investment confidence and is not conducive to the healthy and stable development of the platform economy[23].

3.2 The "All-or-Nothing" Binary Structure and Its Institutional Costs

A fundamental structural characteristic of the current labor law system is the binary opposition between labor relationships and civil relationships. When a social relationship is determined to be a labor relationship, the entire protective system of labor law applies; when determined to be a civil relationship, none of the above protections apply, and the parties are subject only to general contract law and tort law adjustments[24]. Within this binary structure, there are no intermediate states or transitional zones.

In the field of platform employment, this "all-or-nothing" institutional rigidity leads to serious consequences. Once a labor relationship is established through look-through determination, the employer must bear the full cost of employment instantly. Taking social insurance as an example, the current total employer contribution rate is approximately 32% of total wages (including 16% for old-age insurance, 8% for medical insurance, 0.5% for unemployment insurance, 0.2%-1.9% for work-related injury insurance, and 0.5% for maternity insurance). Assuming a food delivery platform has 10,000 active riders in a city, with an average monthly delivery income of 6,000 RMB per person, if all were determined to be standard employees, the enterprise would face an additional monthly social insurance cost of approximately 19.2 million RMB, or about 230 million RMB annually. This does not include housing funds (5%-12%), paid annual leave, overtime pay, severance pay, and other additional costs. For small and medium-sized platform enterprises that are still in loss-making or low-profit operating stages, such a concentrated cost shock may force them to significantly reduce their workforce or even exit the market[25].

Conversely, if a rider is not determined to be an employee, all employment risks are transferred from the enterprise to the individual worker and ultimately externalized as a public burden. If a rider is injured in a traffic accident during delivery and becomes disabled, without a labor relationship, they can neither access work-related injury insurance benefits nor obtain full compensation from the platform under tort law. The rider's medical and rehabilitation expenses, lost income, and subsequent livelihood must be borne by the individual and their family, and if they cannot afford it, it becomes a social assistance burden. This is essentially the enterprise externalizing employment risks that should be internalized, with the ultimate cost borne by individual workers and taxpayers[26].

Case-driven "look-through" judicial review cannot resolve this systemic dilemma. Case-by-case adjudication can only make a "yes or no" determination within the existing binary legal framework, and cannot create a third legal status. Only the minority of workers who have the courage, resources, and favorable judgment to litigate and obtain a determination of a labor relationship and full protection are those few. The vast majority of workers in the grey area of the subordination spectrum, due to lack of legal knowledge, high litigation costs, and extreme difficulty in producing evidence, cannot complete the full process of judicial relief. The partial distribution of case-specific justice not only fails to systematically resolve institutional dysfunction but may instead create new injustices due to the random distribution of litigation outcomes: food delivery riders may face vastly different levels of rights protection depending solely on whether they litigate, which judge they encounter, or in which region they file suit.

Clearly, the functional boundaries of the judicial system have been reached. Case-by-case adjudication can creatively interpret and apply the law within the existing legal framework, but ultimately cannot substitute for legislation in making fundamental institutional innovations. The ultimate resolution of the difficulty of determining subordination in platform employment urgently requires systematic institutional reconstruction at the legislative and doctrinal levels.

4 INSTITUTIONAL RECONSTRUCTION: A LEGISLATIVE LEAP FROM CASE-BY-CASE EXPERIENCE TO GENERAL RULES

The key to resolving the dilemma of platform employment lies in transcending the binary opposition between "labor relationship" and "civil relationship" in current law, and opening up a buffer zone between them. The core idea is to incorporate workers who, although not fully meeting the characteristics of standard employment, are by no means

completely independent, into a protection system that is proportional to their degree of subordination[27].

4.1 Doctrinal Plan: The Creation of a Third-Category Legal Subject of "Employee-like Persons"

Linking protection to the degree of subordination, rather than to the label of "labor relationship," is an important trend in modern labor law's response to atypical employment. Comparative law offers several referable institutional experiences.

British law adopts a tripartite classification: employees enjoy full protection, independent contractors are largely not subject to labor law regulation, and the intermediate "worker" category enjoys partial rights including minimum wage, paid annual leave, working time protection, and anti-discrimination protections, but not specialized rights such as unfair dismissal protection that apply only to employees. Section 230(3) of the UK Employment Rights Act 1996 defines a "worker" as an individual who has entered into a contract to perform work or services personally, where the other party is not a client or customer of the individual. In *Uber BV v Aslam* (2021), the UK Supreme Court held that Uber drivers are "workers," reasoning that Uber exercised substantial control over drivers' service prices, contract terms, and performance standards, placing drivers in a subordinate and weak bargaining position[28]. German law has the concept of "employee-like persons" (*arbeitnehmerähnliche Person*), referring to workers who are economically dependent on a particular contracting party and have protection needs similar to employees, but whose personal subordination does not reach the intensity of standard employment; they enjoy partial protections such as paid annual leave and collective bargaining rights, but dismissal protection law does not apply[29]. Additionally, Canada's "dependent contractor" system, Italy's "quasi-subordinate labor" concept, and Spain's "economically dependent self-employed worker" legislation all reflect the idea of providing proportional protection to workers in the grey zone[30].

Drawing on the above comparative law experience, this article advocates for the introduction of "employee-like persons" as a third category of legal subject in China, with its doctrinal constitutive elements defined as follows: First, the worker has entered into a contract stipulating that they will perform the work personally; second, the worker's economic income primarily or significantly derives from one or a few platforms (a specific income threshold could be established, e.g., exceeding 50%); third, the worker's provision of services is integrated into the platform's regular business system, forming a component of the platform's commercial operations; fourth, the worker's personal subordination does not reach the intensity of standard employment (otherwise they should be directly determined to be an employee). The doctrinal basis for this definition is: when a person is economically deeply dependent on another, the law should not treat them as a completely independent, self-protecting individual, but should provide targeted baseline protection to correct the substantial inequality in bargaining power[31].

The essence of introducing the concept of "employee-like persons" is to apply the principle of proportionality to refine the labor law protection system. The principle of proportionality requires that the intensity of state intervention in labor-capital relations should bear a reasonable relationship to the social protection purpose pursued by such intervention, and should not impose burdens exceeding the necessary limit[32]. Specifically, the stronger the platform's control over the worker, and the higher the worker's economic dependence on the platform, the heavier the social protection responsibility borne by the platform; conversely, the protection level should be correspondingly reduced. This graduated design can overcome the structural defects of both "over-protection" and "under-protection" in the traditional binary classification, achieving a dynamic balance between protecting workers' fundamental rights and maintaining enterprises' reasonable operating costs[33].

4.2 Design of a Graduated Rights Protection Scheme

Following the guidance of the principle of proportionality, protection should be directly linked to the worker's actual "need for protection," rather than mechanically tied to the label of "labor relationship." The graduated system envisioned in this article contains three levels.

First Level: Basic Protection Package (for all platform workers). Regardless of the legal characterization of the relationship, platform workers all bear the risk of occupational injuries arising from platform work. If work-related injury insurance is conditioned on the legal nature of the relationship, a large number of de facto workers will be left unprotected. This article proposes that occupational injury protection be mandatorily extended to all platform workers through separate legislation, with a financing and management mechanism of "per-order payment, platform collection and payment, and protection following the worker." Specifically, the platform would extract occupational injury protection fees at a certain percentage or fixed amount per transaction and pay them uniformly to the social insurance agency. Workers suffering occupational injuries during platform work would be entitled to work-related injury insurance benefits, regardless of the legal nature of their relationship with the platform. This level of protection is the bottom layer of the safety net and the most urgently needed institutional construction, achieving the decoupling of protection from labor relationship and fundamentally solving the "protection black hole" problem.

Second Level: Intermediate Rights Package (for "employee-like persons"). For those determined to be "employee-like persons," in addition to the basic protection, they should be granted additional rights commensurate with their degree of economic dependence. First, limited collective bargaining rights. Employee-like persons have the right to engage in collective bargaining with platforms on core working conditions such as algorithmic rules, service prices, compensation settlement cycles, and occupational safety standards; trade unions or industry associations have the right to represent them in such negotiations[34]. Second, a minimum income guarantee adapted to flexible work. Drawing on the UK's

application of the minimum wage to "workers," establish a minimum income standard for flexible work calculated on a "compensation period" basis with an effective working time accounting period; when the average hourly wage falls below the legal standard, the platform bears the obligation to make up the difference. Third, a simplified mechanism for compensation dispute complaints and adjudication. Establish a green channel for internal platform complaint handling and a specialized simplified adjudication procedure within the labor administrative authorities, enabling employee-like persons to obtain efficient and convenient relief when facing compensation disputes such as unjustified deductions or delayed payments, without having to go through lengthy labor arbitration and litigation procedures.

Third Level: Full Labor Law Protection (for standard employment relationships). For workers determined through "look-through" review to have strong personal subordination and fully meet all the constitutive elements of a standard employment relationship, all labor law protections apply, including the signing of written labor contracts, minimum wage, working hour limits and overtime pay, social insurance and housing funds, paid annual leave, sick leave pay, work-related injury protection, dismissal protection and severance pay, and collective bargaining and collective agreements. Platforms may not evade the above obligations in any form.

4.3 Potential Challenges and Responses to Institutional Implementation

The implementation of the above graduated scheme is not without obstacles, and it is necessary to prospectively analyze the practical challenges it faces.

First, the challenge of defining the criteria for determining "employee-like persons." Using income share as the core indicator of economic dependence may face the problem of platform enterprises circumventing the threshold through means such as dispersing payment channels or adjusting settlement cycles. In response, reference can be made to the "substance over form" review method used in determining tax residency, establishing a comprehensive indicator system for assessing economic dependence, which, in addition to income share, should also consider factors such as concentration of working hours, customer source structure, and give adjudicative authorities the discretion to make substantive determinations on a case-by-case basis.

Second, the issue of sharing compliance costs for small and medium-sized platform enterprises. Although the graduated scheme significantly reduces institutional costs compared to the "all-or-nothing" binary model, the basic protection package payment obligation and minimum income guarantee for employee-like persons still impose operating pressures on some small and medium-sized platforms in their start-up or low-profit phases. This article proposes introducing a differentiated compliance mechanism guided by the principle of proportionality: enterprises can be classified based on indicators such as annual transaction volume, number of active workers, and profitability, with small and medium-sized platforms eligible for lower occupational injury protection contribution rates and a transition period or graduated compliance requirements for implementing the minimum income guarantee for employee-like persons. Such a tiered arrangement can protect workers' baseline rights without discouraging innovation and entrepreneurship due to excessive compliance costs.

Third, the issue of integration with the current labor law system. Introducing the "employee-like persons" system involves amending multiple laws such as the Labor Law, Labor Contract Law, and Social Insurance Law, or enacting separate legislation. During the transitional period before the timing is ripe for legislative amendment, the judicial determination standards for "employee-like persons" could first be clarified through judicial interpretations or guiding cases, followed by pilot programs through local legislation, which could then be elevated to national legislation after experience is accumulated, using a gradual path to reduce the shock of institutional transformation.

Fourth, the issue of administrative enforcement and oversight capacity. The effective operation of the graduated protection system depends on the enforcement capacity of labor administrative authorities and social insurance agencies. The per-order payment mechanism for occupational injury protection requires the establishment of cross-platform transaction data sharing and fee collection information systems; the minimum income guarantee and collective bargaining for employee-like persons require dedicated labor inspection and dispute resolution resources. The development of these administrative capacities is a necessary condition for the system to move from paper to practice.

5 CONCLUSION

The judicial determination of subordination in platform employment is the core challenge facing labor law in the digital era. Through theoretical distillation of the judicial methodology of "look-through review," this article reveals its institutional contributions to case-specific justice and its structural limitations, and then proposes an institutional reconstruction plan that introduces the third-category legal subject of "employee-like persons" and constructs a graduated protection system. The core meaning of this plan is that legal regulation of platform employment should not make an either/or choice between "all" and "nothing," but should, like a finely adjustable dimmer, match the degree of protection to the intensity of subordination. When occupational injury protection covers every worker who performs labor on a platform, when economically dependent "employee-like persons" can obtain fair working conditions through collective bargaining, and when workers with genuine subordination enjoy full labor law protection, the law will have achieved a delicate balance between incentivizing innovation and safeguarding security. The realization of this goal depends on the coordinated efforts of legislation, adjudication, administration, and corporate compliance, as well as the continuing intellectual contributions of academia, to cultivate a fair, predictable, and dynamic future for the platform economy on the solid foundation of the rule of law.

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