

RESUME IN ENGLISH

Name of thesis: Taxation of self-employment income

Taxes affect the amount of available money and due to that have impact to our everyday life. In Czech Republic, all taxable income of an individual is subject to universal income tax regulated by Act No. 586/1992 Sb., on Income Taxes.

The aim of this diploma thesis is to analyze and evaluate currently existing legislation regarding taxation of income of individuals from independent activity which is contained in the above mentioned income tax law. Highlight the connection between individual provisions within this law, but also to point out related legal forms included in other regulations. The diploma thesis is also providing comprehensive overview of taxation of income from independent activity; suggests solutions to selected imperfections of existing legal regulation, and also to helps the recipients of this income to understand the calculation mechanism of their tax liability.

The thesis is divided into six chapters, which are further segmented according to the interpretation while maintaining the sequence of construction elements of the tax.

The main conclusion of this paper is that current tax regulation is very complex, confusing and casuistic. This is caused not only by frequent amendments of the law, but also by inclusion of nonsystemic, such as solidarity tax increase. The diploma thesis deals with the taxation of income of accomodation providers in the system of shared economy through digital platforms (e.g. Airbnb). Due to the fact that the taxation of this income may be subject to three different tax regimes, it is always necessary to assess the concrete offer of the provider, as stated in the conclusion of this chapter.

Key words: personal income tax, self-employed income, shared economy