

## **Abstract**

The name of the thesis – Employee benefits

The thesis deals with employee benefits, conditions and rules of their provision. The aim of this thesis is to provide a comprehensive view of important aspects related to all benefits in general and their provision and then focus on several specific benefits and point out their specific issues, practical problems as well as possible solutions to these problems. The secondary goal of the thesis is to define the phenomenon consisting in the growing intervention of the state in the field of labor relations, especially in the provision of employee benefits, including thought of this phenomenon and its further development.

This thesis is divided into five main parts, each of which is further divided into further chapters. The first part of this work deals with the concept itself and then the division of employee benefits into individual groups from different perspectives. It describes their functions and possible ways in which employee benefits can be provided.

The second part addresses the issue of legal regulation of employee benefits, while pointing out the fact that there is currently no comprehensive legal regulation for employee benefits. However, there are some legal regulations that more or less affect employee benefits. How specifically is the content of this part of the thesis. This part then ends with a treatise of collective agreements and internal regulations, where the rules for providing benefits are most often regulated in practice.

The next part is devoted to the issue of discrimination in labor law in general, with a subsequent focus on the issue of equality and the prohibition of discrimination in remuneration (which includes remuneration in the form of employee benefits). In the conclusion, this part of the thesis describes the possible consequences that may arise for the employer from the violation of the prohibition of discrimination, as well as possible ways of protecting the employee against such conduct.

The fourth part of the work is focused on some specific employee benefits, their general regulation and rules of provision and then selected interesting issues that may arise in connection with the provision of these employee benefits. For each of these benefits, its tax solution is given.

The conclusion of the diploma thesis is the fifth part, which discusses and contains reflections on some current topics in the field of employee benefits and their further development.