

Resume in English

Name of the thesis: Taxation of self-employment income (a comparison of Czech legal regulation and the regulation of selected EU countries)

The diploma thesis deals with Czech legislation regulating taxation of income from self-employment in terms of legal effectiveness. For this purpose, the examined legislation is analysed and different aspects of this legislation that may be problematic in terms of its effectiveness are identified. Furthermore, the thesis analyses legislation regulating taxation of self-employment income of the Republic of Austria and the Slovak Republic and then compares them with legislation of the Czech Republic. The conclusions of this comparison are subsequently used in *de lege ferenda* suggestions which relate to identified problematic aspects.

The main conclusion of this work is that problematic aspects of the examined legislation in terms of legal effectiveness are identified and consequently a presentation of *de lege ferenda* suggestions regarding these problematic aspects is described. These aspects contribute to an increase of taxpayer's administrative costs as well as state's enforcement costs and create a room for distortions that can lead to a deadweight loss. Legislation regulating taxation of self-employment income is not optimal in terms of legal effectiveness. The main reason for this is the different tax burden on self-employment income and income from a dependent activity. This is caused mainly by a different adjustment of the partial tax bases and assessment bases for premiums and it is the cause of the creation of bogus self-employment relationships. In this respect, the insufficient definition of particular parts of the object of personal income tax and the related inconsistent administrative courts decisions are also problematic. Efficiency is also negatively affected by high administrative costs which arise for taxpayers with self-employment income.

The diploma thesis is divided into the introduction, four chapters and the conclusion. The first chapter focuses on the current form of personal income tax and its status within the tax system. Chapter 2 deals with the analysis of the legislation regulating taxation of self-employment income of the Czech Republic and with the identification of aspects that may be problematic in terms of legal effectiveness. Chapter 3 deals with analysis

of the legislation regulating taxation of self-employment income of the Republic of Austria and the Slovak Republic. It also contains a comparison of these legislations with the legislation of the Czech Republic. The last chapter presents the *de lege ferenda* considerations concerning the identified problematic aspects of the examined legal regulation on the basis of the carried out analyses and comparisons.