

## SUMMARY

The concurrence of employment with function of the statutory body was many times resolved in the practice and the judicature but almost after 25 years of judicature development there is no united view, whether the concurrence of employment with function of the statutory body is permissible under the Czech law or not. The main purpose of this thesis is to submit an analysis of this legal problematics in terms of commercial and labour law with overlaps into social security law and tax law with summary of the relevant judicature.

The first chapter of this thesis is focused on the general definition of legal entities and natural persons. The second chapter follows up the performance of function of the statutory body in terms of commercial law particularly regarding the conditions and the rights and obligations of member of the statutory body. The third chapter mainly focuses on the employment in terms of labour law and on comparisons of the labour law and commercial law legal relationship. The fourth chapter provides an overview of historical development of the judicature regarding possible solutions found in judicature of High Court in Prague and Supreme Court of the Czech Republic and the arguments for and against the admissibility of concurrence of employment and function of the statutory body in the business corporation. The fifth chapter builds on the conclusions from the previous chapter and is focused on the opinion of the Constitutional Court of the Czech Republic. The sixth chapter focuses on the related issues of social security law and tax law. The final seventh chapter tries to present an answer whether it is possible to admit the concurrence of employment and function of the statutory body of the business corporation under the law of Czech Republic and what is the possible solution of the rights and obligations of a member of a statutory body in a business corporation.