

## Summary

The purpose of this thesis is to analyse legal provisions on business trips and the related issue of reimbursement of travel expenses. The reason why I have chosen this topic is extraordinary popularity of this institute in practice and an interest to establish to which travel expenses an employee sent on a business trip is entitled.

The thesis is composed of five chapters. The first – introductory chapter defines key terms used later in the thesis: e.g. an employment relationship and its alteration, agreements on work performed outside an employment relationship, a business trip (abroad), transfer to another place, temporary assignment etc.

The second chapter analyses the reimbursement of travel expenses generally. The travel expenses are defined, the role of the conditions of a business trip is explained and a possibility to stipulate the reimbursement of travel expenses is examined also with respect to the agreements on work performed outside an employment relationship.

The third chapter reviews the types of travel expenses in detail. In accordance with the Labour Code (hereinafter the „LC“) it distinguishes between travel expenses reimbursed by an employer who is not stated in Section 109 Paragraph 3 of the LC and who is stated in this provision. Furthermore, it differentiates between the reimbursement of travel expenses with respect to a business trip abroad or in the Czech Republic. The third chapter is subdivided into four parts based on this classification.

The fourth chapter looks at joint provisions, i.e. provisions referring to both types of employers and also to both types of business trips. Especially the provisions on flat-rate reimbursement of travel expenses are described as well as granting an advance on travel expenses and its final account.

The fifth chapter deals with the issue of reimbursement of travel expenses according to an international agreement or to agreements on a mutual change of employees with a foreign employer.

At the end of the thesis I assess existing legal regulations, the application in practice and in this connection I make suggestions *de lege ferenda*. I hereby conclude that current legal regulations ensure the reimbursement of travel expenses arisen on a business trip sufficiently. However, they completely ignore the fact that business trips also have a great impact on the employee's personal life, his/her free time etc. The future legal regulations should include this aspect as well.