

Resumé

The name of the thesis: Taxation of income from employment

This diploma thesis deals with the system of taxation of income tax. The diploma thesis is based mainly on Act No. 586/1992 Coll., On Income Taxes, also reflects the case-law, which helps to explain the disputed issues. It is an area that interferes with everyone's lives, but in which it is difficult to orientate.

The main goal of the thesis is to analyse the personal income tax, to give a comprehensive picture of this issue and to try to analyse the individual components of this tax.

In the first part of my thesis, I define the basic concepts that will help us to better understand the related issues. The second chapter deals with the general characteristics of the income tax and its position within the state budget revenues.

The third chapter presents the core of the diploma thesis, which describes in detail the construction elements of the tax and explains the deficiencies that permeate it. Attention is placed on the subject, tax base and tax rate, but also on the explanation of the term dependent activity. The aim of this chapter is to give a comprehensive overview of the area of the personal income tax and to think about the imperfections and reflecting on the deficiencies of the adjustment and propose their solution.

The fourth part of the thesis deals with modifications of selected EU member states in the area of taxation, where I am trying to point out the specialities and specificities of the tax systems of six countries.

The conclusion of this work is to evaluate currently legislation and to highlight the imperfections, propose their solution. Income tax legislation is complex, confusing and complicated and causes difficulty in its orientation.

Keywords: personal income tax, taxation, fringe benefits, income from employment