

Abstract

Historical development and current regulation of the child allowance in the Czech Republic

This thesis describes the development of monetary social allowance paid by state to dependent children. The work revealed that the child allowance is relatively new legal institution first recorded in 1922 in the act that increased incomes of government employees and their family members implicitly. This fact has appeared as a disadvantage of the thesis as it is difficult to define it in comparison to other traditional legal institutions determined, adapted and accepted from Roman law jurisprudence. The thesis deals with the child allowance defined in current legislation as well as with a former education allowances that were of the same form and the current allowances are based on this type.

It is abstracted from the chronological outline of the first part as well as the content of the rights and obligations of entities associated with these allowances as well as the common body - the monetary support from the state used for dependent children. An identical object and the rights and obligations arising from it can be found in the content of similar allowances, but due to the extent of the theses there were no possibility to include these in the text.

The thesis is divided in two parts. The first part describes the origin and historic development of education and child allowances, their ideological and social roots, and the extension of benefits to broad categories of citizens (workers and pensioners regarding the education allowance). Developments is monitored until 1995, when two important acts were adopted, one of which is the current allowance regulation and the other cancelled the educational allowance regulation adopted in two different standards till then.

The second part deals with recent legislation, including the addition of all changes associated with the allowance. It was also necessary to mention the access to the EU and the projection of the EC / EU legal system in our state. The most important international legal instruments adopted in the Czech Republic increasing the level of state care for families with dependent children are also discussed.

The conclusion regarding the extent of describe topic is outlined as a summary review with a prediction of possible future development, *de lege ferenda*.

With regard to existing sources used, the theory used in the thesis was very demanding. The chosen topic was quite difficult to prepare as it is based only on legislation, which is linked to the need to study hundreds of pages of legislative text. However, the thesis presents a comprehensive compilation (compendium) of legislative changes since the inception to the current presentation of allowances described in this thesis. The author attempted a fair reflection of the issue, yet he admits that certain periods of time are too large in comparison with others, although the cause is primarily the transposition of social and politic changes in such historical periods.