

## **Abstract**

The aim of this diploma thesis called *The dependent work* is to assess a current legal regulation of the dependent work and consequences of its performance outside a labour law relationship. This practice that is also known as a so-called *švarcsystém*, i.e. the mutual relationship between two parties in which a natural person performs the dependent work for another natural person or legal entity on grounds of a commercial-law or civil law agreement and therefore outside a labour-law relationship, has been as of 1 January 2012 regarded as illegal work. The regulation of labour law in the Czech Republic has been significantly changed as of 1 January 2012, including amendments to Labour Code and Act on Employment. The amendment to the Labour Code changed a legal definition of the dependent work that is one of the main terms of the Czech labour law. The performance of the dependent work outside the labour law relationship has been regarded as the illegal work due to the amendment of the Act on Employment.

In this diploma thesis the definition of the dependent work as well as of a related term, a dependent activity, is explained based on the current legal regulation as well as the decision-making practice of the Czech courts. These terms are crucial for regarding a certain activity as an illegal work. Further the consequences and risks of the performance of dependent work outside the labour law relationship are explained, including questionable sanctions as a minimal penalty of CZK 250,000 that shall be imposed by a respective Labour Inspection Office to any legal entity or natural person that is an entrepreneur in case they enable performance of the dependent work outside the labour law relationship.