

## **Abstract**

The topic of the rigorosum thesis is “Personal income tax in the Czech Republic and in some European Union states.” The aim of the thesis was to analyze the legal regulation of individual taxation in the Czech Republic, compare it to the individual taxation in some European Union states, and to suggest recommendations and proposals to the legal regulation of the personal income tax in the Czech Republic *de lege ferenda*.

The rigorosum thesis is alongside the introduction and conclusion composed of six chapters. The theoretical framework of the rigorosum thesis is defined in the first chapter, which is focused on the tax theory. In the second chapter, the legal regulation of direct taxes in the European Union is included. Legal basis of the individual taxation in the Czech Republic is outlined in the third chapter, and the Czech legislation is analyzed in the fourth chapter. For the purpose of the thesis, legal regulations of individual taxation in Germany, United Kingdom, France, and Austria have been chosen. The foreign legal regulations are analyzed in the fifth chapter. In the sixth chapter, results of the previous chapters are summarized and compared, and possible changes and recommendations to the legal regulation of the individual taxation in the Czech Republic *de lege ferenda* are suggested.