

1. Abstract

Name of the thesis: Self-employment taxation (comparison of legislation in Czech Republic and selected countries within EU).

Main goal of this work is to gather and compare taxation of self employed people in Czech Republic and other selected countries within European Union. These selected countries include Poland and Portugal. Analysis of more legislations brings wider perspective to the topic and it is being utilized in *de lege ferend* reasoning about form of self-employment taxation in Czech Republic. Part of this work is also to recommend adjustments for mentioned legislation.

The work is divided into introduction, four parts describing goals of work and conclusion. Introduction contains goals and is setting up methods, which help to achieve these goals. First part is about general tax definition, then it describes it's functions and principles on which the legislation should be build on. It also contains description of legislative system and define some core elements, which are described in the next part.

Second part analyzes problem of self-employment taxation in Czech Republic, continuously thanks to analysis of subjects, objects, tax base and other individual elements, which are needed for defining the amount of tax.

Third part is divided into two segments describing legal truth of self-employment taxation in Portugal and Poland. These countries were selected based on different criteria. One of these criteria is absence of elaboration of mentioned problems in Portugal and Poland in similar jobs in Czech Republic, which could lead to new ideas in this topic.

Final fourth part is focused on comparison of described legislations and offers some suggested solutions in terms of *de lege ferenda* for czech self-employed tax legislation. The conclusion then evaluates the level of this legal adjustment as well as evaluation if the goals of this work were fulfilled.

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