TABLE OF CONTENTS

PREFACE WITH A TABLE	7
1 THE PERSONAL INCOME TAX IN THE TAX THEORIES	11
1.1 THE DEFINITION OF TAX AND LEVIES OF TAX CHARACTER 1.2 THE ROLE OF TAXES AND LEVIES OF TAX CHARACTER IN THE ECONOMY 1.3 TAXES AND LEVIES OF TAX CHARACTER AS INSTRUMENTS OF ECONOMIC POLICY 1.4 OPTIONS OF WITHDRAWAL OF TAXES IN THE ECONOMY 1.5 THE SIZE OF THE TAX BURDEN 1.6 CLASSIFICATION OF TAXES RESULTS OF CHAPTER 1	11 12 14 14 15 17 19
2 PRINCIPLES OF PERSONAL INCOME TAX	21
 2.1 HISTORY A CHARACTERISTICS OF PERSONAL INCOME TAX 2.2 FROM THE TAX BASE TO THE TAX LIABILITY 2.3 THE PROGRESSIVITY OF THE PERSONAL INCOME TAX RESULTS OF CHAPTER 2 	21 21 22 23
3 THE DEVELOPMENT OF PERSONAL INCOME TAX IN THE EUROPEAN UNION	25
3.1 CHARACTERISTICS OF THE EUROPEAN UNION TAX POLICY 3.2 EU-6: FOUNDING MEMBER STATES OF THE EEC (1957 – 1972) 3.2.1 SYSTEM OF PERSONAL INCOME TAX IN BELGIUM	25 26 27 29
3.2.2 SYSTEM OF PERSONAL INCOME TAX IN FRANCE 3.2.3 SYSTEM OF PERSONAL INCOME TAX IN GERMANY	31 33
 3.2.4 SYSTEM OF PERSONAL INCOME TAX IN ITALY 3.2.5 SYSTEM OF PERSONAL INCOME TAX IN LUXEMBOURG 3.2.6 SYSTEM OF PERSONAL INCOME TAX IN NETHERLANDS 	35 37
3.3 EU-9: THE FIRST ENLARGEMENT OF EEC (1973 – 1978)	39
3.3.1 SYSTEM OF PERSONAL INCOME TAX IN DENMARK	41
3.3.2 SYSTEM OF PERSONAL INCOME TAX IN IRELAND	42
3.3.3 SYSTEM OF PERSONAL INCOME TAX IN UNITED KINGDOM	45
3.4 EU-15: SECOND, THIRD AND FOURTH ENLARGEMENT OF EEC/EC (1979 – 2004)) 46
3.4.1 System of Personal income tax in Greece	49
3.4.2 SYSTEM OF PERSONAL INCOME TAX IN SPAIN	50
3.4.3 SYSTEM OF PERSONAL INCOME TAX IN PORTUGAL	52
3.4.4 SYSTEM OF PERSONAL INCOME TAX IN AUSTRIA	55
3.4.5 SYSTEM OF PERSONAL INCOME TAX IN FINLAND	57
3.4.6 SYSTEM OF PERSONAL INCOME TAX IN SWEDEN	59
3.5 EU-25: FIFTH ENLARGEMENT OF EEC/EC (2004 – 2006)	61
3.5.1 SYSTEM OF PERSONAL INCOME TAX IN CYPRUS	61
3.5.2 SYSTEM OF PERSONAL INCOME TAX IN THE CZECH REPUBLIC	63
3.5.3 SYSTEM OF PERSONAL INCOME TAX IN ESTONIA	65
3.5.4 SYSTEM OF PERSONAL INCOME TAX IN HUNGARY	66
3.5.5 SYSTEM OF PERSONAL INCOME TAX IN LATVIA	68
3.5.6 SYSTEM OF PERSONAL INCOME TAX IN LITHUANIA	69
3.5.7 SYSTEM OF PERSONAL INCOME TAX IN MALTA	71
3.5.8 SYSTEM OF PERSONAL INCOME TAX IN POLAND	73
3.5.9 SYSTEM OF PERSONAL INCOME TAX IN THE SLOVAK REPUBLIC	75
3.5.10 SYSTEM OF PERSONAL INCOME TAX IN SLOVENIA	77
3.6 EU-27: SIXTH ENLARGEMENT OF EU (2007 – 2012)	79
3.6.1 SYSTEM OF PERSONAL INCOME TAX IN ROMANIA	80
3.6.2 SYSTEM OF PERSONAL INCOME TAX IN BULGARIA	82

3.7 EU-28: SEVENTH ENLARGEMENT OF EU (2013 \rightarrow)	83
3.7.1 System of Personal Income tax in Croatia	84
4 PERSONAL INCOME TAX IN THE CZECH REPUBLIC	87
4.1 TAXABLE PERSONS	87
4.2 TAXABLE INCOME	87
4.3 EMPLOYMENT INCOME	88
4.4 BUSINESS AND PROFESSIONAL INCOME	90
4.5 INVESTMENT INCOME	91
4.6 CAPITAL GAINS	92
4.7 PERSONAL DEDUCTIONS, ALLOWANCES AND CREDITS	92
4.8 Losses	94
4.9 RATES	94
4.10 ADMINISTRATION	95
RESULTS OF CHAPTER 4	96
5 CASE STUDY	99
5.1 Introduction	99
5.2 METHODOLOGY AND DATA	99
5.3 ANALYSIS	100
5.4 CONCLUSION	102
REFERENCES	105
RESUMÉ	109
SUMMARY	110
RESÜMEE	111
INDEX LIST	113
Notes	115