

The paternal allowance is the benefit of the state social assistance that serves to provide for personal, all-day, due care for the child. It is one of the most extensive benefits within the Czech social security system, both as to the finances and as to the numbers of beneficiaries. In spite of this, the general public does not pay too much attention to it.

The thesis describes the present legislation regarding the parental allowance, the course of the procedure to grant the allowance, and its role within the social security system. It presents the interpretation of individual provisions concerning it, especially the personal, all-day and due care, the possibilities of changes during drawing the allowance, and the general flexibility thereof. It explains the connection between the parental allowance and the due compulsory school attendance by the older child in the family where there is the possibility of reducing the amount of the allowance. The thesis describes the development of the parental allowance from a benefit called maternal allowance, which emerged in 1969, through the separate Parental Allowance Act passed in 1990, up to the State Social Assistance Act of 1995 and up to the last amendments of this Act. It deals with each amendment of the legal regulations in question, shows the impact of the legislative changes on the allowance, and compares how the allowance was organized and how it gradually changed. It pays special attention to the changes in the meaning of the personal, all-day and due care concept, which is the condition for the claim to the allowance throughout its existence as well as that of its forerunner. The thesis also pursues the regulation of the allowance in terms of the possibility of having an employment while the allowance is drawn, and the development of the flexibility in drawing it. The change in the approach to the parental allowance according to the gender of the parent is shown. The thesis deals with the coordination of the parental allowance within the coordination of social security systems in the EU, and it especially presents the bases of social security systems coordination in the EU's primary law. It shows which secondary law regulations apply to the coordination of the parental allowance within EU Member States. It also presents the judgments of the Court of Justice of the EU regarding the parental allowance. Further, it ponders on the future coordination of the social security systems, especially as to family benefits, as it turned out during the negotiations on the referendum on the United Kingdom leaving the EU. The thesis compares Czech social security legislation with the regulations that apply in Slovakia, the Federal Republic of Germany, and Austria, trying to find out both similarities and differences of the parental allowance in these social security systems. It points out to the differences between the benefits in the Czech Republic and in Slovakia, which had the same parental allowance legislation for a long time, and shows in which the differences of the present legal

regulations consist and where they are similar. As to the German parental allowance, it exposes a different approach to the parental allowance seen primarily as compensation for wages. It shows, using the example of Austrian parental allowance regulation, which other conditions can be required for granting the benefit and what the equivalent of personal, all-day and due care can be like.

The thesis has worked especially with legal regulations concerning the parental allowance at present and in the past, and with professional literature dealing with social security issues. First of all, the thesis wants to describe the parental allowance in full and to compare Czech legislation with that of Slovakia, Germany and Austria. The thesis analyses selected parts of legal regulations concerning the parental allowance at present and in the past.