

## **Account of working time**

### **Abstract**

The author of this thesis has chosen as his topic the account of working time because it is the most flexible and at the same time the most problematic way of scheduling working time that the Czech labour law regulates. The working time account was introduced as an additional option for scheduling working time as part of the recodification of the labour law with effect from 1 January 2007. Its regulation in the "new" Labour Code is relatively brief. The scholarly literature also discusses it rather briefly and is often limited to paraphrases of the legal text. It does not comment on practical situations and problems except for very few exceptions. Similarly, it is almost impossible to find practical tips and advice for employers.

Although the working time account was introduced 15 years ago, it is very rarely used in practice. The author therefore wonders why this is the case. He seeks an answer through a detailed analysis of the legal developments and, above all, the interpretative and practical ambiguities and problems of this institution. He also draws on his legal practice, where he had the opportunity to introduce the working time account with several employers, to set up its rules or to solve problems that arose.

In particular, he has dealt with the following areas: the nature of the working time account itself, the compensation period in the working time account, the scheduling and assigning of work in the working time account, the permanent salary (its determination, amount, reduction, deductions from it and its relation to the minimum and guaranteed salary) and paid leave.

In the final parts of his work, the author elaborates on the possible legislative changes to the provisions of the Labour Code concerning the working time account. First, he presents and evaluates an unapproved comprehensive draft of the Labour Code amendment from the year 2016. He then presents his own solution and clarification of the provisions relating to the working time account, which is partly based on the unapproved amendment, partly on his own practice and analysis developed in this thesis, and partly on foreign legislation from European Union countries that have introduced a similar institution of scheduling working time. Since the author is not a legislator, he proposes a solution only in the form of an idea or a factual proposal. At the same time, he does not aim to find an ideal form of the working time account, but usually presents several options for a solution. He is aware that different actors (employees, employers and the state) have different interests that need to be balanced and that it is therefore useful to offer them different ways and options. Even more options, including a 'working time savings account', can be introduced and work alongside each other. He hopes that this work will become a stimulating basis for professional discussion. Only from this discussion can a good change in the legislation emerge.