

Abstract

In general, the changes in the area of taxation do not represent anything exceptional. But sometimes a change comes along that leaves a more significant mark on people's minds as the super-gross wage did. It came into being in 2008, as part of the reform of public finance of that time. Despite numerous attempts and efforts to cancel it, it lasted for 13 years. It was finally cancelled at the end of 2020 amid the COVID-19 epidemic. The final thesis, therefore, focuses on its definitive abolition. The aim of the diploma thesis is to examine the abolition of super-gross wage from the point of view of public policy and to understand the process of the abolition of super-gross wage in the Czech Republic with regard to both the policy stage of agenda setting and the policy stage of decision making. The thesis looks at the research problem through the lens of the multiple streams framework. It is conceived as a qualitative case study, where the data represent media outputs that are analysed using thematic analysis.