

## **Abstract**

### **Title of thesis: The nature of the work of professional athletes with a focus on football**

This thesis deals with the issue of the status of professional athletes from the perspective of labour law with a detailed focus on professional athletes of collective sports, especially football players. The main question examined is whether the nature of the work of athletes in collective sports fulfils the characteristics of dependent work under the Labour Code or whether it is an independent activity. The first part of the thesis is theoretical and introduces the issues of sport and law. In the second part, the author examines the compatibility of sport and labour law and then discusses the position of the professional athlete from the perspective of the Czech legal system and the case law of the Supreme Administrative Court. The author concluded that professional athletes could act as employees or as self-employed persons and explained the advantages of these different statuses. On the issue of dependence, he concluded that the nature of the activity of a professional athlete in team sports fulfils such features, but that the Labour Code cannot be applied to these relationships because of some of its institutes, which the author described in his work. The third part of the thesis is then focused on the tax aspects of the status of a professional athlete. The author pointed out the differences in taxation of employees and self-employed persons. The fourth part of the thesis is a comparative study of the treatment of professional sport and athletes in other Western European countries, namely Germany and France. In the fifth and final part, the author discusses in detail football and the case law dealt with in connection with Czech practice. In the conclusion of the thesis, the author then proposes a solution to the current situation where, in his opinion, the field of professional sport is insufficiently regulated by law.

**Key words:** sport, professional athlete, Labour Code