

Abstract

The name of the thesis – Employee benefits

This thesis deals with the issue of employee benefits and focuses on providing a comprehensive analysis of key issues related to their provision. Due to the limited scope of the thesis, it focuses on selected cases and identifies potential problems associated with the provision of these benefits. The thesis is structured into five main chapters. The introductory part of the thesis is devoted to a brief introduction of some definitions of employee benefits, the historical context and the current development of these benefits. Particular attention is paid to the analysis of an impact of the COVID-19 pandemic on the providing of employee benefits, current trends and the response to changes in the Czech legal environment.

The following part of the thesis systematically describes the categorization of employee benefits and analyses them from different perspectives. The third part of the thesis further focuses on the rules for the provision of employee benefits. First of all, this part focuses on the absence of explicit legal regulation in the Czech legal system, taking into account the partial regulation of employee benefits under the Labour Code and related legal norms. Attention is also paid to the recent changes introduced by the Amendment to the Labour Code and the Consolidation Package for 2024. This part of the thesis is then concluded with a discussion of the principle of equal treatment and non-discrimination, focusing on the specific aspect of equality and non-discrimination in the field of employee benefits both at the statutory level and in the case law of the Czech and European courts.

Following that, the thesis deals with specific cases of the provision of employee benefits. In particular, it focuses on the legal and tax regulation of the provision of employee benefits in the public sphere, in the case of members of statutory bodies and employees working under agreements on work performed outside the employment relationship.

The final part of the thesis deals with the topical issue of the use of digital resources in carrying out work. The fifth part discusses and reflects on the legal regulation of the employees right to 'opt out', where the legal regulation of the right to opt out in the Czech environment is confronted with the European Parliament's draft directive, which provides a perspective on the European approach to this issue. The final thesis chapters discuss selected ways of monitoring employees' use of digital tools and associated problems.