

# **Employee benefits**

## **Abstract**

The thesis deals with employee benefits, their types, functions and their means of providing. The aim of this thesis is to provide comprehensive information of the fundamental questions connected to this subject and link those answers with some of the benefits, and means of development, as well as some problems connected with their providing. Thesis also reflects the impact of employee benefits on employment relationships and the motivation of employees, as well as the recently often mentioned work-life balance. Important part is also an evaluation of recent legal regulation and its further development.

This thesis is divided into four main parts, each consisting of chapters, that are dedicated to a specific themes.

First part of this thesis provides a definition of the term employee benefits itself, from legal, economic and human resources management point of view. Benefits are afterward evaluated based on their function and means of providing, before being divided into groups based on specific criteria.

The second part consists of an analysis of a legal regulation related to employee benefits. At present there is no comprehensive regulation on the topic, and therefore, it is necessary to mention the most important acts that are related to this topic. Because of those, there is a way to state on what grounds can be the benefits provided to the employees. This part also names the most common means of provision, especially an individual employment contract, a collective agreement and internal regulations.

The next part is focusing on the issue of discrimination and equal treatment. The basis of this part is not only a description of a Czech and EU legal regulation but is also a detailed analysis of a discrimination in remuneration as well. The main topic of this part is discrimination linked to employee benefits, as well as problematic situations and their possible solution.

The final part is dedicated to the changes that happened in the system of employee benefits in the last few years. This part takes into consideration mostly recent legal and social changes. The aim of this part is not only to describe those changes but evaluate them as well. Lastly, this part also mentions some of the benefits that are possibly going to be requested by the employees in the near future, and should be included in the legal regulation as well.