

Legal relations established by agreements on work performed outside the employment relationship

Abstract

The thesis deals with one of the most common types of atypical employment in the Czech Republic, which are agreements on work performed outside the employment relationship. This topic has recently received a lot of attention, especially due to the extensive changes brought by the European regulation. The aim of this thesis is to introduce the reader to the general concept of agreements in the Czech Republic and to define this institution in contrast to the employment relationship as the basic and decisive method of employment. The thesis also presents the reader with a summary of the amendments affecting agreements, whether they have been recently adopted or are still under preparation.

In the first chapter, the thesis summarizes the historical development of agreements and the circumstances under which the institution was adopted. The second chapter then deals with the definition of agreements as opposed to other institutes in which work, whether dependent or not, may generally be performed. It summarises the conditions under which agreements may be substituted by other legal relationships. It also outlines the scope of the legal regulation of agreements and the rules for the application of the employment provisions.

The core of the whole thesis lies in the third to fifth chapter, where the author focuses on the current legal regulation of agreements and its comparison with the regulation of the employment relationship. In this respect, emphasis is placed on examining the scope and limits of the application of the employment relationship provisions to agreements. In particular, the reader is introduced to some of the current interpretative problems that resonate with the professional community and with which the legislation is confronted. The individual chapters thus discuss the general and special regulation of agreements in the Labour Code and finally the regulation of taxation and insurance of income arising from these legal relations.

The final chapter then compares the findings with the legal regulation of agreements in Slovakia because these legal systems have the same roots. The differences that have emerged in the respective legal systems and their overall significance are thus highlighted.

Key words:

atypical forms of employment, supplementary employment relationships, agreement to complete a job, agreement to perform work