

Ex. 2

Gross wage	696,000	
Taxable employment income:		
1	27,000	
2	-	
3	4,000	
4	24,000	
5	-	83
6	-	
7	50,000	
<u>TOTAL</u>	<u>801,000</u>	
SHI by Pavel	88,110	
SHI by Siemens	272,340	
Tax base	1,073,340	
Tax liability	161,001	
Tax liability deductic	(96,497)	
Tax liability final	64,504	

Ex. 3

Gross wage	
Taxable employment income:	
1	
2	
3	
4	
5	
6	
7	
<u>TOTAL</u>	<u></u>
SHI by Jakub	
SHI by Zetor	
Tax base	
Tax liability	
Tax liability deduction	
Tax liability final	

Ex. 4

Ex. 5

420,000	Gross wage	420,000
me:	Taxable employment income:	
-	1	50,000
32,400	2	-
-	3	31,000
-	4	-
-	5	-
-	6	20,000
-		
<u>452,400</u>	<u>TOTAL</u>	<u>521,000</u>
49,764	SHI by Jan	57,310
153,816	SHI by ABB	177,140
606,216	Tax base	698,140
90,932	Tax liability	104,721
-	Tax liability deduction	-
90,932	Tax liability final	104,721

Ex. 6

Gross wage	1,068,000
Taxable employment income:	
1	-
2	-
3	53,000
4	-
5	6,000
6	-
7	-
<hr/> TOTAL	<hr/> 1,127,000
SHI by Libor	123,970
SHI by EXE	383,180
Tax base	1,510,180
Tax base deduction	(42,000)
Tax base after deduction	1,468,180
Tax liability	220,227
Tax liability deduction	(84,288)
Tax liability final	135,939

Gross wage	430,000		
Taxable employment income:			
1	27,000		
2	-	150	
3	-		
4	20,000		
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TOTAL	477,000		
SHI by Filip	52,470		
SHI by Zdas	162,180		
Partial tax base (employment)	639,180		
Self-employed taxable income	272,500		
Documentary costs (deductible):			
1	(96,720) vs	(40,000) =>	(96,720)
2	-		
3	(35,000)		
4	(8,000)		
5	(10,000)		
6	(4,600)		
7	(5,200)		
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TOTAL	(159,520) vs	(163,500) =>	(159,520)
Partial tax base (self-employment)	112,980		
Total tax base	752,160		
Tax liability	112,824		
Tax liability deduction	(15,204)		
Tax liability final	97,620		

HI are not paid for SE Filip	=>	0
SI is paid	CAB actual	56,490 annual
	CAB min	35,976 annual
	=>	CAB 35,976
		SI as SE Filip 10,505

Ex. 7

Gross wage	444,000
Taxable employment income:	
1	12,000
2	-
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TOTAL	456,000
SHI by Michal	50,160
SHI by Skoda	155,040
Partial tax base (employment)	611,040
Self-employed taxable income	1,446,000
Documentary costs (deductible):	
1	(334,800)
2	-
3	(66,000)
4	(3,600)
5	(5,400)
6	(1,600)
7	(7,200)
8	-
9	(77,030)
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TOTAL	(495,630)
Partial tax base (self-employment)	289,200
Total tax base	900,240
Tax liability	135,036
Tax liability deduction	(40,044)
Tax liability final	94,992

HI are not paid for SE Michal =>
SI is paid CAB actual
CAB min
CAB max

=>

I. Incomes earned by Michal during 2017:

- i. Michal delivered 1,040 hours of break repairing wo
- ii. Michal delivered 56 of oil changes for CZK1,500 per
- iii. Michal delivered 760 hours of tire repairs for CZK70
- iv. Michal delivered 36 checkups of preventive mainte
- v. Michal delivered 18 pre-purchase checkups for CZK

vs (48,000) => (334,800)

vs 48,000 => (334,800)

vs (1,156,800) => (1,156,800)

0

144,600 annual
35,976 annual
1,438,992 annual

CAB 144,600

SI as SE Michal 42,223

works for CZK700 per hour
change
00 per hour
insurance for CZK1,000 per checkup
2,000 per checkup