

Ex. 8

Gross wage	225,000	
Taxable employment income:		
1	27,000	
2	-	
3	-	
TOTAL	252,000	
SHI by Lucie	27,720	
SHI by Knofl	85,680	
Partial tax base (employment)	337,680	
Self-employed taxable income	243,600	
Documentary costs (deductable):		
1	(89,280)	vs
2	-	
3	(20,700)	
4	(3,150)	
5	(3,450)	
6	(3,250)	
7	(21,400)	
8	(15,500)	
TOTAL	(156,730)	vs
Partial tax base (self-employment)	86,870	
Total tax base	424,550	
Tax liability	63,683	
Tax liability deduction		
Tax liability final	63,683	
HI are not paid for SE Lucie	=>	0
SI is paid	CAB actual	43,435
	CAB min	35,976
	=>	CAB
		SI as SE Lucie

Ex. 9

(60,000) =>

(89,280)

(97,440) =>

(156,730)

annual
annual

43,435

12,683

Gross wage	420,000		
Taxable employment income:			
1	-		
2	-		
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TOTAL	420,000		
SHI by Tomas	46,200		
SHI by Siemens	142,800		
Partial tax base (employment)	562,800		
Self-employed taxable income	297,400		
Documentary costs (deductable):			
1	(70,680)	vs	(60,000)
2	-		
3	(50,400)		
4	(6,000)		
5	(7,200)		
6	(2,100)		
7	(3,250)		
8	(4,100)		
9	(7,500)		
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TOTAL	(151,230)	vs	(118,960)
Partial tax base (self-employment)	146,170		
Total tax base	708,970		
Tax liability	106,346		
Tax liability deduction	(24,840)		
Tax liability final	81,506		

HI are not paid for SE Tomas	=>	0	
SI is paid	CAB actual	73,085	annual
	CAB min	35,976	annual
	=>	CAB	73,085
		SI as SE Tomas	21,341

Ex. 10

Gross wage

Taxable employment income:

1

2

TOTAL

SHI by Josef

SHI by Malware

Partial tax base (employment)

Self-employed taxable income

Documentary costs (deductible):

1

2

3

4

5

6

7

=> (70,680)

=> (151,230)

TOTAL

Partial tax base (self-employment)

Total tax base

Tax liability

Tax liability deduction

Tax liability final

HI are not paid for SE Josef

SI is paid

410,000

27,000

-

437,000

48,070

148,580

585,580

386,000

(13,020) vs (40,000) => (40,000)

-

(50,000)

(8,000)

(5,500)

(3,833)

(5,200)

(112,533) vs (154,400) => (154,400)

231,600

817,180

122,577

(24,840)

97,737

=>

0

CAB actual 115,800 annual

CAB min 35,976 annual

=>

CAB 115,800

SI as SE Tomas 33,814

Gross wage	516,000		
Taxable employment income:			
1	-		
2	-		
3	-		
4	-		
5	-		
<hr/>			
TOTAL	516,000		
SHI by Marketa	56,760		
SHI by DSG	175,440		
Partial tax base (employment)	691,440		
Self-employed taxable income	87,000		
Documentary costs (deductible):			
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TOTAL	-	vs	(34,800)
Partial tax base (self-employment)	52,200		
Total tax base	743,640	778,440	
Tax liability	111,546		
Tax liability deduction	(24,840)		
Tax liability final	86,706	0	
		26,100	annual
		35,976	annual
HI are not paid for SE Marketa	=>		
SI is paid	CAB actual		
	CAB min	CAB	26,100
		SI as SE Market:	7,621
	=>		

Ex. 12

		Gross wage
		Taxable employment income:
		1
		2
		<hr/>
		TOTAL
		SHI by Igor
		SHI by Erixon
		Partial tax base (employment)
		Self-employed taxable income
		Documentary costs (deductible):
Partial tax I	87,000	1
		2
		3
		4
		5
		6
		7
	116,580.00	
	808,020	
	121,203	<hr/>
		TOTAL
	(24,840)	Partial tax base (self-employment)
	96,363	Total tax base
		Tax liability
		Tax liability deduction
		Tax liability final
		HI are not paid for SE Igor
		SI is paid

360,000

-
-

360,000

39,600

122,400

482,400

272,500

(96,720) vs (32,000) => (96,720)

-

(28,000)

(6,400)

(8,000)

(3,067)

(5,200)

(147,387) vs (109,000) => (147,387)

125,113

607,513

91,127

(24,840)

66,287

=> 0
 CAB actual 62,557 annual
 CAB min 35,976 annual

=> CAB 62,557
 SI as SE Igor 18,267

Gross wage	320,000		
Taxable employment income:			
1	-		
2	-		
<hr/>			
TOTAL	320,000		
SHI by Jana	35,200		
SHI by Vemos	108,800		
Partial tax base (employment)	428,800		
Self-employed taxable income	461,000		
Documentary costs (deductable):			
1	(13,020)	vs	(32,000)
2	-		
3	(50,000)		
4	(8,000)		
5	(5,500)		
6	(3,833)		
7	(3,100)		
<hr/>			
TOTAL	(102,433)	vs	(184,400)
Partial tax base (self-employment)	276,600		
Capital income	0		
Total tax base	705,400		
Tax liability	105,810		
Tax liability deduction	(24,840)		
Tax liability final	80,970		
HI are not paid for SE Jana	=>	0	
SI is paid	CAB actual	138,300	annual
	CAB min	35,976	annual

=>

CAB

138,300

SI as SE Jana

40,384

=> (32,000)

=> (184,400)