

TABLE OF CONTENTS

PREFACE WITH A TABLE	7
1 THE SOCIAL SECURITY CONTRIBUTIONS IN THE TAX THEORIES	11
1.1 THE DEFINITION OF TAX AND LEVIES OF TAX CHARACTER	11
1.2 THE ROLE OF TAXES AND LEVIES OF TAX CHARACTER IN THE ECONOMY	12
1.3 TAXES AND LEVIES OF TAX CHARACTER AS INSTRUMENTS OF ECONOMIC POLICY	14
1.4 OPTIONS OF WITHDRAWAL OF TAXES IN THE ECONOMY	14
1.5 THE SIZE OF THE TAX BURDEN	15
1.6 CLASSIFICATION OF TAXES	17
RESULTS OF CHAPTER 1	19
2 PRINCIPLES OF SOCIAL SECURITY CONTRIBUTIONS	21
2.1 INCLUSION OF SOCIAL SECURITY CONTRIBUTIONS IN THE TAX LEVIES	21
2.2 DIVISION OF SOCIAL SECURITY CONTRIBUTIONS IN THE LABOUR MARKET	21
RESULTS OF CHAPTER 2	23
3 THE DEVELOPMENT OF SOCIAL SECURITY CONTRIBUTIONS IN THE EUROPEAN UNION	25
3.1 CHARACTERISTICS OF THE EUROPEAN UNION TAX AND SOCIAL POLICY	27
3.2 EU-6: FOUNDING MEMBER STATES OF THE EEC (1957 – 1972)	28
3.2.1 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN BELGIUM	31
3.2.2 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN FRANCE	32
3.2.3 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN GERMANY	33
3.2.4 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS TAXES IN ITALY	34
3.2.5 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN LUXEMBOURG	34
3.2.6 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN THE NETHERLANDS	36
3.3 EU-9: THE FIRST ENLARGEMENT OF EEC (1973 – 1978)	36
3.3.1 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN DENMARK	37
3.3.2 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN IRELAND	37
3.3.3 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN THE UNITED KINGDOM	38
3.4 EU-15: SECOND, THIRD AND FOURTH ENLARGEMENT OF EEC/EC (1979 – 2004)	40
3.4.1 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN GREECE	45
3.4.2 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN SPAIN	47
3.4.3 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN PORTUGAL	48
3.4.4 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN AUSTRIA	49
3.4.5 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN FINLAND	50
3.4.6 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN SWEDEN	51
3.5 EU-25: FIFTH ENLARGEMENT OF EEC/EC (2004 – 2006)	53
3.5.1 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN CYPRUS	53
3.5.2 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN THE CZECH REPUBLIC	54
3.5.3 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN ESTONIA	54
3.5.4 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN HUNGARY	56
3.5.5 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN LATVIA	57
3.5.6 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN LITHUANIA	58
3.5.7 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN MALTA	60
3.5.8 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN POLAND	61
3.5.9 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN THE SLOVAK REPUBLIC	63
3.5.10 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN SLOVENIA	65
3.6 EU-27: SIXTH ENLARGEMENT OF EU (2007 – 2012)	66
3.6.1 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN BULGARIA	69
3.6.2 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN ROMANIA	70
3.7 EU-28: SEVENTH ENLARGEMENT OF EU (2013 →)	71

3.7.1 SYSTEM OF SOCIAL SECURITY CONTRIBUTIONS IN CROATIA	72
RESULTS OF CHAPTER 3	73
4 SOCIAL SECURITY CONTRIBUTIONS IN THE CZECH REPUBLIC	75
4.1 SOCIAL SECURITY PREMIUMS	75
4.1.1 SOCIAL SECURITY FOR EMPLOYERS AND EMPLOYEES	76
4.1.2 SOCIAL SECURITY FOR SELF-EMPLOYED PERSONS	78
4.2 HEALTH INSURANCE	81
4.2.1 HEALTH INSURANCE FOR EMPLOYER AND EMPLOYEE	82
4.2.2 HEALTH INSURANCE FOR THE SELF-EMPLOYED PERSON	83
4.2.3 HEALTH INSURANCE FOR PERSONS WITHOUT TAXABLE INCOME	85
4.2.4 HEALTH INSURANCE FOR PERSONS FOR WHICH THE STATE PAYS THE INSURANCE PREMIUMS	85
REFERENCES	105
RESUMÉ	107
SUMMARY	108
RESUMEE	109
INDEX LIST	111
NOTES	113