**Part 12 - material for practicing**

**Remuneration in the business sector**

**Remuneration in the non-business sector**

How does remuneration in the business sector govern?

 What is a wage and what cannot be considered a wage?

How is the worker rewarded if he produces a scrap?

What deductions can an employer make without a written agreement on wage deductions?

What are the basic bonuses that the company has to pay to employees by law?

Explain the principle of wages in kind.

What are the advantages and disadvantages of disclosing the amount of workers' incomes?

What are the advantages and disadvantages of not disclosing the amount of workers' incomes?

 Can workers' income be kept secret from their colleagues? How?

Would you recommend the company to disclose the amount of workers' income? Or deliberately conceal the amount of income? Would your recommendation be influenced by circumstances?

Extra charges (business sphere) - define size

- Overtime pay

- Pay for work on a holiday

- Surcharge for work on Saturdays and Sundays

- Extra pay for work in difficult and harmful environments

- Extra charge for night work

1. An employee of Mládek in the company CHLÁDEK was working on Friday, which was a public holiday, while working at night and having a couple for dinner. Which types of surcharges will he be entitled to?

2. Calculate the wage size of Mr. Krkovička, who works as a butcher in a slaughterhouse. In September he worked 162 hours in total. The calendar month of September had the nominal working time fund 152 hours (19 working days) + one day is a public holiday (28.9). On the usual working day on Friday fell here on 28.9. Mr. Krkovička has a basic hourly wage of 150 CZK and the average hourly earnings for the previous quarter amounted to 160 CZK. Determine his wages. He did not take compensatory leave for overtime. The amount of bonuses is governed by a collective agreement based on the Labor Code.

3. Employee Mája works as ancillary staff in honey production and receives a total gross monthly wage of CZK 22,000, has signed a tax declaration and is entitled to a tax credit for taxpayers, tax benefits for 3 own children 5,6,7 . How big will be the monthly advance on tax and payroll?

 4. Employee Vilík works in the company as a worker in honey logistics. His hourly wage is 180 CZK. In the month of June, he worked a total of 170 hours in 18 working days and on 1 Saturday. He worked extraordinarily 8 hours on Saturday thanks to an extraordinary order. In that month he had 3 days of holiday (24h). The working time fund for June is a working day of 21 days. The average earnings for the previous quarter amounted to CZK 200 / h. The surcharges are governed by the Labor Code. He was awarded a monthly reward of CZK 5,000. He has a Škoda Octavia company car in his PC = 400,000 CZK, which he also uses for private purposes. He is married and has one child of 9 years of age on whom he applies a Child Tax Benefit. He signed the taxpayer's statement. He is deducted from the net wage 800 CZK for meal vouchers.

Calculate:

(a) gross wage

(b) the basis for calculating the advance payment

(c) the amount of the advance payment

(d) the paycheck

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