



EVROPSKÁ UNIE
Evropské strukturální a investiční fondy
Operační program Výzkum, vývoj a vzdělávání



MINISTERSTVO ŠKOLSTVÍ,
MLÁDEŽE A TĚLOVÝCHOVY

Harmonizace a koordinace přímých daní v EU

Daň z příjmů fyzických osob



Zdroj: <https://www.syl.ru/article/329285/beloruskaya-valyutnaya-fondovaya-birja-itogi-torgov-na-beloruszkoy-valyutno-fondovoy-birje>

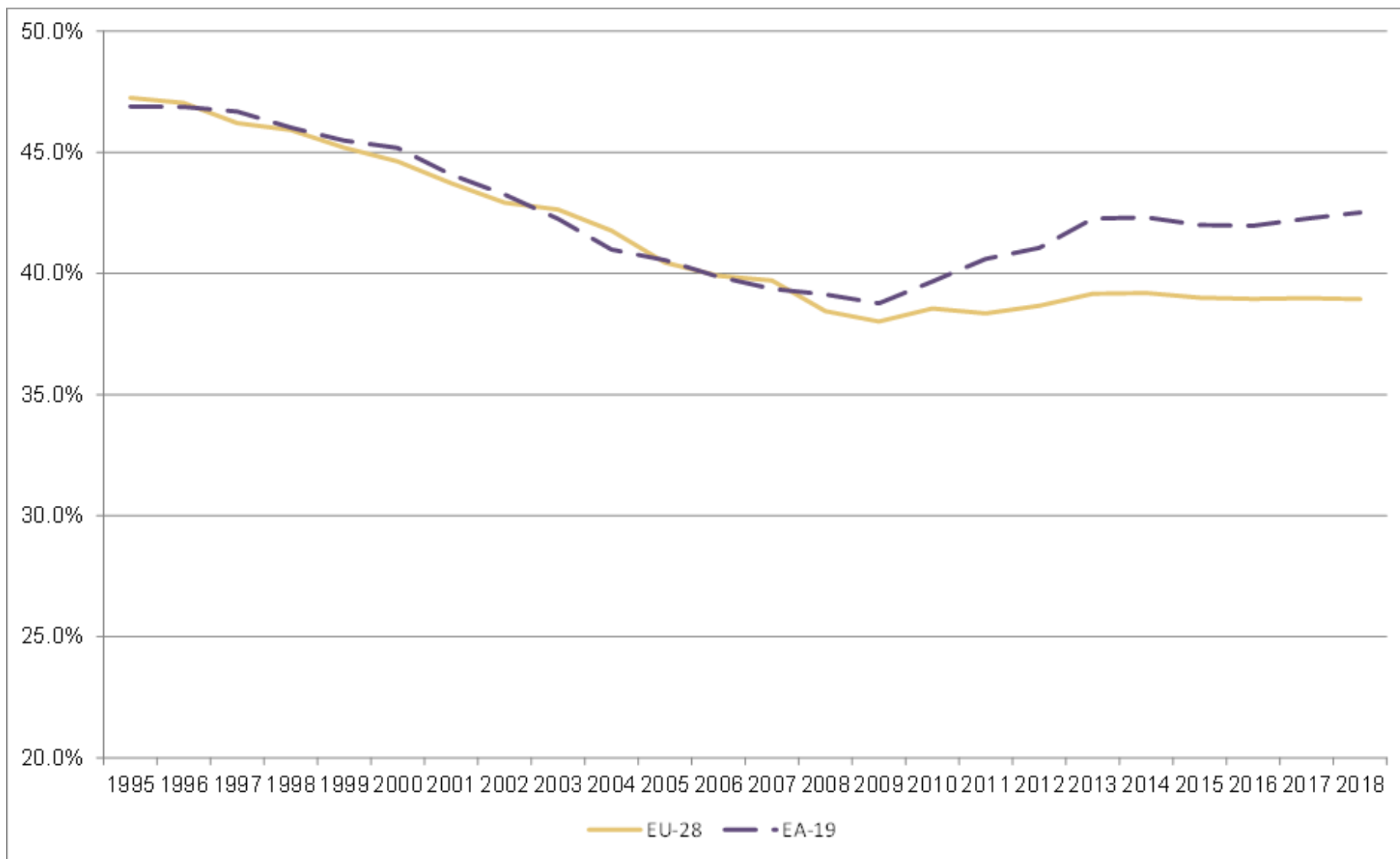
Daňová teorie do skupiny přímých daní řadí

- **daně důchodové** (podle klasifikace OECD skupina 1000):
 - daň z příjmů korporací (1200),
 - osobní důchodové daně (1100),
- **daně majetkové** (4000):
 - daň z nemovitostí, daně z bohatství,
 - daně převodové.

Nejvyšší zákonné sazby osobní důchodové daně

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
Belgium	60,6	60,6	60,6	60,6	60,6	60,6	60,1	56,4	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,7	53,2	53,2	
Bulgaria	50,0	50,0	40,0	40,0	40,0	40,0	38,0	29,0	29,0	29,0	24,0	24,0	24,0	24,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0
Czech Rept	43,0	40,0	40,0	40,0	40,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0
Denmark	65,7	64,7	65,9	64,5	64,2	62,9	62,8	63,0	63,0	62,3	62,3	62,3	62,3	62,3	62,3	55,4	55,4	55,4	55,6	55,6	55,8	55,8	55,8	55,8	55,8	55,8
Germany	57,0	57,0	57,0	55,9	55,9	53,8	51,2	51,2	51,2	47,5	44,3	44,3	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5
Estonia	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	24,0	23,0	22,0	21,0	21,0	21,0	21,0	21,0	21,0	21,0	21,0	20,0	20,0	20,0	20,0	20,0	20,0
Ireland	48,0	48,0	48,0	46,0	46,0	44,0	42,0	42,0	42,0	42,0	42,0	42,0	41,0	41,0	46,0	47,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0
Greece	45,0	45,0	45,0	45,0	45,0	45,0	42,5	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	49,0	49,0	49,0	46,0	46,0	48,0	48,0	48,0	55,0	55,0	
Spain	56,0	56,0	56,0	56,0	48,0	48,0	48,0	48,0	48,0	45,0	45,0	45,0	43,0	43,0	43,0	43,0	43,0	45,0	52,0	52,0	46,0	46,0	45,0	43,5	43,5	
France	59,1	59,6	57,7	59,0	59,0	59,0	58,3	57,8	54,8	53,4	53,5	45,8	45,8	45,8	45,8	45,8	46,7	50,6	50,3	50,3	50,2	50,2	50,2	50,2	50,2	
Croatia	42,9	41,3	41,3	41,3	41,3	41,3	41,3	41,3	53,1	53,1	53,1	53,1	53,1	53,1	56,1	50,2	47,2	47,2	47,2	47,2	47,2	47,2	47,2	42,4	42,5	
Italy	51,0	51,0	51,0	46,0	46,0	45,9	45,9	46,1	46,1	44,1	44,1	44,1	44,9	44,9	44,9	45,2	47,3	47,3	47,3	47,8	48,8	48,8	48,8	47,2	47,2	
Cyprus	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	30,0	30,0	30,0	30,0	30,0	30,0	30,0	30,0	30,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	
Latvia	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	23,0	26,0	25,0	25,0	24,0	24,0	23,0	23,0	23,0	23,0	31,4	
Lithuania	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	27,0	27,0	24,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0
Luxembourg	51,3	51,3	51,3	47,2	47,2	47,2	43,1	39,0	39,0	39,0	39,0	39,0	39,0	39,0	39,0	39,0	42,1	41,3	43,6	43,6	43,6	43,6	43,6	45,8	45,8	
Hungary	44,0	44,0	44,0	44,0	44,0	44,0	40,0	40,0	40,0	38,0	38,0	36,0	40,0	40,0	40,0	40,6	20,3	20,3	16,0	16,0	16,0	15,0	15,0	15,0	15,0	
Malta	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	
Netherlands	60,0	60,0	60,0	60,0	60,0	60,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	
Austria	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	
Poland	45,0	45,0	44,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	
Portugal	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	42,0	42,0	42,0	42,0	42,0	45,9	50,0	49,0	56,5	56,5	56,5	56,5	56,5	56,5	53,0	
Romania	40,0	40,0	40,0	48,0	40,0	40,0	40,0	40,0	40,0	40,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	
Slovenia	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	41,0	41,0	41,0	41,0	41,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	
Slovakia	42,0	42,0	42,0	42,0	42,0	42,0	42,0	38,0	38,0	19,0	19,0	19,0	19,0	19,0	19,0	19,0	19,0	19,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	
Finland	62,2	61,2	59,5	57,8	55,6	54,0	53,5	52,5	52,2	52,1	51,0	50,9	50,5	50,1	49,1	49,0	49,2	49,0	51,1	51,5	51,6	51,6	51,6	51,4	51,1	
Sweden	61,3	61,4	54,4	56,7	53,6	51,5	53,1	55,5	54,7	56,5	56,6	56,6	56,6	56,4	56,5	56,6	56,6	56,6	56,7	56,9	57,0	57,1	57,1	57,1	57,1	
United King	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	50,0	50,0	50,0	45,0	45,0	45,0	45,0	45,0	45,0	45,0	
Iceland	46,9	46,9	45,9	44,0	45,3	45,4	45,5	45,8	45,6	43,6	41,7	38,7	35,7	35,7	45,2	46,1	46,2	46,2	46,2	46,2	46,2	46,3	46,3	46,3	46,3	
Norway	41,7	41,7	41,7	41,7	41,5	47,5	47,5	47,5	47,5	47,5	43,5	40,0	40,0	40,0	40,0	40,0	40,0	40,0	39,0	39,0	38,7	38,5	38,5	38,4	38,4	
Simple averages																										
EU-28	47,2	47,0	46,3	46,0	45,3	44,6	43,7	43,0	42,7	41,8	40,4	39,9	39,7	38,5	38,0	38,6	38,2	38,7	39,4	39,4	39,0	39,0	39,2	39,2	38,9	
EU-27	47,4	47,2	46,5	46,2	45,4	44,8	43,8	43,0	42,3	41,3	40,0	39,4	39,2	37,9	37,4	38,1	37,8	38,4	39,1	39,2	38,8	38,7	38,7	38,7	38,7	
EA-19	46,9	46,9	46,7	46,0	45,5	45,2	44,1	43,3	42,3	41,0	40,6	39,9	39,2	38,8	38,8	39,7	40,3	41,1	42,3	42,3	42,0	42,0	42,4	42,4	42,5	
EA-18	47,7	47,6	47,4	46,7	46,2	45,9	44,7	43,8	42,8	41,4	41,0	40,6	40,1	40,0	40,1	41,1	41,7	42,5	43,8	43,8	43,6	43,5	43,8	44,0	44,0	

Vývoj nejvyšších sazeb PIT 1995-2018




















Zdroj: Taxation trends in the European Union, 2018

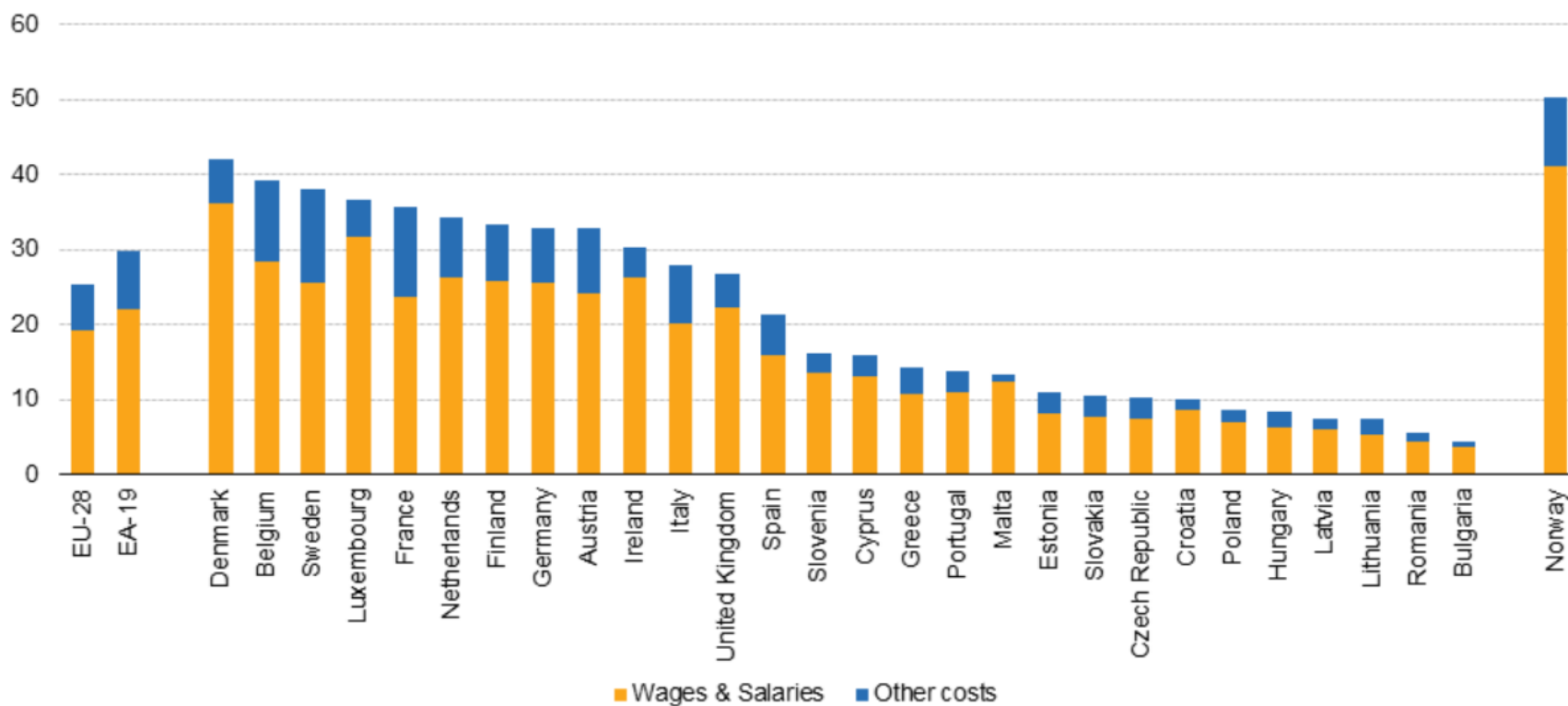
[Single person](#)
[Couple with children](#)
[All household types](#)

The highest average tax wedges for childless single workers earning the average national wage were in Belgium (54.0%), Germany (49.4%) and Hungary (48.2%). The lowest were in Chile (7%), New Zealand (17.9%) and Mexico (20.1%).*

Pass cursor over table headings for detailed indicator definition. Click on table headings to order countries on the selected indicator.

Country	Select indicator	Select indicator	Select indicator
	Average tax wedge - single person, %, 2016	Income tax - single person, %, 2016	Employee SSC - single person, %, 2016
Belgium 	54	20.8	10.9
Germany 	49.4	15.9	17.3
Hungary 	48.2	11.7	14.4
France 	48.1	10.8	10.5
Italy 	47.8	16.4	7.2
Austria 	47.1	10.8	13.9
Finland 	43.8	17.9	7.1
Czech Republic 	43	9.4	8.2
Sweden 	42.8	13.6	5.3
Slovenia 	42.7	9.8	19
Latvia 	42.6	15	8.5
Portugal 	41.5	13.4	8.9
Slovak Republic 	41.5	7.5	10.2
Greece 	40.2	7.7	12.6
Spain 	39.5	11.6	4.9
Estonia 	38.9	12.5	1.2
Luxembourg 	38.4	16.2	11.4

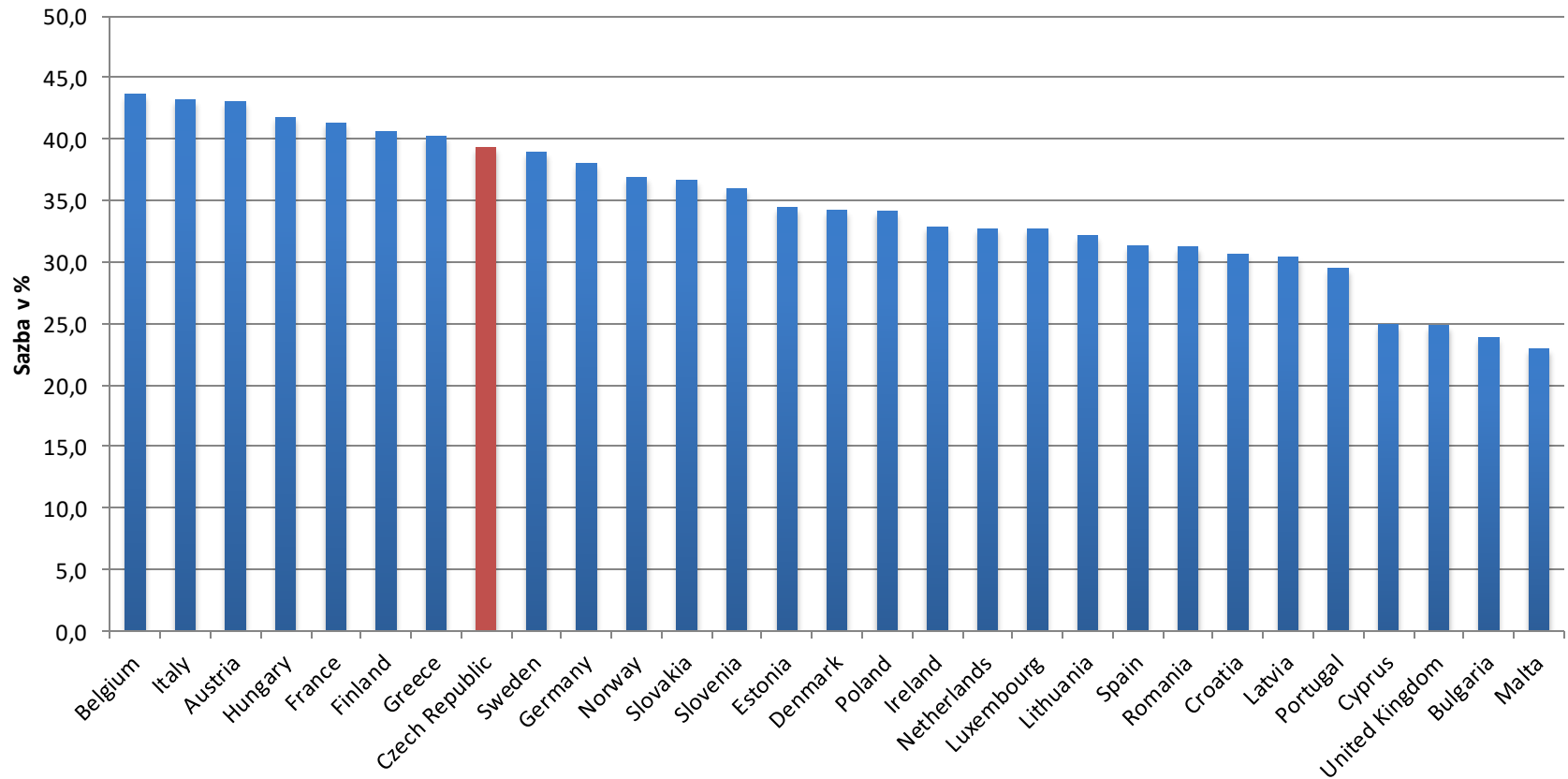
Estimated hourly labour costs for the whole economy in euros, 2016 Enterprises with 10 or more employees



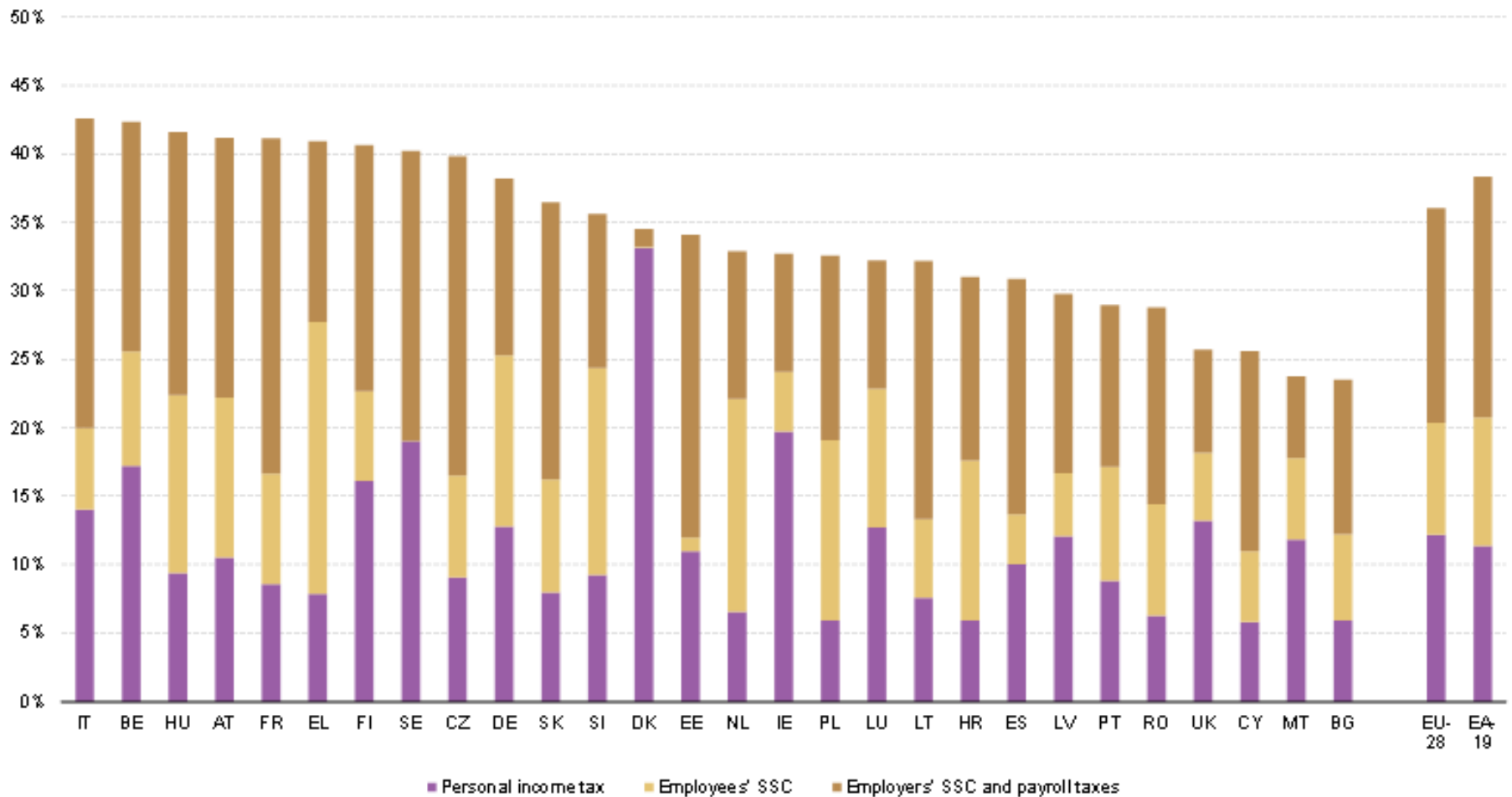
Zdroj: http://ec.europa.eu/eurostat/statistics-explained/index.php/File:Estimated_hourly_labour_costs_for_the_whole_economy_in_euros_2016_Enterprises_with_10_or_more_employees_F1.png

Implicitní daňová sazba na práci, 2015, v %

Implicitní daňová sazba na práci v EU v roce 2015



Složení ITR na práci v roce 2016



Vývoj složek ITR na práci v období 2006 - 2016

