

Rok	50%	67% průměrná m	Průměrná mzda
2004	8,419 Kč	11,281 Kč	16,838 Kč
2005	8,943 Kč	11,983 Kč	17,885 Kč
2006	9,417 Kč	12,619 Kč	18,834 Kč
2007	10,070 Kč	13,493 Kč	20,139 Kč
2008	10,780 Kč	14,445 Kč	21,560 Kč
2009	11,778 Kč	15,782 Kč	23,555 Kč
2010	11,855 Kč	15,885 Kč	23,709 Kč
2011	12,370 Kč	16,576 Kč	24,740 Kč
2012	12,569 Kč	16,842 Kč	25,137 Kč
2013	12,942 Kč	17,342 Kč	25,884 Kč
2014	12,971 Kč	17,381 Kč	25,942 Kč
2015	13,306 Kč	17,829 Kč	26,611 Kč
2016	13,503 Kč	18,094 Kč	27,006 Kč
2017	14,116 Kč	18,915 Kč	28,232 Kč
2018	14,990 Kč	20,086 Kč	29,979 Kč
sleva na poplatníka			1 dítě
2004			
2005			6000
2006	7,200		6000
2007	7,200		6000
2008	24840		10680
2009	24840		10680
2010	24840		11604
2011	24840		11604
2012	24840		13404
2013	24840		13404
2014	24840		13404
2015	24840		13404
2016	24840		13404
2017	24840		13404

Základ pro výpočet daně		Daň z příjmů FO 2004-2005	základu přesahujícího
od Kč	do Kč		
0	109,200	15%	0
109200	218,400	20 % + 16 380 Kč	109,200
218400	331,200	25 % + 38220 Kč	218,400
331200	a více	32 % + 66 420 Kč	331,200

Základ pro výpočet daně		Daň z příjmů FO 2006-2007	základu přesahujícího
od Kč	do Kč		
0	121,200	12%	0
121,200	218,400	19 % + 14 544 Kč	121,200
218,400	331,200	25 % + 33 012 Kč	218,400
331,200	a více	32 % + 61 212 Kč	331,200

Legislativa (v Kč)	2004-2005	2006-2007	2009 - 2017
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Příjmy - výdaje	300,000	300,000	300,000
základní nezdaniitelná částka	38,040		
základ daně (zaokrouhleno na sta dolů)	261,900	300,000	300,000
daň před slevami	49,095	53,412	45,000
sleva na dani na poplatníka		7,200	24,840
konečná daň po slevách	49,095	46,212	20,160

Legislativa	1 dítě	2 děti	3 děti
2005	6,000 Kč	12,000 Kč	18,000 Kč
2006	6,000 Kč	12,000 Kč	18,000 Kč
2007	6,000 Kč	12,000 Kč	18,000 Kč
2008	10,680 Kč	21,360 Kč	32,040 Kč
2009	10,680 Kč	21,360 Kč	32,040 Kč
2010	11,604 Kč	23,208 Kč	34,812 Kč
2011	11,604 Kč	23,208 Kč	34,812 Kč
2012	13,404 Kč	26,808 Kč	40,212 Kč
2013	13,404 Kč	26,808 Kč	40,212 Kč
2014	13,404 Kč	26,808 Kč	40,212 Kč
2015	13,404 Kč	29,208 Kč	46,212 Kč
2016	13,404 Kč	30,408 Kč	51,012 Kč
2017	13,404 Kč	32,808 Kč	57,012 Kč
2018	15,204 Kč	34,608 Kč	58,812 Kč

133% průměrná mzda	150% průměrná mzda	167% průměrná mzda
22,395 Kč	25,257 Kč	28,119 Kč
23,787 Kč	26,828 Kč	29,868 Kč
25,049 Kč	28,251 Kč	31,453 Kč
26,785 Kč	30,209 Kč	33,632 Kč
28,675 Kč	32,340 Kč	36,005 Kč
31,328 Kč	35,333 Kč	39,337 Kč
31,533 Kč	35,564 Kč	39,594 Kč
32,904 Kč	37,110 Kč	41,316 Kč
33,432 Kč	37,706 Kč	41,979 Kč
34,426 Kč	38,826 Kč	43,226 Kč
34,503 Kč	38,913 Kč	43,323 Kč
35,393 Kč	39,917 Kč	44,440 Kč
35,918 Kč	40,509 Kč	45,100 Kč
37,549 Kč	42,348 Kč	47,147 Kč
39,872 Kč	44,969 Kč	50,065 Kč
2 děti		nezdánitelné částky ZD
		základní
12000		38040
12000		38040
12000		
21360		solidární zvýšení daně
21360		rok
23208		2015
23208		2016
26808		2017
26808		2018
26808		
29208		
30408		
32808		

200% průměrná mzda
33,676 Kč
35,770 Kč
37,668 Kč
40,278 Kč
43,120 Kč
47,110 Kč
47,418 Kč
49,480 Kč
50,274 Kč
51,768 Kč
51,884 Kč
53,222 Kč
54,012 Kč
56,464 Kč
59,958 Kč

Rok	0.5	0.67	1
2004	101,028 Kč	135,378 Kč	202,056 Kč
2005	107,310 Kč	143,795 Kč	214,620 Kč
2006	113,004 Kč	151,425 Kč	226,008 Kč
2007	120,834 Kč	161,918 Kč	241,668 Kč
2008	129,360 Kč	173,342 Kč	258,720 Kč
2009	141,330 Kč	189,382 Kč	282,660 Kč
2010	142,254 Kč	190,620 Kč	284,508 Kč
2011	148,440 Kč	198,910 Kč	296,880 Kč
2012	150,822 Kč	202,101 Kč	301,644 Kč
2013	155,304 Kč	208,107 Kč	310,608 Kč
2014	155,652 Kč	208,574 Kč	311,304 Kč
2015	159,666 Kč	213,952 Kč	319,332 Kč
2016	162,036 Kč	217,128 Kč	324,072 Kč
2017	169,392 Kč	226,985 Kč	338,784 Kč
2018	179,874 Kč	241,031 Kč	359,748 Kč

dítě

25560

průměrná mzda	48násobek
26611	1277328
27006	1296288
28232	1355136
29979	1438992

Zemědělská výroba (příjmy)

1.33	1.5	1.67	2
268,734 Kč	303,084 Kč	337,434 Kč	404,112 Kč
285,445 Kč	321,930 Kč	358,415 Kč	429,240 Kč
300,591 Kč	339,012 Kč	377,433 Kč	452,016 Kč
321,418 Kč	362,502 Kč	403,586 Kč	483,336 Kč
344,098 Kč	388,080 Kč	432,062 Kč	517,440 Kč
375,938 Kč	423,990 Kč	472,042 Kč	565,320 Kč
378,396 Kč	426,762 Kč	475,128 Kč	569,016 Kč
394,850 Kč	445,320 Kč	495,790 Kč	593,760 Kč
401,187 Kč	452,466 Kč	503,745 Kč	603,288 Kč
413,109 Kč	465,912 Kč	518,715 Kč	621,216 Kč
414,034 Kč	466,956 Kč	519,878 Kč	622,608 Kč
424,712 Kč	478,998 Kč	533,284 Kč	638,664 Kč
431,016 Kč	486,108 Kč	541,200 Kč	648,144 Kč
450,583 Kč	508,176 Kč	565,769 Kč	677,568 Kč
478,465 Kč	539,622 Kč	600,779 Kč	719,496 Kč

Rok	0.5
2004	505,140 Kč
2005	536,550 Kč
2006	565,020 Kč
2007	604,170 Kč
2008	646,800 Kč
2009	706,650 Kč
2010	711,270 Kč
2011	742,200 Kč
2012	754,110 Kč
2013	776,520 Kč
2014	778,260 Kč
2015	798,330 Kč
2016	810,180 Kč
2017	846,960 Kč
2018	899,370 Kč

Zemědělská výroba (pausch

Rok	0.5
2004	252,570 Kč
2005	429,240 Kč
2006	452,016 Kč
2007	483,336 Kč
2008	517,440 Kč
2009	565,320 Kč
2010	569,016 Kč
2011	593,760 Kč
2012	603,288 Kč
2013	621,216 Kč
2014	622,608 Kč
2015	638,664 Kč
2016	648,144 Kč
2017	677,568 Kč
2018	719,496 Kč

zisk

Rok	0.5	0.67	1	1.33	1.5
2004	188,970 Kč	274,844 Kč	441,540 Kč	608,236 Kč	694,110 Kč
2005	69,270 Kč	105,755 Kč	176,580 Kč	247,405 Kč	283,890 Kč
2006	113,004 Kč	151,425 Kč	226,008 Kč	300,591 Kč	339,012 Kč
2007	120,834 Kč	161,918 Kč	241,668 Kč	321,418 Kč	362,502 Kč
2008	129,360 Kč	173,342 Kč	258,720 Kč	344,098 Kč	388,080 Kč
2009	141,330 Kč	189,382 Kč	282,660 Kč	375,938 Kč	423,990 Kč
2010	142,254 Kč	190,620 Kč	284,508 Kč	378,396 Kč	426,762 Kč
2011	148,440 Kč	198,910 Kč	296,880 Kč	394,850 Kč	445,320 Kč
2012	150,822 Kč	202,101 Kč	301,644 Kč	401,187 Kč	452,466 Kč
2013	155,304 Kč	208,107 Kč	310,608 Kč	413,109 Kč	465,912 Kč
2014	155,652 Kč	208,574 Kč	311,304 Kč	414,034 Kč	466,956 Kč
2015	159,666 Kč	213,952 Kč	319,332 Kč	523,558 Kč	794,990 Kč
2016	162,036 Kč	217,128 Kč	324,072 Kč	555,079 Kč	830,540 Kč
2017	169,392 Kč	226,985 Kč	338,784 Kč	652,914 Kč	940,880 Kč
2018	179,874 Kč	405,156 Kč	998,740 Kč	1,592,324 Kč	1,898,110 Kč

zaokrouhlení

Rok	0.5	0.67	1	1.33	1.5
2004	188900	274800	441500	608200	694100
2005	69200	105700	176500	247400	283800
2006	113000	151400	226000	300500	339000
2007	120800	161900	241600	321400	362500
2008	129300	173300	258700	344000	388000
2009	141300	189300	282600	375900	423900
2010	142200	190600	284500	378300	426700
2011	148400	198900	296800	394800	445300
2012	150800	202100	301600	401100	452400
2013	155300	208100	310600	413100	465900
2014	155600	208500	311300	414000	466900
2015	159600	213900	319300	523500	794900
2016	162000	217100	324000	555000	830500
2017	169300	226900	338700	652900	940800
2018	179800	405100	998700	1592300	1898100

daň

Rok	0.5	0.67	1	1.33	1.5
2004	32320	52320	101716	155060	182548
2005	10380	15855	29840	45470	54570
2006	13560	20282	34912	53537	63708
2007	14496	22277	38812	58762	71228
2008	19395	25995	38805	51600	58200
2009	21195	28395	42390	56385	63585
2010	21330	28590	42675	56745	64005
2011	22260	29835	44520	59220	66795
2012	22620	30315	45240	60165	67860
2013	23295	31215	46590	61965	69885
2014	23340	31275	46695	62100	70035

2015	23940	32085	47895	78525	119235
2016	24300	32565	48600	83250	124575
2017	25395	34035	50805	97935	141120
2018	26970	60765	149805	238845	284715

sleva na poplatníka

Rok	0.5	0.67	1	1.33	1.5
2004	32320	52320	101716	155060	182548
2005	10380	15855	29840	45470	54570
2006	6360	13082	27712	46337	56508
2007	7296	15077	31612	51562	64028
2008	0	1155	13965	26760	33360
2009	0	3555	17550	31545	38745
2010	0	3750	17835	31905	39165
2011	0	4995	19680	34380	41955
2012	0	5475	20400	35325	43020
2013	0	6375	21750	37125	45045
2014	0	6435	21855	37260	45195
2015	0	7245	23055	53685	94395
2016	0	7725	23760	58410	99735
2017	555	9195	25965	73095	116280
2018	2130	35925	124965	214005	259875

1 dítě

Rok	0.5	0.67	1	1.33	1.5
2004	32320	52320	101716	155060	182548
2005	4380	9855	23840	39470	48570
2006	360	7082	21712	40337	50508
2007	1296	9077	25612	45562	58028
2008	-10680	-9525	3285	16080	22680
2009	-10680	-7125	6870	20865	28065
2010	-11604	-7854	6231	20301	27561
2011	-11604	-6609	8076	22776	30351
2012	-13404	-7929	6996	21921	29616
2013	0	6375	21750	37125	45045
2014	0	6435	21855	37260	45195
2015	0	7245	23055	53685	94395
2016	0	7725	23760	58410	99735
2017	555	9195	25965	73095	116280
2018	-13,074 Kč	20,721 Kč	109,761 Kč	198,801 Kč	244,671 Kč

2 děti

Rok	0.5	0.67	1	1.33	1.5
2004	32320	52320	101716	155060	182548
2005	-1620	3855	17840	33470	42570
2006	-5640	1082	15712	34337	44508

2007	-4704	3077	19612	39562	52028
2008	-21360	-20205	-7395	5400	12000
2009	-21360	-17805	-3810	10185	17385
2010	-23208	-19458	-5373	8697	15957
2011	-23208	-18213	-3528	11172	18747
2012	-26808	-21333	-6408	8517	16212
2013	0	6375	21750	37125	45045
2014	0	6435	21855	37260	45195
2015	0	7245	23055	53685	94395
2016	0	7725	23760	58410	99735
2017	555	9195	25965	73095	116280
2018	-32478	1317	90357	179397	225267

žádné dítě-2004

zisk	214,530 Kč	300,404 Kč	467,100 Kč	633,796 Kč	719,670 Kč
zaokrouhle	214500	300400	467100	633700	719600
daň	37440	58720	109908	163220	190708

řemeslné živnosti (příjmy)

1.67	2
779,984 Kč	946,680 Kč
320,375 Kč	391,200 Kč
377,433 Kč	452,016 Kč
403,586 Kč	483,336 Kč
432,062 Kč	517,440 Kč
472,042 Kč	565,320 Kč
475,128 Kč	569,016 Kč
495,790 Kč	593,760 Kč
503,745 Kč	603,288 Kč
518,715 Kč	621,216 Kč
519,878 Kč	622,608 Kč
1,066,422 Kč	1,593,320 Kč
1,106,001 Kč	1,640,720 Kč
1,228,846 Kč	1,787,840 Kč
2,203,896 Kč	2,797,480 Kč

1.67	2
779900	946600
320300	391200
377400	452000
403500	483300
432000	517400
472000	565300
475100	569000
495700	593700
503700	603200
518700	621200
519800	622600
1066400	1593300
1106000	1640700
1228800	1787800
2203800	2797400

1.67	2
210004	263348
63695	85620
75996	99868
84348	109884
64800	77610
70800	84795
71265	85350
74355	89055
75555	90480
77805	93180
77970	93390

Rok	0.5	0.67	1
2004	505,140 Kč	676,888 Kč	1,010,280 Kč
2005	536,550 Kč	718,977 Kč	1,073,100 Kč
2006	565,020 Kč	757,127 Kč	1,130,040 Kč
2007	604,170 Kč	809,588 Kč	1,208,340 Kč
2008	646,800 Kč	866,712 Kč	1,293,600 Kč
2009	706,650 Kč	946,911 Kč	1,413,300 Kč
2010	711,270 Kč	953,102 Kč	1,422,540 Kč
2011	742,200 Kč	994,548 Kč	1,484,400 Kč
2012	754,110 Kč	1,010,507 Kč	1,508,220 Kč
2013	776,520 Kč	1,040,537 Kč	1,553,040 Kč
2014	778,260 Kč	1,042,868 Kč	1,556,520 Kč
2015	798,330 Kč	1,069,762 Kč	1,596,660 Kč
2016	810,180 Kč	1,085,641 Kč	1,620,360 Kč
2017	846,960 Kč	1,134,926 Kč	1,693,920 Kč
2018	899,370 Kč	1,205,156 Kč	1,798,740 Kč

řemeslná živnost (paušální výdaje)

Rok	0.5	0.67	1
2004	126,285 Kč	169,222 Kč	252,570 Kč
2005	321,930 Kč	431,386 Kč	643,860 Kč
2006	339,012 Kč	454,276 Kč	678,024 Kč
2007	362,502 Kč	485,753 Kč	725,004 Kč
2008	388,080 Kč	520,027 Kč	776,160 Kč
2009	565,320 Kč	757,529 Kč	1,130,640 Kč
2010	569,016 Kč	762,481 Kč	1,138,032 Kč
2011	593,760 Kč	795,638 Kč	1,187,520 Kč
2012	603,288 Kč	808,406 Kč	1,206,576 Kč
2013	621,216 Kč	832,429 Kč	1,242,432 Kč
2014	622,608 Kč	834,295 Kč	1,245,216 Kč
2015	638,664 Kč	855,810 Kč	1,277,328 Kč
2016	648,144 Kč	868,513 Kč	1,296,288 Kč
2017	677,568 Kč	907,941 Kč	1,355,136 Kč
2018	719,496 Kč	800,000 Kč	800,000 Kč

159960	238995
165900	246105
184320	268170
384,113 Kč	419610

1.67	2
210004	263348
63695	85620
68796	92668
77148	102684
39960	52770
45960	59955
46425	60510
49515	64215
50715	65640
52965	68340
53130	68550
135120	214155
141060	221265
159480	243330
359273.266	394770

1.67	2
210004	263348
57695	79620
62796	86668
71148	96684
29280	42090
35280	49275
34821	48906
37911	52611
37311	52236
52965	68340
53130	68550
135120	214155
141060	221265
159480	243330
344,069 Kč	379,566 Kč

1.67	2
210004	263348
51695	73620
56796	80668

65148	90684
18600	31410
24600	38595
23217	37302
26307	41007
23907	38832
52965	68340
53130	68550
135120	214155
141060	221265
159480	243330
324665.266	360162

805,544 Kč 972,240 Kč
805500 972200
218196 271540

zisk

1.33	1.5	1.67	2
1,343,672 Kč	1,515,420 Kč	1,687,168 Kč	2,020,560 Kč
1,427,223 Kč	1,609,650 Kč	1,792,077 Kč	2,146,200 Kč
1,502,953 Kč	1,695,060 Kč	1,887,167 Kč	2,260,080 Kč
1,607,092 Kč	1,812,510 Kč	2,017,928 Kč	2,416,680 Kč
1,720,488 Kč	1,940,400 Kč	2,160,312 Kč	2,587,200 Kč
1,879,689 Kč	2,119,950 Kč	2,360,211 Kč	2,826,600 Kč
1,891,978 Kč	2,133,810 Kč	2,375,642 Kč	2,845,080 Kč
1,974,252 Kč	2,226,600 Kč	2,478,948 Kč	2,968,800 Kč
2,005,933 Kč	2,262,330 Kč	2,518,727 Kč	3,016,440 Kč
2,065,543 Kč	2,329,560 Kč	2,593,577 Kč	3,106,080 Kč
2,070,172 Kč	2,334,780 Kč	2,599,388 Kč	3,113,040 Kč
2,123,558 Kč	2,394,990 Kč	2,666,422 Kč	3,193,320 Kč
2,155,079 Kč	2,430,540 Kč	2,706,001 Kč	3,240,720 Kč
2,252,914 Kč	2,540,880 Kč	2,828,846 Kč	3,387,840 Kč
2,392,324 Kč	2,698,110 Kč	3,003,896 Kč	3,597,480 Kč

1.33	1.5	1.67	2
335,918 Kč	378,855 Kč	421,792 Kč	505,140 Kč
856,334 Kč	965,790 Kč	1,075,246 Kč	1,287,720 Kč
901,772 Kč	1,017,036 Kč	1,132,300 Kč	1,356,048 Kč
964,255 Kč	1,087,506 Kč	1,210,757 Kč	1,450,008 Kč
1,032,293 Kč	1,164,240 Kč	1,296,187 Kč	1,552,320 Kč
1,503,751 Kč	1,695,960 Kč	1,888,169 Kč	2,261,280 Kč
1,513,583 Kč	1,707,048 Kč	1,900,513 Kč	2,276,064 Kč
1,579,402 Kč	1,781,280 Kč	1,983,158 Kč	2,375,040 Kč
1,604,746 Kč	1,809,864 Kč	2,014,982 Kč	2,413,152 Kč
1,652,435 Kč	1,863,648 Kč	2,074,861 Kč	2,484,864 Kč
1,656,137 Kč	1,867,824 Kč	2,079,511 Kč	2,490,432 Kč
1,600,000 Kč	1,600,000 Kč	1,600,000 Kč	1,600,000 Kč
1,600,000 Kč	1,600,000 Kč	1,600,000 Kč	1,600,000 Kč
1,600,000 Kč	1,600,000 Kč	1,600,000 Kč	1,600,000 Kč
800,000 Kč	800,000 Kč	800,000 Kč	800,000 Kč

Rok	0.5
2004	315,255 Kč
2005	176,580 Kč
2006	226,008 Kč
2007	241,668 Kč
2008	258,720 Kč
2009	141,330 Kč
2010	142,254 Kč
2011	148,440 Kč
2012	150,822 Kč
2013	155,304 Kč
2014	155,652 Kč
2015	159,666 Kč
2016	162,036 Kč
2017	169,392 Kč
2018	179,874 Kč

zaokrouhlení

Rok	0.5
2004	315200
2005	176500
2006	226000
2007	241600
2008	258700
2009	141300
2010	142200
2011	148400
2012	150800
2013	155300
2014	155600
2015	159600
2016	162000
2017	169300
2018	179800

daň

Rok	0.5
2004	62420
2005	29840
2006	34912
2007	38812
2008	38805
2009	21195
2010	21330
2011	22260
2012	22620
2013	23295
2014	23340

2015	23940
2016	24300
2017	25395
2018	26970

sleva na poplatníka

Rok	0.5
2004	62420
2005	29840
2006	27712
2007	31612
2008	13965
2009	0
2010	0
2011	0
2012	0
2013	0
2014	0
2015	0
2016	0
2017	555
2018	2130

1 dítě

Rok	0.5
2004	62420
2005	23840
2006	21712
2007	25612
2008	3285
2009	-10680
2010	-11604
2011	-11604
2012	-13404
2013	0
2014	0
2015	0
2016	0
2017	555
2018	-13074

2 děti

Rok	0.5
2004	62420
2005	17840
2006	15712

2007	19612
2008	-7395
2009	-21360
2010	-23208
2011	-23208
2012	-26808
2013	0
2014	0
2015	0
2016	0
2017	555
2018	-32478

bez dětí - 2004

zisk 340,815 Kč
zaokrouhle 340800
daň 69492

0.67	1	1.33	1.5	1.67	2
444,066 Kč	694,110 Kč	944,154 Kč	1,072,965 Kč	1,201,776 Kč	1,451,820 Kč
249,551 Kč	391,200 Kč	532,849 Kč	605,820 Kč	678,791 Kč	820,440 Kč
302,851 Kč	452,016 Kč	601,181 Kč	678,024 Kč	754,867 Kč	904,032 Kč
323,835 Kč	483,336 Kč	642,837 Kč	725,004 Kč	807,171 Kč	966,672 Kč
346,685 Kč	517,440 Kč	688,195 Kč	776,160 Kč	864,125 Kč	1,034,880 Kč
189,382 Kč	282,660 Kč	375,938 Kč	423,990 Kč	472,042 Kč	565,320 Kč
190,620 Kč	284,508 Kč	378,396 Kč	426,762 Kč	475,128 Kč	569,016 Kč
198,910 Kč	296,880 Kč	394,850 Kč	445,320 Kč	495,790 Kč	593,760 Kč
202,101 Kč	301,644 Kč	401,187 Kč	452,466 Kč	503,745 Kč	603,288 Kč
208,107 Kč	310,608 Kč	413,109 Kč	465,912 Kč	518,715 Kč	621,216 Kč
208,574 Kč	311,304 Kč	414,034 Kč	466,956 Kč	519,878 Kč	622,608 Kč
213,952 Kč	319,332 Kč	523,558 Kč	794,990 Kč	1,066,422 Kč	1,593,320 Kč
217,128 Kč	324,072 Kč	555,079 Kč	830,540 Kč	1,106,001 Kč	1,640,720 Kč
226,985 Kč	338,784 Kč	652,914 Kč	940,880 Kč	1,228,846 Kč	1,787,840 Kč
405,156 Kč	998,740 Kč	1,592,324 Kč	1,898,110 Kč	2,203,896 Kč	2,797,480 Kč

0.67	1	1.33	1.5	1.67	2
444000	694100	944100	1072900	1201700	1451800
249500	391200	532800	605800	678700	820400
302800	452000	601100	678000	754800	904000
323800	483300	642800	725000	807100	966600
346600	517400	688100	776100	864100	1034800
189300	282600	375900	423900	472000	565300
190600	284500	378300	426700	475100	569000
198900	296800	394800	445300	495700	593700
202100	301600	401100	452400	503700	603200
208100	310600	413100	465900	518700	621200
208500	311300	414000	466900	519800	622600
213900	319300	523500	794900	1066400	1593300
217100	324000	555000	830500	1106000	1640700
226900	338700	652900	940800	1228800	1787800
405100	998700	1592300	1898100	2203800	2797400

0.67	1	1.33	1.5	1.67	2
102516	182548	262548	303764	344980	425012
45995	85620	130932	154292	177620	222964
54112	99868	147580	172188	196764	244508
59362	109884	160924	187228	213500	264540
51990	77610	103215	116415	129615	155220
28395	42390	56385	63585	70800	84795
28590	42675	56745	64005	71265	85350
29835	44520	59220	66795	74355	89055
30315	45240	60165	67860	75555	90480
31215	46590	61965	69885	77805	93180
31275	46695	62100	70035	77970	93390

32085	47895	78525	119235	159960	238995
32565	48600	83250	124575	165900	246105
34035	50805	97935	141120	184320	268170
60765	149805	238845	284715	384,113 Kč	419610

0.67	1	1.33	1.5	1.67	2
102516	182548	262548	303764	344980	425012
45995	85620	130932	154292	177620	222964
46912	92668	140380	164988	189564	237308
52162	102684	153724	180028	206300	257340
27150	52770	78375	91575	104775	130380
3555	17550	31545	38745	45960	59955
3750	17835	31905	39165	46425	60510
4995	19680	34380	41955	49515	64215
5475	20400	35325	43020	50715	65640
6375	21750	37125	45045	52965	68340
6435	21855	37260	45195	53130	68550
7245	23055	53685	94395	135120	214155
7725	23760	58410	99735	141060	221265
9195	25965	73095	116280	159480	243330
35925	124965	214005	259875	359273.266	394770

0.67	1	1.33	1.5	1.67	2
102516	182548	262548	303764	344980	425012
39995	79620	124932	148292	171620	216964
40912	86668	134380	158988	183564	231308
46162	96684	147724	174028	200300	251340
16470	42090	67695	80895	94095	119700
-7125	6870	20865	28065	35280	49275
-7854	6231	20301	27561	34821	48906
-6609	8076	22776	30351	37911	52611
-7929	6996	21921	29616	37311	52236
6375	21750	37125	45045	52965	68340
6435	21855	37260	45195	53130	68550
7245	23055	53685	94395	135120	214155
7725	23760	58410	99735	141060	221265
9195	25965	73095	116280	159480	243330
20721	109761	198801	244671	344069.266	379566

0.67	1	1.33	1.5	1.67	2
102516	182548	262548	303764	344980	425012
33995	73620	118932	142292	165620	210964
34912	80668	128380	152988	177564	225308

40162	90684	141724	168028	194300	245340
5790	31410	57015	70215	83415	109020
-17805	-3810	10185	17385	24600	38595
-19458	-5373	8697	15957	23217	37302
-18213	-3528	11172	18747	26307	41007
-21333	-6408	8517	16212	23907	38832
6375	21750	37125	45045	52965	68340
6435	21855	37260	45195	53130	68550
7245	23055	53685	94395	135120	214155
7725	23760	58410	99735	141060	221265
9195	25965	73095	116280	159480	243330
1317	90357	179397	225267	324665.266	360162

469,626 Kč	719,670 Kč	969,714 Kč	1,098,525 Kč	1,227,336 Kč	1,477,380 Kč
469600	719600	969700	1098500	1227300	1477300
110708	190708	270740	311956	353172	433172

ostatní živnosti (kromě řemeslných) (příjmy)

Rok	0.5	0.67	1	1.33	1.5	1.67
2004	505,140 Kč	676,888 Kč	1,010,280 Kč	1,343,672 Kč	1,515,420 Kč	1,687,168 Kč
2005	536,550 Kč	718,977 Kč	1,073,100 Kč	1,427,223 Kč	1,609,650 Kč	1,792,077 Kč
2006	565,020 Kč	757,127 Kč	1,130,040 Kč	1,502,953 Kč	1,695,060 Kč	1,887,167 Kč
2007	604,170 Kč	809,588 Kč	1,208,340 Kč	1,607,092 Kč	1,812,510 Kč	2,017,928 Kč
2008	646,800 Kč	866,712 Kč	1,293,600 Kč	1,720,488 Kč	1,940,400 Kč	2,160,312 Kč
2009	706,650 Kč	946,911 Kč	1,413,300 Kč	1,879,689 Kč	2,119,950 Kč	2,360,211 Kč
2010	711,270 Kč	953,102 Kč	1,422,540 Kč	1,891,978 Kč	2,133,810 Kč	2,375,642 Kč
2011	742,200 Kč	994,548 Kč	1,484,400 Kč	1,974,252 Kč	2,226,600 Kč	2,478,948 Kč
2012	754,110 Kč	1,010,507 Kč	1,508,220 Kč	2,005,933 Kč	2,262,330 Kč	2,518,727 Kč
2013	776,520 Kč	1,040,537 Kč	1,553,040 Kč	2,065,543 Kč	2,329,560 Kč	2,593,577 Kč
2014	778,260 Kč	1,042,868 Kč	1,556,520 Kč	2,070,172 Kč	2,334,780 Kč	2,599,388 Kč
2015	798,330 Kč	1,069,762 Kč	1,596,660 Kč	2,123,558 Kč	2,394,990 Kč	2,666,422 Kč
2016	810,180 Kč	1,085,641 Kč	1,620,360 Kč	2,155,079 Kč	2,430,540 Kč	2,706,001 Kč
2017	846,960 Kč	1,134,926 Kč	1,693,920 Kč	2,252,914 Kč	2,540,880 Kč	2,828,846 Kč
2018	899,370 Kč	1,205,156 Kč	1,798,740 Kč	2,392,324 Kč	2,698,110 Kč	3,003,896 Kč

ostatní živnosti (paušální výdaje)

Rok	0.5	0.67	1	1.33	1.5	1.67
2004	126,285 Kč	169,222 Kč	252,570 Kč	335,918 Kč	378,855 Kč	421,792 Kč
2005	268,275 Kč	359,489 Kč	536,550 Kč	713,612 Kč	804,825 Kč	896,039 Kč
2006	282,510 Kč	378,563 Kč	565,020 Kč	751,477 Kč	847,530 Kč	943,583 Kč
2007	302,085 Kč	404,794 Kč	604,170 Kč	803,546 Kč	906,255 Kč	1,008,964 Kč
2008	323,400 Kč	433,356 Kč	646,800 Kč	860,244 Kč	970,200 Kč	1,080,156 Kč
2009	423,990 Kč	568,147 Kč	847,980 Kč	1,127,813 Kč	1,271,970 Kč	1,416,127 Kč
2010	426,762 Kč	571,861 Kč	853,524 Kč	1,135,187 Kč	1,280,286 Kč	1,425,385 Kč
2011	445,320 Kč	596,729 Kč	890,640 Kč	1,184,551 Kč	1,335,960 Kč	1,487,369 Kč
2012	452,466 Kč	606,304 Kč	904,932 Kč	1,203,560 Kč	1,357,398 Kč	1,511,236 Kč
2013	465,912 Kč	624,322 Kč	931,824 Kč	1,239,326 Kč	1,397,736 Kč	1,556,146 Kč
2014	466,956 Kč	625,721 Kč	933,912 Kč	1,242,103 Kč	1,400,868 Kč	1,559,633 Kč
2015	478,998 Kč	641,857 Kč	957,996 Kč	1,200,000 Kč	1,200,000 Kč	1,200,000 Kč
2016	486,108 Kč	651,385 Kč	972,216 Kč	1,200,000 Kč	1,200,000 Kč	1,200,000 Kč
2017	508,176 Kč	680,956 Kč	1,016,352 Kč	1,200,000 Kč	1,200,000 Kč	1,200,000 Kč
2018	539,622 Kč	600,000 Kč	600,000 Kč	600,000 Kč	600,000 Kč	600,000 Kč

zisk

2
2,020,560 Kč
2,146,200 Kč
2,260,080 Kč
2,416,680 Kč
2,587,200 Kč
2,826,600 Kč
2,845,080 Kč
2,968,800 Kč
3,016,440 Kč
3,106,080 Kč
3,113,040 Kč
3,193,320 Kč
3,240,720 Kč
3,387,840 Kč
3,597,480 Kč

Rok	0.5	0.67	1	1.33
2004	315,255 Kč	444,066 Kč	694,110 Kč	944,154 Kč
2005	230,235 Kč	321,449 Kč	498,510 Kč	675,572 Kč
2006	282,510 Kč	378,563 Kč	565,020 Kč	751,477 Kč
2007	302,085 Kč	404,794 Kč	604,170 Kč	803,546 Kč
2008	323,400 Kč	433,356 Kč	646,800 Kč	860,244 Kč
2009	282,660 Kč	378,764 Kč	565,320 Kč	751,876 Kč
2010	284,508 Kč	381,241 Kč	569,016 Kč	756,791 Kč
2011	296,880 Kč	397,819 Kč	593,760 Kč	789,701 Kč
2012	301,644 Kč	404,203 Kč	603,288 Kč	802,373 Kč
2013	310,608 Kč	416,215 Kč	621,216 Kč	826,217 Kč
2014	311,304 Kč	417,147 Kč	622,608 Kč	828,069 Kč
2015	319,332 Kč	427,905 Kč	638,664 Kč	923,558 Kč
2016	324,072 Kč	434,256 Kč	648,144 Kč	955,079 Kč
2017	338,784 Kč	453,971 Kč	677,568 Kč	1,052,914 Kč
2018	359,748 Kč	605,156 Kč	1,198,740 Kč	1,792,324 Kč

zaokrouhlení

2
505,140 Kč
1,073,100 Kč
1,130,040 Kč
1,208,340 Kč
1,293,600 Kč
1,695,960 Kč
1,707,048 Kč
1,781,280 Kč
1,809,864 Kč
1,863,648 Kč
1,867,824 Kč
1,200,000 Kč
1,200,000 Kč
1,200,000 Kč
600,000 Kč

Rok	0.5	0.67	1	1.33
2004	315200	444000	694100	944100
2005	230200	321400	498500	675500
2006	282500	378500	565000	751400
2007	302000	404700	604100	803500
2008	323400	433300	646800	860200
2009	282600	378700	565300	751800
2010	284500	381200	569000	756700
2011	296800	397800	593700	789700
2012	301600	404200	603200	802300
2013	310600	416200	621200	826200
2014	311300	417100	622600	828000
2015	319300	427900	638600	923500
2016	324000	434200	648100	955000
2017	338700	453900	677500	1052900
2018	359700	605100	1198700	1792300

daň

Rok	0.5	0.67	1	1.33
2004	62420	102516	182548	262548
2005	41170	63970	119956	176596
2006	49037	76348	136028	195676
2007	53912	84732	148540	212348
2008	48510	64995	97020	129030
2009	42390	56805	84795	112770
2010	42675	57180	85350	113505
2011	44520	59670	89055	118455
2012	45240	60630	90480	120345
2013	46590	62430	93180	123930
2014	46695	62565	93390	124200

2015	47895	64185	95790	138525
2016	48600	65130	97215	143250
2017	50805	68085	101625	157935
2018	53955	90765	179805	268845

sleva na poplatníka

Rok	0.5	0.67	1	1.33
2004	62420	102516	182548	262548
2005	41170	63970	119956	176596
2006	41837	69148	128828	188476
2007	46712	77532	141340	205148
2008	23670	40155	72180	104190
2009	17550	31965	59955	87930
2010	17835	32340	60510	88665
2011	19680	34830	64215	93615
2012	20400	35790	65640	95505
2013	21750	37590	68340	99090
2014	21855	37725	68550	99360
2015	23055	39345	70950	113685
2016	23760	40290	72375	118410
2017	25965	43245	76785	133095
2018	29115	65925	154965	244005

1 dítě

Rok	0.5	0.67	1	1.33
2004	62420	102516	182548	262548
2005	35170	57970	113956	170596
2006	35837	63148	122828	182476
2007	40712	71532	135340	199148
2008	12990	29475	61500	93510
2009	6870	21285	49275	77250
2010	6231	20736	48906	77061
2011	8076	23226	52611	82011
2012	6996	22386	52236	82101
2013	21750	37590	68340	99090
2014	21855	37725	68550	99360
2015	23055	39345	70950	113685
2016	23760	40290	72375	118410
2017	25965	43245	76785	133095
2018	13911	50721	139761	228801

2 dítě

Rok	0.5	0.67	1	1.33
2004	62420	102516	182548	262548
2005	29170	51970	107956	164596
2006	29837	57148	116828	176476

2007	34712	65532	129340	193148
2008	2310	18795	50820	82830
2009	-3810	10605	38595	66570
2010	-5373	9132	37302	65457
2011	-3528	11622	41007	70407
2012	-6408	8982	38832	68697
2013	21750	37590	68340	99090
2014	21855	37725	68550	99360
2015	23055	39345	70950	113685
2016	23760	40290	72375	118410
2017	25965	43245	76785	133095
2018	-5493	31317	120357	209397

bez dětí 2004

zisk	340,815 Kč	469,626 Kč	719,670 Kč	969,714 Kč
zaokrouhle	340800	469600	719600	969700
daň	69492	110708	190708	270740

1.5	1.67	2
1,072,965 Kč	1,201,776 Kč	1,451,820 Kč
766,785 Kč	857,999 Kč	1,035,060 Kč
847,530 Kč	943,583 Kč	1,130,040 Kč
906,255 Kč	1,008,964 Kč	1,208,340 Kč
970,200 Kč	1,080,156 Kč	1,293,600 Kč
847,980 Kč	944,084 Kč	1,130,640 Kč
853,524 Kč	950,257 Kč	1,138,032 Kč
890,640 Kč	991,579 Kč	1,187,520 Kč
904,932 Kč	1,007,491 Kč	1,206,576 Kč
931,824 Kč	1,037,431 Kč	1,242,432 Kč
933,912 Kč	1,039,755 Kč	1,245,216 Kč
1,194,990 Kč	1,466,422 Kč	1,993,320 Kč
1,230,540 Kč	1,506,001 Kč	2,040,720 Kč
1,340,880 Kč	1,628,846 Kč	2,187,840 Kč
2,098,110 Kč	2,403,896 Kč	2,997,480 Kč

1.5	1.67	2
1072900	1201700	1451800
766700	857900	1035000
847500	943500	1130000
906200	1008900	1208300
970200	1080100	1293600
847900	944000	1130600
853500	950200	1138000
890600	991500	1187500
904900	1007400	1206500
931800	1037400	1242400
933900	1039700	1245200
1194900	1466400	1993300
1230500	1506000	2040700
1340800	1628800	2187800
2098100	2403800	2997400

1.5	1.67	2
303764	344980	425012
205780	234964	291636
226428	257148	316828
245212	278076	341884
145530	162015	194040
127185	141600	169590
128025	142530	170700
133590	148725	178125
135735	151110	180975
139770	155610	186360
140085	155955	186780

179235	233,197 Kč	298995
184575	240,580 Kč	306105
201120	263,480 Kč	328170
314715	428,113 Kč	449610

1.5	1.67	2
303764	344980	425012
205780	234964	291636
219228	249948	309628
238012	270876	334684
120690	137175	169200
102345	116760	144750
103185	117690	145860
108750	123885	153285
110895	126270	156135
114930	130770	161520
115245	131115	161940
154395	208356.594	274155
159735	215739.924	281265
176280	238639.728	303330
289875	403273.266	424770

1.5	1.67	2
303764	344980	425012
199780	228964	285636
213228	243948	303628
232012	264876	328684
110010	126495	158520
91665	106080	134070
91581	106086	134256
97146	112281	141681
97491	112866	142731
114930	130770	161520
115245	131115	161940
154395	208356.594	274155
159735	215739.924	281265
176280	238639.728	303330
274671	388069.266	409566

1.5	1.67	2
303764	344980	425012
193780	222964	279636
207228	237948	297628

226012	258876	322684
99330	115815	147840
80985	95400	123390
79977	94482	122652
85542	100677	130077
84087	99462	129327
114930	130770	161520
115245	131115	161940
154395	208356.594	274155
159735	215739.924	281265
176280	238639.728	303330
255267	368665.266	390162

1,098,525 Kč	1,227,336 Kč	1,477,380 Kč
1098500	1227300	1477300
311956	353172	433172

Zemědělská činnost - 0,67 %

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem	OSVČ se dvěma dětmi
2004	58,720 Kč	52,320 Kč	52,320 Kč
2005	15,855 Kč	9,855 Kč	3,855 Kč
2006	13,082 Kč	7,082 Kč	1,082 Kč
2007	15,077 Kč	9,077 Kč	3,077 Kč
2008	1,155 Kč	-9,525 Kč	-20,205 Kč
2009	3,555 Kč	-7,125 Kč	-17,805 Kč
2010	3,750 Kč	-7,854 Kč	-19,458 Kč
2011	4,995 Kč	-6,609 Kč	-18,213 Kč
2012	5,475 Kč	-7,929 Kč	-21,333 Kč
2013	6,375 Kč	6,375 Kč	6,375 Kč
2014	6,435 Kč	6,435 Kč	6,435 Kč
2015	7,245 Kč	7,245 Kč	7,245 Kč
2016	7,725 Kč	7,725 Kč	7,725 Kč
2017	9,195 Kč	9,195 Kč	9,195 Kč
2018	35,925 Kč	20,721 Kč	1,317 Kč

Zemědělská činnost - 1,00%

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem	OSVČ se dvěma dětmi
2004	109,908 Kč	101,716 Kč	101,716 Kč
2005	29,840 Kč	23,840 Kč	17,840 Kč
2006	27,712 Kč	21,712 Kč	15,712 Kč
2007	31,612 Kč	25,612 Kč	19,612 Kč
2008	13,965 Kč	3,285 Kč	-7,395 Kč
2009	17,550 Kč	6,870 Kč	-3,810 Kč
2010	17,835 Kč	6,231 Kč	-5,373 Kč
2011	19,680 Kč	8,076 Kč	-3,528 Kč
2012	20,400 Kč	6,996 Kč	-6,408 Kč
2013	21,750 Kč	21,750 Kč	21,750 Kč
2014	21,855 Kč	21,855 Kč	21,855 Kč
2015	23,055 Kč	23,055 Kč	23,055 Kč
2016	23,760 Kč	23,760 Kč	23,760 Kč
2017	25,965 Kč	25,965 Kč	25,965 Kč
2018	124,965 Kč	109,761 Kč	90,357 Kč

Zemědělská činnost - 1,67%

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem	OSVČ se dvěma dětmi
2004	218,196 Kč	210,004 Kč	210,004 Kč
2005	63,695 Kč	57,695 Kč	51,695 Kč
2006	68,796 Kč	62,796 Kč	56,796 Kč
2007	77,148 Kč	71,148 Kč	65,148 Kč
2008	39,960 Kč	29,280 Kč	18,600 Kč
2009	45,960 Kč	35,280 Kč	24,600 Kč
2010	46,425 Kč	34,821 Kč	23,217 Kč
2011	49,515 Kč	37,911 Kč	26,307 Kč
2012	50,715 Kč	37,311 Kč	23,907 Kč
2013	52,965 Kč	52,965 Kč	52,965 Kč
2014	53,130 Kč	53,130 Kč	53,130 Kč
2015	135,120 Kč	135,120 Kč	135,120 Kč
2016	141,060 Kč	141,060 Kč	141,060 Kč
2017	159,480 Kč	159,480 Kč	159,480 Kč

2018	359,273 Kč	344,069 Kč	324,665 Kč
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Zemědělská činnost - zisk

Rok	0.67	1	1.67
2004	338,444 Kč	505,140 Kč	843,584 Kč
2005	143,795 Kč	214,620 Kč	358,415 Kč
2006	151,425 Kč	226,008 Kč	377,433 Kč
2007	161,918 Kč	241,668 Kč	403,586 Kč
2008	173,342 Kč	258,720 Kč	432,062 Kč
2009	189,382 Kč	282,660 Kč	472,042 Kč
2010	190,620 Kč	284,508 Kč	475,128 Kč
2011	198,910 Kč	296,880 Kč	495,790 Kč
2012	202,101 Kč	301,644 Kč	503,745 Kč
2013	208,107 Kč	310,608 Kč	518,715 Kč
2014	208,574 Kč	311,304 Kč	519,878 Kč
2015	213,952 Kč	319,332 Kč	1,066,422 Kč
2016	217,128 Kč	324,072 Kč	1,106,001 Kč
2017	226,985 Kč	338,784 Kč	1,228,846 Kč
2018	405,156 Kč	998,740 Kč	2,203,896 Kč

Zemědělská činnost

Rok	2004	2005	2006
0.67	338,444 Kč	143,795 Kč	151,425 Kč
1	505,140 Kč	214,620 Kč	226,008 Kč
1.67	843,584 Kč	358,415 Kč	377,433 Kč

0,67 - zemědělská činnost

Legislativa	2004	2005	2006
OSVČ bez dětí	58,720 Kč	15,855 Kč	13,082 Kč
OSVČ s jedním dítětem	52,320 Kč	9,855 Kč	7,082 Kč
OSVČ se dvěma dětmi	52,320 Kč	3,855 Kč	1,082 Kč

1,00 - zemědělská činnost

Legislativa	2004	2005	2006
OSVČ bez dětí	109,908 Kč	29,840 Kč	27,712 Kč
OSVČ s jedním dítětem	101,716 Kč	23,840 Kč	21,712 Kč
OSVČ se dvěma dětmi	101,716 Kč	17,840 Kč	15,712 Kč

1,67 - zemědělská činnost

Legislativa	2004	2005	2006
OSVČ bez dětí	218,196 Kč	63,695 Kč	68,796 Kč
OSVČ s jedním dítětem	210,004 Kč	57,695 Kč	62,796 Kč
OSVČ se dvěma dětmi	210,004 Kč	51,695 Kč	56,796 Kč

zemědělská činnost - 0,67%

Efektivní sazba daně - zeměděls	2004	2005	2006
OSVČ bez dětí	17.4%	11.0%	8.6%
OSVČ s 1 dítětem	15.5%	6.9%	4.7%
OSVČ se 2 dětmi	15.5%	2.7%	0.7%

zemědělská činnost - 1,00%

Efektivní sazba daně - zeměděls	2004	2005	2006
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OSVČ bez dětí	21.8%	13.9%	12.3%
OSVČ s 1 dítětem	20.1%	11.1%	9.6%
OSVČ se 2 dětmi	20.1%	8.3%	7.0%

zemědělská činnost - 1,67%

Efektivní sazba daně - zeměděls	2004	2005	2006
OSVČ bez dětí	25.9%	17.8%	18.2%
OSVČ s 1 dítětem	24.9%	16.1%	16.6%
OSVČ se 2 dětmi	24.9%	14.4%	15.0%

řemeslná činnost

Rok	2004	2005	2006
0.67	507,666 Kč	287,591 Kč	302,851 Kč
1	757,710 Kč	429,240 Kč	452,016 Kč
1.67	1,265,376 Kč	716,831 Kč	754,867 Kč

řemeslná činnost - 67%

Legislativa	2004	2005	2006
OSVČ bez dětí	110,708 Kč	45,995 Kč	46,912 Kč
OSVČ s jedním dítětem	102,516 Kč	39,995 Kč	40,912 Kč
OSVČ se dvěma dětmi	102,516 Kč	33,995 Kč	34,912 Kč

řemeslná činnost - 100%

Legislativa	2004	2005	2006
OSVČ bez dětí	190,708 Kč	85,620 Kč	92,668 Kč
OSVČ s jedním dítětem	182,548 Kč	79,620 Kč	86,668 Kč
OSVČ se dvěma dětmi	182,548 Kč	73,620 Kč	80,668 Kč

řemeslná činnost - 167%

Legislativa	2004	2005	2006
OSVČ bez dětí	353,172 Kč	177,620 Kč	189,564 Kč
OSVČ s jedním dítětem	344,980 Kč	171,620 Kč	183,564 Kč
OSVČ se dvěma dětmi	344,980 Kč	165,620 Kč	177,564 Kč

řemeslná činnost - 67%

Efektivní sazba daně	2004	2005	2006
OSVČ bez dětí	21.8%	16.0%	15.5%
OSVČ s 1 dítětem	20.2%	13.9%	13.5%
OSVČ se 2 dětmi	20.2%	11.8%	11.5%

řemeslná činnost - 100%

Efektivní sazba daně	2004	2005	2006
OSVČ bez dětí	25.2%	19.9%	20.5%
OSVČ s 1 dítětem	24.1%	18.5%	19.2%
OSVČ se 2 dětmi	24.1%	17.2%	17.8%

řemeslná činnost - 167%

Efektivní sazba daně	2004	2005	2006
OSVČ bez dětí	27.9%	24.8%	25.1%

OSVČ s 1 dítětem	27.3%	23.9%	24.3%
OSVČ se 2 dětmi	27.3%	23.1%	23.5%

Ostatní živnost

Rok	2004	2005	2006
0.67	507,666 Kč	359,489 Kč	378,563 Kč
1	757,710 Kč	536,550 Kč	565,020 Kč
1.67	1,265,376 Kč	896,039 Kč	943,583 Kč

Ostatní živnost - 67%

Legislativa	2004	2005	2006
OSVČ bez dětí	110,708 Kč	63,970 Kč	69,148 Kč
OSVČ s jedním dítětem	102,516 Kč	57,970 Kč	63,148 Kč
OSVČ se dvěma dětmi	102,516 Kč	51,970 Kč	57,148 Kč

Ostatní živnost - 100%

Legislativa	2004	2005	2006
OSVČ bez dětí	190,708 Kč	119,956 Kč	128,828 Kč
OSVČ s jedním dítětem	182,548 Kč	113,956 Kč	122,828 Kč
OSVČ se dvěma dětmi	182,548 Kč	107,956 Kč	116,828 Kč

Ostatní živnost - 167%

Legislativa	2004	2005	2006
OSVČ bez dětí	353,172 Kč	234,964 Kč	249,948 Kč
OSVČ s jedním dítětem	344,980 Kč	228,964 Kč	243,948 Kč
OSVČ se dvěma dětmi	344,980 Kč	222,964 Kč	237,948 Kč

Ostatní živnost - 67%

Efektivní sazba daně	2004	2005	2006
OSVČ bez dětí	21.8%	17.8%	18.3%
OSVČ s 1 dítětem	20.2%	16.1%	16.7%
OSVČ se 2 dětmi	20.2%	14.5%	15.1%

Ostatní živnost - 100%

Efektivní sazba daně	2004	2005	2006
OSVČ bez dětí	25.2%	22.4%	22.8%
OSVČ s 1 dítětem	24.1%	21.2%	21.7%
OSVČ se 2 dětmi	24.1%	20.1%	20.7%

Ostatní živnost - 167%

Efektivní sazba daně	2004	2005	2006
OSVČ bez dětí	27.9%	26.2%	26.5%
OSVČ s 1 dítětem	27.3%	25.6%	25.9%
OSVČ se 2 dětmi	27.3%	24.9%	25.2%

Řemeslná činnost - 0,67

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem	OSVČ se dvěma dětmi
2004	110,708 Kč	102,516 Kč	102,516 Kč
2005	45,995 Kč	39,995 Kč	33,995 Kč
2006	46,912 Kč	40,912 Kč	34,912 Kč
2007	52,162 Kč	46,162 Kč	40,162 Kč
2008	27,150 Kč	16,470 Kč	5,790 Kč
2009	3,555 Kč	-7,125 Kč	-17,805 Kč
2010	3,750 Kč	-7,854 Kč	-19,458 Kč
2011	4,995 Kč	-6,609 Kč	-18,213 Kč
2012	5,475 Kč	-7,929 Kč	-21,333 Kč
2013	6,375 Kč	6,375 Kč	6,375 Kč
2014	6,435 Kč	6,435 Kč	6,435 Kč
2015	7,245 Kč	7,245 Kč	7,245 Kč
2016	7,725 Kč	7,725 Kč	7,725 Kč
2017	9,195 Kč	9,195 Kč	9,195 Kč
2018	35,925 Kč	20,721 Kč	1,317 Kč

Řemeslná činnost - 1,00 %

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem	OSVČ se dvěma dětmi
2004	190,708 Kč	182,548 Kč	182,548 Kč
2005	85,620 Kč	79,620 Kč	73,620 Kč
2006	92,668 Kč	86,668 Kč	80,668 Kč
2007	102,684 Kč	96,684 Kč	90,684 Kč
2008	52,770 Kč	42,090 Kč	31,410 Kč
2009	17,550 Kč	6,870 Kč	-3,810 Kč
2010	17,835 Kč	6,231 Kč	-5,373 Kč
2011	19,680 Kč	8,076 Kč	-3,528 Kč
2012	20,400 Kč	6,996 Kč	-6,408 Kč
2013	21,750 Kč	21,750 Kč	21,750 Kč
2014	21,855 Kč	21,855 Kč	21,855 Kč
2015	23,055 Kč	23,055 Kč	23,055 Kč
2016	23,760 Kč	23,760 Kč	23,760 Kč
2017	25,965 Kč	25,965 Kč	25,965 Kč
2018	124,965 Kč	109,761 Kč	90,357 Kč

Řemeslná činnost 1,67%

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem	OSVČ se dvěma dětmi
2004	353,172 Kč	344,980 Kč	344,980 Kč
2005	177,620 Kč	171,620 Kč	165,620 Kč
2006	189,564 Kč	183,564 Kč	177,564 Kč
2007	206,300 Kč	200,300 Kč	194,300 Kč
2008	104,775 Kč	94,095 Kč	83,415 Kč
2009	45,960 Kč	35,280 Kč	24,600 Kč
2010	46,425 Kč	34,821 Kč	23,217 Kč
2011	49,515 Kč	37,911 Kč	26,307 Kč
2012	50,715 Kč	37,311 Kč	23,907 Kč
2013	52,965 Kč	52,965 Kč	52,965 Kč
2014	53,130 Kč	53,130 Kč	53,130 Kč
2015	135,120 Kč	135,120 Kč	135,120 Kč
2016	141,060 Kč	141,060 Kč	141,060 Kč
2017	159,480 Kč	159,480 Kč	159,480 Kč

2018	359,273 Kč	344,069 Kč	324,665 Kč
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Řemeslná činnost - zisk

Rok	0.67	1	1.67
2004	507,666 Kč	757,710 Kč	1,265,376 Kč
2005	287,591 Kč	429,240 Kč	716,831 Kč
2006	302,851 Kč	452,016 Kč	754,867 Kč
2007	323,835 Kč	483,336 Kč	807,171 Kč
2008	346,685 Kč	517,440 Kč	864,125 Kč
2009	189,382 Kč	282,660 Kč	472,042 Kč
2010	190,620 Kč	284,508 Kč	475,128 Kč
2011	198,910 Kč	296,880 Kč	495,790 Kč
2012	202,101 Kč	301,644 Kč	503,745 Kč
2013	208,107 Kč	310,608 Kč	518,715 Kč
2014	208,574 Kč	311,304 Kč	519,878 Kč
2015	213,952 Kč	319,332 Kč	1,066,422 Kč
2016	217,128 Kč	324,072 Kč	1,106,001 Kč
2017	226,985 Kč	338,784 Kč	1,228,846 Kč
2018	405,156 Kč	998,740 Kč	2,203,896 Kč

2007	2008	2009	2010	2011
161,918 Kč	173,342 Kč	189,382 Kč	190,620 Kč	198,910 Kč
241,668 Kč	258,720 Kč	282,660 Kč	284,508 Kč	296,880 Kč
403,586 Kč	432,062 Kč	472,042 Kč	475,128 Kč	495,790 Kč

2007	2008	2009	2010	2011
15,077 Kč	1,155 Kč	3,555 Kč	3,750 Kč	4,995 Kč
9,077 Kč	-9,525 Kč	-7,125 Kč	-7,854 Kč	-6,609 Kč
3,077 Kč	-20,205 Kč	-17,805 Kč	-19,458 Kč	-18,213 Kč

2007	2008	2009	2010	2011
31,612 Kč	13,965 Kč	17,550 Kč	17,835 Kč	19,680 Kč
25,612 Kč	3,285 Kč	6,870 Kč	6,231 Kč	8,076 Kč
19,612 Kč	- 7,395 Kč	- 3,810 Kč	- 5,373 Kč	- 3,528 Kč

2007	2008	2009	2010	2011
77,148 Kč	39,960 Kč	45,960 Kč	46,425 Kč	49,515 Kč
71,148 Kč	29,280 Kč	35,280 Kč	34,821 Kč	37,911 Kč
65,148 Kč	18,600 Kč	24,600 Kč	23,217 Kč	26,307 Kč

2007	2008	2009	2010	2011
9.3%	0.7%	1.9%	2.0%	2.5%
5.6%	-5.5%	-3.8%	-4.1%	-3.3%
1.9%	-11.7%	-9.4%	-10.2%	-9.2%

2007	2008	2009	2010	2011
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13.1%	5.4%	6.2%	6.3%	6.6%
10.6%	1.3%	2.4%	2.2%	2.7%
8.1%	-2.9%	-1.3%	-1.9%	-1.2%

2007	2008	2009	2010	2011
19.1%	9.2%	9.7%	9.8%	10.0%
17.6%	6.8%	7.5%	7.3%	7.6%
16.1%	4.3%	5.2%	4.9%	5.3%

2007	2008	2009	2010	2011
323,835 Kč	346,685 Kč	189,382 Kč	190,620 Kč	198,910 Kč
483,336 Kč	517,440 Kč	282,660 Kč	284,508 Kč	296,880 Kč
807,171 Kč	864,125 Kč	472,042 Kč	475,128 Kč	495,790 Kč

2007	2008	2009	2010	2011
52,162 Kč	27,150 Kč	3,555 Kč	3,750 Kč	4,995 Kč
46,162 Kč	16,470 Kč	-7,125 Kč	-7,854 Kč	-6,609 Kč
40,162 Kč	5,790 Kč	-17,805 Kč	-19,458 Kč	-18,213 Kč

2007	2008	2009	2010	2011
102,684 Kč	52,770 Kč	17,550 Kč	17,835 Kč	19,680 Kč
96,684 Kč	42,090 Kč	6,870 Kč	6,231 Kč	8,076 Kč
90,684 Kč	31,410 Kč	-3,810 Kč	-5,373 Kč	-3,528 Kč

2007	2008	2009	2010	2011
206,300 Kč	104,775 Kč	45,960 Kč	46,425 Kč	49,515 Kč
200,300 Kč	94,095 Kč	35,280 Kč	34,821 Kč	37,911 Kč
194,300 Kč	83,415 Kč	24,600 Kč	23,217 Kč	26,307 Kč

2007	2008	2009	2010	2011
16.1%	7.8%	1.9%	2.0%	2.5%
14.3%	4.8%	-3.8%	-4.1%	-3.3%
12.4%	1.7%	-9.4%	-10.2%	-9.2%

2007	2008	2009	2010	2011
21.2%	10.2%	6.2%	6.3%	6.6%
20.0%	8.1%	2.4%	2.2%	2.7%
18.8%	6.1%	-1.3%	-1.9%	-1.2%

2007	2008	2009	2010	2011
25.6%	12.1%	9.7%	9.8%	10.0%

24.8%	10.9%	7.5%	7.3%	7.6%
24.1%	9.7%	5.2%	4.9%	5.3%

2007	2008	2009	2010	2011
404,794 Kč	433,356 Kč	378,764 Kč	381,241 Kč	397,819 Kč
604,170 Kč	646,800 Kč	565,320 Kč	569,016 Kč	593,760 Kč
1,008,964 Kč	1,080,156 Kč	944,084 Kč	950,257 Kč	991,579 Kč

2007	2008	2009	2010	2011
77,532 Kč	40,155 Kč	31,965 Kč	32,340 Kč	34,830 Kč
71,532 Kč	29,475 Kč	21,285 Kč	20,736 Kč	23,226 Kč
65,532 Kč	18,795 Kč	10,605 Kč	9,132 Kč	11,622 Kč

2007	2008	2009	2010	2011
141,340 Kč	72,180 Kč	59,955 Kč	60,510 Kč	64,215 Kč
135,340 Kč	61,500 Kč	49,275 Kč	48,906 Kč	52,611 Kč
129,340 Kč	50,820 Kč	38,595 Kč	37,302 Kč	41,007 Kč

2007	2008	2009	2010	2011
270,876 Kč	137,175 Kč	116,760 Kč	117,690 Kč	123,885 Kč
264,876 Kč	126,495 Kč	106,080 Kč	106,086 Kč	112,281 Kč
258,876 Kč	115,815 Kč	95,400 Kč	94,482 Kč	100,677 Kč

2007	2008	2009	2010	2011
19.2%	9.3%	8.4%	8.5%	8.8%
17.7%	6.8%	5.6%	5.4%	5.8%
16.2%	4.3%	2.8%	2.4%	2.9%

2007	2008	2009	2010	2011
23.4%	11.2%	10.6%	10.6%	10.8%
22.4%	9.5%	8.7%	8.6%	8.9%
21.4%	7.9%	6.8%	6.6%	6.9%

2007	2008	2009	2010	2011
26.8%	12.7%	12.4%	12.4%	12.5%
26.3%	11.7%	11.2%	11.2%	11.3%
25.7%	10.7%	10.1%	9.9%	10.2%

ostatní živnosti 0,67%

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem
2004	110,708 Kč	102,516 Kč
2005	63,970 Kč	57,970 Kč
2006	69,148 Kč	63,148 Kč
2007	77,532 Kč	71,532 Kč
2008	40,155 Kč	29,475 Kč
2009	31,965 Kč	21,285 Kč
2010	32,340 Kč	20,736 Kč
2011	34,830 Kč	23,226 Kč
2012	35,790 Kč	22,386 Kč
2013	37,590 Kč	37,590 Kč
2014	37,725 Kč	37,725 Kč
2015	39,345 Kč	39,345 Kč
2016	40,290 Kč	40,290 Kč
2017	43,245 Kč	43,245 Kč
2018	65,925 Kč	50,721 Kč

ostatní živnosti 1,00%

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem
2004	190,708 Kč	182,548 Kč
2005	119,956 Kč	113,956 Kč
2006	128,828 Kč	122,828 Kč
2007	141,340 Kč	135,340 Kč
2008	72,180 Kč	61,500 Kč
2009	59,955 Kč	49,275 Kč
2010	60,510 Kč	48,906 Kč
2011	64,215 Kč	52,611 Kč
2012	65,640 Kč	52,236 Kč
2013	68,340 Kč	68,340 Kč
2014	68,550 Kč	68,550 Kč
2015	70,950 Kč	70,950 Kč
2016	72,375 Kč	72,375 Kč
2017	76,785 Kč	76,785 Kč
2018	154,965 Kč	139,761 Kč

ostatní živnosti 1,67%

Legislativa	OSVČ bez dětí	OSVČ s jedním dítětem
2004	353,172 Kč	344,980 Kč
2005	234,964 Kč	228,964 Kč
2006	249,948 Kč	243,948 Kč
2007	270,876 Kč	264,876 Kč
2008	137,175 Kč	126,495 Kč
2009	116,760 Kč	106,080 Kč
2010	117,690 Kč	106,086 Kč
2011	123,885 Kč	112,281 Kč
2012	126,270 Kč	112,866 Kč
2013	130,770 Kč	130,770 Kč
2014	131,115 Kč	131,115 Kč
2015	208,357 Kč	208,357 Kč
2016	215,740 Kč	215,740 Kč
2017	238,640 Kč	238,640 Kč

2018	403,273 Kč	388,069 Kč
ostatní živnost - zisk		
Rok	0.67	1
2004	507,666 Kč	757,710 Kč
2005	359,489 Kč	536,550 Kč
2006	378,563 Kč	565,020 Kč
2007	404,794 Kč	604,170 Kč
2008	433,356 Kč	646,800 Kč
2009	378,764 Kč	565,320 Kč
2010	381,241 Kč	569,016 Kč
2011	397,819 Kč	593,760 Kč
2012	404,203 Kč	603,288 Kč
2013	416,215 Kč	621,216 Kč
2014	417,147 Kč	622,608 Kč
2015	427,905 Kč	638,664 Kč
2016	434,256 Kč	648,144 Kč
2017	453,971 Kč	677,568 Kč
2018	605,156 Kč	1,198,740 Kč

2012	2013	2014	2015	2016
202,101 Kč	208,107 Kč	208,574 Kč	213,952 Kč	217,128 Kč
301,644 Kč	310,608 Kč	311,304 Kč	319,332 Kč	324,072 Kč
503,745 Kč	518,715 Kč	519,878 Kč	1,066,422 Kč	1,106,001 Kč

2012	2013	2014	2015	2016
5,475 Kč	6,375 Kč	6,435 Kč	7,245 Kč	7,725 Kč
-7,929 Kč	6,375 Kč	6,435 Kč	7,245 Kč	7,725 Kč
-21,333 Kč	6,375 Kč	6,435 Kč	7,245 Kč	7,725 Kč

2012	2013	2014	2015	2016
20,400 Kč	21,750 Kč	21,855 Kč	23,055 Kč	23,760 Kč
6,996 Kč	21,750 Kč	21,855 Kč	23,055 Kč	23,760 Kč
-6,408 Kč	21,750 Kč	21,855 Kč	23,055 Kč	23,760 Kč

2012	2013	2014	2015	2016
50,715 Kč	52,965 Kč	53,130 Kč	135,120 Kč	141,060 Kč
37,311 Kč	52,965 Kč	53,130 Kč	135,120 Kč	141,060 Kč
23,907 Kč	52,965 Kč	53,130 Kč	135,120 Kč	141,060 Kč

2012	2013	2014	2015	2016
2.7%	3.1%	3.1%	3.4%	3.6%
-3.9%	3.1%	3.1%	3.4%	3.6%
-10.6%	3.1%	3.1%	3.4%	3.6%

2012	2013	2014	2015	2016
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6.8%	7.0%	7.0%	7.2%	7.3%
2.3%	7.0%	7.0%	7.2%	7.3%
-2.1%	7.0%	7.0%	7.2%	7.3%

2012	2013	2014	2015	2016
10.1%	10.2%	10.2%	12.7%	12.8%
7.4%	10.2%	10.2%	12.7%	12.8%
4.7%	10.2%	10.2%	12.7%	12.8%

2012	2013	2014	2015	2016
202,101 Kč	208,107 Kč	208,574 Kč	213,952 Kč	217,128 Kč
301,644 Kč	310,608 Kč	311,304 Kč	319,332 Kč	324,072 Kč
503,745 Kč	518,715 Kč	519,878 Kč	1,066,422 Kč	1,106,001 Kč

2012	2013	2014	2015	2016
5,475 Kč	6,375 Kč	6,435 Kč	7,245 Kč	7,725 Kč
-7,929 Kč	6,375 Kč	6,435 Kč	7,245 Kč	7,725 Kč
-21,333 Kč	6,375 Kč	6,435 Kč	7,245 Kč	7,725 Kč

2012	2013	2014	2015	2016
20,400 Kč	21,750 Kč	21,855 Kč	23,055 Kč	23,760 Kč
6,996 Kč	21,750 Kč	21,855 Kč	23,055 Kč	23,760 Kč
-6,408 Kč	21,750 Kč	21,855 Kč	23,055 Kč	23,760 Kč

2012	2013	2014	2015	2016
50,715 Kč	52,965 Kč	53,130 Kč	135,120 Kč	141,060 Kč
37,311 Kč	52,965 Kč	53,130 Kč	135,120 Kč	141,060 Kč
23,907 Kč	52,965 Kč	53,130 Kč	135,120 Kč	141,060 Kč

2012	2013	2014	2015	2016
2.7%	3.1%	3.1%	3.4%	3.6%
-3.9%	3.1%	3.1%	3.4%	3.6%
-10.6%	3.1%	3.1%	3.4%	3.6%

2012	2013	2014	2015	2016
6.8%	7.0%	7.0%	7.2%	7.3%
2.3%	7.0%	7.0%	7.2%	7.3%
-2.1%	7.0%	7.0%	7.2%	7.3%

2012	2013	2014	2015	2016
10.1%	10.2%	10.2%	12.7%	12.8%

7.4%	10.2%	10.2%	12.7%	12.8%
4.7%	10.2%	10.2%	12.7%	12.8%

2012	2013	2014	2015	2016
404,203 Kč	416,215 Kč	417,147 Kč	427,905 Kč	434,256 Kč
603,288 Kč	621,216 Kč	622,608 Kč	638,664 Kč	648,144 Kč
1,007,491 Kč	1,037,431 Kč	1,039,755 Kč	1,466,422 Kč	1,506,001 Kč

2012	2013	2014	2015	2016
35,790 Kč	37,590 Kč	37,725 Kč	39,345 Kč	40,290 Kč
22,386 Kč	37,590 Kč	37,725 Kč	39,345 Kč	40,290 Kč
8,982 Kč	37,590 Kč	37,725 Kč	39,345 Kč	40,290 Kč

2012	2013	2014	2015	2016
65,640 Kč	68,340 Kč	68,550 Kč	70,950 Kč	72,375 Kč
52,236 Kč	68,340 Kč	68,550 Kč	70,950 Kč	72,375 Kč
38,832 Kč	68,340 Kč	68,550 Kč	70,950 Kč	72,375 Kč

2012	2013	2014	2015	2016
126,270 Kč	130,770 Kč	131,115 Kč	208,357 Kč	215,740 Kč
112,866 Kč	130,770 Kč	131,115 Kč	208,357 Kč	215,740 Kč
99,462 Kč	130,770 Kč	131,115 Kč	208,357 Kč	215,740 Kč

2012	2013	2014	2015	2016
8.9%	9.0%	9.0%	9.2%	9.3%
5.5%	9.0%	9.0%	9.2%	9.3%
2.2%	9.0%	9.0%	9.2%	9.3%

2012	2013	2014	2015	2016
10.9%	11.0%	11.0%	11.1%	11.2%
8.7%	11.0%	11.0%	11.1%	11.2%
6.4%	11.0%	11.0%	11.1%	11.2%

2012	2013	2014	2015	2016
12.5%	12.6%	12.6%	14.2%	14.3%
11.2%	12.6%	12.6%	14.2%	14.3%
9.9%	12.6%	12.6%	14.2%	14.3%

OSVČ se dvěma dětmi
102,516 Kč
51,970 Kč
57,148 Kč
65,532 Kč
18,795 Kč
10,605 Kč
9,132 Kč
11,622 Kč
8,982 Kč
37,590 Kč
37,725 Kč
39,345 Kč
40,290 Kč
43,245 Kč
31,317 Kč

OSVČ se dvěma dětmi
182,548 Kč
107,956 Kč
116,828 Kč
129,340 Kč
50,820 Kč
38,595 Kč
37,302 Kč
41,007 Kč
38,832 Kč
68,340 Kč
68,550 Kč
70,950 Kč
72,375 Kč
76,785 Kč
120,357 Kč

OSVČ se dvěma dětmi
344,980 Kč
222,964 Kč
237,948 Kč
258,876 Kč
115,815 Kč
95,400 Kč
94,482 Kč
100,677 Kč
99,462 Kč
130,770 Kč
131,115 Kč
208,357 Kč
215,740 Kč
238,640 Kč

368,665 Kč

1.67
1,265,376 Kč
896,039 Kč
943,583 Kč
1,008,964 Kč
1,080,156 Kč
944,084 Kč
950,257 Kč
991,579 Kč
1,007,491 Kč
1,037,431 Kč
1,039,755 Kč
1,466,422 Kč
1,506,001 Kč
1,628,846 Kč
2,403,896 Kč

2017	2018
226,985 Kč	405,156 Kč
338,784 Kč	998,740 Kč
1,228,846 Kč	2,203,896 Kč

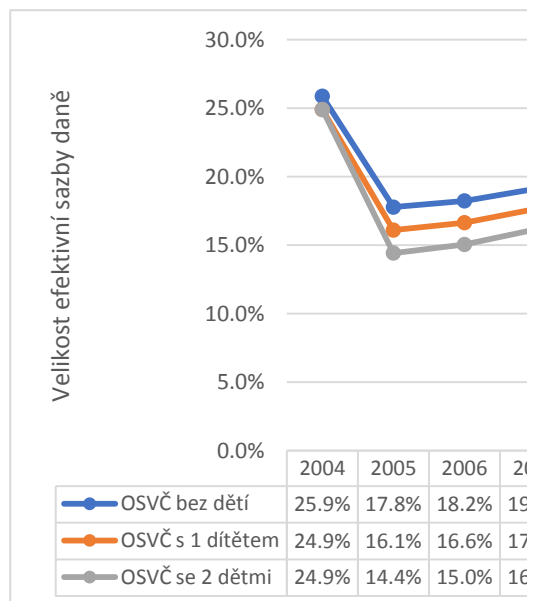
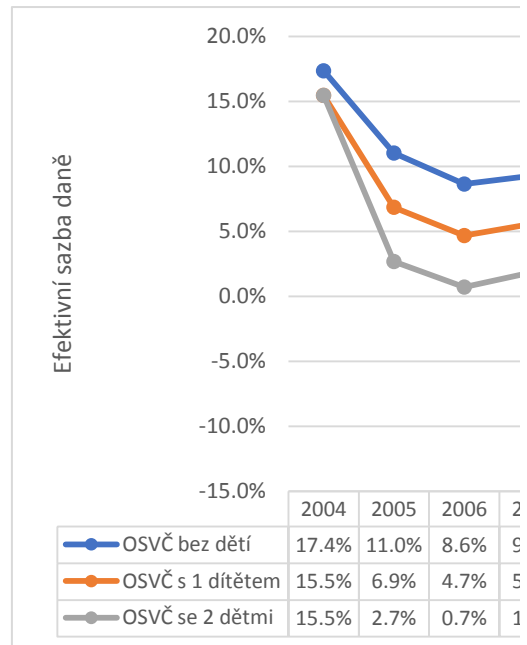
2017	2018
9,195 Kč	35,925 Kč
9,195 Kč	20,721 Kč
9,195 Kč	1,317 Kč

2017	2018
25,965 Kč	124,965 Kč
25,965 Kč	109,761 Kč
25,965 Kč	90,357 Kč

2017	2018
159,480 Kč	359,273 Kč
159,480 Kč	344,069 Kč
159,480 Kč	324,665 Kč

2017	2018
4.1%	8.9%
4.1%	5.1%
4.1%	0.3%

2017	2018
------	------



7.7%	12.5%
7.7%	11.0%
7.7%	9.0%

2017	2018
13.0%	16.3%
13.0%	15.6%
13.0%	14.7%

2017	2018
226,985 Kč	405,156 Kč
338,784 Kč	998,740 Kč
1,228,846 Kč	2,203,896 Kč

2017	2018
9,195 Kč	35,925 Kč
9,195 Kč	20,721 Kč
9,195 Kč	1,317 Kč

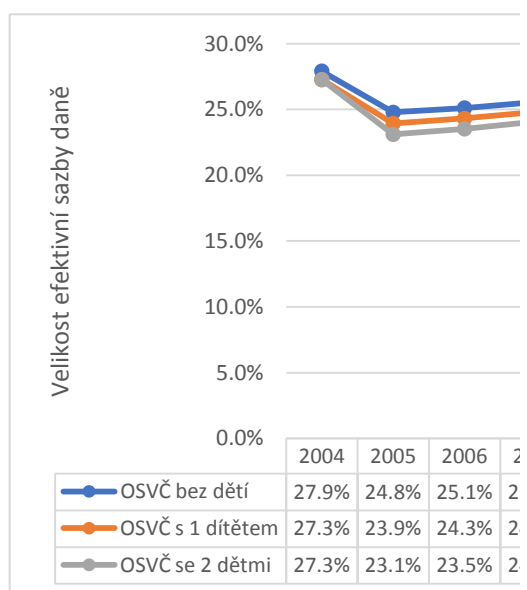
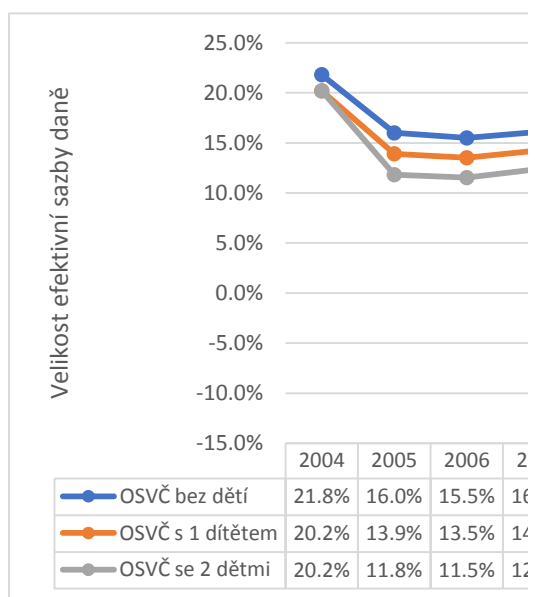
2017	2018
25,965 Kč	124,965 Kč
25,965 Kč	109,761 Kč
25,965 Kč	90,357 Kč

2017	2018
159,480 Kč	359,273 Kč
159,480 Kč	344,069 Kč
159,480 Kč	324,665 Kč

2017	2018
4.1%	8.9%
4.1%	5.1%
4.1%	0.3%

2017	2018
7.7%	12.5%
7.7%	11.0%
7.7%	9.0%

2017	2018
13.0%	16.3%



13.0%	15.6%
13.0%	14.7%

2017	2018
453,971 Kč	605,156 Kč
677,568 Kč	1,198,740 Kč
1,628,846 Kč	2,403,896 Kč

2017	2018
43,245 Kč	65,925 Kč
43,245 Kč	50,721 Kč
43,245 Kč	31,317 Kč

2017	2018
76,785 Kč	154,965 Kč
76,785 Kč	139,761 Kč
76,785 Kč	120,357 Kč

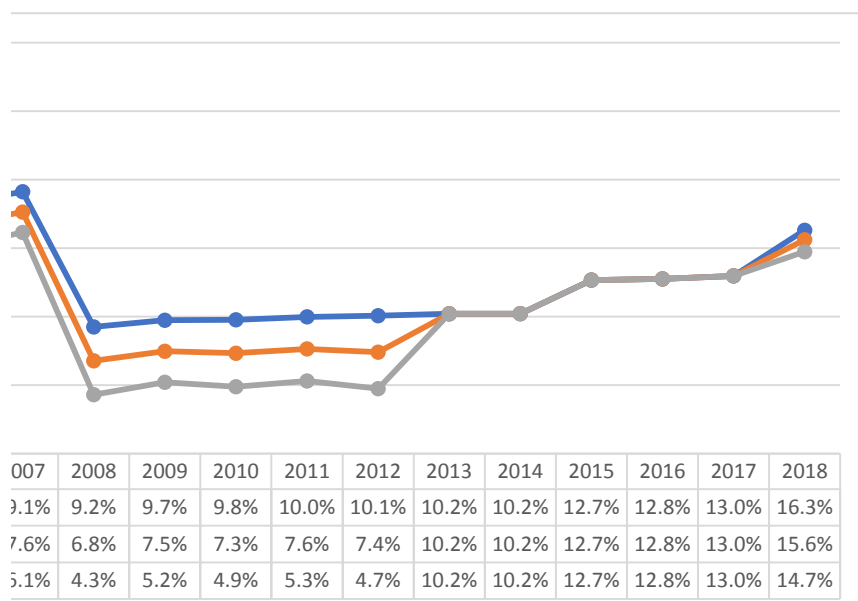
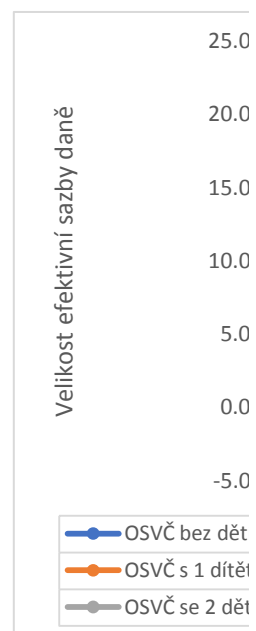
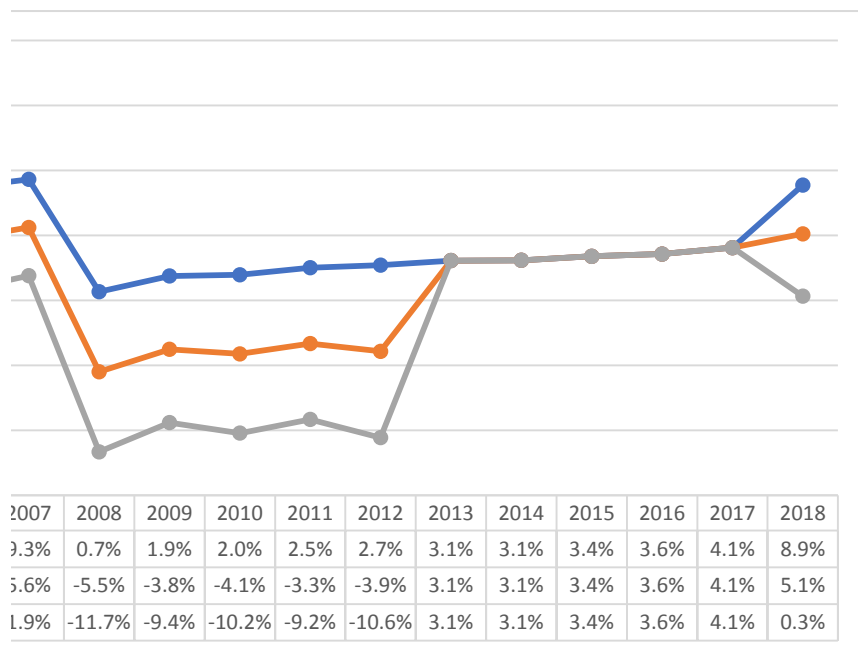
2017	2018
238,640 Kč	403,273 Kč
238,640 Kč	388,069 Kč
238,640 Kč	368,665 Kč

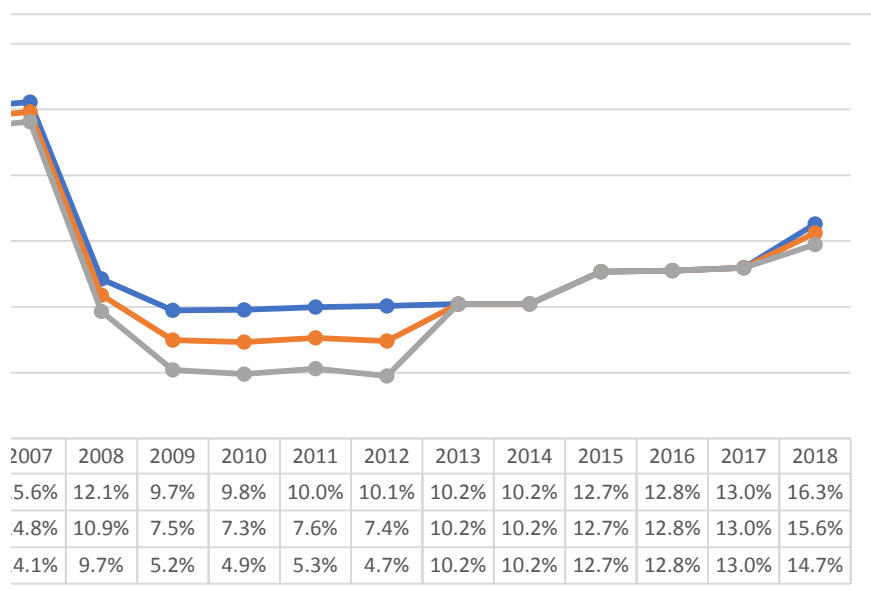
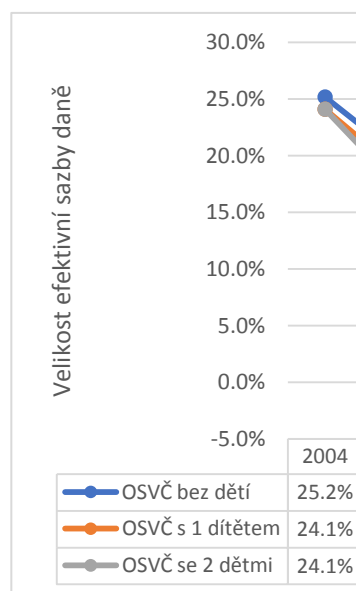
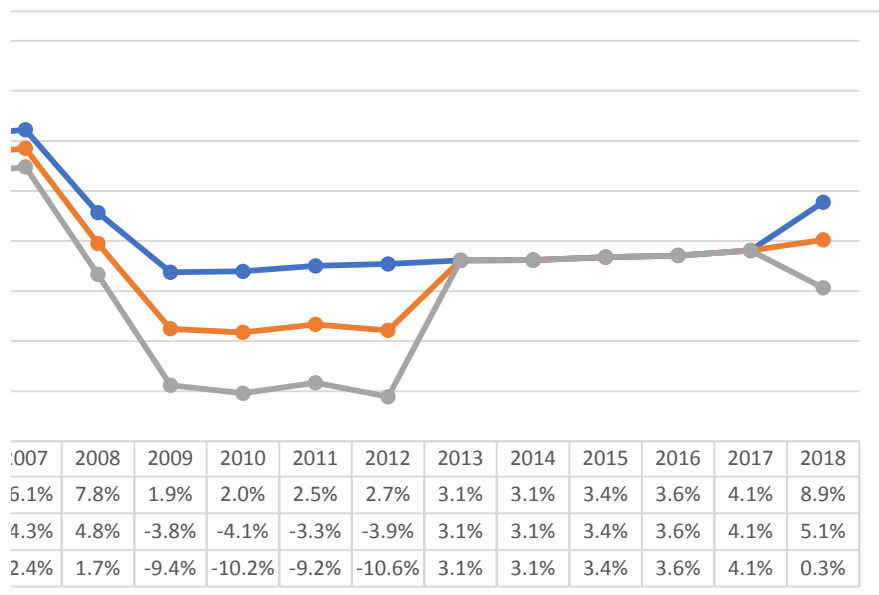
2017	2018
9.5%	10.9%
9.5%	8.4%
9.5%	5.2%

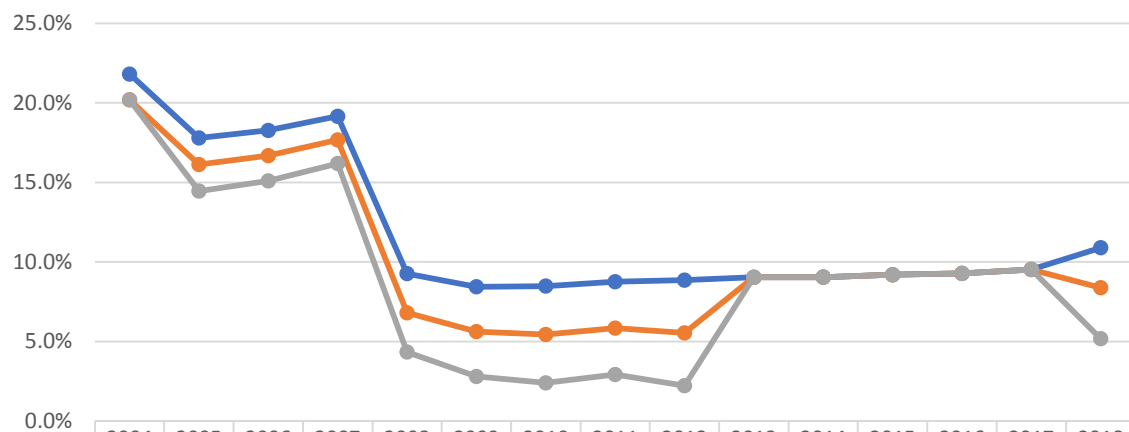
2017	2018
11.3%	12.9%
11.3%	11.7%
11.3%	10.0%

2017	2018
14.7%	16.8%
14.7%	16.1%
14.7%	15.3%

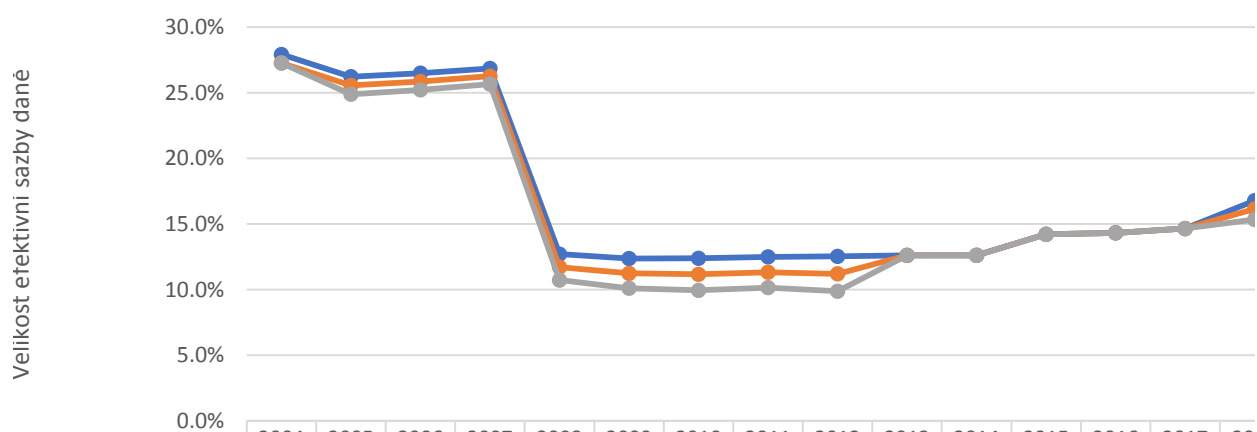




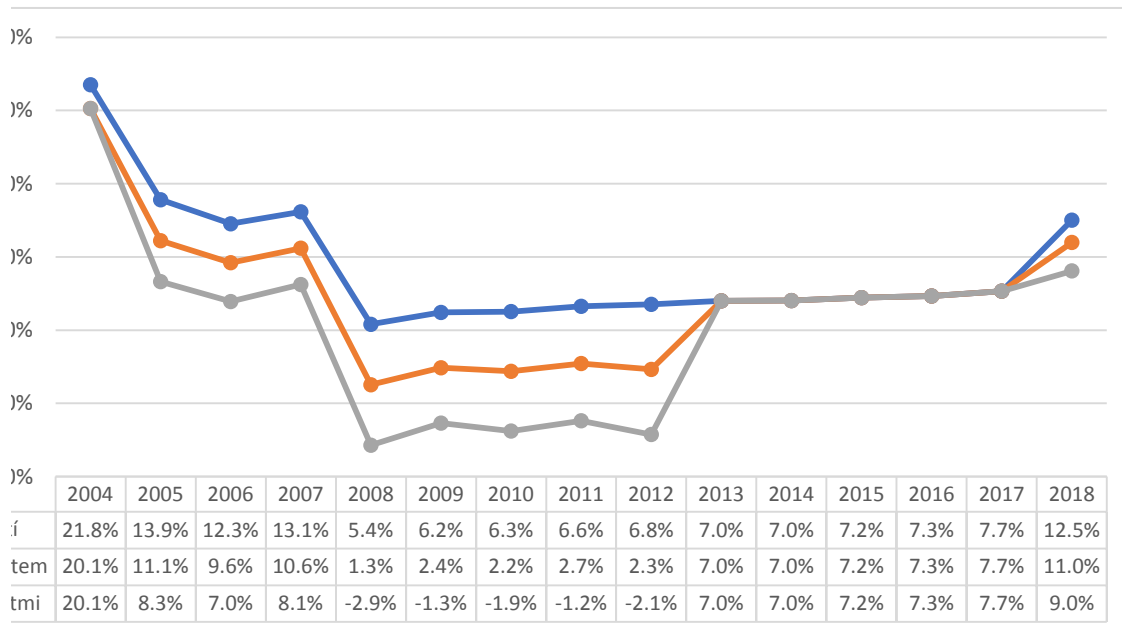


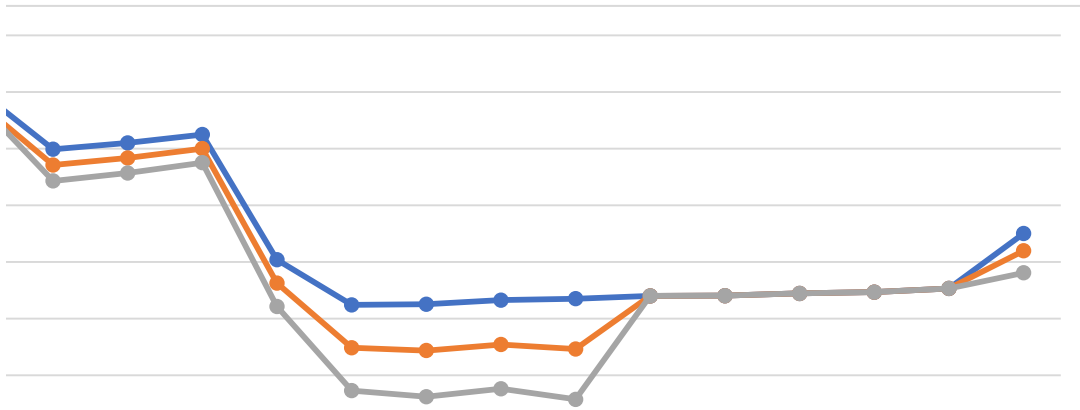


	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
SVČ bez dětí	21.8%	17.8%	18.3%	19.2%	9.3%	8.4%	8.5%	8.8%	8.9%	9.0%	9.0%	9.2%	9.3%	9.5%	10.9%
SVČ s 1 dítětem	20.2%	16.1%	16.7%	17.7%	6.8%	5.6%	5.4%	5.8%	5.5%	9.0%	9.0%	9.2%	9.3%	9.5%	8.4%
SVČ se 2 dětmi	20.2%	14.5%	15.1%	16.2%	4.3%	2.8%	2.4%	2.9%	2.2%	9.0%	9.0%	9.2%	9.3%	9.5%	5.2%

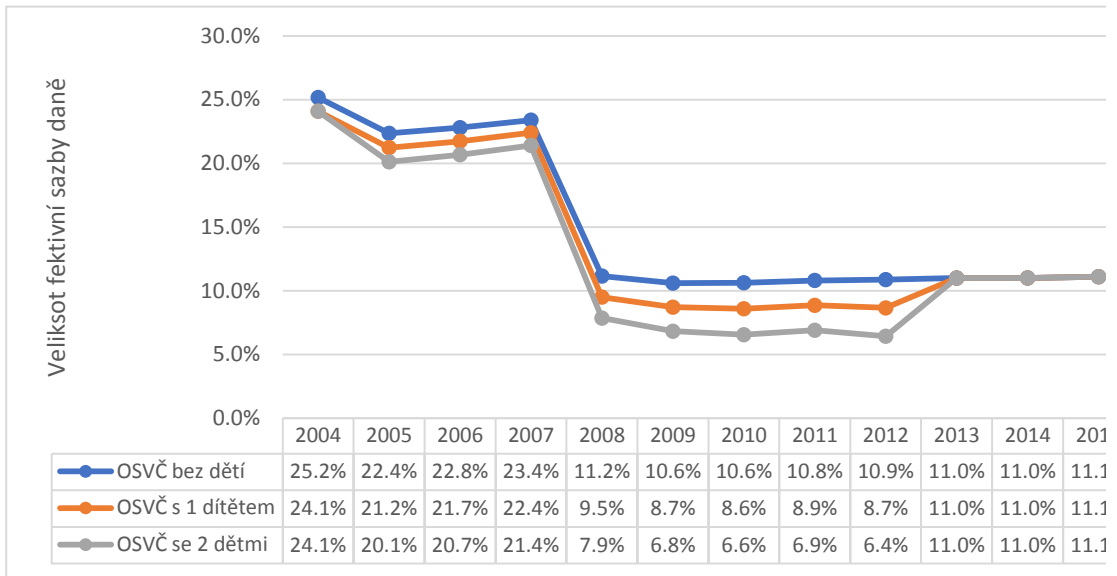


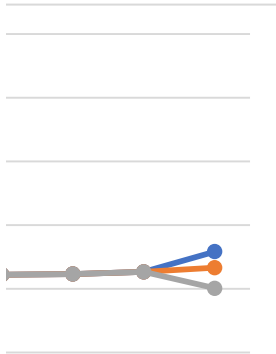
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
OSVČ bez dětí	27.9%	26.2%	26.5%	26.8%	12.7%	12.4%	12.4%	12.5%	12.5%	12.6%	12.6%	14.2%	14.3%	14.7%	16.0%
OSVČ s 1 dítětem	27.3%	25.6%	25.9%	26.3%	11.7%	11.2%	11.2%	11.3%	11.2%	12.6%	12.6%	14.2%	14.3%	14.7%	16.0%
OSVČ se 2 dětmi	27.3%	24.9%	25.2%	25.7%	10.7%	10.1%	9.9%	10.2%	9.9%	12.6%	12.6%	14.2%	14.3%	14.7%	15.0%





2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
19.9%	20.5%	21.2%	10.2%	6.2%	6.3%	6.6%	6.8%	7.0%	7.0%	7.2%	7.3%	7.7%	12.5%
18.5%	19.2%	20.0%	8.1%	2.4%	2.2%	2.7%	2.3%	7.0%	7.0%	7.2%	7.3%	7.7%	11.0%
17.2%	17.8%	18.8%	6.1%	-1.3%	-1.9%	-1.2%	-2.1%	7.0%	7.0%	7.2%	7.3%	7.7%	9.0%





15	2016	2017	2018
1%	11.2%	11.3%	12.9%
1%	11.2%	11.3%	11.7%
1%	11.2%	11.3%	10.0%