

Rezümé

The main topic of my research is the taxation of self-employment. I am interested in the form in which subsistence farming enterprises operate in my environment and in my municipality, and in the advantages and specificities that they had that justified their choices at the beginning. During my research, I created a specific questionnaire, tested it on the surrounding businesses during an interview and compared them. I consider one of the main goals of my research to give people a comprehensive picture of subsistence farmers, and possibly provide a more secure point for future generations to start their farming business. My main questions: How satisfied are small farmers with the current tax system?; How would you motivate young people?; What would they change? What would they recommend?

One of the reason why, my family has been involved in agriculture for 13 years, since 2010, and in particular in fruit and vegetable production. Over the years, we have gained a lot of experience in terms of both production and tax legislation. In the theoretical background, I first introduced the history of taxation in a few sentences. In the following, I have mainly collected theoretical background from the National Tax and Customs Administration and other articles. I have worked out who are the ancestral farmers, what rules apply to them and who can opt out of their occupation. Since I have already described sole farmers, I have also prepared a separate chapter on the characteristics of family farms and family agricultural associations. Lastly, in the theoretical part, I explained their tax and other contribution obligations and exemptions, and I also included two subsidies.

So, overall, the main hypotheses of my research are focused on those farmers through whom I can inform and investigate their activities and the taxes involved, thus encouraging the younger generation to start and maintain their activities. In this section, I also thought it important to describe what I expect from my research and the results. As I have already mentioned, the main aim of my research is to promote farming among young people and to look at ways of making it even more tax-friendly. My questionnaire was filled in by 80 farmers and during my interviews I spoke to 4 farms, some of whom responded as individual farmers and others who responded on behalf of the larger farm as a manager.

And I launched my questionnaire on the 1st of April, first on Facebook in various groups for smallholders, and then over several weekends I went around the local markets and filled in my questionnaire. My interviews lasted from the end of April (22.04) until the beginning of May (05.05), as I distributed the businesses during this period to suit everyone. The locations were the headquarters of the enterprises themselves, and I interviewed the subjects in their own neighbourhoods, where I even gained an insight into the life of the farms. Since I approached

my research from two angles, my questionnaire is a quantitative research, so it contains quantified data and statistical methods to investigate the selected target group, so here my sample is random and large group. My other analysis, the in-depth interview, is a qualitative research method, which means that it does not necessarily provide quantifiable data. I chose my samples as a small sample group because of the in-depth interview and randomly, I selected the farms in my area, as this is not a research that applies to everyone so I had to narrow down the subjects.

I consider my thesis a success, as many of my respondents and interviewees are satisfied with their taxation and the forms they have chosen. However, there were an increasing number of replies that they did not consider the pension options to be adequate, which I fully agree with. At present, the pensions of small farmers are well below average, so they expect changes to this problem in the future. As a suggestion, I can say that the state should reform this system, for example, by making fewer exemptions for active farmers.