

**Instruction of the Dean of the Faculty of Medicine of Masaryk University No. 2/2022**

**On payments for optional individual staff memberships**

*In connection with the tax aspects of membership fees according to Act No. 586/1992 Coll., on Income Tax, as amended (hereinafter referred to as "ITA"), and also in connection with Methodological Sheet No. 10/2018 of the Economic Department of RMU, I issue the following instruction:*

Article 1

**Request for approval of payment for optional individual membership**

- (1) An employee who is interested in faculty reimbursement for an optional individual membership shall apply to LF MU for approval of such reimbursement using the Application for Approval of Reimbursement for Optional Individual Membership form. This request is attached as **Appendix 1** to this instruction.
- (2) The application shall state the name of the organisation of which he/she wishes to become a member, the amount of the membership fee and the frequency of payment of the fee. In addition, the application shall include a justification of the benefits of membership for LF MU.
- (3) By signing the application, the employee confirms that he/she acknowledges that the amount of the individual membership fee paid by the employer on behalf of the employee constitutes non-cash income for the employee pursuant to Section 6(1)(d) of the Income Tax Act, as income arising in connection with the performance of an employment activity that is subject to income tax pursuant to Section 3(2) of the Income Tax Act. The employee's income subject to income tax on employment income will therefore be increased by the amount of the membership fee, including the bank fee (the cost of making the payment of the membership fee). By signing, the employee also confirms that he/she acknowledges that social security and health insurance will be paid on this income.
- (4) The employee translates the application in paper or electronic form (via the relevant application in i-net for document approval) to the hands of the faculty secretary and to the Faculty's Economic Department (hereinafter referred to as "LF MU EO").

Article 2

**Credentials**

- (1) I authorise the Secretary of the Faculty to decide on the approval or rejection of the application pursuant to Article 1.

Article 3

**Final provisions**

- (1) Compliance with this guideline is monitored by the EO LF MU.
- (2) I hereby delegate the interpretation of the individual provisions of this instruction to the Head of the EO of LF MU.
- (3) This Instruction shall come into force and effect on the date of publication.

*prof. MUDr. Martin Repko, Ph.D.*  
*Dean of MU Faculty of Medicine*

1 / 1



Digitally signed by  
prof. MUDr. Martin Repko, Ph.D.  
10.03.2022