

	Parts:	When will be tested?
	Intro	
part 1	Personal income tax (PIT)	
	tax payer	midterm test 1
	scope of PIT	midterm test 1
	proforma for PIT	midterm test 1
	employment and self-employment	midterm test 1
	other types of personal income	midterm test 1
	administration	midterm test 1
part 2	Corporate income tax (CIT)	
	scope of CIT	midterm test 2
	proforma for CIT	midterm test 2
	additional notes	midterm test 2
	administration	midterm test 2
part 3	Value added tax (VAT)	
	tax payer	final exam
	scope of VAT	final exam
	additional notes	final exam

Note: topics for midterm test will be also included into final exam

No. of lecture class MU week

Total split of points:

Task	Points
presentation of exam	10
midterm tests	30
final exam	60
<hr/>	<hr/>
total	100

extra points 10

Comments:

Topic for presentation can be chosen by student BUT must be relevant to the course. Presentations need the dates will be confirmed later
the dates will be confirmed later

for presentation of additional examples

ed to have paper backup (i.e. written version) and will be held at the last seminar.

	Tax payer	
	resident	nonresident
impact on tax liability*:	unlimited tax liability in CZ => CZ tax on worldwide income	limited tax liability in CZ => CZ tax on CZ-origin income
impact on tax return*:	to disclose worldwide income permanent home	to disclose CZ-origin income
conditions*:	or presence in CZ for more than 183 days	if none of two conditions for tax residency are not satisfied

* *evidence from CZ*

Additional conditions:

for natural person

centre of vital interests
habitual abode

for legal entity

place of effective management

e and on Capital : Model Tax Convention on Inc

where there is a conflict of residence is that place where the individual has a permanent home, that is to say, a place where the individual has a permanent use as opposed to a temporary use. It is evident that the stay is in

13. As regards the conflict of residence, the individual's home should be taken into account (home, that is to say, a furnished room). But the individual has arranged to have the home occasionally for the purpose of a short duration (travel for a school, etc.).

14. If the individual gives preference to the home, the individual are closer, th

ct between the laws of the two States) it is considered that the
where the individual owns or possesses a home; this home must be
say, the individual must have arranged and retained it for his
ed to staying at a particular place under such conditions that it is
tended to be of short duration.

oncept of home, it should be observed that any form of home may
ouse or apartment belonging to or rented by the individual, rented
permanence of the home is essential; this means that the individual
he dwelling available to him at all times continuously, and not
pose of a stay which, owing to the reasons for it, is necessarily of
pleasure, business travel, educational travel, attending a course at

l has a permanent home in both Contracting States, paragraph 2
State with which the personal and economic relations of the
is being understood as the centre of vital interests. In the cases



overa
employment income
business (=self-employment) income

capital income
rental income
other income

NOTES

exempted income:

Type of income

income from sale of family house or an apartment
income from sale of other immovable property
income from sale of tangible movable asset
income from sale of securities
prizes awarded in public, promotional or sports competition, prizes in lotteries and awards from gambles
benefits from state-approved insurance
inheritance income
gifts
gifts received in connection with business activity

employment income:

subject to SHI except

taxable employment income includes all remuneration
employment income taxed with withholding tax

SHI

employment income taxed with WHT

income from business activity (self-employment):
subtypes of self-employment income

Possibilities to decrease business income

rental income:

Possibilities to decrease business income

occasional income:

Taxable only if the total income from all occasional income exceeds the tax-free allowance
taxable income can be decreased by related expenses
Possibilities to decrease business income

subjec

taxable income

all tax base

employment income based on: (1) **employment contract** (at condition of above 3,000 till 7/2024 and above 4,000 CZK/month from 7/2024); (2) **work performance agreement (CZ 'DPP')** (with condition of above 10,000 CZK/month till 7/2024 and 10,500 CZK/month from 7/2024 from another 1 employer i.e. no signed Declaration of taxpayer); (3) **working activity agreement (CZ 'DPC')**

income for work of shareholder and limited partner

remuneration of statutory body (director's fee)

remuneration paid by state to state officers

agricultural production by registered farmer, forestry and water management

income from entrepreneurial activity under trade license (craft and non-craft) and under special license (lawyers, auditors, tax advisers, physicians, dentists, architects)

partner's share in profits

income from use or provision of rights and copyrights

income independent professions (prof athletes, artists, singers, musicians)
income from all forms of handling assets (sale and rent) included into taxpayer's business property
interest income from business bank account
interest on loans provided
interest and charges for late payment
capital income received from abroad (dividends, interest)
income from rental of immovable assets (even if occasional lease)
income from rental of movable assets with exception of occasional lease (it is taxed in other income)
income not included into previous partial tax bases
income from occasional activities: rental of movable assets, agricultural activity not run by entrepreneur, solar power station
income from sale of individual's own immovable assets, movable assets and securities if not included into business property and conditions for tax exemptions are not met
regularly paid state pension benefits
winnings in games unless tax exempt. Awards from cultural events or sports competitions - exempt if below the limit (10,000 czk; check if whole amount of prize is taxed or only above the limit)

Conditions for exemption

place of residence for 2 years or ownership for 5 years
ownership for 5 years
tax exempt except income from sale of motor vehicle, aircraft and ships/boats for which ownership should be 1 year
up to 100,000 czk tax exempt, otherwise 3 years of ownership
up to 50,000 czk tax exempt, otherwise: rewards from cultural activities without limit, income from lotteries and gambles approved by Ministry of Finance without limit
sickness allowance, maternity allowance, parental allowance, birth grant, unemployment allowance are tax exempt; retirement benefits are tax exempt up to 622,800 czk p.a.
tax exempt regardless of relationship with deceased person
gifts acquired from direct relatives or from person being from common household for 1 year are tax exempt regardless of value. Gifts acquired occasionally regardless of relationship with donor are tax exempt up to 15,000 czk p.a. for all gifts acquired from one donor
received promotion items: must have logo or trademark of provider and have value up to 500 czk excl. VAT

employment income based on any contract below 3,000 CZK/month (below 4,000 CZK/month from 7/2024)

work performance agreement up to 10,000 CZK/month (up to 10,500 CZK/month from 7/2024)

eration, both monetary and nonmonetary and benefits provided

employment income up to 3,000 CZK/month and
income based on work performance agreement up
to 10,000 CZK/month from another employer (=no
signed Declaration of taxpayer)

remuneration of statutory body (director's fee) if it
is paid by CZ company to CZ non-resident
this income is not included into tax return and into
annual tax reconciliation prepared by employer
(mandatory, but it can be included voluntarily)
employment income is subject to monthly payroll
withholdings performed by employer (tax advances).
Payroll tax advances must be withheld from salary
and transferred to Tax office by 20th day of the
following month for which salary is paid

employment income taxed in tax base is subject to
monthly SHI contributions performed by employer.
SHI contributions must be withheld from salary and
transferred to Tax office by 20th day of the
following month for which salary is paid

has tax base which is gross monthly income (i.e. not
super gross one) and it is not reported
it is not included into tax return or annual tax
reconciliation performed by employer. However a
person who is tax resident in another EU member
state can voluntarily include CZ PIT taxed with WHT
into his return. Advantage of doing this is possibility
to utilise tax base and tax liability deduction in CZ or
in home country, if applicable.

income from agricultural activity performed by registered farmer
income from entrepreneurial activity under trade license and
partner's share in profits
income from use or provision of rights and copyrights
income independent professions

by documented actual eligible expenses

or

lump sum expenses (certain % of taxable business income a

by documented actual eligible expenses

or

lump sum expenses: 30% of taxable rental income, max 30C

nal activities | taxable period exceeds 30,000 czk. If limit is e
enses. Expenses related to one type of income can be claim

by documented actual eligible expenses

or

lump sum expenses: 80% of taxable rental income, max 80C

Scope of PIT

Subject to PIT

withholding tax at source (WHT)	
employment income	employment income up to 3,000 CZK/month till 7/2024 and up to 4,000 CZK/month from 7/2024 CZK/month and income based on work performance agreement up to 10,000 CZK/month till 7/2024 and up to 10,500 CZK/month from 7/2024 10,500 CZK/month from another 1 employer (=no signed Declaration of taxpayer)
	remuneration of statutory body (director's fee) if it is paid by CZ company to CZ non-resident
capital income	interest income from private bank account
	capital income received from CZ resident entity
	benefits from private pensions schemes and life insurance schemes unless tax exempt
rental income	income from rental of movable assets located in XZ received by CZ tax non-residents
other income	winnings in lotteries (unless tax exempt) + winnings in promotional competitions, prizes from public and sports competitions (10,000 CZK/prize)

ded to employer

armer

nd under special license (lawyers, auditors, tax advicers, physicians, dentists, archit

According to type of taxpayer's business activity

Types of business activity	lump sum %	
agricultural production, forestry and water resource management. Craft trade	80%	
Non-craft trade	60%	
Other entrepreneurial activity, use or provision of rights, independent professions	40%	
income from rental of assets included into taxpayer's business property	30%	

),000 czk

exceeded all income from all occasional activities is taxable.
limited up to amount of total income of same type i.e. no losses are allowed.

),000 czk

exempted income	not subject to PIT
income from sale of family house or an apartment	restitution income
income from sale of other immovable property	credits and loans within certain amounts
income from sale of tangible movable asset	au pair income
income from sale of securities	
prizes awarded in public, promotional or sports competition, prizes in lotteries and awards from gambles	
benefits from state-approved insurance	
inheritance income	
gifts	

gifts received in connection with business activity
subtypes of employment income

ects)

max limit
1,600,000
1,200,000
800,000
600,000

Personal tax return (annual)

Personal income

Total tax base

Tax base deductions

Tax base after deductions

Tax exemption (full) for tax base from income e

Tax base after deductions and tax exemption fi

Tax rate 15%

Tax liability

23% solidarity surcharge (tax)

Tax liability after 23% solidarity contribution

Tax credit for tax paid abroad*

Tax liability deductions

Tax liability after deductions

Child tax credit

Final tax liability or tax bonus

Advance payments

Final tax underpayment / overpayment

Note: for tax credit method it can be either full or partial credit

Net wage (monthly)

Monthly gross salary (incl. taxable benefits)

Monthly tax advances (15% of gross salary)

Solidarity contributions (if any)

Employee's part of SHI contributions

Employee's personal tax discount, student discount

Monthly net salary

NOTES

tax base deductions:

Type of deduction
gifts*

interest paid on mortgage loan
pension insurance contributions
life insurance contributions
trade union contributions
tax loss
R&D allowance
professional education allowance

Note: 1 blood donations gives 3,000 czk as tax c

tax liability deductions:

Type of deduction
general personal deduction
dependent spouse deduction
student deduction*
dependent child tax credit/bonus
credit for child placement (pre-school facility)

employment income
business income
capital income
rental income
other income

gifts
interest paid on mortgage
pension insurance contributions
life insurance contributions
trade union contributions
tax loss from previous periods
R&D allowances
professional education allowance

earned abroad

from income earned abroad rounded down to

23%*((employment income + business incor

personal
dependent spouse
dependent child
disability of a taxpayer
student
kindergarden fee
disabled employees
discount for self-employed persons with ele

credit or ordinary credit depending on terms

amount and child discount if applicable

recipient of donation
purpose of donation
limit

actual payment
housing need
amount limit
amount limit
amountlimit
time limit
time limit
amount limit

deduction, donation of blood cells or an organ

amount limit: 30,840 czk p.a. in 2023 and 20
amount limit: 30,840 czk p.a. in 2023 and 20
lives with taxpayer in common household ar
incomes like sickness allowance, maternity a
excluding social support like parental allwoa
for full time regular students up to 26 years
FOR 2024 - IT IS CANCELLED
if child lives with taxpayer in common house
either by mother or by father taking care of
placement. If tax is lower than respective ch
and max allowed; bonus is granted only if va
taxpayer has annual employment and/or bu
actual expenses incurred on child placement

Annual gross income

Expenses

x	
x	(x)
x	
x	(x)
x	(x)

nearest CZK hundred (gross tax base)

ne) - solidarity cap)

of each DTT existing between CZ and counterparty.

Conditions for deduction
NPO
finance science, education, R&D, culture, school, health care, physical education, elimination of effects of natural disasters
min: total value from 1,000 czk or 2% from tax base before deductions
max: 15% of tax base before deductions

up to 150,000 czk p.a. as deduction (i.e. 12,500 czk per month if only part of year is considered)

satisfaction of housing need (i.e. have residential address there) + being part of mortgage contract

up to 24,000 czk p.a. paid as such contributions

up to 24,000 czk p.a. paid as such contributions

up to 1.5% of taxpayer's employment income, max 3,000 czk p.a.

only if realized on business or rental activity and can be deducted during following max 5 years

available only for taxpayer with business income carrying R&D activities and can be deducted during following max 3 years

up to 10,000 czk p.a. In case of handicapped employees, the max limit is 13,000 (for 1st degree of physical disability) and 15,000 (for 2d degree of physical

by living donor give 20,000 czk as deduction

Conditions for deduction

2024

2024. It is provided to a spouse or registered partner if spouse/registered partner has annual income of up to 68,000 czk (incl. all taxable and tax exempt allowance, sale of movable or immovable property, rental income etc.; but none)

old and for full time PhD students up to 28 years old; 4,020 czk p.a. in 2023 .

child and is up to 18 years old (for students up to 26 years old). Can be claimed if child in one household in one taxable period. It is not on credit for child tax credit, taxpayer will get child bonus (as difference between actual tax credit and tax credit exceeds 100 czk and max 60,300 czk p.a.; it can be claimed only if business income above 73,200 czk)

child, max up to 17,300 czk p.a. in 2023. FOR 2024 - IT IS CANCELLED

2570

15204/12

ance contributions

Partial tax base

x
x/(x)
x
x/(x)
x/(x)
<hr/>
X
<hr/> <hr/>

(x)
(x)
(x)
(x)
(x)
(x)
(x)
(x)
<hr/>
X
<hr/> <hr/>

(x)
<hr/>
X
<hr/> <hr/>

15%
<hr/>
X
<hr/> <hr/>

X	Solidarity surcharge in 2023 on income over 3*Average wage in CZ i.e CZI
X	Solidarity surcharge in 2023 on income over 4*Average wage in CZ i.e CZK
<hr/>	
X	
<hr/> <hr/>	

(X)

(x)
(x) pro rated

(x)
(x) pro rated
(x)
(x)
(x)

X

(x) pro rated

X / (X)

(x)

X / (X)

X

(X)

(X)

(X)

X

X

22320/12

27840/12

K 131 901 p.m.

1 935 552 p.a. or CZK 161 296 p.m.

Od roku 2021

mfcz.cz/cs/aktualne/tiskove-zpravy/2020/danova-kalkulacka-mf-40283

s of Corpor... Фредерик Кук на в... Nouzový stav a mi... ROZETKA | Набір п

▣ Přehled nejdůležitějších změn v gesci Ministerstva finan

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Aktuálně

Daňová I

Vydali jsme

Tiskové zprávy



oddě

Plánovaná zasedání
Rady ECOFIN



Doporučilo 32

V médiích

Koronavirus (COVID-19)

Zpravodaj MF

Finanční zpravodaj



Daňová revoluce
cca 4,3 milionů
výpočtu daně
poplatníka o

mfcz.cz/cs/verejny-sektor/dane/danova-a-celni-legislativa/2020/pausalni-dan-pr

of Corpor...



Фредерик Кук на в...



Nouzový stav a mi...



ROZETKA | Набір п...



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Aktuálně

O ministerstvu

Legislativa

Veřejný sektor

Státní rozpočet

Územní rozpočty

Makroekonomika

Řízení státního dluhu

[Úvodní stránka](#) / [Veřejný](#)

Paušální



oddě

Doporučilo 3 čte

Finanční správa již sp
mají roční příjmy z p
vyplněný jednoduchý
zejména významnou i
469 Kč měsíčně totiž
úřady najednou.

https://www.mfcz.cz/cs/aktualne/tiskove-zpravy/2020/prehled-nejdulezitejsich-zmen-v-ges

mfcz.cz/cs/aktualne/tiskove-zpravy/2020/prehled-nejdulezitejsich-zmen-v-ges

es of Corpor...



Фредерик Кук на в...




Nouzový stav a mi...



ROZETKA | Набір п...



Ministerstvo financí České republiky

 Přehled nejdůležitějších změn v gesci Ministerstva fin

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Aktuálně

Vydali jsme

Tiskové zprávy

Plánovaná zasedání
Rady ECOFIN 

V médiích

Koronavirus (COVID-19)

Zpravodaj MF

Finanční zpravodaj 

Cenový věstník 


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Přehled


2021



Ing.
Řec

 Doporučilo 2

Pro rok 2021
každodenní
občané moh

1...  generování nového...

100 dní pro rok 2021 →

Ministerstvo financí přehledně ke koronaviru →

[úplně](#) / [Tiskové zprávy](#) / [2020](#) / [Daňová kalkulačka MF: Kolik příští rok ušetříte na daních?](#)


kalkulačka MF: Kolik příští rok ušetříte na daních?

číslo 7401 - Komunikace s médii a protokol

Vydáno 15. 12. 2020 15:15

uce je na dosah ruky. Přináší významné snížení daňového zatížení
u zaměstnancům díky **zrušení tzv. superhrubé mzdy a zavedení**
sazbou 15 % ze mzdy hrubé. Zvyšuje se také základní sleva na
3 tisíce Kč v roce 2021 a o 6 tisíc Kč v roce 2022.

o-zivnostniky-40162

...  generovani noveho...**Tato webová stránka používá cookies**

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daň pro živnostníky

číslo 7401 - Komunikace s médii a protokol

Vydáno 9. 12. 2020 16:00

ustila příjem oznámení o vstupu k paušální dani. Přihlásit se mohou ty **OSVČ, které jsou neplátcí DPH a**
odnikání do 1 mil. Kč. Stačí nejdéle do 11. ledna 2021 odevzdat místně příslušnému finančnímu úřadu
formulář, a to datovou schránkou, poštou nebo na podatelně úřadu. Paušální daň přináší poplatníkům
úlevu od byrokracie a papírování, některým OSVČ i finanční úsporu. Jedinou pravidelnou platbou ve výši 5
vyřeší daň z příjmů, zdravotní i sociální pojistné a nemusí tak již nadále komunikovat se třemi různými

ci-mi-40144

ci-mi-40144

o p...  generovani noveho...

[Kompenzační bonus](#), [ARES](#), [Tis](#)[ancí pro rok 2021](#) →[Ministerstvo financí přehledně ke koronaviru](#) →[aktuálně](#) / [Tiskové zprávy](#) / [2020](#) / [Přehled nejdůležitějších změn v gesci Ministerstva financí pro rok 2021](#)

nejdůležitějších změn v gesci Ministerstva financí

g. Michal Žurovec

ředitel odboru Vnější vztahy a komunikace

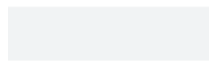
Vydáno 7. 12. 2020 13:30

0 čtenářů

▶ [Témata](#)

 Aktualizováno 31. 12. 2020 9:15

Ministerstvo financí připravilo řadu změn, které budou mít vliv na život občanů a podnikatelů. Přinášíme proto přehled novinek, které můžete očekávat v příštím roce.



aních?



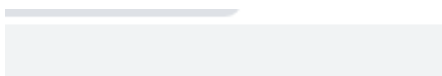
 **AUTO**



Tvoří komple
ministerstva
přípravě pod
zveřejňuje si
problémům,



307
ýzy
ili v



[skopisy](#), [Stravenkový paušál](#), [Státní rozpočet](#)

St

financí pro rok



AUTOR

c

Tvoří komplexní mediální projekt ministerstva a komunikační strategie, připravě podkladů pro tisková konference a zveřejňuje stanoviska ministra k problémům, ... [více >](#)

Work performance agreement (DPP) - up to 300 hours per 1 calendar year with the same employer

	without signed declaration	with signed declaration
income =< 10k	15% tax rate, WHT , income is not mandatory for reporting in personal tax return. Tax liability cannot be reduced by personal tax discount BUT personal tax discount can be refunded in annual tax return if person was employed by 1 employer during tax period. No SHI contributions are paid.	15% tax rate, partial tax base (i.e. advance tax), income is mandatory for reporting in personal tax return in case if person is employed by more than 1 employer during the reporting period. Tax liability is reduced by personal tax discount. No SHI contributions are paid.
income > 10k	15% tax rate, WHT, income is not mandatory for reporting in personal tax return. Tax liability cannot be reduced by personal tax discount. SHI contribution are paid.	15% tax rate, partial tax base (i.e. advance tax), income is mandatory for reporting in personal tax return in case if person is employed by more than 1 employer during the reporting period. Tax liability is reduced by personal tax discount and child discount (if any). SHI contributions are paid.

1040

Working activity agreement (DPC) - no limit on number of hours deleivered to 1 employer by employee durin

	without signed declaration	with signed declaration
income =< 2,999k	15% tax rate, WHT, income is not mandatory for reporting in personal tax return. Tax liability cannot be reduced by personal tax discount. No SHI contributions are paid if income is =< 2,999 czk per month	15% tax rate, partial tax base (i.e. advance tax), income is mandatory for reporting in personal tax return in case if person is employed by more than 1 employer during the reporting period. Tax liability is reduced by personal tax discount. No SHI contributions are paid.

income > 2,999k

15% tax rate, WHT, income is not mandatory for reporting in personal tax return. Tax liability cannot be reduced by personal tax discount. SHI contributions are paid No SHI contributions are paid if income is =< 2,999 czk per month (3,499 for 2021)

15% tax rate, partial tax base (i.e. advance tax), income is mandatory for reporting in personal tax return in case if person is employed by more than 1 employer during the reporting period. Tax liability is reduced by personal tax discount and child discount (if any). SHI contributions are paid.

Work performance agreement (DPP)

without signed declaration

income \leq 10k (for 2023; and 16 130 CZK

Gross wage 10,000

Health contributions at
min of 450 czk

Social contribution at rate
of 6.5% (pension) + 0.6%
(sickness) = 7.1%

Tax base 10,000

ing 1 calendar year BUT PIT at 15% - 1,500
Tax discount -

Max amount of tax disount -

Net wage

8,500

with signed declaration

without signed declaration

income =< 10k (for 2023; and 16 130 CZK) income > 10k (for 2023; and 16 130 CZK/

10,000

10,001

-

450

-

710

10,000

10,100

-

1,500 -
2,570

1,515
-

1,500

-

10,000

7,326

Working activity agreement

with signed declaration

income > 10k (for 2023; and 16 130 CZK/month from 2024)

	10,001	Gross wage
-	450	Health contributions at 4.5% by employee
-	710	Health contributions at 9% by employer
	10,100	Social contributions by employee at 6.5% rate
-	1,515	Social contributions by employer at 25% rate
	2,570	Tax base
	1,515	PIT at 15%

8,841

Tax discount

Max amount of tax discount whic

Net wage

without signed declaration income < 3k	with signed declaration income < 3k	without signed declaration income >= 3k
---	--	--

2,999	2,999	4,000
-------	-------	-------

-	- -	180
---	-----	-----

-	- -	360
---	-----	-----

-	- -	260
---	-----	-----

-	- -	1,000
3,000	3,000	4,000

-	450 -	450 -	600
---	-------	-------	-----

-	2,570	-
-	450	-
2,549	2,999	2,960

with signed declaration

income >= 3k

4,000

- 180

- 360

- 260

- 1,000
4,000

- 600

2,570
600
3,560

Employment income

Employment partial tax base:

	Tax liability (annual)	
		Personal inc
		Total tax ba:

Employment benefits:

Tax treatment (from PIT perspective)
not subject to tax
<p style="text-align: center;">tax exempt income</p>

taxable income

SHI:

Type of contribution
Health insurance
Social insurance
TOTAL

Note: health insurance - payment of medical t

SHI: min and max cap

health insurance
social security insurance

*Note: once max cap for social security insuran
employed with more than one employer durin
the amount overpaid (i.e. payment over the cc*

Business (self-employment) income

Adjustments to partial tax base from business activity (if c

tax non-deductable expenses (expensed but c

items decreasing partial tax base from busine:

items increasing partial tax base from busines

lump sum rates:

SHI:

Type of contribution
Health insurance*
Social insurance**
TOTAL

Note: health insurance - payment of medical t.

*13.5% from monthly/annual tax base but no

**31.9% from monthly/annual tax base but no

SHI: min and max cap

health insurance
social security insurance

*Notes: * if actual assessment base is < minimi*

		Annual gross income
come	employment income	x
	business income	x
	capital income	x
	rental income	x
	other income	x
se		

Amount conditions	Type of benefit
=< amount limit	travel reimbursement
regardless of value	<p>training employees</p> <p>meals provided in company canteen or other facilities</p> <p>employer's payments for services from health care facilities (inc. vaccination) and for medical products based on doctor's receipts</p> <p>use of recreation and educational facilities, workplace libraries, physical training and sports facilities</p> <p>use of pre-school facility by children of employees (company's own kindergarden or operated by 3d party one)</p> <p>employer's payments for sports and cultural events, for books</p>
=< amount limit	<p>employer's payments fo holidays or excursions</p> <p>life and pension insurance contributions</p> <p>temporary accomodation</p> <p>interest free loan from employer or gratuitous usage of employer's property</p>
	training employees

regardless of value	use of pre-school facility by children of employees (company's own kindergarden or operated by 3d party one) other types of insurance (besides life and pension) transport to work business car for both business and private purposes products and services provided at a price lower than market price
> amount limit	travel reimbursement employer's payments fo holidays or excursions life and pension insurance contributions temporary accomodation interest free loan from employer or gratuitous usage of employer's property

Subcomponents	Participation of employee
	mandatory
pensions insurance	mandatory
sickness insurance	mandatory
unemployment insurance	mandatory

reatment; sickness insurance - allowances during sickness leave

MIN
min employment wage of 18,900 CZK (for 2024) or its substitution (e.g. maternity and parental allowance, sickness allowance)
no limit

ce is reached, neither employee nor employer is obligated to pay any contributions for the rest of g the same year, it may happen that insurance contributions are paid even if max cap is reached t 1p)

documentary costs are applied):

cannot be claimed as cost)

representation costs
penalties and fines
donations
shortages and damages exceeding compensation received
acquisition price of LT assets (exception: intangible assets)
expenses of taxpayer's personal needs
accounting depreciation
SS activity (not expensed, but can be claimed as costs)
tax depreciation of LT business assets, acquisition of low value business assets
travel expense for car in business property travel expense lump sum

travel expenses actual

travel expenses related to business trips in amounts stated in Labor Code
amount of settled liability which increased partial tax base in previous period if more than 30 months activity (will be taxed)
amount of unsettled liability if more than 30 months have passed since its due date

lump sum expenses (certain % of taxable business income according to type)

Types of business activity

agricultural production, forestry and water resource management. Craft trade
Non-craft trade
Other entrepreneurial activity, use or provision of rights, independent professions
income fro rental of assets included into taxpayer's business property

Subcomponents	Participation of employee
	mandatory
pensions insurance	mandatory
sickness insurance	mandatory
employment insurance	mandatory

reatment; sickness insurance - allowances during sickness leave

t less than 2,968 CZK/month as tax advance

ot less than:(1) 3,852 CZK/month as tax advance for main activity; and (2) 1,413 CZK/month for s

MIN*	
main acitivity	secondary activity **
21,983,5 czk/month or 263,802 czk/year	no limit
13,191 czk/month or 158,292 czk/year	4,837 czk/month or 58,044 czk/year

m => minimum is applied. ** SE income is recognized as secondary activity if person is concurrent

Employer's SHI
x

Additional conditions
if relates to employer's scope of business activity or if it is tax non-deductable cost for employer
if tax non-deductable cost for employer
up to 20,000 czk p.a. up to 50,000 czk p.a. (on two together) up to 3,500 czk
up to 300,000 czk p.a.
if relate to employer's scope of business activity or if it is tax deductible cost for employer

if tax deductible cost for employer

1% from purchase price per month

everything above stated limits as per Labo code (see separate table)

everything above 20,000 czk p.a.
 everything above 50,000 czk p.a. (on two together)
 everything above 3,500 czk p.m.

everything above 300,000 czk p.a.

	Rate
Employee	
	4.5%
	7.1%
	0
	0
	11.6%

	MAX
	no limit

the year. Max cap for social security insurance is assessed separately taking into account all employee's incomes from all employment

can be used instead of actual expenses on fuel and parking
it can be applied to up to 3 motor vehicles owned or rented b

documentary evidence of actual costs is kept in book of rides. I

months have passed since its due date

of taxpayer's business activity

lump sum %

80%
60%
40%
30%

	Rate
	Self-employed
	13.5%
	28.0%
	2.7%
	1.2%
	45.4%

secondary activity

	MAX
main activity	
	no limit
	2,110,416

ly employed or is on maternity/parental leave

Expenses	Partial tax base
	x
(x)	$x/(x)$
	x
(x)	$x/(x)$
(x)	$x/(x)$
	x

	Total
Employer	
9%	14%
21.5%	29%
2.3%	2%
1.2%	1%
34.0%	46%

2,110,416

irately for each employer, so if employee is
ts. In this case employee can ask for refund for

\$

161,296.00

by taxpayer

full travel expenses lump sum (if car is used only for business purposes)

5,000 czk/month

tax depreciation and other expenses can be claimed
car insurance in full amount

partial travel expenses lump sum (if car is used only for business and private purposes)

4,000 czk/month

tax depreciation and other expenses can be claimed
car insurance in full amount

Each ride should contain information about date of ride, purpose of ride, number of km, type of car

fuel

if car technical documentation does not contain

Type of car
personal car
truck
personal car with automatic transmission
truck with automatic transmission

Fuel prices recognized for tax purposes:

parking

tax depreciation and other expenses can be claimed in full amount
car insurance in full amount

max limit

1,600,000
1,200,000
800,000
600,000

	Total
	13.5%
	28%
	2.7%
	1.2%
	45.4%

secondary activity

med in full amount

So if lump sum expense for car is chosen, it replaces such direct costs as fuel and parking

med in 80% of actual costs

car, registration number

amount of fuel consumption it should be estimated as follows:

Consumption	
petrol	oil
6,9	5,8
7,6	6,4
7,6	6,4
8,4	7,0

38,20 czk for 95 petrol

42,60 czk for 98 petrol

38,70 czk for oil

Participation conditions	
SE is main activity	SE is secondary activity
always	always
always	if SE partial TB is > limit
always	always
always	if SE partial TB is > limit

Tax procedure:

taxpayer vs payer of tax

local competence

is based on residential address

location of immovable asset (if real estate is taxed)

communication with tax authorities

if individual has data box, then communication is via this data box only; if not, via p
registration duty

persons liable to tax are obligated to register for taxes with local Tax office by filling
from day of commencement of business activity or from day when fi

Self-assessment system and tax return:

self-assessment principle states that taxpayer fills his tax return by himself or by his official rep
there 3 types of tax return:

ordinary - is filled after the end of taxable period and within deadlines set by law (3

corrective - is filled after ordinary tax return but still within deadline set by law. It is

additional - is filled after ordinary tax return and after deadline set by law. The dead

obligation: it should be filled in case when person liable to tax finds o

possibility: it can be filled in case when person liable to tax finds out t

Payment of tax:

tax becomes due on deadline for filling in tax return.

it should be paid in CZ currency

Payroll tax:

each employer is obliged to perform monthly payroll tax withholdings

payroll tax advances must be withheld on the day of salary payment and must be transferred to

employers are obliged to have payroll sheet for each employee

after year end employer should perform annual payroll reconciliation of payroll taxes withheld

Rounding:

tax base for PIT should be rounded down to the nearest 100 of CZK

tax advance should be rounded up to the nearest 100 of CZK

tax base for WHT is rounded down to whole CZK

paper forms

in registration form within 15 days
first business income was received

representative (e.g. registered tax adviser)

3 months after the end of taxable period, which is always for PIT the same as normal calendar year; in case used in tax assessments as final one (i.e. without considering ordinary one)
deadline for filing this return is end of month following the month when such facts (see below) were discovered that his tax liability should be higher or his tax loss should be lower than his last known tax liability declared that his tax liability should be lower or his tax loss should be higher than his last known tax liability declared

Tax office by 20th day of the following calendar month for which salary is paid

during the year. it should be prepared within 2 months after the end of calendar year.

Use if return is prepared by registered tax adviser then there are 6 months for filling this return after the
ended. Additional tax tax, if any, is payable within this additional time limit. This return cannot be filed if
declared in previous tax return
ended in previous tax return

end of taxable period)

uring tax audit.