

Instructions for completing the monthly insurance premiums and contributions report– Annex

Section	Field text	Explanations to the fields
Header	Regular, Corrective	Check one of the boxes depending on whether you are submitting an Annex to a regular or corrective monthly statement on insurance premiums and contributions.
Section 1	Variable symbol	Enter the 10-digit VS (variable symbol) of the Employer, assigned by the Social Insurance Agency branch at the registration of the Employer. The VS is provided when paying insurance premiums and mandatory contributions and it is a mandatory field.
Section 2	Birth ID	Enter the Employee's Birth ID number. For individuals born before January 1, 1954, please provide only the 9-digit Birth ID number. If the foreign national does not have Birth ID assigned, please provide the temporary social security identification number assigned to them for social insurance purposes by a Social Insurance Agency branch. An exception applies to citizens of the Czech Republic born until December 31, 1992, in the territory of the common state of the Czechs and Slovaks, who shall provide the Birth ID number assigned to them at birth.
	IČPV (Reference No. of a Legal Relationship)	Enter the Employee's Reference No. of the Legal Relationship (IČPV) assigned by the Social Insurance Agency.
	Calendar days	Specify the number of calendar days for which the premium is paid.
	Days of a strike	Indicate the Employee's number of days of excused absence from work due to a strike.
	Days in the period acc. to the Article 26	For Employees of type 14 or 18, please indicate the number of days in the period pursuant to the Article 26 par. 1 and 3 of the Act 461/2003 Coll., as amended.
	Employee type	Select one of the following options: 1 – Employee with a regular income 3 – DoVP (Agreement on the Performance of Work) – regular monthly income 5 – DoPČ (Agreement on Work performance) – regular monthly income 7 – DoBPŠ (Student Part-Time Work Agreement) – regular monthly income 23 – DoPČ-SP (Agreement on seasonal work performance) "A natural person who, effective from the date of 01-01-2020, entered into a contract for the provision of sport professional, register from January 1, 2020, as a "person working under an agreement", i.e., under the appropriate agreement code (DoPČ or DoBPŠ)."
	Coach listed in the Register of the NP in Sport	If you are claiming a tax deduction for income from coaching activities, please check the box.
	Amount of hours	Enter the amount of hours linked to the accounted assessment basis in a calendar month, regardless of whether they relate to hours worked or hours not worked (e.g., wage compensation for drawn vacation). Working hours include those hours to which the income included in the assessment basis can be attributed. This means that e.g. unpaid overtime is not included in the total hours worked, as it does not affect the amount of the assessment basis. Hours worked during night shifts, on Saturdays and Sundays, and similar hours must be considered as standard hours worked (in the hours worked will be considered only once). If an organization uses a working time account in accordance with the Article 87a of the Labor Code, the hours worked are considered to be the time that corresponds to the established working hours. If it is not possible to determine the number of hours corresponding to the work performed for which the assessment basis was calculated for a calendar month, enter the code 999.
	Calendar days of excluded periods	Specify the period during which the parent cared for a child under the age of six or for a minor with a severe, long-term disability. In the calendar month in which child care began, only the start date of care should be entered in the "FROM" column. If child care began in an earlier calendar month and did not end in the calendar month for which the insurance and contribution statement is being submitted, the "CONTINUES" box should be checked. If child care for the calendar month for which the insurance and contribution statement is being submitted ended during that month, only that date should be entered in the "TO" column. If the care began and ended within a single calendar month, these dates should be entered in the "FROM" and "TO" fields. In the "FROM" field, enter the child's date of birth or, if applicable, the date of adoption or the date the child was placed in foster care. In the "TO" field, enter the date preceding the day on which the child turns six years old, or the date on which the care for a child ends, if that occurred before the child turned six years of age. In the case of a minor with a long-term severe disability, the "TO" field should indicate the date until which the parent cared for the child, no later than the date preceding the day the child turns 18. The data in this section should be provided in the reports only for Employees who were born until December 31, 1984. The period of child care should be reported regardless of whether the parent is on maternity leave, parental leave, or is employed during that period.
	Period of wages compensation payment due to serious operational reasons	Specify the period FROM – TO for the payment of wage compensation due to serious operational reasons for which the Employer cannot assign work to the Employee – Article 142 par. 4 and Article 250b par. 6 of the Labor Code, as amended. If that period lasted for an entire calendar month without interruption the start and end dates of the relevant calendar month shall be specified.
Amount of wage compensation paid	Provide the amount of wage compensation paid for the specified period.	

If an Employee is not covered by the personal scope of a particular type of insurance under the Act 461/2003 Coll., as amended, for the assessment basis and premium for the relevant insurance please enter € 0.00.

When reporting the assessment basis for Sickness Insurance, Old-age Insurance, Disability Insurance, and Unemployment Insurance, list the Employer's assessment basis and the Employee's assessment basis separately. For the assessment basis for Special Social Insurance (insurance premium to contributions for work in the municipal police), enter the assessment basis of the Employee – a member of the municipal police with an employment relationship.

In the form "Monthly Statement on Insurance and Contributions – Annex", list all Employees who have the status of an Employee with regular monthly income from dependent activity, including Agreement Employees with regular monthly income from a dependent activity, as well as Agreement Employees working under the DoPČ-SP agreement (entitled to regular monthly income as well as to irregular income), but also

- Employees entitled to a regular monthly income whose mandatory Sickness Insurance, Old-age Insurance, and Unemployment Insurance, or their mandatory old-age insurance pursuant to Article 26, par. 1 and 3 of the Act 461/2003 Coll. as amended, as well as
- Employees entitled to a regular monthly income under a legal relationship based on an agreement specified by him/her, such as DoBPŠ, DoVP or DoPČ pursuant to Article 227a of the Act 461/2003 Coll., as amended.

In the assessment basis for the payment of social insurance premiums for the period beginning on January 1, 2011, the amount is rounded down to the nearest eurocent. The individual amounts of Sickness Insurance premiums, Old-age Insurance premiums, and mandatory contributions to Old-age Pension Savings, Disability Insurance premiums, Accident Insurance premiums, Guarantee Insurance premiums, Unemployment Insurance premiums, premiums for Financing of Support, premiums to the Solidarity Reserve Fund, and premiums for Contributions for work in the municipal police (Special Social Insurance) are rounded down to the nearest eurocent.