

Instructions for completing the insurance premiums and contributions report - Annex

Section	Field text	Explanations to the fields
Header	Income accounted for the month	State the calendar month in which the income was accounted pursuant to Articles 139a and 139b of the Act 461/2003 Coll. on Social Insurance, as amended, or article 293fy of the Act 461/2003 Coll., as amended by the Act 352/2022 Coll. (e.g., 03/2023). For an Employee - a Natural Person in a legal relationship based on agreements for work performed outside of an employment relationship with the right to irregular income, whether such a relationship has expired by 31-12-2022, or it continues beyond 31-12-2022, when reporting income for the period up to 1-1-2023, please indicate the calendar month following the calendar month in which the legal relationship under the agreement has expired (e.g., 05/2023), and if the income was accounted in the calendar months following that calendar month, indicate the calendar month in which the income was accounted.
	Regular, Corrective	Check one of the boxes depending on whether you are submitting an Annex to a regular or corrective statement on insurance premiums and contributions. The corrected report replaces the originally submitted report.
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. VS provided when paying insurance premiums and contributions and it is a mandatory field.
Section 2	Period	Specify the calendar month(s) to which is attributable a proportionate share of accounted income as the assessment basis according to Articles 139a and 139b of the Act 461/2003 Coll. on Social Insurance, as amended, or according to Article 293fy of the Act No. 461/2003 Coll., as amended by the Act 352/2022 Coll. (in the format MMYYYY, e.g., 03/2023). For an Employee - a Natural Person in a legal relationship based on agreements for work performed outside of an employment relationship with the right to irregular income whether such a relationship has expired by 31-12-2022, or it continues beyond 31-12-2022, when accounting income for the period before 1-1-2023 (during the term of the contractual relationship as well as after the termination of the contractual relationship), please specify the calendar months (month) of the legal relationship's duration until 31-12-2022 (in the format MMYYYY, e.g., 122022; the earliest period is 01-01-2013). In such case, the income is accounted on a monthly basis for the duration of the legal relationship until 31-12-2022. If the income is accounted after the expiry of the mandatory insurance of Employee with regular monthly income or of Employee with irregular income (including an Employee - a Natural Person in a legal relationship based on agreements for work performed outside of the employment relationship with the right to irregular income in case of income accounting for the period after the date of 31-12-2022), the income is calculated proportionally for each calendar month of such insurance coverage in the last calendar year of such insurance coverage. If the income of an Employee with irregular income is calculated (excluding an "agreement-based" Employee working based on an agreement on the performance of seasonal work) during the term of pension insurance coverage (including an Employee - a Natural Person in a legal relationship based on agreements on work performed outside of the employment relationship with the right to irregular income, if the income is calculated for the period after the 31-12-2022), income is calculated proportionally for each calendar month of the duration of this insurance coverage in the last (current) calendar year, excluding the calendar month, in which the income was accounted, unless the Employer calculated the income for the calendar month also in that calendar month (except for the period for which old age insurance premiums were paid based from the maximum assessment basis). The assessment basis of an Employee referred to in Article 4 par. 2 letter c) of the Act 461/2003 Coll., as amended, effective until February 28, February 2022 for the payment of old age insurance premiums is the sum of the proportional parts of the income accounted after the cessation of the employment relationship or government service employment attributable to each calendar month of the duration of mandatory old age insurance coverage and the income from the employment relationship or government service employment for the relevant calendar month, the assessment basis for such Employee for the payment of Accident and Guarantee Insurance premiums is the proportional part of the income accounted after the cessation of the employment relationship or government service employment attributable to each calendar month of the duration of mandatory old age insurance. Please enter the data regarding the assessment basis and social insurance premiums for each calendar month on a separate line. When accounting the income arising from the invalid termination of an Employee's legal relationship with an Employer, the income is allocated proportionally to the calendar months for which it was paid by the Employer. The Employer shall report the assessment basis and individual insurance premium amounts for the period of invalid termination of the Employee's legal relationship with the Employer from August 1, 2006, to December 31, 2008, as a summary of the assessment basis and a summary of the individual insurance premium amounts in a single line and under the heading "Period," the Employer shall enter 122008.
	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 31 December 1992 in the territory of the common state of the Czechs and Slovaks who will provide their Birth ID number assigned to them at birth.
	Reference No. of the 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 number of excused absence days from work of the Employee due to a strike.
	Days in the period according Article 26	For the period prior to March 1, 2022, enter the number of days in the period in accordance to the Article 26 par. 1 and 3 of the Act 461/2003 Coll., as amended, for Employee types 14 or 18.

Employee type	<p>Select one of the following options:</p> <p>1 – Employee with a regular income</p> <p>2 – Employee with a irregular income</p> <p>3 – (DoVP) Agreement on the Performance of Work – regular income</p> <p>31 – (DoVP) regular income – exception (reduced assessment basis for the Old-age insurance premium) "- only for the period ending on 31-12-2022"</p> <p>33 - (DoVP) Agreement on the Performance Work without Old -age Insurance - regular income *- only for the period ending on 31-12-2022"</p> <p>4 – (DoVP) Agreement on the Performance Work – Irregular Income</p> <p>41 – (DoVP) (Agreement on the Performance of Work) – exception (reduced assessment basis for the Old-age insurance) "- only for the period ending 31-12-2022"</p> <p>44 – (DoVP) without Old-age bez insurance -irregular income"- only for the period ending on 31-12-2022"</p> <p>5 – (DoPČ) Agreement on Work performance - regular income</p> <p>51 – (DoVP) regular income - exception (reduced assessment basis for the Old-age insurance premium) "- only for the period ending 31-12-2022"</p> <p>55 – (DoPČ) without Old -age Insurance - regular income *- only for the period ending on 31-12-2022"</p> <p>6 – (DoPČ) Agreement on Work performance - Irregular Income</p> <p>61 – DoPČ) irregular income – exception (reduced assessment basis for the Old-age insurance) "- only for the period ending on 31-12-2022"</p>	<p>7 – (DoBPŠ) (Student Part-Time Work Agreement) – regular income</p> <p>71 – (DoBPŠ) regular income – exception (reduced assessment basis for the Old-age insurance premium) "- only for the period ending on 31-12-2022"</p> <p>8 – (DoBPŠ) – Irregular Income</p> <p>81 – (DoBPŠ) Irregular Income – exception (reduced assessment basis for the Old-age insurance) "- only for the period ending on 31-12-2022"</p> <p>9 – (DoBPŠ) without Old -age Insurance - regular income *- only for the period ending on 31-12-2022"</p> <p>10 – (DoBPŠ)) without Old-age insurance - irregular income"- only for the period ending on 31-12-2022"</p> <p>14 – Employee according to Article 4 par. 1 letter d) point Ia of the Act 461/2003 Coll., in the wording effective until February 28, 2022</p> <p>17 – Employee according to Article 4 par. 2 letter c) of the Act 461/2003 Coll., in the wording effective until February 28, 2022</p> <p>18 – Employee according to Article 4 par. 1 letter d) point Ib of the Act 461/2003 Coll., in the wording effective until February 28, 2022</p> <p>23 – (DoPČ-SP) (Work Agreement for the Performance of Seasonal Work)</p> <p>"A Natural Person who, effective from 1 January 2020, has entered into a contract for the performance of activities as a sports professional should be registered as of January 1, 2020 as a "Agreement worker," i.e., under the applicable agreement code (DoPČ or DoBPŠ)."</p>
Upon termination of	Check the box if this is an accounting of income following the termination of mandatory social insurance (the effects of cessation of compulsory social insurance also result in the suspension of compulsory social	
Invalidly terminated	Check the box, if the income arises from an invalidly terminated legal relationship between an Employee and an Employer (Article 139a of the Act 461/2003 Coll., as amended).	
Coach registered with the Registry of	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 assessment basis, averaged per 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 income included in the assessment basis, can be attributed. This means, e.g., that 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 counted only once). If an organization uses 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 performance of the activity for which the assessment basis was calculated on average per calendar month, enter the numerical code 999.	
Calendar days of excluded periods	<p>Please specify the period during which the parent cared for a child under the age of six or for a minor child 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 the date should be entered in the "TO" column. If the care began and ended within a single calendar month, the dates should be entered in the "FROM" and "TO" fields.</p> <p>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 care for the child ends if that occurred before the child turned six years old. 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 information in this section should be included in the reports only for Employees were born before December 31, 1984.</p> <p>The period of child care must be stated regardless of whether the parent is on maternity leave, parental leave, or is Employed during that period.</p>	

Period
payment of
wages due to
serious
operational
reasons

Please 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 this period lasted continually for the entire calendar month, the start and end dates of the relevant calendar month shall be specified.

Amount of wage compensation paid	Please provide the amount of wage compensation paid for the specified period.
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If an Employee is not covered by any 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.

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

In the form "Statement on Insurance Premiums and Contributions – Annex", indicate the Employees for whom the income from dependent activity according to Articles 139a and 139b of the Act 461/2003 Coll., as amended, or according to the Article 293fy of the Act 461/2003 Coll., in the wording of the Act 352/2022 Coll. In this form, the Employer therefore lists

- Employees entitled to regular monthly income, Employees entitled to irregular income (for the period from January 1, 2013, including Employees – Natural Persons in a legal relationship based on agreements for work performed outside of an employment relationship entitled to regular monthly income or irregular income, who are subject to mandatory insurance), if they have accounted for the calendar month the income from dependent activity after the termination of mandatory Sickness Insurance, mandatory Old-age Insurance, and mandatory Unemployment Insurance, or mandatory Old-age Insurance,
- Employees with irregular income (including Employees – Natural Persons in a legal relationship based on work agreements performed outside of an employment relationship entitling them to irregular income), to whom the income from dependent activity was accounted in a calendar month during the term of old-age insurance, except for an "agreement-based" Employee under a DoPČ-SP agreement.
- Employees – Natural Persons in a legal relationship based on agreements for work performed outside of an employment relationship, entitling them to irregular income at the termination of the legal relationship under the agreement (except for "agreement-based" Employees based on a DoPČ-SP agreement) and, even after the cessation of the legal relationship, if the income was accounted for them in the calendar month, Employees – Natural Persons in a legal relationship based on a DoBPŠ, DoVP, or DoPČ according to the Article 227a of the Act 461/2003 Coll., as amended, effective until 31-12-2022 entitling them to the irregular income, who are considered Employees solely for the purposes of Accident Insurance and Guarantee Insurance, at the cessation of a DoBPŠ, DoVP or DoPČ, even after the legal relationship has been ceased, provided that income was accounted for them in the calendar month,
- Employees according to Article 4, par. 1 letter d) of the Act 461/2003 Coll., in the wording effective until February 28, 2022, if, following the cessation an employment relationship or a government employment relationship, and their income from dependent activity was accounted and they were not subject to mandatory old-age insurance for Employees pursuant to Article 20, par. 5 of the Act 461/2003 Coll., with the wording effective until February 28, 2022,
- Employees according to Article 4, par. 2 letter c) of the Act 461/2003 Coll. in the wording effective until February 28, 2022, to whom a mandatory old-age insurance was established pursuant to Article 20, par. 5 of the Act 461/2003 Coll., in the wording until February 28, 2022,

Employees for whom income arising from an invalidly terminated legal relationship between the Employee and the Employer was accounted in a calendar month (reporting of individual periods to which the proportional part of the accounted income as the assessment basis falls, may only be made if the income of the Employee arising from an invalidly terminated legal relationship between the Employee and the Employer was accounted during the period starting August 1, 2006). The Employer shall report the assessment basis and individual insurance premium amounts for the period of invalid termination of the Employee's legal relationship with the Employer since August 1, 2006, to December 31, 2008, as a summary of the assessment basis and a summary of the individual insurance premium amounts in a single line and under the heading "Period," the Employer shall enter 122008.

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.