

	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

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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

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\* *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 Income and on C...

where there is a conflict between the law of the State of which the individual is a resident, the law of the State of which his permanent residence is that place where the individual has a permanent home, that is to say, the individual's permanent use as opposed to staying at a hotel or other place, is evident that the stay is intended to be of short duration.

13. As regards the concept of home, it shall be taken into account (house or apartment or furnished room). But the permanence of the individual's home shall be determined by the fact that he has arranged to have the dwelling available for his use, even if he occasionally for the purpose of a stay which is of short duration (travel for pleasure, business or study, a school, etc.).

14. If the individual has a permanent home in more than one State, he gives preference to the State with which his family and his closest personal and individual are closer, this being understood that the individual is not a resident of any of those States.

ws of the two States) it is considered that the  
il owns or possesses a home; this home must be  
l must have arranged and retained it for his  
particular place under such conditions that it is  
ort duration.

: should be observed that any form of home may  
belonging to or rented by the individual, rented  
e home is essential; this means that the individual  
able to him at all times continuously, and not  
ch, owing to the reasons for it, is necessarily of  
s travel, educational travel, attending a course at

: home in both Contracting States, paragraph 2  
h the personal and economic relations of the  
od as the centre of vital interests. In the cases





overall tax b
employment income

business (=self-employment) income

capital income

rental income

other income

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**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 occasio  
taxable income can be decreased by related exp  
Possibilities to decrease business income

Scope of PIT

subject to PIT

taxable income

base	withholding
employment income based on: (1) employment contract (at condition of above 3,000 CZK/month); (2) work performance (with condition of above 10,000 CZK/month from another employer i.e. no signed Declaration of taxpayer); (3) working activity agreement	employment income
income for work of shareholder and limited partner	
remuneration of statutory body (directors)	capital income
remuneration paid by state to state officials	
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)	rental income

partner's share in profits	other income
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.  
**Check about 1,000,000 limit.** 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 <b>10,000</b> czk tax exempt, otherwise: rewards from cultural activities without limit, income from lotteries and games approved by Ministry of Finance <b>without limit</b>
sickness allowance, maternity allowance, parental allowance, birth grant, unemployment allowance are tax exempt; retirement benefits are tax exempt up to <b>439,200</b> 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 exemp 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  
work performance agreement up to 10,000 CZK/month

eration, both monetary and nonmonetary and benefits provided to emp

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  
return and into annual tax reconciliation prepared by employer (mandatory, but it can be included  
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

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

has tax base which is gross monthly income (i.e. not super gross one) and it is not ro

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

income from agricultural activity performed by registered farmer

income from entrepreneurial activity under trade license and under s 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 according

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 from rental of assets  
included into taxpayer's  
business property

by documented actual eligible expenses

or

lump sum expenses: 30% of taxable rental income, max 300,000 czk

nal activities | taxable period exceeds 30,000 czk. If limit is exceeded al  
enses. Expenses related to one type of income can be claimed up to a  
by documented actual eligible expenses

or

lump sum expenses: 80% of taxable rental income, max 800,000 czk

tax at source (WHT)	exempted income
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)	income from sale of family house or an apartment
remuneration of statutory body (director's fee) if it is paid by CZ company to CZ non-resident	income from sale of other immovable property
interest income from private bank account	income from sale of tangible movable asset
capital income received from CZ resident entity	income from sale of securities
benefits from private pensions schemes and life insurance schemes unless tax exempt	prizes awarded in public, promotional or sports competition, prizes in lotteries and awards from gambles
income from rental of movable assets located in XZ received by CZ tax non-residents	benefits from state-approved insurance

winnings in lotteries (unless tax exempt) + winnings in promotional competitions, prizes from public and sports competitions (10,000 ck/prize)	inheritance income
	gifts
	gifts received in connection with business activity
	subtypes of employment income

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ployer



social license (lawyers, auditors, tax advicers, physicians, dentists, a

3 to type of taxpayer's business activity

lump sum %	max limit
80%	1,600,000
60%	1,200,000
40%	800,000

30%	600,000
-----	---------

II income from all occasional activities is taxable.  
Amount of total income of same type i.e. no losses are allowed.

not subject to PIT
restitution income
loans



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architects)









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**Personal tax return (annual)**

Personal income

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Total tax base

Tax base deductions

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Tax base after deductions

Tax exemption (full) for tax base from income earned i

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Tax base after deductions rounded down to nearest Cz

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Super gross tax base

Tax rate 15%

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Tax liability

23% as 2d level tax rate (for high-income categories)

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Tax liability after 7% solidarity contribution

Tax credit for tax paid abroad\*

Tax liability deductions

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Tax liability after deductions

Child tax credit

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Final tax liability or tax bonus

Advance payments

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Final tax underpayment / overpayment

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

**Net wage (monthly)**

Monthly gross salary (incl. taxable benefits)

Monthly tax advances (15% of supergrossed salary)

Solidarity contributions (if any)

Employee's part of SHI contributions

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Monthly net salary

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**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 deducti*

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

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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

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abroad

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ZK hundred (tax base)

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23%\*(employment income + business income)  
where: annual cap is calculated as 48\*average

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personal  
dependent spouse  
dependent child  
disability of a taxpayer  
student  
kindergarden fee

disabled employees  
discount for self-employed persons with ele

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*or ordinary credit depending on terms of each*

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recipient of donation
purpose of donation
limit



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

*on, donation of blood cells or an organ by livi*

amount limit: 24,840 czk p.a.
provided to a spouse (not partner) if spouse 68,000 czk (incl. all taxable and tax exemp in immovable property, rental income etc.; but
for full time regular students up to 26 years
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

X  
X  
X  
X  
X

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re - cap),  
age wage in CR in the past year; and monthly cap is 48/12 or 4\*average wage in C

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ctronic evidence of sales

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*DTT existing between CZ and counterparty.*

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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 300,000 czk p.a. as deduction (i.e. 25,000 czk per month if only part of year is considered)

satisfaction of housing need + 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

within the scope of practical training of students and can be deducted during following max 3 years

giving donor give 20,000 czk as deduction

#### Conditions for deduction

lives with taxpayer in common household and has annual income of up to 100,000 czk (excluding incomes like sickness allowance, maternity allowance, sale of movable or immovable property, but excluding social support like parental allowance)

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

household and is up to 18 years old (for students up to 26 years old). Can be claimed for 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 liability exceeds 100 czk and max 60,300 czk p.a.; it can be claimed only if business income above 73,200 czk)

total, max up to **14,600** czk p.a.

SHI - social and health insurance contributions

Employer's SHI	Expenses	Partial tax base	
x		x	
	(x)	x/(x)	
		x	
	(x)	x/(x)	
	(x)	x/(x)	
		X	
		(x)	
		(x)	
		(x)	
		(x)	
		(x)	
		(x)	
		(x)	
		X	
		x	
		X	
		15%	
		X	
		X	
IR in the past year		X	
		(X)	
		(x)	
		(x)	pro rated
		(x)	
		(x)	pro rated
		(x)	

(x)  
(x)

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X

(x) pro rated

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X / (X)

(x)

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X / (X)

X

(X)

(X)

(X)

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X

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150000 ck pa from 2021



































Od roku 2021

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

s of Corpor...



Фредерик Кук на в...



Nouzový stav a mí...

 Přehled nejdůležitějších změn v

## Úvodní stránka

### Aktuálně

Vydali jsme


Tiskové zprávy

Plánovaná zasedání  
Rady ECOFIN 



V médiích

Koronavirus (COVID-19)

Zpravodaj MF

Finanční zpravodaj 

mfcz.cz/cs/verejny-sektor/dane/danova-a-celni-legislativa/2

of Corpor...  Фредерик Кук на в...  Nouzový stav a mi...

Úvodní stránka

Aktuálně

O ministerstvu

Legislativa

**Veřejný sektor**

Státní rozpočet



Územní rozpočty

Makroekonomika

Řízení státního dluhu

https://www.mfcz.cz/cs/aktualne/tiskove-zpravy/2020/prehled-nejd


mfcz.cz/cs/aktualne/tiskove-zpravy/2020/prehled-nejd

es of Corpor...  Фредерик Кук на в...  Nouzový stav a mi...





**Ministerstvo**  
České republiky


 Přehled nejdůležitějších změn

## Úvodní stránka

### Aktuálně

Vydali jsme


Tiskové zprávy

Plánovaná zasedání  
Rady ECOFIN 

V médiích

Koronavirus (COVID-19)

Zpravodaj MF

Finanční zpravodaj 

Cenový věstník 

a-mf-40283



ROZETKA | Ha6ip n...



generovani noveho...

[/ gesci Ministerstva financí pro rok 2021](#) →

[Ministerstvo financí přehledně ke koronaviru](#) →

[Úvodní stránka](#) / [Aktuálně](#) / [Tiskové zprávy](#) / [2020](#) / [Daňová kalkulačka MF: Kolik příští rok ušetříte na](#)

## Daňová kalkulačka MF: Kolik příští rok uše



✓ Doporučilo 32 čtenářů

▶ Témata

↻ Aktualizováno

Daňová revoluce je na dosah ruky. Přináší významné snížení daňov cca 4,3 milionu zaměstnancům díky zrušení tzv. superhrubé mzdy a výpočtu daně sazbou 15 % ze mzdy hrubé. Zvyšuje se také základní poplatníka o 3 tisíce Kč v roce 2021 a o 6 tisíc Kč v roce 2022.

020/pausalni-dan-pro-zivnostniky-40162



ROZETKA | Hašip n...



generovani noveho...

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# Paušální daň pro živnostníky



✓ Doporučilo 3 čtenářů

▶ Témata

↻ Aktualizováno

Finanční správa již spustila příjem oznámení o vstupu k paušální dani. Přihlásit se mohou ty OSVČ, kteří mají roční příjmy z podnikání do 1 mil. Kč. Stačí nejdéle do 11. ledna 2021 odevzdat místně příslušné vyplněný jednoduchý formulář, a to datovou schránkou, poštou nebo na podatelně úřadu. Paušální daň zejména významnou úlevu od byrokracie a papírování, některým OSVČ i finanční úsporu. Jedinou pravidelnou 469 Kč měsíčně totiž vyřeší daň z příjmů, zdravotní i sociální pojistné a nemusí tak již nadále komunikovat s úřady najednou.

ulezitejsich-zmen-v-gesci-mi-40144

ulezitejsich-zmen-v-gesci-mi-40144



ROZETKA | Hašip n...



generovani noveho...



[1 v gesci Ministerstva financí pro rok 2021](#) →[Ministerstvo financí přehledně ke koronaviru](#) →[Úvodní stránka](#) / [Aktuálně](#) / [Tiskové zprávy](#) / [2020](#) / [Přehled nejdůležitějších změn v gesci Ministerst](#)

## Přehled nejdůležitějších změn v gesci Ministerstva financí pro rok 2021

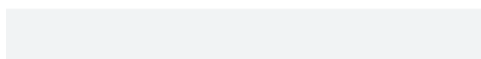
**Ing. Michal Žurovec**

Ředitel odboru Vnější vztahy a komunikace

Vy

 Doporučilo 20 čtenářů Témata Aktualizováno

Pro rok 2021 připravilo Ministerstvo financí řadu změn, které budou každodenní život občanů a podnikatelů. Přinášíme proto přehled změn, které občané mohou očekávat v příštím roce.



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daních?

**Ušetříte na daních?**

---

10 15. 12. 2020 15:15

 **AUTO**

o 22. 12. 2020 15:15

Tvoří komple  
ministerstva  
přípravě pod  
zveřejňuje st  
problémům,

vého zatížení  
a zavedení  
ní sleva na

h médií využíváme soubor  
ro sociální média a analýzy  
poskytli nebo které získali v

Zobrazit detaily ↘

ky

no 9. 12. 2020 16:00

o 12. 1. 2021 14:30

ré jsou neplátcí DPH a  
ému finančnímu úřadu  
aň přináší poplatníkům  
elnou platbou ve výši 5  
kovat se třemi různými

[penzační bonus](#), [ARES](#), [Tiskopisy](#), [Stravenkový paušál](#), [Státní rozpočet](#)

SE

va financí pro rok 2021

## Ministerstva financí pro rok

dáno 7. 12. 2020 13:30

**AUTOR**

c

dáno 31. 12. 2020 9:15

lou mít vliv na  
novinek, které

Tvoří komplexní mediální projekt  
ministerstva a komunikační strategie  
přípravě podkladů pro tisková  
zveřejňuje stanoviska ministra  
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, <b>WHT</b> , income is <b>not</b> 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. <b>No SHI</b> contributions are paid.	15% tax rate, <b>partial tax base</b> (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. <b>SHI contribution are paid.</b>	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). <b>SHI contributions are paid.</b>

Working activity agreement (DPC) - no limit on number of hours delivered to 1 employer by employee during  
 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. 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 > 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 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

without signed declaration

income =< 10k

Gross wage 10,000

Health contributions at  
min limit of 1,071 czk  
Social contribution at 6.5%  
rate

Tax base 10,000

g 1 calendar year BUT r PIT at 15% - 1,500

Tax discount -

Max amount of tax disount -

**Net wage 8,500**



with signed declaration

without signed declaration

income =< 10k

income > 10k

10,000

10,001

-

1,071

-

651

10,000

13,401

-

1,500 -

2,010

2,070

-

1,500

-

10,000

6,270



with signed declaration  
income > 10k

Working activity agreement

	10,001	Gross wage
-	1,071	Health contributions at 4.5% by employee
-	651	Health contributions at 9% by employer
	13,401	Social contributions by employee at 6.5% rate
-	2,010	Social contributions by employer at 24.8% rate
	2,070	Tax base
	2,010	PIT at 15%
	<b>8,280</b>	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	3,000
-	- -	135
-	- -	270
-	- -	195
-	- -	744
2,999	2,999	4,100
-	450 -	615
-	2,070	-



-  
**2,549**

450  
**2,999**

-  
**2,055**

with signed declaration  
income >= 3k

3,000

- 135

- 270

- 195

- 744

4,100

- 615

2,070

615  
**2,670**



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, portion paid*

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

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

		<b>Annual gross income</b>
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 or its substitution (e.g. maternity and parental allowance, sickness	
no limit	

*ce is reached, neither employee nor employer is obligated to pay any contributions for the rest of g a single year, it may happen that insurance contributions are paid even if max cap is reached ta*

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



--	--

reatment; sickness insurance - allowances during sickness leave

MIN*	
main acitivity	secondary activity **
14,989 czk/month or 179,874 czk/year	no limit
7,495 czk/month or 89,940 czk/year	2,998 czk/month or 35,976 czk/year

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



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.a.

everything above 300,000 czk p.a.

Rate
Employee
4.5%
6.5%
0
0
11.0%

MAX
no limit
1,672,080

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

Rate
Self-employed
13.5%
28%
2.1%
1.2%

45%
-----

	MAX
main activity	
	no limit
	1,672,080

*ly employed or it on maternity/parental leave*

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

	Total
Employer	
9%	13.5%
21.5%	28%
2.1%	2.1%
1.2%	1.2%
33.8%	45%


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

	Total
	13.5%
	28%
	2.1%
	1.2%

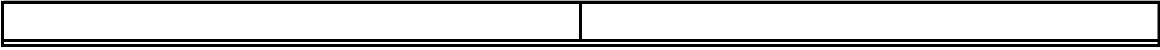
	45%
--	-----

secondary activity





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 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 filling

## Self-assessment system and tax return:

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

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

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 deadline is an obligation: it should be filled in case when person liable to tax finds out about

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

## 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

employers are obliged to have payroll sheet for each employee

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

## 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

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/prehled-nejdulezitejsich-zmen-v-gesci-mi-36889>

[mfcr.cz/cs/aktualne/tiskove-zpravy/2019/prehled-nejdulezitejsich-zmen-v-gesci-mi-36889](https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/prehled-nejdulezitejsich-zmen-v-gesci-mi-36889)

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

realizovat, je třeba o několik dní

## Zlepšení postavení popla

Návrh obsahuje komplexní revizi podle občanskému zákoníku. Z r snížení úroku z posečkané částk dlouhotrvající zadržení nadměrn na 5 %.

Návrh nově připouští možnost k realizovat osobně, což přinese v

Novela také rozšiřuje okruh měř Dále novela umožní fyzickým os



a paper forms

ing in registration form within 15 days  
rst business income was received

representative (e.g. registered tax advicer)

r (3 months after the end of taxable period, which is always for PIT the same as normal calendra year; in  
it is used in tax assessments as final one (i.e. without considering ordinary one)  
eadline for filling this return is end of month following the month when such facts (see below) were disc  
out that his tax liability should be higher or his tax loss should be lower than his last known tax laibility de  
that his tax liability should be lower or his tax loss should be higher than his last known tax laibility decla

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

!ld during the year. it should be prepared within 2 month after the end of calendar year.

)

generovani noveho...

posunout vyplatu danovych odpoctu ze soucasnych 30 dni na 45 dni.

## tníka

i úroků a snižuje úroky z **prodlení se zaplacením daně**. Tzv. **reparační úrok** se snižuje na úroveň  
nynějších 16 % bude úrok z prodlení snižen **o 6 procentních bodů na 10 %**. Analogicky dojde ke  
cy na polovinu. V situacích, kdy je naopak úrok vyplácen finančním úřadem jako kompenzace za  
lého odpoctu po dobu jeho prověřování, dojde ke zvýšení ze stávajících 4 % o 1 procentní bod

orespondenční komunikace při zahájení a ukončení daňové kontroly, kterou již nebude nutné  
ětší flexibilitu a snížení zátěže poplatníků.

ně invazivních způsobů realizace zajišťovacího příkazu, a to zejména o prohlášení o majetku.  
nhám požádat si o změnu daňového identifikačního čísla tak aby neobsahovalo rodné číslo



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





ne end of taxable period)

l during tax audit.