

Disclaimer: This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case CZ-2020-10/300

Waiver of advance payments for social and health insurance for self-employed

Factsheet generated on 24 April 2020, 18:10

Country	Czechia, applies nationwide
Time period	Temporary, 01 March 2020 - 31 August 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Direct or indirect financial support
Case created	06 April 2020 (updated 21 April 2020)

Background Information

Parliament of the Czech Republic (Parlament České republiky) approved a government draft act that foregoes the obligation of self-employed persons to pay social and health insurance advance payments from March to August 2020. This measure should help self-employed to keep cash-flow when their business activities are limited by government measures against COVID-19.

There is no need to individually apply for the waiver of the obligation to pay advance premiums for March to August 2020, it is a legal regulation that will be applied to all self-employed persons by default.

Content of measure

Eligible are all self-employed persons performing major or subsidiary gainful activity. They are not obliged to pay advance health and social insurance premiums from March to August 2020. If the self-employed person pays or has already paid any of these advances, they will be used for any other already due liabilities and further as advance insurance premiums for September to December 2020.

Minimum monthly payment for self-employed persons performing major gainful activity is for health insurance is CZK 2,352 (€86 approx.), for social insurance CZK 2,544 (€93 approx.) which now self-employed can use

for different reasons. However, she/he will have to pay the health and social insurance payments for March-August 2020 in 2021, when she/he submits income and expenses report for 2020.

In case the self-employed is obliged to pay advance health and social insurance payments of higher assessment than the minimum monthly amount (depends on the income in previous year, e. g. 2019), he/she pays the difference between the minimum and real advance payment assessment in the form of balance insurance premium for the year 2020 (therefore it will be used for health and social insurance payment in 2021).

Use of measure

Not available yet.

Actors, target groups and funding

Actors	Target groups	Funding
National government Company / Companies	self-employed solo-self-employed All companies	No special funding required

Social partners

Role of social partners	No involvement
Form of involvement	No involvement

No information.

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 27 March 2020: Změny u plateb na zdravotní pojištění v souvislosti s epidemií COVID-19 (www.vzpj.cz)
- 09 April 2020: Press release: Self-employed persons - coronavirus (www.cssz.cz)