

## Advice

Pursuant to the provision in Section 93 of Act No 187/2006, on Sickness Insurance, any employer employing persons involved in sickness insurance must register in the employers' register no later than 8 calendar days following its establishment, on the prescribed form, at the territorially competent District (Prague) Social Security Administration/Municipal Social Security Administration Brno (DSSA/PSSA/MSSA); on this form it also enters all the financial institutions in the Czech Republic at which it maintains accounts.

From 1.4.2023 the obligation to register in the employers' register also applies to an employer who only employs employees with temporary protection (i.e. foreigners enjoying temporary protection under a special legal regulation) in an employment relationship, or is active on the basis of an agreement to perform work, whose employment is small-scale, or who are employed on the basis of an agreement to complete a job. The employer must register in the employers' register no later than 8 calendar days from the day the first employee with temporary protection commences work, regardless of whether he is involved in sickness insurance.

Employers who employ only employees with temporary protection who are not involved in sickness insurance, and who until 1 April 2023 thus did not have to be registered in the employers' register, will now have this obligation. They must apply in the standard way, no later than 30 calendar days from 1 April 2023.

This obligation does not apply to an employer only the event that the employment relationship of all these employees with temporary protection ends within 30 calendar days from 1 April 2023.

If an employer has several wages department, or just one wages department, whose address is not the same as the employer's registered office, it must list all its wages departments on this form, giving their addresses and the persons authorized to act on behalf of the employer. Within 8 calendar days, the employer is also obliged to register any newly established wages department, with this period running from the date of establishment of the wages department.

By wages department is meant the department of the employer in which records of employee wages or salaries are kept; if the employer is the state, by wages department is meant the relevant organizational unit of the state, in which salary records are kept.

An employer is also obliged to report every change in the data listed on this prescribed form, within 8 calendar days of the date on which the change occurred.

If an employer is dissolved, it is obliged to deregister on the prescribed form from the employers' register within 8 calendar days from the day it ceased to be an employer, or from the date of its dissolution.

An employer is obliged to withdraw from the employers' register using the prescribed form any wages department listed in the employers' register which has been abolished, within 8 calendar days of the date of abolition of that wages department.

The territorial competence of the DSSA/PSSA/MSSA Brno is governed by the employer's registered office, if this office address is the same as the location of the wages department or if the employer does not have a wages department. If an employer has one wages department and the location of the wages department is not the same as the employer's registered office, the territorial competence of the DSSA/PSSA/MSSA Brno for submitting an application to the employers' register is governed by the location of the wages department.

If an employer has several wages departments, it registers each of those wages departments with the DSSA/PSSA/MSSA Brno according to the location of the wages department.

In the event that an employer has several wages departments and the location of one of these is the same as the employer's registered office, he must register himself with the DSSA/PSSA/MSSA Brno competent for the employer's headquarters and list all his wages departments in Section D. It must at the same time register on separate forms all his wages departments with the DSSA/PSSA/MSSA Brno competent for their location.

## **Instructions for completion**

In the header the employer states whether he is registering himself or his wages department in the employers' register.

The date of establishment of an employer is considered to be the commencement day of employment of the first employee who participates in sickness insurance.

The column "Previous registration with DSSA/PSSA/MSSA Brno" is filled in by an employer who was previously registered with one of the DSSA/PSSA/MSSA Brno and, after de-registration from this register, has again started employing employees who participate in sickness insurance.

If an employer has only one wages department, whose address is the same as the employer's registered office, it fills in only sections A and C of this application. The same parts of the form are also filled out by an employer who does not have a wages department.

If an employer registers itself and has several wages departments, it fills in the information in Sections A, C' and in Section D lists all its wages departments. It must at the same time register these wages departments with the DSSA/PSSA/MSSA Brno competent for their location. When registering wages departments, it fills in Sections A, B, C If the employer registers a new wages department, it fills out the form in Sections A, B, C.

In Section C, the account numbers in the international IBAN format and the bank code in the BIC format are entered for an employer which pays the insurance premiums by bank transfer from an account held abroad.