

## GENERAL PRINCIPLES

### FOR COMPLETING THE FORM "NOTIFICATION OF COMMENCEMENT OF EMPLOYMENT – TERMINATION OF EMPLOYMENT" VALID FROM 1 APRIL 2023

With effect from 1 July 2005, the Czech Social Security Administration (hereinafter referred to as the "CSSA") is obliged pursuant to the provisions of Section 16c of Act No. 582/1991 Coll., on the Organisation and Implementation of Social Security (hereinafter referred to as "AOI"), as amended, to maintain a **register of insured persons**, which is to serve to fulfil its tasks arising for it in social security from European Community law and international contracts and the implementation of social security. The scope of details stated in the scope of the register of insured persons was specified by the provisions of Section 16c of the AOI and Section 122(3) of Act No. 187/2006 Coll., on Sickness Insurance (hereinafter referred to as "ASI"), as amended.

In accordance with the provisions of Section 122(6) of the ASI the register of insured persons also contains employees whose records are maintained under Section 136(3) of the Employment Act, as amended, that is, employees who are foreigners enjoying temporary protection under a special legal regulation ("employees with special protection") and are in an employment relationship, or are active on the basis of an agreement to perform work, whose employment is small-scale under the ASI, or who are employed on the basis of an agreement to complete a job.

Pursuant to the provisions of Section 122(3) of the ASI, the register of insured persons contains the following data:

- a) forename and current Family name,
- b) Family name at birth and all other Family names preceding the current Family name,
- c) date and place of birth (or date of death),
- d) gender,
- e) Czech birth number,
- f) citizenship,
- g) the address of the place of permanent residence, and in the case of foreign nationals, also the address of residence in the territory of the Czech Republic, or contact address,
- h) commencement and termination of participation in sickness insurance; in the case of small-scale jobs and employment on the basis of an agreement to complete a job, commencement of employment and termination of employment, and in the case of a contract employee, commencement and termination of work for a contract employer,
- i) type of gainful activity establishing participation in sickness insurance,
- j) **commercial company, title or name and surname of the employer, including the address of its registered office or permanent residence, or place of business,**
- k) identification, or individual number of the employer,
- l) variable symbol of the payer of social security premiums and contributions to the state employment policy,
- m) **information on benefits and information on incapacity for work and quarantine,**
- n) a record of receiving an old-age and invalidity pension and the date from which it is received,
- o) the name of the insured person's health insurance company,
- p) the name of the previous body that provided the insurance, if it is not the CSSA,
- q) for self-employed persons, data on the monthly amount of paid insurance premium,
- r) current insurance performed by other sickness insurance bodies,

- s) name and address of the foreign insurance provider,
- t) foreign insurance number,
- u) the place of work, if it is permanently abroad, and an indication of whether the employee in the state in which this place of work is located shall compulsorily participate in pension insurance,
- v) the monthly amount of paid insurance premium, if it is a foreign employee,
- w) forename, Family name, Czech birth number and address of permanent residence of the special beneficiary,
- x) other data, if their registration results from the requirements of European Union law and from international agreements on social security.

In accordance with the provisions in Section 122(5) of the ASI, the record of insured persons also contains information pursuant to Section 42(3) of the Employment Act, as amended, which is required for the recognition and provision of unemployment support and provided by the employer; specifically:

- a) type of employment,
- b) duration of employment,
- c) period of pensions insurance,
- d) the value of average or probable monthly net earnings determined according to the relevant legal regulations.
- e) the value of any entitlement to redundancy pay, reduced policy bonus, severance pay, including information on when these were paid out, and
- f) the manner and reason for termination of employment.

Pursuant to the provisions of Section 16c of the AOI, the CSSA is entitled to further register the following data in the register of insured persons:

- commencement and termination of participation in pension insurance – compulsory or voluntary participation,
- type of gainful activity, establishing participation in pension insurance,
- pension insurance period,
- assessment base for pension insurance premium for individual calendar years,
- periods which are excluded in determining the personal assessment base, – pension insurance periods (including substitute periods) communicated by the foreign insurance provider,
- forename, Family name, Czech birth number, date and place of birth and address of permanent residence of the legal representative or guardian or special beneficiary,
- name and surname, Czech birth number and date of birth of a child considered to be in care, with information on the person in whose care the child is considered to be,
- the period of pension savings and the amount of the underpayment settled on the pension insurance premium, with an indication of the day on which this underpayment was settled,
- date, place and district of death of the insured,
- marital status of the insured and the date of its change,
- data on the date of acquisition and loss of citizenship of the insured person,

For the continuous filling of data into the register of insured persons, pursuant to the provisions of Section 94 of the ASI, the employer is obliged to notify the relevant district social security administration, in the capital city of Prague, the Prague Social Security Administration, in the territory of the city of Brno, the Municipal Social Security Administration (hereinafter referred to as "DSSA, PSSA, MSSA Brno"), in electronic form to the e-mail address indicated by this administration on the prescribed "Notification of Commencement (Termination) of Employment" form (Notification) the employee's date of commencement of employment, on the prescribed form "Notification of Commencement of Employment (Termination of Employment)" (hereinafter referred to as the "Notification"), of the date of commencement of employment

of the employee, which established his/her participation in the insurance, and the date of termination of employment, or termination of sickness insurance for another reason (e.g. change of legislation applicable), within 8 calendar days from the date of his/her entry into employment or the termination of the period of employment. For a contract employee the employer notifies the date of commencement of work in the Czech Republic, as well as the date of termination of such work, with 8 calendar days of the date of commencement or termination respectively of this work.

**As of 1.4.2023, the employer is also obliged to notify the commencement of every employee who is a foreigner enjoying temporary protection according to a special legal regulation (hereinafter referred to as an "employee with temporary protection"), in an employment relationship or active on the basis of an agreement to perform work, whose employment is small-scale employment according to the ASI, or is active based on an agreement to complete a job. Notification of commencement of employment is submitted for any employee with temporary protection regardless of participation in sickness insurance, within 8 calendar days of the date of commencement of the employment. If such an employee entered into an employment legal relationship before 1.4.2023 and has not yet been registered for insurance (he does not yet participate in insurance), the employer announces the commencement of this employee's employment within 30 calendar days of 1 April 2023. This obligation on the employer does not apply only in the event that the labour relationship in question terminates within 30 days of 1.4.2023.**

In the notification, the employer is obliged to state the data on the employee necessary for entry in the register. Furthermore, the employer is obliged to notify the relevant DSSA in writing of a change in the data specified in the notification of the employee's commencement of employment, within 8 calendar days from the date on which they became aware of this change. For this purpose, it is recommended that the employer has a copy of the employee's notification of the commencement of employment available for comparison.

**Please note:** If a foreign national presents more than one valid identity document (in the case of more than one citizenship), the identification data on the Notification will always be filled in according to the valid Czech document of the insured person, i.e. according to the residence permit. If a foreign national does not have a residence permit yet, the identification data on the Notification will be filled in according to the primary submitted identity document of the insured person, with the provision that their subsequent correction must be performed only upon presentation of a residence permit (rather than any other foreign documents).

The provision of Section 94(3) of the ASI allows to agree in writing with the relevant DSSA a different deadline for the fulfilment of these notification obligations than the set deadline of 8 calendar days.

In the case of a small-scale job and employees working on the basis of an agreement to complete a job, for which the employer was not required to notify the commencement of employment pursuant to Section 136(3) of the Employment Act, the employer is obliged to file a notification of commencement of employment by the 20th calendar day of the calendar month following the calendar month in which the employee became insured, and if this employee became insured on the basis of the procedure pursuant to Section 7(3) and Section 7a(2) of the sentence after the semicolon of the ASI (i.e. in the case where the deductible income was credited only after the end of the employment period) in the calendar month in which the employment period ended, until the 20th calendar day of the calendar month following the calendar month in which the income which established the participation in the insurance was settled. If an employee has applied for payment of a benefit and the employer has not yet notified the date of commencement of employment, it will make this notification at the same time as submitting this employee's application for the benefit pursuant to Section 97(1) of the ASI. If the time limit for notifying the termination of employment expires before the time limit for notifying the start of employment, the employer shall notify the date of termination of employment at the same time as for notifying the commencement of employment.

A **small-scale job** is considered to be a job for which the **agreed amount of pensionable income** is lower than the decisive income (**since 1 January 2023 the decisive income is CZK 4000**), on the basis of which participation in sickness insurance arises, or the pensionable income has not been agreed

at all. In the case of small-scale jobs, the employee is insured in the months in which he/she has achieved a pensionable income, which establishes participation in the insurance. Participation in the insurance in a calendar month also arises in the case where the employee has more than one small-scale job with the same employer, if the sum of all pensionable income from these jobs in the calendar month has reached the decisive income.

**Please note:** The agreed amount of pensionable income means the income that is stipulated by the employer in the employment contract or other such document (e.g. in the salary statement, contract for work, in addition to the employment contract, etc.). If this amount is not **fixed** and the income is **stated indefinitely** (e.g. if hourly remuneration is set and working hours are set only by the wording e.g. "up to 20 hours per month" or "on average 10 hours per week" or working hours are not set at all), even in such a case it is a small-scale job.

For the purposes of determining whether it is a small-scale job, it is not decisive at all what amount was actually credited to the employee on a monthly basis.

Notification of termination of employment for small-scale jobs is submitted only after the end of the period of employment, not after the end of participation in the insurance. In the case of employees working on the basis of an agreement to complete a job, the notification of termination of employment shall be submitted only after the expiration of the period for which this agreement has been agreed.

If the deadline for filing a notification of termination of employment (i.e. 8 calendar days from the date of termination of employment) for small-scale jobs and jobs under the agreement to complete a job expired earlier than the deadline for filing a notification of termination of employment (i.e. by the 20th calendar day in the calendar month following the calendar month in which the employee became insured), the same time limit shall apply for the notification of termination of employment as for the notification of commencement of employment.

**For employees enjoying temporary protection and are in an employment relationship, or are active on the basis of an agreement to perform work whose employment is small-scale under the ASI, or who are active on the basis of an agreement to complete a job, the Notification of termination of employment is always submitted within 8 calendar days of the date of termination of the employment.**

A contract employee is an employee of an employer whose registered office is in the territory of a state with which the Czech Republic has not concluded an international agreement on social security, if he/she performs activities in the Czech Republic for a contract employer.

A contract employer is a legal or natural person which has its registered office in the Czech Republic and for whom the employees of a foreign employer (considered in the Czech Republic as contract employees) perform activities in the Czech Republic, if according to a contract concluded with a foreign employer the contract employees' income is paid by the contract employer or reimbursed by the contract employer to the foreign employer.

The insurance with the contract employee arises on the day on which he/she started performing work for the contract employer and expires on the day of termination of work for the contract employer.

The contract employer is obliged to file a notification of commencement of employment of the contract employee within 8 calendar days from the commencement of work in the Czech Republic. It is obliged to submit a notification of termination of employment of a contract employee within 8 calendar days from the date of termination of work in the Czech Republic.

Persons in charge of business management, in the sense of the provisions of Section 5(a)(21) of the ASI are those persons who are, according to the provisions of Section 441 et seq. Act No. 89/2012 Coll., the Civil Code (hereinafter referred to as "NCC"), as amended, entrusted in whole or partially with the business management of the company by the statutory body. This type of representation may, for example, be regulated by an assignment contract pursuant to the provisions of Section 2430 et seq. NCC, or a contract for the performance of a function pursuant to the provisions of Section 59 et seq. Act No. 90/2012 Coll., on Business Corporations.

The basic and specific identifier for transferring data to the register of insured persons is the Czech birth number of the insured. Employers are obliged, in accordance with the provisions of Section 95 of the ASI and Section 37 of the AOI, to record this employee's information. From this point of view, it is necessary for the employer to invite employees who do not have a Czech birth number (especially if they are foreign nationals) to apply for its assignment through the competent authority of the Ministry of the Interior (Act No. 133/2000 Coll., as amended) and set a deadline for them to prove that they had applied for the assignment of the Czech birth number. For foreign nationals, other types of identifiers (e.g. VZP identifier, etc.) may not be entered in the "birth number" field.

**Please note:** Citizens of the Slovak Republic who were assigned a birth number after 31 December 1995 are also considered foreigners and this "Slovak" birth number **may not be** used for the purpose of filling in the forms.

To ensure the fulfilment of the above obligations, the CSSA has prepared a form which is binding on the employer for notification of the employee's commencement of employment, termination of employment, it will be also used for reporting changes, for the cases of corrections of originally incorrectly reported data and also for reporting employee's transfer to another organisational unit, or to another employer (legal successor) and for reporting a change in legislation applicable.

The territorial jurisdiction of the DSSA for the submission of the prescribed form is determined according to the employer's registered office or the place of permanent residence, if it is an employer that is a natural person, if this registered office or place of permanent residence is the same as the place of the employer's department in which wage records for employees are kept (hereinafter referred to as the payroll office). If the registered office of the payroll office is not the same as this registered office or place of permanent residence, the territorial jurisdiction of the DSSA is determined according to the place of the department in which the payroll records for employees are kept. If the employer is a foreign natural person who does not have a permanent residence or registered residence in the Czech Republic, the territorial jurisdiction of the OSSA is determined according to the place of his/her registered residence; if the stay is not reported, then the place of business in the Czech Republic. If a foreign legal person is an employer who does not have the registered office of the department keeping wage records in the Czech Republic, the PSSA, Prague 8, Trojská 1997 has been designated to be territorially competent (Section 7 of the AOI and Section 83(1) and Section 83(5) of the ASI).

### **Basic principles of filling in individual data of the form NOTIFICATION OF COMMENCEMENT OF EMPLOYMENT (TERMINATION OF EMPLOYMENT)**

The data on the form is stated in the range of the number of letters (keystrokes), which is given in brackets after the name of each data, obligatorily using common diacritics and data types. If one number is given in brackets, it is a fixed length; if an interval is specified (e.g. 1–50), the length is variable within the specified interval. With regard to the scope of the mandatory notified data, it is necessary to fill in some data from the corresponding code registers, which may contain both numerical and alphabetical characters. If a specific designation is not the content of this material (e.g. due to the scope of countries, only the characters of the most frequently occurring countries are listed in Annex No. 10), the relevant code registers are available on the CSSA website ([www.cssz.cz](http://www.cssz.cz)), or on any DSSA. Data types are listed with a description of the data sentence on the CSSA website.

The classic form (in paper form) must be filled in legible writing. It is not possible to rewrite (correct) basic identification data on the form, i.e. Czech birth number, date of birth, Family name at birth, variable symbol and identification number. If any of this information is filled in incorrectly, a new form must be used. Any rewriting (correction) of other data can be performed only if the correction of the data will be fully performed within the given number of keystrokes (letters), i.e. it must not be performed outside the field, and must be initialled.

If one employment is terminated and another employment is established with the same employee (e.g. a contract for work is terminated and a new employment contract is concluded with the same employer), this fact may not be reported only as a change in the type of activity. With respect to the fact that this act ends a certain insurance relationship and a new one is created; the employer is obliged to file a notification of termination of employment and a notification of commencement of employment for the employee. If the same type of employment is immediately established and the same conditions for participation in insurance apply to it (e.g. the employment is terminated and a new employment is concluded as of the following day), and it does not apply if one of the jobs is a small-scale job or an agreement to complete a job, the period of insurance lasts without interruption (Section 10(6) of the ASI). The "Notification of Termination of Employment" and the "Notification of Commencement of Employment" are not filed. The "Notification of Termination of Employment" and the "Notification of Commencement of Employment" are not filed even if it is a repeated immediately successive, same type of employment.

In the event that a civil servant is transferred to another service job at another service office, there is no change in the employment from the point of view of the Civil Service Act, i.e. the service relationship still lasts. From the point of view of the ASI, however, it is a change of employer (insurance premium payer), which means that the insurance with the original employer ceases to exist and subsequently a new insurance with the new employer is established.

Due to the fact that these are different employers, it is not possible to apply Section 10(6) of the ASI concerning immediately successive employments with the same employer. The current employer is therefore obliged to file a notification of termination of employment on behalf of the employee, and subsequently the new employer is obliged to file a notification of commencement of employment.

In the event of a change of service position within the existing service office, the employer or the payroll office reports to the relevant DSSA transfer of the employee to a new payroll office, if such a change occurs. In the case of transfer of an employee in the sense of the provisions of Section 47 of the Civil Service Act, there is no termination and re-establishment of the insurance relationship, only the place of work changes and no change is reported.

If the employee performs work within several agreements to complete a job with the employer and the total sum of pensionable income from these agreements reached an amount higher than CZK 10,000 in a calendar month, the employer is obliged to submit a "Notification of Commencement of Employment" for all agreements to complete a job. The "Notification of Termination of Employment" shall always be made after the expiry of the period for which the agreement has been agreed.

If an employee performs several small-scale jobs with the same employer and the sum of pensionable income from these jobs reached at least the amount of the decisive income in a calendar month, the employer is obliged to file a "Notification of Commencement of Employment" for all these jobs. The "Notification of Termination of Employment" is submitted only after the end of the period of employment.

If the employment has been agreed for a longer period, but will end within the period in which the employer is obliged to file a notification of commencement of employment, i.e. within 8 calendar days from the date of entry into employment (commencement of participation in insurance), or in the longer period agreed with the relevant DSSA for the fulfilment of this obligation, it is permissible to submit a notification of commencement of employment and notification of termination of employment at the same time on one "Notification" form, which must be marked as "Commencement of Employment".

**The notification of commencement of employment of an employee (foreigner) who has not been assigned a Czech birth number (in Czech: RČ) or Czech registration number of the insured person (in Czech: EČP) yet can be submitted electronically, subject to the correct completion of birth data and other obligatory information in the form. It is recommended that a scan providing proof of identity be attached to the submission, e.g. a scan of a birth**

**certificate, or a scan of a proof of identity, i.e. a residence permit, travel document (passport) or similar document giving information on the date and place of birth.**

**The reporting of any alteration or change to a Czech birth number is performed using an electronic form. One can use the "Notification" form (reporting an alteration or change) to which however it is essential always to provide a covering letter of explanation in the form of an electronic enclosure, in order that the District Social Security Administration be duly informed of any such change. In the "Notification" itself, the "Czech Birth Number" field must contain the new birth number. The covering letter must state that this reports an alteration (change) to the birth number for this insured person, and the original (incorrect) birth number, an alteration (change) to which is being reported.**

Reporting data change and data correction may not be made simultaneously in one common form. These two types of reports must always be made by filling in a separate form.

The date of (e.g. birth, receiving a pension, validity of the change, completion of the form) is always given in the form D. (DD.) M. (MM.) YYYY, i.e. day, month and year with dots between the day, month and year (e.g. 15. 7. 1965). The year may not be abbreviated.

**Information for the needs of the Labour Office can be completed (entered/altered) using the new codes only in cases where the employment terminated after 31.3.2022, that is, where the date of termination of employment  $\geq 1.4.2022$**

In terms of legislation, the report is submitted within the statutory time limit after the reported fact has occurred, i.e. it is not possible to make a report in the future. The validity date of the reported fact must be earlier than the current date, or equal to the current date.

**To fill in the individual data, it is stated:**

For filling in data that are electronically listed as data relevant in the description of the data sentence for making the Notification in electronic way, it is generally true that it is mandatory if it exists and is significant in terms of meaning for the relevant action (e.g. in the absence of a previous Family name, this data will not be filled).

**Form heading:**

**DSSA code (3) – Territorially competent DSSA (PSSA, MSSA Brno)** – enter a mandatory three-digit numerical code of the territorially competent DSSA (territorial workplace of PSSA), for which the employer is kept in the register of employers. The code register is given in Annex No. 11. The name of the territorially competent DSSA is filled in verbally, this information is optional.

**Action type (1–2)**

1 notification of commencement of employment – details of the data to be filled in in Annex No. 1

1 notification of commencement of employment and at the same time notification of termination of employment with one form (in the cases where within 8 days, or within the agreed period, from the date of commencement of employment it will end)

2 notification of termination of employment – details of data to be filled in in Annex No. 2

3 notification of a change in the reported data – details of the data to be filled in in Annex No. 3

5 reporting corrections to reported data – details of data to be filled in in Annex No. 4

6 notification of the transfer of an employee – details of the data to be filled in in Annex No. 5

7 notification of termination of employment due to interruption – not used – repealed in the legislation

8 notification of commencement of employment after the interruption of insurance – not used – repealed in the legislation

9 notification of commencement of applicability of Czech legislation – details on the data to be filled in v in Annex No. 8

10 notification of termination of applicability of Czech legislation – details on the data to be filled in v in Annex No. 9

(note – numeric code 4 is not used for these purposes)

#### **Action validity date as of** (8–10)

##### **Not specified for Action 1 – Commencement and 2 – Termination.**

- When notifying the change of data, the date from which the change of this data applies (e.g. when changing the Family name by marriage, the date of marriage shall be stated). The validity date of the reported change can only be present or earlier.
- When notifying the transfer of an employee, the date in the form mentioned above, from which the employee is transferred to a new employer, to another organisational unit is stated (there is a change in VS).
- When notifying the commencement of employee's applicability of Czech legislation, the date from which the employee, who was previously subject to foreign legislation, began to be subject to Czech legislation, shall be stated.
- When notifying the termination of applicability of Czech legislation, the date from which the employee ceases to be subject to Czech legislation shall be stated.

#### **Correction as of** (8–0)

When reporting a data correction, the date in the form above is stated, on which the data correction is reported, i.e. the date when the incorrect data was originally reported (e.g. the incorrect data was stated on the employee's notification of commencement of employment made on 15/07/2009, when the report on the correction of this erroneous data shall state the correction of the data of 15/07/2009).

The validity date of all reported facts for individual actions may only be present or earlier.

#### **Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment** (8–10) – the data is mandatory for all types of actions – enter the date of actual commencement of employment – day, month, year (according to the specimen above), not the date of the conclusion of the employment contract or the date agreed as commencement of employment in the employment contract. In the case of employees and civil servants, the day before the commencement of work for which the wage or salary compensation was eligible or for which the salary or wage is not reduced is considered to be the day of commencement of employment according to the Civil Service Act. In such a case, the employee is therefore covered by the insurance from the day on which he/she would commence work if there had not been an obstacle to work on that day, for which the employer is obliged to compensate the employee for the loss of wage. According to the Labour Code, the employer is obliged to provide wage compensation in the specified cases, including for a public holiday, which fell according to the schedule of the working hours on the employee's working day. A day off (e.g. Saturday, Sunday) for which the employee is not entitled to a monthly wage according to the schedule of the working hours thus may not be considered as a day of commencement of work.

For contract employees, the date from which the employee started working for the contract employer in the Czech Republic is stated. In the case of small-scale jobs and employees working on the basis of an agreement to complete a job, the date of actual commencement of employment is stated, not the date of commencement of participation in the insurance. The effective date of commencement of employment may only be present or earlier.

**Date of termination of employment** (8–0) – the day, month and year (according to the specimen above) by which the period of employment ended (e.g. termination of employment, contract for work, for a member of a cooperative performing work for a cooperative outside the employment, a day in which he/she last performed work for a cooperative for remuneration). For **contract employees**, the day on which the performance of work for the contract employer in the Czech Republic ended is stated. For **small-scale** jobs, the date of termination of employment is stated, not the date of termination of participation



in the insurance. In the case of **employees working on the basis of an agreement to complete a job**, the date of expiry of the period for which the agreement was agreed shall be indicated. The expiry date of termination of employment period may only be present or earlier.

## **Part 2 – Basic identification of the insured person**

**Family name** (1-50) - state the Family name valid on the day of registration.

**Forename** (1–50) – it shall be stated in full form contained in the documents proving the identity of the insured person. If the insured person has more than one name, they are all listed according to the documents (until the number of keystrokes is used), separated by a space.

**Degree** (1–30) – filled in with commonly used abbreviations (e.g. Mgr., JUDr.). In the case of more degrees, they are separated by a space. This information is optional.

**Date of birth** (8–10) – stated in the usual way with dots or spaces between the day, month and year in the form D (DD) .M (MM).YYYY (e.g. 1. 7. 1965).

**Czech birth number** (9–10) – is indicated by a nine-digit or ten-digit numeric character without spaces (for citizens born after 31 December 1953, the Czech birth number has ten digits). In the case of a nine-digit Czech birth number, the actual 9 characters must be entered when filling in electronically (a space in the tenth place may not be entered). The Czech birth number is an irreplaceable identification detail, which must always be filled in for foreign nationals. In the event that a foreign national has not been yet assigned a Czech birth number (RČ) or Czech registration number of the insured person (EČP) at the notification of commencement of employment, this information is not filled in in the form. **The submission may be made electronically, subject to the correct completion of birth data and other obligatory information in the form. Following assignment of a Czech birth number by the relevant institution the insured person's birth number is reported to the relevant District Social Security Administration, using the procedure given in Page 5 of this document. The birth number is the basis identifier for an insured person, care must therefore be taken when filling in this piece of information, or in verifying it. For foreigners, other forms of identifier (for example, the General Health Insurance Company identifier) may not be input to the "Birth Number" field.**

**Please note:** Citizens of the Slovak Republic who were assigned a birth certificate number after 31 December 1995 are also considered foreigners and this "Slovak" birth number **may not be** used for the purpose of filling in the forms.

## **Part 3 – Address of permanent residence and additional identification data of the insured person**

In the address data, all fields are filled in, resp. the field "street" and the reference number in the field "house number" are not filled in only if they do not exist. By analogy, all fields related to the address must be filled in if a change or correction of any of the address data is reported.

**Address of permanent residence** – if there is no permanent residence in the Czech Republic, the address of permanent residence abroad is stated. If the person does not have a permanent residence (so-called homeless person), the address data shall include the address of the seat of the municipal office, in the capital city of Prague and in the cities of Brno, Ostrava, Pilsen, the address of the city part or city district (the address of the military district in exceptional cases) within the territory of which the citizen had a permanent residence in the past, or where he/she was born. If the citizen did not reside in the Czech Republic or the residence may not be ascertained and he/she was born abroad, the address of the special register, i.e. the office of the Brno-střed Municipal District (Section 10(3-5) and Section 10a of Act no. 133/2000 Coll.) shall be stated.

The permanent residential address is obligatory only for Action 1 - Commencement. For certain actions (Actions 3, 5 and 9) this piece of information may be entered in justified cases (for example, for a change of permanent address during the insurance relationship). For the remaining actions (Action 2, 6 and 10) this piece of information is not entered at all.

If at least one value out of the information in the Permanent Residential Address group is given, then all items of information for this group must be completed (with the exception of "Street" and for foreign addresses "Post Office")

**Street** (1–50) – the name of the street is entered. In the absence of a street, the data is not filled in.

**House number** (1–12) – if it is an address in the Czech Republic, enter the descriptive number (1–4 digits only), the separator slash "/", the orientation number (1–4 digits, alphabet). If the address is abroad, it is possible to state the alphabet, characters (1–12)

**Municipality** (1–50) – it is stated in an unabridged form, even with a possible specification of a part of the municipality (Prague 5 – Smíchov).

**Post office** (2–5) – the name of the municipality in which the relevant post office is located is entered in the abbreviated form – only 5 characters without a space, **it may contain neither spaces nor hyphens** e.g. Bor u Tachova – BoruT, Ústí nad Labem – Ústín, **Brno-Líšeň - BrnoL**; it is also possible to state the postal number, e.g. Most1. If the address of permanent residence abroad (a state other than CZ) is entered, the completion of the post office field is optional.

**Postal Code** (1–11) – it is stated according to the code register of delivery post offices and postal codes of towns and municipalities in the Czech Republic, in the form XXX XX, or without a space. If the address is abroad, enter the foreign routing code. If the foreign routing code may not be determined, enter 99999.

**Country** (2) – enter a two-digit code, use the country code register. The code CZ is used for the Czech Republic.

**Contact address** – enter the contact address of the employee, if stated by the employee, in the scope and distribution as in the address data of permanent residence.

If at least one value out of the information in the "Contact address" group is given, then all items of information for this group must be completed (with the exception of "Street" and for foreign addresses "Post Office")

**Gender** (1) – enter a character according to the code register.

M – male (for e-submission enter code 1)

F – female (for e-submission enter code 2)

0 – (zero), if not ascertained

**Family name at birth** (1–50) – enter according to the records contained in the documents proving the identity of the employee.

**Place of birth** (1–50) – enter the municipality, for persons born abroad, enter also the country. Use the country code register to indicate the country.

**Citizenship** (2) – enter a two-digit code – use the country code register (see Annex No. 10). The code CZ is used for the Czech Republic. If the insured person has more than one citizenship, one of which is in

the Czech Republic, enter CZ. If the insured person has more than one citizenship and does not have citizenship in the Czech Republic, enter the citizenship at your discretion.

**All other Family names preceding the current one** (1–100) – enter all previous Family names, without the last-mentioned Family name and Family name at birth. Individual Family names are separated by a comma (e.g. Nováková, Doležalová, Nguyen Quoc, Mc Donaldová). If the employee does not have another previous Family name, the field is not filled in.

#### **Part 4 – Address of residence in the Czech Republic, if the permanent residence is outside the Czech Republic**

The data must be filled in if it is a person who has a place of permanent residence (address) outside the Czech Republic – enter the data in the same distribution as in **Part 3**. These are the following data: street, number, municipality, postal code, **post office**.

For cross-border workers (those with permanent residence **in Germany, Poland, Slovakia, Austria**) who do not have a temporary residence in the Czech Republic, these address data are not filled in.

#### **Part 5 – Employer identification and employment information**

**Name of the employer** (1–144) – enter the full name under which the employer is registered in the commercial, trade or any other register and the municipality of the registered office. If the employer is a natural person, enter the name and Family name of the natural person and the municipality of the registered office, i.e. the municipality in which he/she has a permanent residence (address), even in the case of an employer registered abroad.

**Insurance relationship ID** - Insurance relationship ID - not currently required

**ID number** (1–35) – enter the individual (identification) number assigned to the employer for the needs of the Czech Statistical Office (CSO). Enter the ID number including initial zeros. For foreign entities, enter the individual number issued abroad and the code of the country that issued the ID number in the same field. Do not enter the data for an entity that does not have an ID number assigned.

**Variable symbol** (10) – enter the variable symbol assigned to the employer (payroll office) as the payer of the insurance premium to the CSSA.

**New variable symbol** (10) – enter only for action 6 – transfer.

Enter the VS of the employer (organisational units, payroll office) with which the employee is employed after the transfer.

**Type of activity** (1) – use the code register Mandatory information for all types of actions.

- 1 - first employment
- 2 - second employment with the same employer
- 3 - third employment with the same employer
- 4 - fourth employment with the same employer
- 5 - fifth employment with the same employer
- 6 - sixth employment with the same employer
- 7 - seventh employment with the same employer
- 8 - eighth employment with the same employer
- 9 - ninth employment with the same employer
- A - contract for work

- B - second contract for work with the same employer
- C - third contract for work with the same employer
- D - fourth contract for work with the same employer
- E - fifth contract for work with the same employer
- F - sixth contract for work with the same employer
- G - seventh contract for work with the same employer
- H - eighth contract for work with the same employer
- I - ninth contract for work with the same employer
- J - tenth contract for work with the same employer
- K - community care service volunteer
- L - household employee
- M - foster parents / carers and registrants in special cases
- N - contract employee
- O - cooperative member
- P - authorised representatives
- Q - members of collective bodies of legal persons
- R - official receivers
- S - partner, managing director, limited partner, director of a charitable trust, persons in charge of business management on the basis of contractual representation
- T - first agreement to complete a job for the same employer
- U - second agreement to complete a job for the same employer
- V - third agreement to complete a job for the same employer
- W - fourth agreement to complete a job for the same employer
- X - fifth agreement to complete a job for the same employer
- Y - sixth agreement to complete a job for the same employer
- Z - seventh agreement to complete a job for the same employer

The employment code also applies to the employment of:

- judges
- members of the boards of representatives of local self-governing units
- deputies of the Chamber of Deputies of the Parliament of the Czech Republic, senators of the Senate of the Parliament of the Czech Republic
- members of the government, president, vice president and members of the Supreme Audit Office (SAO), members of the Council for Radio and Television Broadcasting (RRTV), financial arbitrator and his/her deputy, ombudsman and his/her deputy, members of the Council of the Institute for the Study of Totalitarian Regimes, members of the Czech Telecommunication Office, members of the Energy Regulatory Office, members of the National Budget Council
- workers in an employment under foreign legislation
- natural persons not listed in Section 5(a)(1–21) of the ASI, with the exception of members of local self-governing authorities and board of representatives of city parts or city districts of territorially divided statutory cities and the capital city of Prague elected to positions not designated by the board of representatives as functions for which the members of the board of representatives will be released
- civil servants (service relationship according to Act No. 234/2014 Coll., on Civil Service)
- public prosecutors performing in the Czech Republic the function of European authorised plaintiffs, who have been included in the circle of insured persons since 1 December 2019 according to the provisions of Section 167g of the ASI

To report a change (correction) and a notification of termination of employment, it is always necessary to state the same type of activity that was originally stated on the notification of commencement of employment (according to the valid code register at the time of submitting the notification of commencement of employment).

**Please note:** In the case of reporting a change (correction) or a notification of termination of employment, when the application for sickness insurance was submitted for employee before 1 January 2009, i.e. the date of commencement of employment was before 1 January 2009, it is necessary to use the code register valid in year 2009.

**Place of business** (2) – enter a two-digit code – use the country code register. Enter the country in which the activity is carried out (the data may be different from the data on the employer's registered office). If an employee performs work in the Czech Republic and is temporarily posted to perform work for his/her employer outside the Czech Republic (posted workers), the place of performance is Czech Republic if he/she continues to be subject to Czech legislation (i.e. form E 101 was issued for him/her, if sent to an EU state).

**Small-scale jobs yes – no** (1) – tick the valid option

## **Part 6 – Pension Information**

**Type of pension** (1) – Use the code register of pensions for the notification of commencement of employment (NCE). Enter the type of pension received, namely in the cases of old-age, invalidity for third-degree disability, invalidity for first- or second-degree disability and pensions from abroad, which have the character of old-age, invalidity for third degree disability and first- or second-degree disability. Do not fill in the data in if the employee is a beneficiary of a pension other than the one listed in the code register or is not a beneficiary of any of the listed pensions. It is not necessary to fill in the data in the case the CSSA is the payer of the pension.

1 -old-age

2 - invalidity of the third degree

8 – invalidity of the first and second degree

A - foreign of the old-age character

B - foreign of the invalidity of the third degree

C - foreign of the invalidity of the first or second degree

Blank field – does not receive any of the listed pensions (or the CSSA is the payer of the pension).

**Pension received from** (8–10) – enter the date from which the pension is granted, resp. from when it is received (not the date of entitlement to the pension). If the payment of a pension has been interrupted, enter the date of the last release of the payment, i.e. the date from which the pension is last paid. It is not necessary to fill in the data in the case the CSSA is the payer of the pension.

## **Part 7 – Identification of the last (current) foreign insurance provider**

The data are filled in if the employee has participated in social (or sickness or accident) insurance abroad and the employer is his/her first employer after the end of this participation. If the employee has not previously participated in insurance abroad, the data are not filled in.

Data are also provided in the event that the employee ceased to be subject to Czech legislation on social (sickness, accident) insurance and began to be subject to foreign legislation (notification of termination of applicability of Czech legislation), i.e. data on the current foreign insurance provider are stated. In necessary cases where the employee does not know the name and address of this foreign insurance company, at least the country in which he/she participated in the insurance shall be entered, or

the name and address of the former employer may be stated. If any of the data in this section is stated, the country code must be also entered.

**Name of the foreign insurance provider** (1–100) – enter the name of the relevant foreign insurance company with which the employee participated in the insurance abroad in non-abbreviated form. For employees who were insured in Slovakia before 1 January 1993, it is sufficient to state Slovakia – SK symbol; in the case of insurance in Slovakia after 31 December 1992, Sociálna poisťovňa, 29. augusta 8, 813 63 Bratislava, is the insurance provider. In the case of reporting a change of applicability to foreign legal regulations, resp. commencement or termination of applicability of Czech legislation, this data must be filled in. More information about foreign insurance providers at <https://www.cssz.cz/web/cz/mezinarodni-smlouvy-kontakty>.

**Specification of the foreign insurance provider** (1) – use the code register Code S shall be used in the case of notification of termination of applicability of Czech legislation (see Annex No. 9). Code P shall be used in the case of notification of commencement of applicability of Czech legislation (see Annex No. 8). Code N is not used with effect from 1 January 2014.

P – last foreign insurance provider

S – current foreign insurance provider

N – none

**Street** (1–50) – enter in full according to the address of the registered office of the foreign insurance provider, in the absence of a street, do not enter this data.

**House number** (1–2) – if it is an address in the Czech Republic, enter the descriptive number (1–4 digits only), the separator slash "/", the orientation number (1-4 digits, alphabet). If the address is abroad, it is possible to state the alphabet, characters (1–12)

**Municipality** (1–50) – enter in full according to the seat of the foreign insurance provider

**Postal Code** (1–11) – enter the foreign postal routing code. If the routing code may not be determined, the data is not filled in.

**Country** (2) – enter a two-digit country code – use the country code register. If there is a previous or current foreign insurance provider, the data must always be filled in.

**Foreign insurance number** (1–25) – enter the number of the insured person assigned by the foreign insurance provider. If it is not possible to find out the number of the insured person, the data is not filled in. In case of reporting a change of applicability of foreign legal regulations, resp. termination of applicability of Czech legislation, this data must be filled in.

## **Part 8 – Data on health insurance and other sickness insurance**

**Health insurance company code** (3) – enter a three-digit code of the health insurance company in the Czech Republic with which the employee is registered at the time of submission of the notification. **The code register is on the CSSA website (<https://www.cssz.cz/web/cz/ciselniky>). This information is provided only in the event that a commencement date <1.4.2022 is given. This information is not provided if a commencement date >1.4.2022 is given.**

**Name of the previous body that provided sickness insurance, if it was not the CSSA** (1–100) – enter the full name of the body, other than the CSSA, with which the employee was registered in the Czech

Republic and which provided his/her sickness insurance (e.g. MT, MI), before his/her registration with the CSSA. The information is filled in if the employee's health insurance was previously provided by a body other than the CSSA and if a date of commencement of employment <1 April 2022 was given. If the insurance was not carried out by a body other than the CSSA or if the date of commencement of employment was given as >=1.4. 2022, the information is not filled in.

**Name of the current body that provides sickness insurance, if it is not the CSSA** (1–100) – enter the name of the body, other than the CSSA, which at the time of notification also performs sickness insurance of the employee in the Czech Republic (e.g. MT, MI). Do not enter the data if another body does not simultaneously provide employee's sickness insurance in the Czech Republic. **Part 9 – Signatures and stamps**

### **Part 9 - Information for unemployment support**

Information for the needs of the Labour Office are filled in when using the new code books only as part of a type 2 action , or as part of a type 1 action - "Notification of Commencement (Termination) of Employment", and only when employment terminates after 31.3. 2022, i.e. if the date of termination of employment is given as >=1.4.2022. As part of Action 5 - Alteration, it is possible to correct this information, but only on the condition that the employment ended after 31.3.2022, or that the date of termination of employment was given as >=1.4.2022 and the relevant data for the needs of the Labour Office were filled in incorrectly.

**Reason for not providing documents (1)**.the codes of reasons for not providing documents for the Labour Office (unemployment support) are used. It is filled in if the insured person whose employment has terminated cannot be registered as a job applicant or for selected jobs.

- 1 - death of the insured person - employment terminated due to the death of the insured
- 2 - old-age pension or employment without participation in insurance - the insured person whose employment has terminated benefits from an old-age pension, or the terminated employment did not entitle the employee to participate in insurance
- 3 - selected jobs - judges, members of regional self-governing councils, members of the Chamber of Deputies of the Czech Republic, members of the Senate of the Czech Republic, members of the government, president, vice-president and members of the SAO, members of the RRTV, the financial arbitrator and his deputy, the ombudsman and his deputy, members of the Council of the Institute for the Study of Totalitarian Regimes, members of the Council of the Czech Telecommunications Authority, members of the Council of the Energy Regulatory Office, members of the National Budget Council, workers in an employment relationship according to foreign legal regulations, natural persons not listed in Section 5, subpara. a) points 1 to 21 of Act No 187/2006, with the exception of members of councils of territorial self-governing units and councils of urban districts or urban districts of territorially divided statutory cities and the capital city of Prague elected to positions that the council did not designate as positions for which members of the council will be released, state representatives performing the function of European prosecutors in the Czech Republic (Section 167g of Act No 187/2006)

If a type 1 or 2 reason for not providing documents for the Labour Office is selected, no data from Part 9 is filled in. If a type 3 reason is chosen or if gainful activity type M, N, O, P, Q, R, S is indicated, the data "Type of employment", "Reason for termination of employment legal relationship" and "Reason for termination of employment" from Part 9 are not filled in.

**Type of employment (1)** – the codes of types of employment for the Labour Office (unemployment support) are used. In the case of selecting types 1, 2 and 3 reasons for not providing documents for the Labour Office or if gainful activity type M, N, O, P, Q, R, S is given, the information "Type of employment" is not given..

- 1 - employment legal relationship

2 - service relationship according to Act No 234/2014

**Average net monthly earnings** – a specific amount is indicated, when the average net monthly earnings are determined from the average monthly gross earnings by deducting the social security insurance premium and the contribution to the state employment policy (hereinafter referred to as "SEP"), insurance premiums for general health insurance (hereinafter referred to as "VZP") and tax advances on the income of natural persons from dependent activity (hereinafter referred to as "tax"). The tax bonus is not included in the calculation. The conditions and rates valid for the employee in the month in which the average net monthly net earnings are determined are used for this calculation.

**Redundancy pay / Reduced policy bonus / Severance pay due yes - no (1)** - valid option marked with a cross. In the event that a type 1 or 2 reason for not providing documents for the Labour Office is selected, the information "Redundancy pay / Reduced policy bonus / Severance pay due " is not given. If the reason for the termination of the employment legal relationship is filled in as Code 4 - Organizational reasons (Section 52 letters /a-c of the Labour Code) or Code 5 - Health reasons (Section 52 letter /d, Section 52 letter /e, Section 56(1) letter /a of the Labour Code), the information "Redundancy pay / Reduced policy bonus / Severance pay due" must be filled in. If the value YES is given, it is mandatory to fill in one of the information items "multiple of income" (Redundancy pay / Reduced policy bonus / Severance pay according to Section 67(1) of the Labour Code / Severance pay according to Section 67(2) of the Labour Code).

**Paid in full yes - no (1)** – the valid option is checked with a cross. If Redundancy pay / Reduced policy bonus / Severance pay is not due or if a type 1 or 2 reason for not providing documents for the Labour Office is filled in, this information is not provided.

**Reason for the termination of the employment legal relationship (1)** – if the type of employment for the Labour Office type 1 (employment legal relationship) is selected, the codes of reasons for termination of the employment legal relationship for the Labour Office (unemployment support) are used. In the case of selecting types 1, 2 and 3 reasons for not providing documents for the Labour Office or if gainful activity type M, N, O, P, Q, R, S is given, the information "Reason for the termination of the employment legal relationship" is not given.

- 1 - Termination of the employment legal relationship of a foreigner or stateless person (Section 48(3) of Act No 262/2006, as amended (the Labour Code))
- 2 - By agreement with the employer (Section 49 of the Labour Code)
- 3 - Notice given by the employee (Section 50(3) of the Labour Code)
- 4 - Organizational reasons (Section 52 sub-para. a-c of the Labour Code)
- 5 - Health reasons (Section 52 sub-para. d, Section 52 sub-para. e, Section 56(1) sub-para. a of the Labour Code)
- 6 - Employee fails to meet the prerequisites or requirements for performance of the agreed work (Section 52 sub-para. f of the Labour Code)
- 7 - Breach of duties by an employee in a particularly gross manner (Section 52 sub-para g, first part of sentence or Section 55(1) sub-para. b of the Labour Code)
- 8 - Consistent less serious breach of duties by an employee (Section 52 sub-para g, second part of sentence, of the Labour Code)
- 9 - Breach of the temporarily unable to work regime in a particularly gross manner (Section 52 sub-para. h of the Labour Code)
- 10 - Immediate cancellation of the employment legal relationship due to a lawful conviction for an intentional crime (Section 55(1) sub-para. a of the Labour Code)
- 11 - Breach of essential obligations by the employer (Section 56(1) sub-para. b of the Labour Code)
- 12 - Fixed Term (Section 65 of the Labour Code)
- 13 - During trial period by the employer (Section 66 of the Labour Code)
- 14 - During trial period by the employee (Section 66 of the Labour Code)
- 15 - Other



**Severance pay (Section 67(1) of the Labour Code) – multiple of income**-a multiple of a specific amount is given (whole number only).

**Severance pay (Section 67(2) of the Labour Code) – multiple of income**-a multiple of a specific amount is given (whole number only).

**Reason for termination of employment (1)**.if the type 2 type of employment for the Labour Office is selected (employment according to Act No 234/2014), the codes for reasons for termination of employment for the Labour Office (unemployment support) are used. In the event that a type 1 or 2 a 3 reason for not providing documents for the Labour Office is selected, , the information "Reason for termination of employment " is not given.

- 1 - Section 71 of Act No 234/2014 – Fixed Term
- 2 - Section 72(1), sub-para. a-d) of Act No 234/2014
- 3 - Section 73 of Act No 234/2014 Sb. - at employee's request
- 4 - Section 74(1) sub-para. a-h) & Section 74(2) of Act No 234/2014
- 5 - Other

**Redundancy pay – multiple of income**-a multiple of a specific amount is given (whole number only).

**Reduced policy bonus – multiple of income**-a multiple of a specific amount is given (whole number only).

**Period of pensions insurance from – to** - either a specific period or individual intervals (from - to) are given, for the last two year, i.e. for the 24 months preceding termination of employment. If in the 24 months preceding termination of employment, there is no period considered as a period of pension insurance for the employee, a period for which the employee was insured within the given employment relationship shall be indicated, even if this period is more than 24 months before the termination of the employment relationship.

## **Part 10 – Signatures and stamps**

**Date of filling in the form** (8-10) – enter the day, month and year when the form was filled in, according to the specimen above.

**Stamp and signature of the employer** – signed by an authorised employee of the employer. If the employer does not have a stamp, the statutory representative shall verify the data with a legible signature.

**Date of receipt of the form** – the employer does not fill in.

**Annex - title**.this is only filled in when the employer inserts an electronic attachment to the Notification of Commencement (Termination) of Employment. The employer can insert up to 9 files using common file types - .txt, .doc, .docx, .pdf, .jpg, .xls, .xlsx, .rtf. The size of any single file is limited to 2 MB. The total size of all files is limited to 4 MB.

**Annex - description**-a short comment on the attachment, or attachments.

**Annex - data**

**Annex No. 1**

## **NOTIFICATION OF COMMENCEMENT OF EMPLOYMENT**

The employer submits the "Notification of Commencement of Employment" in the specified or agreed deadline always after the employee's commencement of employment, when the employee's participation in sickness insurance commences depending on the type of work activity. In the case of small-scale jobs and employees working on the basis of an agreement to complete a job, a notification of commencement of employment is submitted only if the employee's participation in the insurance commences, i.e. he/she has achieved pensionable income which gives rise to participation in the insurance. The date of commencement of employment is then the date of actual commencement of employment, rather than the date of commencement of participation in the insurance.

**As of 1.4.2023, the employer is also obliged to submit a "Notification of commencement of employment" of every employee enjoying temporary protection in an employment relationship or active on the basis of an agreement to perform work, whose employment is small-scale employment according to the ASI, or is active based on an agreement to complete a job, regardless of participation in sickness insurance, within 8 calendar days of the date of commencement (actual start) of the employment.. In any case where the such an employee entered into an employment legal relationship before 1.4.2023 and has not yet been registered for insurance (he does not yet participate in insurance), the employer announces the commencement of this employee's employment within 30 calendar days of 1.4.2023. The obligation on the employer does not apply only in the event that the employment legal relationship in question terminates within 30 days of 1.4.2023.**

The "notification of commencement of employment" is also submitted in the event that the repeated commencement of sickness insurance after its previous termination due to imprisonment. Submit the application separately for each concurrent employment giving rise to participation in sickness insurance with the same employer, i.e. in the case where the employer has concluded another employment with the employee which gives rise to participation in sickness insurance. Do not submit a notification of commencement of employment in the event that an employee concludes another employment after the termination of employment giving rise to participation in insurance with the same employer in such a way that both employments are directly related to each other and the same conditions of participation in insurance apply to them. The same applies to other types of employments (it does not apply if one of the jobs is a small-scale job or an agreement to complete a job) if the successive relationship is of the same type and the same conditions for participation in insurance apply to it (Section 10(6) of the ASI).

**In cases where during the duration of the same employment there is a change from a standard job to a small-scale job (and vice versa) as a result of an increase in discretionary income in the sense of -Section 10(4) sub-para. b of the ASI, or as a result of a change in the agreed amount in the employment contract (Section 10(4) sub-para. a of the ASI), the insurance relationship ends and a new one is established. In these cases, the employer declares the end of the original insurance relationship on the date to which this insurance relationship lasted, and subsequently announces the establishment of a new insurance relationship on the day on which this new insurance relationship began following the change, even though the employment is continuous. The deadlines for submission of "Notification of Commencement (Termination) of Employment" are governed by by the ASI (Section 94)-**

**With effect from 1.1.2023 the decisive income for participation in sickness insurance (Section 6(2) of the ASI) changes from CZK 3,500 to CZK 4000. The increase in the decisive income therefore has an impact on the change in some employment relationships, e.g. an agreement to perform work, in the sense of Section 10(4) sub-para. b of the ASI in cases where the employee has an income agreed in the contract in the amount of CZK 3,500 - CZK 3,999.**

**Until 31.12.2022, this employee was legally covered by sickness insurance, but due to the increase in decisive income, his employment becomes small-scale from 1.1.2023. The employer is thus obliged to send to the relevant DSSA the employee's withdrawal from insurance ("Notification of termination of employment") as of 31.12.2022 and a new application for insurance from 1.1.2023 ("Notification of commencement of employment"),**

even though the employment is actually continuous. In the case of small-scale employment, the employer submits the "Notification of commencement of employment" by the 20th calendar day of the calendar month following the calendar month, only after the employee first became eligible for sickness insurance on the basis of booked income (i.e. the income was booked at at least CZK 4,000). If an application for sickness insurance benefit was previously made, the application is submitted at the same time as the documents for the calculation of the benefit.

Enter the following data according to the above instructions:

**Heading**

**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

**Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment**

**Date of termination of employment - only given in specific cases, when a Notification of Commencement (Termination) of Employment is submitted at the same time - see p. 5 para. 7.**

**Part 2 – Basic identification of the insured person**

**Family name, Degree**

**Date of birth**

**Czech birth number – do not enter the data in the case of foreigners who have not been assigned a Czech birth number or Czech registration number of the insured person yet**

**Part 3 – Address of permanent residence and additional identification data of the insured person**

**Permanent residence address**

**Street**

**House number**

**Municipality**

**Postal Code Post office**

**Country**

**Contact address to the extent of permanent residence**

**Gender**

**Family name at birth Place of birth Citizenship**

**All other Family names preceding the current one**

**Part 4 – Address of residence in the Czech Republic, if the permanent residence is outside the Czech Republic Street**

**House number**

**Municipality Postal Code Post office**

**Part 5 – Employer identification and employment information**

**Employer's name**

**Variable symbol**

**ID No.**

**Type of activity**

**Small-scale job yes-no**

**Place of business**

**Part 6 – Pension Information**

**Type of pension**

**Pension received from**

**Part 7 – Identification of the last (current) foreign insurance provider**

**Specification of the foreign insurance provider**

**Name of the foreign insurance provider**

**Street**

**House number**

**Municipality**

**Postal Code**

**Country**

**Foreign insurance number**

**Part 8 – Data on health insurance and other sickness insurance**

**Health Insurance Company code** - This information is provided only the event that a commencement date of <1.4.2022 is given. This information is not provided if a commencement date >1.4.2022 is given.

**Name of the previous body that provided health insurance, if it was not the CSSA** - is completed only in the event that commencement of employment is given as <1.4.2022. This information is not provided if a commencement date >1.4.2022 is given.

**Name of the current body that provided health insurance, if it was not the CSSA**

**Part 9 - Information for unemployment support** - only given in specific cases, when a **Notification of Commencement (Termination) of Employment is submitted at the same time** - see p. 5 para. 4. Information for the needs of the Labour Office are filled in when using the new codes only as part of a type 1 action - "Notification of Commencement", and only when employment terminates after 31.3. 2022, i.e. if the date of termination of employment is given as >=1.4.2022.

**Reason for not providing documents**

**Type of employment**

**Average net monthly earnings**

**Redundancy pay / Reduced policy bonus / Severance pay due yes - no**

**Paid in full yes - no**

**Reason for the termination of the employment legal relationship**

**Severance pay (Section 67(1) of the Labour Code) – multiple of income**

**Severance pay (Section 67(2) of the Labour Code) – multiple of income**

**Reason for termination of employment**

**Severance pay - income multiple**

**Reduced policy bonus - income multiple**

**Period of pensions insurance from – to**

**Part 10 - Signatures and stamps**

**Date of filling in the form**

## Signature and stamp of the employer

**Annex name**

**Annex description**

**Annex - data**

## Annex No 2

### **NOTIFICATION OF TERMINATION OF EMPLOYMENT**

By the notification of termination of employment, the employer cancels the employee's registration in participation in sickness insurance due to termination of employment or other reasons provided by law, i.e. when the sickness insurance ceases to exist due to imprisonment, in the cases where one employment terminates and another type of employment commences resulting in termination of the insurance relationship and commencement of a new one.

Do not submit the "Notification of Termination" if, after the termination of the employment, another employment giving rise to participation in the insurance follows immediately on the following day. The condition is that both successive employments are of the same type and the same conditions of participation in the insurance apply to them (e.g. the contract for work ends and another contract for work follows) – see Annex No. 1.

Do not submit the notification of termination of employment in the case of small-scale jobs and employees working on the basis of an agreement to complete a job if the income in a calendar month does not give rise to participation in sickness insurance. This notification is submitted only after the actual termination of employment (termination of work – activities). In the case of employees working on the basis of an agreement to complete a job, submit it only after the expiration of the period for which this agreement has been agreed.

**Submit a deregistration** and a new notification of commencement of employment if the **employment ceases to be a small-scale employment** (and vice versa) **upon a change in the employment contract**, the insurance relationship terminates and a new one **commences**. **More details given in Annex 1.**

For employees enjoying temporary protection and are in an employment relationship, or are active on the basis of an agreement to perform work whose employment is small-scale under the ASI or active on the basis of an agreement to complete a job, the Notification of termination of employment is always submitted within 8 calendar days of the date of termination of their employment.

In the case of an employee with temporary protection who did not participate in insurance during the duration of employment, in Part 9 - Information for unemployment support, only the Reason for not providing documents is filled in, with Reason 2 - retirement pension or employment without participation in insurance being selected , the other data from this section are not filled in

### **Heading**

**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

**Part 1 – Date of commencement and termination of employment**

Date of commencement of employment Date of termination of employment

**Part 2 – Basic identification of the insured person**

Family name (last) Name

Degree

Date of birth

Czech birth number

**Part 3 – Address of permanent residence and additional identification data of the insured person**

The permanent residential address and the contact address are not filled in at all for this action (are not obligatory for this action, i.e. their completion is not a requirement).

Note: If at least one value out of the information in the Permanent Residential Address or "Contact Address" groups is given, then all items of information for these groups must be completed (with the exception of "Street" and for foreign addresses "Post Office").

Family name at birth

**Part 5 – Employer identification and employment information**

Employer's name

Variable symbol

Type of activity

**Part 9 - Information for unemployment support**- Information for the needs of the Labour Office are filled in using the new codes only as part of a type 2 action - "Notification of Termination", and only when employment terminates after 31.3. 2022, i.e. if the date of termination of employment is given as >= 1.4.2022.

**Reason for not providing documents**

**Type of employment**

**Average net monthly earnings**

**Redundancy pay / Reduced policy bonus / Severance pay due yes - no Paid in full yes - no**

**Reason for the termination of the employment legal relationship**

**Severance pay (Section 67(1) of the Labour Code) – multiple of income**

**Severance pay (Section 67(2) of the Labour Code) – multiple of income**

**Reason for termination of employment**

**Severance pay - income multiple**

**Reduced policy bonus - income multiple**

**Period of pensions insurance from – to**

**Part 10 - Signatures and stamps**

Date of filling in the form

Employer's signature and stamp

**Annex - name**

**Annex description**

**Annex - data**



## **NOTIFICATION OF CHANGE OF EMPLOYEE'S DATA**

Report a change in data on this form only when reporting changes in employee's data, i.e. in the event that during the employment of the employee there was a change in the data that the employer is obliged to report (e.g. change in Family name, residence, etc.). Do not use the form in the case of reporting a change in data (e.g. registered office) concerning only the employer.

When notifying the change in a data, enter the date from which it is valid in the field "date of validity of the action as of" change of this data (e.g. enter the date of marriage when changing the Family name as a result of marriage)

Do not use this type of reporting in the case of a change of a job to a small-scale job and vice versa, as the insurance relationship terminates and potentially a new one commences.

In the form enter only the data listed below in the instructions in the case of reporting changes to the employee's data. In addition to these prescribed data, enter the data for which there has been a change, in a new form (e.g. when changing the employee's permanent residence, enter new address data in part 3 "permanent residence address"; when changing the Family name, enter a new Family name in part 2, and the last Family name before the change in the "previous Family name"). Enter all fields in the relevant section when reporting a change in any of the address data.

The award and withdrawal of a pension is reported as a change in data only if this pension is granted and paid by an insurance provider other than the CSSA (e.g. MT, MI or a foreign insurance provider). Enter also "type of pension"; then the "change as of" in the heading of the form is a date from which this pension is received or withdrawn.

If several changes to the employee's data are reported at the same time, report the changes on one form only if the changes took effect on the same effective date. If there are more changes to the employee's data the effective date of which is different, report each individual change of the data on a separate form.

**The reporting of any alteration or change to the Czech birth number of an insured person is performed electronically, by filling in a new "Notification of commencement" form accompanied by a covering letter of explanation - see text above in the "General principles for completing the form"**

**Report the change of the Czech birth number of the insured person in writing, or fill in a new form "Notification of Commencement" – see the text above in the section "Basic Principles of Filling in the Form".**

**Reporting a change in the type of activity is only permissible if it is a change of type of activity to a household employee or from a household employee to another type of activity. This report can be submitted in writing or electronically and the "Notification" form (change notification) may be used, to which however it is essential always to provide a covering letter of explanation in the form of an electronic enclosure, in order that the District Social Security Administration be duly informed of any such change.**

**Enter only the following data** according to the instructions above:

### **Heading**



**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

**Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment**

**Date of action validity – change as of**

**Part 2 – Basic identification of the insured person**

**Family name Forename Degree**

**Date of birth**

**Czech birth number**

**Part 3 – Address of permanent residence and additional identification data of the insured person**

The Permanent address and Contact address are not mandatory for this action, but it may be completed in certain justified cases (e.g. for a change of permanent address during the insurance relationship).

If at least one value out of the information in the Permanent Residential Address or "Contact Address" groups is given, then all items of information for these groups must be completed (with the exception of "Street" and for foreign addresses "Post Office").

**Family name at birth**

**Part 5 – Employer identification and employment information**

**Employer's name**

**Variable symbol**

**Type of activity**

**Part 9 – Signatures and stamps**

**Date of filling in the form**

**Employer's signature and stamp**

**Annex - name**

**Annex - description**

**Annex - data**

## **REPORT OF EMPLOYEE'S DATA CORRECTION**

Submit the report of the data correction on this form only for the report of the correction of the employee's data, i.e. in the event that the "Notification of the Commencement or Termination" of the employee, or another type of notification concerning the employee, incorrect employee's data were provided. Do not use the form in the case of reporting the correction of data concerning the employer.

Enter only the data listed below in the instructions when reporting the correction of employee's data. In addition to these prescribed data, enter always the data for which the correction is reported, in the correct form. Enter all fields in the relevant section when reporting the correction of any of the address data.

If several corrections of employee's data are reported at the same time, report the corrections on one form only if the date of the original reporting of the erroneous data for which the correction is reported is the same. If more corrections of employee's data are reported, when even the date of reporting the original erroneous data is different, report each individual correction of data on a separate form.

**Reporting of an alteration to "Date of commencement of employment" or "Date of termination of employment can be sent electronically, using the form Notification reporting an alteration", to which however it is essential always a covering letter of explanation in the form of an electronic enclosure, in order that the District Social Security Administration be duly informed of any such change.**

**The reporting of any alteration to the Czech birth number of an insured person can be performed electronically, by filling in a new "Notification of commencement" form accompanied by a covering letter of explanation - see text above in the "General principles for completing the form"**

**Reporting of an alteration to "Type of activity" can be done electronically, using the form Notification reporting an alteration", to which however it is essential always a covering letter of explanation in the form of an electronic enclosure, in order that the District Social Security Administration be duly informed of any such change.**

**In the event that an error has been detected in the data "date of action validity as of", which was entered when reporting the change, you may not report the correction of this date electronically. You can correct only the data stated in the application electronically. You must send the correction of the date when the change occurred in writing (e.g.: change of Family name reported, "date of action validity as of" 15 March 2011, filling in the form 20 March 2011; subsequently incorrect date of validity found, correct is as of 10 March 2011, you must report the correction of the change in writing).**

**Reporting a change in employee data from Part 9 (information for Labour Office needs) can be done only if the employment terminated after 31.03.2022. that is the Notification of Commencement /Termination contained a termination date  $\geq$  1.4.2022 and the relevant information for the needs of the Labour Office were at the same time filled out incorrectly. If any information item from Part 9 is altered, the whole of Part 9 must always be completed in full (i.e. including all appropriate information for that part). Enter only the following data according to the instructions above:**

### **Heading**

**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

### **Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment**

**Date of action validity – data correction as of**

**Part 2 – Basic identification of the insured person**

**Family name**

**Forename**

**Degree**

**Date of birth**

**Czech birth number**

**Part 3 – Address of permanent residence and additional identification data of the insured person**

The Permanent address and Contact address are not mandatory for this action, but it may be completed in certain justified cases (e.g. for incorrect permanent address information on the original form for Action 1 - Commencement).

If at least one value out of the information in the Permanent Residential Address or "Contact Address" groups is given, then all items of information for these groups must be completed (with the exception of "Street" and for foreign addresses "Post Office").

**Family name at birth**

**Part 5 – Employer identification and employment information**

**Employer's name**

**Variable symbol**

**Type of activity**

**Part 9 - Information for unemployment support** - As part of Action 5 – Alteration, it is possible to report this information, but only on the condition that the employment ended after 31.3.2022, that is, that the date of termination of employment was originally given as  $\geq 1.4.2022$  and the relevant data for the needs of the Labour Office were filled in incorrectly.

**Reason for not providing documents**

**Type of employment**

**Average net monthly earnings**

**Redundancy pay / Reduced policy bonus / Severance pay due yes - no**

**Paid in full yes - no**

**Reason for the termination of the employment legal relationship**

**Severance pay (Section 67(1) of the Labour Code) – multiple of income**

**Severance pay (Section 67(2) of the Labour Code) – multiple of income**

**Reason for termination of employment**

**Severance pay - income multiple**

**Reduced policy bonus - income multiple**

**Period of pensions insurance From – To**

**Part 10 - Signatures and stamps**

**Date of filling in the form**

**Employer's signature and stamp**

**Annex name**

**Annex - description**

**Annex - data**

**EMPLOYEE'S TRANSFER NOTIFICATION**

Submit the notification in the event that the employee is transferred to another organisational unit, resp. to another payroll office with the same employer and when at the same time the employee does not terminate the employment and a new employment does not commence, but only the employment contract is changed. Furthermore, submit this notification in all cases where there is a transfer of an employee to another employer with the simultaneous transfer of rights and obligations from employment, namely at the termination of the employer and the establishment of a new entity, merger, split of entities, redemption of entities, takeover of an entity (legal succession) etc.

This notification does not need to be submitted if there is only a change in the employer's name and if there is a change in the employer's registered office or payroll office and thus a change in the territorial jurisdiction of the DSSA/RO PSSA, but the circle of employees remains original.

The notification of the transfer of employees is submitted by the original employer to the relevant DSSA with which it is kept in the register of employers.

Enter the following data according to the above instructions:

**Heading**

**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

**Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment**

**Date of action validity – transfer as of**

**Part 2 – Basic identification of the insured person**

**Family name Forename Degree**

**Date of birth**

**Czech birth number**

**Part 3 -- Address of permanent residence and additional identification data of the insured person**

The permanent residential address and the contact address are not filled in at all for this action (are not obligatory for this action, i.e. their completion is not a requirement).

Note: If at least one value out of the information in the Permanent Residential Address or "Contact Address" groups is given, then all items of information for these groups must be completed (with the exception of "Street" and for foreign addresses "Post Office").

**Family name at birth**

**Part 5 – Employer identification and employment information**

**Employer's name** (enter the name of the employer which reports the employee's transfer)

**Variable symbol** (enter the VS of the employer which reports the employee's transfer)

**New variable symbol**

**Type of activity**

**Small-scale employment yes – no** – enter if the scope of employment has changed in this sense during the transfer.

**Part 9 – Signatures and stamps**

**Date of filling in the form**

**Employer's signature and stamp**

**Annex - name**

**Annex - description**

**Annex - data**

**Annex No. 6**

**NOTIFICATION OF TERMINATION DUE TO INTERRUPTION**

**Not used, the reporting obligation in the case of insurance interruption abolished in the legislation.**

**Annex No. 7**

**NOTIFICATION OF RETURN AFTER INTERRUPTION**

**Not used, the reporting obligation in the case of insurance interruption abolished in the legislation.**

**COMMENCEMENT OF APPLICABILITY OF CZECH LEGISLATION**

Submit the notification in the event that the employee was subject to Czech laws, subsequently, due to the performance of work in another contract country, he/she participated in insurance in that contract country for a certain period and then began to be subject to Czech laws again. Enter the following data according to the above instructions:

**Heading**

**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

**Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment**

**Date of action validity as of – date of commencement of being subject to Czech legislation**

**Part 2 – Basic identification of the insured person**

**Family name**

**Forename**

**Degree**

**Date of birth**

**Czech birth number**

**Part 3 -- Address of permanent residence and additional identification data of the insured person**

The Permanent address and Contact address are not mandatory for this action, but it may be completed in certain justified cases.

If at least one value out of the information in the Permanent Residential Address or "Contact Address" groups is given, then all items of information for these groups must be completed (with the exception of "Street" and for foreign addresses "Post Office").

**Family name**

**Part 5 – Employer identification and employment information**

**Employer's name**

**Variable symbol**

**Type of activity**

**Part 7 – Identification of the last (current) foreign insurance provider**

**Name of the foreign insurance provider – last one – the data must be filled in**

**Street**

**House number**

**Municipality**

**Postal Code**

**Country – the data must be filled in**



**Foreign insurance number**

**Part 8 – Data on health insurance and other sickness insurance**

**Health Insurance Company code - completed only in the case that the commencement date of applicability of Czech legislation is completed, that is, the information item "Validity date for action" is < 1.4.2022. If the commencement date of applicability of Czech legislation is later than 31.3.2022, that is, the information item "Validity date for action" is >= 1.4.2022, then this information is not completed.**

**Part 9 – Signatures and stamps**

**Date of filling in the form**

**Employer's signature and stamp**

**Annex - name**

**Annex - description**

**Annex - data**

## **TERMINATION OF APPLICABILITY OF CZECH LEGISLATION**

Submit the notification in the event that the employee who has participated in the insurance under Czech laws begins to be subject to foreign laws. These are, for example, cases where the employee has started working permanently in another EU state or a contracted country and it is not a posting. These are also cases where the employee is permanently transferred to work in one of the countries outside the EU and with which the Czech Republic does not have a social security contract.

Enter the following data according to the above instructions:

### **Heading**

**DSSA Code – Territorially competent DSSA (PSSA, MSSA Brno)**

### **Part 1 – Date of commencement and termination of employment**

**Date of commencement of employment**

**Date of action validity as of – date of termination of being subject to Czech legislation applicable**

### **Part 2 – Basic identification of the insured person**

**Family name Forename Degree**

**Date of birth**

**Czech birth number**

### **Part 3 – Address of permanent residence and additional identification data of the insured person**

The permanent residential address and the contact address are not filled in at all for this action (are not obligatory for this action, i.e. their completion is not a requirement).

Note: If at least one value out of the information in the Permanent Residential Address or "Contact Address" groups is given, then all items of information for these groups must be completed (with the exception of "Street" and for foreign addresses "Post Office").

**Family name at birth**

### **Part 5 – Employer identification and employment information**

**Employer's name**

**Variable symbol**

**Type of activity**

### **Part 7 – Identification of the last (current) insurance provider**

**Name of the foreign insurance provider – current – the data must be filled in**  
**Street**

**House number**

**Municipality**

**Postal Code**

**Country – the data must be filled in**

**Foreign insurance number** – the data must be filled in

**Part 10 – Signatures and stamps**

**Date of filling in the form**

**Employer's signature and stamp**

**Annex - name**

**Annex - description**

**Annex - data**

**Country (states) code register** – the most common countries

The relevant code register is available on the CSSA website (<https://www.cssz.cz/web/cz/ciselniky>) or at any DSSA office

Code	Full Country Name	Country Name short form

Code	Description	Code	Description
AM	Armenia	LU	Luxembourg
AU	Australia	HU	Hungary
BE	Belgium	MC	Northern Macedonia
BY	Belarus	MT	Malta
BA	Bosnia and Herzegovina	MT	Moldova
BG	Bulgaria	MN	Mongolia
ME	Montenegro	DE	Germany
CZ	Czech Republic	NL	Netherlands
CN	China	EL	Norway
DK	Denmark	NR	New Zealand
EE	Estonia	PL	Poland
FR	France	PT	Portugal
FI	Finland	AT	Austria
CL	Chile	RO	Romania
HR	Croatia	RU	Russia
IN	India	GR	Greece
IE	Ireland	SK	Slovakia
CI	Iceland	SI	Slovenia
IT	Italy	GB	United Kingdom
IL	Israel	US	United States of America
JP	Japan	RS	Serbia
XK	Kosovo	US	Uzbekistan
CA	Canada	ES	Spain
KZ	Kazakhstan	SE	Sweden
KP	Democratic People's Republic of Korea	CH	Switzerland

CY	Cyprus	TH	Thailand
KG	Kyrgyzstan	TR	Turkey
LI	Lichtenstein	UA	Ukraine
LT	Lithuania	HV	Vietnam
LV	Latvia	SY	Syria

## Annex No. 11

### District code register

Item code	Item name	Description in forms	Registered office Labour Office Prague Social Security Administration
-----------	-----------	----------------------	---

id	description
110	Praha 10
111	Praha 1
112	Praha 2
113	Praha 3
114	Praha 4
115	Praha 5
116	Praha 6
117	Praha 7
118	Praha 8
119	Praha 9
121	Jihozápadní Město
122	Modřany
123	Praha 23 - Jižní Město
220	Benešov
221	Beroun
222	Kladno
223	Kolín
224	Kutná Hora
225	Mělník
226	Mladá Boleslav
227	Nymburk
228	Praha - východ
229	Praha - západ
230	Příbram
231	Rakovník

id	description
551	Děčín
552	Chomutov
553	Jablonec nad Nisou
554	Liberec
555	Litoměřice
556	Louny
557	Most
558	Teplice
559	Ústí nad Labem
660	Havlíčkův Brod
661	Hradec Králové
662	Chrudim
663	Jičín
664	Náchod
665	Pardubice
666	Rychnov nad Kněžnou
667	Semily
668	Svitavy
669	Trutnov
670	Ústí nad Orlicí
771	Blansko
772	Brno - město
773	Brno - venkov
774	Břeclav
775	Zlín

332	České Budějovice
333	Český Krumlov
334	Jindřichův Hradec
335	Pelhřimov
336	Písek
337	Prachatice
338	Strakonice
339	Tábor
440	Domažlice
441	Cheb
442	Karlovy Vary
443	Klatovy
444	Plzeň - město
445	Plzeň - jih
446	Plzeň - sever
447	Rokycany
448	Sokolov
449	Tachov
550	Česká Lípa

776	Hodonín
777	Jihlava
778	Kroměříž
779	Prostějov
780	Třebíč
781	Uherské Hradiště
782	Vyškov
783	Znojmo
784	Žďár nad Sázavou
884	Jeseník
885	Bruntál
886	Frýdek - Místek
887	Karviná
888	Nový Jičín
889	Olomouc
890	Opava
891	Ostrava - město
892	Přerov
893	Šumperk
894	Vsetín