

Advice

Pursuant to the provision in Section 93 of Act No 187/2006, on Sickness Insurance, any employer employing persons involved in sickness insurance or employees working under an Agreement to Complete a Job (hereinafter referred to as the "ACJ"), if they are not insured, must register in the employers' register no later than 8 calendar days following its establishment, on the prescribed form, at the competent District (Prague) Social Security Administration/Municipal Social Security Administration Brno (DSSA/PSSA/MSSA, which has to be selected from the list of DSSA)—of the territorially competent Regional Social Security Administration (hereinafter referred to as "RSSA") on this form it also enters all the financial institutions in the Czech Republic at which it maintains accounts. If an employer who is not obliged to register in the employers' register in accordance with first sentence, or who is not obliged to register in accordance with Section 136(4) of the Employment Act, employs an employee, whose employment is a small-scale job, and the employee becomes insured as a result of this employment, the employer is obliged to register in the employers' register, no later than 8 calendar days after the calendar month in which the employee became insured.

From 1 July 2024 the employer who employs only employees working under the ACJ without participation in the sickness insurance will also be obliged to register in the employers' register within 8 calendar days from the date of the first such employee's commencement, for which the employer will use the standard form "Application for an entry into the register of employers".

The employer who employed employees working under the ACJ without participation in sickness insurance before 1 July 2024 is obliged to register in the employers' register by 31 July 2024 unless he/she has already been registered in the employers' register.

The date of establishment of the employer (i.e. the date of establishment of the employer for the purposes of the sickness insurance legislation) is the date, on which the first concerned employee working under the ACJ, whose noninsured ACJ has continued also after 1 July 2024, actually commenced employment (i.e. started working for the employer).

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

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

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

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

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

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

In the case of an employer – a natural person, his/her permanent residence in the Czech Republic is considered as his/her registered office and if this employer is a foreigner, then it is the place of reported residence in the Czech Republic. In case the natural person - the employer has neither permanent nor reported residence in the Czech Republic, the territorial competency of the DSSA is based on the place of business (or the place of work of his/her employees) in the Czech Republic.

If an employer has several wages departments, it registers each of those wages departments with the relevant DSSA/PSSA/MSSA (which has to be selected from the list of DSSA) of the territorially competent RSSA according to the location of the wages department.

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

Instructions for completion

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

The date of establishment of an employer is considered to be the commencement day of employment of the first employee who participates in sickness insurance. **In the case of an employer employing only noninsured employees under ACJ, the date of commencement of employment of the first employee under ACJ shall be deemed the date of commencement of employment.**

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

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

In the Section A the employer fills in the address of its registered office, whereas the registered office of the employer – natural person means the place of permanent residence of this person, and in the case of a foreigner - the place of his/her reported residence in the Czech Republic; in the case of a person who is neither reported nor permanently residing in the Czech Republic - the place of his/her business in the Czech Republic and, if such person does not conduct any business in the Czech Republic but employs employees for his/her own use, then it is the place of work of such employees.

In the case of an employer - legal person, as the employer's seat shall be considered the seat of its registered office of its organisational unit according to the Commercial Register or, where applicable, in accordance with another register or evidence, provided for by law; the registered office of the organisational unit shall mean the address of its location.

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

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