Instructions for completing the annex to the premiums and contributions statement

Section	Field text	Field notes
Header	Posting month of incomes	Enter the posting calendar month of incomes under Sections 139a, 139b and 139c of Act No. 461/2003 on social insurance, as amended (e.g. 032018). In the case of an employee – a natural person in a legal relationship based on an agreement on work performed outside employment with the right to irregular income, enter the calendar month following the calendar month in which the agreement-based relationship expired (e.g. 052018), and if income was posted in calendar months following this calendar month, enter the calendar month when the income was posted.
	Ordinary, corrective	Check the appropriate box according to whether you are submitting the annex to an ordinary or corrective premiums and contributions statement. A corrective statement replaces a previously sent statement.
Section 2	Period	Specify the calendar month(s) to which a proportionate part of posted income is allocated as an assessment base in accordance with Sections 139a, 139b and 139c of Act No. 461/2003 on social insurance, as amended, using the format MMYYYY, e.g. 032013, and in the case of an employee – natural person in a legal relationship based on agreements on work performed outside employment with the right to irregular income, enter the calendar month(s) covered by the term of the legal relationship in the format MMYYYY, e.g. 052013, at the earliest a period starting on 01/01/2013. If posting income after the termination of mandatory insurance for an employee with regular or irregular monthly income (other than an employee – natural person in a legal relationship based on agreements on work performed outside employment with the right to irregular income), the income is calculated proportionately to each calendar month in the term of insurance in the last calendar year of the term of insurance. If posting income for an employee with irregular income during the term of old-age insurance (other than an employee – natural person in a legal relationship based on agreements on work performed outside employment with the right to irregular income), the income is calculated proportionately for each calendar month of insurance in the last (current) calendar year, excluding the calendar month in which the incomes were posted if the employer did not post income in the posting month for the same calendar month (other than periods for which premiums for old-age insurance were paid from the maximum assessment base). The assessment base for an employee – natural person in a legal relationship based on agreements on work performed outside employment with the right to irregular income is their average monthly agreement-based income. The assessment base of an employee falling under Section 4(2)(c) of Act No. 461/2003, in the wording effective from 01/11/2013, for the payment of premiums for old-age insurance is the sum of the proportionate part of the income posted after the termination of employment (including civil service employment) for each calendar month of the mandatory old-age insurance and income from employment (including civil service employment) for the calendar month concerned. The assessment base of such an employee for premiums for accident and guarantee insurance is the proportionate part of the income posted after the termination of employment (including civil service employment) for each calendar month of mandatory old-age insurance. Enter information on the assessment base and the social insurance premiums for each calendar month in a separate row. When posting income resulting from the invalid termination of an employee's legal relationship with the employer, the income is calculated proportionately across the calendar months for which it was provided by the employer. Where a statement arising from invalid termination of employment covers a period between 01/08/2006 and 31/12/2008, the assessment bases and the amounts of each premium for this period are entered as the sum of the settlement bases and the sum of the amounts of each premium in one row, and the value 122008 is entered in the "Period" field.
	Birth ID no. (RČ)	Enter the employee's birth ID number (RČ). For persons born before 01/01/1954, enter only the 9-digit birth ID number. If the employee is a foreigner to whom no RČ number has been assigned, enter the temporary birth ID number assigned to them by the branch of the Social Insurance Agency for social insurance purposes.
	No. cal. days	Enter the number of calendar days for which premiums must be paid.
	No. strike days	Enter the number of days when the employee's absence was excused due to participation in a strike.
	No. days under Sec. 26	Enter the number of days covered by a period under Section 26(1) and (3) of Act No. 461/2003, as amended. This applies only to employees of type 14 or 18.

	Employee type	Choose one of the following options:
		Choose one of the following options: 1 – Employee, regular income 2 – Employee, irregular income 3 – DoVP (work performance agreement) – regular income 31 – DoVP regular income – exception (reduced assessment base for old-age insurance) 33 – DoVP without old-age insurance – regular income 4 – DoVP - irregular income 41 – DoVP regular income – exception (reduced assessment base for old-age insurance) 44 – DoBPŠ without old-age insurance – irregular income 5 – DoPČ (agreement on work activity) – regular income 51 – DoPČ regular income – exception (reduced assessment base for old-age insurance) 55 – DoP without old-age insurance – regular income 6 – DoPČ – irregular income 61 – DoPČ irregular income – exception (reduced assessment base for old-age insurance)	7 – DoBPŠ (agreement on a student's temporary job) – regular income 71 – DoBPŠ regular income – exception (reduced assessment base for old-age insurance) 8 – DoBPŠ – irregular income 81 – DoBPŠ irregular income – exception (reduced assessment base for old-age insurance) 9 – DoBPŠ without old-age insurance – regular income 10 – DoBPŠ without old-age insurance – irregular income 14 – Employee covered by Section 4(1)(d)(1a) of Act No. 461/2003, in the wording effective from 15/12/2015 17 – Employee covered by Section 4(2)(c) of Act No. 461/2003, in the wording effective from 01/11/2013 18 – Employee covered by Section 4(1)(d)(1b) of Act No. 461/2003, in the wording effective from 15/12/2015 "A natural person who, with effect from 01/01/2020, has concluded an agreement on the performance of the activity of a sports expert registers from 1/1/2020 as a worker under an agreement (DoPČ or DoBPŠ)."
	After termination	Check this box if income was posted after the expiry of mandatory social insurance (one of the effects of the expiry of mandatory social insurance is the suspension of mandatory social insurance).
	Invalid termination of legal rel.	Check this box if the income arises from invalid termination of the employee's legal relationship with the employer (Sec. 139a of Act No. 461/2003, as amended).
	Calendar days of excluded periods	Specify the period for which a parent was engaged in care of a child under the age of six or a minor with a severe permanent disability. In the calendar month when care for a child begins, enter only the start date of care in the column "FROM". If childcare began in an earlier calendar month and did not end in the calendar month covered by the premiums and contributions statement, check the box under the column "ONGOING". If childcare ends in the month covered by the premiums and contributions statement, enter only the end date in column "TO". If childcare begins and ends in one calendar month, enter the start and end dates in the columns "FROM" and "TO". In the column "FROM", enter the date of birth of the child or the date of their adoption or taking into care replacing parental care. In the column "TO", enter the date when the child reached the age of six or the date of the end of childcare, if this occurs before the child reaches the age of six. In the case of a minor with a severe permanent disability, enter in the "TO" column the date to which the parent was engaged in care of such a child, at the latest the date when they reached the age of 18. Information in this section must be entered only for employees born before 31 December 1984. The period of care for a child is entered regardless of whether the parent was on maternity leave, parental leave or actively working during this period.

If an employee is not covered by the personal scope of an insurance type under Act No. 461/2003 on social insurance, as amended, enter 0.00 as the assessment base and premium for the employee.

When entering the assessment base for sickness insurance, old-age insurance, disability insurance and unemployment insurance, enter the employer's assessment base and the employee's assessment base separately. The assessment base for special social insurance (premium for the contribution for work in a municipal police force) is the assessment base of an employee that is employed as a member of a municipal police force.

The annex to the monthly premiums and contributions statement is used to report information on employees for whom income was posted as a result of dependent activities in respect of Sections 139a, 139b or 139c(3) of Act No. 461/2003, as amended, or employees – natural persons in a legal relationship based on agreements on work performed outside employment with the right to irregular income at the termination of the legal relationship or after the termination of the legal relationship if income was posted for them in calendar month (Sec. 139c(1) of Act No. 461/2003, as amended). This means that the employer uses this form to record

- employees entitled to regular monthly income, employees entitled to irregular income (for a period after 1 January 2013, including employees – natural persons in a legal relationship based on agreements on work performed outside employment with the right to a regular monthly income or an irregular monthly income subject to mandatory insurance), if income was posted for them in the calendar month after the expiry of mandatory sickness insurance, old-age insurance and unemployment insurance or mandatory old-age insurance

- employees with irregular incomes (other than employees – natural persons in a legal relationship based on agreements on work performed outside employment with the right to irregular income) if income from dependent activities was posted for them in the calendar month during the term of old-age insurance

- employees – natural persons in a legal relationship based on agreements on work performed outside employment with the right to irregular income on termination of the legal relationship under the agreement and also after termination of the legal relationship, if income was posted for them in the calendar month

- employees – natural persons in a legal relationship based on an agreement on a student's temporary job (DoBPŠ), work performance agreement (DoVP) or agreement on work activity (DoPČ) designated by them in accordance with Section 227a of Act No. 461/2003, as amended, who are employees only for the purposes of accident insurance and guarantee insurance, on termination of the DoBPŠ, DoVP or DoPČ and after the termination of the legal relationship, if income was posted for them in the calendar month

- employees under Section 4(1)(d) of Act No. 461/2003, in the wording effective from 01/11/2013, if income was posted for them after the termination of employment (including civil service employment) and not subject to employees' mandatory old-age insurance in accordance with Section 20(5) of Act No. 461/2003, in the wording effective from 01/11/2013

- employees under Section 4(2)(c) of Act No. 461/2003, in the wording effective from 01/11/2013 subject to mandatory old-age insurance in accordance with Section 20(5) of Act No. 461/2003, in the wording effective from 01/11/2013

- employees for whom income was posted in the calendar month based on invalid termination of their legal relationship with the employer (reporting for individual periods to which a proportionate part of the posted income is allocated as an assessment base is possible only if income was posted for the employee based on invalid termination of the employee's legal relationship with the employer for a period after 01/08/2006). Where a statement arising from invalid termination of employment covers a period between 01/08/2006 and 31/12/2008, the employer enters the assessment bases and the amounts of each premium for this period as the sum of the settlement bases and the sum of the amounts of each premium in one row, and the value 122008 is entered in the "Period" field.

The assessment base for the payment of social insurance premiums for periods after 01/01/2011 is rounded to the next eurocent downwards. The individual amounts paid as premiums for sickness insurance, premiums for old-age insurance and mandatory contributions to old-age pension saving, premiums for disability insurance, premiums for accident insurance, premiums for guarantee insurance, premiums for unemployment insurance, premiums paid to the solidarity reserve fund and premiums for the contribution for work in a municipal police force (special social insurance) are round to the next eurocent downwards.