

Instructions for completing the annex to the monthly premiums and contributions statement

Section	Field text	Field notes
Header	Ordinary, corrective	Check the appropriate box according to whether you are submitting the annex to an ordinary or corrective monthly premiums and contributions statement.
Section 2	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 Section 26	Enter the number of days covered by a period under Section 26(1) and (3) of Act No. 461/2003 on social insurance, as amended. This applies only to employees of type 14 or 18.
	Employee type	<p>Choose one of the following options:</p> <p>1 – Employee, regular monthly income</p> <p>3 – DoVP (work performance agreement) – regular monthly income</p> <p>31 – DoVP regular income – exception (reduced assessment base for old-age insurance)</p> <p>33 – DoVP without old-age insurance – regular monthly income</p> <p>5 – DoPČ (agreement on work activity) – regular monthly income</p> <p>51 – DoPČ regular income – exception (reduced assessment base for old-age insurance)</p> <p>55 – DoPČ without old-age insurance – regular monthly income</p> <p>7 – DoBPŠ (agreement on a student's temporary job) – regular monthly income</p> <p>71 – DoBPŠ regular income – exception (reduced assessment base for old-age insurance)</p> <p>9 – DoBPŠ without old-age insurance – regular monthly income</p> <p>14 – Employee covered by Section 4(1)(d)(1a) of Act No. 461/2003, in the wording effective from 15/12/2015</p> <p>18 – Employee covered by Section 4(1)(d)(1b) of Act No. 461/2003, in the wording effective from 15/12/2015</p> <p>“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).”</p>
	Calendar days of excluded periods	<p>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 monthly premiums and contributions statement, check the box under the column “ONGOING”. If childcare ends in the month covered by the monthly premiums and contributions statement, enter only the end date in the column “TO”. If childcare begins and ends in one calendar month, enter the start and end dates in the columns “FROM” and “TO”.</p> <p>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.</p> <p>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.</p>

If an employee is not covered by the personal scope of an insurance type under Act No. 461/2003, 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 who is employed as a member of a municipal police force.

The annex to the monthly premiums and contributions statement is used to record all employees with the status of an employee with a regular monthly income from dependent activity, including employees working under an agreement with a regular monthly income from dependent activity, employees entitled to a regular monthly income for whom mandatory sickness insurance, mandatory old-age insurance and mandatory unemployment insurance or mandatory old-age insurance have been suspended in accordance with Section 26(1) and (3) of Act No. 461/2003, as amended, and the following categories:

- employees with the right to a regular monthly income who are exempt from the obligation to pay premiums for sickness insurance, old-age insurance and unemployment insurance or old-age insurance under Section 140(1) and (2) of Act No. 461/2003, as amended
- employees with the right to a regular monthly income 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
- employees covered by Section 4(1)(d)(1b) of Act No. 461/2003, in the wording effective from 01/11/2013, who are employees only for the purposes of accident insurance and guarantee insurance.

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.