

# NEW RECORDING DUTY OF EMPLOYEES

- changes in agreements to perform a job  
("dohoda o provedení práce")

effective July 1. 2024 (the "summer phase")

for 2024

VGD

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## NEW RECORDING DUTY OF EMPLOYEES

### - changes in agreements to perform a job ("dohoda o provedení práce") effective July 1, 2024 (the "summer phase")

Effective July 1, 2024, there is going to be a change in the field of agreements to perform a job ("dohoda o provedení práce") in connection with the amendment of Act No. 187/2006 Sb., providing for sickness insurance, Act No. 589/1992 Sb., providing for social security premiums and contributions to the government employment policy, and Act No. 48/1997 Sb., providing for public health insurance, namely.

**How are the changes going to affect the employers** who have signed, or are going to sign during the upcoming summer months, agreements to perform a job ("dohoda o provedení práce") with their employees?

› Duty to register with the register of employers by **July 31, 2024** (concerns employers who employ only employees under agreements to perform a job and who have not registered yet).

› Duty to inform the local social security administration office about all current and newly signed agreements to perform a job (namely, the entry of an employee).

› Duty to notify **by 20th day of the following month** the local social security administration office about the amount of the assessment base (even in cases where employees have "zero" income).

› Duty to inform the local social security administration office about the termination of an agreement to perform a job.

Employers can use a single form to provide information about employee entry and about the amount of the assessment base in the relevant month. The first notification and the first information about the assessment base must be submitted by **August 20, 2024**.

#### What remains unchanged:

The amount of income decisive for the establishment of the duty to pay sickness insurance premiums (participation in sickness insurance) remains at CZK 10 000 per month. If an employee has signed agreements to perform a job with various employers, the amounts of generated income are not summed.

**Effective January 1, 2025, the system outlined above is going to change.** The duty of an employee to pay sickness insurance premiums (and the participation in sickness insurance) will be decided based on whether the agreement to perform a job is in the regime of a notified agreement or in the regime of an unnotified agreement. There is also going to be a change in the procedure of calculating the amount decisive for the participation of an employee in sickness insurance.



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