

Czech Republic

Exchange rate: US\$1.00 = 20.88 koruna.

Old Age, Disability, and Survivors

Regulatory Framework

First laws: 1906 (salaried employees) and 1924 (wage earners).

Current law: 1995 (pension insurance), implemented in 1996.

Type of program: Universal (funeral grant) and social insurance system.

Coverage

Universal: Permanent residents of the Czech Republic, including citizens of the European Union, and other persons stipulated by law.

Social insurance: Employed and self-employed persons, including military personnel and civil servants; certain students and unemployed persons; caregivers; and needy persons.

Voluntary coverage for unemployed persons and students not compulsorily covered by the 1995 law, citizens of the Czech Republic employed abroad, and persons performing certain kinds of volunteer work. Other persons older than age 18 who were previously insured for at least one year may voluntarily insure for up to 15 years (February 2018).

Source of Funds

Insured person

Universal: None.

Social insurance: 6.5% of monthly covered earnings.

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

The insured person's contributions also finance work injury benefits.

Self-employed person

Universal: None.

Social insurance: 28% of monthly covered declared earnings.

The annual declared earnings used to calculate contributions are 50% of the difference between income and expenses in the previous calendar year.

The minimum annual earnings used to calculate contributions are 12 times 25% of the national average monthly wage (full-time self-employed persons); 12 times 10% of the national average monthly wage (part-time self-employed persons).

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

Employer

Universal: None.

Social insurance: 21.5% of monthly covered payroll.

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

The employer's contributions also finance work injury benefits.

Government

Universal: The total cost.

Social insurance: Finances any deficit; pays contributions for certain students, unemployed persons, caregivers, and needy persons; contributes as an employer.

Qualifying Conditions

Old-age pension (Starobni duchody, social insurance):

Age 63 and two months (men, gradually rising to age 65 by 2030, and then to age 67 by 2044) or age 62 and eight months (women, gradually rising to age 65 by 2030, and then to age 67 by 2044) with at least 34 years of coverage (rising to 35 years in 2019).

The retirement age is reduced by up to four years for women who have raised at least one child, depending on the number of children and the insured's age. The reduction is gradually being phased out and will be eliminated for insured women born after 1971.

Coverage may be credited for certain periods in which the insured was not making contributions, such as time spent caring for children younger than age 4 or receiving unemployment or disability benefits.

Retirement is not necessary.

Proportional old-age pension: Must be five years older than the normal retirement age and have at least 20 years of coverage.

Early pension (Predcasny starobni duchod): Retirement is possible up to three years before the normal retirement age for insured persons whose normal retirement age is lower than age 63; up to five years before the normal retirement age for insured persons aged 60 or older whose normal

retirement age is age 63 or later. Must meet the years of coverage requirements for the old-age pension.

Employment may continue with monthly earnings up to 2,500 koruna.

Deferred pension (Odlozeny starobni duchod): The pension may be deferred for persons in gainful activity. There is no age limit.

The old-age pension is payable abroad.

Disability pension (Invalidni duchody, social insurance): Must be younger than age 65 and assessed with a first-degree (35% to 49% loss of earning capacity), second-degree (50% to 69% loss of earning capacity) or third-degree (at least a 70% loss of earning capacity) disability. The insured must have a minimum period of coverage based on the age when the disability began: less than one year of coverage if younger than age 20; one year if aged 20 to 21; two years if aged 22 to 23; three years if aged 24 to 25; four years if aged 26 to 27; five years in the last 10 years from age 28 to 38; five years in the last 10 years or 10 years in the last 20 years if aged 39 to 64.

Coverage may be credited for certain periods in which the insured was not making contributions, such as time spent caring for children younger than age 4 or receiving unemployment benefits.

Disability pensioners may engage in gainful activity.

The disability pension ceases at age 65 and is replaced by the old-age pension.

Czech Social Security Administration assesses the degree of disability.

The disability pension is payable abroad if all gainful activity has ceased.

Disabled from youth pension (Invalidni duchod z mladi, social insurance): Must be assessed with a third-degree (at least a 70% loss of earning capacity) disability that began before reaching age 18. There is no minimum contribution period.

Czech Social Security Administration assesses the degree of disability.

Survivor pension (Pozustalostni duchod, social insurance): The deceased received or was entitled to receive an old-age or disability pension at the time of death, or died as a result of a work injury or an occupational disease. For an orphan's pension, the deceased must have been covered for at least half the required coverage period for a disability pension, or for at least one year in the last 10 years or two years in the last 20 years if aged 38 or older (as of February 2018).

Eligible survivors include a widow(er) who was married to the deceased at the time of death and is at least four years younger than the normal retirement age applicable to men with the same birth year, assessed with a third-degree

disability, or caring for a dependent child or parent or for a child with a disability; and dependent children up to age 26.

The widow(er)'s pension ceases upon remarriage.

The survivor pension is payable abroad.

Funeral grant (Pohrebne, universal): Paid to the person who paid for the funeral of a dependent child or to the parent of a dependent child.

Old-Age Benefits

Old-age pension (Starobni duchody, social insurance): The monthly pension consists of a flat-rate amount of 2,700 koruna and an earnings-related amount of 1.5% of the personal assessment base for each year of coverage.

The personal assessment base is the insured's average gross covered earnings since 1986 or age 18, whichever was later. Covered earnings are indexed to the average wage.

Periods of credited coverage are disregarded when calculating the personal assessment base.

If the personal assessment base is greater than 13,191 koruna a month, the monthly earnings used to calculate benefits are 100% of earnings up to 13,191 koruna and 26% of earnings from 13,192 koruna to 119,916 koruna.

The maximum monthly earnings used to calculate benefits are 119,916 koruna.

There is no minimum monthly old-age pension.

Proportional old-age pension: Calculated in the same way as the old-age pension.

Early pension (Predcasny starobni duchod): The personal assessment base is reduced by 0.9% for each 90-day period for the first 360 days the pension is claimed before the normal retirement age; 1.2% for each 90-day period from 361 to 720 days before the normal retirement age; and 1.5% for each 90-day period thereafter.

Deferred pension (Odlozeny starobni duchod): The pension is increased by 1.5% of the personal assessment base for each completed 90-day period of gainful activity during which the pension is deferred.

Benefit adjustment: Benefits are adjusted annually in January by 100% of the increase in the consumer price index and 50% of the increase in average real wages. Further adjustments may be made if the benefit adjustment would lead to an increase in the average old-age pension of less than 2.7% or if the consumer price index changes by at least 5%.

Permanent Disability Benefits

Disability pension (Invalidni duchody, social insurance): The monthly pension consists of a flat-rate amount of 2,700 koruna and an earnings-related amount of 0.50% of the personal assessment base for each year of coverage for a first-degree disability, 0.75% for a second-degree disability, or 1.5% for a third-degree disability. The projected

coverage period is credited from the date the disability began up to the normal retirement age.

The personal assessment base is the insured's average gross covered earnings since 1986 or age 18, whichever was later. Covered earnings are indexed to the average wage.

Periods of credited coverage are disregarded when calculating the personal assessment base.

If the personal assessment base is greater than 13,191 koruna a month, the monthly earnings used to calculate benefits are 100% of earnings up to 13,191 koruna and 26% of earnings from 13,192 koruna to 119,916 koruna.

The maximum monthly earnings used to calculate benefits are 119,916 koruna.

Disabled from youth pension (Invalidni duchod z mladi, social insurance): The monthly pension consists of a flat-rate amount of 2,700 koruna and an earnings-related amount of 45% of the annual personal assessment base. The annual personal assessment base is calculated using the national average monthly wage.

The national average monthly wage is 29,979 koruna.

Benefit adjustment: Benefits are adjusted annually in January by 100% of the increase in the consumer price index and 50% of the increase in average real wages. Further adjustments may be made if the benefit adjustment would lead to an increase in the average old-age pension of less than 2.7% or if the consumer price index changes by at least 5%.

Survivor Benefits

Survivor pension (Pozustalostni duchod, social insurance)

Spouse's pension (Vdovsky/vdovecky duchod): A monthly flat-rate amount of 2,700 koruna plus 50% of the earnings-related amount of the old-age or disability pension the deceased received or was entitled to receive is paid to a widow(er) at least four years younger than the normal retirement age, assessed with a third-degree disability, or caring for a dependent child, dependent parent, or a child with a disability.

A limited pension is paid for one year to all other widow(er)s.

Orphan's pension (Sirotcu duchod): A monthly flat-rate amount of 2,700 koruna plus 40% of the earnings-related amount of the old-age or disability pension the deceased received or was entitled to receive is paid to each dependent child. For full orphans, the monthly flat-rate amount plus 40% of the sum of the earnings-related amount for each parent is paid.

If the survivor is entitled to receive an old-age or disability pension in his or her own right, the amount paid is the greater of the two pensions plus half of the earnings-related amount of the other pension.

Benefit adjustment: Benefits are adjusted annually in January by 100% of the increase in the consumer price index and 50% of the increase in average real wages. Further adjustments may be made if the benefit adjustment would lead to an increase in the average old-age pension of less than 2.7%, or if the consumer price index changes by at least 5%.

Funeral grant (Pohrebne, universal): A lump sum of 5,000 koruna is paid.

Administrative Organization

Ministry of Labor and Social Affairs (<https://www.mpsv.cz/>) provides general supervision and is responsible for policy development for all areas of social security except health insurance.

Czech Social Security Administration (<http://www.cssz.cz/>) collects and administers contributions, and delivers benefits for the social insurance program through its central administration and 77 district administrations.

Labor offices administer the funeral grant.

Sickness and Maternity

Regulatory Framework

First law: 1888.

Current laws: 1991 (health insurance), implemented in 1992; 1991 (medical, dental, and pharmaceutical); 1992 (health insurance funds); 1992 (health insurance premiums), implemented in 1993; 1992 (nonstate health care facilities); 1997 (drugs), implemented in 1998; 1997 (public health insurance); 2006 (sickness insurance); 2006 (labor code); and 2011 (health services).

Type of program: Social insurance system.

Coverage

Cash benefits: Employed persons with monthly earnings of at least 2,500 koruna.

Voluntary coverage for self-employed persons and employees of foreign firms.

Medical benefits: Permanent residents of the Czech Republic or employees whose employers are based in the Czech Republic.

Source of Funds

Insured person

Cash benefits: None.

Medical benefits: 4.5% of monthly covered earnings.

The minimum monthly earnings used to calculate contributions are the legal monthly minimum wage.

The legal monthly minimum wage is 12,200 koruna.

There are no maximum earnings used to calculate contributions.

Self-employed person

Cash benefits: 2.3% of monthly covered declared earnings.

The annual declared earnings used to calculate contributions are 50% of the difference between income and expenses in the previous calendar year.

The minimum annual earnings used to calculate contributions are 12 times 25% of the national average monthly wage.

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

The employer's contributions also finance work injury benefits.

Medical benefits: 13.5% of monthly covered declared earnings.

The annual declared earnings used to calculate contributions are 50% of the difference between income and expenses in the previous calendar year.

The minimum annual earnings used to calculate contributions are 12 times 50% of the national average monthly wage.

The national average monthly wage is 29,979 koruna.

There are no maximum earnings used to calculate contributions.

Employer

Cash benefits: 2.3% of monthly covered payroll.

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

The employer's contributions also finance work injury benefits.

Medical benefits: 9% of the monthly covered payroll.

The minimum monthly earnings used to calculate contributions are the legal monthly minimum wage.

The legal monthly minimum wage is 12,200 koruna.

There are no maximum earnings used to calculate contributions.

Government

Cash benefits: Finances any deficit; contributes as an employer.

Medical benefits: 969 koruna a month for certain groups of insured persons.

Qualifying Conditions

Cash sickness benefit (Nemocenske): Must provide a medical certificate from the first day of incapacity. There is no minimum period of employment or residence. Self-employed persons must have at least three months of coverage and must cease all gainful activity during the time of incapacity.

Cash maternity benefit (Penezita pomoc v materstvi): Must have at least 270 days of coverage in the two years before the maternity leave began, have reported a loss of earnings, and be the mother or substitute caregiver of the child (substitute caregivers may include men). A medical exam to confirm the pregnancy is required.

Self-employed persons must have at least 270 days of coverage in the last two years, including at least 180 days of self-employment in the year before receiving the maternity benefit.

The benefit is also paid for the adoption of a child younger than age 7.

The maternity benefit may be transferred to an insured father with the mother's written consent from the seventh week after childbirth.

Cash paternity benefit (Davka otcovske poporodni pece): Paid to an insured father who provides care up to six weeks after childbirth (as of February 2018).

Self-employed persons must have at least three months of coverage immediately before claiming a paternity benefit.

The benefit is also paid up to six weeks after the adoption of a child younger than age 7.

Maternity compensation benefit (Vyrovnacni prisp-evek v tehotenstvi a materstvi): Paid for a loss of income resulting from a temporary change of employment because of pregnancy or childbirth.

Caregiving allowance (Osetrovne): Paid if the insured is temporarily unable to work because he or she must provide care for a sick member of his or her household, a child younger than age 10 whose usual childcare is unavailable or school is closed, or a child who has been ordered into quarantine.

Long-term caregiving allowance (Dlouhodobé osetrovne): Paid if the insured is temporarily unable to work because he or she provides home care to a relative or person living in the same household (as of June 2018).

An employed caregiver must have at least 90 days of coverage in the last four months immediately before the need for long-term care; three months for a self-employed caregiver.

The person receiving care must have undergone a serious deterioration of health that requires at least seven consecutive days of hospitalization and at least 30 days of home care. The person receiving care must also provide written consent.

Medical benefits: There is no minimum qualifying period.

Sickness and Maternity Benefits

Sickness benefit (Nemocenske): 60% of the daily assessment base is paid from the 15th to the 30th day, 66% from the 31st to the 60th day, and 72% from the 61st day for up to 380 days (up to 70 days for old age or disability pensioners); up to two years if recovery is likely. (The employer pays at least 60% of the average hourly earnings base after a three-day waiting period for the first 14 days.)

The daily assessment base is calculated as a percentage of the insured's gross daily earnings: 90% of gross daily earnings up to 1,000 koruna, 60% from 1,000.01 koruna to 1,499 koruna, and 30% from 1,499.01 koruna to 2,998 koruna.

The maximum gross daily earnings used to calculate the daily assessment base are 2,998 koruna.

The average hourly earnings base is calculated as a percentage of the insured's gross hourly earnings: 90% of gross hourly earnings up to 175 koruna, 60% from 175.01 koruna to 262.33 koruna, and 30% from 262.34 koruna to 524.65 koruna.

The maximum gross hourly earnings used to calculate the average hourly earnings base are 524.65 koruna.

Maternity benefit (Penezita pomoc v materstvi): 70% of the daily assessment base is paid for 28 weeks (37 weeks for multiple births), including at least six weeks before the expected date of childbirth.

The daily assessment base is calculated as a percentage of the insured's gross daily earnings: 100% of gross daily earnings up to 1,000 koruna, 60% from 1,000.01 koruna to 1,499 koruna, and 30% from 1,499.01 koruna to 2,998 koruna.

The maximum gross daily earnings used to calculate the daily assessment base are 2,998 koruna.

The maximum daily maternity benefit is 1,225 koruna.

Paternity benefit (Davka otcovske poporodni pece): 70% of the daily assessment base is paid for up to seven days.

The daily assessment base is calculated as a percentage of the insured's gross daily earnings: 100% of gross daily earnings up to 1,000 koruna, 60% from 1,000.01 koruna to 1,499 koruna, and 30% from 1,499.01 koruna to 2,998 koruna.

The maximum gross daily earnings used to calculate the daily assessment base are 2,998 koruna.

Maternity compensation benefit (Vyrovnavaci prispevek v tehotenstvi a materstvi): The benefit is the difference between the insured's earnings before and after the job transfer and is paid from the transfer day until maternity leave begins; after childbirth, the benefit is paid from the

day of returning to the usual job until the end of the ninth month after the date of childbirth.

Caregiving allowance (Osetrovne): 60% of the daily assessment base is paid for up to nine days (16 days in certain cases).

The daily assessment base is calculated as a percentage of the insured's gross daily earnings: 90% of gross daily earnings up to 1,000 koruna, 60% from 1,000.01 koruna to 1,499 koruna, and 30% from 1,499.01 koruna to 2,998 koruna.

The maximum gross earnings used to calculate the daily assessment base are 2,998 koruna.

The benefit is not paid if the other parent is receiving cash maternity or paternity benefits or the caregiving allowance.

Long-term caregiving allowance (Dlouhodobé osetrovne): 60% of the daily assessment base is paid for up to 90 days.

The daily assessment base is calculated as a percentage of the insured person's gross daily earnings: 90% of gross daily earnings up to 1,000 koruna, 60% from 1,000.01 koruna to 1,499 koruna, and 30% from 1,499.01 to 2,998 koruna.

Workers' Medical Benefits

Benefits include medical treatment in outpatient and inpatient care facilities, emergency and rescue services, preventive care, medical aid, appliances, stomatology treatment (diseases of the mouth), spa treatments, child care in special medical institutions and convalescent homes, transportation, and medical assessments.

Certain pharmaceutical products are reimbursed in part or in full, according to a schedule in law.

The public health insurance system covers transportation costs, if prescribed by a doctor.

Cost sharing: The insured pays 90 koruna for emergency outpatient services; none for certain groups of insured persons.

Cost sharing is limited to 5,000 koruna a year; 1,000 koruna a year for children and persons aged 65 to 69, and 500 koruna a year for persons aged 70 or older.

Dependents' Medical Benefits

Medical benefits for dependents are the same as those for the insured.

Administrative Organization

Ministry of Labor and Social Affairs (<https://www.mpsv.cz/>) provides general supervision for sickness insurance.

Regional and district offices administer cash benefits.

Czech Social Security Administration (<http://www.cssz.cz/>) collects and administers contributions and delivers cash

sickness benefits through its central administration and 77 district administrations.

Ministry of Health (<http://www.mzcr.cz/>) provides general supervision for medical benefits.

Medical services are provided in state and private outpatient and inpatient care facilities based on contracts with individual insurance companies.

Work Injury

Regulatory Framework

First law: 1887.

Current laws: 1956 (benefits), 1990 (self-employed), 1993 (occupational diseases and injuries), 1994 (labor code), 1995 (pensions), 1995 and 2001 (compensation), 2007 (occupational disease and injuries), and 2015 (labor code).

Type of program: Social insurance and employer-liability system.

Coverage

Employed persons and students.

Exclusions: Self-employed persons.

Special systems for public-sector workers and military and police personnel.

Source of Funds

Insured person: None for the temporary disability benefit; see source of funds under Old-Age, Disability, and Survivors for the permanent disability pension.

Self-employed person: Not applicable.

Employer: See source of funds under Sickness and Maternity for the temporary disability benefit; see source of funds under Old Age, Disability, and Survivors for the permanent disability pension.

Premiums ranging from 0.28% to 5.04% of payroll (depending on the degree of risk for the activity) finance the top-up amounts for the temporary disability benefit and permanent disability pension. Premiums are paid quarterly.

Government: Finances any deficit.

Qualifying Conditions

Must be assessed with a work injury or occupational disease that results in a loss of earnings. Accidents that occur while commuting to and from work are not covered. Paid for a first-degree (35% to 49% loss of working capacity), second-degree (50% to 69% loss of working capacity), or third-degree (at least a 70% loss of working capacity) disability.

Temporary Disability Benefits

100% of the employee's average earnings before the work injury or the occupational disease began is paid for up to 380 days; up to two years if recovery is likely. The benefit has two components: an amount equal to the full amount of the sickness benefit (see Sickness and Maternity), and a top-up amount equal to the difference between the employee's average earnings before the work injury or the occupational disease began and the full amount of the sickness benefit.

The employer pays the first 14 days (pays employees directly the amount equal to the full sickness benefit and is compensated through Work Injury insurance for the top-up amount). From the 15th day of the work injury or occupational disease, the sickness fund pays the full sickness benefit (see source of funds under Sickness and Maternity) and the employer is compensated for the top-up amount through insurance.

There is no maximum benefit.

Permanent Disability Benefits

Permanent disability pension: The benefit has two components: a disability pension that varies depending on the degree of disability (see Old Age, Disability, and Survivors), and a top-up amount equal to the difference between the insured's average earnings before the work injury or the occupational disease began and the disability pension.

The old-age, disability, and survivors fund pays the disability pension amount (see source of funds under Old Age, Disability, and Survivors) and the employer is compensated for the top-up amount through insurance.

There is no maximum benefit.

Czech Social Security Administration assesses the degree of disability.

Workers' Medical Benefits

All necessary medical expenses are paid.

Survivor Benefits

Survivor grant: A lump sum of 240,000 koruna is paid to the spouse, each orphan up to age 26, and the deceased's parents (under certain conditions).

Funeral grant: See Old Age, Disability, and Survivors.

Administrative Organization

Ministry of Labor and Social Affairs (<https://www.mpsv.cz/>) provides general supervision of temporary and permanent disability benefits and survivor grants.

Czech Social Security Administration (<http://www.cssz.cz/>) collects and administers contributions and delivers benefits through its central administration and 77 district administrations.

Ministry of Health (<http://www.mzcr.cz/>) provides general supervision of medical benefits.

Insurance companies insure private-sector employers with at least one employee against liability for work-related injuries and occupational diseases.

Unemployment

Regulatory Framework

First law: 1991.

Current law: 2004.

Type of program: Social insurance system.

Coverage

Employed and self-employed persons of the Czech Republic and the European Union and their dependents, and permanent residents of the Czech Republic from non-EU countries.

Source of Funds

Insured person: None.

Self-employed person: 1.2% of monthly covered declared earnings.

The annual declared earnings used to calculate contributions are 50% of the difference between income and expenses in the previous calendar year.

The minimum annual earnings used to calculate contributions are 12 times 25% of the national average monthly wage (full-time self-employed persons); 12 times 10% of the national average monthly wage (part-time self-employed persons).

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

Employer: 1.2% of monthly covered payroll.

There are no minimum earnings used to calculate contributions.

The maximum annual earnings used to calculate contributions are 48 times the national average monthly wage.

The national average monthly wage is 29,979 koruna.

Government: Finances any deficit; contributes as an employer.

Qualifying Conditions

Unemployment benefit (Podpora v nezamestnanosti): Must be registered as a jobseeker and have at least 12 months of coverage in the two years before registering as a jobseeker. Must not be working, studying, or receiving an old-age pension or severance pay.

Unemployment Benefits

Unemployment benefit (Podpora v nezamestnanosti): 65% of the insured's average net monthly earnings in the last quarter is paid for the first two months; 50% for the following two months; 45% thereafter for up to 11 months, depending on the age of the insured. 60% of the insured's average net monthly earnings is paid if undergoing retraining. If the insured person voluntarily ceases employment without a valid reason, 45% of the insured's average net monthly earnings in the last quarter is paid for the entire period of support.

The maximum monthly benefit is 16,682 koruna; 18,695 koruna if undergoing retraining.

When entitlement to social insurance unemployment benefits ceases, social benefits and allowances are paid.

Administrative Organization

Ministry of Labor and Social Affairs (<https://www.mpsv.cz/>) provides general supervision.

Czech Social Security Administration (<https://www.cssz.cz/>) collects and administers contributions.

Labor offices administer benefits.

Family Allowances

Regulatory Framework

First law: 1945.

Current laws: 1995 (state support), implemented in 2004; and 2006 (living and subsistence minimum).

Type of program: Universal and social assistance system.

Coverage

Permanent residents of the Czech Republic, including citizens of the European Union, and other persons stipulated by law.

Source of Funds

Insured person: None.

Self-employed person: None.

Employer: None.

Government: The total cost.

Qualifying Conditions

Child allowance (Přidavky na dítě, social assistance, income tested): Paid for children younger than 18 (up to age 26 if a student or disabled) who live in a family with a monthly income less than 2.7 times the family monthly living minimum.

The family monthly living minimum is 3,410 koruna for an individual; 3,140 koruna for the first adult in a family;

2,830 koruna for another adult in the family; 1,740 koruna for each child younger than 6 years; 2,140 koruna for each child aged 6 to 15; and 2,450 koruna for each dependent child aged 16 to 26.

Birth grant (Narok na porodne, social assistance, income tested): Paid for the birth of the first and second child to a family with a monthly income less than 2.7 times the family monthly living minimum.

The family monthly living minimum is 3,410 koruna for an individual; 3,140 koruna for the first adult in a family; 2,830 koruna for another adult in the family; 1,740 koruna for each child younger than age 6; 2,140 koruna for each child aged 6 to 15; and 2,450 koruna for each dependent child aged 16 to 26.

Parental allowance (Rodicovsky prispevek, universal): Up to 220,000 koruna (330,000 koruna in the case of multiple births) is paid to a parent who cares for the youngest child in the family. The child must be younger than age 4.

Guaranteed minimum income (Pomoc v hmotne nouzi, social assistance, means tested): Paid to families with monthly incomes less than the family monthly living minimum.

The family monthly living minimum is 3,410 koruna for an individual; 3,140 koruna for the first adult in a family; 2,830 koruna for another adult in the family; 1,740 koruna for each child younger than age 6; 2,140 koruna for each child aged 6 to 15; and 2,450 koruna for each dependent child aged 16 to 26.

Family Allowance Benefits

Child allowance (Pridavky na dite, social assistance, income tested): A basic amount is paid monthly based on the child's age: 500 koruna for a child younger than age 6; 610 koruna if aged 6 to 15; 700 koruna if aged 16 to 26.

Depending on the family's income, an increased amount may be paid based on the age of the child: 800 koruna if aged younger than age 6; 910 koruna if aged 6 to 15; 1,000 koruna if aged 16 to 26.

Birth grant (Narok na porodne, social assistance, income tested): A lump sum of 13,000 koruna is paid for the first child; 10,000 koruna for the second child.

Parental allowance (Rodicovsky prispevek, universal):

The benefit is based on the daily assessment base of the father or mother, whichever is greater. Under certain conditions, the recipient may choose the monthly amount and thus the length of time the allowance is paid.

The daily assessment base is calculated as a percentage of the insured's gross daily earnings: 100% of gross daily earnings up to 1,000 koruna, 60% from 1,000.01 koruna to 1,499 koruna, and 30% from 1,499.01 koruna to 2,998 koruna.

The maximum gross daily earnings used to calculate the daily assessment base are 2,595 koruna.

The maximum monthly parental allowance is 32,640 koruna.

If the daily assessment base cannot be set for either of the two parents, parents may choose a monthly amount up to 7,600 koruna.

Parental allowances are paid monthly.

Guaranteed minimum income (Pomoc v hmotne nouzi, social assistance, means tested): The difference between family income and the family living minimum, minus reasonable housing costs, is paid.

The family monthly living minimum is 3,410 koruna for an individual; 3,140 koruna for the first adult in a family; 2,830 koruna for another adult in the family; 1,740 koruna for each child younger than 6 years; 2,140 koruna for each child aged 6 to 15; and 2,450 koruna for each dependent child aged 16 to 26.

Reasonable housing costs are the costs of housing up to 30% (35% in Prague) of family income.

Administrative Organization

Ministry of Labor and Social Affairs (<https://www.mpsv.cz/>) provides general supervision.

Labor offices administer benefits.