

ADDITIONAL BENEFIT FOR EMPLOYEES IN MANDATORY QUARANTINE

Dear Clients and Partners,

Please, let us inform you that on 5 March 2021, the Czech president signed a bill which introduced the payment of an additional benefit for employees ordered to stay in quarantine (or isolation), also referred to by the media as isolation benefit („izolačka“).

□ The benefit amounts to up to **CZK 370 per each calendar day of mandatory quarantine or isolation** and will be paid for a maximum of 14 days. The total salary compensation paid to an employee, including the additional benefit, may not exceed **90 % of the employee's average earnings**.

□ All employees who are entitled to salary compensation **due to mandatory quarantine or isolation between 01 March 2021 and 30 April 2021**, are entitled to the benefit.

□ Employees ordered to stay in quarantine or isolation within 5 days after their return from **abroad** will not be entitled to the benefit, unless their travel

abroad was for work.

□ The benefit is **exempted** from personal income tax and is therefore not included in the employee's assessment base for calculation of social security and health insurance payments.

□ The benefit will be paid to employees **by their employers** together with the salary compensation paid for the period of quarantine or isolation.

□ Employers will be able to **deduct the amount of the benefits paid to their employees from the social security payments** due in the given month, provided that the additional benefits will be paid **before the end of the second month** following the month in which the employer deducted the benefit from the social security payments (*i.e., if an employer makes the deduction in April, the benefit must be paid to the employee on 30 June, at the latest*). The deduction must be made within **3 calendar months** from the end of the quarantine or isolation period which it is paid for.

□ The benefit also applies to mandatory

quarantine or isolation ordered in case of an infectious disease other than COVID-19.

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Please note that due to the current developments, the above information may be subject to legislative changes in the future.

This newsletter does not replace advice provided in a specific case.