

**136****ACT**

of March 25, 2020

**on certain amendments in the area of social security contributions and contributions to the state employment and pension policy with regard to the extraordinary measures during epidemic in 2020**

The Parliament of the Czech Republic has adopted the following act:

**§ 1**

- (1) Self-employed persons are not obliged to pay advances on pension insurance contributions and a contribution to the state employment policy (hereinafter as the "advance on insurance contributions ") for calendar months from March 2020 to August 2020. Where an advance on insurance contributions has been paid in respect of any calendar month of this period, it shall be used as a payment of the payable commitments and eventually advances on insurance contributions for the next calendar months of 2020.
- (2) The pension insurance contribution and the contribution to the state employment policy determined on the assessment basis for 2020 shall be reduced for each calendar month in which, at least for part of the month, a self-employment activity has been carried out in the period referred to in paragraph 1, by an amount as follows:
  - a) CZK 2,544 in the case of self-employed persons engaged in a main self-employed activity,
  - b) CZK 1,018 in case of self-employed persons engaged in secondary self-employed activity.

**§ 2**

- (1) For the purposes of Section 11 (3) of the Act on Pension Insurance, the advances on pension insurance contributions referred to in Section 1 (1) hereof shall be deemed to be paid.
- (2) For the purposes of determining the personal assessment basis for self-employed persons engaged in a main self-employed activity, the calendar months between from March 2020 to August 2020 for which advances on insurance contributions pursuant to the Section 1 (1) hereof have not been payable, shall be considered as an excluded period.

**§ 3**

This Act comes into effect on the day of its publication.

**Vondráček** m.p.

**Zeman** m.p.

**Babiš** m.p.