



## Information for clients

Czech Republic  
March, 11<sup>th</sup> 2020

### COVID-19: Antivirus, "Izolačka" and extension of deadline for VAT and income tax

*Due to the given COVID situation, further state support measures were decided. The "Antivirus" programme was extended until the end of April 2021, and employees in quarantine receive a compensation payment of up to CZK 370 per day ("Izolačka").*

*The deadlines for payment of VAT for February 2021 and income tax for 2020 have been de facto postponed by waiving penalties for late submission and payment.*

#### **"Antivirus" support programme extended until the end of April 2021**

On 22 February 2021, the Government approved the extension of the eligibility period for the "Antivirus" support programme (Mode A, Mode B, Mode A+) until 30 April 2021 through Decision No. 186.

From March 2021, however, the support can only be applied for those employees who have already been employed for at least three months.

Antivirus A is intended for companies with government-imposed traffic restrictions and for

quarantined employees. Antivirus A+ is intended for companies that are closed by the authorities. With Antivirus B, the state contributes to compensating the wages of workers in companies indirectly affected by the COVID crisis. For example, through a decrease in turnover or working capital.



#### **Compensation for quarantine - "Izolačka"**

Employees in quarantine or isolation are in principle entitled to wage compensation amounting to 60% of reduced average earnings for working days (days on which shifts were scheduled) and so-called paid holidays. From the 15th calendar day of the ordered quarantine,

these employees are entitled to sickness insurance benefits from the Czech Social Insurance Administration (ČSSZ), i.e. sickness benefit.

Employees in quarantine or isolation will now receive (retroactively) for the period **from 1 March to 30 April 2021** an **additional compensation payment of up to CZK 370 per day of quarantine or isolation** ("Izolačka").

The compensation payment ("Izolačka") is **paid directly by the employer** to the employees concerned, and the **employer may directly reduce the social security contributions** by the amount of compensation paid. This reduction can be made by the employer within three calendar months after the end of the employee's quarantine.

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## Income tax and VAT - extension of time limit

There are no penalties for late payment of VAT for **February 2021** if the amount is received in the tax office account by **15 April 2021 at the latest**.

By waiving penalties for late payment of income tax and filing of the **income tax return for 2020**, the deadline is de facto postponed. The deadline for payment resp. filing the income tax return in **paper form** is thus now **03 May 2021**, for **electronic tax returns 01 June 2021**.