



## Client Information

Czech Republic  
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### When Does an Employee Have to Submit a Tax Return?

*Not only entrepreneurs but also employees are required to file income tax returns in some cases. Tax office sanctions might apply in case of failure to submit a tax return or its late submission.*

*The most common situations where an employee has to submit a tax return are summarised below.*

#### Solidarity Tax Increase

If the income from all employments (gross salaries) in 2018 exceeds CZK 1,418,992, the employee is required to submit a tax return and the sum exceeding this limit is subject to an additional 7% tax.



Some employees have additional sources of income on top of their main employment, and these are subject to the same taxation regime even though they are not standard employments. These include, for example, paid positions in municipal councils or in associations of flat owners, remuneration of members of election committees or members of supervisory boards.

If such additional income has not been taxed by withholding tax, it triggers the obligation to submit a tax return.

#### More Employments in Parallel

A tax return must also be submitted by those who have more than one employment for different employers at the same time.





## Other Income

Similarly to employments, some other incomes exceeding the annual sum of CZK 6,000 generate the duty to submit a tax return. These include income from rented property and income from capital assets, for example.

The range of income sources that are included in this limit or excluded from it (through being exempted or taxed by withholding tax) is very broad.

We will be glad to help you to assess whether you have the duty to submit a tax return, and to compile it for you if so.



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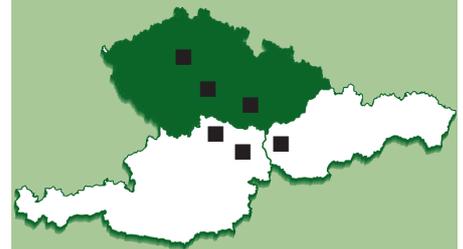
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