



## Client Information

Czech Republic

3 April 2020

### ANTIVIRUS – guidance for employers

On April 1st, 2020 we informed you about the employment protection program - Antivirus, in which the employment office partially compensates for the labor costs caused by the crisis measures in connection with the spread of COVID-19.

The Ministry of Social Affairs has now published initial instructions for applying for support.

#### Applications from when?

Applications can be made **from April 6, 2020**.

#### How to apply?

Communication with the employment office takes place only electronically (via the web portal on the website of the employment office [www.uradprace.cz](http://www.uradprace.cz), via the data box or by email with a recognized electronic signature).

#### How is the procedure?

##### 1. Submission of the application

The application must be submitted electronically together with the following documents:

- Confirmation of the bank account to which the contribution is to be transferred
- Power of attorney to represent the employer (if applicable)

##### 2. Payroll and payment of wages and taxes

The **employer** performs the payroll and **pays the wage compensation** to the employees and pays the

compulsory **social and health insurance contributions**.

The employer fills out the forms "Billing - Antivirus" for Regime A or Regime B. The forms contain an overview of the paid wages, including the mandatory contributions per employee, for which support is requested. Regime A must also state the reason for the obstacle to work.

A series of affidavits must be attached to the form.

Wages will be compensated for the period from **March 12, 2020 to April 30, 2020**. The Ministry of Social Affairs expects that this period will be extended **until May 2020** in line with the current development of the disease.

##### 3. Payment of the support

Support is only granted to **employees who are actually employed**. The employment office checks this using the data from the social security system (ČSSZ).

If there are any discrepancies between the data in the application and the information from the ČSSZ, the employment office will ask the applicant for explanations and other documents (e.g. employment contract, attendance list, payroll, etc.).

Afterwards the **employment agency** then pays the support.

#### 4. Follow-up

The employment office will carry out controls and follow-ups.

Please have the following documents ready:

- employment contracts
- internal regulations regarding wages and salaries for obstacles to work
- Regulation regarding employees in quarantine or childcare
- Pay slips and attendance lists
- statements of account on payment of wages and taxes
- in the event of downtime or partial unemployment, the employer must also provide documents showing the termination of orders, the reduction of sales, transport restrictions, etc., ie the fact that there is actually an obstacle to the work of the employer

You can find the employer's handbook of the Ministry of Social Affairs here (in Czech only):

[https://www.mpsv.cz/documents/20142/1443715/Manual\\_Program\\_Antivirus.pdf/eacabb67-657a-42d3-2279-82ae3280b1fa](https://www.mpsv.cz/documents/20142/1443715/Manual_Program_Antivirus.pdf/eacabb67-657a-42d3-2279-82ae3280b1fa)

We will be happy to help you with the application.

For the AUDITOR team

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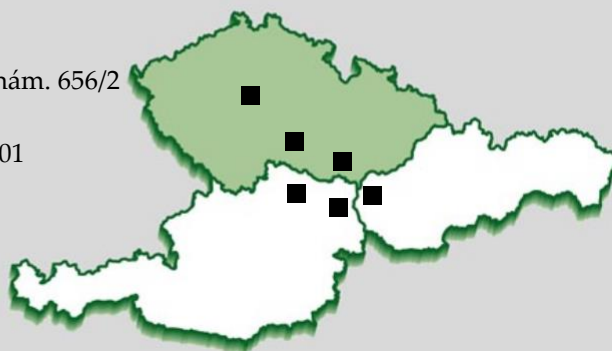
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