

**I. Has your job started at CEITEC MU in the course of the calendar year, and before that you were staying or working a part of the year in abroad?**

We recommend you to contact a Tax Adviser and consult with him/her all your tax duties regarding your global incomes, duty to file your tax return in abroad or in the Czech Republic, or any possibilities of claiming tax relieves after the end of the calendar year. If you don't have a Tax Adviser, you can use contacts placed at the end of this document.

You will be asked by the Wage Clerk to sign "Declaration of the taxpayer liable to personal income tax from dependent activity" (hereinafter referred to as "Tax Declaration") upon commencement of your job, and subsequently in January every following year. In this form you can make a claim to basic monthly tax relieves from wage; the form is kept by your Employer. In the Czech Republic, Tax Declaration can be signed with one Employer only, in other words you cannot sign it with more Employers at the same time.

You can make a claim to:

- basic tax relief per a taxpayer in the amount of 2,070 CZK/month.
- tax relief for the study taking place in the Czech Republic until reaching the age of 26 (in case of full-time doctor study it is until reaching the age of 28) in the amount of 335 CZK/month (it is necessary to submit a student certificate).

**II. Have you been working at CEITEC MU for the whole year?**

It is necessary to specify the country of which you are a tax resident. Specification of tax residency depends on several circumstances: the place where you live; the place where your spouse and children live; the countries from which you receive remuneration and other incomes; the period of your stay in abroad and time you are staying in the Czech Republic; which country represents the centre of your life interests.

**1.**

**Are you a tax resident of another member state of the EU?**

We recommend you to contact a Tax Adviser after the end of the year.

**Are you a tax resident of a country outside EU?**

We recommend you to contact a Tax Adviser after the end of the year.

If you file your tax return in abroad, please notify the Wage Clerk in January (while signing Tax Declaration for the following year).

If you are not obliged to file a tax return in the Czech Republic or abroad, and your income was received only from CEITEC MU, the Employer may carry out your annual tax clearance for the past year; this must be applied for by the Employee in Tax Declaration always in the period of 1 January – 15 February. If any overpaid amount of the income tax is found, such amount will be paid back to the Employee in the wage covering the month of March.

Annual tax clearance made by the Employer doesn't correspond to a tax return, it is a different activity. Filing the tax return is carried out by an individual tax payer at Tax Office.

A Czech tax non-resident can make a claim to a basic taxpayer relief and a student relief. If a non-resident is entitled to other tax relieves, he/she can make a claim to them by filing tax return at the Tax Office in the Czech Republic.

## 2.

**Are you a Czech tax resident and at the same time you have a foreign nationality or your permanent address is outside the Czech Republic?**

**You can make a claim to the following tax relieves or deductions from the tax base (some of them can be claimed annually only) while all conditions stated by the tax law are met and all required documents are submitted:**

- Basic tax relief per taxpayer = 2,070 CZK/month.
- Tax relief for study taking place in the Czech Republic until reaching the age of 26 (in case of full-time doctor study until reaching the age of 28) = 335 CZK/month. A study certificate must be submitted.
- Tax relief for children = first child 1,267 CZK/month, second child 1,617 CZK/month, third and every following child 2,017 CZK/month. You must submit the following documents:
  - \*birth certificate of the child (if it is in a foreign language, official translation in Czech language must be provided too),
  - \*declaration provided by the Employer of the spouse declaring that he/she does not make a claim to tax relief for children,
  - \*study certificate, if the child has reached the age of 18.Tax relief for children can be claimed until the children reach the age of 26, provided that they share one household with you throughout the whole year in the Czech Republic (\*in case of a foreign nationality citizen, you must submit Czech stay permit for children).
- Tax relief for a spouse = 24,840 CZK/year. The spouse's income for the whole year must not exceed 68,000 CZK (it includes gross income from employment, income from individual employment, sickness benefits, income from the capital assets, tenancy income, retirement pension, unemployment benefits, and other incomes). The spouse must share the same household with you throughout the whole year in the Czech Republic (in case of a foreign nationality citizen, you must submit \*Czech stay permit of your spouse). You must submit the following documents:
  - \*spouse's ID/passport,
  - \*copy of marriage certificate (if it is in a foreign language, official translation in Czech language must be provided, too)
- Relief for a child placed in preschool institution = 11,000 CZK/in 2017 and 12,200 CZK/ in 2018. You must submit confirmation specifying the amount of money paid for the placement in preschool institution.
- Donations (financial) for science, education, research activities, culture, education system, police, fire prevention, support of the youths, animal protection; social, healthcare, ecology, humanitarian, charitable, religious, sport purposes = minimum 1,000 CZK/year or at least the amount exceeding 2% of annual tax base, maximum 15% of annual tax base. Blood donation = 3,000 CZK/one taking. You must submit payment receipt and purpose of donation. The item can be deducted from the tax base.
- Mortgage or building savings account loan interests taken for the housing purposes in the Czech Republic = max. 300,000 CZK total sum of interests per year. It can be deducted from the tax base. You must submit mortgage or loan agreement, confirmation on interests paid and other documents depending on the purpose of the loan.

- Contribution to old pension scheme or supplementary old pension scheme paid by the taxpayer to the Czech pension scheme fund = max. 24,000 CZK/year of the paid amount exceeding 12,000 CZK. The item can be deducted from the tax base. You must submit pension scheme agreement and confirmation on the amount paid.
- Life insurance paid in the Czech Republic = max. 24,000 CZK/year. The item can be deducted from the tax base. You must submit insurance agreement and the confirmation on the amount paid.
- Deduction of membership contributions paid to a Czech trade/labour union organization = 1.5% of taxable incomes, maximum 3,000 CZK/year. The item can be deducted from the tax base. You must submit confirmation on the amount paid.

## **How to claim tax relieves or deductions?**

### **a) In annual tax clearance completed by the Employer**

You will be asked by the Wage Clerk to sign Tax Declaration including application for annual tax clearance for the past year, always in the term of 15 – 31 January. You will complete the form, specify required tax relieves or deductions from the tax base, and place your signature. The completed form is kept by the Employer. **Documents required for the tax relives and deductions must be submitted to the Wage Clerk by 15 February at latest.**

If you make a claim to tax relieves for children, spouse, placement of the child in preschool institution or tax deductions for donations, loan interests, life and old pension schemes, you must submit **Tax Domicile – confirmation on tax residency by 15 February at latest** to your Wage Clerk. In the Czech Republic, Tax Domicile is issued by the Tax Office which has jurisdiction over the Czech residence of the taxpayer. Tax Offices in Brno can be found here:

<http://www.financnisprava.cz/cs/financni-sprava/organy-financni-spravy/uzemni-pracoviste/vyhledavani-up?usidlo=brno> .

If you need Domicile to be issued for you, you must bring along: job agreement, lease agreement, permanent/temporary stay permit in the Czech Republic issued for you and your family, and if any, other documents declaring your stay in the Czech Republic (Czech bank account agreement, certificates from the nursery/kindergarten or school your children visit), 100 CZK for the fee; and a Czech speaking person who will help you with the communication.

Tax Office will issue the Domicile within one month.

**If you are going to make annual tax clearance with your Employer, we recommend you to ask for the Domicile for the past year as early as at the beginning of January.** It is necessary to bring the Domicile to your Wage Clerk by 15 February at latest.

### **b) Filing tax return at the Tax Office Czech Republic individually or through a Tax Advisor**

The tax return for the past calendar year must be filed by 31 March.

Ask all your employers to provide you with confirmation on taxable incomes for the past year. It is necessary for the completion of the tax return.

Your Tax Office can be found according to your address in the Czech Republic here:

<http://www.financnisprava.cz/cs/financni-sprava/organy-financni-spravy/uzemni-pracoviste/vyhledavani-up>

Tax Office in Brno can be found here:

<http://www.financnisprava.cz/cs/financni-sprava/organy-financni-spravy/uzemni-pracoviste/vyhledavani-up?usidlo=brno>

Tax return forms can be downloaded here:

<http://www.financnisprava.cz/cs/danove-tiskopisy/databaze-aktualnich-danovych-tiskopisu>

The tax return can be filed via electronic system here:

[https://adisdpr.mfcr.cz/adistc/adis/idpr\\_epo/epo2/uvod/vstup.faces](https://adisdpr.mfcr.cz/adistc/adis/idpr_epo/epo2/uvod/vstup.faces)

Tax return can be filed also through your Tax Advisor. If you don't have any, you can find some contacts at the end of this document.

### **III. Has your job at CEITEC MU finished?**

The Wage Clerk will send you confirmation on taxable incomes to your permanent address the month following the end of your job termination. This document is required either for annual tax clearance at the following Czech employer or for filing tax return at the Tax Office in the Czech Republic /foreign tax office.

If your job in the Czech Republic finishes in the course of a calendar year, you are a Czech tax resident (you spent over 183 days in the Czech Republic) and you work in a foreign country – you might be required to file your tax return in the Czech Republic. We recommend you to consult your Tax Adviser about your duties connected with the tax clearance of global incomes and a duty to file your tax return in abroad or in the Czech Republic.

### **IV. Obligation to file tax return**

(below find some examples)

#### Solidary tax

Tax payer is obliged to file his/her tax return individually at the Tax Office in the Czech Republic, provided that his/her gross annual wage exceeds the limit of CZK 1,355,136 in 2017; the limit for 2018 is set to CZK 1,438,992.

The term for filing the tax return for the calendar year is always by 31 March at latest, filed at the Tax Office in the place of Czech residence.

#### Czech tax resident and incomes from abroad

Czech tax resident is obliged to file his/her tax return at the Tax Office in the Czech Republic by 31 March at latest, provided that his/her incomes from the Czech Republic as well as from abroad were received in one calendar year.

### **V. Contacts**

Wage Clerk CEITEC MU: Radka Pířová, phone No.: 549496326,  
[radka.pizova@ceitec.muni.cz](mailto:radka.pizova@ceitec.muni.cz), office No. 1S029/A35

A person who can accompany non-Czech speaking individuals to state offices: Zdenka Bártová, phone No.: 549493463, [zdenka.bartova@ceitec.muni.cz](mailto:zdenka.bartova@ceitec.muni.cz), office No. 1S028/A35

English speaking Tax Advisors residing in Brno (services will be paid by individual employees themselves):

-Ing. Jiří Hanák, TAXPOINT s.r.o., Chládkova 2, 616 00 Brno, phone No.: +420 541 242 066, Mobile phone No.: +420 603 268 864, Email: [hanak@taxpoint.cz](mailto:hanak@taxpoint.cz), [www.taxpoint.cz](http://www.taxpoint.cz).

-BELL CONSULTING s.r.o., Dřevařská 12, 602 00 Brno, phone No.: +420 541 212 509, Email: [info@bellcons.cz](mailto:info@bellcons.cz), [www.bellcons.cz](http://www.bellcons.cz).

Tax Offices in Brno, office hours: Monday, Wednesday 8 a.m. – 5 p.m.:

Územní pracoviště Brno I, Příkop 25, 604 23 Brno, phone No: 545 561 111,  
Email: [podatelna3001@fs.mfcr.cz](mailto:podatelna3001@fs.mfcr.cz)

Územní pracoviště Brno II, Cejl 113, 659 61 Brno, phone No.: 545 120 111,  
Email: [podatelna3002@fs.mfcr.cz](mailto:podatelna3002@fs.mfcr.cz)

Územní pracoviště Brno III, Šumavská 35, 663 49 Brno, phone No.: 541 511 111,  
Email: [podatelna3003@fs.mfcr.cz](mailto:podatelna3003@fs.mfcr.cz)

Územní pracoviště Brno IV, Rybníček 2, 602 00 Brno – Královo Pole, phone No.: 541 557 111,  
Email: [podatelna3004@fs.mfcr.cz](mailto:podatelna3004@fs.mfcr.cz)

Územní pracoviště Brno-venkov, Příkop 8, 604 24 Brno, phone No.: 545 125 111,  
Email: [podatelna3005@fs.mfcr.cz](mailto:podatelna3005@fs.mfcr.cz) .