



TPA Newsletter, Special Edition 18/2020

Program Antivirus C – pardoning of social insurance deduction payments

On 19th June 2020, the President of the Republic signed an Act on pardoning of social security duties, presented as the so-called “**Antivirus C**” program.

Who can use this program?

- Employers from the entrepreneurial sphere who employ fewer than 50 employees, who participate in sickness insurance (the count also includes, for instance, employees on maternity or parental leave, unpaid holiday, other obstacles at work and employees in a notice period).

What amount of insurance premiums will be pardoned?

- Payment of a part of social security – the part paid by the employer – will be pardoned (i.e. 24.8 %) for the months of June, July and August 2020.
- Social security from the contribution basis max. CZK 52,253 (1.5 times average salary) will be pardoned; social security contribution from the basis exceeding this amount has to be paid. Further, no pardon will be given for social security payment for employees, whom the employer has given notice pursuant to Section 52, Letter a) to c) Civil Code.

What are the conditions for pardoning of social security payment?

- The number of employees as at the last day of the given calendar month does not exceed 50.
- The number of employees as at the last day of the given calendar month has not been reduced by more than 10 % in comparison to the state as at 31 March 2020.
- The total of contribution bases for the given calendar month has not dropped by more than 10 % in comparison to March 2020.
- The employer has paid social security contribution for the employees duly and on time.
- Such pardon cannot be combined with Antivirus A or B (compensation of salary compensations).

The conditions are assessed separately for every month.



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How can an employer realize pardoning of social security payments?

- The employer itself assesses whether it fulfils the conditions to a claim for pardoning.
- In the event that it fulfils the stated conditions, it calculates for the given month the amount of the reduced contribution basis and reduced social security payment, states this information on the “Přehled o výši pojistného” (Insurance premium amount overview) form, which it sends to the Social Security Administration monthly, and pays the reduced amount.
- **Pardoning of social security premiums cannot be applied additionally:** if (i) the overview for the months of June, July and August have already been sent without reduction of social security premiums or (ii) a higher deduction of the contribution basis than the employer applied could be applied, this fact cannot be corrected.

Who will assess and check the claim?

- The whole procedure has been conceived so that each employer can assess on their own whether they fulfil the claim to pardoning, they determine the volume of reduction of social security premiums “for the employer” and state this in the “Insurance premium amount overview” form.
- The correctness of the application of this discount will subsequently be audited. According to information from the Ministry of Labour and Social Affairs, these will not be random or aimed audits; audits will be conducted in the framework of standard auditing activities by the Czech Social Security Administration, which will be implemented at least once in three years.



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Kind regards

Your TPA Team

Contact:

TPA Czech Republic
Antala Staška 2027/79
140 00 Prague 4

Tel.: +420 222 826 311

<https://www.tpa-group.cz>
<https://www.tpa-group.com>

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