

## **Osobiste doświadczenia z polityką rodzinną w Czechach**

Urlop macierzyński – 28 tygodni (początek 6-4 tygodni przed porodem). Zasiłek macierzyński wypłacany jest z ubezpieczenia zdrowotnego. Wysokość zależy od wysokości zarobków (od której zależy wysokość składki ubezpieczeniowej). Jako studentka otrzymałam oczywiście najniższą możliwą stawkę, czyli 7600 koron czeskich miesięcznie (niecałe 300 EUR wg. obecnego kursu). Podczas urlopu macierzyńskiego nie można podejmować pracy zarobkowej, można go natomiast ukończyć wcześniej (jednak nie wcześniej niż 6 tygodni po porodzie).

Po skończeniu urlopu macierzyńskiego jestem uprawniona do pobierania zasiłku rodzicielskiego. W chwili obecnej system jest trzytorowy – na początku należy wybrać, który sposób pobierania zasiłku wybieramy, w zależności od tego jak długo matka chce zostać z dzieckiem: chodzi o okres do 2 urodzin dziecka, do 3 urodzin lub do 4 urodzin. Przez cały ten okres otrzymuje zasiłek oraz państwo uiszcza za nią ubezpieczenie zdrowotne i społeczne. Oczywiście im krótszy okres z dzieckiem tym wyższa jest miesięczna stawka zasiłku, tym niemniej summa summarum kwota jest mniej więcej ta sama (a nawet przy dłuższych wariantach trochę wyższa). W odróżnieniu od macierzyńskiego wysokość jest niezależna od dochodów. W moim przypadku (do 3 roku życia dziecka) chodzi o podobną kwotę – około 280 EUR. Podczas pobierania zasiłku można podjąć pracę, tym niemniej nie można równocześnie wykorzystywać państwowych instytucji opieki nad dzieckiem (przedszkola, żłobki). O ile zasiłek macierzyński jest związany z ubezpieczeniem zdrowotnym i wypłacany de facto przez pracodawcę, zasiłek rodzicielski jest już wypłacany z ubezpieczenia społecznego (czyli przez „państwo”)

Oprócz tego należy wspomnieć jeszcze o pewnych ułatwieniach podatkowych – „bonus podatkowy” (odpis od podatku) pracującego rodzica, możliwość wspólnego składania zeznań podatkowych przez małżonków oraz odpis podatkowy na niepracującego (pozostającego z dzieckiem w domu) współmałżonka.

Jednorazową opłata jest tzw. „becikowe”, które w tej chwili – niezależnie do wysokości dochodów – wynosi 13 000 koron (około 500 EUR).

Niewątpliwą wadą systemu jest jego złożoność i bezustanku zmieniające się przepisy, za którymi nie nadążają czasem nawet urzędnicy. Szczególnie w mojej specyficznej, ale przecież nie tak rzadkiej sytuacji (studentka) – wydawali się zupełnie zagubieni. Być może dlatego w szykowanych w tej chwili kolejnych zmianach studentki mają stracić prawo do pobierania zasiłku macierzyńskiego....

Poniżej dołączam informacje ze strony Ministerstwa Pracy i Opieki Społecznej (zarys polityki rodzinnej w Republice Czeskiej)

# Financial support for families

**Financial support** for families takes place in two main regions of tax measures and the social security system.

## Tax measures

Families are provided indirect financial support through tax measures. These include, without limitation:

- **calculation of tax on a joint tax basis of married couples** (joint taxation)  
Starting from the tax period of 2005, married couples who maintain at least one child are provided an option, under Sect. 13a, Act No. 586/1992 Coll., on income taxes, as amended (hereinafter "the Act"), to make use of **the institute of calculation of tax on a joint tax basis**, i.e. joint taxation of married couples. The institute may (even significantly) reduce a couple's overall tax liability subject to certain circumstances, in particular if one of the spouses has no taxable income or if incomes of both spouses differ. Married couples may split their joint tax basis between them (each of the spouses taking a half after claiming tax exemptions, subject to satisfying requirements applicable to such claims).
- **tax allowance**
  - a. **a) tax benefit for a maintained child living in the household with the taxpayer** (tax allowance, or, tax bonus)  
The amended Act No. 586/1992 Coll., on income taxes, as amended (hereinafter "the Act"), as of 1 Jan. 2005, replaced the tax exempt proportion of the tax basis for a maintained child with a new **institute "tax benefit for a maintained child living in the household with the taxpayer"**. The child tax benefit, as opposed to the tax exempt proportion of the tax basis, is deducted not from the tax basis but, at the assessed amount, directly from the computed tax or, in case of employees, from the advance tax calculated for separate calendar months. The tax relief consists in reduction of the computed tax (or, monthly advance tax in case of employees) by the assessed tax allowance. If the tax calculated for a low-income taxpayer is lower than the tax benefit (tax allowance) amount, such taxpayer shall become eligible for being paid a tax bonus. In order to obtain the tax bonus, the taxpayer should be economically active, i.e. she or he should generate a taxable income equal to at least six multiples of the minimum wage over the tax period, or, equal at least to the minimum wage in case of the monthly wage taxation.
  - b. **b) tax deduction for a husband or wife**  
A **tax deduction** may be claimed for a husband/wife living in the household, whose incomes do not exceed CZK 38 040 per calendar year, while the annual tax allowance amounts to CZK 4 200 per maintained wife/husband.

For further information on the tax measures for families, kindly visit the Internet pages of the [Ministry of Finance of the Czech Republic](#).

## Social security system

Families may obtain "family benefits" using the following institutes:

- **Social insurance**

Social insurance, including sickness insurance (laid down by Act No. 54/1956 Coll., on sickness insurance of employees), basic pension insurance and helplessness pension supplement (laid down by Act No. 155/1995 Coll., on pension insurance), is part of the social security system, in the meaning of Act No.582/1991 Coll., on organisation and administration of social security, as amended.

A citizen (family member) participates in the social insurance system to assure herself or himself for future insured events such as an accident, sickness, maternity, old age, disability, unemployment or loss of the breadwinner, for situations of a threatened or lost income of such person. In such foreseeable adverse social circumstances, the person is eligible either for the benefits released by the sickness insurance system: **maternity cash assistance; pregnancy and maternity compensation benefit; and benefit for care of a family member**, or for the benefits under the pension insurance system: old-age pension (including early retirement pension); full disability pension; partial disability pension; **widow's and widower's and orphan's pension**.

For further information on separate types of benefits, kindly refer to: [sickness insurance benefits system](#) and [pension insurance](#).

As of 1 Jan. 2007, new Act No. 187/2006 Coll., on sickness insurance is coming into force. Integrated into the act are a series of new pro-family measures. The act will e.g. allow the insured parents to make one mutual exchange for the period of 9 days in the course of their care of a sick child (without losing their title to the sickness benefit for caring of a sick child - so-called care benefit); the act will stipulate the title to the care benefit for an employee who is unable to perform her or his work due to providing care to a woman-member of the household throughout the time immediately following giving birth to a child if so required by the mother's condition, or due to caring of a child aged under 10 in case the person otherwise caring of such child has given birth. The father of the child or husband of the woman who has delivered the child will become eligible, providing he so agrees with the mother of the child, to receive the maternity cash assistance, starting from the 7th week of the child's birth.

- **State social support**

The state social support system has been laid down by Act No. 117/1995 Coll., on state social support, as amended.

The concept of state social support includes subsistence benefits provided to the persons (family members) who have encountered socially qualified social neediness situations, while the government, through payment of the benefits, has been accepting a share in responsibility for such emerged situation. The following are provided under the state social support system: **child allowance, parental allowance, social allowance**, housing allowance, **birth grant**, funeral grant and **foster care allowances and allowance for school aids**.

For further information on separate types of benefits and contact points with which applications for the above benefits may be filed, kindly refer to: [state social support benefits](#).

As of 1 Feb. 2006, driven by an effort to improve reconciliation of work and child care, an option has been provided to parents to **place their child aged over 3 in a**

**kindergarten or similar facility for up to 4 hours a day, without losing their entitlement to the parental allowance.** (Implemented by Act No.204/2005 Coll., amending Act No. 117/1995 Coll., on state social support). Furthermore, for the purposes of supporting parents with children, Act No. 113/2006 Coll., amending Act No.117/1995 Coll., on state social support, came into effect as of 1 April 2006. The latter new act has provided for **an increase of the birth grant to ten multiples of the minimum subsistence level applicable to the personal needs of a child** (also, if twins, triplets or more children are born at the same time, the birth grant currently amounts to 15 multiples of the minimum subsistence for personal needs of a child per each child born) and introduced the allowance for school aids. A measure to significantly improve financial circumstances of parents caring of a child on a parental leave is represented by an increased parental allowance to equal 40% of the average wage in the nonbusiness sector, i.e. approx. CZK 7 300. The measure has been implemented by Act No. 112/2006 Coll., amending certain acts in connection with adoption of the Act on the minimum living and subsistence levels and Act on assistance in material destitution, and comes into force as of 1 Jan. 2007.

- **Social assistance**

In case a family, for various reasons, encounters social neediness circumstances, i.e. it is lacking resources to cover its very basic living needs or finds itself in a defined difficult life situation, it is enabled a possibility to obtain social assistance benefits for families and children. The benefits currently include the following types: **child maintenance benefit; cash and in-kind benefits to parents of dependent children, pregnant women and dependent children; allowance at contracting of marriage; allowance for acquisition of child's basic equipment prior to entrusting the child to foster care; allowance for settlement for use of flat of an orphaned dependent child; and, allowance for recreation of pensioner's child.**

Provision of social assistance benefits is stipulated, effective until 31 Dec. 2006, by Act No. 482/1991 Coll., on social neediness, and also by Act No. 100/1988 Coll., on social security, Act No. 114/1988 Coll., on the competence of the CR bodies in social security and Decree of MoLSA No. 182/1991 Coll. As of 1 Jan. 2007, this area will be stipulated in particular by new Act No. 111/2006 Coll., on the minimum living and subsistence levels.

For further information on separate types of benefits a contact points with which applications for the above benefits may be filed, kindly refer to: [social assistance benefits system](#).

## **Services in support of families**

From the family policy perspective, three types of activities focused on support for families<sup>1)</sup>:

- A. **Social services**, aimed at assisting and supporting individual members of a family /or a family that, as a whole, has encountered adverse social circumstances, while the purpose of such services is to prevent social exclusion. The key types of social services include the following:
  - social counselling (such as matrimonial and family social counselling, counselling centres for seniors, counselling centres for persons with physical handicaps, counselling centres pro victims of crime and domestic violence)

- social assistance services (such as personal assistance, home care services, respite care services, daily services centres)
  - social prevention services (early intervention, helpline crisis intervention, asylum homes, halfway houses, social animation services for families with children, field programmes)
- B. Services in support of a functional family** are of a preventative and supportive description. They serve the purpose of facilitating and reinforcing cohabitation and parenthood of partner and married couples, providing support to families in their care of children and at reconciling work and family life. The group may be further analyzed as follows:<sup>2)</sup>
1. **Commercially provided services in support of a functional family<sup>3)</sup>:**
    - babysitting children up to three years of age<sup>4)</sup> and over three years of age<sup>5)</sup> by a non-parent (performed pursuant to Act No. 455/1991 Coll., to regulate trades (the Trade Act))
    - assistance with household keeping (such as household maintenance, family supplies - performed pursuant to Act No. 455/1991 Coll., to regulate trades (the Trade Act))<sup>6)</sup>
    - leisure and educational activities pro children (performed pursuant to Act No. 455/1991 Coll., to regulate trades (the Trade Act)).
  2. **Non-commercially provided services in support of a functional family<sup>7)</sup>:**
    - mother centres
    - provision of leisure activities for children or families with children (such as centres for family, after-school care centres)
    - support of reconciling professional and family roles (particularly lecturing activities and social counselling)
    - support of and education in harmonic partnership, marriage and responsible parenthood (particularly lecturing activities and courses)
    - other types of activities in support of a functional family
- B. Activities delivered as part of social law protection of children:**

- preventative activities as part of social law protection of children
- counselling activities as part of social law protection of children
- activities as part of social law protection of children in substitute family care
- working with children in need of increased attention as part of social law protection of children
- incorporation of facilities for social law protection of children

In order to address the above issues, a workgroup has been established at the MoLSA, composed of non-governmental not-for-profit organisation representatives who professionally engage in activities in support of families. An objective of the workgroup is to map the area of services for families, in order to enable conceptual grasping and development of the agenda.

## **Reconciling professional and family roles**

An objective in this respect is to enable parents achieving of improved levels of reconciling their professional and family roles if they prefer to retain both their parenthood and professional career. When creating conditions for implementation of better reconciliation of professional and family roles, a balanced approach to both the interests of parents and

children is required. Improved reconciling of professional and family roles requires, as a prerequisite, in particular existence of **measures of a labour law focus and existence of financially and territorially accessible child care services** (with particular relevance to children up to three years of, pre-school and younger primary school age children).

A. In relation to pregnancy, childbirth and afterbirth care of children, numerous measures are in existence in the Czech Republic, aimed at enhanced protection and preferential treatment of mother-women and father-men in labour relations.

## Maternity leave

- **A female employee (mother)** is entitled, in relation to childbirth and care of the newborn baby, to the maternity leave for the period of **28 weeks**; if the mother gave concurrent birth to two or multiple children, or, if such female employee is a lone mother, she shall be entitled to the maternity leave for the period of 37 weeks. An employed lone mother shall mean a woman who is unmarried, widowed or divorced, as well as any woman who has been lone due to another serious reason, unless she lives with a cohabitee.
- A female employee would **as a rule commence** her maternity leave **from the beginning of the sixth week** prior to the expected birth date, however no earlier than **from the beginning of the eighth week** before that date.
- In case a female employee has used less than six weeks of the maternity leave until childbirth because the birth occurred earlier than estimated by the physician, such female employee shall be entitled to the maternity leave from the date of her commenced leave to the end of the period set down in point 1. If a female employee has however used less than six weeks of her maternity leave until the childbirth due to different reasons she will be provided the maternity leave from the birth date only to elapsed 22 weeks, or, 31 weeks respectively in case of a female employee, gave concurrent birth to two or multiple children or a female employee who is a lone mother.
- If the child was delivered stillborn a female employee shall be entitled to the maternity leave for the period of 14 weeks.
- **Maternity leave** in relation to childbirth **shall never be shorter than 14 weeks**, while in no event it may be terminated or interrupted before the elapsed six weeks from the birth date.
- A female employee is not required to lodge any special application for the maternity leave. It will suffice if she notifies her employer on her taking up of the maternity leave, using a statutory form signed by the relevant physician.
- The time used by a female employee for her maternity leave and parental leave and time used by a male employee for his parental leave shall be, in the meaning of provisions of Sect. 127, Act No. 65/1965 Coll., Labour Code, **deemed a material personal impediment to work** based on which an employee's/female employee's **absence from work shall be excused**. While a female employee/male employee **will be not entitled to any wage compensation** for the period, s/he however **is entitled to [sickness insurance benefits](#)** pursuant to Act No. 54/1956 Coll., on sickness insurance of employees and Act No. 88/1968 Coll., on extended maternity leave, on maternity benefits and on child allowances from sickness insurance, a **[state social support](#)** pursuant to Act No. 117/1995 Coll., on state social support (parental allowance).

- Maternity leave and parental leave of a man provided for the period over which a woman is entitled to use maternity leave shall always be **considered performance of work**, also for the annual leave recognition purposes.
- If a female employee returns to her job upon termination of the maternity leave, or a male employee upon termination of the parental leave taken up for the period over which a woman is entitled to use maternity leave (28 and 37 weeks from the date of childbirth), the employer is required **assign their original work and workplace to them again. If that is impossible** because the work has ceased or workplace has been cancelled the employer shall **assign another work to them, corresponding to their employment contract**.

## Parental leave

- In order to enable better care of a child, an employer is required to provide parental leave to a female employee and male employee upon their request. Parental leave is **provided to the mother of the child upon termination of the maternity leave and to the father as of the child's birth date**, in the scope as requested by them, however no longer than **until** the time when the child reaches **the age of three**.
- Parental leave need not be used in a one-off manner. That means, if a male employee/female employee returns back to work within the first year of the child's life s/he may request being provided parental leave at any time up to the child's age of three.
- A female employee returning back to work after the parental leave, as well as a male employee returning to work upon termination of his parental leave in the scope equal to that of a female employee's parental leave, shall be assigned the type of work agreed in the employment contract.
- Parental leave of an employee-father in the scope equal to a mother's parental leave shall be considered a period of absence for the annual leave purposes.
- During the period of use of parental leave in the scope equal to a mother's parental leave, a female employee/male employee are not entitled to any wage compensation; however, they are entitled to the state social support benefit - [parental allowance](#), pursuant to Act No. 117/1995 Coll., on state social support.
- If both of the parents use their parental leave concurrently, only one of them will be entitled to subsistence or benefits.

## Joint provisions on maternity and parental leave

- In the period during which **a female employee has been using her maternity leave, a male employee may use his parental leave**.
- **Parental leave may be used concurrently** by both the female and male employee.
- Provisions on maternity and parental leave shall apply accordingly **to entrusting the child into care substituting parental care** based upon decision by the relevant body.

## Child allowance

Child allowance is a basic long-term benefit provided to families with dependent children. A dependent child up to the age of 26 years, living in a family with an income of less than **2.4 times the family's living minimum** is entitled to this allowance.

The allowance is provided on three levels, depending on the age of the child:

Age of the dependent child	Amount of monthly child allowance in CZK
up to 6 years of age	500
from 6 to 15 years	610
from 15 to 26 years	700

## Social allowance

The aim of this benefit is to help families with low incomes to cover the costs of their children's needs. Parents who care for at least one dependent child are entitled to this allowance provided the family income in the previous calendar quarter does not exceed **2.0 times the family's living minimum**. The higher the family income, the lower the allowance.

The social allowance may be raised in cases where the child has a long-term severe disability, a long-term disability or a long-term illness. Situations where the parent is a single parent or disabled are also taken into account. A higher level of social allowance is also paid to families in cases of multiple births - up to the age of three years, and to families whose child is studying secondary school on a daily basis or attending university.

## Housing allowance

Property owners or tenants registered as permanently resident in that property are entitled to a housing allowance if 30% (in Prague 35%) of family income is insufficient to cover housing costs and at the same time this 30% (in Prague 35%) of family income is lower than the relevant prescriptive costs set by law.

The prescriptive housing costs are set as average housing costs based on the size of the municipality and the number of members of the household. In the case of rented flats they include a proportion of the rent in accordance with the Rent Act and similar costs for residents of cooperative flats and flat owners. They also include the cost of services and energy. Prescriptive housing costs are calculated on the basis of reasonable sizes of flats for the number of persons permanently residing in them.

The level of housing allowance is set as the **difference between prescriptive housing costs and the relevant family income** multiplied by a coefficient of 0.30 (in Prague 0.35).

## Parental allowance

A parent who personally and duly cares for a child who is the youngest in the family is entitled to parental allowance. Parental allowance is provided at four rates that are set at fixed monthly amounts according to duration of drawing – **increased rate** (11,400 CZK), **basic rate** (7,600 CZK), **reduced rate** (3,800 CZK) and **lower rate** (3,000 CZK). A parent may elect to draw parental allowance for a period of up to **two, three or four years** of the child. By selecting the period of support, the parent also selects the amount of the allowance, as follows:

- **faster draw-down** of parental allowance – after maternity benefit (hereinafter referred to as MB) at the increased rate (11,400 CZK) until the child is 24 months old; only parents who are entitled to MB of at least 380 CZK per calendar day may request this form of draw down;
- **standard draw-down** – after MB at the basic rate (7,600 CZK) until the child is 36 months old; only parents who are entitled to MB may request this form of draw down;
- **slower draw-down** – after MB or from the birth of the child (if the parent is not entitled to MB) at the basic rate (7,600 CZK) until the child is 21 months old and after it at the reduced rate (3,800 CZK) until the child is 48 months old.

The parent must apply in writing for the selected period and the rate of parental allowance to the competent office using the prescribed form. Parents must apply for faster draw-down by the end of the second calendar month following the month in which their youngest child reaches the age of **22 weeks**, or in which their youngest children, in the case of multiple births, reach the age of 31 weeks. Parents must apply for standard draw-down by the end of the calendar month in which their youngest child reaches the age of **21 months**. **If the parent does not apply** for faster or standard draw-down of parental allowance, he/she will be paid parental allowance at the slower draw-down when the child reaches the age of 21 months, i.e. at the reduced rate. The period and amount of parental allowance may only be selected at the specified periods. Once this decision has been made, the selected method of draw-down **cannot be changed** and may not be paid retrospectively, even where the parents alternate their claim to parental allowance.

In the case of **disabled children**, the parent is entitled to parental allowance at the basic rate (7,600 CZK) until the child is 7 years of age, from the day on which the child is diagnosed as a child suffering from a long-term disability or a severe long-term disability, regardless of the form of draw-down that had been previously selected (prior to the diagnosis of the child's state of health). If the child draws care allowance (according to Act on Social Services), the parent is entitled to half-pay parental allowance. If the child diagnosed as a child suffering from a long-term disability or a severe long-term disability does not draw care allowance, the parent is entitled to parental allowance at the lower rate (3,000 CZK) from 7 to 10 years of the child's age.

A parent is entitled to parental allowance provided:

- a child under the age of 3 years attends a creche or other facility for pre-school children for a maximum of 5 calendar days in a month;
- a child over the age of 3 years attends a kindergarten or similar facility for pre-school children for no more than 4 hours a day or a maximum of 5 calendar days in a month;
- the child attends a remedial care centre, creche, kindergarten or similar facility for disabled pre-school children for no more than 4 hours a day;

- a child of a disabled parent attends a creche, kindergarten or similar facility for pre-school children for no more than 4 hours a day;
- a child diagnosed as a child suffering from a long-term disability or a severe long-term disability attends a creche, kindergarten or similar facility for pre-school children for no more than 6 hours a day or performs compulsory education.

The parent's income is not tested; the parent may carry out an occupational activity without losing their entitlement to parental allowance. However, during the period of this occupational activity, the parent must ensure that the child is in the care of another adult.