How to tackle the setting of maternity and parental leave with employees and without too much trouble



DIFFERENCES BETWEEN MATERNITY AND PARENTAL LEAVE FOR A BETTER OVERVIEW

	Maternity leave	Parental leave
Who is eligible?	Mother, in special cases also the father.	One of the parents, it doesn't matter which one.
How long does it last?	The standard is 28 weeks, but 37 weeks for more than one child.	Up to 3 years, parent's choice. Can be changed during parental leave.
Where does one apply?	It is paid by the state, it is settled with the employer.	It is necessary to apply at the employment office.
Amount of the contribution	CZK 11,070 – CZK 34,620 per month depending on the gross monthly salary.	CZK 300,000 for the whole period. In the case of children from a multiple birth, it is CZK 450,000.
Is it possible to work while receiving benefits?	Yes, but only after the puerperium.	Yes, but until the child is two years old, it is necessary to provide personal full-time care for the child. It may spend only 92 hours

MATERNITY LEAVE

Length and conditions

- The standard length is 28 weeks (37 weeks for twins and more children from a multiple birth).
- A woman starts maternity leave 8 to 6 weeks before the expected date of delivery. She can choose a specific date within these weeks.
- Maternity leave is provided by the employer. Maternity pay is provided by the state, but the employee must discuss this with her employer.
- Participation in sickness insurance is a prerequisite for receiving the maternity pay. This is one of the parts of the social insurance that the employer pays for each employee.

per month in the nursery.

• It is necessary to participate in sickness insurance for at least 270 calendar days during the two years preceding the start of maternity leave.

The woman is employed on the day she starts maternity leave.

• An exception is made for employees who terminate their employment during pregnancy – the Labour Code provides for a 180-day protection period.

Maternity pay

- Maternity pay is set at 70% of the assessment base. This is calculated on the gross income for the last 12 months divided by the number of calendar days in the period. It is also necessary to know the reduction threshold derived from the average wage.
- The maximum maternity pay for the year 2021 is CZK 34,620. No taxes or fees are deducted from this amount.

What does the employee do?

- The employee applies for maternity pay between 8 and 6 weeks before giving birth using the Application for Maternity pay form issued by her attending gynaecologist.
- The application form will be pre-filled by the gynaecologist and the employee will simply hand it over to her employer.

What does the employer do?

- The employer attaches the completed form Annex to the application for sickness insurance benefits to the application from the employee and forwards it to the Czech Social Security Administration.
- When a woman starts maternity leave, **the employer will notify ČSSZ (Social Security Administration) of the start of maternity leave** by using the "M" code.
- The employer may not, with exceptions provided for by law, give notice during the so-called protection period – i.e. when the employee is pregnant or on maternity or parental leave, or temporarily unable to work.

No employer may employ a woman in the puerperium.

- During maternity leave, the employee may not perform the work for which she is taking maternity pay and maternity allowance. She may work (for another employer and for her employer), for example, on a temporary or part-time basis, but she must perform a different type of work.
- When returning immediately after maternity leave, the employer should reinstate the employee to her original job and workplace.



Non-standard cases – self-employed, students and dads on maternity leave

- Self-employed workers are entitled to maternity pay if they have been covered by voluntary sickness insurance for at least 180 days in the year before giving birth.
- Self-employed workers must have been insured for at least 270 days in the last two years.

Female students must meet the same conditions as female employees.

- To be eligible for maternity pay, they would also have to have worked during their studies before pregnancy. This is in a job from which sickness insurance is paid.
- If female students are not entitled to maternity pay, **they are entitled to parental allowance** from the date of birth.
- Not only students, but also employed or unemployed women can also apply for a maternity grant – a one-off social benefit for parents who are not welloff. The net income and the minimum subsistence level of the family are considered for the purposes of this grant.
- If the child's father and mother enter into a written agreement, **the father can also be on maternity leave. But only after the puerperium.** He therefore receives a reduced maternity allowance of 22 weeks (31 in the case of children from a multiple birth). It is easiest to conclude this written agreement directly with the local Social Security office.

PARENTAL ALLOWANCE

- The parent (it doesn't matter if it's the mother or the father) has CZK 300,000 (CZK 450,000 for children from a multiple birth) available to spread over several years.
- The benefits are paid by the Labour Office gradually, in regular monthly instalments.

The amount of parental allowance depends on how long you want to draw it for. //

- And how much the parent earned before taking parental leave.
- The maximum amount of parental allowance depends on the amount of maternity pay you receive.
 The maximum monthly parental allowance is up to 70 % of 30 times the daily assessment base (i.e. 70 % of monthly income).
- The total amount of parental allowance must be collected by the age of 4. Otherwise, the parent will lose the rest of the money.

- Parental allowance is applied for at the relevant social welfare department under the Labour Office. You can apply as early as 3 months before your maternity leave ends. However, you can also apply retrospectively.
- When an employee receives the parental allowance, he or she is free to earn extra money. You can also work for the employer you worked for before you started parental leave. Moreover, it does not matter whether the employee is employed on a regular, secondary or temporary basis.
- Parental leave is granted by the employer at the request of the employee until the child reaches the age of three.
- Upon return from parental leave, the employer shall notify ČSSZ about your return to work using the "U" code – this represents the end of the state's obligation to pay the insurance premiums.
- The employer does not have to reinstate the employee to his/her original job and workplace when he/she returns after parental leave. The employer just has a general obligation to assign the work according to the employment contract.

