

Mandatory Employment of Persons With Disabilities in 2023

Employers' Obligations

With the start of the new year, employers with more than 25 employees are obliged to report they employed the mandatory percentage of persons with disabilities in 2023. According to § 81, paragraph 1 of the Employment Act (*Zákon o zaměstnanosti*), 4% of their employees have to be persons with disabilities. In the case of employment agencies, employees temporarily assigned to perform work for the agencies' users are not included in the total number of employees in an employment relationship.

To determine the total number of an employer's employees, the average annual recalculated number of employees (*roční přepočtený počet zaměstnanců*) is the deciding factor. This number is determined according to § 15 of the decree No. 518/2004 Coll., which implements the Employment Act.

How to Fulfill the Obligation

In practice, there are three ways for employers to fulfill their legal obligation to employ a certain percentage of persons with disabilities (according to § 81, paragraph 2 of the Employment Act). It is also possible to combine the following methods.

1. Employers can employ the mandatory percentage of persons with disabilities (*osoba se zdravotním postižením – OZP*).
 - a. This only concerns employees in an employment relationship who are employed based on a work contract.
 - b. For employment purposes, *OZPs* are further divided into the following groups:
 - ❖ Third-degree disability – the number of employees with third-degree disability is multiplied by three when counting the mandatory percentage of disabled employees.
 - ❖ First or second-degree disability



❖ Health disadvantage

2. Employers can fulfill their obligation by purchasing products or services from persons with disabilities or assigning contracts to them.

- a. This only applies to companies listed in § 81, paragraph 2, letter b) of the Employment Act.
- b. These are companies with which the Employment Office of the Czech Republic (*Úřad práce České republiky – ÚP ČR*) has concluded an agreement recognizing the employer as an employer in the protected labor market according to § 78 of the Employment Act, or persons with disabilities who are self-employed and have no employees.
- c. The price of goods and services is divided by seven times the average monthly wage in the national economy for the first to third quarters of the calendar year
- d. The result is the number of OZPs that can be included in the mandatory OZP percentage.

3. Contribution to the state budget

- a. The contribution to the state budget amounts to 2.5 times the average wage in the national economy for the 1.–3. quarter of the given calendar year per one recalculated employee.

Employers obliged to submit a report for 2023 have to do so by February 15, 2024, to the relevant branch of the *ÚP ČR*. In the case of a contribution to the state budget, the employer must also transfer the funds to the account of the *ÚP ČR* no later than by **February 15, 2024**.

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