

The summary of 2019 tax benefits for individuals			
Tax relieves	Amount/year	Conditions	Documents required
Taxpayer relief	CZK 24,840	No conditions - applicable for everyone	No documents needed
Spouse relief	CZK 24,840	Spouse living with the taxpayer in common household	Confirmation from the spouse's employer or filled in and signed document Spouse Affidavit if the spouse is not employed
		The income of the spouse did not exceed CZK 68,000 in 2019 (excluding social security benefits, e.g. parental allowance with the exception of financial help in maternity)	
Disability relief	CZK 2,520	The taxpayer receives disability pension for the first or second degree of disability	General statement about receiving a disability pension* and annual confirmation about payments received
	CZK 5,040	The taxpayer receives disability pension for the third degree of disability	
Relief for the holders of Card of person with disabilities (ZTP/P)	CZK 16,140	Card of person with disabilities (ZTP/P)	Card of person with disabilities (ZTP/P)* which indicates the validity period
Student relief	CZK 4,020	Study at primary school, high school or university until the age of 26 or 28 for PhD students	Confirmation of study for the whole year
Relief on placement of child to the nursery school	CZK 13,350	The child is living with the taxpayer in common household	Confirmation about realized payments to the nursery school for whole year
Tax Allowance	Amount/year	Conditions	Required documents
Allowance on 1st dependent child	CZK 15,204	The child is living with the taxpayer in common household. It covers the taxpayer's child, a child at alternative care of taxpayer, an adopted child a child of a spouse living with the taxpayer in common household, the grandson/granddaughter living with the taxpayer in common household. If the child is a holder of ZTP, the tax allowances is doubled	Birth certificate of the child* and confirmation from the employer of the other parent that he/she does not apply tax allowance on the child. If the spouse is not employed the document Spouse and child affidavit needs to be filled in and signed. If a child is older than 18 years and is studying confirmation of study for the whole year is needed (student at university up to age of 26, PhD student up to 28 years). If a child is holder of ZTP/P card the copy of this card is needed
Allowance on 2nd dependent child	CZK 19,404		
Allowance on 3rd and next dependent child	CZK 24,204		

Tax base deductions	Amount/year	Conditions	Required documents
Donation for charitable purposes including blood donation	Max 15% of tax basement CZK 3,000/blood donation	At least 2% of tax basement, minimum amount is CZK 1,000(in total)	Confirmation of the gift donated (gift contract, confirmation of a recipient of a gift), confirmation about blood donation
Mortgage interests	Max CZK 300,000 per a household	Interest on building savings / mortgage loans or related contracts	Copy of Mortgage contract*, Confirmation of mortgage interests paid in the period, copy of Statement from real estate cadastre*
		Direct contractor	
		Ownership of an apartment, land, building, membership share in a cooperative	
		Use for permanent housing	
Life Insurance Contributions **	Max CZK 24,000	Payment of insurance benefits after 60 months (5 years) and simultaneously not earlier than on 60 years of age (unless the insured amount is agreed)	Copy of Life Insurance contract*and Confirmation of life insurance paid in the period
Pension Insurance Contributions**	Max CZK 24,000	Payment of insurance benefits after 60 months and at the earliest in the year of reaching the age of 60 years. The tax base deduction is applicable from the amount exceeding CZK 12,000 of the contributions paid (up this amount a state subsidy is applicable)	Copy of Pension Insurance contract* and Confirmation of pension insurance paid in the period
Membership fees to the union organisations	1,5% of taxable income, max CZK 3,000	Membership fees which were truly paid in the period	Confirmation of membership fees paid
Expenses for exams proving results of additional education according to a special law	Max CZK 10,000	The payment was made by the employee, not included in the employer's costs, in accordance with the law on the recognition of the results of further education	Confirmation of expenses paid for additional education (limited use)

*If the contributions were already deducted in the past and the related documents were provided to the Czech tax authorities we do not require these documents.

**Please note that in case of pension insurance/life insurance contributions paid to insurance company seated outside the Czech Republic, all related documents need to be translated into Czech (if not issued in Czech). As tax deduction can be applied contributions paid to an organization within EU.

