

Aspects of International Taxation of Personal Income for 2025



What You Need to Know

Seminar for: International researchers and PhD students

Date: Wednesday, January 21, 2026, at 1:30 PM

Venue: In person – **Lecture room Z B- 2319-2407**
or online via [MS Teams](#)

Language: **English**

Lecturer: **Ing. Anna Mittnerová**, mittnera@vscht.cz



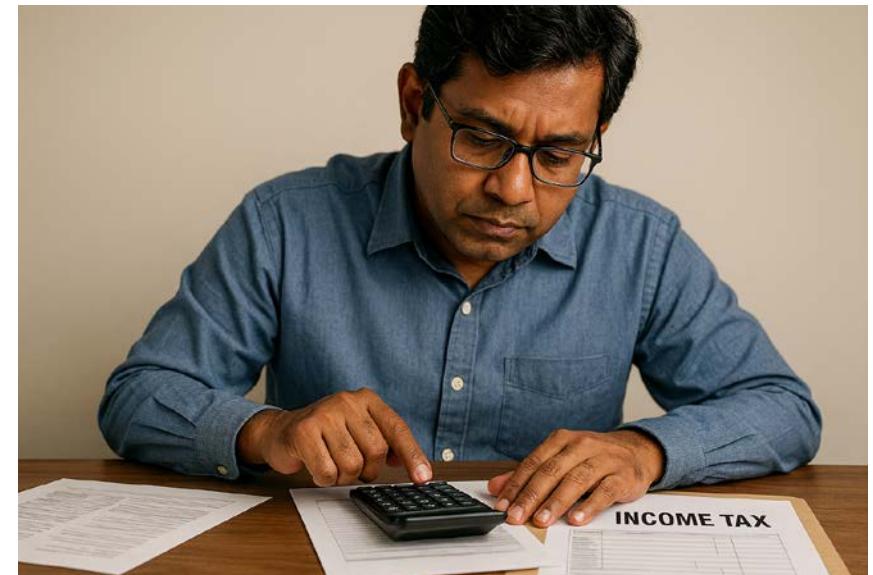
Disclaimer: The information provided in this seminar is general in nature and does not constitute legal or tax advice. Participants are responsible for verifying their individual obligations and, where appropriate, seeking independent professional advice. UCT Prague accepts no liability for any loss, penalties, or other consequences arising from reliance on the seminar content.

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Personal income tax, laws, rules

Czech Republic

Taxation is governed by
Income Tax Act
No. [586/1992 Coll.](#)

Other countries

Taxation is governed by
the tax law
of the respective country

Each country collects taxes from its citizens,
even from those who work abroad

To avoid double taxation, countries conclude bilateral agreements
The Czech Republic has concluded Treaties on Avoidance of Double
Taxation with almost 100 countries

Key principles of international taxation

Taxation by country of source of income:

Each country taxes **income that is sourced from its territory**.

This means that if you earned income in the Czechia, you must pay tax on it in Czechia, even if you are not a tax resident of Czechia.

Taxation by the taxpayer's country of tax residence:

Countries tax the **worldwide income of their tax residents**.

This means that if you are a tax resident of a specific country, you are liable to pay tax there **on all your income**, regardless of where it is earned.

Avoiding of Double Taxation and Prevention of Tax Evasion

To avoid double taxation, OECD designed:

MODEL CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CAPITAL

- Individual countries conclude bilateral treaties between themselves to avoid double taxation
- Treaties often follow the OECD Model Tax Convention, the structure is uniform, but they contain various differences
- Treaties set out rules for taxation rights of the two contracting countries



Overview of Countries with Czech Double Taxation Treaties

<https://www.mfcr.cz/cs/zahraničí-a-eu/smlouvy-o-zamezení-dvojího-zdanění/prehled-platných-smluv>



Ministerstvo financí
České republiky

Czech Tax Law vs. Tax Law of Other Countries

- **What determines which of the two countries is entitled to tax an individual's worldwide income ?**
 - Tax law of the Czech Republic
 - Tax law of the country of which you are a citizen or a tax resident
- **How is the situation resolved when both countries claim the right to tax ?**
 - The issue is solved according to a bilateral double taxation treaty, whose provisions **take precedens over national tax law.**
- **What does it means in practise?**
 - You must file your tax return in both countries and eliminate double taxation in the country, where you are a tax resident.

Tax Residency as a Criterion for Worldwide Taxation

- **Tax residency determines your tax obligations and benefits** in given country
- **Each country has its own rules for establishing tax residency**, typical factors include physical presence, place of residence, personal and economic ties
- **Dual Residency**: If an individual is considered a tax resident in two countries, Double Taxation Treaties (DTTs) provide tie-breaker rules to determine which country has the primary taxing right.
- DTTs also define criteria for determining tax residency and the methods for eliminating double taxation

Article 4 of the DTT – Gradually Applied Criteria

1. Physical Presence:

Spending **more than 183 days** in the country within a tax year can establish tax residency.

In Czechia, this rule does not apply to individuals who are here for the purpose of study or medical treatment



2. Permanent Home:

Having a permanent home available in the country

3. Habitual Abode:

The place where you usually live, even if you spend less than 183 days there

4. Center of Vital Interests:

The location of your personal and economic ties, such as family and social connections

5. Nationality:

In some cases, your nationality can be a factor, especially if other criteria are inconclusive

Example 1: purpose of study and small job in Czechia

- Olivia is a Greek, **she studied** at UCT Prague, she spent more than 183 days/2025 in Czechia, she lived at a dormitory, she was working for a **small part time job** in Prague, **she owns a flat or house in Greek.**
- She remains a Greek tax resident – in the CR study, only small job
- She paid income tax from her job in Prague to the Czech Tax office
- She has to fill out and file his own Tax return to the Czech TO and Request the issuance of a certificate of tax payment in the CR.
- **She has to report her Czech income to a Greek Tax office** and avoid double taxation in Greek according the DTT.



Examples 2: PhD student with full time job at UCT

- Aris is a Greek, he studied his PhD at UCT Prague, he spent more than 183 days/year in Prague, he had a contract **for full time job** at UCT Prague, he lived in a hired apartment in Prague, he had social ties in Czechia/ wife.
- Aris applied to the Czech Tax office (TO) for an assessment of his tax residency in Czechia. It was confirmed by issuing a **Certificate**
- UCT payroll accountant paid monthly tax advances from his income to the Czech Tax office
- Aris filled out and filed his declaration on Tax Return to the Czech Tax office
- Aris had to deliver his Certificate on the Czech tax residency to the Greek tax authority, he provided also a certificate from the Czech Tax office confirming the tax paid in Czechia, he did not pay tax in Greece



Personal Income Tax in the Czech Republic

- The tax period is considered to be a calendar year
- Taxable income of individuals is the sum of net income from:
 - § 6 Employment** – usual case of researchers, academics and students with a job contract
 - § 7 Self-employment** - services, business, freelance work
 - § 8 Capital gains** - interests and dividends, investment returns
 - § 9 Rental** - income from renting out property
 - § 10 Other incomes** (Casual income \leq CZK 50 000/year is not taxed)

The tax rate 15%
up to income
CZK 1 676 052
for higher income
23%

The scholarship
(stipendium)
is NOT
a taxable income in the
Czech Republic

Being a Tax Resident in the Czech Republic

Everyone with income from Czech sources is required to pay income tax in the Czech Republic — this applies to both tax residents and tax non-residents.

A person who is a tax resident in the Czech Republic:

- Is entitled to all **tax reliefs and allowances** in the CR available under Czech Income Tax Law.
- Is required to pay tax in the CR on income arising from Czech sources as well **as on their worldwide income**.
- **Can avoid double taxation** under the provisions of a DTT concluded between the CR and the relevant country, if such a treaty exists.

Warning:

Do not confuse tax residency (domicile) with a residence permit under visa law.

Each is based on different criteria

Being a Tax Non-resident in the Czech Republic

A person who is considered a **tax non-resident** in the Czech Republic

- Is NOT entitled to Czech tax reliefs and allowances, **except for the basic tax relief (CZK 30 840 per year, CZK 2 570 per month)**
- Is required to pay tax in the CR only on income derived from Czech sources
- Is obliged to pay tax on his/her **worldwide income in the country of his/her tax residence** (domicile) including Czech source income
- May avoid double taxation under the provisions of a DTT, concluded between the CR and relevant country and eliminate double taxation in the country of which is a tax resident.

Application for issuing a Certificate of tax payer's residence

Podepsaný finanční úřad v České republice
The undersigned Tax Authority in the Czech Republic
Das unterzeichnete Finanzamt in der Tschechischen Republik

Finanční úřad pro hlavní město Prahu
Štěpánská 28, 111 21, Praha 1
Územní pracoviště pro Prahu 6
nář. Kpt. Jaroše 1000/7, 170 00 Praha 7

Číslo jednací:
Reference number: 863706/23/2006-52525-108796
Referenznummer:

Elektronicky podepsáno
23. 02. 2023
Eva Fořtová
ředitel odboru
(v zastoupení)

POTVRZENÍ O DAŇOVÉM DOMICILU

Certificate of the tax-payer's residence
Ansässigkeitsbescheinigung

k datu¹⁾
as of the date
zu dem Datum

XX

nebo za zdaňovací období od - do²⁾
or for the tax
oder für den
Zeitraum von - bis

Akhir San
datum n

potvrzuje, že daňový poplatník – jméno / název,
identifikační číslo (IČ, DIČ nebo datum narození)
confirms that the tax-payer – name / company,
identification (i.e. IN, TIN or date of birth)
bestätigt, dass der Steuerpflichtige – Name / Firma,
Identifikationsmerkmal (IdNr., Steuer-IdNr. oder Geburtsdatum)

adresa v ČR³⁾
address in CZ
Adresse in CZ

Kotěrova 1585/2a, 160 00 Praha 6 - Břevnov

je daňovým rezidentem České republiky ve smyslu článku²⁾
is a tax resident in the Czech Republic in the sense of the Art.
ist der Resident in der Tschechischen Republik im Sinne des Artikels

I recommend asking the tax office
to assess your tax residency .
If they decide that you meet the
conditions, they will issue a Tax
Residency Certificate.
Otherwise they should reject the
request.

Finanční úřad pro
Územní pracoviště v

Žádost o vydání potvrzení o daňovém domicilu pro fyzické osoby

Jméno a příjmení žadatele: _____

Datum narození (DD.MM.RRRR) a rodné číslo*: _____

nebo jiného dokladu totožnosti (ID): _____

požadavku o vydání potvrzení o daňovém domicilu v České republice

do období (rok nebo od-do) _____ nebo k datu _____

tí v na (název státu).

How to Apply for a Czech Tax Residency Certificate

Fill in and sign the Application in Czech and add following documents:

- A copy of your **passport** and **Residence Permit card**, for EU citizens a copy of your **Registration Certificate** or **ID card**
- A copy of your **employment contract** with your Czech employer (e.g. UCT Prague)
- A copy of your **accommodation contract** or **lease agreement** for your residence in the Czech Republic
- Copies of passports and residence permits in the Czech Republic of your family members, if they live with you in the Czech Republic.
- A copies of your **health insurance card** valid in the Czech Republic
- Pay **fee CZK 100**
- Submit the completed application and all attachments to your local tax office

Czech Financial Administration - Contacts

<https://financnisprava.gov.cz/cs/kontakty>

https://financnisprava.gov.cz/cs/kontakty

F. Finanční správa Daně Mezinárodní spolupráce Kontakty CZ EN

Finanční úřady a územní pracoviště Pokladny přijímající hotovost Ostatní orgány FS Napište nám

Územní pracoviště pro Prahu 6

Upozorňujeme na úpravy provozní doby v závěru roku.

Číslo úřadu 2006

Číslo účtu 77628031/0710

Předčíslo podle typu daně 3711

Správní poplatky

ID datové schránky qk4n645

Úřední hodiny Pro veřejnost Podatelna

Po 8:00 17:00 St 8:00 17:00

Adresa: nábr. Kpt. Jaroše 1000/7, 170 00 PRAHA 7

Tel.: 220 361 111 E-mail: podatelna2006@fs.gov.cz

Elektronická podatelna

Úřední deska

Detalní informace

- **Finanční úřady a územní pracoviště /Tax authorities and their territorial offices**

Search your local Tax office under:

- **Hl. m. Praha** = Capital city of Prague, Územní Pracoviště pro Prahu 1 – 10, Jižní město.
- Bank account No. for fee payment is 3711-77628031/0710 as variable symbol enter your Birth Number or date of birth in format DDMMYYYY
- Those who are living out of Prague e.g. at Kladno, Kralupy nad Vltavou search under **Středočeský Kraj** /Central Bohemia Region

Filing your own tax return in the Czech Republic

- It's not complicated, and it ensures you have proof that your Czech-source income has been taxed by the Czech Tax office.
- You can claim child allowances or other tax benefits, if you are a Czech tax resident or EU citizen with at least 90 % income from Czech sources
- If you are a Czech tax non-resident, you must file your own tax return in the Czech Republic, where you will be taxed on your Czech-source income. You must also file a tax return in your country of tax residence and declare your Czech-source income there as well.
- On-line filing
- <https://adisspr.mfcr.cz/pmd/epo>

moje dane

What you Need to File Your On-line Tax Return

- Czech identity number (“**Rodné číslo**”) / Birth Number
- **Bank Identity** – available to those who are a clients of online banking at a bank located in the Czech Republic
- **Certificate of your income** and paid tax advances issued by your **employer**
- Other documents depending on the type of income you received last year, apart from your salary
- If you claim tax allowances (e.g., for children), you must also provide the child’s birth certificate, residence permit card and confirmation that they live with you in a common household
- Other supporting documents depending on the type of tax relief you are claiming

Czech Birth Number: Where to Get it?

- **Citizens of EU/EEA and Switzerland**
on your Registration Certificate
(Osvědčení o registraci).



Third Country nationals

On your Residence Permit card



Welcome office provides an assistant
Tomanova Jitka tomanovx@vscht.cz,
Stavinohova Alena stavinoa@vscht.cz

<https://adisspr.mfcr.cz/pmd/epo/podani/EyojWeWPm67ZOwxkSsP8t9ol/dpf/zc2/zahlavi>

← → ⌂ adisspr.mfcr.cz/pmd/epo/podani/EyojWeWPm67ZOwxkSsP8t9ol/dpf/zc2/zahlavi 70 % ☆ ⌂ Přihlásit se ⌂ ODESLAT

moje dané OPUSTIT FORMULÁŘ PŘEPNOUT DO PRŮVODCE PROTOKOL CHYB DALŠÍ VOLBY ODESLAT

Možnosti pro vyplnění

Elektronický formulář

Vstupní informace, údaje o poplatníkovi a Podpisová doložka

Výpočet daně (základ daně, nezdanitelné části základu daně, slevy na daní a daňové zvyhodnění), placení daně a přílohy DAP

Žádost o vrácení přeplatku

Možnosti pro ukončení

Přílohy

Pokyny

Doplňující informace

Daň z příjmů fyzických osob pro poplatníky mající pouze příjmy ze závislé činnosti ze zdrojů na území České republiky (včetně daňových nerezidentů České republiky) - od roku 2024 včetně

Finančnímu úřadu pro / Specializovanému finančnímu úřadu

Územní pracoviště v, ve, pro

01 Rodné číslo

02 DAP Řádné Opravné

03 Kód rozlišení typu DAP

04 Toto daňové přiznání podává (do 2019: zpracoval a předkládá) daňový poradce na základě plné moci k zastupování ano ne

PŘIZNÁNÍ

k daní z příjmů fyzických osob pro poplatníky mající pouze příjmy ze závislé činnosti ze zdrojů na území České republiky (včetně daňových nerezidentů České republiky)

podle zákona č. 586/1992 Sb., o daních z příjmů ve znění pozdějších předpisů (dále jen „zákon“)

ePodpora [ePodpora](#) [PŘEDCHOZÍ STRÁNKA](#) [KONTROLA STRÁNKY](#) [DALŠÍ STRÁNKA](#)

Form for filing your own Tax Return and deadlines

<https://adisspr.mfcr.cz/pmd/epo/formulare>

**Simplified Tax Return -
if your only income is from employment**

Page 1 –

Specify your local Tax Office,
enter your „Rodné číslo“ (Czech Birth Number)
personal data, your address during 2025 and to
the date of filing your Tax return,
your bank account details, sign the form

Page 2 - Fill in your income, paid advance tax
Attach a Certificate of taxable income from your
employer, If you are claiming any benefits – i.e.
child allowance add his/her Birth certificate

**DEADLINES
for filing your 2025 Tax Return in
the Czech Republic:**

- by 1 April 2026 paper filing
- by 4 May 2026 on-line filing
- by 1 July if filed by a tax advisor

Tax overpayment (if any) will be
refunded no later than 30 days
after the respective filing deadline:

- 2 May, 5 June , 1 August

What to Arange at UCT Prague - and Where

TAX Documents are available in [OKbase](#) (HR Department)

1. Current year 2026

- complete [Declarations of the Taxpayer](#)

2. Previous year 2025

- enter the [Applications for Annual Statement of Advances or Certificates of Taxable Income](#)
- Apply for :
 - **Annual tax return /or**
 - **Certificate of income and advance tax paid** (Czech/ English)

Current year 2026 - Declarations of the Taxpayer

Key point:

By signing the **Declaration of the Taxpayer**, your payroll accountant **will reduce** your monthly income tax by the **basic taxpayer allowance of 2,570 CZK per month**. (CZK 30 840 per year)

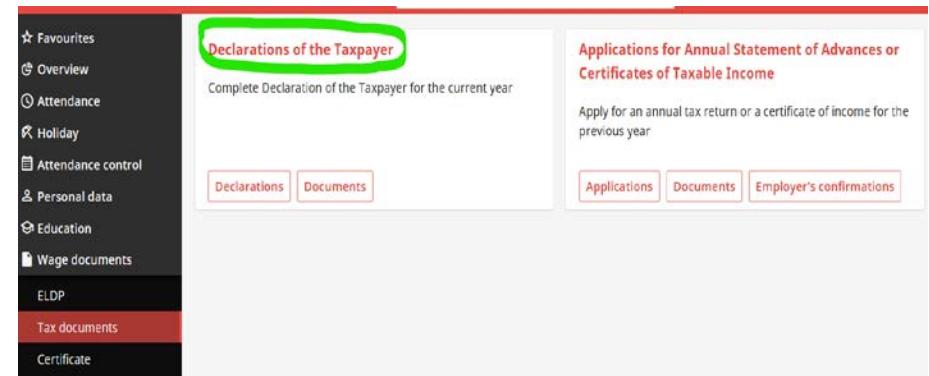
Condition:

You may claim this allowance **with only one employer**.

If you have **multiple concurrent employment contracts** with different employers, you must **choose only one employer** with whom you will claim the basic allowance.

[web client Okbase](#)

section Wage documents – Tax documents



If you are applying for any tax allowances, upload confirmation documents, e.g. Birth certificate of your child, ..

Previous year 2025 - Income Tax Processing – Method 1

Who Can Apply for This Type of Tax Settlement?

No Concurrent Employment

Did not work for another employer at the same time.

Employment Income Only

No additional taxable income beyond salary.

Czech Tax Residents

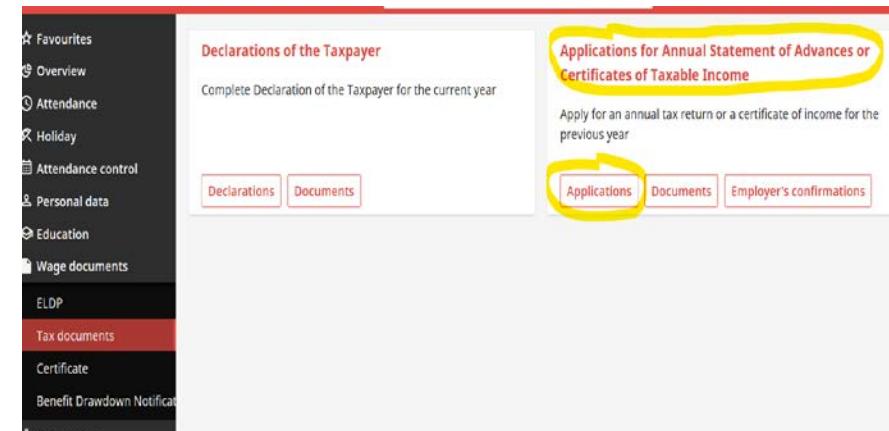
Must meet the conditions for Czech tax residency.

If You Apply for Tax Allowances

Check in advance whether the payroll accountant will be able to claim them for you.

Not recommended for nationals of Spain, Portugal, or Greece

Request for the Completion of the **Annual Tax Settlement** by the UCT Prague.”



I apply * annual settlement of tax advances and tax benefits
 issuing a Certificate of Taxable Income in Czech
 issuing a Certificate of Taxable Income in English

Previous year 2025 - Income Tax Processing – Method 2

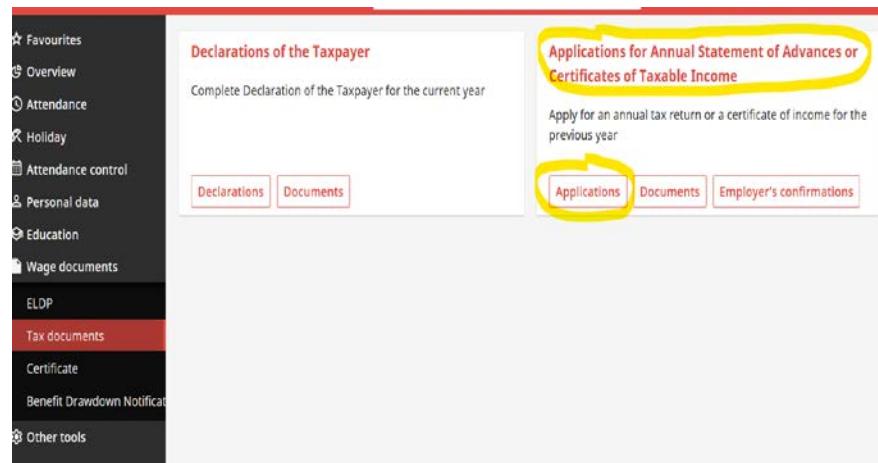
When This Method Is Recommended

- If you had **multiple employers** at the same time
- If you had **additional taxable income** besides employment
- **If you want to claim tax allowances or deductions that your payroll accountant cannot process.**
- If you are a foreign national for whom the employer's tax settlement is not beneficial

Advantages of Choosing This Method

- You file your own Tax Return, you handle the entire tax process independently
- The tax office can issue a confirmation of the amount of tax paid in the Czechia, which you may need for the tax authority in your home country.

Apply for Issuing a **Certificate of Taxable Income and Tax advances paid by UCT Prague in 2025**



I apply *

- annual settlement of tax advances and tax benefits
- issuing a Certificate of Taxable Income in Czech
- issuing a Certificate of Taxable Income in English

Tax Allowances Available in the Czech Republic for 2025

- Czech Tax residents and EU citizens with at least 90 % of Czech sourced-income can claim tax allowances **by filing their Tax Return**
- Overview of Annual tax reliefs and allowances for the year 2025
<https://eupro.vscht.cz/pradip/income-tax>

Tax Reliefs (Slevy na dani)

- Basic taxpayer relief (apply also for Czech tax non-residents)
- Relief for spouse
- Child tax relief (1st, 2nd, 3rd+ child)
- Disability relief (3 levels)

Tax Allowances / Deductions (Nezdánitelné části základu daně)

- Donations (incl. blood donation)
- Mortgage interest
- Life insurance contributions
- Pension insurance contributions

Useful links

- **Intranet UCT Prague – information for employees (taxes)**
<https://intranet.vscht.cz/human-resources/taxes>
- Personal Income Tax: <https://eupro.vscht.cz/pradip/income-tax>
- Overview of bilateral agreements on avoidance of double taxation (DDTs)
<https://www.mfcr.cz/cs/legislativa/dvoji-zdaneni/prehled-platnych-smluv>
- Moje daně / My taxes
<https://adisspr.mfcr.cz/pmd/home> or <https://adisspr.mfcr.cz/pmd/epo>
- Financial Administration Contacts - Local Tax Offices in the Czech Republic
<https://financnisprava.gov.cz/cs/kontakty>
- Seminars: <https://researchapp.vscht.cz/seminars/318-aspects-of-international-taxation-of-personal-income-for-2025-what-you-need-to-know>

Professional Tax Advisory Services for Individuals

- Ing. Monika Lodrová
- monika.lodrova@bdo.cz



Monika Lodrová
Partner | Head of Personal Income Tax • Tax

- <https://www.bdo.cz/en-gb/our-people/monika-lodrova>

- Ing. Kateřina Hrůzová
- [Katerina.Hruzova@accace.com](https://shop.accace.cz/konzultanti/katerina-hruzova/)



- <https://shop.accace.cz/konzultanti/katerina-hruzova/>

Thank you for your attention

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VŠCHT Praha, Zahraniční oddělení

B Zikova Building, 2nd Floor, room 3305