

Calculation of the tax relief amount when employing disabled employees

An employer, in whose workplace a 40 hour working week is stipulated, employed 3 disable employees (A, B, C) without severe disability (with DP without SDP) and 2 employees, (D and E) with severe disability (with SDP) during the taxable period of the calendar year 2023, in which the annual working hours fund that makes up full time employment was, in a period of 250 days, 2 000 working hours, with the following usage of the annual working hours fund:

Employee	with DP without SDP			With SDP	
	A*)	B*)	C*)	D**)	E***)
Number of hours according to relevant employee's schedule of working time or individually negotiated working hours and the length of employment; from which is not included into the length of employment due to:	2 000	2 000	1 168	1 750	1 250
– Maternity or Parenting leave	0	0	0	0	0
– Long-term release for performance of public office	0	0	0	483	0
Non-worked hours due to unexcused absence at work (employment)	0	0	16	0	0
Non-worked hours due to time-off granted by the employer work without compensatory wage and in case when employee could not do his work due to other important personal reasons	296	0	0	0	0
Non-worked hours due to temporary health inability or quarantine for which no wage, salary or remuneration compensation or decreased salary or decreased remuneration for the period of the temporary health inability is granted according to the special legislation, or sickness benefits from sickness insurance.	0	56	0	0	195
Adjusted number of hours	1 704	1 944	1 152	1 267	1 055

*) Employees A, B and C were employed for a 40 hour working week; with employee C was the employment relationship concluded on 1 June 2023

***) Employee D was employed for a 35 hour working week

****) Employee E was employed for a 25 hour working week

The calculation of the average annual converted number of employees with DP without SDP:

The number of hours for disable employees without SDP according to relevant employee's schedule of working time or individually negotiated working hours and the length of employment reduced by the non-worked hours due to time-off granted by the employer work without compensatory wage and in case when employee could not do his work due to important personal reasons due to health inability or quarantine, for which it does not appertain a refund of wage, salary or remuneration or reduced wage or reduced remuneration for period of temporary labour inability or quarantine pursuant to special legal regulation or sick benefit from sick insurance.

the total annual working hours fund pertaining to one employee, working on a full time basis, stipulated by special legal regulations

$$\text{i.e. } \frac{4\,800}{2\,000} = 2.40 \text{ rounded off to } \boxed{2.40 \text{ employees}}$$

The calculation of the allowance for disable employees without SDP $2.40 \times 18\,000 =$ **CZK 43 200**

The calculation of the average annual converted number of employees with SDP:

The number of hours for disable employees without SDP according to relevant employee's schedule of working time or individually negotiated working hours and the length of employment reduced by the non-worked hours due to time-off granted by the employer work without compensatory wage and in case when employee could not do his work due to important personal reasons due to health inability or quarantine, for which it does not appertain a refund of wage, salary or remuneration or reduced wage or reduced remuneration for period of temporary labour inability or quarantine pursuant to special legal regulation or sick benefit from sick insurance.

the total annual working hours fund pertaining to one employee, working on a full time basis, stipulated by special legal regulations

$$\text{i.e. } \frac{2\,322}{2\,000} = 1.161 \text{ rounded off to } \boxed{1.16 \text{ employees}}$$

The calculation of the relief for employing severely disabled employees $1.16 \times 60\,000 =$ **CZK 69 600**