

Penalties for late payment of health insurance contributions temporarily suspended

21st April 2020

In response to Covid-19, certain changes have been introduced to ease the difficult situation of employers when paying the mandatory health insurance contributions.¹

The employers are still required to pay contributions to the public health insurance system and submit the monthly payment reports. However, any late payments of health insurance contributions for the period from March to August 2020 will not be penalized until 21 September 2020. Penalties for this period will again be charged from 22 September 2020 onwards.

The relief does not, however, apply to health insurance contributions for February 2020 that were due by 20 March 2020. If these are overdue, the health insurance company will standardly charge a penalty of 0.05 % for each day of the delay for the entire period.

Therefore, the contributions due for the period from March to August 2020 may be remitted until 21 September 2020 without any penalties.

Employers applying for subsidies within the Antivirus employment protection program for March (and possibly for following months) should pay health insurance by the statutory deadline. The payment of subsidies is conditional not only on the payment of wage compensation to employees, but also on the payment of the related social security and health insurance for the given month.

If you have any questions, please contact your EY team or the authors of this article.

¹ Pursuant to Act No. 134/2020 Coll., amending Act No. 592/1992 Coll., on public health insurance contributions



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