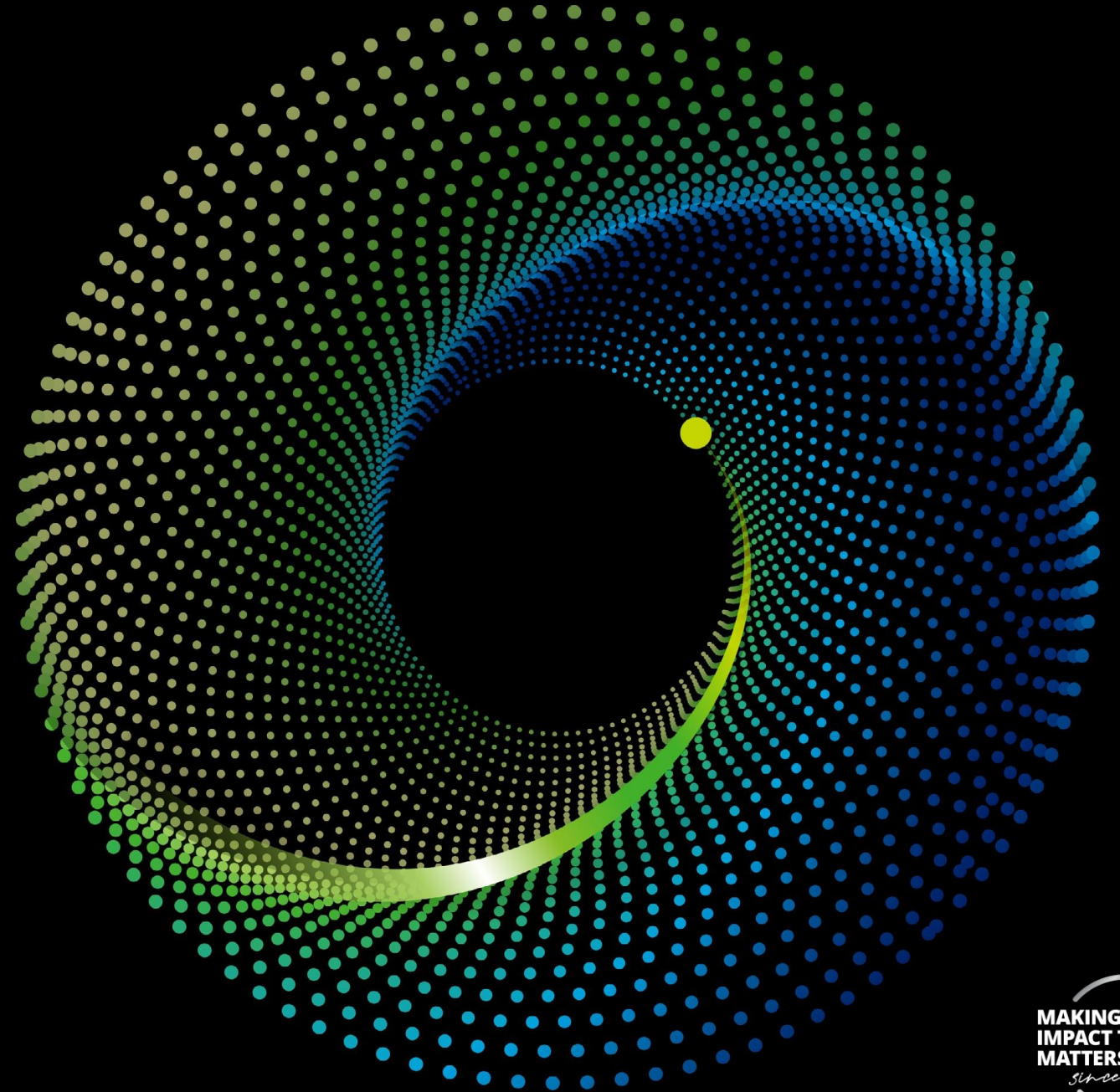


**Deloitte.**

# Immigration Update

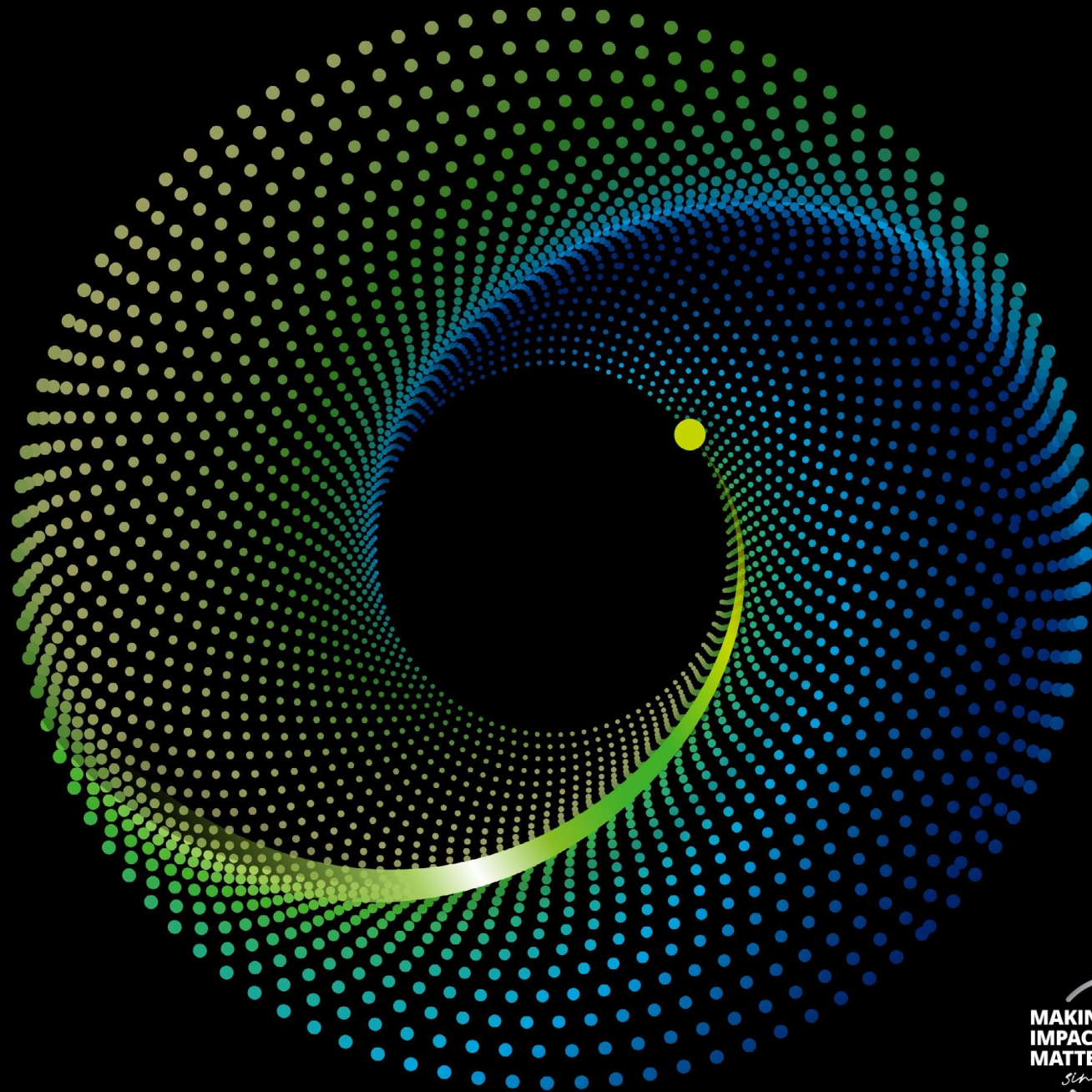
Eva Echeverri Mondragón  
January 2024



**Deloitte.**

# イミグレーション 関連の最新情報

Eva Echeverri Mondragón  
2024年1月



## News in immigration law

### ➤ Opening of the program in Ukraine

- renewed visa activity at the Czech Embassy in Ukraine only for applicants through the government program
- possibility to submit applications for employee cards, blue cards, ICT cards (not from citizens with temporary protection in the Czech Republic)
- applicants for an employee card – 11,000 places
- applicants for an extraordinary work visa – 1,500 places



### ➤ Extraordinary Work Visa Programme for agricultural workers

- increase to a total of 2500 places
- expansion by other source countries: Georgia, Moldova, Bosnia and Herzegovina, North Macedonia



### ➤ Qualified Worker Programme and Key and Research Staff Programme

- a total of 1,500 additional places will be provided in the programs



# 移民法に関する最新情報

## ➤ ウクライナにおけるプログラムの開始

- ウクライナのチェコ大使館におけるビザ手続きが、政府プログラムを介した申請者のみに更新された
- 就労カード、ブルーカード、ICTカードの申請書を提出することは可能 (チェコ共和国における一時保護対象者は含まれない)
- 就労カードの申請枠 - 11,000件
- 特殊就労ビザの申請枠 - 1,500件



## ➤ 農業労働者のための特殊就労ビザプログラム

- 発行枠が合計2500件に増加
- 対象国の拡大: グルジア、モルドバ、ボスニア・ヘルツェゴビナ、北マケドニア



## ➤ (政府のビザ発給支援プログラムである) 技能人材プログラムとキースタッフ&リサーチスタッフプログラム

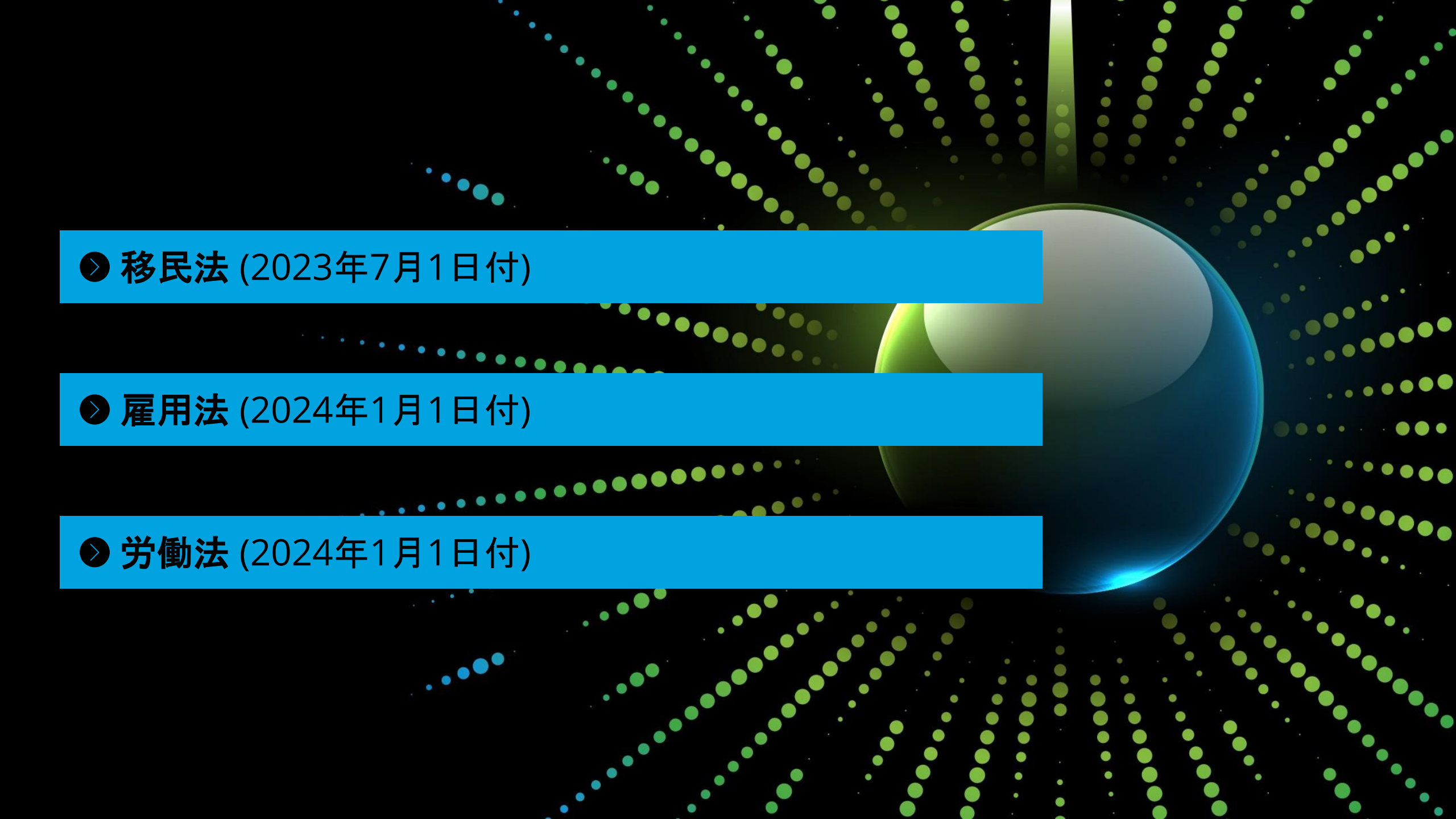
- 合計1,500件の発行枠の追加



➤ Law on Alien (as of July 1st, 2023)

➤ Law on Employment (as of January 1st, 2024)

➤ Labor Code (as of January 1st, 2024)



➤ 移民法 (2023年7月1日付)

➤ 雇用法 (2024年1月1日付)

➤ 労働法 (2024年1月1日付)

## Wage increase

### Increase of the minimum wage

- an increase from CZK 17 300 to CZK 18 900 and increase of guaranteed salary accordingly

### Increase of minimum wage for blue card holder (highly qualified workers)

- now: CZK 60 827
- as of May 1, 2024: CZK 68 827



## 賃金の引き上げ

### 最低賃金の引き上げ

- 17,300 CZKから18,900 CZKへの引き上げと、それに伴う保証給与の引き上げ

### ブルーカード保持者 (高度技能労働者) の最低賃金の引き上げ

- 現在: 60,827 CZK
- 2024年5月1日より: 68,827 CZK



## Qualified Worker (CZ ISCO 4-8)

Citizenship	Embassy	Annual Quota
Armenia	Yerevan	550
Philippines	Manila	5 300 (+ 5000 as of May 24)
Georgia	Tbilisi	600
India	Dillí	600
Kazakhstan	Astana	500
Moldova	Chisinau	1 500
Mongolia	Ulánbátar	3 170
North Macedonia	Skopje	400
Serbia and Montenegro	Belgrade	1 900
Ukraine	Kyjev	1 100
	Lvov	11 000

## 技能人材プログラム(CZ ISCO 4-8 低・中度スキル職業向け)

市民権	大使館	年間枠
アルメニア	エレバン	550
フィリピン	マニラ	5,300 (5月24日時点+5,000人)
グルジア	トビリシ	600
インド	ディリ	600
カザフスタン	アスタナ	500
モルドバ	キシナウ	1 500
モンゴル国	ウランバートル	3 170
北マケドニア	スコピエ	400
セルビア・モンテネグロ	ベオグラード	1 900
ウクライナ	キジェフ リボフ	1 100 11 000

### ➤ Lex Ukraine 6

- extension until March 31, 2025
- ongoing online registrations
- automatic extension of a long-term visa for the purpose of leave to remain in the Czech Republic until 31 March 2025

### ➤ Opening of the program in Ukraine

- renewed visa activity at the Czech Embassy in Ukraine only for applicants through the government program
- possibility to submit applications for employee cards, blue cards, ICT cards
- not possible for citizens with temporary protection in the Czech Republic



### ➤ レック ウクライナ 6

- 2025年3月31日まで延長
- オンライン登録受付中
- 2025年3月31日までチェコ共和国に滞在するための、長期ビザの自動延長

### ➤ ウクライナにおけるプログラム開始

- ウクライナのチェコ大使館でのビザ手続きは、政府のプログラムを通じて申請者のみに更新された
- 就労カード、ブルーカード、ICTカードの申請書を提出する事は可能
- チェコ共和国で一時保護を受けている市民は対象外

# Health Insurance

## ➤ Minor children

- As of 1<sup>st</sup> of January 2024 children under 18 years will fall under the public health insurance system
- Authorities will accept comprehensive insurance contracts concluded only up to this date
- Registration at the health insurance company must be done

## ➤ Increase of minimum coverage of commercial health insurance

- Newly concluded health insurance contracts to min. €400,000 (instead of 60,000)

# 健康保険

## ➤ 未成年者

- 2024年1月1日より、18歳未満の子供は公的医療保険制度の対象となる
- 当局は、誕生日までに締結された総合（包括）保険契約のみを受け入れる
- 健康保険会社への登録が必要となる

## ➤ 民間医療保険の最低補償範囲の引き上げ

- 新たに締結された健康保険契約の最低補償範囲は（60,000ユーロから）400,000ユーロに引き上げ



## Czech Embassy in Tokio

➤ The embassy now requires copies of documents that they previously obtained themselves.

➤ Members can now provide proof of basic insurance for 3 months when issuing a visa (instead of commercial insurance for the entire period of stay), they have the option to register under VZP upon arrival in the Czech Republic (when the main applicant is employed locally), or upon arrival in the Czech Republic, pick up a confirmation from the JPN embassy that they have an exemption from insurance according to a bilateral agreement.

## 在東京チェコ大使館での手続きについて

➤ 当該大使館では、以前は大使館側で準備されていた各種書類のコピーも、現在は申請者による持参が要求されている

➤ (滞在期間全体カバーの商業保険の代わりに)ビザ発給時に3ヶ月間カバーの基本保険の証明を提示できるようになり、申請者が現地雇用の際にはチェコ共和国到着時にVZPに登録するか、チェコ共和国に到着時に、二国間の協定に基づいて、保険加入が免除されている事の証明書を日本大使館にて受取ることができる

# お問い合わせ先



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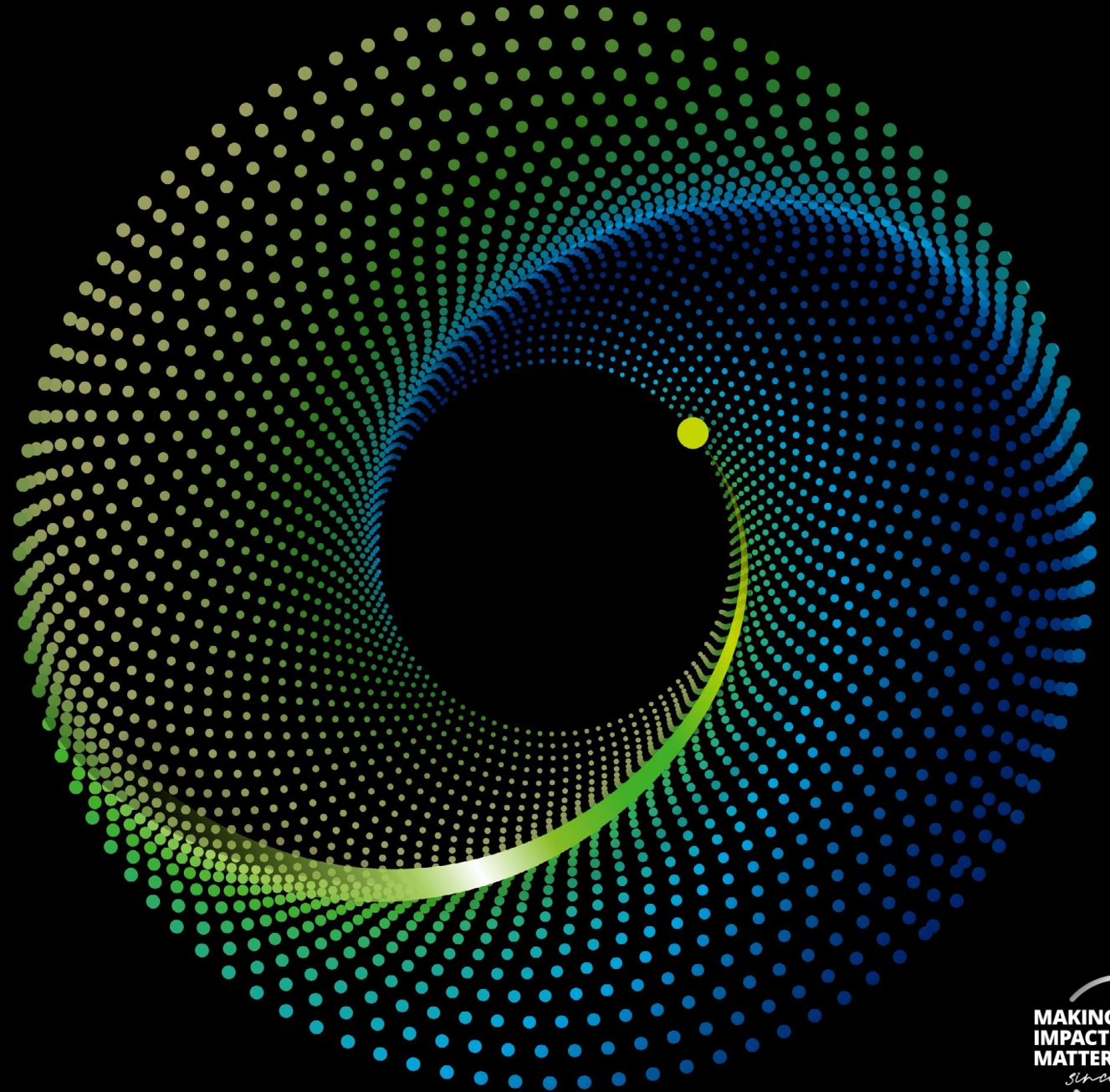




# Tax Changes

## – Navigating the New Landscape of Employee Taxation in 2024

Tereza Kavan Klimešová  
January 2024

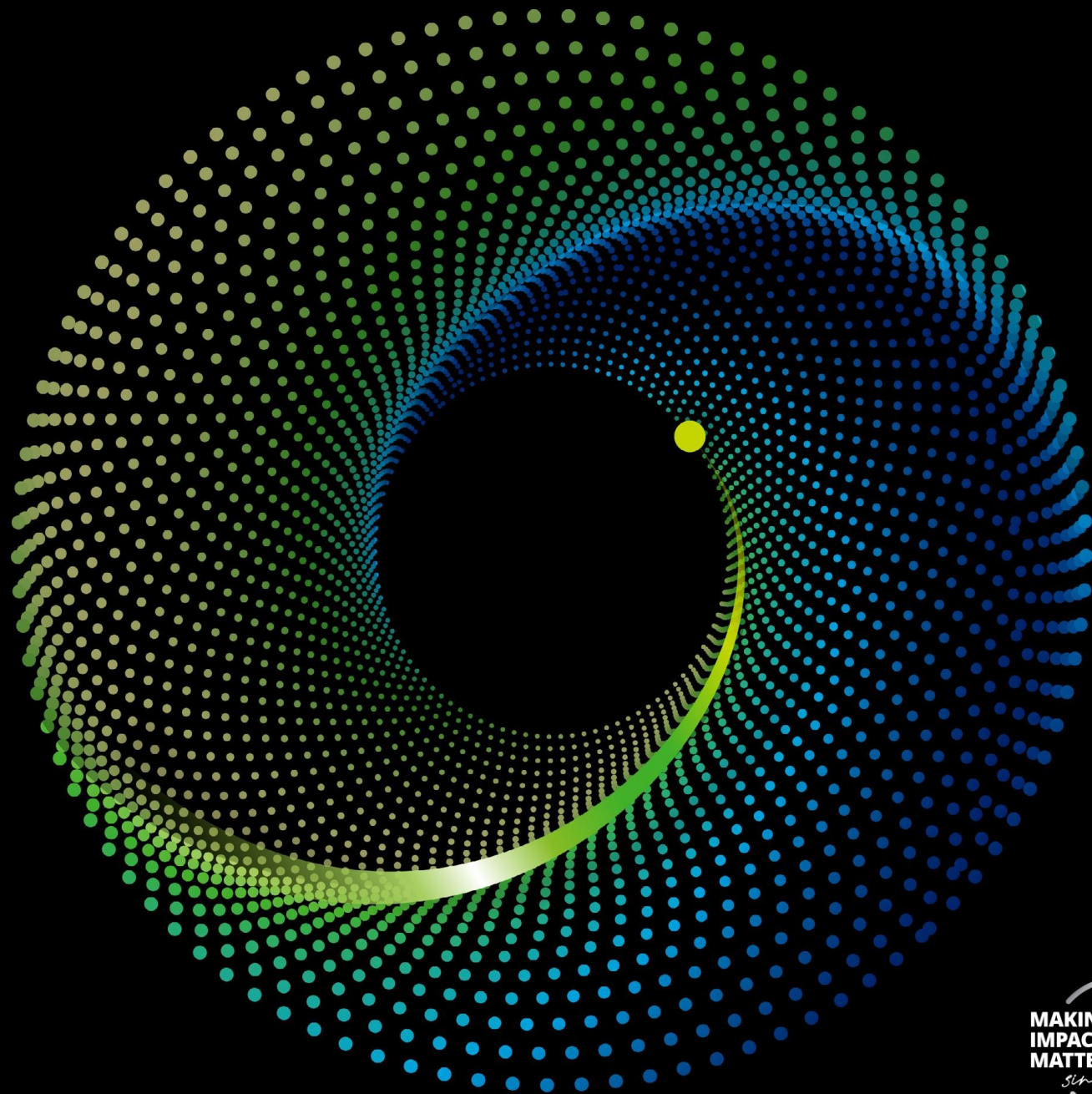


## 税制改正、福利厚生

– 2024年度の税制改正による雇用主と従業員への影響

Tereza Kavan Klimešová

2024年1月



## Changes in rates | Impact of the tax changes on Employees

➤ Reduction of the threshold for the application of the 23% tax rate exceeding 36 multiple of the average wage: *1.582.812 CZK annually/131.901 CZK monthly*

➤ Maximum assessment base for social security remained at 48 multiple of the average wage: *2.110.416 CZK annually/175.868 CZK monthly*

➤ Introduction of sickness insurance for employees at 0,6%





## 各種基準及びレートの改定 | 税制改正による従業員への影響

➤ 23%の税率の適用基準が、平均賃金の36倍を超える額に引き下げ  
:年額1.582.812 CZK/月額131.901 CZK

➤ 社会保障の評価基準上限は、平均賃金の48倍のまま  
:年額2.110.416 CZK / 月額175.868 CZK

➤ 従業員が月次評価基準（総賃金）の0.6%を支払う疾病保険の導入





## Changes in discounts | Impact of the tax changes on Employees

➤ Applying the discount to the spouse (68.000 CZK) only if caring for children under 3 years of age

➤ Canceling the student discount

➤ Canceling discounts for placing a child in a preschool facility (so-called kindergarten fee)



## 各種控除に関する変更 | 税制改正による従業員への影響

➤ 配偶者控除（所得68.000 CZK未満）は、3歳未満の子供のケアをする場合のみ適用

➤ 学生控除の廃止

➤ 就学前の子供の施設利用費用に対する控除（いわゆる幼稚園料控除）の廃止



## Employer

- Tax-deductible expenses:
  - the rights of employees arising from an internal regulation,
  - expenses incurred for social conditions or care for the health of a family member.

## Employee

- Primarily taxable income
- In the case of exemption, more conditions must be fulfilled

## 雇用者

- 税控除の対象となる費用:
  - 社内規則により従業員の権利が発生する場合
  - 社会的状況や家族の健康維持の為に発生した費用

## 被雇用者

- 主に課税所得扱い
- 税控除適用の為には、多くの条件を満たす必要がある





**Meals**





# 食事手当

➤ Unification of the conditions for tax exemption of meal tickets/meal allowance/meals provided by the Employer to the Employees

➤ Limit introduced at a level of 70% of the meal allowance by Labour Code:  
116.20 CZK (for 2024)

➤ The employer may have a **tax-deductible expenses** in the full value of the meals (even higher than the legal limit)

➤ 雇用者が被雇用者に提供する食券・食事手当・食事に対する免税条件の統一化

➤ 労働法改正により、70%の食事手当の上限が導入された:  
2024年度の上限116.20 CZK (2023年度107.10 CZK)

➤ 雇用者にとっては、食事手当の全額（法定限度額よりも高い場合も）  
が税控除の対象費用となる場合がある





**Refreshments** (fruit bowls at the workplace, small refreshments at meetings)

- not subject to tax for the employee
- tax non-deductible expense for the employer



**A business lunch** is considered to be a fulfilment of work duties

- not subject to tax for the employee
- tax non-deductible expense for the employer



リフレッシュメント(職場でのフルーツボウル、会議での軽食)

- 被雇用者には課税対象外
- 雇用者には控除対象外経費



ビジネスランチは、職務と見なされる

- 被雇用者には課税対象外
- 雇用者には控除対象外経費

The background features a circular pattern of dots in shades of green and blue, arranged in concentric, slightly wavy lines. A thick, curved arc in a yellow-green gradient spans across the bottom and right side of the image. A single, solid yellow-green dot is positioned on the right side of the arc, near the top. The text "Employee Benefits" is centered in the middle of the image in a white, sans-serif font.

**Employee  
Benefits**



The background features a large, circular pattern of dots that creates a 3D effect, resembling a tunnel or a sphere. The dots are arranged in concentric rings, with colors transitioning from light green on the left to dark blue on the right. A single, larger yellow dot is positioned on the right side of the pattern. The overall composition is centered around the text.

福利厚生



➤ The limit of CZK 20,000/year for holidays is cancelled

➤ A new limit is introduced over the entire category of benefits 21.983 CZK

*The new limit includes also other items provided outside of the cafeteria system – e.g. extra health care, schooling facilities (expats) etc.*

➤ The conditions – purpose and non-monetary provision remains the same

➤ 旅行関連費用の年間20,000CZKの制限の廃止

➤ 福利厚生のカテゴリー全体に21.983 CZKの新しい制限が導入された

新しい制限には、カフェテリアシステム外で提供される他の項目一例:追加の医療ケア、子供のための学費(駐在員)なども含まれる

➤ 適用条件 - 目的と非金銭的提供については変更無し

➤ Pension insurance and life insurance not affected

➤ NEW PRODUCTS – Long-term investment product and Long-term care insurance

➤ The conditions – tax free up to 50.000 CZK, tax deductible item for the Employee up to 48.000 CZK

➤ 年金保険・生命保険 は変更無し

➤ 新製品 - 長期投資商品と長期介護保険

➤ 条件 - 50.000 CZKまで非課税対象、被雇用者にとっては48.000 CZKまで税控除対象



## Employee Benefits | Impact of the tax changes

Culture or sports events organized by the Employer for the Employees/family members are tax free if **reasonable** and **usual** (Christmas party etc)

Usage of sport equipment available at the workplace (inhouse fitness center etc) to be used by the Employees to relax is not subject to tax



雇用者が被雇用者/家族のために主催する文化またはスポーツイベントは、合理的かつ通常のイベントの際、被雇用者にとって非課税対象となる(クリスマスパーティーなど)

被雇用者のリラックスの為に職場で利用できるスポーツ用品、施設(社内フィットネスセンターなど)の使用は課税対象ではない



# お問い合わせ先



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