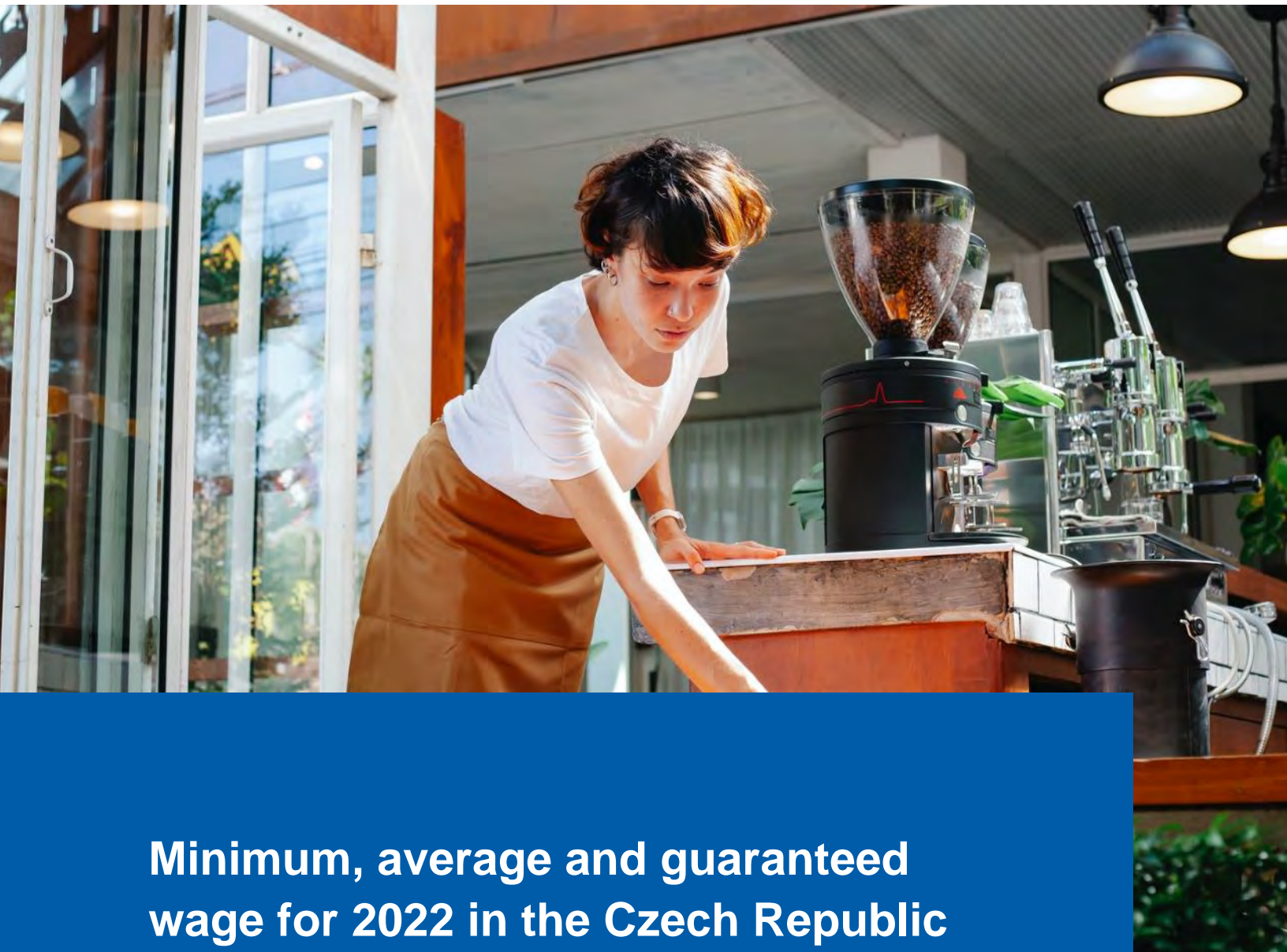


News Flash

December 2021



Minimum, average and guaranteed wage for 2022 in the Czech Republic

Minimum, average and guaranteed wage for 2022 in the Czech Republic

From 1 January 2022, the **minimum wage** in the Czech Republic will increase by CZK 1,000 to **CZK 16,200 per month**. This applies to employees with a weekly standard working time of 40 hours. The **minimum hourly wage** will increase from CZK 90.50 to CZK 96.40.

The **average monthly wage** will increase from CZK 35,441 to **CZK 38,911** in 2022.

	2022	2021
Minimum wage	16,200.00	15,200.00
Average wage	38,911.00	35,441.00

Lowest levels of guaranteed wage 2022 (in CZK)

The increase in the minimum wage will affect the lowest levels of the **guaranteed wage**. The lowest guaranteed wage will range from CZK 16,200 to CZK 32,400 per month, or from CZK 96.40 to CZK 181.00 per hour in 2022 depending on the work group.

The following table shows the guaranteed wages for 2022 according to **the length of the weekly standard working time** of 40 hours / 37.75 hours / 38.5 hours.

Work group	Guaranteed wage per MONTH	Guaranteed wage per HOUR		
		40 hours per week	38.75 hours per week	37.5 hours per week
1	16,200.00	96.40	99.51	102.83
2	17,900.00	106.50	109.94	113.60
3	19,700.00	117.50	121.29	125.33
4	21,800.00	129.80	133.99	138.45
5	24,100.00	143.30	147.92	152.85
6	26,600.00	158.20	163.30	168.75
7	29,400.00	174.70	180.34	186.35
8	32,400.00	192.80	199.02	205.65

Other effects of the increase in the minimum and average wage

1. Minimum wage

- The maximum amount of the possible tax allowance for placing a child in a pre-school facility (**nursery-fees**) will increase to CZK 16,200 (for 2022).
- The limit for the exemption of **regularly paid pensions** will be increased to CZK 583,200 / year (36 times the minimum wage), i.e. CZK 48,600 / month.
- The **health insurance**, which must be deducted from the minimum wage, e.g. by the tax-exempted persons, will increase to CZK 2,187 / month (13.5% of the minimum wage).

2. Average wage

- The limit for the application of the second tax rate is increased – the monthly limit is increased by **CZK 155,644** (4 times the average wage), and the annual limit is **CZK 1,867,728** (48 times the average wage).
- The maximum assessment base for social security premiums is increased by **CZK 1,867,728** (48 times the average wage).

If you have any questions, please do not hesitate to contact us. We will be happy to assist you!

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