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EUROMOD Country Report - Czechia

2021-2024

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EUROMOD is the tax-benefit microsimulation model for the European Union (EU). It enables researchers and policy analysts to calculate, in a comparable manner, the effects of taxes and benefits on household incomes and work incentives for the population of each country and for the EU as a whole.

EUROMOD covers the 27 Member States and is yearly updated to cover the most recent changes in countries' policy systems. It uses input databases which are also updated on a yearly basis, coming mainly from the European Union Statistics on Income and Living Conditions (EU-SILC) and Household Budget Surveys (HBS). The model yearly update is supported by the following Directorate-Generals of the European Commission: DG EMPL, DG ECFIN, DG TAXUD, DG REFORM, DG JRC, DG ESTAT.

Originally maintained, developed and managed by the Institute for Social and Economic Research (ISER), since 2021 these responsibilities are taken over by the Joint Research Centre (JRC) of the European Commission, in collaboration with Eurostat and 27 national teams from the EU countries.

The EUROMOD governance structure consists of a Steering Committee, allowing partner DGs to monitor the process of the EUROMOD update, and a Scientific Advisory Board to monitor and guide the scientific development of the model.

This report documents the work done in the most recent annual update for Czechia. This work was carried out by the EUROMOD core development team, based at the JRC in Seville, in collaboration with the national team.

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The results presented in this report are derived using EUROMOD version J1.0+. EUROMOD is continually being improved and the results presented here may not match those that would be obtained with earlier or later versions of EUROMOD.

EUROMOD documentation: https://euromod-web.jrc.ec.europa.eu/resources/documentation
Glossary of EUROMOD terms: https://euromod-web.jrc.ec.europa.eu/resources/glossary
Policy parameters used in EUROMOD: https://euromod-web.jrc.ec.europa.eu/resources/parameters

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1. BASIC INFORMATION

1.1 Basic information about the tax-benefit system

- The tax-benefit system is unified. There are no exceptions.
- The tax system can be generally changed in January each year. Main benefit changes happen at the same time but may also be implemented in June.
- Retirement age is different depending on the age of the person, for women it also depends on the number of raised children. The pension age has been increasing by two months for men and four months for women for each year since 1996 until the end of 2036 when it will reach the maximum of 65 years for all persons born in 1971. Minimum school leaving age is 15. A dependent child is classified as a child that has not yet finished compulsory schooling, or until 26 years old if he or she is training for future employment; or, alternatively, if the child cannot train for future employment because of injury, long-term illness or if the child is not able to work.
- The means-tested benefit system assesses entitlement according to benefit unit income. The benefit unit is the nuclear family - the couple (cohabiting or married) or single adult plus any dependent children.

1.2 Benefits

Social benefits can be broken down into the following categories according to the Czech legislation:

A) Benefits based on compulsory insurance

A.1 Retirement benefits

Pension system contains five types of pensions: old-age pensions, full invalidity pensions, part-invalidity pensions, widow or widower pensions, and orphan pensions. The last three types of pensions are collectively referred to as survivors' pensions.

A.2 Sickness benefits

Sickness benefit (*nemocenská*): this benefit is paid for all days that a person is disabled, but not more than for one year (or at most two years if the person is disabled due to work injury). The amount of the benefit is calculated from the daily benefit base.

Benefit for Treatment of a Family Member (*ošetřovné*): this benefit is for treatment of a family member for a person caring for an ill child under ten, or caring for a person over ten if required. The person undergoing treatment must live in the same household as the benefit recipient. The benefit is paid for at most nine days, or at most 16 days if the person caring for a child younger than 10 lives alone with the child in the household.

Maternity Allowance (*mateřská*): this is a contributory benefit for the period of maternity leave. Available to employees and insured self-employed persons. The benefit can also be claimed by the father of the child if he is a substitute carer. The benefit is paid to mothers/substitute careers of adopted/foster children. The maternity allowance is paid for maximum of 28 weeks (including 6-8 weeks before the childbirth).

Paternity Allowance (*otcovská*): one-week paternity leave (of seven calendar days) – which can be taken within six weeks after the childbirth will be introduced from 2018. Fathers will be entitled to the similar conditions as mothers on maternity leave.

A.3 Unemployment benefits

Unemployment benefit: is short term benefit, which is available for unemployed individuals actively searching for a job.

B) State social support

All benefits provided through the state social support are not taxable and may be divided into means-tested and non-means-tested benefits. General net household income for the purpose of testing eligibility for the state social support is defined as taxable income for the purpose of income taxation, stipends, housing supplements from employers, bonuses, alimony, sickness benefits, unemployment benefits, income from abroad and pensions. Net profit from entrepreneurial activity is included if it is greater than zero. But if the income from business is the major source, its contribution to the income for the purpose of testing eligibility for social benefits cannot be lower than 50% of average wage in previous year. A family is defined for the purpose of state social support (except housing benefit for which all persons of the same domicile address are considered in the same unit of assessment) as a person, dependent children, parents of dependent children, spouses or partners, dependent children of dependent children (if they are not married, widowed or divorced) if they live with the person in the same household and meet the cost of living together. If a dependent child is under 18, the condition of meeting the costs of living together is not required. If a dependent child is over 18 and under 26 and is training for future employment, the condition of meeting the costs together is not required if the child has the same domicile address as her parents. A spouse is considered to be a unit member.

A dependent child for the purpose of state social support is classified as a child that has not yet finished compulsory schooling and until 26 if he or she is training for future employment (i.e., is in education); or, alternatively, if the child cannot train for future employment because of injury, long-term illness or if the child is not able to work. A child between the end of compulsory schooling and 18 is also dependent if registered at a district labour office and not receiving unemployment benefit. A child receiving an invalidity pension in the third degree is not considered a dependent child.

Parental allowance (*rodičovský příspěvek*): this is a benefit to all parents who personally provide full-time care for a small child up to 4 years of age. It is available to all families who meet the eligibility condition whether or not they take parental leave; as parents can work full time or part time while receiving parental benefit, it can be considered as a benefit to subsidise care costs, as well as a home care benefit for at-home parents. It has a contributory and non-contributory part. The contributory benefit is proportional to earnings of one of the parents (whoever earnings are higher). There is also a non-contributory benefit for families where none of the parents have acquired contributions.

Birth grant (*porodné*): a lumpsum flat-rate income-tested birth grant available to a mother for the first and second parity births.

Child allowance (*příspěvek na dítě*): is basic long-term benefit provided to families with dependent children.

Housing benefit (*příspěvek na bydlení*): should help households to cover the costs of housing.

Funeral grant (*pohřebné*): is available to a person arranging a funeral for dependent child.

C) Social care benefits

Social care benefits are monthly allowances paid to disabled people. The amount of care allowance corresponds to the degree of "dependence on care" which is based upon an assessment of ability to manage the above mentioned 10 basic living needs.
There are 4 levels of dependence:

- Grade I (slight dependence);
- Grade II (medium-heavy dependence);
- Grade III (heavy dependence);
- Grade IV (total dependence).

D) Foster care benefits

Foster care benefits are a special part of the Czech benefit system, which are provided to foster parents for the care of foster children. It has two basic parts: a foster parent's reward and a contribution to the child being entrusted. Foster parent's reward has the nature of wages and its amount is dependent on the number of children and type of foster parent (classical, professional). The child continues to be entitled to this allowance even after reaching adulthood, up to a maximum of 26 years of age, provided that they remain a dependent child and live under the same roof as their former foster parent(s).

E) Social assistance benefits

Social necessity benefits: they serve as a last resort. When a net household income including any state social support benefits is less than the family-level MLS, the household is entitled to social necessity benefit. The system is organized around a key parameter — the so-called minimum living standard (MLS). There are three types of benefits:

- **Allowance for Living** – a benefit for poor households.
- **Supplement for Housing** – a benefit for poor households, which are burdened with high housing costs.
- **Extraordinary immediate assistance** – a one-off non means-tested benefit for the poor to solve unexpected problems. This is provided to persons who find themselves in situations that have to be resolved immediately (e.g. a serious threat to health, a natural disaster, a release from custody or from prison, etc.). The amount is based on an individual assessment of the circumstances of the applicant.

1.3 Social insurance contributions

The social contributions in Czechia can be divided into two parts:

Social insurance and state employment policy contributions: they consist of pension insurance, contributions for the state employment policy and sickness insurance. The participation in this system is compulsory for all persons who have income from work and business (in this case is sickness insurance voluntary).

Contribution for public health insurance: it is administrated by special public bodies – health insurance companies. The participation in this system is compulsory for all persons. The contribution of persons, who cannot have income from work and business, is paid by the state budget.

1.4 Taxes

The current Czech taxation system was introduced in 1993. While direct taxes include income tax and real estate tax, indirect and property taxation consists of value added tax (VAT), excise taxes, road tax, real estate tax and the tax on the transfer of real estate.

Income Tax (*daň z příjmů*) is paid by corporations and individuals. The corporate income tax is 19% of gross profit (21% since 2024). Personal income tax is paid by any person who has residence or lives in Czechia for at least 183 days in a year. Taxable income includes all income earned in Czechia and abroad. There are two tax brackets with marginal rates 15% and 23%.

Real Estate Tax (*daň z nemovitých věcí*) has two parts: Land tax and Building tax. The tax is paid by the owner of land or building but the rates are very low.

Value Added Tax - *VAT* (*daň z přidané hodnoty*) is levied on the supply of goods, real estate transfers, services provided in Czechia and imported goods. A typical VAT taxpayer is an entrepreneur or a company with headquarters or outlet in Czechia if their turnover was higher than 1,000,000 CZK (since 2023 2,000,000 CZK) in the last 12 months or if they are registered as a voluntary taxpayer. VAT taxpayers may claim a return on the tax paid to other VAT taxpayers if the goods are used as inputs for production. The difference between VAT on sold goods and services and VAT on inputs is termed VAT tax duty. If the tax duty is negative, VAT taxpayers receive a refund. The standard VAT rate is 21% with, first preferential rate of 15% and second preferential rate of 10 %.[1] The last is levied e.g. on books, medical goods and food for small children. Since 2024only one reduced rate of 12% is used.

Excise Tax *(spotřební daň)* is levied on mineral oil, alcohol, beer, wine, tobacco and tobacco goods. The tax is levied on goods made in or imported to the EU.

Road Tax (*silniční daň*) is paid by entrepreneurs for each vehicle used for business purposes and for all vehicles above 12 tons irrespective of use, except vehicles designated for agricultural purposes.

1.5 COVID-19 related tax and benefit measures

COVID-19 related tax and benefit measures in 2020

In order to reduce the negative economic impact of the COVID-19 pandemic, several tax and benefit measures have been implemented:

- Compensation Bonus - direct support for self-employed persons in the amount of CZK 500 per day. The period for which it is paid is March 12 to June 8 and October 5 to December 31.
- Reduction of social and health insurance contribution for self-employed persons by 50 % of contribution. However, the reduction cannot be higher than six times the minimum contribution base.
- Temporary increase in benefit for treatment of a family member.
- Programme Antivirus – wage compensations for employers, which are affected by the COVID-19 pandemic.
- Programme Antivirus C - forgiveness of social security contributions for employers with up to 50 employees for 3 months.

[1] The VAT rates (standard / preferential) increased in the last years a lot, the rates were 19% / 5% till 2007, 19% / 9% in 2008 and 2009, 20% / 10% in 2010 and 2011, 20% / 14% in 2012 and 2013, 21%/15 % in 2014 and 21%/15%/10% since 2015.

- One-off bonus of CZK 5,000 for any recipient of old-age, disability or widow's/widower's pensions.

COVID-19 related tax and benefit measures in 2021

- Antivirus program (except Antivirus C) continues until the end of the year.
- Compensation Bonus continued until January 31. Then a new system was introduced, and the amount was increased to CZK 1 000 per day. The new system ended at the end of May. From November 22 to the end of the year, the compensation bonus was reactivated.
- Extraordinary benefit to employees during ordered quarantine was introduced. It will be available since March to June 30. This benefit provides CZK 370 for each quarantine (isolation) day up to a maximum of 14 days. System was reactivated for December 2021. Due to lack of data on quarantined individuals, the benefit is not simulated in EUROMOD. In fiscal terms this benefit is expected not to have significant budgetary consequences.

COVID-19 related tax and benefit measures in 2022

- Antivirus and Compensation bonus programs are gradually terminated (Antivirus - end of February and Bonus - end of January). In case of Antivirus program is possible just to cover the wage compensations of employees because of an obstacle on the part of employees (quarantine).
- Extraordinary benefit to employees during ordered quarantine was active until the end of February 2022.

2. SIMULATION OF TAXES AND BENEFITS IN EUROMOD

2.1 Scope of simulation

Not all the taxes and benefits mentioned in the previous section are simulated in EUROMOD. Some are beyond its scope entirely and are neither included in the EUROMOD database nor in its output income variables (e.g. indirect taxes some wealth and consumption taxes). Others are not possible to simulate accurately with the available data. They are included in the database and may be chosen as components of output variables, but the rules governing them may not be changed by the model. Table 1 and Table 2 classify each of the main tax-benefit instruments (and some minor ones introduced above) into one of these three groups and provide a brief explanation as to why the instrument is not fully simulated if this is the case.

Table 1: Simulation of benefits in EUROMOD [2021-2024]

	Variable name(s)	Treatment in EUROMOD				Why not fully simulated?
		2021	2022	2023	2024	
Sickness Benefits	bhl	I	I	I	I	The amount of benefit depends on the previous income and length of sickness. Due to lack of data on contribution history and maternity. Its simulation can be switched on by activating PBE extension. The default for the baseline is off, i.e. the non-simulated component is being used (bmact). However, the simulation is switched off in the baseline. Its simulation can be switched on by activating PBE extension. The amount of benefit depends on the previous earning stream for a period of time, and on time spent in previous employment, and on length of past periods of unemployment.
Maternity allowance	bmact/bmact_s	I/S	I/S	I/S	I/S	
Paternity allowance	bpact_s	S	S	S	S	
Passive employment policy benefits	bun_s	PS	PS	PS	PS	
Child Allowance	bch00_s	S	S	S	S	
Foster Care benefits	bfafp	I	I	I	I	No information in the underlying data about foster care
Housing Benefit	bho_s	S	S	S	S	
Parental Allowance	bfapl_s	PS	PS	PS	PS	Eligibility taken from data
Parental Allowance (extended simulation)	bfapl_s	S	S	S	S	Extended simulation of the parental allowance (bfapl2_cz). It's switched off in the baseline, i.e. the partially simulated benefit is being used.
Birth grant	bchba_s	S	S	S	S	
Allowance for Living	bsa00_s	S	S	S	S	
Supplement for Housing	bsaho_s	S	S	S	S	
Total social assistance	bsa_s	S	S	S	S	Sum of bsa00_s and bsaho_s
Income tax bonus	tinrf_s	S	S	S	S	
Education related allowances	bed	I	I	I	I	Sources and amount may vary
Other Social Benefits	bfaot	I	I	I	I	Sources and amount may vary
Old age pension	poa	I	I	I	I	Amount depends on unobserved working histories
Disability pension	pdi	I	I	I	I	Amount depends on unobserved working histories and disability level
Survivors pension	psu	I	I	I	I	Amount depends on unobserved working histories
One-off Covid-19 bonus for pensioners	pecls_s	-	-	-	-	Variable split among old-age pensioners (poaecls_s), survivors´ pensioners (psuecls_s) and disability pensioners (pdiecls_s)
Wage compensation scheme ("Antivirus")	bwkmcee_s	S	-	-	-	This benefit can only produce results if the model is run in combination with the LMA add-on.
Self-employed compensation bonus	bwkmcse_s	S	-	-	-	This benefit can only produce results if the model is run in combination with the LMA add-on.
One-off child allowance	bchecls_s	-	S	-	-	

Notes: "-": policy did not exist in that year; "E": *excluded* from the model as it is neither included in the micro-data nor simulated; "I": *included* in the micro-data but not simulated; "PS" *partially simulated* as

some of its relevant rules are not simulated; "S" *simulated* although some minor or very specific rules may not be simulated.

Table 2: Simulation of taxes and social insurance contributions in EUROMOD [2021-2024]

	Variable name(s)	Treatment in Euromod				Why not fully simulated?
		2021	2022	2023	2024	
Income tax final liability	tin00_s	S	S	S	S	
Separate tax scheme liability	tinpx_s	S	S	S	S	
Property tax	tpr	I	I	I	I	Information on property value is unobserved
Employees SSC	tscee_s	S	S	S	S	Includes all components of ils_sicee (i.e. contributions to pension, unemployment, sickness and health insurances)
Employer's SSC	tscer_s	S	S	S	S	Includes all components of ils_sicer (i.e. contributions to pension, unemployment, sickness and health insurances)
Entrepreneurs SSC	tscse_s	S	S	S	S	Includes all components of ils_sicse (i.e. contributions to pension, unemployment, sickness and health insurances)
State funded public health insurance contributions	tschlgv_s	S	S	S	S	
Employer credited contributions through wage compensation	tsccterpi_s	S	-	-	-	Pension insurance. Simulation switched off in the baseline.
	tsccterui_s	S	-	-	-	Unemployment insurance. Simulation switched off in the baseline.
	tscctersi_s	S	-	-	-	Sickness insurance. Simulation switched off in the baseline.
	tsccterhl_s	S	-	-	-	Health insurance. Simulation switched off in the baseline.

Notes: "-" policy did not exist in that year; "E" policy is *excluded* from the model's scope as it is neither included in the microdata nor simulated by Euromod; "PS" policy is *partially simulated* as some of its relevant rules are not simulated; "S" policy is *simulated* although some minor or very specific rules may not be simulated.

2.2 Main policy changes

- ***Main policy changes between 2021 and 2022***

  Antivirus and compensation bonus programs are gradually terminated (Antivirus end of February and Bonus end of January). In case of Antivirus program is possible just to cover the wage compensations of employees because of an obstacle on the part of employees (quarantine).

  Introduction of a one-off child allowance.

- ***Main policy changes between 2022 and 2023***

Significant changes in the parameters of housing benefit.

- ***Main policy changes between 2023 and 2024***

  Personal income tax: lowering the boundary between tax brackets; cancellation or limitation of certain tax credits.

Increase in the rate of sickness insurance.

Table 3: Simulated policies & order of simulation – main changes, 2021-2024

Policies	2021→ 2022	2022→ 2023	2023→ 2024
Benefits	One-off child allowance due to rising energy prices	Significant changes in the parameters of housing benefit.	
Social insurance contributions	…	…	Increase in the rate of sickness insurance.
Direct taxes	…	…	Lowering the boundary between tax brackets. Cancellation or limitation of certain tax credits.
Other	Antivirus and compensation programs were terminated.	…	…

2.3 Order of simulations and interdependence

The order of simulation in Czechia starts with the wage compensation scheme for employees (*Programme Antivirus*), as after its simulation employment incomes will be recalculated according to the duration of the compensation. Only then employee, employer and self-employed social insurance contributions are simulated. Right after the compensation bonus for the self-employed is simulated and, similarly to the wage compensation scheme, self-employment incomes are recalculated according to the duration in compensation[2]. Note that in this case, self-employed social insurance contributions are not adjusted after the simulation of the compensation bonus (i.e. they keep paying out of their social contribution bases)[3]. Next, the personal income tax is simulated, as all elements are ready to be included in the tax base. Social benefits are simulated after income tax as they are tax exempt and, when they are means-tested, the income tests are based on net income. The order of simulation of benefits takes into account the "cumulative nature" of their income tests. The income test of Housing Benefit is the same as the Child Allowance plus this benefit. As for Social Assistance, its income test is the same as the previous one plus Housing Benefit. The simulations finish with the credited health contributions paid by the state as the eligibility to Social Assistance is needed for their simulation.

The last policy included in the spine is tco_cc (consumption taxes). It is placed at the very end because consumption tax liabilities (VAT and excises) depend on household consumption expenditures, and these are estimated by the model based on the income shares (xs_* variables

[2] Please, note that these policies can only produce results if the model is run in combination with the LMA add-on. For more information about the modelling of labour market transitions, please consult the "Simulating labour market transitions in EUROMOD" document.

[3] Although, in 2020, self-employed are anyway granted with an exemption of paying social insurance contributions from March to August.

included in the input data) and simulated disposable income (ils_dispy). This is why before running any consumption tax policy simulation it is required to activate all the other policies intervening in the simulation of disposable income.

Table 4: Simulated policies & order of simulation, 2021-2024

Policy	2021	2022	2023	2021	
SetDefault_cz	on	on	On	On	DEF: DEFAULT VALUES
uprate_cz	on	on	On	On	DEF: UPRATING FACTORS
DefCons_cz	on	on	On	On	DEF: define constants
ilsdef_cz	on	on	On	On	DEF: STANDARD INCOME CONCEPTS
ilsUDBdef_cz	on	on	On	On	DEF: STANDARD INCOME CONCEPTS
ildef_cz	on	on	On	On	DEF: NON-STANDARD INCOME CONCEPTS
random_cz	on	on	On	On	DEF: Random variables
TransLMA_cz	off	off	Off	Off	DEF: Modelling labour market transitions (DO NOT SWITCH ON; ONLY WORKS WITH THE LMA ADD-ON)
tudef_cz	on	on	On	On	DEF: ASSESSMENT UNITS
InitVars_cz	on	on	On	On	DEF: Initialization of variables
mls_cz	on	on	on	on	DEF: Minimum Living Standard
yem_cz	switch	switch	switch	switch	SWITCH: minimum wage
neg_cz	on	on	On	On	SWITCH: recode negative income to zero
pecls_cz	n/a	n/a	n/a	n/a	BEN: One-off Covid-19 bonus for pensioners (Dec 2020)
yemcomp_cz	on	off	Off	Off	BEN: Wage compensation scheme Covid-19 (Programme Antivirus) ONLY WORKING WITH LMA ADD-ON
tscer_cz	on	on	On	On	SIC: employer social and health insurance contributions
tscee_cz	on	on	On	On	SIC: employee social and health insurance contributions
tscse_cz	on	on	On	On	SIC: self-employed social and health insurance contributions
ysecomp_cz	on	off	Off	Off	BEN: Self-employment income compensation scheme Covid-19 (Kompenzační bonus) ONLY WORKING WITH LMA ADD-ON
tin_cz	on	on	On	On	TAX: income tax
bun_cz	on	on	On	On	BEN: unemployment benefit: PART SIMULATED
bmact_cz	switch	switch	switch	switch	BEN: Maternity allowance
bpact_cz	switch	switch	switch	switch	BEN: Paternity allowance
bfapl_cz	on	on	On	On	BEN: parental allowance (PARTIAL simulation for baselines)
bfapl2_cz	switch	switch	switch	switch	BEN: parental allowance (extended simulation for PARBEN)
bch00_cz	on	on	On	On	BEN: child allowance
bchecls_cz	n/a	on	n/a	n/a	BEN: One-off child allowance
bchmt_cz	n/a	n/a	n/a	n/a	BEN: social allowance
bchba_cz	on	on	on	on	BEN: birth grant
bho_cz	on	on	on	on	BEN: housing benefit
bsa_cz	on	on	on	on	BEN: social assistance (social necessity benefit / Allowance for Living)
tscct_cz	on	on	on	on	SIC: state funded public health insurance contributions (students, pensioners, children, etc.)"
tco_be	Consumption taxes			off	off off off

output_std_cz	on	on	on	on	DEF: STANDARD OUTPUT INDIVIDUAL LEVEL
output_std_hh_cz	off	off	off	off	DEF: STANDARD OUTPUT HOUSEHOLD LEVEL

2.4 Policy extensions

There are several standard extensions included into the Czech EUROMOD spine:

Minimum Wage Adjustment (MWA), allowing the user to switch on/off the minimum wage simulation. The default for the baselines is off.

Parental Benefits Extension (PBE), allowing the user to choose between the observed (non-simulated) parental leave benefits (extension off) or the simulated ones (extension on). The default for the baselines is off.

Full Year Adjustment (FYA), allowing the user to choose between policies as of 30th June (extension off) or modelling annual policies (extension on), taking into account within-year policy changes. The default for the baselines is off.

HHoT – Unemployment extension (HHoT_un): this extension improves the simulation accuracy of the unemployment insurance benefit when EUROMOD is run with hypothetical data. For instance, in most countries the legislation of this benefit requires information on variables such as individuals' employment history, which are not available in SILC; we can define these variables in HHoT and use them to simulate the policy's rules more precisely when running the model with hypothetical data. This extension is set to on when the model is used with HHoT data.

Benefit Take-up Adjustments (BTA), allowing the user to apply non-take-up corrections. The extension is used for the simulation of social assistance benefit (*bsa_cz*). The default for the baseline is off. When the extension is on, a share of (weighted) eligible observations equal to the take-up rate is selected randomly as beneficiaries, removing the benefit from the rest of the eligible observations; when off, all eligible observations are kept as beneficiaries. This extension shares most of its functions with the BCA extension; as a general rule, only one of the extensions should be on, but if both are, the lowest rate between the take-up rate and the calibration rate will be applied. More details on the specific implementation of BCA and BTA extensions are provided in the subsections describing the corresponding benefit.

Benefit Calibration Adjustments (BCA), allowing the user to calibrate the receipt of benefits to match the simulated total expenditure of a benefit to real expenditure from external statistics. The extension is implemented for the simulation of the social assistance benefit (*bsa_cz*). The default for the baseline is off. When the extension is on, a subset of eligible of observations is selected randomly as beneficiaries so that the real expenditure/number of beneficiaries is reached, removing the benefit from the rest of the eligible observations; when off, all eligible observations are kept as beneficiaries. This extension shares most of its functions with the BTA extension; as a general rule, only one of the extensions should be on, but if both are, the lowest rate between the take-up rate and the calibration rate will be applied. More details on the specific implementation of BCA and BTA extensions are provided in the subsections describing the corresponding benefit.

Apart from the above-mentioned policy extensions, the Czech model also includes one policy that is switched OFF in the baseline, but can be used for specific purposes:

TransLMA_cz. This policy defines the individuals that are selected to undergo transitions to monetary compensation schemes and/or unemployment. The transitions are

only enabled if used together with the Labour Market Adjustments (LMA) add-on (i.e. the LMA add-on switches on this policy automatically). The transitions are based on a random allocation of individuals and they might be triggered by feeding the parameters of this policy with official or hypothetical information[4]. This policy, in combination with the LMA add-on, enables the simulation of the wage compensation scheme (*Programme Antivirus*) and the self-employed compensation bonus (*Kompenzační bonus*).

2.5 Benefits

Main reference amounts used for calculating social benefits or income testing are discussed below.

- **Minimum Living Standard (MLS)**

The system is organized around a key parameter — the so-called Minimum Living Standard (MLS). This amount is calculated at the personal level and is intended to reflect the cost of living. Most types of benefits are then defined as given percentages of the family-level MLS.

The construction of MLS has one element. Amounts of MLS are different for single person, first adult in family, another adult in family and for children (three categories according to age).

Table 5: The amounts of MLS in CZK per month

MLS (in CZK per month)	*2020*-2021*	*2022***	*2022****	*2023-2024*
Single	3,860	4,250	4,620	4,860
First person in household	3,550	3,910	4,250	4,470
Second and other persons who are not a dependent child	3,200	3,530	3,840	4,040
Subsistence Minimum (CZK)	2,490	2,740	2,980	3,130
Dependent child aged				
○ under 6 years	1,970	2,170	2,360	2,480
○ 6 - 14 years	2,420	2,670	2,900	3,050
○ 15 - 25 years	2,770	3,050	3,320	3,490

** Effective from April 2020. Change introduced in the model by using the FYA extension. If the extension is set to on, the amounts of the MLS are calculated as a yearly average.*

*** Effective from April 2022. Change introduced in the model by using the FYA switch. If the extension is set to on, the amounts of the MLS are calculated as a yearly average.*

**** Effective from July 2022. Change introduced in the model by using the FYA switch. If the extension is set to on, the amounts of the MLS are calculated as a yearly average.*

- **Minimum self-employment income for income test of social benefits**

If person in the family has the income from business as the main income, its contribution to the income for the purpose of testing eligibility for social benefits cannot be lower than 50 % of average wage in previous year. Employment is the main income if there is obligation to pay sickness insurance. This means that monthly earnings are at least CZK 3,000 per month until the end of 2020. Since 2021 this limit is CZK 3,500 and since 2023 CZK 4,000.

Table 6: Average and minimum wage

	2021	**2022**	**2023**	**2024**
Average wage: in previous year	36,176	38,277	40,317	43,341

[4] For more information about the modelling of labour market transitions, please consult the "Simulating labour market transitions in EUROMOD" document.

in Q1-3of previous year*	34,611	37,047	39,309	42,427
Minimum wage:	15,200	16,200	17,300	18,900

Notes: * Economy-wide average wage in the first three quarters of the preceding year

2.5.1 Unemployment Benefits (*Podpora v nezaměstnanosti*) - (bun_cz)

Unemployment benefits are available for individuals actively searching for a job who were employed for at least 12 months in the previous two years and who are not receiving an old-age pension, full invalidity pension or sickness benefits. The employment record required to be eligible for unemployment benefits includes the time taken preparing a partially disabled person for a job, military or civil service, custody of a child less than three years old or a disabled child up to the age of 18, custody of disabled person above 80 or partially disabled relatives above 80, and the time of receiving disablement benefit.

The benefit entitlement for people less than 50 years is 5 months; from 50 to 55 years are 8 months and over 55 years, 11 months.

Table 7: Characteristics of the unemployment benefit

		2021	2022	2023	2024
Eligibility	Contribution period	employed for at least 12 months in the previous two years			
	Other conditions	not receiving an old-age pension, full invalidity pension or sickness benefits			
	Eligibility of self-employed	participation in the pension insurance scheme at least 12 months in the previous two years			
Payment	Contribution base	Employees: average net wage in the last employment Self-employed: contributory base of social insurance			
	Basic amount	in the first 2 months equal 65% of the contribution base, next 2 months it is 50% and for the remaining time it is 45%			
	Additional amount	in case of retraining the amount is 60 % of the contribution base and maximum amount is 65% of the economy-wide average wage in the first three quarters of the preceding year			
	Floor	the first two months 15% of the average wage in the first three quarters of the preceding year, for next two months it is 12 % and for the rest of the period it is 11 %*			
	Ceiling	58% of the economy-wide average wage in the first three quarters of the preceding year			
Duration	Standard (in months)	5			
	Special cases (in month)	8,11			
Subject to	Taxes	No			
	SIC	No			

Notes: * *Minimum threshold is not implemented in EUROMOD due to data constraints.*

In case of voluntary withdrawal from the work, entitlement to unemployment benefit begins after 6 months and the coefficient for calculation of unemployment benefit is reduced to 45%.

- ***EUROMOD modelling***

Effectively, this benefit is only partly simulated in the baseline using the information about actual receipt. But rather than only using the observed receipt as part of the eligibility criteria, all eligibility rules in full detail are covered. However, as not all required information (e.g. work history) is available several assumptions are made, among else considering some rules automatically fulfilled for those observed in receipt of this benefit. This approach is chosen so

that the benefit can be also modelled for those currently employed if needed (e.g. to simulate their entitlement if they become unemployed, for replacement rates calculations). We cannot simulate either whether an individual withdraws voluntarily from their job due to lack of information on reasons for withdrawal from work and incidence.

2.5.2 Child Allowance (*příspěvek na dítě*) - (bch00_cz)

- ***Definitions***

Child allowance is a benefit provided to families with dependent children.

- ***Eligibility conditions***

Child lives with his parents in the same household.

- ***Income test***

Income of the family is less than 2.7 times the family's living minimum. The net household income which is tested for the purpose of child allowance is the general net household income plus parental allowance. The relevant period for the income test is the calendar year prior to the year when the income is tested.

- ***Benefit duration***

No time restriction.

- ***Benefit amount***

Table 8: Amount of monthly child allowance per child in CZK, 2021-2024

Age of the dependent child	Amount of monthly child allowance per child in CZK		
	2020-2021	2022*	2023-2024
Up to 6 years of age	500	630	830
From 6 – 14 years	610	770	970
From 15 – 25 years	700	880	1,080

** Effective from July 2021. Change introduced in the model by using the FYA extension. If the extension is set to on, the policy parameters are calculated as a yearly average.*

If at least one person in the household has income from employment, which is equal or higher than the MLS of the single person, then the value of the benefit is increased by CZK 300 per child. The same applies to a situation where at least one person in the household has income from business or receives benefits from the system of pension insurance, sickness insurance or unemployment benefit and parental benefit.

- ***Subject to taxes/SIC***

Exempt.

- ***Take up***

Almost all entitled households take up this benefit.

- ***Changes in 2021***

The amount of the benefit was increased from 1 July. There has also been an increase in the amount increasing the value in case of income from employment (from CZK 300 to CZK 500); the limit for the income test has also increased (from 2.7 times the family's living minimum to 3.4 times the family's living minimum).

- ***Changes in 2022***

No changes.

- ***Changes in 2023***

Increase in the value of allowances by CZK 200 per month.

- ***Changes in 2024***

No changes.

- ***EUROMOD modelling***

The policy can be fully simulated in EUROMOD, without any particular data or modelling limitations.

2.5.3 One-off child Allowance (*jednorázový příspěvek na dítě*) - (bchecls_cz)

- ***Definitions***

One-off child allowance is a benefit provided to families with dependent children in response to rising energy prices.

- ***Eligibility conditions***

Child under the age of 18, who lives with his parents in the same household.

- ***Income test***

Income of the family is less than CZK 1,000,000 per year. The tested income includes taxable income (gross), pensions, sickness benefits, unemployment benefits and parental allowance. The relevant period for the income test is the calendar year prior to the year when the income is tested.

- ***Benefit duration***

One-off benefit, just in 2022. Families which did not claim the benefit in 2022 could still do it in 2023.

- ***Benefit amount***

CZK 5,000.

- ***Subject to taxes/SIC***

Exempt.

- ***Take up***

Almost all entitled households take up this benefit.

- ***EUROMOD modelling***

The policy can be fully simulated in EUROMOD, we assume that all eligible families claimed the benefit in 2022.

2.5.4 Housing Benefit (*příspěvek na bydlení*) - (bho_cz)

- ***Definitions***

The housing benefit contributes to cover housing costs for families or individuals with low incomes.

- ***Eligibility conditions***

The income of all persons at the same domicile address must meet the income test.

- ***Definition of jointly assessed persons***

All persons with the same domicile address.

- ***Income test***

If the housing costs of family are higher than 30% (35% in Prague) of the net household income, while the housing costs are at most the normative costs (see tables below). The normative costs are declared by the Ministry of Labour and Social Affairs (MPSV), reflecting the number of persons in the household, the number of inhabitants in the municipality, and the type of housing (rental and other). If the net household income is lower than the MLS, the household is entitled to the benefit if its housing costs are higher than 30% (35% in Prague) of the MLS. The definition of net income is the same as in the case of child allowance plus child allowance.

In case of rental flats, the housing costs are defined as payment for rents plus costs of heating, costs of water, etc. In other cases, instead of payment for rents the calculation works with the amounts presented in the Table 9 in column 1 plus costs of heating, costs of water etc. In both cases (rental and non-rental) the costs of heating in case of using coal are set out in the following table in column 2. The resulting amount is compared with the normative cost value, and if it is greater, the normative costs are used (see Table 10).

Table 9: Parameters for calculation of the housing costs (CZK) in case of non-rental housing, 2021

Number of persons in family	The amount relevant in case of non-rental housing (1)	Costs of heating in case of using coal (2)
1	2,128	789
2	2,912	1,079
3	3,808	1,411
4 and more	4,592	1,744

Table 10: Monthly normative costs (CZK), 2021

Normative costs of housing in rental housing (CZK / month)

Number of persons in family	Number of inhabitants in the municipality				
	Prague	**Above 100,000**	**50,000 – 99,999**	**10,000 – 49,999**	**below 10,000**
1	8,775	6,965	6,637	5,653	5,476
2	12,205	9,729	9,279	7,934	7,689
3	16,337	13,099	12,511	10,752	10,432
4 and more	20,077	16,172	15,463	13,341	12,955

Normative costs of co-operative housing and owner housing

Number of persons in family	Number of inhabitants in the municipality				
	Prague	**Above 100,000**	**50,000 – 99,999**	**10,000 – 49,999**	**below 10,000**
1	4,932	4,932	4,932	4,932	4,932
2	7,045	7,045	7,045	7,045	7,045

Normative costs of housing in rental housing (CZK / month)					
Number of persons in family	Number of inhabitants in the municipality				
	Prague	Above 100,000	50,000 – 99,999	10,000 – 49,999	below 10,000
3	9,605	9,605	9,605	9,605	9,605
4 and more	11,944	11,944	11,944	11,944	11,944

- ***Benefit duration***

No time restriction.

- ***Benefit amount***

The difference between the housing costs and 30% (35% in Prague) of the net household income. In case of using MLS as the net household income it is the difference between housing costs and 30 % of MLS.

- ***Subject to taxes/SIC***

Exempt.

- ***Take up***

If the model uses the reported data about the housing costs, it shows extremely high non-take up. The values given by households as housing costs were strongly above the average values produced by Statistical Office. In addition, items included in the survey (such as taxes, charges for waste) are not relevant for the calculation of the benefit. To solve this problem, the model reduces the reported housing costs by the coefficient of 0.66, which was estimated by comparison of reported values and external statistics.

- ***Changes in 2022***

New normative costs and other parameters for calculation of the housing benefit (CZK).

Table 11: Parameters for calculation of the housing costs (CZK) in case of non-rental housing, 2022

Number of persons in family	The amount relevant in case of non-rental housing (1)	Costs of heating in case of using coal (2)
1	2,220	802
2	3,065	1,097
3	4,008	1,435
4 and more	4,834	1,773

Table 12: Monthly normative costs (CZK), 2022

Normative costs of housing in rental housing (CZK / month)					
Number of persons in family	Number of inhabitants in the municipality				
	Prague	Above 100,000	50,000 – 99,999	10,000 – 49,999	below 10,000
1	10,121	8,271	7,935	6,929	6,746
2	13,629	11,097	10,637	9,261	9,010
3	18,312	15,000	14,399	12,599	12,271
4 and more	22,495	18,502	17,777	15,606	15,211

Normative costs of co-operative housing and owner housing					
Number of persons in family	Number of inhabitants in the municipality				
	Prague	Above 100,000	50,000 – 99,999	10,000 – 49,999	below 10,000
1	6,232	6,232	6,232	6,232	6,232
2	8,432	8,432	8,432	8,432	8,432
3	11,561	11,561	11,561	11,561	11,561
4 and more	14,368	14,368	14,368	14,368	14,368

- **Changes in 2023**

New normative costs and other parameters for calculation of the housing benefit (CZK). The special coefficient (35 %) for Prague was abandoned. Newly defined size groups of municipalities.

Table 13: Parameters for calculation of the housing costs (CZK) in case of non-rental housing, 2023

Number of persons in family	The amount relevant in case of non-rental housing (1)	Costs of heating in case of using coal (2)
1	3,571	1,843
2	3,571	1,843
3	4,669	2,411
4 and more	5,632	2,979

Table 14: Monthly normative costs (CZK), 2023

Normative costs of housing in rental housing (CZK / month)			
Number of persons in family	Number of inhabitants in the municipality		
	Prague and Brno	Above 70,000	Below 70,000
1	18,129	15,597	15,137
2	18,129	15,597	15,137
3	20,812	17,500	16,899
4 and more	24,995	21,002	20,277

Normative costs of co-operative housing and owner housing			
Number of persons in family	Number of inhabitants in the municipality		
	Prague and Brno	Above 70,000	Below 70,000
1	10,942	10,942	10,942
2	10,942	10,942	10,942
3	13,561	13,561	13,561
4 and more	16,368	16,368	16,368

- ***Changes in 2024***

- New normative costs and other parameters for calculation of the housing benefit (CZK).

Table 15: Parameters for calculation of the housing costs (CZK) in case of non-rental housing, 2024

Number of persons in family	The amount relevant in case of non-rental housing (1)	Costs of heating in case of using coal (2)
1	3,571	1,843
2	3,571	1,843
3	4,669	2,411
4 and more	5,632	2,979

Table 16: Monthly normative costs (CZK), 2024

Normative costs of housing in rental housing (CZK / month)

Number of persons in family	Number of inhabitants in the municipality		
	Prague and Brno	**Above 70,000**	**Below 70,000**
1	16,729	14,197	13,737
2	16,729	14,197	13,737
3	19,212	15,900	15,299
4 and more	23,195	19,202	18,477

Normative costs of co-operative housing and owner housing

Number of persons in family	Number of inhabitants in the municipality		
	Prague and Brno	**Above 70,000**	**Below 70,000**
1	8,932	8,932	8,932
2	8,932	8,932	8,932
3	11,161	11,161	11,161
4 and more	13,568	13,568	13,568

- ***EUROMOD modelling***

The policy can be fully simulated in EUROMOD, without any particular data or modelling limitations.

In 2023, a new categorization of municipalities was introduced, where the threshold value is 70,000 inhabitants. Since this limit is not available in the data, the normative costs for households in municipalities above70 thousand inhabitants are assumed for households residing in municipalities with 50-100 thousand inhabitants. This means that in the case of households from municipalities with 50-70 thousand inhabitants, the housing benefit is slightly overestimated.

2.5.5 Parental Allowance (*Rodičovský příspěvek*) - (bfapl_cz)

- ***Definitions***

This is a benefit for one of the parents who personally provide full-time care for a small child up to 4 years of age.

- ***Eligibility conditions***

A parent is entitled to parental allowance when s/he personally provides full-time care for the youngest child in the family and up to 4 years of age of the child. A child under the age of 2 may attend a nursery, kindergarten or other similar facility for children up to a maximum of 92 hours per month. There is no limitation on service use for older children.

- ***Income test***

The parent's income is not tested; the parent may carry out an occupational activity without losing their entitlement to parental allowance. However, during the period of this occupational activity, the parent must ensure that the child is in the care of another adult.

- ***Benefit duration***

Parental allowance is provided until the total amount of 300,000 CZK is drawn (CZK 450,000 for multiple childbirth), maximum up to 4 years of child's age. A parent may select the amount of parental allowance and thus the period of its drawing under the condition that at least one parent in a family is a person participating in sickness insurance.

- ***Benefit amount***

The amount of parental benefit depends on the selected period of receipt. The longest option is until the child is 48 months old and the shortest period is 6 months, with the maximum payment of the same amount as the maximum payment for maternity leave. If the recipient wants to choose an option leading to payments of more than 7,600 CZK per month, the proposed amount per month cannot be higher than 70% of the 30 times the Daily Assessment Base (DAB) used for the determination of maternity benefit. When the DAB can be determined for both parents, the higher one is used for calculation.

The choice of the amount, and consequently, the duration, of parental allowance can be changed every 3 months. No matter which option is chosen, the maximum amount payable for the whole period (up to 4 years) is CZK 300,000, but it will increase to CZK 450,000 for multiple childbirth.

If the DAB cannot be set for any parent, parental allowance is paid at fixed monthly amounts of CZK 10,000 until the child reaches 30 months.

- ***Subject to taxes/SIC***

Exempt.

- ***Take up***

The number of men receiving parental benefit in comparison to women is negligible. In 2017 a little more than 5,000 men received the parental benefit, i.e. 1.8% of all recipients. Most parents take the leave until their child's third birthday (when the entitlement to leave ends, although they can still continue to receive the benefit) as they prefer not to lose their jobs.

- ***EUROMOD modelling***

Most people in Czechia fulfil the conditions for selecting optional duration and consequently a monthly amount of the benefit. We assume that contributory benefit is received for 36 months , which means a monthly benefit up to the amount of 6,111 CZK.

We do not have information as to whether parents of children up to 2 years used a publicly-funded ECEC service for more than 45 hours a month, hence this condition is not modelled and overestimation of the receipt is possible.

Due to the lack of data about the receipt of the benefit by parents whose children are diagnosed with a long-term disability, this component is not modelled.

Due to lack of information in the underlying data, the benefit is partially simulated in the baseline using the information about actual receipt. However, a full simulation can be activated by switching on the Parental Benefits Extension (PBE). In that case, and as the benefit amount depends on the previous earnings, we assume those to be equal to the imputed wage (*yivwg*) or the current wage, whichever is higher. The imputed wage is recorded in hourly terms, hence we assume a country-specific standard number of hours worked per week (40 hours) and we recalculate *yivwg* in monthly terms (yivwg*40 *(52/12)).

- ***Changes in 2022***

Changes in DAB as for maternity allowance.

- ***Changes in 2023***

Changes in DAB as for maternity allowance.

- ***Changes in 2024***

Changes in DAB as for maternity allowance.

New parameters apply to parents of a child born from 1 January 2024. The maximum amount payable for the whole period is CZK 350,000 and CZK 525,000 for multiple childbirth. If the DAB cannot be set for any parent, parental allowance is paid at fixed monthly amounts of CZK 13,000.

The amount can be drawn up to a maximum of 3 years of age. Considering the above, we assume a reduction of the average period of receiving the allowance by 1 year to 24 months. The monthly value of the benefit will thus increase to CZK 14,853 (CZK 27,875 in case of multiple childbirth).

2.5.6 Birth Grant (*Porodné*) - (bchba_cz)

- ***Definitions***

Lump sum means-tested birth grant for the first and second parity births.

- ***Eligibility conditions***

Families with the first and/or the second child born in the income reference year, subject to means-test.

- ***Income test***

Families are entitled to the birth grant provided the family income (defined in the same way as net household income for child allowance) in the calendar quarter prior to the birth of the child did not exceed 2.7 times the family's Living Minimum (*Životní minimum*).

- ***Benefit duration***

This is a lump sum benefit.

- ***Benefit amount***

The amount of Birth Grant is CZK 13,000 for the first live born child and CZK 10,000 for the second live born child. If another live-born child/children is/are born together with this live-born child the total birth grant is 23,000 CZK.

- ***Subject to taxes/SIC***

Exempt.

- ***EUROMOD modelling***

Income test modelled using income for the current year. Means-tested incomes are defined in the same way as in case of child allowance (bch00_s), but parental allowances are excluded from the income test (as income should refer to the calendar quarter before the birth of the first child). The assumption is made that children in the family are all siblings.

- ***Changes in 2022***

No changes.

- ***Changes in 2023***

No changes.

- ***Changes in 2024***

No changes.

2.5.7 Maternity Allowance (*Penežitá pomoc v mateřství)* - (bmact_cz)

- ***Definitions***

This is a contributory benefit for the period of maternity leave, available to employees and insured self-employed persons. The benefit can also be claimed by the father of the child if he is a substitute carer. The benefit is paid to mothers/substitute careers of adopted/foster children, but we cannot simulate it for these categories due to the lack of data on adoption/foster status of children.

- ***Eligibility conditions***

Giving birth or being a substitute carer (incl. fathers).

- At least 270 days of contributions during the 2 years preceding the take up of maternity benefit. For the self-employed: in addition at least 180 days of participation in sickness insurance during the year preceding the take up of maternity benefit. The period of study at secondary and higher education is also counted, but the study must be successfully completed. In case of the above-mentioned student, on the date of taking up maternity leave, the recipient must have income from work subject to sickness insurance.
- Loss of earnings for the period of leave (the woman must not have a paid position and may not run her own business).

- ***Income test***

No.

- ***Benefit duration***

The maternity leave begins 6-8 weeks before expected birth and lasts a total of 28 weeks, or 37 weeks in case of multiple births. The minimum duration is 14 months (if the child is stillborn).

- ***Benefit amount***

The amount equals 70% of the Daily Assessment Base (*Denní vyměřovací základ*), paid during the period of maternity leave. Daily Assessment Base (DAB) is calculated using gross monthly earnings for employees and the contributory base of Social insurance and state employment policy contributions in case of self-employees, which are taken into account as follows (in 2021):

- up to CZK 1,182: 100%

- CZK 1,182 to CZK 1,773: 60%
- CZK 1,773 to CZK 3,545: 30%
- earnings over CZK 3,545 are not taken into account.

Maximum amount: CZK 1,449 per day.

- If a student receives income only for a short period of time (for example, less than a month) then the amount of Daily Assessment Base is calculated from his expected earnings.

The father of the child can claim maternity benefit but no earlier than the child is 6 weeks or older and only if the mother forfeits the benefit and leaves the childcare to the father. The amount of the maternity benefit of the father is calculated on the basis of his DAB in the same way as for the mother. The duration of the benefit is shortened by the amount of time the mother was in receipt of the benefit.

- ***Subject to taxes/SIC***

Exempt.

- ***Take up***

Nearly all mothers take maternity leave.

- ***EUROMOD modelling***

We assume that duration of maternity leave depends on the month of birth of a child. The month of birth is assumed to be equal to the middle month of the quarter of birth reported in SILC. If child's month of birth is unavailable, the assumption is that the child is born on February (2nd month of the year). Where mothers are absent, fathers are assumed to receive the allowance for the same number of weeks as mothers, hence in those families we might be overestimating the total amount of allowance.

As the benefit amount depends on the previous earnings, we assume those to be equal to the imputed wage (*yivwg*) or the current wage, whichever is higher. The imputed wage is recorded in hourly terms, hence we assume a country-specific standard number of hours worked per week (40 hours) and we recalculate *yivwg* in monthly terms (yivwg*40 *(52/12)).

The simulation of this benefit is switched off in the baseline, i.e. the non-simulated component (bmact) is being used.

- ***Changes in 2022***

The DAB is calculated using gross monthly earnings which are taken into account as follows:

- up to CZK 1,298: 100%
- CZK 1,298 to CZK 1,946: 60%
- CZK 1,946 to CZK 3,892: 30%
- earnings over CZK 3,892 are not taken into account.

Maximum amount: CZK 1,589 per day.

- ***Changes in 2023***

The DAB is calculated using gross monthly earnings which are taken into account as follows:

- up to CZK 1,345: 100%
- CZK 1,345 to CZK 2,017: 60%
- CZK 2,017 to CZK 4,033: 30%
- earnings over CZK 4,033 are not taken into account.

Maximum amount: CZK 1,647 per day.

- ***Changes in 2024***

The DAB is calculated using gross monthly earnings which are taken into account as follows:

- up to CZK 1,466: 100%
- CZK 1,466 to CZK 2,199: 60%
- CZK 2,199 to CZK 4,397: 30%
- earnings over CZK 4,397 are not taken into account.

Maximum amount: CZK 1,797 per day.

Paternity Allowance (*otcovská*) - (bpact_cz)

- ***Definitions***

One-off benefit for fathers at the birth of a child introduced in 2018. The benefit can be taken within six weeks after the childbirth

- ***Eligibility conditions***

The father has income from which sickness insurance is paid (wages and salaries, business activities). In case of income from business activities, the sickness insurance must be paid for at least three months.

- ***Income test***

No.

- ***Benefit duration***

One week.

- ***Benefit amount***

The amount equals 70% of the Daily Assessment Base (the same system as in the case of Maternity allowance).

- ***Subject to taxes/SIC***

Exempt.

- ***EUROMOD modelling***

As the benefit amount depends on the previous earnings, we assume those to be equal to the imputed wage (*yivwg*) or the current wage, whichever is higher. The imputed wage is recorded in hourly terms, hence we assume a country-specific standard number of hours worked per week (40 hours) and we recalculate *yivwg* in monthly terms (yivwg*40 *(52/12)).

The simulation of this benefit is switched off in the baseline.

- ***Changes in 2022***

No changes.

- ***Changes in 2023***

No changes.

- ***Changes in 2024***

No changes.

2.5.9 Social Assistance Benefits (Dávky v hmotné nouzi) – (bsa_s)

Allowance for Living (bsa00_s)

- ***Definitions***

Benefit for poor households.

- ***Eligibility conditions***

A family and a dependent child are defined in the same way as for the housing benefit. The condition that the household must meet the costs of living together is always tested here. A temporary period spent outside the household for the purposes of work or training for future employment is allowed.

- ***Income test***

Persons or families are entitled to an allowance for living if the income of these persons or families is less than the amount of living when "reasonable" housing costs have been deducted. Amount of living is equal (in "standard" situation) to the sum of MLS.

If an adult person is without work more than 6 months, the amount of living assigned is equal to the subsistence minimum. However, if this person is seeking actively a job, the minimum living standard for social assistance is increased to subsistence minimum + 0.4*(minimum living standard - subsistence minimum). The reduction does not apply to pensioners, sick persons and people who are participating in public works.

Further increase in the level of minimum living standard for social assistance for people out of work for more than 6 months is possible if certain conditions are met. They are the absence of usable assets (increase by 30% of difference between minimum living standard and subsistence minimum) and the absence of receivables (also 30% of difference between minimum living standard and subsistence minimum). In theory, it is thus possible to reach the value of the minimum living standard.

The net household income for the purpose of testing eligibility for the benefits is defined as 70% of work and other taxable income (net income) + 80 % of unemployment benefits, sickness benefits and pensions + 100 % of other income but without tax bonus and housing benefit.

- ***Benefit duration***

No time restriction.

- ***Benefit amount***

The amount of the allowance for living is set as the difference between the amount of living of a person or family and the income of that person or family, less reasonable housing costs. (Reasonable housing costs are the cost of housing to a maximum of 30%, in Prague 35%, of the income of the person or family).

- ***Subject to taxes/SIC***

Exempt.

- ***EUROMOD modelling:***

In EUROMOD Individuals in "material need", i.e. having an assessed income lower than the minimum living standard (MLS), are assumed to be registered as job seekers with the Labour Office. However, only those working or seeking actively a job over the past for weeks are entitled to a higher minimum living standard than the subsistence minimum.

Because there are no data in EU-SILC for verifying the compliance with the conditions of the absence of usable assets and receivables, the calculation does not take this into account. Moreover, since the use of the 2021 EU-SILC onwards there is no information on whether individuals are seeking actively a job (variable 'lowas'). The simulation assumes that every entitled individual seeks actively a job.

- ***Take-up:***

BTA and BCA extensions are off, so the baseline model neither adjusts for non-take-up of the benefit nor calibrates its receipt, but the user can activate them if necessary. See section 2.4 for technical details on both extensions and their interactions.

Users can enable the necessary extensions in Country Tools/Set Switches. For proper functioning, the extensions require the following inputs:

- BTA: The estimated take-up rate of the benefit should be set as the value of the $bsa_BTA_rate constant in the model. Currently, the value is set to 1, indicating no adjustment for non-take-up.
- BCA: The aggregate expenditure needs to be filled out in the External Statistics table, so that the calibration rate ($bsa_BCA_rate) is computed accordingly. Data are currently available for the years 2018-2023; given the absence of information for 2024, the calibration rate is not computed within the 2024 system, but the one computed within the 2023 system is used instead (87.6%). For the modelling of reforms, the 2024 system should be used in order to allow for variation in the number of beneficiaries (hence expenditure): beneficiaries will change when the eligibility conditions change by applying the share of 2023 to the new pool of eligible units. If previous systems were used for reforms with BCA on, total expenditure would remain constant irrespective of the reform applied, since the model would always stick to the existing external statistics.

- ***Changes in 2022***

No changes.

- ***Changes in 2023***

No changes.

- ***Changes in 2024***

No changes.

Supplement for Housing (bsaho_s)

- ***Definitions***

Benefit for poor households, which are burdened with high housing costs.

- ***Eligibility conditions***

Persons of the same domicile address are considered in the same unit of assessment, without having to be a member of one household.

- ***Income test***

Net household income, including housing benefit and social assistance benefit and after paying housing costs (at most the normative costs) is still lower than the MLS. Their income is then topped up to the MLS on the assumption that the individual actively seeks a job.

If the persons live in lodging house the maximum amount of housing costs is 75% of normative costs. Lodging houses are buildings mostly containing very poorly furnished rooms with shared bathrooms.

- ***Benefit duration***

No time restriction.

- ***Benefit amount***

The difference between the housing costs reduced by the amount of housing benefit and net income increased by living allowance and reduces by the amount of minimum living standard for social assistance.

- ***Subject to taxes/SIC***

Exempt.

- ***Changes in 2022***

  No changes.

- ***Changes in 2023***

  No changes.

- ***Changes in 2024***

  No changes.

2.6 Social insurance contributions

The social contributions in Czechia can be divided into two parts:

- Social insurance and state employment policy contributions consist of pension insurance, contributions for the state employment policy and sickness insurance.
- Contributions for public health insurance

2.6.1 Employee social contributions

Social insurance and state employment policy contributions

The contributory base for employee is the gross wage plus any bonuses, standby-duty remuneration, etc. of the employee, but not income which is not subject to income taxation, income from occasional work, compensations, rewards for increased productivity, etc. A maximum contributory base was introduced in 2008.

Table 17: Maximum contributory bases in 2020-2023 (in CZK per year)

Max base for:	*2021*	*2022*	*2023*	*2024*
Soc. insurance and state employment policy contributions	1 701 168	1 867 728	1 935 552	2 110 416

Notes: Applied for both for income from employment and business activities. If the person has both types of income (job and business), the contribution bases are summed.

Contributions for Public Health Insurance

The contributory base is the same as in Social insurance and state employment policy contributions. But there is a minimum contributory base, which is equal to minimum wage (it is not applied, if the person uses the minimum contributory base as self-employed). For those who do not have permanent income such as students, pensioners, children, the state pay minimum insurance, therefore the minimum contributory base is not relevant in these cases. If someone's income from employment is less than the minimum wage (e.g. due to part-time work), then the contributions for Public Health Insurance is calculated from the minimum wage. While the employer calculates the premium using the standard rate from the wage (9 %), the employee pays the difference between the minimum premium and the amount paid by the employer.

There is no maximum contributory base. Information on the contribution rates is provided below.

Table 18: Contribution rates in 2021 and 2024

	Employee	*Employer (per employee)*	Entrepreneur
Social Insurance	6.5%	24.8%	29.2%
Of which: Pension	6.5%	21.5%	28.0%
Unemployment	n/a	1.2%	1.2%
Sickness	n/a / 0.6%**	2.1%	2.1%* / 2.7%**
Health Insurance	4.5%	9.0%	13.5%
Total	11.0% / 11.6%**	33.8%	44.8% / 45.4%**

Note: * paid on a voluntary basis. ** since 2024

- ***Changes in 2022***

  No changes.

- ***Changes in 2023***

  Higher rate of social insurance for paramedics (as well as earlier retirement) was introduced. The social insurance rate paid by the employer is increased to 26.8%.

- ***Changes in 2024***

  Changes have been made to sickness insurance. Employees are newly burdened (in the amount of 0.6%) and the rate for entrepreneurs is also increased to 2.7%.

  The social insurance rate paid by the employer of paramedics is increased to 27.8%.

- ***EUROMOD modelling***

The policy can be almost fully simulated in EUROMOD, without any particular data or modelling limitations. The only exception is higher rate of employer social insurance for paramedics.

2.6.2 Employer social contributions

Social insurance and state employment policy contributions

Contributory base is the same as in the case of employee. Information on the contribution rates and maximum bases provided in section 2.6.1.

Contributions for Public Health Insurance

Contributory base is the same as in the case of employee. Information on the contribution rates and maximum bases provided in section 2.6.1.

- ***Changes in 2022***

  New amount for Social insurance and state employment policy contribution base (see section 2.6.1).

- ***Changes in 2023***

  New amount for Social insurance and state employment policy contribution base (see section 2.6.1).

- ***Changes in 2024***

  New amount for Social insurance and state employment policy contribution base (see section 2.6.1).

- ***EUROMOD modelling***

The policy can be fully simulated in EUROMOD, without any particular data or modelling limitations.

2.6.3 Self-employed social contributions

Social insurance and state employment policy contributions

Entrepreneurs pay pension insurance and contributions for the state employment policy, while sickness insurance is paid on a voluntary basis. For entrepreneurs it is important, if the business activity is the main source of income or not. Since 2012 the business activity is the main source of income, if the monthly income from wages and salaries is lower than 2,500 CZK (3,000 CZK since 2019, in 2022 3,500 CZK and in 2023 4,000 CZK). Income from business activity is minor source of income as well, if the person is student (and the age is lower or equal to 26) or pensioner. If the person has both types of income (job and business), the contribution bases are summed.

a) If income from business activity is the main source of income

- For entrepreneurs, the base is 50 % of net income (gross income minus costs) in the last year, but not more than the maximum contribution base (see table in section 2.6.1).

Table 19: Annual minimum contribution base (in CZK per year):

2021	*2022*	*2023*	*2024*
106,332	116,736	120,972	158,292

b) If income from business activity is the minor source of income

- If the year gross income minus costs is lower than amount defined in the table below, there is no obligation to pay social insurance. In other cases the participation in the social insurance is compulsory and the contribution base is 50% of net income in the last year, but not more than the maximum contribution base (see table in section 2.6.1).

Table 20: The threshold for the mandatory payment of insurance if the business activity is the minor source of income

2021	*2022*	*2023*	*2024*
85,058	93,387	96,777	105,520

Contributions for public health insurance

For entrepreneurs, the base is 50% of net income in the last year, but not more than the maximum contribution base (see table in section 2.6.1).

If the income from business activity is the main source of income, the annual contribution base cannot be lower than the amount defined in the table.

Table 21: Minimum contribution (in CZK per year):

2021	*2022*	*2023*	*2024*
212,646	233,466	241,944	263,802

If the person has both types of income (job and business), the contribution bases are summed.

The maximum contribution bases for both types of contributions are updated annually and are the same as in case of employees. See table in Section 2.6.1 for details.

- ***Other changes in 2022***

No changes.

- ***Other changes in 2023***

No changes.

- ***Other changes in 2024***

For entrepreneurs, an increase of the base for social insurance and state employment policy contributions from 50% to 55% of net income (gross income minus costs). For public health insurance, the coefficient remains at 50%.

- ***EUROMOD modelling***

The policy can be fully simulated in EUROMOD, without any particular data or modelling limitations.

2.6.4 Credited insurance contributions

For those who do not have permanent income such as students, pensioners, children, unemployed registered at the labour offices and social assistance beneficiaries the state pays minimum insurance to health insurance companies. State minimum insurance is calculated as a multiple of the contributory base for state-insured and rate 13.5%. The value of the contributory base is determined by government decree. These amounts (per month) were: since 1/2017 CZK 6,814; since 1/2018 CZK 7,177; since 1/2019 CZK 7,540; since 1/2020 CZK 7,903; since 6/2020 CZK 11,607, since 1/2021 CZK 13,088, since 1/2022 CZK 14,570, since 9/2022 CZK 11,014, since 1/2023 CZK 14,074 and since 1/2024 CZK 15,440.

- ***EUROMOD modelling:***

In EUROMOD all social assistance beneficiaries are assumed to be registered as job seekers with the Labour Office.

2.7 Direct taxes

2.7.1 Tax unit

Personal income tax is paid by any person who has residence or lives in Czechia for at least 183 days in a year. Taxable income includes all income earned in Czechia and abroad. If a person lives in Czechia for the purpose of study or recuperation or less than 183 days in a year, the taxable income is only the income from Czechia.

- ***Changes in 2022***
  No changes.

- ***Changes in 2023***
  No changes.

- ***Changes in 2024***
  No changes.

2.7.2 Exemptions

The tax base does not include income from selling one's own house or flat if a person has lived there for at least two years before the transfer, and if the house or flat was not used for business purposes, or if the time between buying and selling the house or flat was more than five years[5]. Nor does it include loans and drafts, income from property insurance, sickness benefits, state social support, social assistance, unemployment benefit, income from public health insurance, the amount of pensions lower than 36 * minimum wage per year, maintenance paid to soldiers, stipends, donations from the state budget, tax bonuses, benefactions, alimony, travel expenses paid by employers, meals or beverages provided by employers, complementary pension insurance with the state support or private life insurance paid by employers up to 30,000 CZK (since 2017 50,000), winnings in state lotteries, income from appreciation of currency, and income taxed according to a separate tax scheme.

- ***Changes in 2022***
  No changes.

- ***Changes in 2023***
  No changes.

- ***Changes in 2024***
  No changes.

2.7.3 Tax allowances

Taxpayers may deduct the following allowances from their tax base (in CZK per year):

[5] Furthermore, the tax base does not include income from selling chattels with the exception of personal vehicles, ships and aeroplanes, provided that the time between buying and selling these items was less than one year.

- *Gifts to charitable organisations* may be deducted if the amount of the gift is at least 2% of the tax base or 1,000, and if the charity is recognised by the state. The taxpayer may deduct at most 15 % of the tax base.
- *Interest used for mortgage repayments*. The maximum limit is 300,000 CZK per household.
- *Complementary pension insurance with state support*. The total deductible amount is the sum of all payments to complementary pension funds less 12,000.
- *Private life insurance*. The taxpayer must be insured for at least five years, and must be under 60. The minimum amount of insurance premium is 40,000 if the duration of insurance is between 5 and 15 years, and 70,000 if the duration is more than 15 years.
    - The maximum total deductible amount for the sum of the payment for *Complementary pension insurance with state support* and *Private life insurance* is 24,000.
- *Labour union fees*. The taxpayer may deduct fees paid to labour unions. The maximum amount is either 1.5% of the taxable income or 3,000.

- ***EUROMOD modelling:***

  Due to lack of data some of the above mentioned tax allowances are not activated in the model. Only the tax allowances on *interests used for mortgage repayments* and on *complementary pension insurance* are simulated.

- ***Changes in 2022***

  No changes.

- ***Changes in 2023***

  No changes.

- ***Changes in 2024***

  No changes.

2.7.4 Tax base

The tax base for personal income tax is divided into five partial tax bases:

1. wages and salaries, (in the years 2008-2020 increased by social insurance contributions paid by the employer);
2. income from business activities including income from agriculture, forestry and fishery; income from copyright;
3. capital income including dividends, interest, revenues from expiration of contract of complementary pension insurance with state support; income from life insurance (minus premium paid); income from options and forwards;
4. rental income;
5. and other income.

Wages and Salaries

If the amount of wages and salaries is less than 10,000 CZK per month and the character of the job is occasional, it is taxed by a separate tax rate (15 %).

Since 2008 the social and health insurance contribution paid by employer is a part of the partial tax base of "Wages and salaries".

EUROMOD modelling: due to lack of information in the data about occasional jobs, EUROMOD simulations don't include this special rate for low wages and salaries.

Income from business activities

Entrepreneurs may account for losses in order to reduce their profit, but only in the case of the same activity. For entrepreneurs, taxable income is also net of costs (social and health insurance contribution is not tax deductible item). Instead of deducting the amount of actual costs, a taxpayer may replace it by 80% of revenues from agriculture, forestry, fishery and craft, 60 % of revenues of non-craft activities, 40% of revenues of copyright or 30% of rental revenues. However, the maximum amount of costs calculated as the % of revenue is set at 1,600,000 CZK (for 80 %), 1,200,000 CZK (for 60 %), 800,000 CZK (for 40 %) and 600,000 CZK (for 30 %).

If the entrepreneur's spouse helps the entrepreneur with his or her business, the taxable income from this partnership is divided such that the partner may have taxable income of at most 50% or 540,000 CZK per year (or 45,000 CZK for each month of the business partnership) of the total taxable income of the married couple. If more persons live with an entrepreneur in the same household and help him or her with his business, the taxable income is then divided so that the entrepreneur's partners may have at most 30% or 180,000 CZK per year (or 15,000 per month) of total taxable income. If a child in the household is a business partner, the parents are not eligible for a tax allowance per child or for a tax bonus per child. Children in compulsory schooling may not be made partners.

Honorariums of less than 10,000 CZK per month from newspaper articles are taxed at a separate tax rate (15 %).

EUROMOD modelling: due to lack of information in the data we taxed this type of income as a part of the tax base.

- ***Changes in 2022***

  No changes.

- ***Changes in 2023***

  No changes.

- ***Changes in 2024***

  No changes.

Capital income

Almost all incomes are taxes by the separate tax rate (15 %).

Rental income

The taxable income is net of costs.

Other income

Other income includes income from occasional activities exceeding 30,000 CZK per year, income from the transfer of own real estate (with exemptions described below), nourishments, pensions exceeding 36 * minimum wage per year, winnings in lotteries exceeding 10,000 CZK.

The total tax base is the sum of the five partial tax bases mentioned above. The total tax base cannot be lower than the partial tax base "wages and salaries".

- ***Changes in 2022***

  No changes.

- ***Changes in 2023***

  No changes.

- ***Changes in 2024***

  No changes.

2.7.5 Tax schedule

- Tax schedule has two marginal rates - 15 and 23%. The boundary between tax brackets is set at the level of the maximum contributory base of social security contribution.
- ***Changes in 2022***

  No changes.
- ***Changes in 2023***

  No changes.
- ***Changes in 2024***

  No changes in marginal rates.

  The boundary between tax brackets is set at 75% of the maximum contributory base of social security contribution (in 2024 1,582,812 CZK).

Tax credits

2.7.5.1 "Standard" tax credits:

Table 22: *Personal tax credit* for each taxpayer (in CZK per year):

2021	*2022*	*2023*	*2024*
27,840	30,840	30,840	30,840

- *Spouse tax credit* (24,840 CZK) applies if a spouse lives with the taxpayer in the same household and does not have a yearly income higher than 68,000 CZK. The income of the spouse tested for this purpose is generally in gross terms. It does not include disability pension, state social support, social care benefits, state support for complementary pension insurance, state support for savings for building purposes, or stipends. The tax credit doubles (49,680 CZK) if the spouse is disabled.
- *Disability tax credit* is divided into 3 levels: 1) Disability 1st level – tax credit 2,510 CZK per year; 2) Disability 2nd level – tax credit 2,510 CZK per year and 3) disability 3rd level tax credit 5,040 CZK per year.
- *Student tax credit* (4,020 CZK) may be applied if the taxpayer is less than 26 and is an undergraduate student, or when he/she is a graduate student and is less than 28.
- The tax credit compensating the cost of placing a child in kindergarten has been introduced. Its amount depends on the payment for kindergarten. Maximum amount of this credit is equal to minimum wage.

EUROMOD modelling: Due to lack of data about the kindergarten costs, the corresponding tax credit is not simulated. Besides, when modelling the disability tax credit, partial disability is assumed for all recipients due to lack of information on disability level.

- ***Changes in 2021***

  Personal tax credit was increased from 27,840 CZK/year to 30,840 CZK/year.
- ***Changes in 2023***

  No changes.
- ***Changes in 2024***

Student tax credit was cancelled.

Spouse tax credit can only be used if the family has a child under 3 years old.

2.7.5.2 Refundable child tax credit

Persons, who care for dependent children, may deduct (after the use of standard credits) from their income tax a tax credit per child. A child or children must live in the same household as the parents (or may alternatively be temporarily placed in institutions for the purpose of study or preparation for future work). Persons are eligible for the credit each month in which the conditions are met.

Table 23: The amount of the refundable child tax credit (in CZK per child per year)

2021	*2022*	*2023*	*2024*
15,204 *	15,204 *	15,204 *	15,204 *
22,320**	22,320**	22,320**	22,320**
27,840***	27,840***	27,840***	27,840***

** first child, ** second child, *** third and other children*

If the tax duty is lower than the tax credit, the difference is called a tax bonus and is paid to the taxpayer, while the taxpayer's tax duty is then zero. The tax bonus is paid just in the case that the sum of income from Wages and Salaries and from business activities of the person is higher than 6 times the minimum wage per year. If the tax duty is higher than the tax credit, the taxpayer pays the difference between the two. Only one parent can claim the refundable child tax credit.

A dependent child for the purposes of tax allowance or bonuses is defined as an own child, adopted child, child in foster care, children of one's spouse and grandchildren if they are younger than 18, or younger than 26 if not receiving full invalidity pension and currently preparing for future employment. A child who cannot prepare for future employment because of injury, long-term illness or disability that prevents work is also considered a dependent.

- ***Changes in 2022***

No changes.

- ***Changes in 2023***

No changes.

- ***Changes in 2024***

No changes.

2.8 Consumption taxes

Consumption taxes simulated in EUROMOD can be divided in two groups: VAT (value added tax) and excises (additional duties paid over consumption, typically on energy, alcoholic beverages, and tobacco).

Simulated consumption tax liabilities paid by households depend on the tax rules (e.g. the VAT rate) and on the tax base (consumption expenditures or quantities). This is why, to simulate consumption taxes in EUROMOD, the input data must contain information on household expenditures. The expenditures matched in the EUROMOD input files based on SILC are reported

directly by households in the HBS surveys at purchasing prices. Therefore, they already include the consumption taxes paid.

i) **VAT** (il_tva variable in EUROMOD) is the value-added tax. The model also simulates at high disagregation level the VAT liabilities paid for each consumption category (output variables are tva01111, tva01112, and so on and so forth, corresponding to COICOP codes 01111 and 01112, etc.)

ii) **Excises** (il_tx variable in EUROMOD) are additional duties paid over consumption and can be classified in two groups: ad-valorem excises (il_txv) that depend on producer prices, and of specific or ad-quantum excises (il_txa) that depend on consumed quantities.

Since consumption data from HBS refers to expenditures (price x quantity), for the simulation of specific excises information on consumption prices are needed.

Further information on methodology and specific calculations and the independence of these consumption taxes is common across countries (this is why they are placed in an add-on and not in the policy spine of each country) and can be found in Akzogu et al (2020).

2.8.1 VAT (il_tva)

VAT has three rates (one basic and two reduced). The reduced rates include products and services that can be assumed to be of greater importance in the consumption basket of poorer households.

Table 24: VAT rates (2021-2024)

	Products	2021	2022	2023	2024
Standard[3]		21%	21%	21%	21%
Reduced	food sales, water and sewage, heat, urban transport	15%	15%	15%	12%
Super reduced	catering services, books, medicines	10%	10%	10%	12%
Exempted[4]	rents, financial services, books (from 2024)	-	-	-	-

- ***Changes in 2022***

No changes.

- ***Changes in 2023***

No changes.

- ***Changes in 2024***

Only one reduced rate of 12% was introduced.

2.8.2 Ad-valorem excises (il_txv)

There are no classical ad-valorem excises in the Czech Republic. But this element appears in the taxation of cigarettes, where the total amount of the tax is calculated as a combination of the ad-valorem rate and the ad-quantum rate (based on the number of cigarettes). The consequence of this approach is the regulation of cigarette prices.

Table 25: Taxation of cigarettes and tobacco products

	2021	2022	2023	2024
Cigarettes (ad valorem)	30 %	30 %	30 %	30 %

Cigarettes (ad-quantum)	1.79 CZK/piece	1.88 CZK/piece	1.97 CZK/piece	2.17 CZK/piece
Cigars and Cigarillos (ad-quantum)	2.08 CZK/piece	2.19 CZK/piece	2.29 CZK/piece	2.52 CZK/piece
Tobacco (ad-quantum)	2,720 CZK/kg	2,860 CZK/kg	3,000 CZK/kg	3,300 CZK/kg

2.8.3 Specific excises (il_txa)

The range of commodities burdened with excises corresponds to the minimum possible in the EU. Beyond the scope of European regulation, the Czech Republic does not burden other commodities.

Table 2.X Specific (ad-quantum) excise rates

Products	2021	2022	2023	2024
Wine	0 CZK/l	0 CZK/l	0 CZK/l	0 CZK/l
Sparkling wine	234 CZK/l	234 CZK/l	234 CZK/l	234 CZK/l
Ethanol	322.50 CZK/l	322.50 CZK/l	322.50 CZK/l	355 CZK/l
Beer*	320 CZK/l	320 CZK/l	320 CZK/l	320 CZK/l
Petrol (leaded)	13.71 CZK/l	13.71 CZK/l	13.71 CZK/l	13.71 CZK/l
Petrol (unleaded)	12.84 CZK/l	12.84 CZK/l	12.84 CZK/l	12.84 CZK/l
Diesel	9.95 CZK/l	9.95 CZK/l	9.95 CZK/l	9.95 CZK/l
Natural gas	73.6 CZK/GJ	73.6 CZK/GJ	73.6 CZK/GJ	73.6 CZK/GJ
Coal and Coke	8.5 CZK/GJ	8.5 CZK/GJ	8.5 CZK/GJ	8.5 CZK/GJ
Electricity	28.3 CZK/MWh	28.3 CZK/MWh	28.3 CZK/MWh	28.3 CZK/MWh

* for each whole percentage by weight of the original wort extract; small breweries have a reduced tax rate (16.00-28.60 CZK/l).

Table 2.X Prices of Excise products

Prices	2021	2022	2023	2024[n]
Wine	EUR/l	EUR/l	EUR/l	EUR/l
...	EUR/unit	EUR/unit	EUR/unit	EUR/unit
Other fuels	EUR/l	EUR/l	EUR/l	EUR/l

n: nowcasted

Consumer prices of goods subject to excise duties are nowcasted, similarly to what done with income data from SILC. We combine the latest available data from the following sources:

- Prices per product, usually from last year, but for instance, fuel prices have only 15 days delay.
- Inflation: Harmonised Index of Consumer Prices (HICP, Eurostat) at COICOP 5 digits, usually for the first quarter for beta release and up to third quarter 3 for final release.
- Inflation quarter-on-quarter forecasts (DG ECFIN, confidential) by HICP main groups (Unprocessed food, Processed food including alcohol and tobacco, Non-

energy industrial goods, Energy, Services - overall index excluding goods) of quarters 2, 3 and 4, as needed for each release.

For more details on the specific source of the price of each good, see Akoguz et al (2020) and for the nowcasting method (document to be released based on Prices Excise Goods.docx).

The price of (indicate product) did not followed this general sources/nowcasting strategy but was sourced from (indicate source) because (indicate reason).

- EUROMOD modelling

Consumption taxes (tco_cc policy) require extended EUROMOD input data (with imputed income shares of consumption expenditures at the household level) and an add-on to run. The policy is set to off in the baseline. To activate it, the CT_xbase add-on must be run, and the yyyy_x* type of input files (see Section 3 for more information on the methodology and features behind these extended input files) should be used (as defined in the database configuration of each country). The other add-ons (CT_*) can be used to undertake reform simulations, under the behavioural assumption of constant quantities (CT_XCQ), constant income shares (CT_XCIS) or constant expenditure shares (CT_XCES). Auxiliary output files are generated by running the first baseline simulation (as either the quantities or expenditures and savings from the baseline are kept constants and enter as inputs in the simulated reform scenarios).

2.9 Extraordinary measures

2.9.1 COVID-19: Compensation Bonus for self-employed *(Kompenzační bonus)* – (ysecomp_cz)

- ***Definitions***

Compensation Bonus is a direct cash support for self-employed persons in the amount of CZK 500 per day that was put in place as result of the COVID-19 pandemic.

EUROMOD modelling*:* this policy can only produce results if the model is run in combination with the LMA add-on. The individuals that are selected to undergo transitions to monetary compensation schemes are defined in the TransLMA_sk policy, which is switched on automatically by the add-on. For more information about the modelling of labour market transitions, please consult the "Simulating labour market transitions in EUROMOD" document.

- ***Eligibility conditions***

This benefit will be paid if the following conditions are met:

- the activity performed is the principal activity,
- self-employed person declares that he/she has not been able to perform this activity in whole or in part above the usual level, due to health threats related to the occurrence of COVID-19 or government crisis measures.

EUROMOD modelling: eligibility is based on a random allocation of individuals to this scheme. Labour transition model based data are produced by Eurostat, using detailed distributional information on the loss of jobs and short-term work schemes from the Labour Force Survey and administrative data. The impact across different categories of individuals, the duration of unemployment/absence and percentage of hours worked are modelled using the EU-LFS longitudinal and quarterly transitions as target. For more information please consult the methodological note available at 9a70fb55-ceb7-d25a-1b31-ab0c030095d2 (europa.eu). Alternative shares can be simulated by adjusting the parameters of policy TransLMA_cz

- ***Benefit duration***

The first period for which it is paid is March 12 to June 8, i.e. around 3 months. The second period is October 5 to December 31 (i.e. around 3 months). In 2021 the benefit was extended until the end of May (5 additional months)

EUROMOD modelling: in cases for which the duration of the benefit is higher than the individuals´ number of months in self-employment, the latter works as an upper limit for the total duration. The maximum duration simulated in the model is of 6 months in 2020 (5 months in 2021), including both periods for which the benefit was provided.

- ***Benefit amount***

The benefit amount is of CZK 500 per day (CZK 1,000 after January 2021), up to a maximum amount of CZK 89,000, which approximately corresponds to the maximum amount for 6 months.

EUROMOD modelling: In 2021 only the benefit amount of CZK 1,000 per day is simulated, although during January 2021 the previous scheme, whose amount was of CZK 500 per day, was in place.

- ***Subject to taxes/SIC***

Exempt.

The income from the compensation bonus enters the decisive income for social assistance benefits.

- ***Take up***

Once individuals have been randomly allocated to this scheme, full take-up is assumed.

- ***Changes in 2021***

The current regulation was valid until 31 January. After that, the value of the bonus was increased to CZK 1,000 per day. The new system was approved with effect until the end of May.

- ***Changes in 2022***

Antivirus and Compensation Bonus programs are gradually terminated (Antivirus - end of February and Bonus - end of January). In case of Antivirus program is possible just to cover the wage compensations of employees because of an obstacle on the part of employees (quarantine).

EUROMOD modelling: The simulation of this benefit in 2022 is switched off as the scheme was effectively ceased in January.

- ***Changes in 2023***

This support was no longer active.

- ***Changes in 2024***

This support was no longer active.

2.9.2 COVID-19: Wage compensation scheme (*Programme Antivirus*) – (yemcomp_cz)

- ***Definitions***

The programme Antivirus is targeted at employers, whose businesses are affected by the COVID-19 pandemic.

EUROMOD modelling: this policy can only produce results if the model is run in combination with the LMA add-on. The individuals that are selected to undergo transitions to monetary compensation schemes are defined in the TransLMA_sk policy, which is switched on automatically by the add-on. For more information about the modelling of labour market transitions, please consult the "Simulating labour market transitions in EUROMOD" document.

- ***Eligibility conditions***

Employers whose economic activity is at risk due to spread of the infection will be granted a contribution to reimburse, in whole or in part, the wage compensations to employees. The obstacles to perform the economic activity depend on whether they are due to an obstacle on the part of employees (quarantine) or on the part of employers (closure of business due to the Government order to close business operation).

EUROMOD modelling: eligibility is based on a random allocation of individuals to this scheme. Labour transition model based data are produced by Eurostat, using detailed distributional information on the loss of jobs and short-term work schemes from the Labour Force Survey and administrative data. The impact across different categories of individuals, the duration of unemployment/absence and percentage of hours worked are modelled using the EU-LFS longitudinal and quarterly transitions as target. For more information please consult the methodological note available at 9a70fb55-ceb7-d25a-1b31-ab0c030095d2 (europa.eu). Alternative shares can be simulated by adjusting the parameters of policy TransLMA_cz

- ***Benefit duration***

The maximum simulated duration of the benefit is of 9 months, from April 1 to December 31. In 2021 the benefit was extended until the end of June (6 additional months).

EUROMOD modelling: in cases for which the duration of the benefit is higher than the individuals´ number of months in employment, the latter works as an upper limit for the total duration.

- ***Benefit amount***

The amount and duration of the provision will depend on the reason for the occurrence of an obstacle at work; for each employee it will be necessary to distinguish the reason for the obstacle to work. The amount of compensation to employers is derived from the average super-gross wage, including compulsory contributions (CZK 48,400), and depends on the reasons for the obstacle to work.

There are two regimes:

Regime A — type of obstacle:

- In the event of ordered quarantine, the employee receives a wage compensation amounting to 60 % of the reduced average earnings
- In the event of closure of business due to the Government order the employee receives a wage compensation of 100 % of the average earnings.

The employer's contribution amounts to 80% of the compensation paid, but a maximum of CZK 39,000.

Regime B — type of obstacle:

- Obstacles to work on the part of an employer due to the ordered quarantine or childcare for a significant proportion of employees (30 % or more) — the employee receives a wage compensation of 100% of the average earnings

- Limitation of the availability of inputs (raw materials, products, services) necessary for the activity — the employee receives a wage compensation amounting to 80 % of the average earnings
- Reduced demand for services, products and other products of the company — the employee receives a wage compensation amounting to 60 % of the average earnings

The employer's contribution amounts to 60% of the compensation paid, but a maximum of CZK 29,000.

EUROMOD modelling: out of the share of workers assumed to transit to wage compensation, beneficiaries are then randomly allocated to each regime as follows:

Regime	*Type of obstacle to work*	Share
Regime A	1st obstacle: quarantine (employee)	20%
	2nd obstacle: closure of business	20%
Regime B	1st obstacle: quarantine	20%
	2nd obstacle: quarantine	20%
	3rd obstacle: quarantine	20%

- ***Subject to taxes/SIC***

Yes, except those workers under Regime A, 1st obstacle.

Included in other benefits´ means-test.

- ***Take up***

Once individuals have been randomly allocated to this scheme, full take-up is assumed.

- ***Changes in 2021***

Regimes A and B continue until the end of June.

- ***Changes in 2022***

Antivirus and Compensation Bonus programs are gradually terminated (Antivirus - end of February and Bonus - end of January). In case of Antivirus program is possible just to cover the wage compensations of employees because of an obstacle on the part of employees (quarantine).

EUROMOD modelling: The simulation of this benefit in 2022 is switched off as the scheme was effectively ceased in February.

- ***Changes in 2023***

This support was no longer active.

- ***Changes in 2024***

This support was no longer active.

2.9.3 COVID-19: One-off bonus for pensioners – (pecls_cz)

- ***Definitions***

One-off bonus of CZK 5,000 for any recipient of old-age, disability or widow's/widower's pensions.

- ***Eligibility conditions***

Being currently receiving any old-age, disability or widow´s/widower´s pensions.

- ***Benefit duration***

One-off benefit to be received in December 2020.

- ***Benefit amount***

Lump sum of CZK 5,000.

- ***Subject to taxes/SIC***

Similar fiscal treatment as other pensions.

- ***Changes in 2021***

This benefit is not approved for this year.

- ***Changes in 2022***

This benefit is not approved for this year.

- ***Changes in 2023***

This benefit is not approved for this year.

- ***Changes in 2024***

This benefit is not approved for this year.

3. DATA[6]

3.1 General description

Table 26: EUROMOD database description

EUROMOD database	CZ_2022_b1
Original name	EMSD (EU-SILC and *Životní podmínky* (SILC) 2022)
Provider	Eurostat and Czech Statistical office (CZSO)
Year of collection	2022
Period of collection	From January 29 to June 12 2022
Income reference period	Year 2021
Sampling	Two stage random sampling
Unit of assessment	HH [1]
Coverage	Private households 8605 [2]
Sample size	18,175 IND (out of it, 24 children born after reference period dropped) 8605 HH (response), 2257 (non-response)
Response rate	79,2%

Notes:
[1] One person living alone or a group of people living at the same apartment (address) and sharing expenditures (housekeeping concept). If more than one household was found in a dwelling unit, all HH in selected dwellings were included as eligible for the survey.
[2] Households living at private residential addresses.

This description of the Czech SILC 2022 survey is mostly based on more detailed methodological notes provided by the Czech Statistical Office (CZSO). SILC survey is a survey introduced in Czechia following Eurostat guidelines and it added to already existing surveys, namely quarterly rotating panel of Labour Force Survey (VŠPS in Czech) and annual Household Budget Surveys. First survey was run in 2006 (SILC 2005).

The SILC survey is regarded as a multipurpose source. Data have been used for several official and unofficial income distribution analyses and for tax/benefit modelling. SILC is the only suitable survey available for EUROMOD purposes thanks to its annual frequency and information on both labour statuses and incomes. The survey was carried out in all regions of Czechia.

The fieldwork revealed that among the total of 11 547 dwellings in the sample there were 710 (6,3 %) dwellings either unoccupied, or the address did not exist or the survey was not possible, e.g. because the households had moved. Since substitution for the ineligible units is not allowed, the survey was conducted in 10 837 dwellings and 10 862 households (there was more than one household in some of the dwellings).

The sample was obtained by applying a two-stage probability sampling scheme to each of the 14 administrative regions (NUTS3 regions) independently. The total number of dwellings selected in each region was proportional to the region's size. At the first sampling stage small geographical areas (CEUs - census enumeration units or districts) were selected by probability sampling. These CEUs served as a basis for the second-stage selection (a sample of 10 dwellings was drawn from each CEU).

Before selecting the sample of dwellings, the sampling frame had to be adjusted to enable incorporation of small census enumeration units into the sampling process to reach the required full geographical coverage of the national territory. Small CEUs (with less than 20 inhabited dwellings) were merged with adjacent CEUs and the resulting larger CEUs entered the first stage

[6] Information provided in this section has been distilled from the description by the CZSO, accompanying the national version of the SILC 2022 database. Internet: https://csu.gov.cz/produkty/household-income-and-living-conditions-5qh0ztby3b

of sampling. Therefore, in some cases, the 10 chosen dwellings could belong to two or more (in exceptional cases) CEUs.

The CZSO's regional fieldwork units (each covering one of the 14 NUTS3 administrative regions) received the list of selected dwellings (addresses + identification numbers of flats in apartment buildings). Before the actual fieldwork, the regional fieldwork units' staff carried out the identification of the selected dwellings and filled in the contact names on the list of selected dwellings for interviewers.

Data collection lasted from January 29 to June 12 2022. Collection of data was coordinated by workers from regional departments responsible for fieldwork. Workers from regional departments also conducted methodical training of fieldworkers.

The content of the survey was divided into four questionnaires with different units of reference:

The primary database used for the EUROMOD microsimulation model is the Eurostat UDB (User Database) SILC for Czechia. Since numerous variables are needed in greater disaggregation, these were added from the SILC database provided directly by the CZSO (it contains variables defined differently from the Eurostat UDB). Eurostat merged together these two files, and already imputed some EUROMOD variables because of restricted data access or knowledge in-house. In this regard, the derivation of some EUROMOD variables draws from the PDB (Production Database) SILC, which contains more precise information. The combination of UDB, national SILC and EUROMOD variables imputed inside Eurostat represents the EMSD database. The EMSD has been used as the main data source to derive the EUROMOD input data (see subsection 3.1.1). In particular, the following variables are being used from the Czech SILC database (Czech acronyms in brackets)[7]:

- dmp (vel) – population size of residential unit to account for different housing allowance;
- bch00 (privad) – child allowances (*Přídavky na děti*);
- bchba (imputed from UDB (HY053) and CZ-SILC (pridav)) – Birth Grant (*Porodné*);
- bfapl (rodp) - Parental Allowances (*rodičovský příspěvek*);
- bfafp (pestp) - Foster Care Benefits (*dávky pěstounské péče*);
- tin (dan) – Income Tax at personal level (*daň z příjmů fyzických osob*);
- tscee (pojis) - Health and social insurance contribution of employee at individual level (*zdravotní a sociální pojistné odvody zaměstnance*);
- cz_pensiontype (dduch) - Czech system types of pensions (*druh důchodu*);
- cz_pensiont (duch) - Total amount received in pension benefits according to Czech types in cz_pensiontype (dduch).

Size of the household - the number of household members on the date of the interview, including persons temporarily away, if the period of actual or foreseen absence is shorter than 6 months and the person has no other private address. For persons studying away from home, the period of absence may be longer than 6 months, provided that the person has no private address and retains financial ties to other household members. Persons with a period of absence longer than 6 months, persons without financial ties to the household and persons temporarily present at the time of the interview who have their private address elsewhere are excluded.

Sample quality and weights

Non-response

[7] Variables are reported at household level if not stated otherwise.

Participation in the sample survey is voluntary; unlike the population census, households were not obliged to provide any information. A selected household has to be informed about the content of the survey and about the fact that their participation in the survey is voluntary. Whether to respond or not is left to the household's own deliberation. The main reasons for refusal are privacy reasons (objections against giving personal information and fear of abuse of personal data), fear of contact with interviewers as strangers. There is a considerable group of persons, who as a matter of principle strictly refuse to give any information.

Weights

When compared with the data from other statistics and registers, selected characteristics of our sample showed that a phenomenon typical of household surveys had occurred - high level of non-response (in a rotational panel influenced by a prior response) had biased the proportions in the final data file from which results are obtained. The deformation of demographic characteristics and social structure of the sample did not allow us to use simple techniques of grossing up (post-stratification). To reach a sufficient level of bias elimination, which is the necessary pre-condition for obtaining good estimates, it was necessary to use more sophisticated methods.

In practice, the well-tried iteration method of weight calibration was utilized, which minimizes the difference between the known and the grossed-up values of selected characteristics. Although it is a panel survey comprising data of four practically independent samples (waves 1-4), a simple calibration method was utilized which did not distinguish the waves but worked with all households together.

At the same time and according to the Eurostat's recommendations the standard system of integrated weights was used in the survey, i.e. a single set of grossing-up coefficients that was subsequently used to produce results for both households and individuals.

As the basis for calculations the following calibration variables were used:

- Population characteristics:
- Population totals in each NUTS3 region (from demographic statistics)
- Economic activity characteristics in each NUTS3 region
    - Number of employees – derived from the number of employees in the economy based on the Labour Force Survey (LFS) results and company reporting
- Economic activity characteristics in each NUTS3 region:
    - Number of pensioners (excl. pensions for orphans) - based on the administrative data from the MPSV and the Czech Social Security Administration and reduced the pensioners living out of the dwellings based on the 2021 Census
    - Number of pensioners (excl. pensions for orphans) - based on the administrative data from the Ministry of Labour, Social Affairs and the Czech Social Security Administration. and reduced the pensioners living out of the dwellings based on the 2021 Census
    - Number of unemployed - registered unemployment from the administrative source of the Ministry of Labour and Social Affairs, corrected for unregistered unemployment using the Labour Force Survey data
    - Number of self-employed - estimate based on the Labour Force Survey and on the administrative data from the Czech Social Security Administration
    - Number of children aged 0-15 - from demographic statistics
- Demographic characteristics in each NUTS3 region (based on the demographic statistics):

- Age groups (0-15, 16-24, 25-34, 35-44, 45-54, 55-64, 65-74, 75+); Sex

- Municipality size (less than 2 000 inhabitants, 2 000-9 999, 10 000-49 999, 50 000 or more inhabitants)

The target population of the survey was persons living in private households. Therefore, the data from demographic statistics was adjusted by subtracting institutionalized population (from social security administrative data and Ministry of Justice) and the persons living outside dwellings as based on the 2021 Census.

The sampling unit is the dwelling. All weight coefficients were calculated for dwellings and subsequently assigned to all persons and households in them (integrated weights).

The method described above deals with non-response successfully, i.e. it corrects the bias due to the specific composition of households that did not respond. First of all, it improves demographic and social structure but, as a by-product, it also eliminates deformation of income indicators related to these structures.

Table 27: Descriptive Statistics of the Grossing-up weight

Number	2005	2007	2008	2010	2012	2015	2016	2017	2018	2019	2020	2021	2022
Mean	569.94	442.07	379.86	486.59	508.59	582.53	545.04	539.24	547.98	543.90	557.34	563.75	564.25
Median	520.55	396.13	337.54	446.56	469.51	532.76	492.55	485.52	499.88	488.35	488.23	503.84	503.86
Maximum	2600	3475	2875	1846	1695	2048	1716	2190	2315	1974	2731	2289	2319
Minimum	100	100	100	129	144	164	195	226	210	171	182	190	168
Max/Min	26.00	34.75	28.75	14.3	11.77	12.49	8.8	9.70	11.02	11.54	15.00	12.05	13.8
Decile 1	312.38	243.51	204.16	143.06	289.65	333.85	314.91	312.79	213.54	269.53	277.67	258.11	252.48
Decile 9	874.80	683.29	599.44	755.93	758.36	872.40	819.44	805.96	812.15	895.37	930.72	931.22	929.12
Dec 9 / Dec1	2.80	2.81	2.94	5.28	2.61	2.61	2.60	2.57	3,80	3.32	3.36	3.61	3.68

Item non-response and under-reporting

Another source of bias to be taken into account stems from the method of interviewing. Data on income and housing costs obtained during face-to-face interviews with household members underestimate or overestimate certain income sources. Data on some income components can be completely missing (item non-response). Not to reduce the size of the processed dataset the missing income was imputed using plausible statistical methods.

In Living Conditions 2022 the interviewer failed to obtain income information for one person in an otherwise successfully interviewed household only in few cases. The missing income of such individuals was replaced with income of another randomly selected person with the same characteristics, i.e. a simple hot-deck method was applied.

Underestimation of income is a natural consequence of the fact that respondents either tend to state lower than actual values or simply do not recall having had certain irregular or small incomes at all. It is, more or less, a non-sampling error, affected substantially by the incomes themselves and by their source. The possibilities to eliminate this underestimation are limited. In the presented survey, only such adjustments were made where there was a sufficiently reliable external statistical source or where the conjectures could be based on legislation.

If the respondent reports income from employment as net, the net income often shows a significant tendency to be distorted (either under- or overestimated) and the non-sampling error grows. This might occur when the employer deducts a certain amount from the employee's wage/salary (e.g. alimonies or pension scheme contributions). When calculating the gross income, this bias is usually adequately compensated for by using additional information from the survey. Some respondents mistakenly reported gross income as net or vice versa and thus there were

significant and inexplicable year-to-year differences. In such cases top-bottom coding was applied or the data were edited. With the self-employed no income corrections were necessary.

In the case of social benefits for which there is legal entitlement (parental leave, child birth benefit, death grant provided to families of the deceased, to some extent also maternity leave), a check on their receipt by eligible households was applied and amounts provided were corrected according to the amounts set by the legislation. With old age benefits (pensions from the social security system) the tendency to underestimation is negligible but as there were falls in this kind of income without any outward reason, the amounts were corrected according to the last year's values. An extraordinary pension contribution in the amount of 5 thousand CZK was included for each beneficiary.

It was not possible to correct the underestimation of sickness benefits (omissions related to short-term illnesses could not be identified in the existing data), means-tested social benefits whose claims depend on the previous income (prior to the income reference period), capital income, or income in kind and inter-household transfers.
The comparison of the aggregated income from this survey with the household sector aggregates of the national accounts (even after subtraction of items which are not covered by household income surveys) is problematic. Concerning its aggregated value the income obtained by direct questioning in households will always be lower. More important fact for evaluation of their credibility is that the trend in the development of household income follows trends in the national accounts. From this viewpoint, the presented results of Living Conditions 2022 are reliable and, as to their time series, consistent. They are fully comparable with similar statistics produced in the EU states.

3.1.1. EUROMOD SILC Database (EMSD)

From 2021 onwards, a new database prepared by Eurostat - EUROMOD SILC database (EMSD) is used to derive the EUROMOD input dataset. The EMSD includes:

- all UDB (User Database) variables;
- national SILC data supplied by CZSO;
- EUROMOD variables created and imputed by Eurostat because of restricted data access or knowledge in-house.

Based on the EMSD, the national team derives additional variables requiring a deep understanding of country specificities (for instance national tax-benefit rules). The final EUROMOD input dataset is therefore made of variables created by both Eurostat and national team.

Some of the EUROMOD variables produced by Eurostat are created and/or imputed with PDB (Production Database) variables. The reason being that the modalities of the PDB variables are more detailed than in UDB. According to the agreement between the NSI and Eurostat, the national team was allowed to use the more detailed information coming from the PDB to derive some EUROMOD variables or to use them as intermediate variable to impute other EUROMOD variables.

However, if the users want to compute their own EUROMOD input data with the formula provided in the DRD file, he/she may encounter differences for some EUROMOD variables because the PDB variables are not available.

3.2Data adjustment

The national team did not adjust the original data provided in the EMSD database and all possible adjustments were done when EMSD database was created. These adjustments already included, for instance, the removal of children born after the income reference period.

3.3 Imputations and assumptions

3.3.1 Time period

The definition of household is based on the sharing of expenditures concept, in line with the definition of Paragraph 115 of the Civil Code - based on the declaration of the persons in the dwelling that they permanently live together and pool their finances to cover their needs. As the 16 year olds those persons were regarded who had reached this age by 31 December 2021.

Reference periods:

- Demographic variables - age: 31 December 2021; marital status, education, housing, financial situation: the date of the interview.
- Work activity was collected for each month of 2021 as well as currently. Work activity figures are gathered by self-definition of the respondent (respondents themselves choose among different types of activity the one that fits them the most). Its value primarily depends on the respondent's main occupation and on the time spent in it. Subsequently, other data related to the respondent's work activity (status at work, profession) were collected as of the date of the interview. Parallel activities were surveyed (second job, study), together with data on receipt of pensions and parental benefits.
- Economic activity was not collected but derived from the monthly/yearly data (if monthly data was the basis, the activity with the highest incidence was coded as the yearly value). For those who completed their education in 2021 the latter half of the year was considered.
- Income data (both monetary and in kind): calendar year 2021.
- Subjective questions focused on housing and financial problems: the date of the interview.
- Health problems: last six or twelve months.
- Housing, consumer durables, financial and social situation of household: the date of the interview, unless the question specifically refers to some other period.

3.3.2 Gross incomes

Incomes related to household as a whole were collected at the household level. There were social benefits targeted at households, rental income and value of goods produced directly by the household through either private or professional activities.

Incomes collected at individual level: income from employment (main job, secondary jobs) incl. other income related to them (remunerations, shares, bonuses), income from contracts, income from self-employment, sickness benefits, old-age benefits, unemployment benefits, social benefits attributable at individual level (such as parental benefit or disability benefits) and other incomes (capital income, insurance claims).

Income from employment (both main job and possible secondary jobs) was collected both either gross of tax and social insurance or net, incomes from contracts only gross. Self-employed persons could choose from several ways to record the result of their enterprise. They could state the gross profit/loss according to their tax declaration, they could give the sum which served as

the yearly basis for calculating their monthly health and social security contributions or could make their own estimate of their gross or net profit/loss. Family members co-operating in private enterprise run by another member of the family stated only proportionate part of the income from the business.

Rental income was collected either gross or net, based on what information respondents were able to provide. All other kinds of income were collected net and subsequently appropriate rules of the tax system were applied to estimate the gross amounts. In addition, the information was collected on claimed tax deductibles to enable calculation of taxes and social insurance contributions. Sum of individual net incomes then forms the main national indicator – net money income of the household.

Besides this national indicator of household income, it was necessary to construct an internationally comparable household income indicator, which is based on Eurostat methodology for EU-SILC surveys. This indicator is called *disposable household income*. The difference between these two definitions of the household income is in inclusion/exclusion of certain components of income (lump sum and irregular inter-household transfers, non-cash employment income, regular taxes on wealth).

Household income in kind consists of consumption of food, products and services originating from the household's own production activity (for example food or domestic animals from own farm, value of food from own restaurant, value of timber from own forest) and of perquisites provided by employers (company car, company-paid or co-financed meals and other non-cash paid services). The CZK value of own-production in kinds was calculated from reported amounts using the average price of the given commodity. The amount of CZK 3,000 was added to income in kind of an employee for each month of using a company car. The financial contribution of the employer to the employee's meals was calculated from the annual or monthly estimate of the respondent. These contributions form an important part of employees' income.

Selected income components:

- Income from employment was defined in line with the national tax law. It includes income from employment based on a contract or similar arrangement between employer and employee. It also includes incomes of owners of the incorporated business from work for their company, income of members of statutory boards and other governing bodies of corporations, remuneration based on holding of elected public posts, income of apprentices in vocational schooling for their work undertaken as a part of their practical training and income from flexible short-term contracts under special regime set in the Labour Code. Using company car for private purposes is also classified as income in kind from employment.

- Income from self-employment includes also income from farming activities, if these are conducted as a business activity, income from independent professional practices (lawyers, doctors) and income from intangible assets (copyrights, royalties).

  Income from main employment includes income of employees from their main job. For multiple coincident jobs, the declaration of the main job was left to the respondent.

  Income from secondary employment includes salaries from secondary jobs, conducted besides the main job or self-employment activity of the respondent and income from flexible short-term contracts under special regime set in the Czech Labour Code.

  Income from secondary self-employment activity is analogous to the secondary employment income. It includes income from secondary self-employment activity undertaken in addition to the main job of the respondent (where respondent declared employment contract as his/her main job).

- Social income is in principle net. Gross amounts were included for cases of pensions above the tax-exempt limit. In these cases, tax was applied to the amount above this limit (CZK 547 200).

  Sickness benefits include all sorts of benefits from the social sickness insurance, i.e. maternity leave benefit (note that the Czech system includes these into Sickness Benefits), reduced employment income compensation in pregnancy and motherhood, income support for persons caring for household member in need of short-term care (mostly care for children during their illness). Since 2009 sickness benefits include work inability compensation paid by the employer.

  Other social support benefits include social benefits for foster parents taking care of adopted children, birth and death grants.

  Other social benefits include certain benefits connected to the termination of employment in selected professions, various other social benefits like benefit for persons providing long-term homecare for their relative in need, support for care in spas and other social benefits for families with children, old and disabled citizens, which are mostly administered by the municipal authorities.

  Social exclusion allowances include regular and lump sum monetary benefits that help the household pay their food and housing bills, or contribute to satisfy their basic needs.

  Scholarships include all kinds of scholarship money income from schools and, furthermore, pocket money paid to apprentices by schools or future employers.

  Social income from abroad, although the benefactor is not the government of Czechia went under respective rubrics and was mixed with the Czech government's help (pensions and child benefits).

- Other income

  Income from capital contains interest from savings, bonds and various forms of deposits, dividends from shares, profits from incorporated businesses, income from investments abroad.

  Other income includes income from occasional property rentals, life and material insurance, sale of own-produced goods, income from organisations not elsewhere classified (scholarships and pocket money of apprentices, grants from charity and non-governmental organisations), lottery winnings, prizes, pay for occasional not contracted jobs, regular inter-household transfers (alimonies and the like).

- Housing costs: In the case of more than one household in one dwelling unit, the costs were divided according to their actual contribution to their financing. When the household reported its housing costs only in one item as the rent paid for accommodation, the partial amounts were estimated based on the data from households, which provided the detailed information on their housing costs. Estimates were modelled by regression models, taking into account the type of dwelling (family houses vs. other), type of rent (market rent vs. regulated rent contracts), number of household members and usual local level of housing costs (municipality, census enumeration unit)

- It should be noted that in the case of persons in enforcement proceedings (executions), the data on their net income in the SILC data represent income before the application of enforcement deductions. This could affect roughly 8% of adults who are in a foreclosure in the Czech Republic currently.

3.3.3 Disaggregation of harmonized variables

UDB EU-SILC benefit variables include several country-specific benefits in different aggregated components. These components are categorized by type of benefit, e.g. family, social exclusion, housing, unemployment, old age, survivor, sickness, disability and education benefits. Furthermore, within each category the UDB EU-SILC also disentangles the benefits into 4 sub-components: contributory/non-contributory and non means-tested/means-tested.

This disaggregation leads, in some cases, to a direct identification of a single benefit into a specific UDB EU-SILC category. For example, the maternity allowance (*Peněžitá pomoc v mateřství*) can be directly linked to the UDB EU-SILC *hy052g* variable, recording contributory non means-tested family benefits, since no other benefit in Czechia fits under this category.

However, there are still some cases where the UDB EU-SILC categorization is not enough to link a single benefit to a single variable. This is the case, for instance, of the birth grant and the child allowance, both benefits recorded under UDB EU-SILC *hy053g* variable, containing non-contributory means-tested family benefits. In order to simulate these benefits in EUROMOD and also to validate their simulation against the information recorded in UDB EU-SILC, a further disaggregation of the UDB EU-SILC *hy053g* variable is required. The way followed to deal with this issue in the EUROMOD input dataset of Czechia is to combine the disaggregated income components of the national SILC with the UDB EU-SILC matching directly both datasets into the EMSD database. This can be done because, usually, the national SILC contains a higher level of benefit disaggregation than the UDB EU-SILC. As an example, Table 26 shows how family benefits have been disaggregated using the available information in the UDB EU-SILC together with the national SILC.

Table 28: Disaggregation of family benefits in CZ EUROMOD input dataset

Benefit name in national language	Benefit name in English	Contained in aggregated UDB variable	Contained in disaggregated UDB variable	Generated as an aggregated variable in the EUROMOD input dataset	Generated as a disaggregated variable in the EUROMOD input dataset
Peněžitá pomoc v mateřství	Income maintenance in the event of childbirth (*maternity allowance*)	HY050	HY052	bfa = HY050	bmact = HY052
Porodné	Birth grant		HY053		bchba = HY053 - PRIDAV *(national SILC variable)*
Přídavky na děti	Family or child allowance				bch00 = PRIDAV *(national SILC variable)*
Rodičovský příspěvek	Parental leave benefit		HY054		bfapl = RODP *(national SILC variable)*
Dávky pěstounské péče (opakované)	Other cash periodic benefits non means-tested (foster care benefits)				bfafp = PESTP *(national SILC variable)*

Dávky pěstounské péče (jednorázové)	Other cash lump sum benefits non means-tested (foster care benefits)				

Note: the sum of the different disaggregated family benefits is equal to the aggregated component (bfa)

3.3.4 Updating

To account for any time inconsistencies between the input dataset and the policy year, updating factors are used. Each monetary variable (i.e. each income component) is updated to account for changes in the non-simulated variables that have taken place between the year of the data and the year of the simulated tax-benefit system. Updating factors are generally based on changes in the average value of an income component between the year of the data and the policy year. For detailed information about the construction of each updating factor as well as the sources that have been used, see Annex 1.

As a rule, updating factors are provided both for simulated and non-simulated income components present in the input dataset. Note, however, that in the case of simulated variables, the actual simulated amounts are used in the baseline rather than the uprated original variables in the dataset. Updating factors for simulated variables are provided so as to facilitate the use of the model in cases when the user wishes to turn off the simulation of a particular variable.

3.3.5 Extended input data (with expenditures for the simulation of consumption taxes)

For the simulation of consumption taxes, the model needs to be run with extended EUROMOD input files. They consist of the core EUROMOD input files based on EU-SILC or National SILC, extended with new variables (household-level income shares of expenditures by product) imputed from EU/National-HBS. The semi-parametric method implemented for the imputation follows the methodology developed by *Akoğuz et al (2020).*

Table 3.2 summarizes the major features of the most recent database used to be run with the policy systems of 2021-2024.

Table 3.2. Extended EUROMOD database description

Extended EUROMOD database for the simulation of consumption taxes	**SILC 2022 – Income year 2021 – Expenditures from HBS 2015**
EUROMOD database	CZ_2022_b1_2015_03_e2
Year of collection (HBS) and source	HBS 2015 – National
Year of collection (SILC) and source	SILC 2022 – National
Coverage and sample size	Same as CZ_2022_b1
Share of households with negative incomes excluded from the matching procedure	0.08%

These extended EUROMOD files contain all the variables included in the standard EUROMOD input files plus the income shares of each consumption category included in HBS. For example,

for countries with consumption disaggregation at 4 COICOP level (5 digits), there will be close to 200 additional variables, each one with the income shares of expenditure (household level) for that particular consumption category (e.g. starting from the income share of rice consumption: xs_01111; bread: xs_01112, and so on and so forth). The number of additional variables depends on the granularity available in HBS, and it varies across countries).

For the case of Czechia data CZ_2022_b1_2015_03_e2, the number of variables included (income shares of expenditures, xs_c*) are 193, corresponding to the harmonized consumption categories defined at COICOP 2003 level 4 (five digits)

This database is an extension of the core EUROMOD input database, and so it is based on the same sample (i.e., same identifiers "idperson" and "idhh" to identify persons and households, respectively) and contains the same variables plus the income shares of expenditure (xs_* variables).

In Table 3.3 we present the share of households' consumption expenditures by product (and total) captured in our matched databases (extended EM input files) with respect to the original reported expenditures in HBS. The column that refers to the same year (in this case, HBS 2015 with Extended EM Input 2015) directly depends on the quality of the imputation procedure, while the comparison across different years is influenced not only by the matching noise but also by the changes in population characteristics and in the underlining distribution of income. Therefore, the coverage displayed in the second column is just informative but is not and should not be used to evaluate nor validate the imputation procedure.

Information on the coverage of these simulated expenditures (coming from the imputation of HBS 2015 to more recent SILC-based data) with respect to the expenditures reported by National Accounts is included in section 4 of this report, together with the other macro-validation results.

Below we summarize the main findings from the imputation validation checks for Czechia.

Table 3.3. Expenditure coverage of Extended EM Input files, %

COICOP group	Extended EM Input 2015 - HBS 2015	Extended EM Input 2022 - HBS 2015
1	102.5	98.7
2	102.1	95.1
3	102.0	105.5
4	101.3	96.8
5	105.8	115.8
6	100.0	105.1
7	104.1	110.7
8	107.5	100.1
9	100.5	105.5
10	103.3	122.0
11	104.6	112.7
12	104.6	109.5
Total	103.2	106.5

The matched SILC/HBS figures show modest increase of expenses compared to original HBS data (106.5%). Overall, SILC/HBS matching produces very close expenses, on average they are slightly above HBS. Matching introduces insignificant underestimation in rare subcategories.

4. VALIDATION

4.1 Aggregate Validation

EUROMOD results are validated against external benchmarks. Detailed comparisons of the number of people receiving a given income component and total yearly amounts are shown in Annex 3. Both market incomes and non-simulated taxes and benefits in the input dataset as well as simulated taxes and benefits are validated against external official data. The main discrepancies between EUROMOD results and external benchmarks are discussed in the following subsections. Factors that may explain the observed differences are also discussed.

4.1.0 Components of disposable income

This subsection outlines the differences in the definition of disposable income in EUROMOD and EU-SILC 2020. The major components of disposable income are the same in both sources: original incomes (+); benefits (+), taxes (-), employee social insurance contributions (-); and self-employed social insurance contributions (-). However, at the level of individual components there are the following differences (see Table 4.1):

- EU-SILC 2021 includes (imputed) annual value of (using) a company car, while EUROMOD definition of disposable income excludes this type of income;
- pensions from individual private plans are included in the disposable income concept in EUROMOD, while they are excluded in EU-SILC 2021;
- Disposable income in EU-SILC 2021 includes repayments/receipts on tax adjustment, while EUROMOD does not.

Apart from differences in the definition, the size of disposable income in EU-SILC and EUROMOD may differ for a given household as simulated income components in EUROMOD may differ for a number of reasons from their observed counterparts in EU-SILC dataset.

Table 4.1 Components of disposable income

	EUROMOD	EU-SILC 2022
	ils_dispy	HY021
Employee cash or near cash income	+	+
Employer's social insurance contribution	0	0
Company car	0	+
Contributions to individual private pension plans	0	0
Cash benefits or losses from self-employment	+	+
Pension from individual private plans	+	0
Unemployment benefits	+	+
Old-age benefits	+	+
Survivor' benefits	+	+
Sickness benefits	+	+
Disability benefits	+	+
Education-related allowances	+	+
Income from rental of a property or land	+	+
Family/children related allowances	+[1]	+
Social exclusion not elsewhere classified	+	+
Housing allowances	+	+
Regular inter-household cash transfer received	+	+
Interests, dividends, etc.	+	+
Income received by people aged under 16	+	+
Regular taxes on wealth	-	-
Regular inter-household cash transfer paid	-[2]	-
Tax on income and social contributions	-	-
Repayments/receipts for tax adjustment	0	+

Notes: [1] includes income tax bonus; [2] Maintenance payments

4.1.1 Validation of market incomes

Tables A3.1 and A3.2 show, respectively, the number of recipients and the total amount of different sources of market income. These incomes are used by the model but are not simulated. The number of recipients of employment income in EUROMOD matches very well the external statistics, but the number of self-employed is a bit overestimated in EUROMOD. This might be due to the fact that external statistics do not include individuals who have both employment and self-employment income among the self-employed. The amount of employment income is underestimated in EUROMOD, while the self-employment income fits external data quite well. Underestimation of employment income likely stems from a well-known fact that individuals with very high incomes are not captured in survey data.

As commented in section 3, EUROMOD input data are adjusted for each policy year by updating factors that take into account average changes of each income source. Therefore, the number of recipients/payers of each income/benefit/tax is held constant in the EUROMOD input data.

4.1.2 Validation of taxes and social insurance contributions

Tables A3.3 and A3.4 in Annex 3 show the number of recipients and total amount of taxes and social insurance contributions that are either simulated by EUROMOD or inputted in the model.

- Income tax: Number of taxpayers paying income tax is underestimated by EUROMOD. The reason is that EUROMOD calculates the number of taxpayers as the number of individuals paying *positive* income tax, while in the external statistics the number of taxpayers is the number of employees or self-employed individuals, no matter whether they pay positive or zero taxes (there are no external statistics on the number of people paying positive income

taxes). The number of taxpayers paying zero taxes is quite substantial because of generous tax credits and tax deductibles. But it seems EUROMOD is quite precise in simulating income taxes, as the amount of income tax collected corresponds to external statistics very well.

- Property tax is underreported in EUROMOD for all years (the number of payers is just slightly underreported, but the amount of property taxes paid is 35-37% of the amount in external statistics). Our interpretation is that individuals underreport their incomes and property taxes in SILC, which was confirmed by our previous research and by the results obtained using the national microsimulation model.[8]

- Employee and employer contributions: the number of people paying contributions and the overall amount of contributions simulated by EUROMOD fits external statistics very well.

- Self-employed contributions: EUROMOD estimates of the number of the self-employed paying social security contributions match external data relatively well (there is just a small underestimation). However, EUROMOD underestimates the total amount of contributions paid by the self-employed (by about half). This might be due to the fact that some self-employed can decide to pay higher than minimum contributions to increase their pensions (or participate in the voluntary sickness insurance system – e.g. to become eligible for maternity allowance) and the model cannot capture that.

4.1.3 Validation of benefits

Tables A3.5 and A3.6 in Annex 3 show the number of recipients and total amount benefits that are either simulated by EUROMOD or inputted in the model.

- Pensions: in aggregate terms, pensions seem to be well represented in the EU-SILC and EUROMOD input data. Significant difference appears only in the number of disability pensioners and the amount of disability pension, which is somewhat overestimated in the EUROMOD input data. For the survivor's pensions, the amount of recipients fits external data very well, but amount of pensions paid is slightly underestimated. The reason might be that the EUROMOD input data does not strictly distinguish what share of pension income comes from old-age pension and which from survivor's pension when the two pensions are collected by the same person (in survey data, this is often misreported, because people are only aware of the total amount of pension they receive and are often not able to distinguish which part comes from their old-age pension and which from a widow/widower pension).

- Child allowance: EUROMOD simulations fit the number of recipients of child allowance quite well in 2021, but it largely overestimates the number of recipients in 2022 and 2023. This might be due to a policy change that took place in July 2021 and which increased the income threshold for child allowance from 2.7 to 3.4 times the family's living minimum. This change was meant to almost double the number of eligible families, which is what EUROMOD indeed simulates. However, there is likely a substantial non-take-up of this extended child allowance as the number of recipients increased only by 24% in 2022. In 2023, the number of recipients increased by additional 21%, thus the overestimation of EUROMOD simulations becomes lower in 2023 as the take-up slowly builds up. Concerning the total amount of child allowance, EUROMOD overestimates the aggregate amounts quite substantially compared to external statistics, especially in 2022 (same reason as above). The reason for the overestimation for year 2021 probably lies in the way EUROMOD model simulates the child allowance. The model assigns the whole annual amount of the allowance to all eligible families assuming eligible families collected the benefit for the whole year. However, the child allowance eligibility is

[8] See Dušek, L., Kalíšková, K., and Münich, D. (2013). Distribution of Average, Marginal, and Participation Tax Rates among Czech Taxpayers: Results from a TAXBEN Model. Czech Journal of Economics and Finance, 63(6), 474-504.

examined each calendar quarter. Therefore, some families might only collect the allowance for one quarter of the year and not be eligible for the remaining three quarters. This might explain the lower annual amount of benefit that appears in external data for all years, even before the benefit extension.

- Housing benefit: The number of recipients is largely overestimated in EUROMOD compared to external statistics. However, the statistics are not directly comparable - EUROMOD simulations are based on annual incomes, which are equally distributed over the twelve months, while the external statistics show the number of individuals collecting this benefit in a given month of a given year, averaged over all months. Therefore, possible fluctuations in monthly incomes are not captured in the simulations. Another reason might be a non-take-up of this benefit. Note that a similar problem has been found using the Czech national tax-benefit microsimulation model[9] and some studies estimated the take-up of housing benefit to be less than 50%.[10] On the other hand, the aggregate amounts of housing benefit are slightly underestimated in EUROMOD. This could also be due to the fact that people receiving housing benefit are often not represented in the EU-SILC data. EU-SILC only covers households living in private dwellings, while individuals collecting housing benefits often live in provisional or institutional housing (like lodging houses or old people's homes) in socially excluded areas, and are thus not part of the EUROMOD simulations. The simulated amounts thus do not take into account those households that are eligible but do not live in private dwellings so are not part of the input data. Also, the housing benefit amount is derived from the housing costs, which are often underestimated in survey data, so that EUROMOD might underestimate the benefit amount due to low reported housing costs.

- Social assistance: The number of recipients of the social assistance simulated by EUROMOD is a bit underestimated compared to external statistics. This is likely due to the fact that this benefit is aimed at the lowest income households, who might not live in private dwellings (often they live at lodging houses) and those are not captured by the EU-SILC data. The overall amount of social assistance benefits fits external data very well for 2021, but is a bit overestimated in the following years. This is likely caused by the fact that in 2022 there was a large increase in the statutory values of the minimum living standards, which enter the calculation of these benefits and thus EUROMOD simulates an increase in expenditures. But since there is a large non-take-up of these benefits, the external statistics did not show such a large increase in expenditures. Non-take-up of social assistance benefits was found to be quite high in the Czech Republic (the second highest after the housing benefit).[11]

- One-off child allowance: In 2022, a one-off child allowance for each child below the age of 18 whose parents have annual gross income below 1 million CZK. The estimated costs of this one-off allowance are 7,8 billion CZK, which corresponds very well to the estimated amount in EUROMOD. The number of eligible children according to government estimates should be about 1.56 million, while EUROMOD estimates less than a million recipients. The reason for this underestimation is that external data report number of eligible children, while EUROMOD simulates number of recipient parents, which is of course lower as in many families there is more than one child eligible.

[9] See Federičová, M., Kalíšková, K., Zapletalová, L. (2022). Chudoba a sociální dávky v sociálně vyloučených lokalitách. IDEA studie 8/2022.

[10] Prokop, D., Škvrňák, M., Galan, S. (2024). Reforma nepojistných dávek: Analýza dopadů a návrhy úprav. PAQ Research.

[11] Federičová, Kalíšková a Zapletalová (2022). Chudoba a sociální dávky v sociálně vyloučených lokalitách. IDEA studie 8/2022, https://idea.cerge-ei.cz/studies/chudoba-a-socialni-davky-v-socialne-vyloucenych-lokalitach

- Unemployment benefit: Methods counting the number of recipients of unemployment benefit in EUROMOD and in external statistics are not strictly comparable. EUROMOD numbers are based on all individuals who reported receiving unemployment benefit sometime in the given year, while the external statistics show the number of individuals collecting unemployment benefits in a given month of a given year, averaged over all months. Therefore, the number of recipients is largely overestimated in EUROMOD. The total expenditures on unemployment benefits are, on the other hand, slightly underestimated (especially in 2021) compared to external data, but this is to be expected given that the simulation is based on reported values of this benefit and (as with other social benefits), people often do not remember the correct amounts and tend to underreport them when asked retrospectively.

- Parental allowances: For 2021, the external validation works quite well. Bu tin 2022 and 2023, both the number of recipients of parental allowance and the aggregate amounts are slightly overestimated in EUROMOD. This is likely caused by the fact that the aggregate numbers of recipients and the total amounts decrease in reality, likely due to a drop in fertility, which EUROMOD cannot capture.

- Birth grant: Both the number of recipients and the overall amount of this benefit is heavily overestimated in EUROMOD. This might be due to non-take-up of this benefit (it is a one-off benefit, conditions for eligibility are not very straightforward and its existence is not very widely known).

- Sickness benefits: sickness benefits depend on previous wages of employees and they appear in the total monthly pay-check sum and are thus not well recognised and not remembered by employees. That explains why both the number of recipients and the amount of sickness benefits is largely underreported in the SILC data and thus in the EUROMOD input data.

- Foster-care benefits: They include five different social benefits, some of which are aimed at covering the child's needs and some to financially support the foster parent. The external statistics combine all these into one number, but the foster parents are likely to perceive them differently. This is the likely reason why they are underestimated in the EUROMOD statistics when compared to external data. But since the number of recipients of foster care benefits is also largely underestimated in EUROMOD, the alternative explanation is that EU SILC data do not cover the population of foster families very well.

- Maternity benefit: the number of recipients of maternity benefits in the EUROMOD is twice as large as in the external statistics for 2021 (a bit amore in the following years). However, the two numbers are not directly comparable. EUROMOD calculates the number of recipients as the number of people who collected maternity benefit at some point in the previous year, while the external statistics show the monthly average number of recipients. Given that maternity benefit is collected for 6 months, the EUROMOD data should report twice as much recipients than the external data, which is indeed the case. The amount of maternity benefit is somewhat underestimated in the EUROMOD likely due to the fact that people do not recall very well the exact amount of the benefit they received, sometimes individuals confuse maternity benefit with parental allowance, which might also lead to underreporting in the benefit amount (parental allowance usually pays lower monthly amount than maternity benefit).

4.1.4 Validation of outputted (simulated) expenses

The validation of simulated expenditures used to model consumption taxes includes two types of comparisons:

1. Simulated household consumption expenditures compared to expenditures collected by National Accounts (NA) of that same year.

2. Simulated consumption taxes (based on NA-adjusted simulated expenditures) compared to administrative data on consumption tax revenues.

The HBS data appears to underreport consumption in National Accounts (NA) for CZ (weighted average of the shares of aggregate expenses of HBS/NA is 59.7%). Matching improves coverage of NA consumption (64.7%). Many subcategories fall within the 30-50% range. These highlight areas with potentially significant underreporting in the original HBS data.

Table A3.9 and A3.10 show the validation of consumption taxes related amounts. The top part of table A3.9 compares expenditures aggregated amount from EUROMOD simulations with National Account (NA) external statistics as reported by EUROSTAT. Given the underreporting present in HBS data, it is not surprising that the aggregated simulated values are also under-simulated w.r.t. NA. However, the model undersimulates consumption taxes more significantly than expenditure. Both revenue from VAT and excises are undersimulated. These discrepancies are partly due to the fact that the survey data underpinning the CT simulation are based on consumers declared consumption that might differ from the actual consumption (e.g. people misreport about how much they smoke and drink). To correct for this problem, EUROMOD provides also adjusted consumption aggregates, where the calibration/correcting factor is the ratio between NA aggregated expenditures and EM aggregated simulated expenditures level 1 at baseline. Effectively NA adjustment scales-up (or down) consumption and tax liabilities of all individuals. Table A3.10 compares annual Government revenue from consumption taxes after applying calibration to NA. The calibrated model delivers better results, with the VAT revenues undersimulated by 30% in 2023. The excises are also undersimulated even in the calibrated model (by 33% in 2021). There might be various reasons for these discrepancies. Several groups that pay significant amounts of VAT are not covered in HBS. Among these groups are government and third sector, hospitals and some business enterprise, as well as private households explicitly not covered by the HBS.

4.2 Income distribution

4.2.0 Income inequality

The income distribution indicators in EUROMOD are very close to the external statistics (See Annex 3, Table A3.7). Some differences appear in case of households at the bottom and top of income distribution. Underestimation of top incomes is very small. The overestimation of incomes in the bottom income deciles (most pronounced for 2022) is likely caused by the general assumption of full take-up of social benefits in EUROMOD.

Table A3.7 also provides the following indicators of income distribution: mean and median equivalised income[12], income quintile ratio, and Gini coefficient. According to results, the median equivalised disposable incomes fit external statistics perfectly, while the mean incomes in EUROMOD are slightly smaller compared to the external statistics. The difference is small and likely caused by the phenomenon described above that cause underestimation of top incomes and overestimation of bottom incomes. Income inequality is also slightly lower in EUROMOD, mostly in 2022. This is likely due to the overestimation of incomes in the first decile (non-take-up of social benefits that became more generous in 2022).

4.2.1 At-risk-of-poverty rates

Table A3.8 in Annex 3 provides the at-risk-of-poverty rates using poverty lines based on 40, 50, 60 and 70% of the median equivalised disposable income. For 2021, EUROMOD fits external poverty rate very well. But in 2022, the poverty rates using all poverty lines (but mostly the lowest one of 40% of median income) are underestimated in EUROMOD. This means that EUROMOD

[12] Using the OECD modified equivalence scale.

simulates higher incomes for lowest income households than they actually have in 2022. This might be caused by the previously mentioned non-take-up of newly available social assistance benefits (in 2022, the statutory minimum living standards increased which meant that social assistance benefits became more widely available and more generous).

Table A3.8 also shows the at-risk-of-poverty rates by gender and age groups. The same holds for these dimensions as for the general population - For 2021, EUROMOD fits external poverty rate very well, but in 2022, the poverty rates are underestimated in EUROMOD.

4.3 Summary of "health warnings"

This final section summarises the main findings concerning special aspects of the Czech part of EUROMOD or its database that should be borne in mind when planning appropriate uses of the model and when interpreting results.

- The SILC sample is relatively small. Care should be taken in interpreting results for small population sub-groups.
- The weights do not control for differential non-response according to any dimension.
- There is underreporting by people with very low incomes, but also those with higher incomes and with higher share of self-employment income and incomes from investment. Figures for incomes of the self-employed are in principle not very reliable since some portion of accounting expenditure made by the self-employed effectively covers common living expenditures.
- Sickness insurance benefits are substantially underreported in SILC since people do not recognize them easily in their pay checks. Information in SILC does not allow for well-informed simulations of these benefits.
- Some segments of the population are not sufficiently represented in the SILC sample (minorities, foreigners, people living in institutional homes, homeless people).
- Some values of some observations have been imputed already by the Statistical Office and cannot be disentangled from the released data.
- Parental leave benefits are simulated and defined in an extension (Parental Benefits Extension) that is switched off in the baselines, i.e. the non-simulated component (*bmact*) is being used. When the extension is switched on, the non-simulated component is replaced by the simulated one (*bmact_s*). Switching on the extension will also trigger the simulation of the paternity benefit (*bpact_s: from 2018 onwards*) and the extended simulation of the parental allowance (*bfapl_s*). The simulated numbers might differ significantly from external statistics as some policy rules cannot be simulated accurately due to lack of information in the underlying data.
- The simulation of monetary compensation schemes (*yemcomp_cz* & *ysecomp_cz*) is triggered by the simulation of labour market transitions defined in policy TransLMA_cz. This policy becomes operational if the model is run in conjunction with the LMA add-on. The nature of these simulations is still experimental and only partially validated. Users are encouraged to refer to the "*Simulating labour market transitions in EUROMOD*" document prior to their use.
- Labour market transitions are switched OFF in EUROMOD baselines. As a consequence, the simulation of monetary compensation schemes does not produce any effect in baseline simulations. Since all policies not linked to labour market transitions are fully functional, it is possible for disposable income in 2020 to be higher than disposable income in previous years.

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ANNEX 1. UPRATING FACTORS

Index		2020	2021	2022	2023	Sources
Harmonised Index of Consumer Prices	$HICP	111.37	115.05	132.99	147.9	EUROSTAT; AMECO 2023 spring forecasts for 2023 values
Main child benefit (pridavek na dite)	$f_bch00	789	916	916	1154.16	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2021); 2022- assume factor of 1 (no policy rules change); uprating factor of 1.26 (increase in the amount of benefit by 26%)
Means-tested child benefit (socialni priplatek)	$f_bchmt	0.01	0.01	0.01	0.01	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2012)
Foster parent benefit (pestounska pece celkem)	$f_bfafp	11651	11521	11521	11521	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2021); 2022, 2023 - assume uprating factor of 1 (no change in policy rules, no indexation)
Parental leave benefit (rodicovsky prispevek)	$f_bfapl	10208	9855	9855	9855	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2020); 2022, 2023 - assume uprating factor of 1 (no change in policy rules, no indexation)
Housing benefit (prispevek na bydleni)	$f_bho	3716	3776	4153.6	4153.6	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2021); 2022 - assume uprating factor of 1.1 (normative housing costs increased by 10% due to increased energy prices); 2023 - assume uprating factor of 1
Unemployment benefit	$f_bun	8217	8388	9222	9798	Ministry of Labour and Social Affairs (https://www.mpsv.cz/struktura-uchazecu)
Harmonised CPI (index 2005=100)	$f_cpi	137	141	163	180	Eurostat (http://ec.europa.eu/eurostat/data/database); 2022 - Ministry of Finance forecast (http://www.mfcr.cz/cs/verejny-sektor/prognozy/makroekonomicka-predikce)
Disability pension	$f_pdi	9736	10154	11770	13777	Czech Social Security Administration (https://www.cssz.cz/web/cz/duchodova-statistika#section_2)
Old-age pension	$f_poa	14479	15425	18061	19646	Czech Social Security Administration (https://www.cssz.cz/web/cz/duchodova-statistika#section_2)
Survivor pension	$f_psu	8314	8714	10156	11824	Czech Social Security Administration (http://www.cssz.cz/cz/o-cssz/informace/statistiky/duchodova-statistika/); 2005-2010: values calculated based on the growth in pensions of widows and widowers and based on absolute values from 2011;
Housing costs	$f_xhc	36283	37855	43571	48182	Czech Statistical Office (https://www.czso.cz/csu/czso/spotrebni-vydaje-domacnosti-2021); 2022, 2023: assume uprating factor equal to the harmonised CPI
Housing costs, rent	$f_xhcrt	36283	37855	43571	48182	Czech Statistical Office (https://www.czso.cz/csu/czso/spotrebni-vydaje-domacnosti-2021); 2022, 2023: assume uprating factor equal to the harmonised CPI
Employment income	$f_yem	35662	37839	40298	43322	Czech Statistical Office (https://www.czso.cz/csu/czso/cri/prumerne-mzdy-4-ctvrtleti-2021); 2022, 2023 - Ministry of Finance forecast (https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce)
Previous employment income	$f_yempv	34125	35662	37839	40298	Calculated based on $upr_yem lagged by 1 year

Maternity benefit	$f_bmact	219603	231895	239430	248413	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2021); 2005-2009 - extrapolated from 2010 using the employment income growth index; 2022, 2023 - assume uprating factor equal to half of the employment income growth
Birth grant	$f_bchba	11433	11477	11477	11477	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2021); 2022, 2023 - assume uprating factor of 1 (no change in policy rules, no indexation)
Other family benefits (porodne a pohrebne)	$f_bfaot	8208	8231	8231	8231	Czech Statistical Office (https://www.czso.cz/csu/czso/vybrane-udaje-o-socialnim-zabezpeceni-2021); 2022, 2023 - assume uprating factor of 1 (no change in policy rules, no indexation)
Led index of employment income	$f_yemLead	37839	40298	43322	43322	Calculated based on $f_yem led by 1 year
Average hourly wage, Agriculture and Fishing (lindi = 1), units of national currency	$f_hourly_wage_lindi_1	205.9185	216.276	228.1925	244.8955	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Mining, Manufact. and Utilities (lindi = 2), units of national currency	$f_hourly_wage_lindi_2	255.1187	267.951	282.7146	303.4085	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Construction (lindi = 3), units of national currency	$f_hourly_wage_lindi_3	211.4957	222.1337	234.3729	251.5284	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Wholesale and retail (lindi = 4), units of national currency	$f_hourly_wage_lindi_4	225.0007	236.318	249.3387	267.5896	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Hotels and restaurants (lindi = 5), units of national currency	$f_hourly_wage_lindi_5	155.1739	162.979	171.9588	184.5458	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Transport and communication (lindi = 6), units of national currency	$f_hourly_wage_lindi_6	292.2636	306.9642	323.8774	347.5844	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Financial intermediation (lindi = 7), units of national currency	$f_hourly_wage_lindi_7	437.8745	459.8992	485.2389	520.7571	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Real estate and business (lindi = 8), units of national currency	$f_hourly_wage_lindi_8	246.3224	258.7122	272.9668	292.9472	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Public administ. and defence (lindi = 9), units of national currency	$f_hourly_wage_lindi_9	324.7694	341.1051	359.8994	386.243	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.

Average hourly wage, Education (lindi = 10), units of national currency	$f_hourly_wage_lindi_10	243.388	255.6302	269.715	289.4574	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Health and social work (lindi = 11), units of national currency	$f_hourly_wage_lindi_11	249.2893	261.8284	276.2546	296.4757	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Other (lindi = 12), units of national currency	$f_hourly_wage_lindi_12	195.5291	205.3641	216.6792	232.5396	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Cash benefits and losses from self-employment	$f_yse	242447	245075	261001	280587	Total income from self-employment: CZSO (http://apl.czso.cz/pll/rocenka/rocenkavyber.so), number of self-employed: Ministry of Finance forecast (https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce); 2022,2023 - assume growth rate equal to growth of employment income
Previous self-employment income	$f_ysepv	229687	242447	245075	261001	Calculated based on $f_yse lagged by 1 year

ANNEX 2. POLICY EFFECTS IN 2023-2024

Table A2.1 and Figure A2.1 show the effect of policy changes in 2023-2024 on the mean equivalised household disposable income by income component and income decile group, as a percentage of mean equivalised household disposable income in 2023. The effect is estimated as a difference between simulated household net income under the 2024 tax-benefit policies (deflating monetary parameters by *projected* Eurostat's Harmonized Index of Consumer Prices, HICP) and net incomes simulated under 2023 policies.

Overall, the real disposable income of the population decreased by 1.06% between years 2023 and 2024. The drop happened for all income groups across the whole income distribution (the largest decrease by 1.3% experienced by the 1st and 6th income deciles).

The main driving force behind the changes in disposable incomes in 2024 were changes in taxation of labor incomes. Mostly importantly, changes have been made to mandatory sickness insurance payments in 2024. The employee social contributions increased by 0.6% due to the new requirement to contribute to sickness insurance, and the rate of social contributions for entrepreneurs also increased. In addition to that, there was an increase of the base for social insurance and state employment policy contributions from 50% to 55% of net income (gross income minus costs) for entrepreneurs. We can see the impact of these changes are visible across the whole income distribution, but for entrepreneurs they are most pronounced in the first decile.

Further changes were introduced in the taxation of labor incomes in 2024 – the student tax credit was cancelled, and the spouse tax credit was limited only to families with a child under 3 years old (families without children or with older kids are not eligible anymore). This led to a further decrease in disposable incomes caused by an increase in direct taxes. While this change also affected individuals all over the income distribution, the top income decile experienced the largest drop in disposable income caused by these changes in direct taxes.

Furthermore, there was a tightening in the rules for calculating housing benefit – in 2024, the normative costs (that are usually uprated yearly to account for increasing housing costs) dropped quite substantially, decreasing the eligibility and the amount of benefit for potential claimants. We can see that in the decrease of disposable incomes caused by the drop in means-tested benefits among the bottom three deciles.

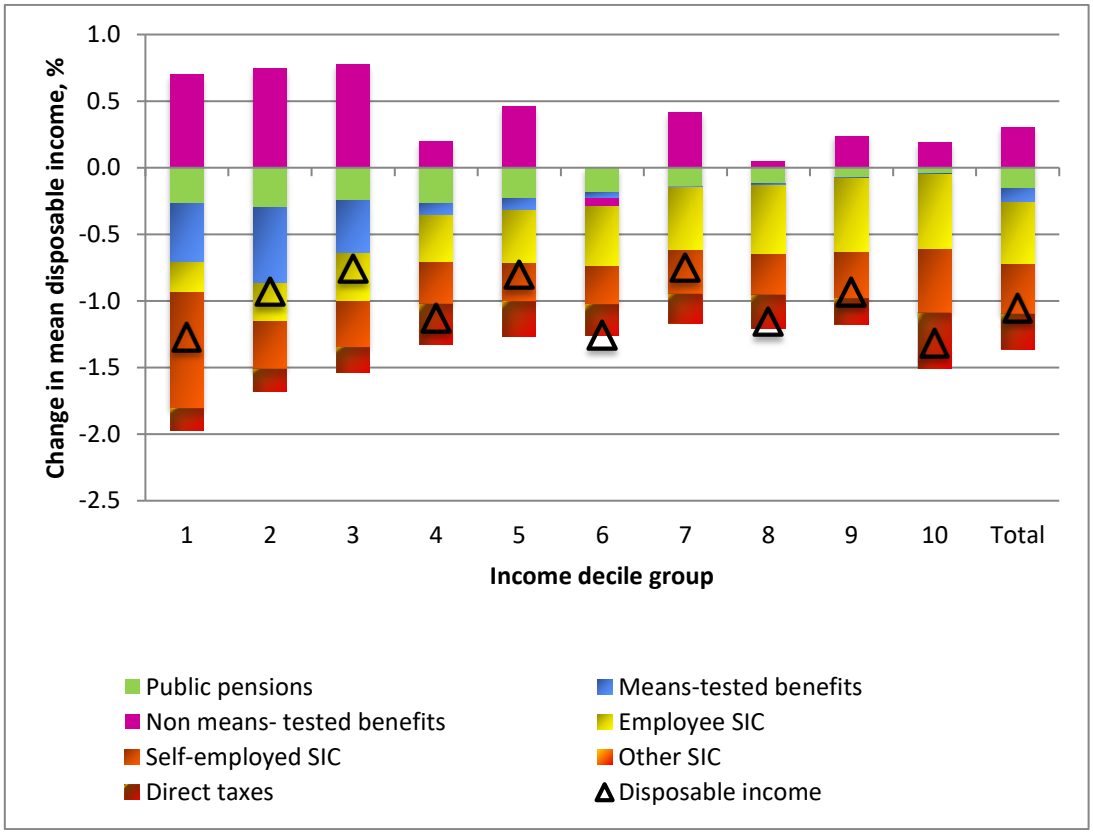
Real values of public pensions decreased for all income groups, but most for the low-income individuals. This was caused by an insufficient increase in public pensions that did not keep up with inflation.

There was also one change that led to an increase in disposable incomes. The most prominent one was the increase in the amount of parental allowance (a non-means-tested benefit for families with small children) from 300 to 350 thousand CZK in 2024.

Table A2.1. Policy effects in 2023-2024, using the CPI-indexation (CPI = 1.025), %

Decile	Original income	Public pensions	Means-tested benefits	Non means-tested benefits	Employee SIC	Self-employed SIC	Other SIC	Direct taxes	Disposable income
1	0,00	-0,27	-0,45	0,70	-0,22	-0,87	0,00	-0,16	-1,27
2	0,00	-0,30	-0,57	0,75	-0,29	-0,36	0,00	-0,17	-0,93
3	0,00	-0,25	-0,40	0,78	-0,36	-0,35	0,00	-0,18	-0,76
4	0,00	-0,27	-0,09	0,20	-0,35	-0,32	0,00	-0,30	-1,13
5	0,00	-0,23	-0,09	0,46	-0,40	-0,29	0,00	-0,26	-0,80
6	0,00	-0,18	-0,04	-0,07	-0,45	-0,28	0,00	-0,23	-1,26
7	0,00	-0,14	0,00	0,41	-0,47	-0,33	0,00	-0,22	-0,75
8	0,00	-0,12	-0,02	0,05	-0,52	-0,30	0,00	-0,25	-1,16
9	0,00	-0,07	0,00	0,24	-0,56	-0,35	0,00	-0,19	-0,93
10	0,00	-0,04	-0,01	0,19	-0,57	-0,47	0,00	-0,42	-1,32
Total	0,00	-0,15	-0,11	0,31	-0,46	-0,38	0,00	-0,26	-1,06

Figure A2.1: Policy effects in 2023-2024, using the CPI-indexation (CPI = 1.025), %



ANNEX 3. VALIDATION TABLES

Table A3.1. Original income in EUROMOD - Number of recipients (thousands)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Earnings (ils_earns)													
Income from employment (Prijmy ze zamestnani) (yem)	N	4,503	4,503	4,503	4,503	738	755	767	NaN	6.10	5.96	5.87	NaN
Cash benefits and losses from self-employment (Hrube prijmy z hlavniho podnikani) (yse)	N	968	968	968	968	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] compensation paid by the firm (yemmc_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other original income (ils_origy - ils_earns)													
Income received by people aged unde 16 (prijem osob mladsich 16 let) (yot)	N	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Returns to investments (Vynosy z investic) (yiy)	N	365	365	365	365	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Private pensions (Penze ze soukromych pojistmych planu) (ypp)	N	22	22	22	22	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Income from rental of property and land (prijmy z pronajmu majetku a pudy) (ypr)	N	513	513	513	513	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Regular interhousehold cash transfers received (Pravidelne soukrome transfery prijate domacnosti) (ypt)	N	2,443	2,443	2,443	2,443	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Maintenance payments (Vydaje spojene s bydlenim) (xmp)	N	2,880	2,880	2,880	2,880	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Continued...

	Source	Comments
Earnings (ils_earns)		
Income from employment (Prijmy ze zamestnani) (yem)	CSO - National accounts. Income method. M000123 Mzdy a platy podle odvětví. http://apl.czso.cz/pll/rocenka/rocenkavyber.makroek_duchodm	-
Cash benefits and losses from self-employment (Hrube prijmy z hlavniho podnikani) (yse)	CSO - Účty výroby a tvorby důchodů, B001402 Domácnosti: účet tvorby důchodů, Čistý provozní přebytek B.2n http://apl.czso.cz/pll/rocenka/rocenkavyber.so	-

Continued...

	Source	Comments
[Covid-19] compensation paid by the firm (yemmc_s)	-	-
Other original income (ils_origy - ils_earns)		
Income received by people aged unde 16 (prijem osob mladsich 16 let) (yot)	-	-
Returns to investments (Vynosy z investic) (yiy)	-	-
Private pensions (Penze ze soukromych pojistmych planu) (ypp)	-	-
Income from rental of property and land (prijmy z pronajmu majetku a pudy) (ypr)	-	-
Regular interhousehold cash transfers received (Pravidelne soukrome transfery prijate domacnosti) (ypt)	-	-
Maintenance payments (Vydaje spojene s bydlenim) (xmp)	-	-

Table A3.2. Original income in EUROMOD - Annual amounts (millions)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Earnings (ils_earns)													
Income from employment (Prijmy ze zamestnani) (yem)	N	1,771,706	1,877,538	2,010,144	2,156,592	2,106,109	2,325,661	2,504,456	NaN	0.84	0.81	0.80	NaN
Cash benefits and losses from self-employment (Hrube prijmy z hlavniho podnikani) (yse)	N	377,228	419,551	452,520	481,579	346,471	377,325	417,169	NaN	1.09	1.11	1.08	NaN
[Covid-19] compensation paid by the firm (yemmc_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other original income (ils_origy - ils_earns)													
Income received by people aged unde 16 (prijem osob mladsich 16 let) (yot)	N	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Returns to investments (Vynosy z investic) (yiy)	N	6,173	6,173	6,173	6,173	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Private pensions (Penze ze soukromych pojistmych planu) (ypp)	N	1,454	1,454	1,454	1,454	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Income from rental of property and land (prijmy z pronajmu majetku a pudy) (ypr)	N	34,502	34,502	34,502	34,502	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Regular interhousehold cash transfers received (Pravidelne soukrome transfery prijate domacnosti) (ypt)	N	41,556	44,317	47,599	50,611	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Maintenance payments (Vydaje spojene s bydlenim) (xmp)	N	52,568	60,770	66,736	68,600	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Table A3.3. Direct taxes and SIC - Number of payers (thousands)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Direct taxes (ils_tax)																					
Income tax final liability (tin00_s)	Y	3,844	3,966	4,079	4,239	0	0	0	0	0.00	0.00	0.00	0.00	5,279	5,333	5,388	5,407	0.73	0.74	0.76	0.78
Separate tax scheme tax liability (tinpx_s)	Y	387	387	387	387	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Property tax (Dan z nemovitosti) (tpr)	N	3,492	3,492	3,492	3,492	3,492	3,492	3,492	3,492	1.00	1.00	1.00	1.00	4,022	4,059	NaN	NaN	0.87	0.86	NaN	NaN
Employee Social Insurance Contributions (ils_sicee)		4,503	4,503	4,503	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	4,612	4,649	4,671	NaN	0.98	0.97	0.96	NaN
Social Insurance Contribution of employee: pension (tsceepi_s)	Y	4,503	4,503	4,503	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employee: unemployment (up to 2008) (tsceeui_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employee: sickness (up to 2008, and from 2024) (tsceesi_s)	Y	0	0	0	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employee: health (tsceehl_s)	Y	4,503	4,503	4,503	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Self-employed Social Insurance Contributions (ils_sicse)		968	968	968	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	1,078	1,104	1,127	NaN	0.90	0.88	0.86	NaN
Social Insurance Contribution of self-employed: pension (tscsepi_s)	Y	850	850	852	851	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of self-employed: unemployment (tscseui_s)	Y	850	850	852	851	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of self-employed: sickness (tscsesi_s)	Y	850	850	852	851	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of self-employed: health (tscsehl_s)	Y	968	968	968	968	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Employer Social Insurance Contributions (ils_sicer)		4,503	4,503	4,503	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	4,612	4,649	4,671	NaN	0.98	0.97	0.96	NaN
Social Insurance Contribution of employer: pension (tscerpi_s)	Y	4,503	4,503	4,503	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employer: unemployment (tscerui_s)	Y	4,503	4,503	4,503	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employer: sickness (tscersi_s)	Y	4,503	4,503	4,503	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employer: health (tscerhl_s)	Y	4,503	4,503	4,503	4,503	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Credited Contributions (ils_sicct)																					
"State funded public health insurance contributions (students, pensioners, children, etc.)" (tschlgv_s)	Y	4,830	4,834	4,834	4,835	0	0	0	0	0.00	0.00	0.00	0.00	5,957	6,108	6,084	6,050	0.81	0.79	0.79	0.80
[Covid-19] employer credited contributions: pension (tsccterpi_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] employer credited contributions: unemployment (tsccterui_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] employer credited contributions: sickness (tscctersi_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] employer credited contributions: health (tsccterhl_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other Contributions (ils_sicot)																					

Continued...

	Source	Comments
Direct taxes (ils_tax)		
Income tax final liability (tin00_s)	MFCR Finanční správa, Přehled inkasa na vybraných daních, DPFO fyzických osob	-
Separate tax scheme tax liability (tinpx_s)	-	-
Property tax (Dan z nemovitosti) (tpr)	MFCR Finanční správa, Přehled inkasa na vybraných daních, Daň z nemovitých	-
Employee Social Insurance Contributions (ils_sicee)		
Social Insurance Contribution of employee: pension (tsceepi_s)	-	-
Social Insurance Contribution of employee: unemployment (up to 2008) (tsceeui_s)	-	-
Social Insurance Contribution of employee: sickness (up to 2008, and from 2024) (tsceesi_s)	-	-
Social Insurance Contribution of employee: health (tsceehl_s)	-	only aggregate data on social security contributions available
Self-employed Social Insurance Contributions (ils_sicse)		
Social Insurance Contribution of self-employed: pension (tscsepi_s)	-	-
Social Insurance Contribution of self-employed: unemployment (tscseui_s)	-	-
Social Insurance Contribution of self-employed: sickness (tscsesi_s)	-	-

Continued...

	Source	Comments
Social Insurance Contribution of self-employed: health (tscsehl_s)	-	only aggregate data on social security contributions available
Employer Social Insurance Contributions (ils_sicer)		
Social Insurance Contribution of employer: pension (tscerpi_s)	-	-
Social Insurance Contribution of employer: unemployment (tscerui_s)	-	-
Social Insurance Contribution of employer: sickness (tscersi_s)	-	-
Social Insurance Contribution of employer: health (tscerhl_s)	-	only aggregate data on social security contributions available
Credited Contributions (ils_sicct)		
"State funded public health insurance contributions (students, pensioners, children, etc.)" (tschlgv_s)	Státní závěrečný účet ČR za rok ...., příloha G, položka 5314, Neinvestiční transfery fondům sociálního a veřejného zdravotního pojištění, https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-	-
[Covid-19] employer credited contributions: pension (tsccterpi_s)	-	-
[Covid-19] employer credited contributions: unemployment (tsccterui_s)	-	-
[Covid-19] employer credited contributions: sickness (tscctersi_s)	-	-
[Covid-19] employer credited contributions: health (tsccterhl_s)	-	-
Other Contributions (ils_sicot)		

Table A3.4. Direct taxes and SIC - Annual amounts (millions)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Direct taxes (ils_tax)																					
Income tax final liability (tin00_s)	Y	140,875	160,064	182,065	210,055	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	148,095	163,557	191,668	NaN	0.95	0.98	0.95	NaN
Separate tax scheme tax liability (tinpx_s)	Y	1,144	1,144	1,144	1,144	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Property tax (Dan z nemovitosti) (tpr)	N	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	1.00	1.00	1.00	1.00	11,835	12,419	12,452	NaN	0.37	0.35	0.35	NaN
Employee Social Insurance Contributions (ils_sicee)		195,086	206,833	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	201,000	215,214	NaN	NaN	0.97	0.96	NaN	NaN
Social Insurance Contribution of employee: pension (tsceepi_s)	Y	114,433	121,341	129,840	139,338	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employee: unemployment (up to 2008) (tsceeui_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employee: sickness (up to 2008, and from 2024) (tsceesi_s)	Y	0	0	0	12,862	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employee: health (tsceehl_s)	Y	80,654	85,493	91,521	98,267	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Self-employed Social Insurance Contributions (ils_sicse)		88,352	98,061	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	185,600	197,653	NaN	NaN	0.48	0.50	NaN	NaN
Social Insurance Contribution of self-employed: pension (tscsepi_s)	Y	52,620	58,476	62,899	74,064	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of self-employed: unemployment (tscseui_s)	Y	2,255	2,506	2,696	3,174	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of self-employed: sickness (tscsesi_s)	Y	3,946	4,386	4,717	7,142	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of self-employed: health (tscsehl_s)	Y	29,530	32,693	34,778	37,320	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Employer Social Insurance Contributions (ils_sicer)		596,058	631,940	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	618,300	661,335	NaN	NaN	0.96	0.96	NaN	NaN
Social Insurance Contribution of employer: pension (tscerpi_s)	Y	378,508	401,358	429,470	460,887	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employer: unemployment (tscerui_s)	Y	21,126	22,401	23,970	25,724	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employer: sickness (tscersi_s)	Y	36,971	39,202	41,948	45,017	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social Insurance Contribution of employer: health (tscerhl_s)	Y	159,454	168,978	180,913	194,093	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Credited Contributions (ils_sicct)																					

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
"State funded public health insurance contributions (students, pensioners, children, etc.)" (tschlgv_s)	Y	102,413	104,806	110,203	120,930	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	126,338	129,414	138,734	NaN	0.81	0.81	0.79	NaN
[Covid-19] employer credited contributions: pension (tsccterpi_s)	Y	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] employer credited contributions: unemployment (tsccterui_s)	Y	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] employer credited contributions: sickness (tscctersi_s)	Y	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] employer credited contributions: health (tsccterhl_s)	Y	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other Contributions (ils_sicot)																					

Table A3.5. Benefits - Number of recipients (thousands)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Pensions (ils_pen)																					
Old age pension (Starobni duchod) (poa)	N	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	1.00	1.00	1.00	1.00	2,370	2,359	2,362	NaN	1.01	1.01	1.01	NaN
Disability pension (Plny a castecny invalidni duchod). (pdi)	N	527	527	527	527	527	527	527	527	1.00	1.00	1.00	1.00	415	414	412	NaN	1.27	1.27	1.28	NaN
Survivors pension (vdovsky duchod) (psu)	N	689	689	689	689	689	689	689	689	1.00	1.00	1.00	1.00	661	653	646	NaN	1.04	1.06	1.07	NaN
One-off Covid bonus for pensioners - old age [Covid-19] (poaecls_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off Covid bonus for pensioners - survivors [Covid-19] (psuecls_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off Covid bonus for pensioners - disability [Covid-19] (pdiecls_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Means-tested benefits (ils_benmt)																					
Income tax bonus (tinrf_s)	Y	492	432	372	283	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Child Allowances (Pridavky na deti) (bch00_s)	Y	248	476	463	405	137	137	137	137	1.82	3.48	3.39	2.97	233	289	348	NaN	1.06	1.65	1.33	NaN
One-off Child Allowance (bchecls_s)	Y	0	973	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	1,560	NaN	NaN	NaN	0.62	NaN	NaN
Social Allowance (Socialni priplatek + Zaopatrovaci prispevek till 2004) (bchmt_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Housing benefit (Prispevek na bydleni) (bho_s)	Y	279	285	515	479	172	172	172	172	1.62	1.66	3.00	2.79	146	168	248	NaN	1.91	1.69	2.08	NaN
"Social assistance benefits (Pravidelne davky socialni potrebnosti ""dav_sp"")" (bsa_s)	Y	75	86	85	81	49	49	49	49	1.55	1.77	1.75	1.67	104	104	93	NaN	0.73	0.82	0.91	NaN
Birth grant (since 2011) (bchba_s)	Y	18	20	20	19	9	9	9	9	2.09	2.23	2.23	2.16	8	8	8	NaN	2.20	2.47	2.47	NaN
Non-means-tested benefits (ils_bennt)																					
Unemployment benefit (Prispevek v nezamestnanosti) (bun_s)	Y	149	149	149	149	170	170	170	170	0.87	0.87	0.87	0.87	82	84	86	NaN	1.81	1.76	1.73	NaN
Maternity allowance (disaggregated in data from 2015 onwards only) (bmact)	N	100	100	100	100	100	100	100	100	1.00	1.00	1.00	1.00	49	45	41	NaN	2.04	2.19	2.45	NaN
Maternity allowance (Dávky v mateřství) (bmact_s)	Y	0	0	0	0	100	100	100	100	0.00	0.00	0.00	0.00	49	45	41	NaN	0.00	0.00	0.00	NaN
Paternity allowance (Otcovská) (bpact_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	4	4	4	NaN	0.00	0.00	0.00	NaN
Parental Allowances (Rodicovsky prispevek) (bfapl_s)	Y	364	364	364	249	364	364	364	364	1.00	1.00	1.00	0.68	298	283	267	NaN	1.22	1.29	1.36	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Birth grant (until 2011) (bchba_s)	Y	18	20	20	19	9	9	9	9	2.09	2.23	2.23	2.16	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Sickness benefits (Nemocenska) (bhl)	N	982	982	982	982	982	982	982	982	1.00	1.00	1.00	1.00	2,755	3,458	2,535	NaN	0.36	0.28	0.39	NaN
Education related allowances (studentske socialni davky) (bed)	N	10	10	10	10	10	10	10	10	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Foster Care Benefits (Davky pestounske pece) (bfafp)	N	13	13	13	13	13	13	13	13	1.00	1.00	1.00	1.00	31	36	37	NaN	0.43	0.37	0.37	NaN
[Covid-19] wage compensation paid by the state (Programme Antivirus) (bwkmcee_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] self-employment compensation paid by the state (Kompenzační bonus) (bwkmcse_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Continued...

	Source	Comments
Pensions (ils_pen)		
Old age pension (Starobni duchod) (poa)	CSSZ Statisticka ročenka z oblasti důchodového pojištění, Tab. 6.5 https://www.cssz.cz/web/cz/statisticke-rocenky	-
Disability pension (Plny a castecny invalidni duchod). (pdi)	CSSZ Statisticka ročenka z oblasti důchodového pojištění, Tab. 6.5 https://www.cssz.cz/web/cz/statisticke-rocenky	-
Survivors pension (vdovsky duchod) (psu)	CSSZ Statisticka ročenka z oblasti důchodového pojištění, Tab. 6.5 https://www.cssz.cz/web/cz/statisticke-rocenky	-
One-off Covid bonus for pensioners - old age [Covid-19] (poaecls_s)	The bonus was 5000 CZK per person in 2020	-
One-off Covid bonus for pensioners - survivors [Covid-19] (psuecls_s)	Survivor pensioners usually also collect the old age pension, in which case they receive the one-off bonus for old-age pension - assume zero here (no better data	-
One-off Covid bonus for pensioners - disability [Covid-19] (pdiecls_s)	The bonus was 5000 CZK per person in 2020	-
Means-tested benefits (ils_benmt)		
Income tax bonus (tinrf_s)	-	-
Child Allowances (Pridavky na deti) (bch00_s)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
One-off Child Allowance (bchecls_s)	https://www.e15.cz/domaci/snemovna-schvalila-vyplaceni-prispevku-pet-tisic-	Government estimation
Social Allowance (Socialni priplatek + Zaopatrovaci prispevek till 2004) (bchmt_s)	-	-
Housing benefit (Prispevek na bydleni) (bho_s)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
"Social assistance benefits (Pravidelne davky socialni potrebnosti ""dav_sp"")" (bsa_s)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
Birth grant (since 2011) (bchba_s)	-	-

Continued...

	Source	Comments
Non-means-tested benefits (ils_bennt)		
Unemployment benefit (Prispevek v nezamestnanosti) (bun_s)	MPSV Tab. 3.1 https://www.mpsv.cz/documents/20142/2158556/Informace+o+vyplacen%C3%	-
Maternity allowance (disaggregated in data from 2015 onwards only) (bmact)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
Maternity allowance (Dávky v mateřství) (bmact_s)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
Paternity allowance (Otcovská) (bpact_s)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
Parental Allowances (Rodicovsky prispevek) (bfapl_s)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
Birth grant (until 2011) (bchba_s)	-	-
Sickness benefits (Nemocenska) (bhl)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4	-
Education related allowances (studentske socialni davky) (bed)	-	-
Foster Care Benefits (Davky pestounske pece) (bfafp)	MPSV Statistická ročenka z oblasti práce a sociálních věcí, Tab 10.4 https://www.mpsv.cz/statisticka-rocenka-z-oblasti-prace-a-socialnich-věci	-
[Covid-19] wage compensation paid by the state (Programme Antivirus) (bwkmcee_s)	-	-
[Covid-19] self-employment compensation paid by the state (Kompenzační bonus) (bwkmcse_s)	-	-

Table A3.6. Benefits - Annual amounts (million)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Pensions (ils_pen)																					
Old age pension (Starobni duchod) (poa)	N	436,829	511,479	573,867	584,062	436,829	436,829	436,829	436,829	1.00	1.17	1.31	1.34	433,705	480,094	564,079	NaN	1.01	1.07	1.02	NaN
Disability pension (Plny a castecny invalidni duchod). (pdi)	N	61,272	71,023	77,220	78,596	61,272	61,272	61,272	61,272	1.00	1.16	1.26	1.28	52,785	58,745	65,197	NaN	1.16	1.21	1.18	NaN
Survivors pension (vdovsky duchod) (psu)	N	29,102	33,918	36,973	37,631	29,102	29,102	29,102	29,102	1.00	1.17	1.27	1.29	32,863	36,055	40,572	NaN	0.89	0.94	0.91	NaN
One-off Covid bonus for pensioners - old age [Covid-19] (poaecls_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off Covid bonus for pensioners - survivors [Covid-19] (psuecls_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off Covid bonus for pensioners - disability [Covid-19] (pdiecls_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Means-tested benefits (ils_benmt)																					
Income tax bonus (tinrf_s)	Y	9,573	8,223	6,899	5,034	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Child Allowances (Pridavky na deti) (bch00_s)	Y	3,753	10,697	12,237	10,538	3,275	3,275	3,275	3,275	1.15	3.27	3.74	3.22	2,571	2,827	5,846	NaN	1.46	3.78	2.09	NaN
One-off Child Allowance (bchecls_s)	Y	NaN	7,580	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	7,800	NaN	NaN	NaN	0.97	NaN	NaN
Social Allowance (Socialni priplatek + Zaopatrovaci prispevek till 2004) (bchmt_s)	Y	NaN	NaN	NaN	NaN	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Housing benefit (Prispevek na bydleni) (bho_s)	Y	5,795	6,848	14,620	14,056	5,935	5,935	5,935	5,935	0.98	1.15	2.46	2.37	6,641	8,541	17,890	NaN	0.87	0.80	0.82	NaN
"Social assistance benefits (Pravidelne davky socialni potrebnosti ""dav_sp"")" (bsa_s)	Y	5,427	6,846	7,047	7,098	2,693	2,693	2,693	2,693	2.02	2.54	2.62	2.64	5,333	5,720	5,937	NaN	1.02	1.20	1.19	NaN
Birth grant (since 2011) (bchba_s)	Y	202	215	215	208	121	121	121	121	1.67	1.77	1.77	1.72	97	89	87	NaN	2.08	2.43	2.46	NaN
Non-means-tested benefits (ils_bennt)																					
Unemployment benefit (Prispevek v nezamestnanosti) (bun_s)	Y	8,385	8,883	9,470	10,201	10,509	10,509	10,509	10,509	0.80	0.85	0.90	0.97	9,970	9,857	10,459	NaN	0.84	0.90	0.91	NaN
Maternity allowance (disaggregated in data from 2015 onwards only) (bmact)	N	7,959	8,489	8,804	9,082	7,959	7,959	7,959	7,959	1.00	1.07	1.11	1.14	11,316	11,229	10,502	NaN	0.70	0.76	0.84	NaN
Maternity allowance (Dávky v mateřství) (bmact_s)	Y	0	0	0	0	7,959	7,959	7,959	7,959	0.00	0.00	0.00	0.00	11,316	11,229	10,502	NaN	0.00	0.00	0.00	NaN
Paternity allowance (Otcovská) (bpact_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	291	601	580	NaN	0.00	0.00	0.00	NaN
Parental Allowances (Rodicovsky prispevek) (bfapl_s)	Y	36,857	36,857	36,857	44,027	32,953	32,953	32,953	32,953	1.12	1.12	1.12	1.34	35,466	33,071	31,184	NaN	1.04	1.11	1.18	NaN
Birth grant (until 2011) (bchba_s)	Y	202	215	215	208	121	121	121	121	1.67	1.77	1.77	1.72	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Sickness benefits (Nemocenska) (bhl)	N	20,126	21,354	22,773	24,460	20,126	20,126	20,126	20,126	1.00	1.06	1.13	1.22	34,037	32,754	31,681	NaN	0.59	0.65	0.72	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Education related allowances (studentske socialni davky) (bed)	N	124	124	124	124	124	124	124	124	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Foster Care Benefits (Davky pestounske pece) (bfafp)	N	2,257	2,903	2,903	2,903	2,257	2,257	2,257	2,257	1.00	1.29	1.29	1.29	4,858	4,322	5,278	NaN	0.46	0.67	0.55	NaN
[Covid-19] wage compensation paid by the state (Programme Antivirus) (bwkmcee_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
[Covid-19] self-employment compensation paid by the state (Kompenzační bonus) (bwkmcse_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Table A3.7. Distribution of equivalised disposable income

	EUROMOD				External				Ratio			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Decile 1	4.27	4.51	4.58	4.44	4.10	4.10	NaN	NaN	1.04	1.10	NaN	NaN
Decile 2	6.01	6.29	6.37	6.26	5.90	6.00	NaN	NaN	1.02	1.05	NaN	NaN
Decile 3	6.96	7.22	7.22	7.16	6.90	7.00	NaN	NaN	1.01	1.03	NaN	NaN
Decile 4	7.79	7.92	7.94	7.91	7.70	7.80	NaN	NaN	1.01	1.02	NaN	NaN
Decile 5	8.65	8.68	8.68	8.67	8.50	8.60	NaN	NaN	1.02	1.01	NaN	NaN
Decile 6	9.49	9.44	9.45	9.48	9.40	9.50	NaN	NaN	1.01	0.99	NaN	NaN
Decile 7	10.53	10.45	10.43	10.48	10.50	10.60	NaN	NaN	1.00	0.99	NaN	NaN
Decile 8	11.84	11.70	11.66	11.70	11.90	11.80	NaN	NaN	1.00	0.99	NaN	NaN
Decile 9	13.82	13.56	13.54	13.64	13.90	13.90	NaN	NaN	0.99	0.98	NaN	NaN
Decile 10	20.62	20.23	20.15	20.26	21.10	20.80	NaN	NaN	0.98	0.97	NaN	NaN
Median	307,186	334,982	358,947	374,725	311,411	335,471	NaN	NaN	0.99	1.00	NaN	NaN
Mean	329,173	359,287	387,813	404,194	347,193	373,636	NaN	NaN	0.95	0.96	NaN	NaN
Gini	24.05	22.84	22.59	23.05	24.80	24.40	NaN	NaN	0.97	0.94	NaN	NaN
S80/20	3.35	3.13	3.08	3.17	3.48	3.42	NaN	NaN	0.96	0.91	NaN	NaN

Table A3.8. At-risk-of-poverty rates (%) by sex and age

	EUROMOD				External				Ratio			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
40% median HDI by sex												
Total	2.32	1.65	1.64	1.86	2.40	2.50	NaN	NaN	0.96	0.66	NaN	NaN
Males	2.28	1.71	1.71	1.98	2.30	2.40	NaN	NaN	0.99	0.71	NaN	NaN
Females	2.35	1.60	1.57	1.75	2.50	2.60	NaN	NaN	0.94	0.62	NaN	NaN
50% median HDI by sex												
Total	4.84	3.99	3.71	4.34	5.40	5.40	NaN	NaN	0.90	0.74	NaN	NaN
Males	4.34	3.73	3.57	4.17	4.70	4.80	NaN	NaN	0.92	0.78	NaN	NaN
Females	5.33	4.23	3.84	4.51	6.10	5.90	NaN	NaN	0.87	0.72	NaN	NaN
60% median HDI by sex												
Total	9.89	8.37	8.00	8.74	10.20	9.80	NaN	NaN	0.97	0.85	NaN	NaN
Males	8.12	7.16	7.00	7.66	8.10	7.90	NaN	NaN	1.00	0.91	NaN	NaN
Females	11.62	9.54	8.97	9.79	12.20	11.60	NaN	NaN	0.95	0.82	NaN	NaN
70% median HDI by sex												
Total	17.62	15.12	14.47	15.80	18.20	17.50	NaN	NaN	0.97	0.86	NaN	NaN
Males	14.44	12.28	11.99	12.84	14.70	14.10	NaN	NaN	0.98	0.87	NaN	NaN
Females	20.70	17.89	16.88	18.68	21.50	20.90	NaN	NaN	0.96	0.86	NaN	NaN
60% median HDI by age group												
0-15 years	10.72	9.81	10.97	11.70	11.60	12.10	NaN	NaN	0.92	0.81	NaN	NaN
16-24 years	11.30	10.71	10.91	11.45	10.70	13.00	NaN	NaN	1.06	0.82	NaN	NaN
25-49 years	6.68	6.23	6.52	7.03	6.60	6.40	NaN	NaN	1.01	0.97	NaN	NaN
50-64 years	8.82	8.15	7.45	7.95	8.70	7.90	NaN	NaN	1.01	1.03	NaN	NaN
65+ years	15.05	10.02	7.36	8.78	16.00	14.30	NaN	NaN	0.94	0.70	NaN	NaN

Table A3.9. Consumption taxes (non-calibrated) - Annual amounts (millions)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Consumption-tax-related statistics non-calibrated (ils_extstat_ittncal)													
Aggregate expenditures non-calibrated (ils_extstat_ittncal_il_itt_expnc)													
01 Food and non-alcoholic beverages (il_x01)	Y	335,738	368,393	397,476	413,386	454,045	499,104	499,104	499,104	0.74	0.74	0.80	0.83
02 Alcoholic beverages, tobacco, etc. (il_x02)	Y	47,642	52,071	56,147	58,449	218,292	235,641	235,641	235,641	0.22	0.22	0.24	0.25
03 Clothing and footwear (il_x03)	Y	89,995	97,657	104,635	109,324	99,784	131,963	131,963	131,963	0.90	0.74	0.79	0.83
04 Housing, water and fuel (exc. imputed rent) (il_x04)	Y	347,121	381,916	413,407	429,803	342,868	375,132	375,132	375,132	1.01	1.02	1.10	1.15
05 Furnishings, household equipment, etc. (il_x05)	Y	117,019	127,359	136,940	142,860	157,571	176,946	176,946	176,946	0.74	0.72	0.77	0.81
06 Health (il_x06)	Y	46,543	51,460	55,866	57,962	75,297	86,152	86,152	86,152	0.62	0.60	0.65	0.67
07 Transport (il_x07)	Y	195,125	211,274	226,349	236,795	260,852	316,282	316,282	316,282	0.75	0.67	0.72	0.75
08 Communications (il_x08)	Y	71,133	77,717	83,644	87,191	86,075	88,487	88,487	88,487	0.83	0.88	0.95	0.99
09 Recreation and culture (il_x09)	Y	164,424	178,954	192,298	200,698	223,088	287,723	287,723	287,723	0.74	0.62	0.67	0.70
10 Education (il_x10)	Y	11,949	12,865	13,696	14,358	14,188	17,580	17,580	17,580	0.84	0.73	0.78	0.82
11 Hotels and restaurants (il_x11)	Y	106,833	115,627	123,779	129,503	156,626	235,041	235,041	235,041	0.68	0.49	0.53	0.55
12 Miscellaneous good and services (il_x12)	Y	126,982	138,725	149,356	155,794	215,987	251,929	251,929	251,929	0.59	0.55	0.59	0.62
Revenue from indirect taxes (non calibrated) (ils_extstat_ittncal_il_itt_revnc)													
VAT Total Revenue (il_tva)	Y	217,056	237,037	255,194	261,718	463,521	536,896	572,701	NaN	0.47	0.44	0.45	NaN
Excises Total Revenue (il_tx)	Y	52,203	44,367	52,186	55,282	154,114	NaN	NaN	NaN	0.34	NaN	NaN	NaN
Total excises (non calibrated) (ils_extstat_ittncal_il_itt_excnc)													
Revenues Excises 0211 - Spirits (il_tx0211)	Y	1,274	1,366	1,396	1,516	8,735	NaN	NaN	NaN	0.15	NaN	NaN	NaN
Revenues Excises 02121 - Still Wine (il_tx02121)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Revenues Excises 02122 - Sparkling Wine (il_tx02122)	Y	61	65	66	69	444	NaN	NaN	NaN	0.14	NaN	NaN	NaN
Revenues Excises 0213 - Beer (il_tx0213)	Y	1,112	1,223	1,268	1,254	4,252	NaN	NaN	NaN	0.26	NaN	NaN	NaN
Revenues Excises 022 - Tobacco (il_tx022)	Y	14,363	15,003	15,502	16,542	54,843	NaN	NaN	NaN	0.26	NaN	NaN	NaN
Revenues Excises 045 - Energy (electricity, natural gas, coal-coke) (il_tx045)	Y	1,817	1,521	1,270	1,303	3,490	NaN	NaN	NaN	0.52	NaN	NaN	NaN
Revenues Excises 0451 - Electricity (il_tx0451)	Y	506	530	384	356	1,574	NaN	NaN	NaN	0.32	NaN	NaN	NaN
Revenues Excises 04521 - Natural Gas (il_tx04521)	Y	1,077	810	728	779	1,569	NaN	NaN	NaN	0.69	NaN	NaN	NaN
Revenues Excises All Energy (il_tx045_072)	Y	35,392	26,710	33,953	35,902	85,840	NaN	NaN	NaN	0.41	NaN	NaN	NaN

Table A3.10. Consumption taxes (calibrated) - Annual amounts (millions)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Consumption-tax-related statistics calibrated (ils_extstat_ittcal)													
Revenue from indirect taxes (calibrated) (il_itt_revc)													
VAT Total Revenue (il_tva_na)	Y	306,776	357,818	400,635	406,129	463,521	536,896	572,701	NaN	0.66	0.67	0.70	NaN
Excises Total Revenue (il_tx_na)	Y	123,706	119,109	138,095	144,025	154,114	NaN	NaN	NaN	0.80	NaN	NaN	NaN
Total excises (calibrated) (il_itt_excc)													
Revenues Excises 0211 - Spirits (il_tx0211_na)	Y	5,838	6,183	6,561	7,017	8,735	NaN	NaN	NaN	0.67	NaN	NaN	NaN
Revenues Excises 02121 - Still Wine (il_tx02121_na)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Revenues Excises 02122 - Sparkling Wine (il_tx02122_na)	Y	281	294	312	317	444	NaN	NaN	NaN	0.63	NaN	NaN	NaN
Revenues Excises 0213 - Beer (il_tx0213_na)	Y	5,097	5,534	5,958	5,801	4,252	NaN	NaN	NaN	1.20	NaN	NaN	NaN
Revenues Excises 022 - Tobacco (il_tx022_na)	Y	65,809	67,896	72,844	76,543	54,843	NaN	NaN	NaN	1.20	NaN	NaN	NaN
Revenues Excises 045 - Energy (electricity, natural gas, coal-coke) (il_tx045_na)	Y	1,795	1,494	1,290	1,305	3,490	NaN	NaN	NaN	0.51	NaN	NaN	NaN
Revenues Excises 0451 - Electricity (il_tx0451_na)	Y	500	520	391	357	1,574	NaN	NaN	NaN	0.32	NaN	NaN	NaN
Revenues Excises 04521 - Natural Gas (il_tx04521_na)	Y	1,064	796	740	780	1,569	NaN	NaN	NaN	0.68	NaN	NaN	NaN
Revenues Excises All Energy (il_tx045_072_na)	Y	46,679	39,203	52,421	54,347	85,840	NaN	NaN	NaN	0.54	NaN	NaN	NaN

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