Division of foreign nationals

- citizens of Member States of the European Union
- family members of citizens of Member States of the European Union, while they themselves are not citizens of Member States of the EU
- citizens of Norway, Iceland, Liechtenstein, and Switzerland
- family members of citizens of Norway, Iceland, Liechtenstein, and Switzerland, while they themselves are not citizens of these countries
- other third-country nationals
  - citizens of countries that have a bilateral treaty with the Czech Republic
  - citizens of countries that do not have a treaty with the Czech Republic

What we need to know

- their citizenship
- if they are a third-country national, whether or not they are family members of citizens of the EU, the EEA, or Switzerland
- in what country they are considered to be tax residents
- in what country they work
• what regulations apply to them in relation to social security and taxes