
State Support for Families

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Financial support for families with children relating to tax measures

Tax credit for spouse

A tax credit of CZK 24,840 per year may be applied to a spouse living in a household with the taxpayer who does not earn more than CZK 68,000 for the tax period (calendar year). Certain social benefits are not included in the spouse's income. The credit is applied once a year. The credit may not be applied to an unmarried couple. Marriage is a requirement.

Tax benefit for a dependent child

The taxpayer is entitled to a tax benefit for a dependent child living with them in a joint household amounting to CZK 13,404 per year for one child, CZK 17,004 per year for a second child, and CZK 20,604 per year for the third child and every additional child.

Tax credit for parents for the placement of a child

A parent who works may apply an income tax credit for placement of a dependent child in a pre-school facility.

For the purpose of income tax, a pre-school facility is:

- a nursery school under the Education Act or a similar facility abroad
- a childcare facility in a children's group
- a childcare facility for pre-school age children operated under a trade licence

Source: More information on tax measures for parents is available on the web pages of the [Czech Ministry of Finance](#) .



Financial support for families with children relating to the social security system

Sickness insurance benefits

- **Maternity benefit**

The basic conditions for entitlement to this benefit is: on the day the benefit is granted, participation in sickness insurance or the protection period must last for at least 270 days during the past two years. The start of the maternity benefit is the day determined by the insured person in a period from the beginning of the 8th to the beginning of the 6th week before the expected day of birth. The support period is 28 weeks (two or more children, 37 weeks). The law allows the child's mother to alternate with her spouse or the child's father in taking care of the child and receiving this benefit.

- **Care benefit**

This entitlement is for employees who cannot work due to taking care of a sick member of their household or taking care of a healthy child younger than 10 years old because the school or children's facility was closed, because a quarantine was imposed on the child, or because the person who normally takes care of the child becomes ill. The period of support for the care benefit is no longer than nine calendar days.

- **Pregnancy and maternity compensatory benefit**

The pregnancy and maternity allowance is intended for employees who were transferred to another job due to pregnancy, maternity, or breast feeding, and as a result, earns a lower salary than before the transfer through no fault of their own.

State social assistance benefits

- **Parental allowance**

The entitlement to parental allowance is for a parent who personally takes care of a child who is the youngest in the family, all day long for the entire calendar month, up to a total amount of CZK 300,000 and until the child reaches the age of four. If two or more children born at the same time are the youngest in the family, the parent is entitled to a total amount of CZK 450,000. The parent may opt for monthly payments of the parental allowance. The income of the parent is not monitored for this benefit. When entitled to payment of the parental allowance, the parent may improve the social situation of the family through gainful employment.

- **Child allowance**

The child allowance is a benefit provided to parents with children with an income of up to 2.4 times the subsistence minimum. The benefit is paid in three amounts according to the age of the child.

- **Childbirth allowance**

This benefit is provided once to a parent with a low income for expenses relating to the birth of the first and second child. The entitlement to the childbirth allowance is based on the established income threshold in the family.

- **Housing allowance**

This benefit is provided for expenses relating to the housing of families and individuals with low incomes.

Source: More information is available on the web pages of the [Czech Ministry of Labour and Social Affairs](#) .