



# Legal Update

## Labour Law

June 2026

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Please see below our labour law update. If you have any questions about the update, please do not hesitate to contact us.

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## Legislative changes

### Change in the Average Price of Diesel Fuel for the Purposes of Travel Allowances

The Ministry of Labour and Social Affairs ("MLSA") adopted Decree No. 78/2026 Coll., amending Decree No. 573/2025 Coll., which regulates travel allowances for 2026.

With effect from **1 June 2026**, the average price of diesel fuel used to calculate reimbursement for consumed fuel when an employee uses their own car on a business trip with the employer's consent **has been increased** from CZK 34.10/l to CZK 44.50/l.

### Extension of the Binding Effect of a Higher-Level Collective Agreement in the Construction Sector

The MLSA issued a notice, published under No. 86/2026 Coll., extending the binding effect of the Higher-Level Collective Agreement concluded between higher-level trade union bodies — the Trade Union of Construction Workers of the Czech Republic and the Trade Union of Transport, Road Management and Car Repair Workers of Bohemia and Moravia — and the employers' organisation, the Association of Building Entrepreneurs, for the years 2024–2029, as amended by its addenda, also to other employers that have not been parties to the agreement to date.

With effect from **1 July 2026**, the extension applies to employers whose predominant activity falls within the following sectors according to the CZ-NACE classification:

- ▶ 08.1 – quarrying of stone, sand and clay,
- ▶ 22.23 – manufacture of builders' ware of plastic,
- ▶ 23.2 – manufacture of refractory products,
- ▶ 23.3 – manufacture of clay building materials,
- ▶ 23.49 – manufacture of other ceramic products,
- ▶ 23.5 – manufacture of cement, lime and plaster,
- ▶ 23.6 – manufacture of articles of concrete, cement and plaster,
- ▶ 23.7 – cutting, shaping and finishing of stone,
- ▶ 23.9 – manufacture of abrasive products and non-metallic mineral products n.e.c.,
- ▶ 41 – construction of buildings,
- ▶ 42 – civil engineering,
- ▶ 43 – specialised construction activities.

Employers operating in the above sectors that meet the conditions for the extension of the binding effect are, as of the effective date of the notice, obliged to comply with the labour-law and wage conditions laid down in this higher-level collective agreement, even though they are not members of the employers' association that concluded the agreement. It is therefore advisable to verify whether the extended binding effect applies to the employer and,



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where applicable, to align internal regulations and remuneration practices with the requirements of the collective agreement.

### Practical Information

#### Change to Numerical Codes and Visas

As of 1 June 2026, the numerical codes identifying the specific purpose of long-term visas and long-term residence permits have been expanded and clarified. The change mainly affects employee cards, but also visas issued for the purpose of study or other educational activities.

##### What is the main benefit for employers?

Until now, it was very difficult to determine the exact subtype of authorisation from the physical biometric card itself, for example in the case of an employee card. Under the new system, the foreign national's exact status can be identified much more easily from the card itself — for example, whether it is a dual employee card, which combines both a residence permit and a work permit for a specific position, or a non-dual employee card, where the foreign national has free access to the labour market or holds another separate work permit.

##### What must be checked for existing employees?

Everything remains valid: cards and visa stickers issued before 1 June 2026 remain valid with the old codes until the end of their validity period.

##### Link to the Unified Monthly Employer Reporting

The previous “Foreign National Information Cards” submitted to the Labour Office have been completely abolished.

The commencement of work by a foreign national, whether from a third country or from the EU, must be reported electronically via the Unified Monthly Employer Reporting system, specifically through the REGZEC process, no later than before the actual commencement of work.

It is in this electronic notification that the residence permit data of new employees will be entered.

#### Obligation to Report All Employees Before Commencement of Employment; Pre-Registration May Newly Be Used for Czech Citizens

As of **1 July 2026**, the deadlines for registering employees in the employee register maintained by the Czech Social Security Administration are changing.

For standard employees, whether employed under an employment contract or on the basis of agreements on work performed outside an employment relationship, registration must be completed no later than **before the employee starts performing work**. However, the employer may register the employee no earlier than eight days before the expected commencement date. Special situations are not addressed here.

For the standard registration of employees who are about to start work and whom the employer is required to register before they actually start working, employers will be able to use a new **Employee Pre-Registration process (PREZEC)** from 1 July 2026. This process will allow employers to fulfil their notification obligation towards the state before the employee starts work, even if **the employer does not yet have all the data required for standard registration**.

Pre-registration may be completed no earlier than eight days before the employee's commencement date and no later than on the commencement date before the employee starts work. **In the first phase, it will apply only to citizens of the Czech Republic. After the employee starts work, the employer will be required to complete the registration within eight days through the standard process.**



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### Case Law

#### Conditions for Exoneration of the Employer from Liability for Damage in the Event of an Employee's Breach of Occupational Health and Safety Rules

In its judgment of 20 May 2026, Case No. 21 Cdo 357/2025, the Supreme Court of the Czech Republic dealt with a case involving an employee who, following an occupational accident, lost long-term medical fitness to perform his previous work. The employment relationship was terminated by agreement on the grounds set out in Section 52(d) of the Labour Code. The employer refused to pay severance pay equal to twelve times the employee's average earnings, which under the currently effective legislation corresponds to one-off compensation under Section 271ca of the Labour Code, arguing that the occupational accident had been caused exclusively by the employee's breach of occupational health and safety rules.

The Supreme Court therefore addressed the conditions under which an employer may be exonerated from the obligation to compensate damage or non-material harm caused by an occupational accident.

The Supreme Court emphasised that, **for full exoneration of the employer, it is not sufficient to prove only that the employee breached safety regulations. The employer must also prove that the employee was duly familiarised with the relevant rules and that compliance with those rules was consistently required and monitored.** If the employer fails to prove this, full exoneration from liability cannot be established.

When relying on grounds for exoneration under Section 270 of the Labour Code, the employer must therefore be able to document not only the existence of occupational health and safety rules and the employee's familiarisation with them, but also their actual enforcement in practice and the continuous monitoring of compliance with those rules.

#### In Wage Compensation Following Invalid Termination of Employment, the Court Examines Only the Circumstances Relevant under Section 69(2) of the Labour Code

In its judgment of 12 June 2026, Case No. 21 Cdo 596/2025, the Supreme Court dealt with a dispute concerning wage compensation following a final and binding determination that a notice of termination of employment was invalid. The employer argued, in particular, that the employee had notified the employer late that he insisted on further employment, requested a reduction in wage compensation, and challenged the method used to determine the employee's probable earnings.

The Supreme Court confirmed its previous case law, according to which the requirement to notify the employer "without undue delay" that the employee insists on further employment is merely an organisational time limit; moreover, the legislation has since been amended.

When deciding on a **potential reduction of wage compensation, the relevant circumstances are primarily those relating to the employee's further employment opportunities after the expiry of six months, rather than other circumstances relied on by the employer.** At the same time, however, the Supreme Court quashed the decisions of the lower courts in the part concerning the calculation of probable earnings, as those earnings had not been determined in accordance with the Labour Code.

The judgment clearly summarises and confirms the settled case law concerning Section 69 of the Labour Code and also recalls that probable earnings cannot be determined mechanically on the basis of average earnings from a previous period.

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