



Legal Update

from the field of labour law

March 2026

Weinhold Legal

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

Table of Contents

Legislation

- ▶ [For a foreign national to obtain a special long-term residence permit, a person holding temporary protection will need to express their interest in this type of residence permit during April 2026.](#)

Reminder

- ▶ [A substantial part of Act No. 323/2025 Coll., on the Unified Monthly Employer Report, will enter into force on 1 April 2026, fundamentally changing the way employers communicate with the state.](#)

Case law

- ▶ [The Supreme Court of the Czech Republic ruled on the definition of the concept of comparable wage and working conditions.](#)

Legislative changes

Special Long-Term Residence Permit for Persons Holding Temporary Protection

On 15 March 2026, Government Regulation No. 28/2026 Coll., amending Government Regulation No. 86/2025 Coll. on the details of registration for a special long-term residence permit, entered into force.

In addition to temporary protection, selected foreign nationals also have the option to apply for a special long-term residence permit. An application for the extension of temporary protection had to be submitted by 15 March 2026; otherwise, temporary protection will expire on 31 March 2026.

The process of obtaining a special long-term residence permit takes place in several steps:

- ▶ Expression of interest (April 2026 – online)

- ▶ Assessment of compliance with the conditions by the Ministry of the Interior
- ▶ Online registration for the special long-term residence permit (October–December 2026)
- ▶ Visit to a Ministry of the Interior office and collection of biometric
- ▶ Issuance of a residence permit.

Expression of Interest

An expression of interest in a special long-term residence permit is submitted via an electronic form on the website of the Ministry of the Interior. A means of electronic identification must be used. For persons under 18 years of age, the expression of interest is submitted by their legal representative. The expression of interest remains valid for one year.

Spouses living in the same household must both submit an expression of interest and must also include any children living in the same household. These persons are then assessed jointly.

Assessment of the Conditions

The Ministry of the Interior subsequently assesses whether the statutory conditions are met, in particular:

- ▶ continuous residence in the Czech Republic for at least 2 years on the basis of temporary protection,
- ▶ a valid travel document,
- ▶ public health insurance with no outstanding arrears,
- ▶ sufficient income and compliance with tax obligations,
- ▶ not having received humanitarian benefits during the prescribed period,
- ▶ a registered place of residence in the Czech Republic,
- ▶ in the case of children, compliance with compulsory school attendance.

Advantages of the Special Long-Term Residence Permit

- ▶ residence authorisation for up to 5 years,
- ▶ free access to the labour market,
- ▶ no obligation to complete an adaptation and integration course.



Legal Update

from the field of labour law

March 2026

Weinhold Legal

Reminder

Unified Monthly Employer Report (JMZH) – Overview

The Unified Monthly Employer Report (JMZH) consolidates employers' reporting and record-keeping obligations and merges several different forms previously submitted to various authorities (the Czech Social Security Administration, the Financial Administration, the Labour Office, and the Czech Statistical Office). This regulation does not apply to public health insurance companies. An overview of the forms fully or partially replaced is available on the website of the Ministry of Labour and Social Affairs. Each institution will only have access to selected data.

Implementation Timeline

- ▶ **In October 2025**, the Financial Administration provided data on selected taxpayers to the Czech Social Security Administration, which automatically entered them in the employer register.
- ▶ **From 1 January 2026**: Part of the JMZH Act came into effect. During the first quarter (January–March), JMZH operates in a transitional period, during which deregistrations and registrations continue to be made under the existing rules, but, for example, income statements are not submitted. Reports are submitted only by employers participating in the pilot programme.
- ▶ **From 1 April 2026**: Full implementation of the system: -
 - Old forms (e.g. ONZ) are replaced by new ones (e.g. REGZEC).
 - Reports for the period from January to March 2026 must be submitted by **30 June 2026**. A separate Unified Monthly Employer Report must be filed for each calendar month.
 - Taxpayer (automatic registration): If it is an employer as of 1 April 2026, it must by 30 April 2026
 - provide the Czech Social Security Administration with any missing information,
 - register its employees.
- ▶ **Employer existing before 1 April 2026**:
 - must register by **15 April 2026** (if not already registered or not subject to automatic registration),
 - must register employees within **8 days** of receiving the variable symbol.
- ▶ **Existing registered employer**:
 - must provide the Czech Social Security Administration with any missing information by **30 April 2026** (including new data concerning foreign nationals).
- ▶ **Identifiers**: the Czech Social Security Administration will provide employers with employee and employment identifiers (by 15 April 2026).
- ▶ **From 1 July 2026**:
 - Employees must be registered no later than **before the moment they commence work**. However, an employer may register an employee no earlier than **8 days before the expected start date of employment**, or within **8 days from the date on which**
 - the employer became obliged to provide remuneration or other benefits to the employee, or, if that date cannot be used,
 - the employer first provided such remuneration or benefits to the employee, if the above date cannot be used.
 - Requests for data for providers of consumer credit may be submitted no earlier than 1 July 2026, and only in relation to data for the period starting from January 2026.

Deadline for Filing the JMZH

- ▶ The JMZH is submitted monthly for each calendar month, generally by the **20th day of the following month**, unless a special regulation provides otherwise (e.g. reporting the commencement of employment of foreign nationals)



Legal Update

from the field of labour law

March 2026

Weinhold Legal

- ▶ Each registered payroll office submits the JMZH separately.

Structure of the Report

The Unified Monthly Employer Report includes in particular the following data:

- ▶ summary data – information about the employer,
- ▶ data on social security contributions and the employer's contribution to the state employment policy,
- ▶ individualised data concerning individual employees and jobs.

The scope of the data is determined by a government regulation and will be amended as needed.

A corrective report may be submitted no later than **10 years** from the end of the calendar year in which the employer was required to file the Unified Monthly Employer Report being corrected.

Register of Employers

An employer is understood to mean an employer under

- the Labour Code,
- the Sickness Insurance Act,
- the Act on Social Security Contributions and the Contribution to the State Employment Policy,
- the Employment Act,
- as well as a payer of personal income tax on dependent activity under the Income Taxes Act.

An employer is also deemed to be a natural or legal person from the beginning of the fifteenth day before the expected commencement date of work of its first employee until the date of such commencement (effective from 1 July 2026).

There is an obligation to register in the register of employers **no later than 2 working days before the day on which the first employee is to commence work, but no earlier than 15 days before that day (effective from 1 July 2026)**. The employer is required to notify any change to the data entered in the register

of employers within **8 days** from the date on which it became aware of such change.

Register of Employees

An employee is understood to mean

- an employee under the Sickness Insurance Act,
- an employee under the Act on Social Security Contributions and the Contribution to the State Employment Policy,
- a natural person employed by the employer under the Act on the Organisation and Implementation of Social Security, or a person with whom the employer is in a relationship giving rise to participation in pension insurance,
- a taxpayer of personal income tax on dependent activity under the Income Taxes Act, or
- an employee under the Labour Code.

New Identification Data

The legislation introduces two identifiers that employers will be required to state:

- ▶ Personal Identification Number (OIČ / IK MPSV): A unique, immutable numerical code assigned to each natural person. For existing employees, it will be assigned in bulk by the Czech Social Security Administration in March 2026.
- ▶ Employment Identifier (IZ / ID PPV): A number assigned to each specific employment relationship.

Pension Insurance Record Sheets ("ELDP")

- ▶ The employer will submit the ELDP for **2025**; for subsequent calendar years, these records will be prepared by the Czech Social Security Administration on the basis of the Unified Monthly Employer Report.
- ▶ The employer will continue to prepare the ELDP:
 - only for employees whose employment ended before 1 April 2026, or
 - upon request by the District Social Security Administration or the Czech Social Security



Legal Update

from the field of labour law

March 2026

Weinhold Legal

Administration, if information is being amended.

Further information can be found on the websites of the Ministry of Labour and Social Affairs and the Czech Social Security Administration.

Court decision

Employee Liability for Damage Caused by a Phishing Attack

The judgment of the Supreme Court of the Czech Republic (the “Czech Supreme Court”) dated 26 February 2026, Case No. 21 Cdo 3349/2024, addressed employee liability for making a payment as a result of a phishing attack.

Summary of the Facts

The employer sought damages from its former employee in the amount of more than CZK 760,000. The damage arose in connection with an international payment of EUR 47,000 made on the basis of an email purporting to contain an instruction from the company’s Chief Executive Officer. In reality, it was a phishing attack.

The defendant was a managerial employee – the Director of the Finance Division (G1). Reporting to him was the Section Director (G2, Accounting and Tax). On 19 December 2017, at 8:52 a.m., he received an email allegedly from the CEO (from a non-displayed address), asking about the account balance and requesting a payment of EUR 47,000. At 9:02 a.m., he confirmed to the purported CEO that sufficient funds were available.

At 9:09 a.m., he received payment instructions and a request for confirmation; at 9:12 a.m., he stated that he would pass on the instruction. Follow-up reminders ensued. He spoke by telephone with the Section Director, who requested an email bearing an electronic signature, as required by the employer’s internal regulation; the defendant assured her that he had spoken with the CEO.

At 9:53 a.m., he asked the purported CEO to send a signed instruction; at 9:58 a.m., he was told that the documents would be delivered later and that the payment was to be made immediately.

At 9:59 a.m., he forwarded the email to his subordinate with the note “Jitka, please...”. At 10:09 a.m., this Section Director instructed her subordinate to execute the international payment after verifying the signing authority, while the defendant was kept informed.

Legal Issues Addressed by the Czech Supreme Court

The Czech Supreme Court considered:

- ▶ how an instruction given by a superior employee to a subordinate is to be interpreted in employment relationships (so-called factual conduct), and
- ▶ how the degree of fault of several employees is to be determined in cases of joint liability for damage under Section 257(5) of the Labour Code.

Conclusions of the Czech Supreme Court

Nature of an Instruction Given by a Superior Employee

The Czech Supreme Court confirmed that:

- ▶ an instruction given by an employer or a managerial employee regarding the performance of work is not a legal act, but so-called factual conduct,
- ▶ however, its content must be interpreted analogously in accordance with the rules governing the interpretation of declarations of will under the Civil Code (Section 556 of the Civil Code.),
- ▶ in such interpretation, it is necessary to take into account in particular:
 - the intention of the acting person,
 - the context of the situation,
 - previous communication between the parties,
 - the established practice between the parties.

The Czech Supreme Court concluded that the defendant’s email containing the words “Jitko, prosím” (“Jitka, please”)



Legal Update

from the field of labour law

March 2026

Weinhold Legal

in conjunction with the preceding communication constituted an instruction to the subordinate employee to carry out the purported CEO's instruction, i.e. to make the payment.

Employee Liability for Damage

For employee liability for damage to arise, all of the following conditions must be met:

- ▶ breach of employment duties,
- ▶ occurrence of damage,
- ▶ causal link,
- ▶ fault on the part of the employee.

The defendant breached these duties in particular by:

- ▶ insisting on the execution of a payment instruction that did not meet the requirements of the employer's internal regulations and assuring the subordinate employee that he had communicated with the CEO, thereby dispelling her doubts.

Degree of Fault in Cases Involving More Than One Employee

The Czech Supreme Court emphasised that the term "degree of fault" under Section 257(5) of the Labour Code includes:

- ▶ the form of fault (e.g. negligence),
- ▶ the significance of the breach of duties for the occurrence of the damage.

In the case at hand:

- ▶ both employees acted with conscious negligence,
- ▶ however, the decisive role in causing the damage was played by the defendant, who, as a managerial employee, pushed through the execution of the payment.

The Czech Supreme Court therefore concluded that:

- ▶ the defendant's degree of fault could not be lower than 75%,
- ▶ the degree of fault of the other employee could not exceed 25%.

Impact of the Decision

- ▶ The decision is particularly significant in the area

of employee liability for damage,

- ▶ it confirms that instructions from superiors may also be inferred from indirect communication if this follows from the context,
- ▶ it emphasises the liability of managerial employees for defective instructions,
- ▶ it clarifies the interpretation of the term "degree of fault" in cases of joint liability of multiple employees.

The decision is also important for employers' practice in dealing with damage caused by cyberattacks (such as phishing) and for setting up internal control mechanisms for financial transactions.

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