Pro Factum Consulting s.r.o.
IČO: 27576264, DIČ:CZ27576264

Pro Factum Tax s.r.o.
IČO: 06298273

Social and health insurance and flat tax in 2026

In 2026, self-employed persons with the main earning activity will pay minimum monthly social security contributions of CZK 5,720, which is 20,2% more than in 2025.

The minimum monthly advance for health insurance will increase to CZK 3,306, which is 5.2% more than in 2025.

Self-employed persons with secondary activities will pay a monthly advance for social insurance in the amount of CZK 1,574, while health insurance does not need to be paid on an ongoing basis.

Minimum advances for self-employed persons for social and health insurance in 2023 –2026

Year	*Social insurance (CZK)*	*Year-on-year increase (CZK)*	*Health insurance (CZK)*	*Year-on-year increase (CZK)*
2023	2 944	103	2 722	95
2024	3 852	908	2 968	246
2025	4 759	907	3 143	175
2026	5 720	961	3 306	163

Bands and conditions for flat tax in 2026

Decisive income	*Flat rate tax*	*Conditions*
Up to 1 million CZK	9 984 CZK	No conditions
From 1 mil. CZK up to 1.5 million CZK	16 745 CZK	At least 75% of income comes from activities where an 80% or 60% flat rate can be applied
From 1.5 million CZK up to 2 million CZK	27 139 CZK	At least 75% of income comes from activities where the 80% flat rate can be applied