

Ceiling for social insurance levy for 2024

From Government Regulation No. 286/2023 Coll. results in the average salary valid for 2024.

The data specified in the Regulation affect not only the amount of pensions granted from January 1, 2024, but also the maximum amount of the assessment basis for mandatory contributions to social security.

Based on the decree, the following values will be valid for 2024:

- Average salary: **CZK 43,967**
- Maximum assessment base for social security premium deduction: **CZK 2,110,416**

Compared to 2023, the average wage will increase by CZK 3,643/month. The maximum assessment base for social security premiums has increased by CZK 174,864 for 2024.