Pro Factum Consulting s.r.o.
IČO: 275 76 264, DIČ: CZ27576264

Pro Factum Tax s.r.o.
IČO: 062 98 273

Minimum and Average Wage, Benefits, and Other Payroll Data in 2026

According to Government Regulation No. 365/2025 Coll., the following average wage applies for 2026.

The data specified in the Regulation affect not only the amount of pensions granted as of January 1, 2026, but also the maximum assessment base for mandatory social security contributions.

Based on the decree, the following values will apply for 2026:

- Average wage: CZK 48,967
- Minimum wage: CZK 22,400
- Exemption limit for leisure benefits on the employee's side: CZK 24,483.50
- Exemption limit for health-related benefits on the employee's side: CZK 48,967
- Tax base threshold for the 23% income tax rate: CZK 1,762,812
- Maximum assessment base for social security contributions: CZK 2,350,416

The average wage increased by CZK 2,410 per month compared to 2025. The maximum assessment base for social security contributions increased by CZK 115,680 for 2026.