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Changes to DPP and DPČ Limits in 2026

The limits from which social and health insurance contributions are paid are as follows:

- ## Agreement to Perform Work (DPP):
  - Limit for social and health insurance contributions: CZK 12,000 per month. Income up to this amount is exempt from insurance contributions.
  - Total annual limit: 300 hours under one agreement within a single calendar year.

- ## Agreement to Complete a Job (DPČ):
  - Limit for social and health insurance contributions: CZK 4,500 per month. Once this amount is exceeded, insurance contributions must be paid.
  - Maximum scope of work: A DPČ agreement may not exceed an average of 20 hours per week (half of a standard full-time position).

year	DPP	DPČ
2025	11 500	4 500
2026	12 000	4 500
	The **DPP limit** changes in 2026 — it is calculated as **25% of the average wage for the given year**. This adjustment reflects the increase in the average wage to **CZK 48,967** (rounded down to the nearest CZK 500).	In **2026**, the **DPČ limit remains unchanged**.