

## INFORMATION CONCERNING THE ATTENDANCE ALLOWANCE IN CASE OF CARE FOR CHILD

## Dear Clients,

Allow us to summarize fundamental information concerning the attendance allowance in case of care for child in the time of emergency measures.

Persons who are entitled to apply for such allowance are persons, who cannot perform their work due to their care for child younger than 10 years. Exceptionally, in this time, when emergency measures apply, the age limit was moved to the care for children younger than 13.

To clarify the age limit of children, please read the following lines: If the child turned 13 before 11 March 2020, employees cannot apply for attendance allowance. If the child turned 13 on 12 March 2020 and later, the employee is entitled to apply for the attendance allowance. This information is based on the published statement made by the Ministry of Labour and Social Affairs on their official website and shall be deemed valid for the whole emergency period when the schools stay closed.

A standard time for the provision of the attendance allowance, a so-called contribution period (i.e. the time when the attendance allowance is paid), is 9 calendar days. Due to the emergency measures imposed by the Czech Government, the contribution period is prolonged for the whole time when the schools remain closed.

In accordance with the general law, the attendance allowance shall be paid for calendar days, i.e. including the weekend (Saturday and Sunday). Note that the attendance allowance for Saturday and Sunday is only paid to the employee when the employee was entitled for the allowance for a minimum of 1 calendar day before the weekend – i.e. the working day when the employee took care for the child and was out of work.

Generally, the parents can take turns to care for their children. The taking turns in the care for children, though, can only be performed once. Now, when the emergency measures apply, the parents can take turns as many times as they need.

Please, once you complete the form "Application Form for Attendance Allowance for Care for Child due to the Closure of an Educational/Child Care Facility", mail the form, along with other payroll documentation, to our payroll professionals and we will take care of it. The same applies to the form "Application Form for Attendance Allowance for Care for Child Under 10 Years due to the Closure of an Educational/Child Care Facility".

Should you have any queries, don't hesitate to get in touch with us.

## Yours HLB PROXY-Team

31th March 2020