

STATE FINANCIAL SUPPORT RELATED TO COVID-19

Status as of 24 November 2021, 8:00 PM (will be continuously updated).

AUTUMN 2021

With the next wave of COVID-19 towards the end of 2021, subsidy programmes related to the emerging epidemiological and economic situation are being reintroduced.

Antivirus A

- ▶ Validity extended until 31 December 2021
- ▶ **Applies to an employer whose employees are in quarantine or isolation**
- ▶ The State will reimburse employers **80% of the wage costs** of these employees
- ▶ **The maximum monthly reimbursement limit** per employee is CZK 39,000
- ▶ In the case of quarantine, the employee receives a wage replacement of 60% of the reduced earnings
- ▶ If a contract for the use of Antivirus A has been concluded in spring 2020, it is automatically extended
- ▶ More about Antivirus A - [here](#)

COVID - 2021

- ▶ 3rd Call for proposals under preparation
- ▶ Compensation should be paid for the reference period from 1 November to 31 December 2021
- ▶ The condition for receiving the aid will be a decrease in the company's turnover by at least 30% in the reference period. The reference period should be November and December 2021

- ▶ The aid will amount to CZK 300 times the number of employees times the number of days for which the business applies for the aid. Employees will also be considered as cooperating persons according to the Income Tax Act (in the case of applicants who are natural persons) and managing directors with an executive service agreement
- ▶ The scheme cannot be combined with the COVID - Uncovered Costs programme
- ▶ More information [here](#)

COVID - Uncovered costs

- ▶ 3rd Call for proposals under preparation
- ▶ Compensation should be paid for the reference period from 1 November to 31 December 2021
- ▶ The conditions for receiving support under the COVID - Uncovered Costs programme will be that the company's turnover falls by 30% compared to the same period in 2019 and that the business is in loss during that period
- ▶ The adjustment to the profit and loss account is largely in accordance with the Income Tax Act. To determine the amount of the loss, the accounting result is adjusted for tax depreciation, subsidies that are received or claimed, provisions and valuation allowances only up to the amount of tax-deductible expenses, and more
- ▶ The support will amount to 40% of the uncovered costs with a limit of CZK 20 million per applicant
- ▶ The reference period will be November and December 2021
- ▶ The programme will not be combined with the COVID-2021 programme
- ▶ More information [here](#)