



V Praze dne 19. 6. 2024

Informace pro zaměstnavatele o povinnostech u dohod o provedení práce od 1. 7. 2024

Vážená paní, vážený pane,

dovolujeme si Vám zaslat informace o změnách týkajících se zaměstnanců pracujících na dohody o provedení práce (DPP).

Dne 1. 7. 2024 vstupuje v účinnost zákon č. 163/2024 Sb., který vyšel ve Sbírce zákonů dne 19. 6. 2024 a který přináší změny tzv. konsolidačního balíčku v oblasti nemocenského pojištění a pojistného na sociální zabezpečení a dohod o provedení práce.

Jaké změny a od kdy budou pro zaměstnance na DPP platit

Změny jsou časově rozděleny do dvou fází:

- Tzv. „registrační a ohlašovací“ fáze od července 2024. Nová právní úprava zavádí **evidenci všech DPP** a měsíční hlášení příjmů z těchto dohod.
- Od ledna 2025 fáze **sjednocení úpravy DPP** s úpravou běžných pracovních poměrů/dohod o pracovní činnosti (DPC) a zavedení režimu tzv. **oznámené dohody**.

Konkrétně:

- **Od 1. 7. 2024** máte povinnost registrace všech dosud nepojištěných DPP.
- **Od 1. 8. 2024** zasíláte pravidelně hlášení o příjmech všech jednotlivých zaměstnanců na DPP.
- **Do konce roku 2024** nadále platí, že zaměstnanci pracující na základě DPP jsou účastní nemocenského a důchodového pojištění pouze v těch kalendářních měsících, kdy jejich započitatelný příjem přesáhne 10 000 Kč.
- **Od 1. 1. 2025** budete mít možnost uplatnit režim tzv. oznamené dohody, při kterém lze využívat u DPP vyšší limit pro účast na pojištění a placení pojistného. Jinak budou pro DPP platit obdobné podmínky jako pro pracovní poměry či dohody o pracovní činnosti.

Co je tedy třeba od 1. 7. 2024 zařídit

Jestliže u Vašich zaměstnanců na DPP v minulosti vznikla účast na pojištění, již jste u nich ČSSZ oznamoval nástup do zaměstnání a pokud jim DPP trvá i po **1. 7. 2024**, nemusíte již nic hlásit.

Jestliže budete mít nové zaměstnance na DPP anebo u Vašich stávajících doposud nebylo nutné oznamovat nástup do zaměstnání, je třeba je registrovat v termínu do **20. 8. 2024**.

Co musíte s pracovníky na DPP plnit od 1. 8. 2024

Každý měsíc elektronicky hlásíte seznam všech zaměstnanců na DPP (pojištěné i nepojištěné) a výši jejich příjmu. Hlášení zasíláte v termínu do 20. dne následujícího měsíce, poprvé za měsíc červenec 2024 **od 1. do 20. 8. 2024**.



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Yi-Tong Ma



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