

Uniform monthly employer report: what obligations await employers?

On 1 January 2026, a substantial part of Act No. 323/2025 Coll., on uniform monthly employer report (the “**Act**”), came into effect.

The Act introduces a fundamental change in the area of payroll and personnel administration – it replaces approximately twenty existing monthly reports with a single electronic submission to the state.

The aim of the new regulation is to unify, simplify, and digitize the reporting obligations of employers, while at the same time significantly tightening the penalty regime.

We have therefore prepared a summary of **key information** on what employers need to prepare for in connection with the new legislation.

What is a uniform monthly report?

A uniform monthly report is an **electronic submission** in which an employer provides summary information about themselves as an employer, their employees, their employment relationships, wages, contributions, and facts relevant to social security.

Through a single report, the employer fulfills its obligations to multiple public authorities at the same time.

Structure of the uniform monthly report

1/ Summary section:

- employer identification data,
- data on the payroll department,
- other general data specified by law.

2/ Insurance section:

- summary amount of social security contributions,
- contribution to state employment policy,
- data relevant for the control of payment obligations.

3/ Individualized section:

- data on individual employees,
- data on specific jobs,
- changes, termination, interruption of employment, and other facts.

When and where to submit the uniform monthly report?

The employer submits the uniform monthly report for each calendar month between the 1st and 20th day of the calendar month immediately following the calendar month for which the uniform monthly report is submitted.

The report can be submitted exclusively electronically via:

- data box (to the CSSA data box),
- electronic application of the CSSA portal,
- CSSA data interface (note – this method cannot be used for all obligations).

New registers of employers, payroll departments and employees

The law introduces new central registers: register of employers, payroll departments and employees.

To the register of employers is mandatory registration of all employers, that must take place no later than 2 working days before the date on which the first employee is to start work, and no earlier than 15 calendar days before that date, employers register in this register only once (those who are already registered in the register will add any missing information).

Employers must also register each of their payroll departments and also specify the group of employees for whom the payroll department keeps records of wages or salaries.

To the register of employees employers must register all their employees, no later than before they start work, at the earliest within 8 calendar days before the expected date of commencement of employment. Upon termination of the employee's employment or if the employer's obligation to provide benefits to the employee has ended or the employer has ceased to provide benefits to the employee, the employer must deregister such employee from the register of employees within 8 calendar days from the date of the occurrence of one of the above situations.

Employers must report any changes to the data in both registers within 8 days of becoming aware of the change.

Penalties and liability of employers

The law introduces new offenses in relation to the uniform reporting system:

- failure to register an employer or employee in the register → fine of up to CZK 100,000;
- failure to submit, late or ineffective reporting → fine of up to CZK 5,000 for each employee concerned.

When will the obligations apply in practice?

The obligations under the law will come into effect gradually:

- from 1 January to 31 March 2026: registration of employers and employees, system testing and technical preparation,
- from 1 April 2026: launch of the system's live operation,
 - employers will be required to submit their first uniform monthly report for April 2026 by 20 May 2026 at the latest,
- by 30 April 2026: possibility of additional registration of employers,
- by 30 June 2026: obligation to retroactively complete data for reports for the period January to March 2026,
- from 1 July 2026: obligation to register employees in the employee register no later than before they start performing their work.

The uniform monthly employer report is one of the biggest changes in labour law administration in recent years. We recommend, in particular, reviewing internal processes, verifying the technical readiness of payroll systems, training responsible persons, and starting preparations well in advance.

Who to contact?

If you are unsure what your obligations are under the law on the uniform monthly employer report, or if you are looking for support in transitioning to the new system, please contact us.

Our team will help you assess the impact of the new legislation on your company, set up processes for the correct registration of employers and employees, prepare for the submission of uniform monthly reports, and, above all, minimize the risk of errors.

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