

Information about Family Policy System in the Czech Republic

Czech Presidency
of the Council of the EU



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Ministry of Labour
and Social Affairs of the Czech Republic

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1. Family Policy in the Czech Republic

Situation before 1990

Before 1948, comprehensive and deliberate family support did not play any major role in the policy pursued in that time. This was determined by the relatively favourable population development and, at the same time, by the persisting traditional family model that had not significantly been jeopardized by structural social changes yet.

The Czech society, experiencing a very natural development until then, was strongly struck by the subsequent start of the Communist dictatorship. Since early 1950's, family policy was firmly linked to basic social objectives and ideals of the socialism. At the political level, the development of a Czech family during 1948–1989 was marked primarily by the ongoing tendency of the state's interference in all private areas of the human life. In doing so, the Communist regime promoted the model of a double-income family for the family behaviour patterns of the population, with both spouses being economically active, and provided all suitable conditions to support the application of this model (educational day care facilities, etc.). Step by step, the traditional functions of the family – i.e. the educational, social and other functions – were assumed by the state, which had the aim of limiting the active scope of family mainly to its biological-reproductive function. In spite of these institutional pressures, however, family remained – first and foremost – a place of intergenerational solidarity and mutual assistance.

1990's – Change in the demographic situation

After 1989, the Czech society made a big jump to come closer to the Western-European models of the economic system, gradually adopting also some cultural models, which stimulated fundamental changes in the family behaviour patterns of the Czech population. Moreover, these changes occurred much faster than the changes in its values and attitudes towards family. In this context, we talk about the entry in the second demographic transition stage in the Czech Republic, which lags behind the Western-European trends by approximately twenty years. The characteristic features of that stage include declining natality rate, declining marriage rate and declining mortality rate, together with an increasing age at the first marriage and first childbirth. While this fact itself is indisputable in view of various demographic surveys, there are different views on its causes and on the interrelationship between socioeconomic and value-related cultural factors affecting this change. Naturally,

these diverse opinions then resulted in the development of various concepts applied by the public sector in relation to families.

Throughout the 1990's, the key principle of the social policy was the social safety net concept. By analogy with this tendency, family support was focused on assistance for low-income families. This approach resulted in a social reform, which was implemented in mid 1990's, with the state social support as a separate pillar of family benefits. Family support was strongly individualized and social solidarity of high-income families with those having low-income had become its crucial standard. In the non-profit sector, on contrary, the attention paid to family issues was gradually rising throughout the 1990's. Several organizations were established to develop a conceptual framework for family support and to cooperate with a number of foreign family research institutions.

It was only with the new coalition government coming into office in 2002 that more significant attention started to be paid to family policy, as the government devoted a separate chapter explicitly to "family policy" in its Policy Statement. In the subsequent years, a section of family policy and social services was set up under the Ministry of Labour and Social Affairs and entrusted with the conceptual activities in the field of family policy and social-law protection of children. Nowadays, this agenda is a part of the tasks ensured by the Section of Family Policy and Benefit Systems at the Ministry of Labour and Social Affairs.

Current situation, the government's approach to family policy

The priority nature that the family policy has for the Czech Republic accentuates families with dependent children in view of the unfavourable demographic development, which is – specifically in the Czech Republic – accompanied by especially intensive ageing of the population, combined with many negative socioeconomic consequences.

The current Czech family is confronted with a number of socioeconomic obstacles, social pressures, cultural value transformations and contradictions as well as high demands in relation to child education and care. All these aspects make the conditions for its smooth functioning less favourable and the fulfilling of its needs more difficult.

Despite the positive view of the overwhelming majority of young people on the values of marriage and parenthood, the Czech society – similarly to that in other European countries

– faces low natality rate, the increasing trend of which is the key to restraining the future dramatic ageing of the Czech population. The total fertility rate, having reached its absolute minimum in 1999, has been growing continuously ever since thanks to the entry into motherhood of women from the strong population groups of the 1970's; nevertheless, the current fertility rate level is by far not sufficient to ensure a simple reproduction of the Czech population.

The position of the current Czech government on the issues related to the unfavourable demographic development is based on the opinion that the state has only limited means available to reverse the demographic development. Therefore, the spirit of the family policy can be seen in the elimination of any disadvantages that families might face, rather than in influencing the population development.

The Czech government is primarily interested in giving the families true and genuine freedom to decide on the form of reconciling their family, personal and professional lives, but not only in relation to the support of employment. The Czech Republic perceives the home parental care for small children as a full-value and socially relevant alternative to gainful activity, while fully respecting different preferences and strategies of the parents in taking care of their children. In order to implement the principle of freedom to choose the duration and scope of care for the child itself, the governments considers it essential to create suitable conditions also for those parents, who decide to care for their children largely themselves, without making use of the child care services.

The Czech Republic supports such parents, in particular, by a sufficiently long period of maternity and parental leave. In addition, it provides financial support throughout the parental care for a child during the maternity and parental leave in order to compensate as much as possible the loss of wage and the lost opportunities, by granting tax allowances for the working parent, supporting family services focused on prevention of social exclusion of parents caring for children under maternity or parental leave (such as mother and family centres) and supporting projects to enhance parental competence through appropriately targeted subsidized facilities.

Position of regions and municipalities on family policy

Within the public administration reform implemented in 2003, a number of competences that had previously been carried out by the state were transferred under the self-government of regions and municipalities. In the framework of their self-government, the regions and municipalities take care of the overall development of their territories and the needs of their citizens. In terms of the current legislation in force, the self-governing bodies are given wide opportunities for own initiative to carry out activities under their own family policy, which is focused on specific measures in housing, social, transport, cultural or other relevant area where the municipality or region can act independently as a self-governing unit.

The main objective of the regional family policy is to create, at the level of regions and municipalities, favourable conditions to support formation and functioning of families through a set of linked measures consisting not only in the financial support for families, but also – and particularly – in the support of family services, social and cultural events, educational and public awareness activities, affordable housing, as well as in adaptation and development of infrastructure.

The regions and municipalities receive funds from the national budget. However, it is in their discretion and power to decide how these funds will be used in practice, which means that this matter depends also, to a certain extent, on the priorities of each respective region. As a result, the share of social services aimed at families as the main target group varies from region to region, making it possible to note considerable diversity of family support in this field.

In 2008, the Ministry of Labour and Social Affairs and the Standing Committee for Families of the Chamber of Deputies of the Czech Parliament, in cooperation with the non-governmental non-profit sector, namely the Mother Centre Network and the Family Centre Association, announced the 1st year of the Family-Friendly Municipality award. This nation-wide competition for Family-Friendly Municipality is a tool to support family-friendly environment within the Czech society and a form to award those municipalities, which carry out various pro-family activities.

Sickness Insurance Benefits

All sickness insurance benefits are disbursed by the competent District Social Security Administration and covered from the national budget (from revenues of the insurance contributions).

Maternity cash benefit

Maternity cash benefit (hereinafter referred to as the “MCB”) is a benefit intended to substitute income and is granted to a woman, who gave birth to a child, for the period of 28 weeks of maternity leave. On the day, on which it should be recognized, the individual must still be participating in the sickness insurance scheme or be covered by the protection period arising after the termination of an insured (self-) employment, typically amounting to 7 calendar days. For women, whose insured employment ended during pregnancy, the protection period for the entitlement to MCB is equal to the number of calendar days corresponding to the duration of the woman’s last employment, up to a maximum of 180 calendar days.

Another precondition for the entitlement to MCB is that, in the last two years prior to her entry under MCB, the individual must have participated in the sickness insurance scheme for at least 270 days.

A self-employed person shall be entitled to MCB provided that she fulfils the requirement of participation in the sickness insurance scheme for self-employed for a period of 180 days in the last year prior to her entry under the maternity cash benefit.

In addition, in order to be entitled to MCB, it is also required that the employee no longer works in the employment, under which the MCB has been granted, or no longer receives any remuneration from this employment (salary, remuneration, etc.), or that the self-employed person no longer pursues the self-employment.

MCB can be drawn for a period of 28 weeks by an insured woman, who gave birth to a child, or 37 weeks by an insured woman, who had multiple birth (2 or more children) and cares for at least two children after the lapse of the 28-week period.

The law allows for the mother of the child to alternate with her husband or the father of the child in the care for that child, while each of them is, in relation to this care for the child, entitled to the payment of the maternity cash benefit for the period and under the conditions laid down by the Sickness Insurance Act. This alternating care is possible starting from the beginning

of the 7th week after the date of birth and there are no restrictions as to the frequency of the alternation. In the event of alternation in the care for the child, the payment of the maternity cash benefit to the mother is stopped and it is then paid to the father from his sickness insurance, provided that he fulfils the conditions for the entitlement to its payment, and vice versa.

MCB shall also be granted to an insured individual (man or woman), who has taken the child for substitute parental care based on a decision of the competent authority or who cares for a child, whose mother died. In such case, the conditions for the entitlement to the benefit are similar, but they are taken into account as of the date when the child was handed over; alternation is not possible. The period of drawing the MCB is six weeks shorter than that applicable in case of the maternity cash benefits granted based on the birth of a child (i.e. 22 weeks or 31 weeks).

The amount of the maternity cash benefit is equivalent to 70% of the daily assessment base¹⁾.

Care benefits

Employees are entitled to care benefits if they are unable to work because they must care for an ill member of their household, or care for a healthy child under 10 years of age because their school or child-care facility was closed, the child was quarantined, or if the person who normally cares for that child falls ill, gives birth or is quarantined.

An employee cannot claim an entitlement to care benefits for a child, for which the other parent has already claimed their entitlement to maternity cash benefits or the parental contribution.

The supported period for care benefits is 9 calendar days, or 16 calendar days in case of a single parent employee caring for a child until the completion of compulsory education. The supported period starts from the first day when the care is needed and is suspended for the period of institutional care for the person in care in a health care facility.

If the statutory conditions are fulfilled, the care benefits related to a single care need can be granted to two people successively. No protection period for care benefits is stipulated.

The amount of the care benefits is equivalent to 60% of the daily assessment base.

¹⁾ The daily assessment base is, in principle, equivalent to the gross income per calendar day.

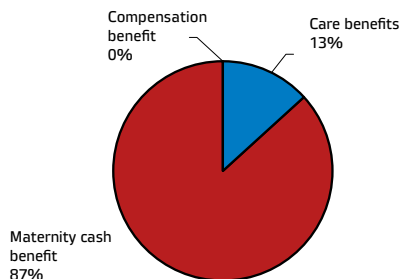
Pregnancy and maternity compensation benefit

An insured person is entitled to this benefit if, due to pregnancy, maternity or breastfeeding, she was transferred to a different type of job and, as a result, has a lower income than before the transfer.

If due to pregnancy, the benefit is granted for the period of the transfer and not longer than the beginning of the sixth week before the expected confinement date; if due to pregnancy and breastfeeding, the benefit is granted for the period of the transfer, which – in case of maternity – cannot be longer than until the end of the ninth month following the confinement.

The amount for the benefit varies from month to month as it is calculated as the difference between the income received by the female employee before her transfer to a different job and the income received in the particular calendar months after this transfer.

Breakdown of costs for the particular benefits granted under the sickness insurance scheme
1st half of 2008



State social Support Benefits

Child allowance

Child allowance is a basic benefit provided to families with dependent children. A dependent child up to the age of 26 years, who lives in a family with an established income of less than 2.4 times the subsistence minimum²⁾, is entitled to this allowance. The allowance is provided at three rates depending on the age of the child: CZK 500 (20 €³⁾) for children up to 6 years, 610 CZK (24.4 €) for children between 6 – 15 years of age, and 700 CZK (28 €) for children between 15 – 26 years of age.

Parental allowance

A parent, who – for an entire calendar month – personally, on a day-long basis and duly cares for a child who is the youngest in the family, is entitled to parental allowance. The parental allowance is provided at three rates that are set at fixed monthly amounts – increased rate, basic rate and reduced rate.

A parent may choose the draw parental allowance for a period of two, three or four years. By selecting the period of support, the parent also determines the amount of the allowance, as follows:

- Faster draw-down of the parental allowance – following the maternity cash benefit (“MCB”) or the cash benefit granted to fathers, at an increased rate (11,400 CZK / 456 €) up to 24 months of age of the child; however, only parents who are entitled to MCB of at least 380 CZK (15 €) per calendar day may apply for this form of draw-down;
- Standard draw-down – following MCB, at the basic rate (7,600 CZK / 304 €) up to 36 months of age of the child; only parents who are entitled to MCB may apply for this form of draw-down;
- Slower draw-down – following MCB or from the birth of the child (if the parent is not entitled to MCB), at the basic rate (7,600 CZK / 304 €) up to 21 months of age of the child and, hereafter, at a reduced rate (CZK 3,800 / 152 €) up to 48 months of age of the child.

In case of disabled children, the parent is entitled to a parental allowance at the basic rate of 7,600 CZK until 7 years of age of the child, not sooner than from the day on which the child is diagnosed as suffering from a long-term disability or a severe long-term disability, or after drawing-down of the increased-rate

²⁾ The subsistence minimum is the minimum socially recognized threshold for financial income necessary to cover the costs of nutrition and other basic personal needs.

Minimum subsistence amounts on a monthly basis	
Single person	3,126 CZK (125 €)
First person in the household	2,880 CZK (115 €)
Second and every other person in the household, who is not a dependent child	2,600 CZK (104 €)
Dependent child at the age of:	
up to 6 years	1,600 CZK (64 €)
6 to 15 years	1,960 CZK (78.5 €)
15 to 26 years (dependent)	2,250 CZK (90 €)

The subsistence minimum is the sum of all subsistence minimum amounts for all members of the household; example: 2 adults, 2 children at the age of 8 and 16 years – 2,880 + 2,600 + 1,960 + 2,250 = 9,690 CZK

³⁾ Exchange rate: 1 € (EUR) / 25 CZK

parental allowance has been terminated, regardless of the form of draw-down of the parental allowance previously chosen by the parent (before the diagnosis of the child's health condition).

A precondition for the entitlement to the parental allowance is that a child under the age of 3 years attends a crèche or other facility for pre-school children for a maximum of 5 calendar days in a calendar month.

Social allowance

The aim of this benefit is to help low-income families to cover the costs of their needs. Parents who care for at least one dependent child are entitled to this allowance provided that the family income in the previous calendar quarter does not exceed 2.0 times the family's subsistence minimum⁴⁾.

The amount of the allowance varies depending on the family income and the amount of subsistence minimum for the dependent children. The higher the family income, the lower the allowance.

The social allowance may be raised in cases where the child suffers from a severe long-term disability, long-term disability or long-term illness. Situations where the parent is a single parent or disabled are also taken into account. A higher level of social allowance is granted to families in cases of multiple births – up to the age of three years, or to families where the child is attending a secondary school on a daily basis or studying at a university on a full-time basis.

Housing allowance

With this allowance, the state provides a contribution to the housing costs for low-income families and individuals, regardless of whether they live in a council flat, cooperative apartment, private apartment or a private house. Property owners or tenants registered as permanently resident in that

property are entitled to a housing allowance, if 30% (35% in Prague) of the family income is insufficient to cover the housing costs and, at the same time, this 30% (35% in Prague) of the family income is lower than the relevant standard costs defined by law. The amount of the housing allowance is calculated on the basis of the family income, the housing costs and the respective standard costs. On the average, it amounts to 1,111 CZK (44 €) per month.

Birth grant

This is a lump-sum benefit to cover the costs related to the birth of a child. If a woman who gives birth to a child dies and the birth grant has not been disbursed to this woman or another person, the child's father is entitled to this grant. A person who has taken a child up to the age of one year old into permanent care replacing parental care is also entitled to the birth grant. The birth grant amounts to 13,000 CZK (520 €) for each child born.

Funeral grant

The funeral grant is a lump-sum benefit paid to a person who has arranged for the funeral of a dependent child, or to a person who was the parent of a dependent child, provided that the deceased had a permanent residence in the Czech Republic on the date of death. The funeral grant is a fixed sum amounting to 5,000 CZK (200 €).

Foster care allowances

These allowances are intended to contribute to the needs related to caring for a child, for whom the parents cannot or do not want to take care of and who is then placed in foster care. Apart from the social allowance, the foster parent and the child placed in foster care can also be entitled to other state social support benefits, such as the parental allowance, child allowance, etc.

1. Foster child allowance

A dependent child placed in foster care is entitled to this allowance. The child continues to be entitled to this allowance even after the termination of the foster care (reaching 18 years of age) up to a maximum of 26 years, provided that the child continues to be dependent and lives together under the same roof with the former foster parent. The allowance amounts

⁴⁾

Complete family (both parents) with dependent children	Family subsistence minimum	Net monthly income threshold to be entitled to social allowance
One dependent child up to 6 years	7,080 CZK (283 €)	14,160 CZK (566 €)
Two dependent children 5, 8 years	9,040 CZK (361 €)	18,080 CZK (723 €)
Three dependent children 5, 8, 12 years	11,000 CZK (440 €)	22,000 CZK (880 €)
Four dependent children 5, 8, 12, 16 years	13,250 CZK (530 €)	26,500 CZK (1,060 €)

to 2.3 times the child's subsistence minimum (see note above) for a dependent child or 1.40 times the child's subsistence minimum for an independent child; in case of a disability, this allowance raises proportionately to the degree of disability.

2. Foster parent allowance

This allowance is a sign of certain social recognition for the person caring for a child under foster care. The monthly amount of the foster parent allowance is equivalent to the individual subsistence minimum for each and every child placed in foster care. In special cases, where the foster parent cares for at least three foster children or at least one foster child who is a person dependent on care by another person with a dependency level of II, III or IV and is not gainfully employed, the foster parent allowance is equivalent to 5.5 times the subsistence minimum of the individual (see note above), with the amount of the allowance increasing further with every additional child placed in their foster care.

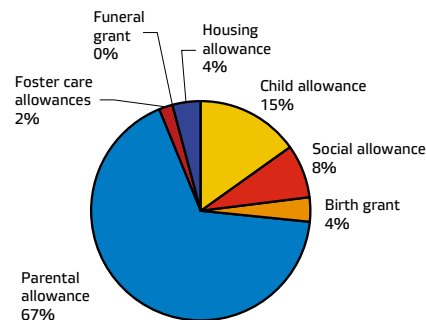
3. Fostering grant

The purpose of this lump-sum allowance is to contribute to the purchase of items necessary for a child who has just been placed in substitute family care. The fostering grant is a fixed amount, which varies depending on the age of the child. It amounts to 8,000 CZK (320 €) for a child up to 6 years of age, 9,000 CZK (360 €) for a child between 6 and 15 years, and 10,000 CZK (400 €) for a child between 15 and 18 years.

4. Motor vehicle grant

This grant is provided to foster parents, who have at least four children in foster care. Another condition for entitlement to this grant is that the foster parents must not use the vehicle for gainful activities. The amount of the grant is equivalent to up to 70% of the acquisition price of the vehicle or the repair price of the vehicle, as the case may be, with a maximum of 100,000 CZK (4,000 €).

Breakdown of costs for the particular benefits granted under the state social support scheme 1st half of 2008



Benefits under Assistance in Material Need Allowance for living

This is a basic benefit for assistance in material need, which is intended to help a person or a family having insufficient income. Persons or families are entitled to an allowance for living if the income of these persons, after deduction of reasonable housing costs, is less than the subsistence amount.

The subsistence amount is established for each individual on a case-by-case basis, depending on an evaluation of the person's efforts and opportunities. The subsistence amount for families is determined as the sum of the individual subsistence amounts for all family members. The subsistence amount is derived from the subsistence minimum and the existence minimum⁵⁾. The amount of the allowance for living is derived from the subsistence amount of the person or family, their income and reasonable housing costs.

⁵⁾ The existence minimum amounts to 2,020 CZK (81 €).

Supplement for housing

This benefit is designed to deal with situations where the actual income of the person or family, including the housing allowance under the state social support system, is insufficient to cover the housing costs. The benefit is granted to tenants or apartment owners, who are entitled to an allowance for living and a housing allowance.

The law provides that the supplement for housing can also be granted in exceptional cases to an applicant who is not entitled to the allowance for living or, as the case may be, to an applicant who is not entitled to a housing allowance because of using a housing form other than tenancy.

The amount of the supplement for housing is determined in such a manner as to ensure that, after paying the justified housing costs (i.e. rent, utilities related to housing and energy costs), the person or family is left with the subsistence amount.

Extraordinary immediate assistance

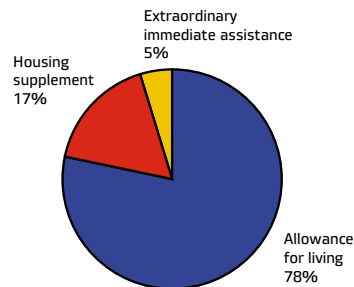
This assistance is provided to persons who find themselves in situations, which have to be resolved immediately. The law addresses five such situations justifying this benefit:

1. The conditions of material need are not met but, if no assistance is provided, the person's health might be harmed seriously. The benefit can be provided to top up the person's income to the level of the existence minimum, i.e. to 2,020 CZK (80.8 €), or the subsistence minimum in case of dependent children, i.e. 1,600 CZK (64 €) for a child up to 6 years of age, 1,960 CZK (78.4 €) for a child between 6 – 15 years of age, and 2,450 CZK (90 €) for a child between 15 – 26 years of age.
2. The person is a victim of a serious extraordinary event (natural disaster, windstorm, environmental accident, fire, etc.). The benefit can amount up to 15 times the individual's subsistence minimum, i.e. up to 46,890 CZK (1,875.6 €).
3. Lack of resources to cover essential lump-sum expenditure related, for instance, with the payment of an administrative fee for duplicate copies of personal documents or in case of monetary loss. The maximum amount of this benefit, which can be granted, is equivalent to the amount of this lump-sum expenditure.
4. Lack of resources to purchase or repair durable goods or to cover justified costs related to the education or special interests of dependent children. The benefit can be granted

up to the amount of these expenditures, but the sum of these benefits granted during a calendar year may not exceed 10 times the individual's subsistence minimum, i.e. the amount of 31,260 CZK (1,250.4 €).

5. Risk of social exclusion. This concerns, for example, the situation of persons who have been released from prison, orphanage or foster care upon reaching adulthood, or who have completed treatment for an addiction. A benefit of up to 1,000 CZK (40 €) may be granted. The benefit can be granted repeatedly, but the sum of these benefits granted during a calendar year may not exceed 4 times the individual's subsistence minimum, i.e. the amount of 12,504 CZK (500 €).

Breakdown of costs for the particular benefits granted under the assistance in material need 1st half of 2008



Care Allowance

Pursuant to the Social Services Act, the care allowance shall be granted to persons who are, particularly due to their adverse health condition, dependent on another person's assistance.

The allowance can only be used for those expenditures, which are related to securing the assistance and support for the person who is dependent on the care provided by another person. This means that it can be "spent" to pay for the care provided by the provider of social welfare services, as well as to cover the expenditures incurred by the caring person, i.e. a family member or another person who is not a provider of social welfare services. Both of the above-mentioned methods can be combined by the beneficiary according to his/her needs and according to the type of care selected on an individual basis.

The amount of the allowance per calendar month varies from 2,000 CZK (80 €) to 11,000 CZK (440 €) depending on the age and degree of dependency of the allowance beneficiary on the assistance provided by another person.

For persons up to 18 years of age, the amount of the allowance, per calendar month, is as follows:

- 3,000 CZK in case of dependency level I (light dependency),
- 5,000 CZK in case of dependency level II (medium dependency),
- 9,000 CZK in case of dependency level III (heavy dependency),
- 11,000 CZK in case of dependency level IV (full dependency).

For persons above 18 years of age, the amount of the allowance, per calendar month, is as follows:

- 2,000 CZK in case of dependency level I (light dependency),
- 4,000 CZK in case of dependency level II (medium dependency),
- 8,000 CZK in case of dependency level III (heavy dependency),
- 11,000 CZK in case of dependency level IV (full dependency).

A higher amount of the care allowance granted for children is based primarily on the fact that children usually do not have their own income (wage, salary, pension or other income) and, at the same time, it should motivate the families to keep the children in home care.

If a family member or another close relative who is dependent on the assistance of others (i.e. who usually is granted the care allowance) is cared for by people independently or with partial help of social services, they are granted with the following statutory additional elements of social protection:

- The care allowance is disbursed also in cases when it is partially parallel to the parental allowance.
- The care period is recognized as substitute period for the purposes of retirement pension insurance in favour of the main caring person.
- The main caring person is the so-called "state insured person" in terms of public health insurance, i.e. the health insurance contributions are paid by the state for the caring person.
- There are no limitations for the caring persons in relation to employment.
- The care period is recognized as substitute period for the purpose of granting unemployment benefits.

Survivors' Pensions

Widow's or Widower's Pension

A widow is entitled to a widow's pension, if the deceased husband was a beneficiary of an old-age, full invalidity or partial invalidity pension, or had, as of the date of his death, met the condition of the insurance period required for the entitlement to a full invalidity pension, or to an old-age pension, and/or if he died due to a work-related injury (occupational disease). A widower is entitled to a widower's pension under the same conditions as a widow to a widow's pension.

A widow (widower) is entitled to a widow's (widower's) pension for a period of one year following the death of the spouse. After that period, a widow is entitled to a widow's pension provided that she is taking care of an dependent child, or she is taking care of a child dependent on care provided by another person with dependency level II (medium dependency), level III (heavy dependency) or level IV (full dependency), or she is taking care of her parent(s) or the parent(s) of her deceased spouse, who live with her in the same household and are dependent on care provided by another person with dependency level II (medium dependency), level III (heavy dependency) or level IV (full dependency), or she is fully disabled, or has reached the age of 55 years or the pension-age, whichever is lower. The entitlement to a widow's pension shall arise again if any of the above-specified conditions is met within five years after the expiration of the previous entitlement to the widow's pension. This applies by analogy to a widower's pension, with the age for the duration of or new entitlement to the widower's pension being 58 years.

Effective as of 1 January 2010, the age limit for the duration of or new entitlement for the survivor's pension will be harmonized for both men and women. This age limit will be 4 years lower than the pension-age defined by the Pension Insurance Act for men of the same date of birth.

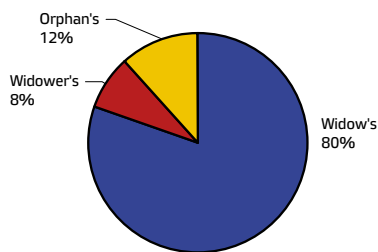
The amount of the widow's (widower's) pension consists of two components – the basic amount and the percentage amount. The basic pension amount is a flat rate amounting to 2,170 CZK (87 €) per month as of 1 August 2008. The percentage amount is equivalent to 50% of the percentage amount of the pension, to which the deceased person was or would have been entitled on the date of his/her death.

Orphan's pension

A dependent child is entitled to an orphan's pension, if his/her (adoptive) parent, or the person who had taken the child into substitute family care, died and the child was, at the time of that person's death, dependent for nourishment on him/her, as the nourishment could not be provided by the child's parents for serious reasons. In addition, a child is also entitled to an orphan's pension if the (adoptive) parent, or the person who had taken child into substitute family care, was a beneficiary of an old-age pension, full invalidity or partial invalidity pension, or had, as of the date of his/her death, met the condition of the insurance period required for the entitlement for a full invalidity pension or an old-age pension, or died due to a work-related injury (occupational disease). A child orphaned by both parents is entitled to an orphan's pension after each of the deceased parents. The foster parent or his/her spouse shall not be entitled to an orphan's pension. A child's entitlement to an orphan's pension expires with the child's adoption. The entitlement to an orphan's pension shall be renewed if the adoption is abolished.

The amount of the orphan's pension consists of two components – the basic amount and the percentage amount. The basic pension amount is a flat rate amounting to 2,170 CZK (87 €) per month as of 1 August 2008; in case of a child orphaned by both parents, the basic amount is recognized only once. The percentage amount is equivalent to 40% of the percentage amount of the pension, to which the deceased person was or would have been entitled on the date of his/her death.

**Breakdown of costs for widow's, widower's and orphan's pensions
1st half of 2008**



Tax Allowance, Tax Reduction

Pursuant to the Income Tax Act, a taxpayer is entitled to a tax allowance amounting to 10,200 CZK (408 €) per year for each maintained child living in the same household with the taxpayer.

The tax allowance can be exercised by the taxpayer in the form of tax abatement, tax bonus, or a tax abatement and tax bonus.

The tax due by a taxpayer for the taxation period is reduced by 16,560 CZK (662.5 €) for a spouse living in the taxpayer's household, if the spouse's income does not exceed 38,040 CZK (1521.5 €) per calendar year. If the spouse is a holder of a degree III certificate of extraordinary benefits (extra severe disability with a guide needed), the amount of 16,560 CZK (662.5 €) is doubled. The spouse's income does not include benefits granted under the state social support, social care benefits, care allowance, social services, allowances under assistance in material need, state contributions under supplementary pension insurance with state contribution, state contributions under the Act on Building Savings Schemes and State Support for Building Savings Schemes, and scholarships provided to students preparing for their future employment on a full-time basis. For spouses having assets under common property of spouses, the spouse's income does not include income received by the other spouse or considered, for income tax purposes, as income of the other spouse.

Financial considerations provided by an employer to cover the costs related to a child's attendance in a pre-school facility or kindergarten (educational facility), such as amounts paid to the employee in addition to his/her wage (salary) and/or provided in the form of reimbursement of expenses (sales slip, receipt, etc.) paid by the employee as a private person, shall always be assessed as taxable income from gainful employment.

If, for the children of its employees, an employer runs its own kindergarten or provides for a contractual kindergarten operated by another entity, and the related expenditures are covered from the employer's social fund or other funds, such non-financial consideration consisting in the possibility to make use of the kindergarten (as an education or pre-school facility, as the case may be) is exempted from income tax for the employees concerned.

3. Reconciling Professional, Personal and Family Life in Terms of Labour Law Relations

Maternity leave

A female employee (mother) is entitled, in relation to childbirth and care of the newborn baby, to maternity leave for a period of 28 weeks; in case of a multiple birth (two or more children), the mother is entitled to maternity leave for a period of 37 weeks. As a rule, a female employee commences her maternity leave from the beginning of the sixth week prior to the expected confinement date, but no earlier than from the beginning of the eighth week before that date. If a child was delivered stillborn, the female employee is entitled to maternity leave for a period of 14 weeks. Maternity leave in relation to childbirth may never be shorter than 14 weeks, and it may in no event be terminated or interrupted earlier than after six weeks following the confinement date.

The time taken by a female employee for her maternity leave and parental leave, and the time taken by a male employee for his parental leave are considered to constitute a material impediment to work based on which the male/female employee's absence from work must be excused. During this period, the female/male employee is not entitled to any wage compensation, but is entitled to social insurance benefits and state social support benefits.

If a female employee returns to her job upon termination of the maternity leave, or a male employee upon termination of the parental leave taken up for the period, during which a woman is entitled to be in maternity leave, the employer is required to assign them to their original work and workplace again. If this is not possible because of the work having been ceased or the workplace having been scratched, the employer must assign them to another work corresponding to their employment contract.

Parental leave

In order to enable better care of a child, an employer is required to provide parental leave to a female employee and male employee upon their request. Parental leave is provided to the mother of the child upon termination of the maternity leave and to the father as of the child's birth date, in the scope as requested by them, but no longer than until the child reaches the age of three years.

Parental leave does not have to be taken as a single period in its full length. This means that, for example, if a male/female employee returns to work within the first year of the child's life,

he/she may request parental leave again at any time up to the child's age of three years.

Both female employee and male employee returning to work after their parental leave must be assigned to the type of work agreed in their employment contract.

During the parental leave taken in the scope equal to the mother's parental leave, the female/male employee is not entitled to any wage compensation; however, he/she is entitled to a state social support benefit – the parental allowance.

In the period during which a female employee has been taking her maternity leave, a male employee may take his parental leave. Parental leave may be taken by both the female and male employee at the same time. In the situation where the parental leave is taken by both parents at the same time, only one of them is entitled to the material allowances or benefits.

Provisions on maternity and parental leave shall apply accordingly to placing a child in substitute parental care based on decision by the competent body.

Time off

An employer is obliged to excuse a male/female employee's absence from work for the period when he/she is providing care to a child under 10 years of age or to another family member, and for the period when he/she is providing care to a child under 10 years of age who, for serious reasons, cannot be placed in the care of a child educational facility or school, which the child otherwise attends, or if the person normally taking care of the child has fallen ill or has been quarantined (quarantine measures) or, as appropriate, if such person has undergone an examination or treatment in a health care facility, which could not have been carried out outside working hours of the male/female employee. During this period, the male/female employee is not entitled to any wage compensation; however, he/she is entitled to the sickness insurance benefit.

If a female/male employee cannot perform work due to serious reasons affecting her/him as set out below, the employer shall provide time off to this employee to the extent of and subject to conditions set out below:

At childbirth, time off with wage compensation shall be provided to the husband or partner for the necessary period required for transfer of the spouse (female partner) to and from a health care facility, together with time off without wage compensation to be present at the childbirth given by his spouse (female partner).

For the purpose of escorting a family member to a health care facility for an examination or treatment in case of a sudden illness or accident, as well as for a scheduled examination, treatment or inpatient treatment, time off with wage compensation shall be provided for the necessary period of time, but not more than one day, to only one family member, provided that such escort was necessary and the involved actions could not have been performed outside working hours. If, however, an employee is entitled to the benefit for care of a family member under the sickness insurance scheme, such employee is not entitled to any wage compensation.

Time off without any wage compensation shall be provided to only one family member for the necessary period of time to accompany a child to a school counselling facility in order to accommodate special educational needs of that child.

Upon the death of a husband, partner or child, time off with wage compensation shall be provided for two days, plus one additional day to attend the funeral of the above persons.

For the purpose of attending the funeral of a parent or sibling of an employee, of a parent or sibling of her/his spouse, as well as a spouse of the employee's sibling, time off with wage compensation shall be provided for one day, plus one additional day if such employee makes the arrangements for the funeral of the above persons.

For the purpose of attending the funeral of a grandparent or grandchild of an employee or a grandparent of her/his spouse or another person who, although not belonging among the above closest relatives, lived in the household with the employee in the time of death, time off with wage compensation shall be provided for the necessary required period of time, but not more than one day, plus one additional day if such employee makes the arrangements for the funeral of the above persons.

For one's own wedding, time off with wage compensation shall be provided for two days, of which one day to attend the wedding ceremony; however, wage compensation shall be granted for one day only. Time off with wage compensation shall be provided for one day to a parent to attend the wedding ceremony at his/her child's wedding and the same scope of time off without wage compensation shall be provided for the wedding of the person's parent.

Furthermore, an employer may also provide time off to an employee for other serious reasons, particularly for making the necessary arrangements related to serious personal, family and property matters that the employee is unable to make outside working hours. There are no limitations in the applicable legal provisions as to the length of such provided time off from work; it is entirely up to the decision of the employer whether it allows a request for time off by the employee and to what extent the time off might be provided. It is possible to agree with the employer that the employee makes up for such period of absence from work. However, an employer has no legal obligation to enable an employee to make up for the period of absence.

In collective or individual agreements or in the company's internal rules, the right of male/female employees for time off or for wage compensation may be extended above and beyond the above scope, or their scope may be extended to include also additional situations qualifying a male/female employee for time off or for wage compensation.

Working hours adjustments

When scheduling male/female employees to shifts, an employer is required to take into account also the needs of female/male employees who take care of children.

If a female/male employee caring for a child under 15 years of age, or a pregnant employee or an employee, who proves he/she has been mostly alone consistently caring for a long time for a natural person that is considered to be a person dependent on assistance and care provided by another person with dependency level II (medium dependency), level III (heavy dependency) or level IV (full dependency), asks for reduced working hours or another suitable adjustment of the statutory working week, the employer is required to approve their request, unless prohibited by serious operational reasons. In doing so, an employer is required to create conditions enabling the approval of such requests. The wage or salary, to which the female/male employees are entitled based on the reduced working hours, shall be proportionate to such reduced working hours.

An employer may not schedule pregnant women to work overtime. An employee may not require female and male employees caring for a child below one year of age to work overtime.

Flexible working hours

In order to utilise better the working time and to satisfy personal needs of male/female employees, an employer may apply flexible working hours (flexitime), with an option of introducing such working schedule at selected workplaces or for certain employees only. When applying flexible working hours, an employee may choose the beginning or, as appropriate, the end of his/her working hours on particular days, at his/her discretion within the limits of the time ranges defined by the employer. Between the two time ranges defined by the employer, there is a time span during which the employee is required to be present at his/her workplace. There is no legal title to the introduction of flexible working hours.

Home working

It is possible to arrange in the employment contract that an employee will not perform the work for an employer at the employer's workplace but, instead and under the terms and conditions set down by the employment contract, at home, during the working hours scheduled by the employee on his own. The employment relationships of these employees are governed by the applicable provisions of the Labour Code, with the following deviations: provisions on scheduling of the statutory weekly working time, on idle times as well as work interruptions caused by adverse weather conditions do not apply to these employees; in case of serious personal impediments to work they are not entitled to any wage compensation from the employer; they are entitled neither to any wage/salary or days of rest to compensate for overtime work, nor to days of rest, wage or extra bonus for working on public holidays.

Transfer to another job

If a pregnant employee or a female employee-mother up to the end of the ninth month after giving birth, or a breastfeeding female employee performs a type of work that is prohibited for her or that, pursuant to a medical assessment, presents a hazard to her pregnancy or maternity, the employer is required to transfer her temporarily to a job that is suitable for her and that allows her to generate the same earnings as from her current job. If a pregnant female employee, a female employee-mother up to the end of the ninth month after giving birth, or a breastfeeding female employee working night hours requests a transfer to a daytime work, the employer is required to approve her request.

If such female employee generates, without her fault, lower earnings from the job to which she has been transferred compared to her current work, she shall receive a compensation for such difference in the form of the pregnancy and maternity compensation benefit in accordance with the legal provisions on sickness insurance.

Business trips and transfer

Pregnant employees and female/male employees caring for children up to eight years of age and single female/male employees caring for a child until the child has reached the age of 15 years, as well as male/female employees who are able to demonstrate that they have been mostly alone consistently caring for a long time for a natural person that is prevalently or entirely helpless, may only be sent for business trips outside the municipal district of their workplace or residence only subject to their consent. Also, they may be transferred by the employer only upon their request.

Prohibition of certain jobs

Women may not be engaged for jobs that are hazardous to their maternity, whereas the Ministry of Health shall issue a decree specifying the jobs and workplaces that are prohibited for breastfeeding women, pregnant women and mothers up to the end of the ninth month after giving birth.

Furthermore, pregnant women may not be engaged for jobs that, according to a medical assessment, present a hazard to her pregnancy for the health reasons exclusively related to her person. This applies accordingly to breastfeeding women and mothers up to the end of the ninth month after giving birth.

Breastfeeding break

The employer is required to provide, in addition to the standard work breaks, special rest intervals to mothers who are breastfeeding their infants. Breastfeeding breaks shall be calculated as part of the working hours and wage compensation is paid for them at the amount of the average earnings.

Termination of employment relationship

The employment relationship with a pregnant female employee, a female employee on maternity or parental leave, or a male employee on parental leave may be terminated by the employer in absolutely exceptional situations only.

1. Care Services for Children up to Three Years of Age

There are two types of care services for children up to three years of age in the Czech Republic. The first type includes health service facilities of day nursery (crèche) type; the other is represented by private child care facilities operated pursuant to the Trade Licensing Act.

Health service facilities – day nursery

Day nurseries are special preventive care children facilities, which fall under the competence of the Ministry of Health of the Czech Republic. Typically, they are designed to care for an overall development of children up to three years of age. Nowadays, they are mostly established by municipalities that can open them solely at their discretion and according to the needs of their territory. Since the care provided in day nurseries is covered from the budget of the establishing authority, it is entirely up to that authority to decide on the charges for the children's attendance, i.e. the whether the clients will be required to pay in full or in part (contribute) for the care provided. The charges in day nurseries vary significantly. As a rule, they range between 800 - 4,500 CZK (32 – 180 €) per month.

Private child care facilities pursuant to the Trade Licensing Act

This is a professional trade to be notified under "Day care for children up to three years of age". The content of the trade is defined as individual educational care of entrusted children up to three years of age on a day or weekly basis, aimed at development of intellectual and oral skills, movement, working, musical, visual art skills and personal culture and hygienic habits, adequately to the child's age, as well as ensuring the security and health of children, their stay at fresh air, sleep in an adequate hygienic environment and personal hygiene of children, including first aid provision.

The care services under this trade can be provided at the child's home or at the provider's premises. In case the trade is pursued at business premises, the premises and the operation are subject to sanitary requirements defined by the applicable decree on sanitary requirements.

The entrepreneur must meet the qualification requirements applicable to the profession of a state registered nurse, medical assistant, care attendant, midwife or rescue worker, or qualification requirements applicable to the profession of a social assistant or social services assistant.

Day care for children up to three years of age can also be provided as unqualified trade to be notified under "Providing family and household services". This trade covers individual care for children above three years of age within the families and occasional babysitting for children up to three years of age.

The charge for enrolment of a child in these facilities under a trade licence is determined by the provider on a commercial basis.

2. Care Services for Pre-School Age Children (3 – 6 years)

Care for children over three years of age in the Czech Republic is provided for through a network of financially affordable kindergartens as well as through private child care facilities operated pursuant to the Trade Licensing Act.

Kindergartens

Kindergarten is a pre-school facility ensuring a follow-up to the education of children in the family and, in coordination with that education, providing general care typically for children at the age of three to six years, although children below three years of age can be admitted as well. It is a place for the child's personal development, a place to acquire social skills and knowledge about the world, as well as a place designed for the child's specific preparation for the subsequent education.

Kindergartens are usually established by the municipality or the region, but it can also be established by the church or a religious society or another private entity, as appropriate. Kindergartens can be established for full-day, half-day (up to a maximum of 6.5 hours per day) and boarding attendance system (full-day and night care).

Children in the last year before compulsory education are enrolled by preference into kindergartens. Education in the last (leaver) year of a kindergarten established by the government, region, municipality or an association of municipalities is provided free of charge.

Special kindergartens are designed for children between three and six years of age who suffer from a mental, sensual or physical disability (visual, hearing, speaking disorders, etc.) and for children with weak health.

Private child care facilities pursuant to the Trade Licensing Act

This is an unqualified trade to be notified under "Extracurricular education and training, courses, workshops, including lectures". The content of the trade is defined inter alia as education of children above three years of age in pre-school facilities, education in private schools and facilities for professional training, unless these facilities are included in the network of schools and school and pre-school facilities.

The child care services provided under this trade are provided in child care facilities. The premises and the operation are subject to sanitary requirements defined by the applicable decree on sanitary requirements.

No professional qualification requirements are defined for this trade.

Day care for children above three years of age can also be provided as unqualified trade to be notified under "Providing family and household services". This trade covers individual care for children above three years of age within the families and occasional short-term babysitting.

3. Care Services for Primary-School Age Children

This group covers, in particular, school facilities for education in special interests – school nurseries, designed to assist primarily parents of primary-school age children to reconcile their professional and family life. They can also include services provided as an unqualified trade to be notified under "Extracurricular education and training, courses, workshops, including lectures" (see above).

Adoption and foster care are two forms of substitute family care for children who cannot be raised in their own family for various reasons. In addition to the possibility of adoption and foster care, those children, for whom their parents cannot or do not want to care, or children – orphans are placed in care of a natural person other than the parent (typically the child's relative or another close person) or, as appropriate, in personal care of a guardian. Furthermore, substitute care is provided to these children in specialized child care facilities, namely the children's homes and orphanages that are replaced by family-type children's home, nursing institutes and child centres, institutions for children requiring immediate assistance, or homes for disabled persons.

Adoption

Adoption of children is allowed only for adult natural persons with full legal capacity, who can guarantee with their lifestyle that the adoption will be to the benefit of both the child and the society. There must be an adequate age difference between the "adoptive parent" (adoptive parents) and the child concerned.

Only a minor child (below 18 years of age) can be adopted. Adoption requires the consent of the legal representative of the child to be adopted. If the child concerned is able to assess the implications of the adoption, the child's consent is also required, unless this would frustrate the purpose of adoption.

The relationship arising between the adoptive parents and the adopted child through adoption is the same as the relationship between parents and children; this means that the spouses (or an individual) have the same rights and obligations in relation to the child as if they were the child's biological parents (e.g. maintenance obligation). There is a relationship by relation between the child and the adoptive parent's relatives. Upon adoption, the rights and duties between the adopted child and the original family cease to exist.

The adopted child accepts the family name of the adoptive parent. If a child is adopted jointly by a married couple, the child shall accept the same family name as that designated for their other children.

Foster Care

Foster care is the second most important type of substitute family care for children in the Czech Republic. The application for registration as foster care candidates can be filed by citizens of the Czech Republic who have a permanent residence in the territory of the Czech Republic, and by foreigners who have a permanent residence permit or are registered for residence for a period of at least 365 days in the Czech Republic. All of the above-specified persons must also comply with the requirement for usual place of residence in the territory of the Czech Republic.

A court can place a child in foster care of a natural person (hereinafter referred to as the "foster parent") above 18 years of age or, as appropriate, in joint foster care of a married couple, provided that it is in the child's interest to be placed in such foster care and the foster parent's personality provides assurance as to the child's proper education. Prior to giving its judgment on placing a child in foster care, the court is obliged to hear the opinion of the children's social and legal protection authority on whether the person to become a foster parent is competent to provide this care. If the child to be placed in foster care is of an age to be able to evaluate its situation, the child's opinion on him being placed in foster care must also be heard, and the child's opinion must be considered, taking into account its age and intellectual maturity.

Apart from the standard foster care, a child can also be placed in specialized foster care on a temporary basis. Two types of foster care are distinguished depending on the environment, in which the foster care is provided: individual foster care taking place in the foster parent's common family environment, and institutional foster care taking place in foster care facilities, which are established to this end by municipalities, regions and non-governmental non-profit organizations (such as SOS children's villages).

Social services are designed to provide assistance in the care of one's own person, providing meals, accommodation, assistance in running a household, care and assistance with bringing up a child, providing information, mediation of contact with social environments, psychotherapy and social therapy, and assistance in defending one's rights and interests.

Organizations providing social services are established primarily by municipalities and regions that strive to create suitable conditions for their development, in particular by identifying the population's real needs and by providing the resources necessary to satisfy such needs. Other important providers of social services include non-governmental non-profit organizations and individuals, offering a wide range of services. At present, the Ministry of Labour and Social Affairs is the establishing authority of five specialized social welfare institutions.

Social counselling

Social counselling gives people in adverse social situations the necessary information to help them solve their situation. Basic social counselling is a part of all types of social services. Expert social counselling includes civil advisory services, marriage and family counselling services, social work with socially inadapted individuals, counselling for victims of crime and home violence, social legal advice for disabled persons and seniors. The service covers consulting, mediation of contacts with the social environment, therapeutic activities and assistance in defending one's rights and interests. The service is always provided free of charge.

Social health services

Social health services are designed to assist in ensuring physical and mental independence of the persons, to whom they are provided. They are aimed at persons who no longer need acute residential health care (outpatient health care is sufficient) but, at the same time, they are not independent enough and must rely on the assistance of another person in everyday activities, while this assistance cannot – for objective reasons – be provided to them at their home. Social health services are provided in residential social welfare institutions or in residential health care facilities. Social welfare services provided under social health services (including basic services) are subject to payment. Any medical care and procedures are covered from the public health insurance funds.

Personal assistance

Personal assistance is provided to disabled persons and seniors whose situation requires assistance of another person, in their natural social environment and in the scope and time as agreed in advance. The service includes assistance in coping with routine tasks in the areas of personal care, personal hygiene, running a household, mediation of contact with a broader society and assistance in defending one's rights and interests. The service is provided against payment.

Respite care

Respite care is provided to children, disabled persons and seniors whose situation requires assistance of another person, both in their natural environment and in specialized facilities. This service includes assistance in coping with routine tasks in the areas of personal care, personal hygiene or conditions for personal hygiene, providing or organizing meals, assistance in running a household, mediation of contact with a broader society, and assistance in defending one's rights and interests. The service is provided against payment. It is provided free of charge to families with dependent children in material need, to families with a multiple birth of three or more children, to participants of the resistance movement and to the surviving spouses of participants of the resistance movement older than 70 years.

Early intervention services

Early intervention services are provided to parents of a child up to 7 years of age who is a disabled person or whose development is at risk because of adverse social environment. The services are focused on supporting the family and supporting the child's development in view of its specific needs. They are provided predominantly in the household. They include educational, training and activation measures, mediation of contact with the social environment, therapeutic activities and assistance in defending one's rights and interests. The service is provided free of charge.

Shelter services

Shelter services provide temporary accommodation to persons who are in an adverse social situation combined with the loss of housing. The services provided include providing or organizing meals, providing accommodation or assistance in finding suitable housing, assistance in defending one's rights and interests, as well as educational, training and activation measures. The service is provided against payment.

Half-way houses

Half-way houses offer temporary residence services for persons up to 26 years of age, who leave educational facilities for institutional or protection care after reaching their maturity. In some cases, they provide services also for persons from other institutional facilities for children and youth care. The services provided include the following: accommodation, mediation of contact with the social environment, therapeutic activities and assistance in defending one's rights and interests. The service is provided against payment.

Emergency assistance

Emergency assistance is a drop-in or residence service provided, on a temporary basis, to persons who found themselves in a situation threatening their health or life, when they temporarily are unable to deal with their adverse situation on their own. The service includes accommodation, providing (or organizing) meals, therapeutic activities and assistance in defending one's rights and interests. The service is provided free of charge.

Low-threshold services for children and minors

Low-threshold facilities for children and minors provide drop-in services to children and youth facing the risk of social exclusion. The services are intended for vulnerable, unorganized children and minors, who are threatened by social-pathological phenomena or have an extreme lifestyle that is not accepted by the majority of the society. An offer of various leisure-time activities is the basic tool of making a contact with the target group. The goal is to increase the quality of life of the target group by preventing and reducing the social and health risks related to their lifestyle, enabling them to better find their way in their social environment and creating suitable conditions to give them an opportunity, if they are interested, to deal with their adverse social situation. The services include educational, training and activation measures, mediation of contact with the social environment and assistance in defending one's rights and interests. The service is provided free of charge.

Social activation services for families with children

Social activation services for families with children are drop-in services provided to families with a child, who is exposed to risks threatening its development or whose development is at risk as a result of the difficult long-term social situations that the parents are not able to cope with on their own. The services include educational, training and activation measures, mediation of contact with the social environment, therapeutic activities and assistance in defending one's rights and interests. The service is provided free of charge.

Field programmes

Field programmes consist in services provided to persons who lead or are at risk of a risky lifestyle. The service is intended for problem groups of children and youth, drug users, homeless people, persons living in socially excluded communities, and other socially vulnerable groups. This service aims at attracting these persons and minimizing the risks related to their way of living. The service includes mediation of contact with the social environment and assistance in defending one's rights and interests. The service is provided free of charge.

7. Services to Support a Functioning Family

Services to support a functioning family are of a preventative and supportive nature. Their purpose is to facilitate and reinforce cohabitation and parenthood of partner and married couples.

Non-governmental non-profit organizations implementing projects in the field of family support annually receive funds from the Ministry of Labour and Social Affairs, in the form of assigned grants coming from the national budget. The following areas are promoted with grants:

1. Centres offering services to prevent social exclusion, for parents caring for a child, i.e. primarily mother and family centres;
2. Support aimed at improving and reinforcing cohabitation and parenthood of partner and married couples;
3. Support of substitute family care;
4. Accompanying children and minors in substitute family care and in educational care.

8. Measures under Preparation

Family policy is one of the main priorities for the government. In November 2008, the government approved a "pro-family package" submitted by the Minister of Labour and Social Affairs, Petr Nečas, containing seven specific measures to support families with children.

These measures are aimed at making it possible for the parents to better reconcile their professional, personal and family life, supporting part-time jobs not only for parents with children, but also for persons with low employability on the labour market, motivating the employers to providing or securing child care for the employees' children, reinforcing family cohesion and supporting the development of foster care facilities, through an extensive offer of new types of child care services.

The above-specified measures are expected to come into effect on 1 January 2010.

Mutual parent assistance

The institute of mutual parent assistance will make it possible for parents caring personally and on a day-long basis care for their own child up to 7 years of age to provide, in the framework of this activity and in their household, care for maximum 3 children of other parents, against a limited consideration.

The providers will be able to provide this service based on administratively simple records without extra burden. No trade licence will be required to provide this service. The provider will be exempted from natural person income tax and will not be liable to pay the social security contributions and state employment policy contributions. From the income received, he/she will not be liable to pay public health insurance contributions.

Support of child care services under trade licence business

The aim is to extend the offered range of child care services provided under trade licence business. The measures will include simplification of sanitary and space requirements for care facilities with a limited number of children, and amendment of qualification requirements for doing business in this field.

Mini kindergartens

The so-called “mini kindergartens” are another possibility to extend the offer of child care services for working parents, who prefer individual care, or for situations where there is no other service available at a location. This service will most commonly be provided by the employer at the employee’s workplace or by non-profit organizations, municipalities, regions and church-based legal entities. In cases where the service is provided by the employer, the employer will receive a tax allowance.

Tax allowances for employers

The Income Tax Act will be amended as to ensure that the employer’s expenses recognized for tax purposes include also expenditures related to providing child care for the employees’ children, i.e. the employer’s operating expenses for:

- Own health service facilities – day nurseries;
- Educational and training institutions;
- Mini kindergartens;
- The employer’s contributions to arranging for child care for the employees’ children, if provided by an entity other than the employer itself.

Support for part-time jobs

A reduction on social security contributions and state employment policy contributions will be introduced for those employers, who employ persons with low employability, if employed on a part-time basis.

Father’s allowance

Although a child’s father has, from the child’s date of birth, the right to interrupt his gainful activity and take parental leave together with the child’s mother, he has no financial income during this period when the mother draws the maternity cash benefit or the parental allowance. Therefore, financial concerns may prevent the father from taking the parental leave in a large number of cases.

By introducing a father’s allowance, which the father of a child or a person who has taken a child in substitute parental care will be able to draw for a period of 1 week until 6 weeks after the child’s birth or after taking the child to care, the situation provided for in Czech law following the introduction of the father’s parental leave will be practically equivalent to the system applicable in numerous European countries.

Foster care financing

The entitlement of a foster parent to state social support benefits will be extended for foster parents in foster care facilities in order to harmonize, in terms of the benefits, the position of foster parents in foster care facilities and foster parents providing foster care outside these facilities. At the same time, the measures will also aim at facilitating the situation of entities establishing the foster care facilities, which – according to the applicable regulations in force – bear the burden of costs to pay the foster parent’s remuneration in the amount as required by law.

9. Basic Demographic Data

Notes

Population and vital statistics of the Czech Republic:
1998 - 2007, analytic figures

Year	Total fertility rate	Gross reproduction rate	Net reproduction rate	Mean age of mothers	Mean age at first childbirth	Prenatal conceptions (%)	Total abortion rate	Life expectancy at birth		Total divorce rate (%)	Total female first marriage rate	Mean age at first marriage	
								Male	Female			Male	Female
1998	1,16	0,56	0,56	26,6	24,4	45,4	0,75	71,13	78,06	43,1	75,7	28,1	25,7
1999	1,13	0,55	0,55	26,9	24,6	43,0	0,70	71,40	78,13	32,4	74,1	28,5	26,2
2000	1,14	0,55	0,55	27,2	24,9	41,6	0,63	71,65	78,35	41,3	74,4	28,8	26,4
2001	1,15	0,56	0,55	27,5	25,3	39,5	0,60	72,07	78,41	44,6	72,5	29,2	26,9
2002	1,17	0,57	0,56	27,8	25,6	37,6	0,58	72,07	78,54	45,7	72,4	29,7	27,2
2003	1,18	0,57	0,57	28,1	25,9	33,6	0,56	72,03	78,51	47,9	68,7	30,2	27,7
2004	1,23	0,60	0,59	28,3	26,3	32,2	0,55	72,55	79,04	49,3	69,8	30,5	28,0
2005	1,28	0,62	0,62	28,6	26,6	31,7	0,53	72,88	79,10	47,3	69,1	30,7	28,1
2006	1,33	0,64	0,64	28,9	26,9	30,0	0,53	73,45	79,67	48,7	69,7	31,0	28,4
2007	1,44	0,70	0,70	29,1	27,1	30,4	0,54	73,67	79,90	48,7	71,1	31,2	28,6

Source: Czech Statistical Office

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