

# Athlete in the Czech Republic: overview of options for income tax, social security and health insurance

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The method of taxation and contributions depends on the regime under which the athlete operates (employment, self-employment/invoicing, specific athlete contracts, advertising/licensing agreements, etc.) and whether the athlete is a Czech tax resident.

## Most common options (indicative)

- Employment: income tax and insurance are handled by the employer (calculation and payment is done by the club).
- Self-employment – actual expenses: you keep records/accounting and claim real costs.
- Self-employment – lump-sum expenses: you claim a percentage of income (typically 40–60% depending on the type of activity).
- Lump-sum tax: if conditions are met, you may pay a single monthly amount covering tax and contributions (deadlines and registration conditions must be met).
- Income without a trade licence (e.g., specific “player” contracts): in some cases the tax treatment depends on classification of the income; in practice, a 40% lump-sum expense is often applied.
- Non-resident / short-term stay: for certain income, withholding tax may apply; insurance must be assessed (A1 / proof of insurance / commercial insurance) and it must always be checked whether Czech residency has already arisen.

## For foreign athletes, additionally

- The applicable double taxation treaty between the Czech Republic and the athlete’s home country is decisive.
- For insurance, the key is affiliation to the system (A1 / proof of insurance / Totalization Agreement, etc.).
- In sport, different types of income are often combined (performance, bonuses, advertising, sponsorship, marketing). Each type may have different income tax and VAT implications.

Note: The information is general and does not replace individual tax advice. If you need a quick check, contact us via the website form.