Payment of advance payments of social tax

PAYMENT OF ADVANCE PAYMENTS OF SOCIAL TAX

Self-employed persons are obliged to make the advance payments of social tax four times a year (unless they are receiving a state pension, are persons with partial or no work ability, students within the meaning of subsection 5 (4) of the Health Insurance Act, start/terminate their activities during a quarter or social tax for them is paid by the employer or the state).

Advance payments of social tax are made for the current quarter **by the 15th day** of the last month of each quarter (for the first quarter by 16 March, for the second quarter by 15 June, for the third quarter by 15 September and for the fourth quarter by 15 December). The monthly rate providing the basis for the payment of social tax is established in the state budget for every year.

The monthly rate for social tax in 2026 is 886 euros, on the basis of which the calculated social tax obligation for one quarter is 877.14 euros (886 × 3 × 33%). The tax liability is paid with the accuracy of a euro cent.

CALCULATION, DECLARATION AND PAYMENT OF SOCIAL TAX FOR THE SPOUSE OF A SELF-EMPLOYED PERSON

The self-employed person (except a notary and bailiff) registered in the commercial register can pay social tax for his/her spouse who participates in the activities of the self-employed person, ensuring thus social insurance cover to the spouse.

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