

**Section 81 of Act No 435/2004, on employment (hereinafter the “Act on Employment”):**

Pursuant to Section 81(1) of the Act on Employment, employers with a workforce of over 25 employees are obliged to employ disabled persons in a mandatory proportion of these persons to the total number of the employer’s employees. The mandatory proportion is 4%.

**1. The method of fulfilling the mandatory share of employed disabled persons**

1.1. The average annual recalculated number of disabled employees is determined in the same method as the total average annual recalculated number of employees (see Part Two of this normative instruction). Any employee who is a person with a severe disability is counted by the employer as three employees.

**2. Method of fulfilling the obligatory share by purchasing products or services or by making orders**

2.1. The procurement of products or services or the award of contracts for the purpose of fulfilling the obligatory share can be realized only from entities referred to in Section 81(2)(b) of the Act on Employment, i.e. from entities with which the Labour Office of the Czech Republic (hereinafter the “Labour Office”) has concluded an agreement on the recognition of the employer as an employer in the protected labour market pursuant to Section 78 of the Act on Employment, or from persons with disabilities who are self-employed and do not have any employees (hereinafter the “Supplier”).

**3. Method of fulfilling the obligatory share by making a contribution to the state budget**

3.1. The contribution to the state budget is 2.5 times the average wage in the national economy for the 1st to 3rd quarter of the monitored calendar year for each disabled person the employer should have employed.