



## **Employment based stays of US nationals in the Czech Republic (CR)**

There are two basic options for a US national to work in the CR. First, they may be employed by a Czech employer on the basis of an employment contract. In this case a Czech employer preliminarily needs to obtain a special permit to employ a foreigner for a vacant post.

The second option is to be assigned by their foreign (US) employer to a Czech entity, still staying on the US payroll and not entering into any employment relationship with the receiving Czech entity. An administrative decision approving the assignment is required. The employment authorities commonly require submitting a framework commercial contract or an assignment letter for an individual assigned employee. The tax impacts for both employers must be carefully analyzed.

In both cases, a US national must apply for a special license for employment in the CR.

EU Regulation no. 539/2001 includes the USA in a white list of third countries guaranteeing US nationals visa-free stays not exceeding three months within a six-month period from their first entry for the purpose of executing non-gainful activities in the CR. Despite the absence of a legal definition of gainful activity, it is widely held that employment meets the criteria of a gainful activity and a visa is required for all employment based stays of US nationals in the CR.

According to the length of stay, a short-term Schengen visa (stays not exceeding three months) or a long-term national visa (stays not exceeding one year) or a residence permit (stays exceeding one year) is required for all employment based stays of US nationals. Both types of visa are issued by diplomatic missions of the CR in the USA (Washington, NY, LA or Chicago according to the applicant's permanent US address).

Finally, it is important to mention that under the Schengen Borders Code additional documents may be required when entering the CR.

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