

BILATERAL CHECKLIST FOR TEMPORARY WORK IN THE **CZECH REPUBLIC** AND **GERMANY**

The [Arts and Theatre Institute](#) and [touring artists Mobility Information Points](#) in the Czech Republic ([CzechMobility.info](#)) and Germany have developed a bilateral checklist to support artists and cultural professionals with the legal and administrative procedures related to their projects across these countries.

This checklist explains the administrative procedures and regulations that must be observed when artists and cultural professionals work in both Germany and the Czech Republic. Some of the texts below are excerpts from the [touring artists](#) website and were created in collaboration with various experts and authors.

Note: Although the information has been carefully researched, it is not legally binding and cannot replace professional tax or legal advice.

Last updated: March 2024

CONTENT

STATUS OF THE ARTIST, CONTRACTS AND SOCIAL SECURITY	3
WHICH SOCIAL SECURITY SYSTEM IS RESPONSIBLE?	4
Temporary work in the Czech Republic/in Germany and multiple activities	4
Issuance of the A1 form	5
European Health Insurance Card	6
Registration with national authorities in the case of postings using the A1 form	6
Working regularly in the Czech Republic and in Germany	7
TAXES	7
Income tax/withholding tax	9
Withholding tax for self-employed artists	9
Taxation of employees	10
Withholding tax for authors' rights (sale of copyrights)	11
Value-added tax	11
VISA AND RESIDENCE	11
TRAVEL, TRANSPORT AND CUSTOMS	11
ADDITIONAL INSURANCE	12
INFORMATION POINTS FOR ISSUES REQUIRING EUROPEAN ARBITRATION	13
GLOSSARY	13

STATUS OF THE ARTIST, CONTRACTS AND SOCIAL SECURITY

- Are there any regulations in place abroad regarding the status of artists that do not correspond to those pertaining to artists in the country of residence?
- What must be considered when negotiating contracts with international partners?
- How is health insurance coverage regulated when working abroad?
- Must social security contributions be paid abroad?

Czech Republic

Artists currently do not have special legal status, in the Czech Republic, but negotiations for its introduction are underway. There are two basic status categories: artists are either self-employed or employed.

Self-employed artists (OSVČ) carry out their activities independently, in their own name, at their own risk, continuously and with the intention of making a profit. If a self-employed person carries out a dependent profit-making activity (i.e. works for only one client who gives instructions to the artist), this could be a case of what is known as “švarcsystém”, which is illegal work. Self-employed artists do not need trade licenses, since they provide their services based on copyright law. Nevertheless, they have to register as self-employed with the tax authorities social security department and the relevant health insurance provider. It is therefore advisable to register for a trade license because the special registration form registers individuals with all the above bodies, which makes registration a less bureaucratic process. Self-employment can be regarded as a primary or a secondary activity, with the distinction influencing the payment of health insurance and social security contributions. **Sickness** insurance contributions are voluntary for both types self-employment.

Two or more self-employed artists can establish a partnership (Společnost), and artists can also create various types of legal entities (LLC (s. r. o.), voluntary associations (z. s.), public benefit corporations (o. p. s.) etc.).

The activities and the scope of work of **employees** are subject to their employers’ instructions, meaning that the nature of their work is dependent on the employer. The Czech Labour Code grants significant rights and advantages to employees over the self-employed. Employees are entitled to minimum statutory annual leave as well as a minimum and regular wage or salary. They are also protected in the event of illness, against unfair dismissal etc. An employment contract can be concluded for full-time or part-time work, for a definite or an indefinite period. Employees’ wages/salaries are subject to social security contributions, health insurance, long-term care insurance and income tax. The simplest and most flexible kinds of labour contracts which are popular among artists are ‘Agreement to complete a task’ (DPP) and ‘Agreement to perform work’ (DPČ). However, a new Labour Code came into force on 1 October 2023, which has made DPP and DPČ contracts less flexible but also introduced further protections for employees.

Germany

In Germany, artists and creatives do not have special legal status; their status depends on their particular professional activities and on the type of contracts they conclude. Artists and creatives are either self-employed or employed.

Self-employed artists/freelancers, also known as solo entrepreneurs, can issue invoices and can apply for an international VAT identification number.

Self-employed artists based in Germany can benefit from compulsory insurance with the Artists’ Social Security Fund (Künstlersozialkasse, KSK). The KSK pays half of the artist’s health insurance, long-term care insurance and pension insurance contributions. Artists are entitled to be accepted into the KSK if

- they earn more than 3,900 euros per year from self-employed artistic activities (they may fall below this threshold twice within six calendar years),
- the income from self-employed artistic activities is economically more significant than that from a simultaneous employment or a self-employed non-artistic activity.

[Information from KSK](#), [FAQ](#) – both in German only.

Two or more solo entrepreneurs can form a company under civil law (Gesellschaft bürgerlichen Rechts, GbR), which can also issue invoices.

Employment contracts for salaried work can be issued on a monthly basis. Artists must be treated as salaried workers/employees if they work for a client who gives them regular instructions on where, when, and how to work. For example, this is the case for dancers or actors engaged as guest performers for an entire season/for several months or for orchestra musicians. An employment relationship is subject to social security contributions.

WHICH SOCIAL SECURITY SYSTEM IS RESPONSIBLE?

Temporary work in the Czech Republic/in Germany and multiple activities

As a general rule, an employee or self-employed person working in another country is subject to the local social security system.

However, postings and multiple activities are exceptions to this rule. It is possible for an employed or self-employed artist to work in another country for a limited period of time and to continue to be insured under the social security system of their home country, as certified by the A1 form. In this case, there is no need to register with the social security system in the other country.

Posting to the other country

Requirements for posted workers:

- They are sent abroad by their employer to perform a clearly defined task.
- They will work abroad for a limited period of time (max. 24 months).
- While abroad, they remain under the authority of their employer. (A limited transfer of authority to a third party in the country where the activity will take place is possible).
- They have already been insured within the social security system of their country of residence for at least 1 month prior to the posting.
- In certain situations, the employee must also comply with at least the mandatory labour law provisions of the other country in which they will perform their activities.

Conditions for self-employed persons:

- They are working abroad.
- They are posting themselves to the other country to perform a similar precisely defined task.
- They will work abroad for a limited period of time (max. 24 months).
- They have been performing their activity in their home country for at least 2 months.
- They will have the necessary means to continue their activity upon returning to their country of origin.

Working in both countries at the same time

Basic rules for employees

- If an artist works for an employer in both countries/for several employers in both countries and if at least 25% of their working hours and remuneration are allotted to the employment relationship in the country of residence, the legal provisions of the country of residence apply. Otherwise, the legal provisions of the country in which the employer is registered apply.

Marginal activities (i. e. those that amount to less than 5% of the person's working hours/remuneration) are not taken into account.

Basic rule for self-employed persons:

- An artist who ordinarily pursues a self-employed activity in both countries is subject to the legislation of the country of residence if a substantial part (at least 25%) of the activity is carried out there. Otherwise, the legislation of the other country applies.

Marginal activities are not taken into account.

Self-employed artists based in Germany taking up temporary employment in → the **Czech Republic**

If an artist is self-employed in Germany and temporarily takes up additional employment in the Czech Republic, the legal provisions of the country of employment (Czech Republic) apply.

If a self-employed artist wants to continue to be subject to the German legal provisions when working in the Czech Republic, an exemption agreement must be concluded. This must be applied for via the [DVKA](#).

Information on postings and multiple activities is available here:

touring artists – [social security](#)

DVKA: [Merkblatt 'Arbeiten in Tschechien'](#) (German only)

Issuance of the A1 form

The A1 form certifies that the person in question remains under the social security coverage of the sending state when performing activities abroad.

Your Europe: [FAQ – Useful forms for social security rights](#)

In the Czech Republic, the A1 form is issued by the [ČSSZ](#).

There are three different types of forms: for self-employed persons; for employees and their employers; and for self-employed persons who are simultaneously employees. Artists must enclose the supporting documents depending on the activities they plan to carry out abroad (contracts, statutory declarations etc.) along with their A1 applications.

Artists are obliged to notify the Czech Social Security Administration no later than 30 days after they start to carry out the activities abroad.

Self-employed artists based in the Czech Republic taking up temporary employment in → **Germany**

If an artist is self-employed in the Czech Republic and temporarily takes up additional employment in Germany, the legal provisions of the country of employment (Germany) apply.

If a self-employed artist wants to continue to be subject to the Czech legal provisions when working in Germany, an exemption agreement must be concluded. This must be applied for via [ČSSZ](#).

Information on postings and multiple activities is available here:

[CzechMobility.Info – social security](#)

[ČSSZ](#) (Czech Social Security Administration – Česká správa sociálního zabezpečení): [Determining the State of insurance, PD A1, posting](#)

In Germany, the A1 form is issued by different authorities.

Postings = depending on the artist's insurance coverage:

1. Statutory health insurance fund: health insurance provider.
2. Private health insurance fund: pension insurance institution (DRV Bund, DRV Knappschaft Bahn-Ssee) or the responsible [regional pension insurance fund](#).
3. For individuals insured with a professional association for independent professions: [Arbeitsgemeinschaft Berufsständischer Versorgungseinrichtungen e. V.](#) (ABV).

For employed individuals, the employer submits the application, while self-employed artists apply for the certificate themselves via the [SV-Meldeportal](#). You can find further information on the [touring artists website](#).

Activities in several countries = the [DVKA](#) (Deutsche Verbindungsstelle Krankenversicherung – Ausland) is responsible for health insurance in the case of activity in several countries where Germany is the country of residence.

European Health Insurance Card

The European Health Insurance Card (EHIC) allows necessary medical treatment costs incurred in another country to be settled via the patient's own health insurance provider in the country of residence (in practice, medical treatment costs may first have to be paid by the patient before subsequently being reimbursed by the health insurance provider in the country of residence).

In the Czech Republic, the European Health Insurance Card is automatically issued by the statutory health insurance provider with which the artist is insured. It allows the costs of medical treatment in the other country to be billed to the respective individual's own health insurance provider in their home country.

V Německu, the European Health Insurance Card is only issued to persons insured with one of the statutory health insurance funds (including insurance coverage through the KSK). As the card is part of the regular health insurance card (information on the back), there is no need to apply for it separately.

Artists insured through a private health insurance fund will not receive an EHIC card. They must check whether and for what period their insurance coverage is valid in other countries.

Registration with national authorities in the case of postings using the A1 form

A posting must be registered with the national authorities of the host country.

In the Czech Republic, where the employee of a foreign employer is posted to the Czech Republic, the employee must register with the Labour Office in order to comply with EU Directive 96/71 – Posted Workers Directive (referred to as PWD registration). More information [here](#). For self-employed persons working in the artistic sector, no registration is needed. However, those engaging in certain professions on the basis of the Act on the Recognition of Professional Qualifications must register with the Ministry of Industry and Trade. More information [here](#).

It is strongly recommended that artists check their foreign activities with the following institutions beforehand to avoid any future inconvenience:

- [The Czech Social Security Administration Health insurance company](#) – there are 7 health insurance companies in the Czech Republic
- [Financial Administration Authority](#)
- [Regional branch of the Labour Office of the Czech Republic](#)
- [Ministry of the Interior of the Czech Republic](#) (if a German artist wants to apply for a temporary or permanent residence)
- [Association for Integration and Migration](#) (provides free legal, social and psychosocial counselling for foreigners living in the Czech Republic)
- [CzechMobility.Info](#) (helps foreign artists with specific inquiries related to the cultural sector)

In Germany, this registration is carried out through the customs authority.

Note: Only certain professions need to register if they are posted by their employer; artists are exempt. Further information can be found [here](#) (in German) or [here](#).

Working regularly in the Czech Republic and in Germany

If artists work regularly in both the Czech Republic and Germany, they need to check which country is responsible for their social security coverage. Due to the coordination of social security within the EU, only one country can be responsible at a time to avoid double contributions.

Special regulations are in place for **regular cross-border commuters**.

Those who work in the Czech Republic or Germany and are insured in that country but live in the respective other country can apply for an S1 form to be treated according to the laws of the country of residence.

If you live **in the Czech Republic** and Germany is responsible for your social security coverage:

You can apply for an S1 form from the statutory health insurance fund in Germany so that you can see a doctor regularly in the Czech Republic and be treated in accordance with Czech law.

The S1 form is not needed if you only plan to see doctors in Germany.

Information

DVKA: [Merkblatt für Grenzgänger:innen die in Deutschland arbeiten und im EU-, EWR-Ausland oder in der Schweiz wohnen](#) (Leaflet for cross-border commuters who work in Germany and live in an EU, EEA country or in Switzerland), German only. Your Europe: [Standard forms for social security rights and healthcare](#)

If you live **in Germany** and the Czech Republic is responsible for your social security coverage:

You can apply for an S1 form if you want to see doctors regularly in Germany (for example for preventive examinations).

If, however, you want to continue to visit your Czech doctors instead, the S1 is not needed in case of urgent medical treatment in Germany, you can request your Czech health insurance company to reimburse your costs afterwards.

TAXES

- Where is income tax payable if a fee is paid for a project abroad?
- When must withholding tax be paid?
- Must value added tax be calculated and listed on the invoice?

Income tax/withholding tax

Under the [double taxation agreement between the Czech Republic and Germany](#), artists based in the Czech Republic who work temporarily in Germany may be subject to withholding tax in Germany, and vice versa. This applies to fees paid to **performing artists**.

Withholding taxes also apply to the sale of copyrighted works/licensing, but pursuant to the double taxation agreement, these taxes can amount to no more than 5%. In Germany, you must apply for the reduced tax rate of 5% at the Federal Tax Office (Bundeszentralamt für Steuern, BZSt). In the Czech Republic there is no need to apply for any exemption; the party receiving the copyright should withhold a maximum of 5%.

According to the double taxation agreement, it is possible to apply for an exemption from withholding taxes in case of official cultural exchanges. The designation of cultural exchange usually applies if the governments of both countries agree on a cultural exchange. Official cultural exchanges must be certified by the government ministry or ministries involved.

In contract negotiations, it is crucial to determine in advance whether the agreed fee is a gross fee (the organiser deducts withholding taxes from the fee) or a net fee (withholding taxes are not deducted from the agreed fee; the organiser pays these in addition to the fee).

Withholding tax for self-employed artists

In **the Czech Republic** there are three basic safeguards that aim to guarantee the payment of tax for non-residents by the income payer (customer): prepayment of the income tax, withholding tax and tax security.

If the artist is self-employed and is considered a Czech tax non-resident, the withholding tax is applied and the subject receiving the “services” has an obligation to withhold this tax.

The following points should be borne in mind:

- In the beginning, you should enter into a contract that specifies the remuneration payable.
- The artist needs a confirmation that tax has been withheld and paid to the tax authorities; this confirmation/ certificate will later be presented to the local tax authority in his or her country of tax residence to avoid double taxation. The tax residence certificate is issued in the official language of the relevant country.
- In some instances, e.g. if a performance fee is part of an official cultural exchange, the artist is exempt from withholding tax or may apply for a refund.
- After the year ends, the tax non-resident artist whose income has been subject to a withholding tax can file a personal income tax return and recover the taxes paid up to the amount of the taxpayer discount for which every taxpayer in the Czech Republic is eligible (in 2024 this discount amounts to CZK 30,840.00).

In **Germany** the colloquial English term for this type of taxation is “foreigner tax” (“Ausländersteuer”).

There are some national exemptions in Germany:

- Artists’ fees of less than 250 euros per person and performance (including rehearsal fees and flat rate payments) are not subject to withholding tax.
- If one third of the fees paid to groups that perform together (at least 2 people, but the number is open to debate) is subsidized by either Czech or German public funding bodies, these fees are not taxable in Germany (this is known as the “Kulturorchestererlass”, or cultural orchestra regulation). The organiser must apply for a tax exemption prior to the performance.

In most cases, the organiser based in Germany takes care of the exemption application by requesting power of attorney (proxy) from the artist based in the Czech Republic.

If a performance fee is part of an official cultural exchange, it is possible to avoid withholding tax by applying for an exemption (before the fee is paid) or by applying for a refund (after the fee is paid and the tax is withheld). Since applications for an exemption often take several months to be processed, some organisers decide to withhold taxes and then apply for a refund later. The responsible authority is the Federal Tax Office (Bundeszentralamt für Steuern, BZSt).

More details about the procedure can be found [here](#).

Taxation of employees

Employees resident in one country who work temporarily in the other are taxed in the country where the activity is carried out.

However, if the following cumulative conditions are met, they are not taxed in the country where the activity is performed, but in the country where they reside:

- The stay in the other country does not exceed 183 days per tax year.
- The remuneration is paid by an employer who is not based in the country in which the activity is carried out.
- The remuneration costs are not borne by a permanent establishment of the employer in the country in which the activity is performed.

The following regulations apply if the income is taxed in the other country:

In principle, income tax is deducted based on the standard procedure for artists who are resident abroad but employed in **the Czech Republic**.

If the individual is neither domiciled nor habitually resident in the Czech Republic, the tax obligation applies only to income derived from sources within the Czech Republic.

The tax on the tax base reduced by the non-taxable part of the tax base (Law 586/1992 Section 15) and deductible items from the tax base (Law 586/1992 Section 34) is 15%. However, where the annual income exceeds the average wage multiplied by 36, all income above this threshold is taxed at 23%, not 15%.

There are two different procedures in **Germany**: flat-rate taxation vs. standard taxation.

In principle, income tax is deducted based on the standard procedure (Section 38 ff. EstG) for artists who are resident abroad but employed in Germany. However, standard taxation is relatively costly for both the employer and the artist, especially in the case of short-term employment: the artist must submit an application to the competent tax authority for their place of business in order to obtain a certificate for the relevant tax class; the employer must then determine the specific amount of income tax payable (if the employer does not have any information on the tax class, income tax is deducted at the rate for tax class VI).

Artists may therefore also opt for flat-rate taxation. The flat-rate tax amounts to 20% of the artist's income. Earnings (basis of calculation) include all income received by the artist. Deductions are not permitted.

Withholding tax pursuant to Section 50a EStG must be deducted if the above conditions are met and, for example, the contractual partner in Germany transfers a fee to a company in the Czech Republic for a performance which is then used for the employment of artists in the Czech Republic.

Withholding tax for authors' rights (sale of copyrights)

Copyright sales are also subject to withholding taxes; however, pursuant to the [double taxation agreement](#), a reduced tax rate of 5% can be applied in the Czech Republic or can be applied for in Germany.

If the recipient in the **Czech Republic** receives royalties of up to CZK 10,000 per calendar month from the same taxpayer, this income is subject to withholding tax of 15%. The tax is paid by the taxpayer, who is responsible for the withholding and payment of the tax.

However, if the recipient receives income exceeding CZK 10,000 from one taxpayer in one month, this would constitute income from self-employment and would have to be taxed by the recipient.

Where the recipient of the income generated in Czech Republic is not a tax resident of the Czech Republic, the tax is withheld whether or not the income exceeds the threshold of CZK 10,000.

In Germany, taxes can be reduced to 5% if the artist or the client (with power of attorney from the artist) applies for a reduction of the tax rate from the tax authorities of the country in which the client resides.

This is done by completing the procedure outlined in Section 50a EstG in Germany.

Czech Republic

The [Financial Administration](#) (Finanční správa) and its Tax Offices (Finanční úřady) are responsible for tax collection in the Czech Republic.

Artists working internationally should be able to present a certificate as proof of their tax domicile. Whenever an artist's income is taxed outside his or her country of tax residence, it is important to document that the tax has been paid so as to avoid double taxation. The confirmation (certificate) is usually issued and sent to the artist by the local contractual partner upon request.

Both Czech residents and non-residents can sign the Declaration of the taxpayer liable to personal income tax from dependent activity (so called "*pink declaration*") to apply tax allowances.

Detailed information on income tax rules applicable in the Czech Republic is available [here](#).

Germany

Detailed information on withholding tax rules applicable in Germany can be found [here](#) (in German and English).

For licensing fee payments of up to 10,000 euros per calendar year and per contract partner, the reduced rate of 5% can be applied through a simplified online procedure. This means that the artist doesn't need to apply for a certificate of tax residency in the Czech Republic. You can find more information [here](#).

Value-added tax

Artists need to check the following regarding **value-added tax** (VAT):

- Where is the VAT collected?
- Who is responsible for paying it?

Different regulations apply to the sale of artworks, the transfer of copyrights and what are known as miscellaneous services such as performances.

The following basic rules apply to miscellaneous services such as performances:

- The reverse charge procedure applies to business-to-business transactions (B2B), i.e. the recipient of an invoice must pay the VAT rather than the invoicing party whether or not both parties are VAT payers. Both parties must have an international VAT identification number. Any company registered in the EU (including non-profit associations or self-employed persons exempt from VAT) can apply for a VAT identification number.
- The VAT is paid directly by the recipient of the services.
- The artist or organisation issuing the foreign invoice does not charge VAT but issues an invoice including the phrase 'reverse charge'. However, the service provider must submit a European declaration of performance to the competent tax authorities by registering the amount invoiced for the services and the VAT number of the customer via an online portal.
- In Germany the recipient of the service does not have to pay value added tax for services provided by an artist based abroad if these services are tax-exempt under German value added tax law (Section 4 No. 20 a UstG).

For Czech businesses:

www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat

For German businesses: www.bzst.de/DE/Unternehmen/Umsatzsteuer/Zusammenfassende-Meldung/zusammenfassendemeldung_node.html#js-toc-entry4

Czech Republic

Detailed information on the VAT rules applicable in the Czech Republic are available [here](#).

Germany

Detailed information on the VAT rules applicable in Germany can be found [here](#) (in German and English).

VISA AND RESIDENCE

- Does the planned entry into the country in question require a visa?
- Does the planned activity require a national work permit or similar?

Based on the EU treaties guaranteeing **freedom of establishment, freedom to provide services and free movement of workers**, EU citizens do not need a visa or work permit for short or long stays in the Czech Republic or Germany.

Non-EU citizens residing in Germany or the Czech Republic

Czech Republic

Non-EU citizens who want to work in the Czech Republic may need an entry visa and/or a national work permit, even if they are already living in Germany and hold a long-term visa or a residence permit issued in Germany. This depends on the length of stay and the type of activity.

For stays in the Czech Republic, please see the Visas and Residence Permits section on the Czech-Mobility.Info website [here](#).

Germany

Non-EU citizens who want to work in Germany may need an entry visa and/or a national work permit, even if they are already living in the Czech Republic and hold a long-term visa or a residence permit issued in the Czech Republic. This depends on the length of stay and the type of activity.

More detailed information on the situation in Germany can be found [here](#) on the touring artists website.

TRAVEL, TRANSPORT AND CUSTOMS

- What arrangements must be made for the transport of musical instruments, works of art, equipment, etc. to another customs territory?
- What documents are required?

As of 1 January 1994, the European Union has had a **common customs law** based on what is known as the Customs Code. This code provides for **free movement of goods within the EU customs territory**, meaning that works of art, musical instruments and stage equipment may be transported within the EU customs territory **without the need for customs formalities**. It is important to remember that **Switzerland** is not part of the EU customs territory and that customs formalities must be observed when crossing the Swiss border, even when just transiting through Switzerland.

Some regions and territories belonging to Germany are **not part of the EU customs territory** (island of Helgoland and enclave of Büsingen am Hochrhein). There are no areas of the Czech Republic that are not part of the EU customs territory.

Exceptions in the Czech Republic

An exception applies for the export of **works of art and items of cultural value** from the Czech Republic. The export of such items is subject to the approval of the authorised institutions.

Exceptions in Germany

An exception in Germany is the **Cultural Property Protection Act (KGSG)**: cultural goods such as works of art or musical instruments that meet a certain age or value threshold are subject to export licensing and require a special export license under EU law for transport within the EU internal market. More information can be found [here](#).

Travelling by car: if a rental car is to be used for transport, it should be noted that some car rental companies have entry restrictions for certain countries. Please check the terms and conditions of the company carefully before travelling.

When arriving by car to the Czech Republic from Germany and vice versa, it is important to take the differences in traffic regulations into consideration.

In the Czech Republic...

jsou rychlostní limity 50 km/h v obci, 90 km/h mimo obec a 130 km/h na dálnicích. Na dálnicích se platí poplatek i pro vozidla do 3,5 t.

V České republice existují momentálně jen dvě **nízkoemisní zóny**: Praha 1 a Praha 2.

In Germany...

Speed limits are 50 km/h for urban roads, 100 km/h for rural roads; no limits for some sections of motorways, recommended speed 130km/h. There is a truck toll for heavy-duty commercial vehicles (over 12 tons admissible total weight) on highways, but Germany does not charge car tolls.

Information on the **various environmental zones** can be found [here](#).

ADDITIONAL INSURANCE

- Do additional insurance policies have to be taken out for activities abroad?

In general, artists, creatives and event organisers must decide which risks they can and want to cover: professional insurance policies include professional liability insurance, organiser liability insurance, as well as private health insurance, accident insurance and occupational disability insurance. Some of these insurance policies are valid throughout Europe or even worldwide. The geographical scope of the insurance coverage must be adapted to the risk. This means that your insurance policies may need to be adjusted accordingly if you are working temporarily in the Czech Republic or Germany. If you have already taken out insurance, **the policy should be reviewed with a broker or insurance agent and extended if necessary for worldwide coverage.**

INFORMATION POINTS FOR ISSUES REQUIRING EUROPEAN ARBITRATION

SOLVIT: https://ec.europa.eu/solvit/index_en.htm

ECAS (European Citizen Action Service): <https://ecas.org/>

European Small Claims: https://europa.eu/youreurope/business/dealing-with-customers/solving-disputes/european-small-claims-procedure/index_en.htm

GLOSSARY

Glossary of terms commonly used in international work.

When Czech and German artists, producers and organisers talk to each other, they often communicate in English. Sometimes they use different English terms or direct translations from Czech or German that may not be properly understood by the other side. Some examples can be found in the columns 'English term often used by Czech speakers' and 'English terms often used by German speakers':

Czech term	English term often used by Czech speakers	English term	English term often used by German speakers	German term
OSVČ	Freelancers	Self-employed, freelancers	Freelancers	Selbständige, Freiberufler
Zaměstanci		Employees		Angestellte
Návrh smlouvy		Contract design		Vertragsgestaltung
Účastnit se, vystoupit	Attend, participate, perform	Attend, participate	Visit (an event)	Besuchen, Teilnehmen
Organizovat, pořádat	Host, organize	Host, organize, arrange	Organise, promote	Veranstalten
Umělecký honorář	Fee	Artist fee, remuneration	Fee, payment, honorary	Das Honorar
DPH (Daň z přidané hodnoty)		VAT (value-added tax)		Umsatzsteuer (USt.), Mehrwertsteuer (MwSt.)
DIČ (daňové identifikační číslo)		International VAT ID number		Internationale Umsatzsteuer-Identifikationsnummer (USt.-ID-Nr.)
Srážková daň	Withholding tax	Withholding tax, source tax	Foreigner's tax	„Ausländersteuer“, Quellensteuer, Abzugssteuer
HO (Home Office)		Working from home, remote work		Das Home Office
		Posting		Die Entsendung
Neziskovka, nezisková organizace		Non-profit association		Der Verein
faktura		Invoice, bill		Die Rechnung

A project realised by



[touring artists](#) is a joint project of the [Internationale Gesellschaft der Bildenden Künste \(IGBK\)](#), the [International Theatre Institut Germany \(ITI\)](#), and [Dachverband Tanz Deutschland \(DTD\)](#), supported by the Federal Government Commissioner for Culture and the Media (BKM) and the Berlin Senate Department for Culture and Social Cohesion.



[CzechMobility.Info](#) is a Czech InfoPoint providing advice in the areas of international artistic cooperation and orientation in the Czech labour law environment. Its aim is to help professionals engaged in the cultural sector to deal with practical issues such as contracts, taxes, visas or insurance. The project is funded by the [Ministry of Culture of the Czech Republic](#) and is based on the Strategy of Support for the Arts in the Czech Republic 2015-2020.