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LEGAL ASPECTS OF SOCIAL SECURITY IN THE CZECH REPUBLIC³

Abstract

The paper aims to introduce the legal system and organizational structure of social security in the Czech Republic, and the scope of the Czech Social Security Administration. Subsequently, it will also point out the functioning of district social security administrations and present some current legal aspects in this area, in connection with the functioning of social policy in the Czech Republic. The intention is to point out the extent of legal regulations, the position of the administrative body in deciding on the rights and obligations of clients, and, finally, the development of the number of citizens entitled to an old-age pension.

Key words: state administration, law, law, obligation, social security, Czech social security administration

1 INTRODUCTION

Today, The paper focuses on the monitored area of the present, especially the issue of extensive activities of the Social Security Administration in the performance of state administration. In this regard, reference will be made to their social security status in public administration. The paper aims to introduce some of the relevant legal regulations, to characterize the performance of state administration and the activity of the position of officials of the Social

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Security Administration from the theoretical point of view. In the practical part, statistical data on the development of the number of issued decisions on granting pensions, whether old-age or early, will be presented. It can be stated that in the Czech Republic, social policy is currently being discussed separately within the framework of public administration. Social policy, or more precisely the social system in its current form, is based on the principle of assistance from the state as well as state assistance in implementing crisis intervention for persons in an unfavorable social situation (Bočáková, Imrovič, 2021).

This was not the case in the past. The state's participation in the conception and application of social policy can be dated back to the 20th century when its attitude changed quite significantly. The twentieth century brought a significant change in the new conception of the state's economic policy, and in the spirit of the new concept, the state is also becoming a significant factor in the field of social policy. The active role of the state in social policy is based on the idea of ensuring a dignified life, helping those in need, and supporting the long-term development of society (Orlíková, Levická, Draková, 2024), including quality of life, health (Imrovič et al., 2022). The state is taking on a difficult and financially demanding role also in the context of the manifestation of social indicators (Kováčik, Imrovič, 2019).

The content and significance of social policy are understood differently by many experts, but it is necessary to objectively admit that it is not possible to establish a precise and uniform definition, although several authors have tried to do so (Krebs, 2015), (Brdek, 2002), (Durdisová, 2005). This is clearly due to a different view of the content of the term social policy. Therefore, we are inclined to agree with one of the other authors (Kaczor, 2022), who tried to put a kind of synthesis of all opinions and views into a simplified definition: Social policy is a set of tools and measures of states that lead to the support of people with a social handicap (e.g. illness, unemployment, old age, etc.), as well as to the support of socially desirable behavior (motherhood and parenthood, care for the elderly, etc.). Social policy represents activities, tools, and measures to fulfill the essence of the welfare state. Social events, such as illness and unemployment, are subject to resolution, whether of health or social concerns.

Ensuring equal and dignified living conditions, justice and legal protection for citizens is undoubtedly one of the goals of social policy as well as of the Government of the Czech Republic. The principles in this area govern, among other things, social security systems. In the available publications, experts state that social security law is a set of substantive and procedural norms designed to prevent possible social risks, eliminating adverse social consequences. Individual principles in the conditions of the Czech Republic govern social security systems (Veselý et al., 2013).

1 SOCIAL SYSTEM IN THE CZECH REPUBLIC

Legislation related to the field of social policy constitutes both public law and, to a certain extent, private law, in terms of the rights and obligations of citizens to provide for their needs in the future. Also important is the role of state administration bodies, which are called upon to apply in everyday life to the participants in administrative proceedings. These include:

- Ministry of Labour and Social Affairs;
- Czech Social Security Administration;
- District Social Security Administration.

The Ministry of Labour and Social Affairs (hereinafter referred to as the "Ministry") is the central administrative body that manages the Czech Social Security Administration and supervises the performance of state administration in social security. Among other things, the Ministry ensures tasks arising from international agreements in social security. It also assesses the state of health and the ability to work with citizens for judicial review proceedings in matters of pension insurance. Its scope covers a wide range of topics that cover the entire complex of the social system, namely:

Labor relations, occupational safety, employment, and retraining.

- collective bargaining, wages, and other remuneration;
- pensions, sickness insurance, social security and social welfare;
- care for the working conditions of women and young people;
- legal protection of maternity;
- caring for the family;
- social and legal protection of children;
- care for citizens in need of special assistance.

The law that provides for the organization and implementation of social security is Law Act No. 582/1991 Coll., on the Organization and Implementation of Social Security, as amended (hereinafter referred to as the cited Act). During the period when it came into effect, it underwent many modifications and amendments and was changed 152 times by 2022. The provisions of Section 1 of the cited Act govern the organizational structure of social security and the competence of the Czech Social Security Administration, district social security administrations, and state administration bodies in social security to:

- collection of contributions to the state employment policy;
- the tasks of citizens and employers in the implementation of social security and management.

In matters of pension insurance and pension security, including proceedings in matters of social security contributions and contributions to the state employment policy, state social support, assistance in material need and social care, and matters of persons with disabilities (Act No. 582/1991 Coll.).

The Czech Social Security Administration (hereinafter referred to as the Czech Social Security Administration) is an administrative body that decides, for example, on pension insurance benefits, if they are decided on by another social security authority and arranges for the payment of these benefits. It also decides on appeals against decisions of the District Social Security Administration. The Czech Social Security Administration acts before the court in proceedings to review decisions in social security matters and maintains a register of pension insurance insured persons. It also manages and supervises the activities of the district social security administrations.

District social security administrations are established in districts that are identical to the territorial districts of the districts. A certain specificity is that the Prague Social Security Administration exercises the competence of the District Social Security Administration for the territory of the Capital City of Prague. The situation is similar in the territory of the city of Brno, where the competence of the District Social Security Administration is exercised by the Municipal Social Security Administration Brno.

The importance and competence of district administration in the administration of public affairs is very important, and extensive and requires the qualification of officials who fulfill their mission. District social security administrations provide citizens with extensive public services in the social area, e.g. they administer pension insurance, i.e. they process applications for pension insurance, collect social security contributions and contributions to the state employment policy, but they also collect claims for pension insurance benefits. Extensive activities are provided by organizational units, among others:

Department of Social Insurance, Department of Control, Sickness Insurance, Pension Insurance, Department of Medical Assessment Service, Register of Insured Persons and Register of Employers, Department of Internal Administration, Collection of Insurance Premiums and Execution of Execution Deductions.

The District Social Security Administration is an administrative body that decides, among other things:

- in disputed cases concerning the establishment and termination of pension insurance;
- in a dispute between a citizen and his/her employer concerning the confirmation or refutation of the correctness of an entry in the personal record of pension insurance.

Other equally important tasks of the District Social Security Administration include the assessment of the state of health and work capacity of natural people to provide benefits and cards to people with disabilities, during screening and control medical examinations. To that end, the administrative authority assesses invalidity and changes in the degree of invalidity and sickness benefits on account of the extension of the support period. Furthermore, the degree of dependence of a natural person for care allowance is also assessed, as well as the child's long-term adverse health condition and his or her inability to perform gainful activities.

The interdependence of institutions related to the field of social policy is related to another administrative body, which is the Trade Licensing Office. Trade licensing offices notify the District Social Security Administration of the establishment, change, and termination of the authorization to carry out a trade. Furthermore, the suspension or interruption of the performance of a trade, stating the date on which these facts occurred

Following Act No. 455/1991 Coll., on Trade Licensing Business, as amended (hereinafter referred to as the Trade Licensing Act), the obligation of the Trade Licensing Office towards the District Social Security Administration arises at several levels. Employers and as stipulated in § 35 lit. a) et seq. of the Trade Licensing Act, inter alia:

- keep records and report for pension insurance purposes;
- keep the necessary records of the facts relevant to pension insurance benefits, their amount and payment and submit them to competent social security institutions;
- keep records of compensation for loss of earnings after the end of incapacity for work due to an accident at work (occupational disease) paid by the employer, and issue citizens with a certificate of time and reason for the provision of such compensation and the amount of such compensation paid in individual calendar years. (Act No. 455/1991 Coll., on Trades).

The obligation towards the District Social Security Administration also arises for self-employed individuals. The obligation is defined, for example, by Section 48 of the Trade Licensing Act, where a self-employed person is obliged to notify the relevant district social security administration of the day of commencement (resumption) of self-employment or cooperation in the performance of self-employment, stating the day from which he or she is entitled to perform this activity, the date on which self-employment ends.

The District Social Security Administration may impose an offense for failure to fulfill the obligations imposed on a natural person, a legal entity, or a natural person engaged in business as a provider of health services. Depending

on the seriousness of the breach of the imposed obligations, the District Social Security Administration may impose a fine ranging from CZK 10,000 to CZK 300,000 for an offense.

The activities of the District Social Security Administration are governed by other legal regulations of public law, e.g.:

- Act No. 589/1992 Coll., on Social Security Premiums, as amended;
- Act No. 155/1995 Coll., on Pension Insurance, as amended;
- Act No. 187/2006 Coll., on Sickness Insurance, as amended.

2 PERFORMANCE OF STATE ADMINISTRATION OF THE DISTRICT SOCIAL SECURITY ADMINISTRATION IN PRACTICE IN THE CZECH REPUBLIC

The exercise of state administration not only by the "Social Security Administration", but also by other administrative bodies of public administration, such as education, health care, the environment, etc., is governed by legal regulations of public law. The legal regulation of the organization of public administration is stated in the Constitution of the Czech Republic, where in Article 79 para. Article 3(2) provides that the legal relations of civil servants in ministries and other administrative authorities are regulated by law. This Act is Act No. 234/2014 Coll., on Civil Service (hereinafter referred to as the Civil Service Act). The Civil Service Act regulates the legal relations of state employees. They carry out activities in state offices, and state administration, as a service to the state, a service to the public in the public interest.

Administrative authorities, as mentioned above, are ministries, central administrative authorities, and other administrative authorities if they are established by special laws and exercise state administration based on these laws. As stated in Section 4 of the Civil Service Act, an administrative authority, a state authority, or a legal entity for which another law provides. The civil servant's place of work is the municipality in which the civil servant regularly performs his or her duties. The superior service authority is the service authority, which is the superior administrative authority according to another law.

The service relationship between a natural person (civil servant) and the state is not established by an employment contract but is a unilateral appointment by the state, with the prior consent of the natural person who intends to be a civil servant. A person who has not yet passed the civil service examination is always recruited for a fixed period. The service is performed on a permanent or fixed-term basis. Under the provisions of Section 22 of the Civil Service Act, only a person may be admitted to the service if he or she can

be expected to observe the democratic principles of the constitutional order of the Czech Republic and to perform his or her service properly. An official of an administrative body is governed not only by the relevant legal regulations but also by the Code of Ethics. Code of Ethics for Public Administration Officials and Employees.

On 9 May 2012, the Government of the Czech Republic approved the Code of Ethics for Public Administration Employees [online" by a resolution entitled "Code of Ethics for Public Administration Officials and Employees" (hereinafter referred to as the "Code of Ethics"). This document is intended to set out the principles that public administration employees will follow, adhere to, and respect in their dealings. It is obvious that employees in public administration are expected to act honestly, and undoubtedly also to have expertise and ethical values. If an official of an administrative body gets into a conflict of interest on his/her own, he/she follows the procedure set out in the Code of Ethics.

However, the enforceability of such principles should be enshrined in the official's contract of employment. As one of the authors of the paper discovers during lectures for administrative officials, these are incorporated into the codes of administrative bodies. The enforceability of the officials' breach of their obligations is therefore guaranteed.

Following the repeated indexation of pensions in 2022, for the first time in history, a situation arose where the affected entities were entitled to an old-age pension in 2023. In these cases, it was more advantageous for our citizens to apply for an early retirement pension without payment in 2022, even if the differences can be in the order of thousands of crowns per month. Since mid-September last year (2022), district social security administrations have recorded an extreme increase in applicants for early retirement pensions. As a result, hundreds of petitions were received on office days at district social security administrations in the Czech Republic. The new fact associated with the initiation of administrative proceedings required the administrative authorities to adopt measures. The applicants were divided into the first group of applicants for early retirement pension with payment and the second group applying for early retirement pension without payment. The pressure on the officials of the pension department, and the district social security administration, was and still is, given the above-mentioned facts, extreme.

This is related not only to the increase in the number of applicants at district social security administration and the related administrative burden but also to the performance of state administration. Administrative proceedings are a procedure stipulated by Act No. 500/2004 Coll., the Code of Administrative Procedure, as amended, which governs administrative bodies in the Czech Republic.

Principles, principles, and rules are concepts of important importance not only in administrative proceedings. We have already met them together, you remember, for example, when teaching the subject of Law. The principles are also followed in other branches of public and private law, such as criminal, financial, financial, constitutional, civil, commercial, etc. The principles take precedence over the law, they are applied in the exercise of state administration even in cases where a special law stipulates that the Code of Administrative Procedure does not apply but does not itself contain a regulation corresponding to the principles. They are of fundamental importance in the application and interpretation of individual provisions of the Code of Administrative Procedure.

An important element of the administrative procedure is the entities without whose participation the procedure would not have taken place. On the one hand, there are entities appointed or entrusted with the exercise of state administration by the State, i.e. administrative authorities, and on the other hand, entities that require or are entitled to use public service, i.e. the parties to the proceedings.

A submission by a participant in administrative proceedings is a legal act directed against an administrative authority. A submission (application) is assessed according to its actual content, and regardless of how it is marked, the submission may also be appealed. The Code of Administrative Procedure also stipulates certain requirements for submissions. Each submission in administrative proceedings must show:

- Who makes them?
- Which case is it concerned?
- What is being proposed?

The first legally binding stage is the initiation of administrative proceedings, which may be made at the request of a party or ordered ex officio (principle of officiality). The second phase is the very core of the matter, where the administrative authority ascertains the material truth from all the documents and compares them with the legal situation. By freely assessing the evidence, the administrative authority must reach conclusions in support of its decision. To ensure that the proceedings are conducted quickly and economically, the administrative authority is entitled to use legal means at this stage to ensure evidence and the smooth running of the proceedings.

The third stage of the administrative procedure is the issuance of an individual act of application to the law, i.e. the decision to which the administrative proceedings are directed. Under certain circumstances, there may be two more stages of the administrative procedure. Within the framework of the principle of two-instance, a party to the proceedings may avail itself of

ordinary and extraordinary remedies by reviewing the first-instance decisions, thus continuing the administrative proceedings in the fourth stage.

It was and continues to be necessary to consider the right of a participant in the administrative proceedings to use legal remedies and to file an appeal against the decision of the District Social Security Administration.

This is the use of the ordinary remedy, which is an appeal. However, this can only be used if the decision on the merits has not become final. The area of remedies also includes extraordinary remedies. These are reviewing proceedings, retrials, and new decisions.

Such extraordinary remedies can only be used in cases where the decision is in legal force. Proceedings in this regard may be initiated ex officio or at the request of a party to the administrative procedure.

At this point, it is necessary to refer to the appeal as a point of law. By the provisions of Section 12 of Act No. 150/2002 of the Code of Administrative Justice, the Supreme Administrative Court is the supreme judicial body in matters falling within the jurisdiction of the administrative courts. Among other things, it ensures the unity and legality of decision-making by deciding on cassation appeals in cases provided for by this Act, and by deciding on other cases provided for by this or a special Act.

The last stage of administrative proceedings, used in social law, is execution (enforcement of decisions). If the debtor does not comply with what the administrative authority has ordered him to do in the decision, institutional enforcement of the imposed obligations may be used, which we call enforcement proceedings, i.e. the fifth stage of the proceedings. By the provisions of § 179 para. 5 of Act No. 280/2009 Coll., the Tax Code, as amended, tax execution can only be carried out in the following ways:

- deductions from wages;
- ordering a receivable from an account with a payment service provider;
- by ordering another pecuniary claim;
- impairment of other property rights;
- the sale of movable property;
- sale of immovable property.

The most common way of recovering arrears or unpaid debts is to deduct from wages and order the receivable from the account with the payment service provider. In terms of pension policy in the Czech Republic, Act No. 155/1995 Coll., on Pension Insurance, as amended, has been amended. As of 1 January 2023, the old-age pension for each child raised will be increased by CZK 500. Although it was initially assumed that only women would be entitled to the so-called child-rearing allowance for the previously stated

reason of compensating for the reduction in pension that occurred because of career fluctuations between men and women, in the end, men were also entitled to the child-rearing allowance.

Given the above, it has been decided that as of 1 September 2022, not only widowers of old-age pensioners but also men, and old-age pension beneficiaries, who have declared that they mainly cared for a child, can apply at the district Social Security administration. For example, because the wife is not yet a beneficiary of an old-age pension, or for some reason they do not want the wife, or the former wife or mother of their child, to receive the child-rearing allowance.

2.1 Main activity of the Czech Social Security Administration in 2022

As mentioned above, the Czech Social Security Administration is an administrative body with nationwide competence. The organizational structure of this administrative body consists of the headquarters, 6 offices, and 77 district social security administrations, including the Prague Social Security Administration, their territorial offices, and the Municipal Social Security Administration Brno. It is headed by a central director. The headquarters is the central organizational unit with management, conceptual, coordinating, methodological and control responsibilities. The exercise of state administration concerns, for example, decisions on pensions and their payment. Departments of the Czech Social Security Administration are territorial organizational units with competence in specified areas for designated territorial districts. The units participate in the development of the national concept in the field of pension insurance, sickness insurance, insurance premiums, and executive deductions from pension insurance benefits. The activities of the Czech Social Security Administration are concentrated on pension and sickness insurance and the collection of insurance premiums, providing information and advisory services to citizens (individual service is provided by three specialized call centers, a call center for pension insurance, a call center for sickness insurance and a call center for eServices technical support. (Report on the activities of the Czech Social Security Administration, www.cssz.cz, hereafter referred to as the Report on the activities of the Czech Social Security Administration).

2.2 Pension insurance

In 2022, 249,526 new applications for pensions were made to the Czech Social Security Administration, 41,000 more than in 2021. 204,387 decisions were issued, i.e. pension applications were processed. The increased difference between applications submitted and processed is due, among other things, to

the accumulation of a significant increase in the number of new applications for early retirement pensions in the last quarter of 2022. In addition to these new applications, the Czech Social Security Administration received 297,000 additional applications, e.g. applications for an increase in the retirement pension of citizens who were gainfully employed while receiving it. In 2022, the Czech Social Security Administration received 23,831 applications for pensions with an international element, of which 8,837 were with a Slovak element (Reports on the activities of the Czech Social Security Administration, p. 29).

In terms of the use of appeals by the clients of the Czech Social Security Administration, 13,327 objections were filed against the decisions issued by the Czech Social Security Administration in 2022, up by 617 from 2021 (e.g. submissions concerning the assessment of health by the medical assessment service or disagreement with the assessment). Of the 70.1% of first-instance decisions challenged by objections, the appellate body, the Ministry of Labour and Social Affairs, upheld, modified, or annulled 25.4% of the decisions. The remainder of the total is made up of proceedings on objections to applications (Activity Reports of the Czech Social Security Administration, p. 30).

The Czech Social Security Administration, as shown in the Activity Report, has adjudicated the affairs of citizens who received pensions and enforcement proceedings have been initiated against them. Table 15 under the heading "Statistics on the execution of deductions from pensions". In this connection, the Czech Social Security Administration received 921,384 complaints in 2022, of which 114,553 were new executions and in 52,671 cases it was not possible to execute because of the low number of benefits (Reports on the activities of the Czech Social Security Administration, p. 36).

2.3 Sickness insurance

The area of sickness insurance, which belongs to the portfolio of the Czech Social Security Administration, also deserves attention. In 2022, a total of 4 169 450 sickness insurance benefits were processed. Of this number, sickness benefits accounted for the majority with 68.39%, followed by maternity allowance with 16.92% and nursing allowance with 13.04%. Other types of benefits again accounted for only a negligible amount of the total number of processed sickness insurance benefits, namely pregnancy and maternity allowance at 0.04%, paternity allowance at 1.18%, and long-term nursing allowance at 0.43%.

In the year under review 2022, decisions were issued by individual district social security administrations in the field of sickness insurance by Act No 500/2004 Coll., Administrative Procedure Code, as amended. The

decisions concerned:

- the origin, duration, and termination of sickness insurance (if a dispute has arisen over participation in sickness insurance),
- of benefits and their withdrawal, cessation of payment of benefits and changes in their amount, repayment of overpayment of benefits,
- payment of sickness benefits after the expiry of the support period, termination of temporary incapacity for work (in specified cases),
- reimbursements (reimbursement of sickness insurance benefits paid by a third party in situations where the payment of sickness insurance benefits to the insured person was due to an unlawful act committed by that third party) and offenses.

By the principle of the second instance, appeals may be brought against decisions rendered. In the field of sickness insurance, a total of 1,639 appeals were lodged in 2022. Of the 1,639 appeals, the largest number (990) were against decisions taken in proceedings for payment of sickness benefits after the expiry of the support period. A total of 647 appeals were lodged in the year under review 2022, most often against decisions taken in benefit award proceedings or against decisions to terminate temporary incapacity for work. For example, appeals against decisions issued in proceedings concerning the obligation to pay recourse compensation or in proceedings concerning the reduction or withdrawal of sickness benefits on the grounds of a breach of the temporary incapacity for work regime were filed in a lower number of cases (Reports on the activities of the Czech Social Security Administration, p. 41). A total of 16 lawsuits were filed in court by clients against decisions issued by the Czech Social Security Administration confirming first-instance decisions in sickness insurance matters. During the year, the Czech Social Security Administration received 21 judgments from regional courts reviewing decisions of the Czech Social Security Administration issued in sickness insurance matters. In 9 cases the decisions were confirmed (Reports on the activities of the Czech Social Security Administration, p. 42).

The collection of insurance premiums, as indicated in the Report on the activities of the Czech Social Security Administration (p. 48), has been at around 99% for a long time. The collection in 2022 amounted to CZK 621 393 million. Insurance premiums and penalties receivable are ordered to be paid to premium payers either by arrears statements or by payment assessments. As of 31 December 2022, the cumulative outstanding claims amounted to EUR 58 759 million. This is an increase of CZK 1 159 million compared to 2021.

CZK. As of the same date, the accumulated bad debts amounted to CZK 12 015 million. CZK. The most frequent reasons for writing off receivables due to their uncollectibility are, in the case of natural persons, death or the debtors' impotence, or the fact that previous collection efforts have been unsuccessful. In the case of foreigners, it was the termination of residence in the Czech Republic.

2.4 Pension and sickness insurance for self-employed people

In 2022, the number of registered self-employed people increased by almost 2.5%. This would be recorded despite the worsening economic environment, the rise in inflation, and the extreme increase in energy prices. The absolute number of registered self-employed people thus reached an all-time high. Among the newly registered, most self-employed people are those who carry out their activity as their main activity and account for almost 60% of the total. As in the previous year, the number of self-employed people covered by sickness insurance increased by almost 1.5% compared to 2021. The number of self-employed people with insurance coverage as of 31 December 2022 totalled 1 104 258. Of this number, 649 self-employed persons reported self-employment as their main activity, and 455,069 self-employed persons reported self-employment as a secondary activity (Reports on the activities of the Czech Social Security Administration, Table 22, p. 44).

In 2022, the Czech Social Security Administration gradually computerized communication with the self-employed regarding the registration and payment of pension insurance premiums. The transition to change the method of calculating the penalty from a fixed daily penalty rate of 0.05% to a civil penalty calculation of default interest was also completed.

In 2022, work on sickness insurance benefits for self-employed persons was completed, the conditions under which paternity benefit is payable were extended, and the period of entitlement to this benefit was extended from one to two weeks. The ratio between newly registered self-employed people and those who have registered for sickness insurance for self-employed people is lower, reflecting the fact that participation in sickness insurance for them is voluntary. (Reports on the activities of the Czech Social Security Administration, pp. 44, 45).

2.5 Control activities of the Czech Social Security Administration

Control is an important aspect of management; the saying "he who controls, controls" is well known. Control can be characterized as the determination of the actual state and comparison with the legal state, the

essence of control is the evaluation of the real state with the management intentions.

The importance of the preventive function of the control lies in the fact that employers should learn from the shortcomings and errors detected by the Czech Social Security Administration, not to repeat incorrect practices and to fulfill their legal obligations without fail.

The Czech Social Security Administration is entrusted with control activities in compliance with social security legislation and is entitled to control the fulfillment of employers' obligations imposed by social security regulations. Control activities in the field of social security have an important corrective function in detecting deficiencies in the employers' practice in fulfillment of their obligations and an important preventive function.

The Czech Social Security Administration concentrated its inspection activities at the relevant time on eliminating the deficiencies identified, thus ensuring that correct and complete data were kept in the records of this administrative body (the register of employers and the register of insured persons). This is essential for the implementation of social security and for ensuring that insured people have adequate benefit entitlements. The monitoring activities of the district social security administrations in the period under review also included monitoring compliance with the regime for temporarily unfit insured people.

The control activities of the district social security administrations were directed at establishing and controlling compliance with the treatment regime of temporarily unfit insured people, thereby ensuring, inter alia, the efficient use of State funds for the payment of sickness benefits. The treatment of a temporarily unfit insured person is determined by the attending physician at the time of the decision on the occurrence of temporary incapacity for work. Sickness benefits may be temporarily reduced or withdrawn from an insured person who has breached the temporary incapacity for work scheme or failed to cooperate with its control. Violation of the temporary incapacity for work scheme of an insured person shall be understood as an act that adversely affects the treatment and health of the temporarily incapacitated insured person and hinders or delays the recovery of his/her ability to work.

Failure of the insured to cooperate with the inspection is, for example, failure to mark the place of residence or the bell with a name tag. Finally, the doctors of the Medical Assessment Service carry out checks on the procedures of treating physicians in assessing their state of health and temporary incapacity for work (Reports on the activities of the Czech Social Security Administration, pp. 55, 56) .

In the area of monitoring employers' compliance with social security obligations, which is carried out by the Czech Social Security Administration,

the aim was to verify whether employers in the audited period proceeded in applying the relevant legal norms and whether they complied with their obligations. Checks on the fulfillment of employers' obligations in sickness and pension insurance and on the fulfillment of their obligations as payers of insurance premiums are part of the activities of the district social security administrations.

When inspecting employers, the district social security administrations verify the determination of the correct amount of the assessment bases of employees and employers and the amount of insurance premiums derived therefrom. They also check compliance with obligations in the field of sickness insurance, such as the reporting and notification obligation to the district social security administration, the correct assessment of employees' participation in insurance, and the correctness of the data reported by employers to determine the amount of sickness insurance benefits. Checks also focus on the fulfillment of pension insurance obligations, including the maintenance and completeness of supporting records, and the maintenance and accuracy of data reported.

The role of the Social Security Administration in the Czech Republic is significant. The competence of the Czech Social Security Administration, the territorial social security administrations, in the field of social security, the collection of contributions for state employment policy, and the tasks of citizens and employers in the implementation of social security, is inherent. The exercise of state administration, i.e. proceedings in matters of pension insurance and pension security, including proceedings in matters of social security contributions and contributions to state employment policy, state social support, assistance in material need and social welfare, and matters of people with disabilities, contributes inherently to meeting the legitimate needs of citizens and other eligible subjects.

Municipal authorities, municipal trade licensing authorities (hereinafter referred to as "trade licensing authorities"), and the authorities of the Financial Administration of the Czech Republic also exercise competence in the field of social security.

3 PLANNED 2022 AMENDMENTS TO LEGISLATION ON SOCIAL POLICY

The difficulty of fulfilling the objectives of social policy in the Czech Republic because of the resulting steps of the Legislative Council of the Government of the Czech Republic leads to further amendments to legal regulations. Since 3 August 2022, an amendment to the Act on the Organisation and Implementation of Social Security and other related changes, namely a change in the structure of social security administrations, has been in the

inter-ministerial comment procedure.

Since 27 October 2022, proposed amendments aimed at remedying unsatisfactory or obsolete provisions have been in the inter-ministerial comment procedure, namely:

- of the Law on the Organisation and Implementation of Social Security;
- of the Act on Social Security Premiums and Contributions to the State Employment Policy;
- of the Pension Insurance Act;
- of the Sickness Insurance Act.

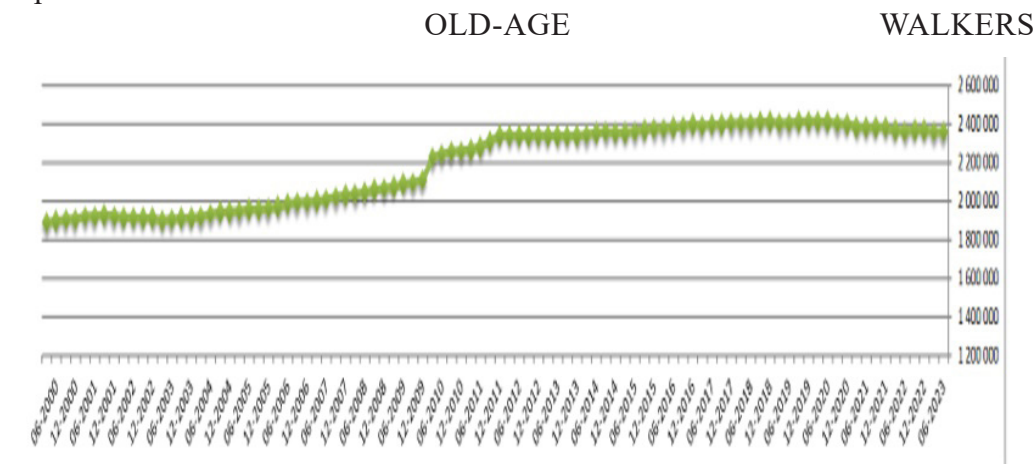
Since 20 October 2022, an amendment to the State Social Support Act and other related laws has been being prepared in an inter-ministerial comment procedure, which allows a grandparent to be appointed a recipient of parental allowance at the request of a parent and to be able to participate in pension insurance based on this care, and a new obstacle to work on the part of the employee, the so-called grandparental leave, is introduced, among other things.

Table 1. Overview of statistical data of the register of pensioners in the Czech Republic as of June 2023

Total pensioners	2,939,958
Of which	2,358,367
premature	696,835
Males	
Old-age pensioners	948 967
Males	
Early pensions	299 291
Females	
Old-age pensioner	1,409,400
Females	
Early pensions	397 544

Source: CSSZ.CZ.

Graph 1. Overview of statistical data of the register of pensioners in the Czech Republic as of June 2023



Source: CSSZ.CZ.

Both the graph and the table above confirm the trend of gradual population aging in the Czech Republic and the annual growth in the number of old-age pensioners. It is obvious that the top bodies of the Czech Republic, and especially the Government of the Czech Republic, have been dealing with such serious issues for a long time.

CONCLUSION

The legal framework of social security is not something that is automatically given and can only be used. It is a tool that addresses the situation when it is needed, but it is also a tool of merit and objectivity. The paper intends to present the legal system and the organizational structure of social security in the Czech Republic, especially the remit of the Czech Social Security Administration. Subsequently, it was also to point out the extensive activities of social security and to indicate some current legal aspects in this area, in the context of the functioning of social policy in the Czech Republic. Public administration is a public service. Anyone who performs tasks arising from the competence of an administrative authority must behave courteously towards the people concerned and accommodate them as far as possible. (Administrative Procedure Code, § 4, paragraph 1).

In connection with the exercise of state administration, the administrative authority shall provide the participant in the administrative proceedings with adequate information on his rights and obligations and shall enable him to exercise his rights and legitimate interests. (Administrative Procedure Code,

§ 4, paragraph 2). In a modern democratic state, the performance of public administration is still conceived as a public service (Hrabák, J., Nahodil, T., 35 p.).

Public service is that fact which entitles the administrative authority to use its superior position vis-à-vis the other (the party to the administrative procedure) who requests the service. The administrative authority addresses its unilateral decision to the other party at the initiative of the party who requested the decision or in whose favor it is issued. Unilateral decision-making is a characteristic aspect of administrative regulation of legal relations in administrative law. Both parties to an administrative relationship are bound by the law and are equal before the law; they are the bearers of rights, obligations, and responsibility for their actions.

In conclusion, it is worth adding that in addition to the already mentioned laws and regulations of the Government of the Czech Republic, these are also supported by the Constitutional Act No. 1/1993 Coll., the Constitution of the Czech Republic, as amended, the Charter of Fundamental Rights and Freedoms, Act No. 2/1993 Coll. As a member country of the European Union, we can find some support in the principle and concept of the EU Social Policy, even though it is not one of the common EU policies and thus allows for its national-specific platform.

The 1994 White Paper on European Social Policy is also undeniably an important document, and the European Social Charter is a pillar of social understanding and perception of social needs and conditions. The European Commission outlined the future direction of domestic and European social policy in July 2008 with the adoption of the so-called Renewed Social Agenda, which aims to modernize social policy to meet the needs of the twenty-first century. As a result of technological change, globalization, and an aging population, European society is changing. The policies of individual EU countries, including the Czech Republic, must keep pace with these trends and help people adapt to changing circumstances.

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