



## Martina Jelínková

Tax Adviser

Martina Jelínková specialises in personal income tax, social security and health insurance.

Her advice regarding personal income tax entails in particular the preparation of tax returns, in particular those involving international taxation aspects (cross-border activities, foreign investment portfolios), and advice on the taxation of income of expats, including the setting of payroll documentation, employee secondment structures or the application of double taxation treaties. Martina also specialises in tax residency, employee benefits, tax protection, employee stock option plans, taxation of capital gains and taxation of income of self-employed persons. In the field of social security and health insurance, she focuses on the application of international regulations (EU Regulations, bilateral treaties) leading to the correct definition of the social security legislation applicable and the arrangement of A1 certificates.

Before joining us in 2019, Martina had worked for almost nine years in the tax department at Ernst & Young, where she mainly specialised in expat-related issues of personal income tax and related areas. During her time at Ernst & Young, Martina was also posted as intern in the Global Mobility department in London.

### Projects

- tax advice to Czech companies, their foreign employees, as well as Czech employees posted abroad, adequate specification of payroll documentation
- advice on global mobility including employee secondment structures, tax equalisation
- preparation of personal income tax returns – investors, self-employed persons, including the preparation of employee income statements
- communication with expats regarding the set-up of their assignment, Czech tax regulations and terms of particular double tax treaties (orientation calls)
- advice on applicability of social security and health insurance schemes
- advice employee stock option plans
- advice on tax residency determination
- assistance with the refund of tax withheld abroad beyond the scope of double taxation treaties
- advice on the tax regime of compensation in the case of work from home

### Membership in professional associations

Czech Chamber of Tax Advisers (KDPČR)  
Personal Income Tax Section of KDPČR

### Languages

Czech, English

### Education

Prague University of Economics and Business, Faculty of Finance and Accounting, Prague (2009), Ing. (Master's degree)

---

**E:** [martina.jelinkova@havelpartners.cz](mailto:martina.jelinkova@havelpartners.cz)

**T:** +420 255 000 311