

## Prices of accounting, tax and audit services of KLM Group SE

\*prices are in EUR

Number of ac. items (month)	Simple accounting	Accounting
up to 20	20,60 € fee	42,00 € fee
up to 50	0,82 € per item	1,03 € per item
up to 100		
up to 200	0,78 € per item	0,95 € per item
up to 500	0,74 € per item	0,91 € per item
up to 1000	0,70 € per item	0,86 € per item
over 1000	0,66 € per item	0,78 € per item
The annual financial statements includes in the price of one average monthly fee:	Stocktaking of accounts, tax returns, social security administration, health Insurance, data archiving, etc.	Balance Sheet, income Statement, cash flow, statement of changes in capital, attachment, stocktaking of all balance sheet accounts, tax returns, data archiving, etc.

Registration, VAT processing and related operations			
Resident registration for VAT in Cz. Rep.		61,80 € fee	
Full-time	**EC sales list	**VAT return	
0	0,00 € fee	20,60 €	fee
up to 40	0,78 € fee	0,95 €	fee
up to 100	0,74 € fee	0,91 €	fee
up to 200	7,00E-01 fee + per 10 other items	0,86 €	fee
over 200		0,78 €	fee + per 10 other items
additional reports	260,00 € fee	20,60 €	fee

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Payroll administration			
Processing payroll and labor management agenda (price does not include issue of contracts)			
Full-time	10,4		employee / month
Part-time	8,4		employee / month

Tax advisor services			
Tax on personal income	from 63 €	according to comp. of tax ret.	
Tax on corporate income	from 104 €	according to comp. of tax ret.	
Road tax	from 10,4 €	according to no. of vehicles	
Property tax	from 42 €	according to comp. of tax ret.	
Property transfer tax, gift tax	from 42 €	according to comp. of tax ret.	
Deferral of income tax	from 104 €		
Consultation in normal cases	42,00 €	per hour	
Consultation in complex cases	68,00 €	per hour	
Representing before tax administrator	42,00 €	per hour	

Auditor services		
Consultation	80,00 €	per hour
Audit verification of financial statements		price is individual
Development of audit report	from 400 €	according to type of org.

Expert witness services		
Consultation	80,00 €	per hour
Processing of expertise		price is individual
Development of expert report	from 400 €	according to type of org.

Lecturing and tutoring		
Tutoring	from 18 €	per hour
Lecturing	from 80 €	per hour

\* We charge additional 20% to prompt order (processing within 2-3 working days)

\*\* These services are included in case of accounting services are performed by KLM Group SE