Obligation to spend on working environment

An employer must make expenses on the working environment in the following cases:

1. the work of officials and persons employed on the basis of employment contracts;
2. the conditions of service of servicemen in active service and the work of the employees of the Defence Forces, the Defence League, the police authorities, the Estonian Internal Security Service and rescue service agencies, insofar as not otherwise provided by specific laws or legislation established on the basis thereof do not provide otherwise;
3. the work of prisoners in prison with the specifications provided for in the Imprisonment Act;
4. the work of pupils and students in study practice;
5. the work of the management board or a member of the management body substituting for the management board of a legal person;
6. the work of a sole proprietor in the extent provided in subsections 7 and 8 of § 12 of the Occupational Health and Safety Act (§ 1 of the Occupational Health and Safety Act).

The Occupational Health and Safety Act provides for the obligations between employers and employees. The law also provides for persons who are not treated as employees but who are subject to the law equally to employees. Consequently, if the employer has incurred expenses e.g., for a person working on the basis of a contract for services, or for a sole proprietor who does not work for the employer on the basis of an employment contract, the above does not apply and the expenses incurred for such persons are taxed as a fringe benefit.

SUPERVISION OVER COMPLIANCE OF REQUIREMENTS

Supervision over compliance with **occupational health and safety requirements** in a company is exercised by the **Labour Inspectorate.**
The rights and obligations of the tax authority are provided for in the Taxation Act and supervision of compliance with the Occupational Health and Safety Act does not fall within the competence of the Tax and Customs Board.

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