

Vaccination

If the results of the risk analysis show that the working environment is affected by biological hazard factors, the employer must prevent the employee's health from being endangered by biological hazard factors. The employer must provide vaccination for employees exposed to biological hazards for which an effective vaccine is available. An employer must consult an occupational health doctor about the necessity and suitability of vaccination of employees. (Subsection 1, clause 7 of subsection 2 and subsection 3 of § 6 of the regulation No 144 „**Occupational health and safety requirements for working environments affected by biological hazards**“ of the Government of the Republic of 5 May 2000).

The vaccination of employees is carried out at the expense of the employer and the vaccination certificate must be available. If the employer acts as described above, there will be no tax liability.

Tax liability arises when workers whose working environment is not affected by the biological risk factor against which they are vaccinated are vaccinated. For example, in case office workers are vaccinated against tick-borne encephalitis, but these office workers are not at risk of contracting tick-borne encephalitis at the workplace on the basis of a risk assessment.

If the employer sends an employee to a country where it is necessary to vaccinate the employee in advance against possible health damage, it is not important if this risk is indicated in the risk assessment. As a rule, at the time of preparing a risk assessment, there is no sufficient overview of where employees may be sent, so such risks cannot be indicated in the risk assessment. However, the expenses incurred are related to the employer's business and no tax liability arises.

ON THE TAXATION OF THE COSTS OF COVID-19 TESTING

The employer must assess the risks arising in the working environment (risk analysis, action plan). If one of the risks is infection with the coronavirus (employees encounter other employees, clients, perform duties in an infectious place, etc.), the employer will be able to compensate for the coronavirus testing costs of employees, exempt from tax, to prevent the spread of the virus and prevent other employees and clients from getting sick.

Not all costs of coronavirus testing can be reimbursed exempt from tax. For example, if an employee works in home office and wishes to take a test, then this cost is not done according to the interests of the employer. If the employer compensates the employee for the cost of testing, it is a fringe benefit.

Last updated on 08.01.2025