

Spectacles

Regulation No 362 of the Government of the Republic „**Occupational health and safety requirements for working with a monitor**“ of 15.11.2000 regulates the areas of activity where the regulation can be applied, the obligations of the employer, including the obligation to carry out eye and vision and musculoskeletal system condition checks, the requirements for the working environment and places of work.

The purchase cost of spectacles or other acuity-correcting aids (e.g., lenses suitable for working with a monitor) intended for working with a monitor is considered a business-related expense if the conditions specified in the above-mentioned regulation are met, i.e., if the cost is necessary for working with the monitor.

If, in agreement with the employer, the employee has been examined by an occupational health doctor, ophthalmologist or optometrist and it turns out that the employee needs spectacles or other visual acuity-correcting aids to work with the monitor, then the employer must obtain them or, in agreement with the employee, reimburse their cost. The employer reimburses the employee for expenses on the basis of the corresponding certificate – a prescription from an optometrist or ophthalmologist or a decision from an occupational health doctor.

An employer can refer an employee to an ophthalmologist or optometrist in between medical examinations carried out by an occupational health doctor and to compensate for the spectacles if the employee has developed visual disturbances.

The employer can also compensate exempt from tax for expenses related to the examination (e.g., the visit fee of an ophthalmologist or optometrist), unless the employee visited an ophthalmologist or optometrist without agreeing with the employer.

Please note that eye surgery is not an aid to correct visual acuity, but a surgical surgery or operation, which is why tax exemption does not apply to the reimbursement of such costs. It is also possible to reimburse spectacles exempt from tax for employees who do not work with a monitor, but whose work causes strain on the eyes (seamstresses, cashiers, drivers, etc.). For spectacles to be reimbursed exempt from tax, there must be a clear connection between the need for spectacles and the working environment (Occupational Health and Safety Act):

1. in the risk analysis of the working environment, the risks present in the working environment and the impact of the risks on the employee's health and safety have been assessed;
2. the risk analysis of the working environment has revealed the strain on the employee's eyes;
3. as a risk mitigation measure, the obligation to check by an occupational health doctor/ophthalmologist/optometrist and compensation for spectacles necessary for work are provided for;
4. during a health check-up by the occupational health doctor, the necessity of spectacles for work or

at the request of the employee in case of visual impairment is indicated in the decision as a recommendation, and upon agreement with the employer, the ophthalmologists/optometrists visit fee, and the cost of spectacles are reimbursed based on the prescription of the spectacles.

If spectacles or other visual acuity-correcting aids intended for work with or without a monitor are also used for activities not related to work, the proportions of work-related and non-work-related activities must be found, and the purchase cost of the aids is considered a business-related expense only partially, according to the principles established in [subsection 3 of § 32 of the Income Tax Act](#). The part that is not related to business is considered fringe benefit, which is taxed accordingly to [subsection 4 of § 48 of the Income Tax Act](#). If the cost of the non-business-related part is paid by the employee, the employer does not have additional tax obligations.

You can read more about compensation of spectacles on the page [„Compensation for spectacles“](#) of the Tööelu portal.

Last updated on 08.01.2025