

Non-workrooms and drinking water

NON-WORKROOMS

Non-workrooms are dressing rooms, washrooms, lavatories, resting rooms, rooms for warming up in outdoor work, dining rooms and other non-workrooms. Non-workrooms must be constructed and furnished taking into account the working conditions (**subsections 1 and 2 of § 11 of the Occupational Health and Safety Act**)

If the employer acquires furniture for the resting room, furnishes a kitchenette, acquires a refrigerator, microwave oven or the like, it is not a fringe benefit, and these are business-related expenses. It also makes no difference whether, for example, drink machines are owned or held by the employer. If the employer pays rent for cold and warm drink machines, the rental cost is business-related.

So, it does not matter how the employer acquires the equipment, but what they are used for. All this provided that the mentioned things are located at workplaces. If an employer acquires furniture or kitchen equipment which is not located in the workplace but in someone's personal household, tax liability arises.

DRINKING WATER

Employers must provide the employees with quality drinking water and disposable or washable drinkware (**subsection 8 of § 11 of the Occupational Health and Safety Act**).

As this is an obligation of employers arising from the law, ensuring drinking water either by bottle, water machine or tap is a business-related expense, and no tax liability arises. Natural mineral water and unflavoured carbonated water are also considered drinking water.

Flavoured water is not drinking water, as high-quality drinking water is tasteless, colourless, and odourless.

Coffee and other beverages from the hot drink machine are treated differently. If the employees do not pay for drinks themselves, but the employer does, this is a fringe benefit.

Last updated on 08.01.2025