

Occupational health care - FAQ

1. Is preventive action for the health of employees a fringe benefit?

If it does not arise from the Occupational Health and Safety Act and legislation issued on the basis thereof, it is deemed to be a fringe benefit if it creates a benefit for the employee.

2. If a company invests more in the health of its employees than the law prescribes, is it a fringe benefit?

Yes, it is a fringe benefit if the employee receives a benefit (excluding health and sports expenses [subsection 5⁵ of § 48 of the Income Tax Act](#)).

3. Is the existence of a risk assessment and an action plan in a company absolutely necessary in making the expenses of promoting the working environment and the health of employees so that these are not treated as a fringe benefit or are these taxed on the basis of common sense and the nature of the activity of the company?

According to [subsection 2 of § 32 of the Income Tax Act](#), an expenditure is considered to be related to business if this expenditure results from [subsection 1 of § 13 of the Occupational Health and Safety Act](#). In any case, common sense is the starting point, but since occupational health care is a specific field, the decision-makers in this field are specialists in the relevant field (occupational health doctors).

4. If the occupational health doctor recommends muscle-relaxing exercises to the employee, for example, and the employer decides to pay for the employee's use of swimming pool, is this a fringe benefit?

If these are procedures prescribed to the employee, these are not subject to taxation. Good custom requires that the doctor clearly prescribes the treatment (duration of treatment, number of procedures, etc.) in such a way that the doctor's request is understandable and the treatment instructions can be complied. To reimburse expenses, the employer must understand the necessity of the expense and its connection with business.

The employer can reimburse the employee for the cost of using the swimming pool exempt from tax in the extent of up to 400 euros per year if the reimbursement of health and sports costs is offered to all employees ([subsection 5⁵ of § 48 of the Income Tax Act](#)).

5. If the employer performs the obligations arising from law to check and restore the health of employees, e.g., vaccinate employees against influenza without the recommendation of an occupational health doctor, is it a fringe benefit?

According to [subsection 2 of § 32 of the Income Tax Act](#) an expenditure is considered to be related to business if this expenditure results from subsection 1 of § 13 of the Occupational Health and Safety Act. According to subsection 1 of § 13 of the Occupational Health and Safety Act, an employer is required to organise risk assessment of the working environment, during which the risk factors of the working

environment are identified.

According to § 8 of the Occupational Health and Safety Act, biological hazards are bacteria, viruses, fungi, etc., and other biological agents which may cause an infection, allergy or intoxication. An employer must implement measures to provide protection from biological hazards present in a workplace, taking into account the infectiousness of the hazard. Occupational health and safety requirements for the work environment affected by biological hazards have been approved by Regulation No 144 of the Government of the Republic of 05.05.2000, according to **subsection 3 of § 6** of which the employer must **consult with an occupational health doctor** about the necessity and suitability of the employee's vaccination. Therefore, if the health care physician finds that vaccination of the employees is necessary, these costs are not subject to taxation as a fringe benefit.

6. Does the Tax and Customs Board treat the reimbursement of glasses by the employer to its employee as a fringe benefit?

An employer may compensate an employee for the cost of acquiring glasses or other visual acuity correction aids (e.g., lenses suitable for working with a computer) exempt from tax in case all the following conditions are met by the employer:

1. the action plan arising from the risk assessment sets out measures for preventing the reduction of visual acuity arising from working with a monitor;
2. the conditions set out in Regulation No 362 of the Government of the Republic of 15.11.2000 „**The occupational health and safety requirements for working with a monitor**“ are met;
3. the employer can prove that the spectacles or other visual acuity correcting aids intended for working with the monitor are not used by the employees for non-work-related activities;
4. the employees have been referred to an occupational health doctor, ophthalmologist or optometrist for eye examination.

The cost of acquisition of the specified technical aids can be compensated exempt from tax if the obligation to acquire the technical aids arises from law or other regulatory acts, the choice, cost and use of the technical aids is regulated by the employer and the cost is necessary for the employee to work with a monitor.

If spectacles or other visual acuity-correcting aids intended for work with or without a display are also used for activities not related to work, the proportions of work-related and non-work-related activities must be found, and the acquisition cost of aids can be compensated for only partially pursuant to the principles provided for in subsection 3 of § 32 of the Income Tax Act. The part of expenses not related to work is deemed to be a fringe benefit if the employee does not compensate the employer for the part.

Please note that eye surgery is not an aid to correct visual acuity, but a surgical surgery/operation, which is why tax exemption does not apply to the reimbursement of such costs.

7. Can the costs of the medical examination of employees be included in the expenses regardless of the amount and the fringe benefit tax not be paid?

The law does not provide for limits for the medical examination of employees organised by employers, but it does limit obligations. The connection of expenditure with business must be justified and documented.

8. The regulation on working with a monitor states that if an employee needs spectacles for working with a monitor, the employer is required to compensate for the cost of the spectacles. In-use spectacles become unusable in time – they are scratched, broken, they fade, etc. How does the employer compensate for spectacles if the employee wishes to exchange the spectacles for new ones?

The employer has the possibility to compensate for spectacles if the employee wishes to replace the existing spectacles with new ones because they have become unusable.

When compensating for the cost of spectacles, the employer must proceed from the principle of reasonableness and reimburse the cost of spectacles if the employee has vision problems and new glasses or other visual acuity correcting aids are necessary to perform tasks with a monitor.

9. Is the purchase of drinking water for employees and the rental of a drinking machine a fringe benefit?

Pursuant to subsection 8 of § 11 of the Occupational Health and Safety Act, an employer must ensure that employees have high-quality drinking water and disposable or washable drinking utensils which comply with the requirements. When it comes to taxation, it does not matter whether the employer provides drinking water with running water from a tap or water containers, it is important that it is drinking water that meets the requirements.

Therefore, providing employees with high-quality drinking water is not a fringe benefit, just like purchasing drinking utensils. However, the tax exemption does not extend to flavoured water, because high-quality drinking water is colourless, odourless and tasteless.

Renting a drinking water machine, like renting a coffee machine, is a business-related expense and is not subject to taxation. If the employer pays for drinks from a coffee machine, this is a fringe benefit. If the employees pay for the drinks themselves, it is not a fringe benefit.

10. A company rents hot drink machines for its employees, and there is also a canteen for employees in the office building, with rented kitchen equipment. Are the rent payments considered fringe benefit?

According to subsection 1 of § 11 of the Occupational Health and Safety Act, dining rooms are considered non-workrooms, and according to subsection 2 of the same section, non-workrooms (including dining rooms) must be furnished. Therefore, the rental of hot drink machines and canteen kitchen equipment cannot be treated as a fringe benefit. If the employer pays for drinks from a coffee machine (coffee, tea, etc.), this is a fringe benefit. If the employees pay for the drinks themselves, it is not a fringe benefit. Also, the acquisition of refrigerators, microwave ovens, etc., is not treated as a fringe benefit.

11. Can an employee be reimbursed for blue light protection glasses for working with a monitor to protect the eyes and reduce eye strain?

If, on the basis of a risk assessment of the working environment, the employer has established that, in order to reduce the employee's fatigue and eye strain, it would be necessary to use blue light blocking spectacles for working with a monitor or blue light blocking spectacles have been recommended by an occupational health doctor in a medical examination decision, the employer is able to compensate for the glasses with a tax exemption.

If the occupational health doctor has made a corresponding recommendation in his or her decision, the employee cannot claim compensation for glasses based on this, because compliance with the occupational health doctor's recommendations is optional for the employer. However, the employee can demand that health risks are mitigated. Thus, the employer can mitigate risks with some cheaper, but equally effective, measures that give the same result as spectacles.

12. Can the employer reimburse the cost of eye drops (moisturisers) tax-free (for employees who work with monitors)?

The employer must purchase artificial tears or reimburse their cost if:

1. in the risk assessment of the working environment, the employer has seen artificial tears as one of the possible measures to reduce the dryness of the employees' eyes;
2. the risk assessment of the working environment does not set it out as one measure, but the occupational health doctor has prescribed the need for artificial tears in the medical examination decision;
3. the need is set out in the risk assessment of the working environment as well as in the medical examination decision.

In the above case, the cost of the artificial tears purchased/compensated to the employees is considered to be business-related expenditure which is not taxed (subsection 1 of § 13 of the Occupational Health and Safety Act).

The employer does not have to compensate for artificial tears if the corresponding measure is not included in the risk assessment or the occupational health doctor has not deemed it necessary as part of the medical examination.

The employer may also accept a certificate from an optometrist/ophthalmologist stating that the employee would need artificial tears to reduce dry eyes and provide or compensate employees for their cost tax-free. The optometrist/ophthalmologist makes decisions with the goal of improving the employee's vision, so if the doctor recommends the use of artificial tears, it is for the benefit of the employee's eyes and vision.

In a situation where the employer does not accept the decision of the optometrist/ophthalmologist or there is doubt whether the employee still needs artificial tears, the employer has the right to refer the employee to an occupational health doctor.

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