Health and sports

Expenses made to improve health in the amount of **up to 400 euros per employee in a year** are not taxed as a fringe benefit if the employer compensates these expenses to all employees.

An employee is:

- ✓ a person working according to an employment contract;
- ✓ an official;
- ✓ a member of the management or controlling body;
- ✓ a sole proprietor who sells goods to the employer for a period longer than six months;
- ✓ a natural person who works or provides services based on a contract for services, authorisation agreement or any other contract under the law of obligations.

The tax incentive does not apply to the health and sports expenses of an employee's spouse, registered partner, cohabitee or direct blood relative, as well as to an employee of a company that belongs to the same group as the employer or an employee of another company.

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