Teleworking

In the case of **teleworking**, an employer and an employee agree that the employee does work, which is usually done in the employer’s enterprise, outside the place of performance of the work, including at the employee’s place of residence (**§ 6 of the Employment Contracts Act**).

When directing an employee to teleworking, the employer can choose whether to transport the necessary work equipment (e.g. table, chair, monitor) to the employee's home or purchase new equipment for the employee. If the assets do not become the employee's property when installed (the assets are registered with the employer as movable property), then the transfer of the assets is not taxed. If, by agreement with the employer, the employee buys the necessary work equipment themself, the employer can reimburse only those costs as exempt from tax (on the basis of expense documents) that are related to work, i.e. used for the purposes of performing work. If it is decided upon termination of employment or moving back to the office that the assets will remain with the employee, then the market price of the assets must be calculated and the price of the assets must be taxed as a fringe benefit. If the employee reimburses the employer for the cost of the assets, no tax liability arises.

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