Republic of Estonia
Tax and Customs Board

Fringe benefits

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Occupational health care

TAXATION OF OCCUPATIONAL HEALTH COSTS

The occupational health obligations of employers are provided for in the Occupational Health and Safety Act and legislation issued on the basis thereof. According to these, expenses incurred by the employer for the health of employees and for ensuring the safe and secure working environment of employees (i.e., expenses incurred by the employer for the performance of its duties) are treated as business-related expenses.

The taxation of expenses related to the provision of occupational health services will distinguish between the cases in which the expenses are mandatory by the employer, when the expenses are fringe benefits, or expenses not related to business.

According to **subsection 2 of § 32 of the Income Tax Act**, expenses are related to business if the expenses are incurred for the purpose of obtaining business income subject to taxation or are necessary or appropriate for the preservation or development of such business and the connection of the expenses to business is clearly justified and also if it arises from **subsection 1 of § 13 of the Occupational Health and Safety Act**, other sections of this Act or occupational health legislation.

The expenses incurred in the activities listed in § 13 of the Occupational Health and Safety Act (including carrying out a risk assessment and taking measures arising from the latter) **are business-related expenses** and are not subject to taxation as a fringe benefit or non-business-related expenses.

If the expenses are not made on the basis of the Occupational Health and Safety Act, the expenses will be taxed as a fringe benefit.

Example
The employer has vaccinated 10 employees and paid for the vaccination of these 10 employees. Due to the nature of the work and according to the recommendations of the occupational health doctor, the employer was obliged to vaccinate only 6 employees. Thus, the cost of vaccinating 4 employees is a fringe benefit.

In certain cases, where the cost incurred is not related to the transfer of the benefit to the employee, it may be an expense not related to business.

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Obligation to spend on working environment

An employer must make expenses on the working environment in the following cases:

1. the work of officials and persons employed on the basis of employment contracts;
2. the conditions of service of servicemen in active service and the work of the employees of the Defence Forces, the Defence League, the police authorities, the Estonian Internal Security Service and rescue service agencies, insofar as not otherwise provided by specific laws or legislation established on the basis thereof do not provide otherwise;
3. the work of prisoners in prison with the specifications provided for in the Imprisonment Act;
4. the work of pupils and students in study practice;
5. the work of the management board or a member of the management body substituting for the management board of a legal person;
6. the work of a sole proprietor in the extent provided in subsections 7 and 8 of § 12 of the Occupational Health and Safety Act (§ 1 of the Occupational Health and Safety Act).

The Occupational Health and Safety Act provides for the obligations between employers and employees. The law also provides for persons who are not treated as employees but who are subject to the law equally to employees. Consequently, if the employer has incurred expenses e.g., for a person working on the basis of a contract for services, or for a sole proprietor who does not work for the employer on the basis of an employment contract, the above does not apply and the expenses incurred for such persons are taxed as a fringe benefit.

SUPERVISION OVER COMPLIANCE OF REQUIREMENTS

Supervision over compliance with **occupational health and safety requirements** in a company is exercised by the **Labour Inspectorate.**
The rights and obligations of the tax authority are provided for in the Taxation Act and supervision of compliance with the Occupational Health and Safety Act does not fall within the competence of the Tax and Customs Board.

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Areas where tax liability may arise

Tax liability may arise in the following main areas related to occupational health:
risk assessment and action plan, first aid equipment and medicinal products, vaccination, spectacles,

occupational health doctor's recommendations, work clothes, non-workrooms and drinking water.

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Risk assessment and action plan

The obligations of an employer are provided by **subsection 1 of § 13 of the Occupational Health and Safety Act** and all expenses related to the performance of such obligations are exempt from tax.

In order to be able to treat expenses incurred on the working environment and arising from the Occupational Health and Safety Act as business-related expenses, the employer must:

1. **organise risk assessment of the working environment and prepare the results of the risk assessment in writing.**
   Risk analysis will identify occupational hazards, risk factors and workers at risk, assess the magnitude of risks and the likelihood of occurrence. A risk assessment of the working environment may be carried out by a person authorised by the employer, or it may be purchased as an occupational health service. The results of the risk analysis must be preserved for 55 years.

2. **prepare a written action plan** in a format which can be reproduced, which includes measures necessary to improve working conditions and prevent damage to the health of employees and preserve work ability.

   Measures applied to ensure occupational health and safety are organisational measures, general protection measures, personal protection measures, medical measures for the implementation of which a contract is entered into with a licensed occupational health doctor.

   An occupational health service provider is a legal person or sole proprietor registered with the Health Board or holds an activity licence issued by the Health Board and who provides occupational health services.

3. **carry out internal control of the working environment,** the purpose of which is to ascertain on an ongoing basis the adequacy of the measures implemented, changes in the working environment and the need for additional risk assessment/action plan or medical examination.

The recommended measures are discussed between a specialist of the Labour Inspectorate, a working environment specialist or a competent external specialist and the employer and are included in the action plan with the consent of the employer.

The risk assessment identifies hazards in the working environment and the action plan provides for the necessary measures to reduce and prevent occupational safety and health risks to employees in each workplace, i.e., in all areas of activity of the company. Thus, these documents reveal the need and nature of the expenses incurred by a specific employer to ensure the safety of work at each workplace and the occupational health of the employee employed at that workplace, and it is easier to explain the need for a specific expense and its involvement in business to the tax authority.

The existence or non-existence of a risk assessment or action plan does not in itself create a tax liability or exempt from a possible tax liability, the tax liability still arises on the basis of the content of the expenditure. For example, if an employer has incurred occupational health expenses that cannot be attributed to its business or to the needs arising from the nature of the work of a particular employee, then such expenses are not deemed to be related to business even if they are specified in the risk assessment and action plan.

Also, if the necessity of the expense is not specified in the risk assessment or action plan, but the company is able to explain the necessity of the cost due to the legislation regulating occupational health, the cost is deemed to be related to business. In the latter case, it must be taken into account that the tax authority decides on the involvement of expenses in business based on the circumstances known to the tax authority.

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First aid equipment and medicinal products

In order to prevent or reduce health risks, the workplace must be equipped with protective, rescue and first aid equipment, safety signs and other safety equipment (**subsection 4 of § 4 of the Occupational Health and Safety Act**).

An employer must ensure that the employee has access to first aid and first aid equipment at the workplace. The expenses incurred on first aid equipment must be related to business – the equipment must be necessary and reasonable according to the nature of the work of the employee. In such case, performance of the obligation does not result in tax liability.

If the quantity of stocked first aid equipment exceeds a reasonable limit (e.g., significantly less first aid equipment has been acquired for the same number of employees in previous years), the tax authority will have a legitimate question as to the purpose for which such quantity of first aid equipment has been acquired.

The acquisition of medicinal products by an employer for employees is not included in the first aid means. If an employer acquires medicinal products for employees, the expenses incurred are not deemed to be business-related expenses and the employer is subject to tax liability.

If a company is required to acquire medicinal products pursuant to legislation, no tax liability arises upon acquisition of medicinal products.

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Vaccination

If the results of the risk analysis show that the working environment is affected by biological hazard factors, the employer must prevent the employee's health from being endangered by biological hazard factors. The employer must provide vaccination for employees exposed to biological hazards for which an effective vaccine is available. An employer must consult an occupational health doctor about the necessity and suitability of vaccination of employees. (Subsection 1, clause 7 of subsection 2 and subsection 3 of § 6 of the regulation No 144 „**Occupational health and safety requirements for working environments affected by biological hazards**” of the Government of the Republic of 5 May 2000).

The vaccination of employees is carried out at the expense of the employer and the vaccination certificate must be available. If the employer acts as described above, there will be no tax liability.

Tax liability arises when workers whose working environment is not affected by the biological risk factor against which they are vaccinated are vaccinated. For example, in case office workers are vaccinated against tick-borne encephalitis, but these office workers are not at risk of contracting tick-borne encephalitis at the workplace on the basis of a risk assessment.

If the employer sends an employee to a country where it is necessary to vaccinate the employee in advance against possible health damage, it is not important if this risk is indicated in the risk assessment. As a rule, at the time of preparing a risk assessment, there is no sufficient overview of where employees may be sent, so such risks cannot be indicated in the risk assessment. However, the expenses incurred are related to the employer's business and no tax liability arises.

ON THE TAXATION OF THE COSTS OF COVID-19 TESTING

The employer must assess the risks arising in the working environment (risk analysis, action plan). If one of the risks is infection with the coronavirus (employees encounter other employees, clients, perform duties in an infectious place, etc.), the employer will be able to compensate for the coronavirus testing costs of employees, exempt from tax, to prevent the spread of the virus and prevent other employees and clients from getting sick.

Not all costs of coronavirus testing can be reimbursed exempt from tax. For example, if an employee works in home office and wishes to take a test, then this cost is not done according to the interests of the employer. If the employer compensates the employee for the cost of testing, it is a fringe benefit.

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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.

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Recommendations of an occupational health doctor

An employer must ensure that the health of an employee does not deteriorate while working for the employer, which is why the expenses incurred for the performance of this obligation are related to business. Thus, costs incurred for the health of an employee, the need for which arises directly from the employee's employment with that employer, regardless of whether the costs have been incurred for the organisation of rehabilitation of the employee, the planning and implementation of preventive measures, to avoid or reduce health risks, are exempt from tax.

Employer is not obliged to cover the health costs that an employee would incur if he or she did not perform the agreed work with that employer. If the employer does so, the expenditure is treated as a fringe benefit and is subject to taxation.

Based on a recommendation of an occupational health doctor, expenses made to an employee for prevention or rehabilitation due to the nature of his or her work are not subject to taxation. In accordance with good practice, the doctor clearly determines the recommendations in his or her decision (duration of treatment, number of procedures, etc.), which helps to understand the doctor's requests and accurately comply with the instructions.

Thus, the **doctor's recommendation must be understandable and enforceable** and related to the prevention or reduction of possible health damage due to the nature of the work of a particular employee (e.g., the recommendation given to an employee working with a computer to undergo a shoulder massage 10 times within a month). If the doctor's recommendation is general, the expenses are considered to be a fringe benefit. The courts have taken the same position as the tax authority, view the decision of the Tallinn Circuit Court judgement No 3-08-1465 of 24.11.2010.

Usual health expenses are not deemed to be occupational health expenses exempt from tax. Taking care of one's own health (gym, aerobics, swimming, etc.) is the employee's own responsibility and the employer has no obligation to cover such expenses. If the employer covers these costs (including on the basis of the recommendation of an occupational health doctor), it is necessary to ensure that the costs do not exceed the tax-exempt limit for sports and health expenses (400 euros in a year per employee).

Read more: **About the taxation of health and sports expenses**.

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Work clothes

An employer is required to provide, at the employer’s expense, an employee with personal protective equipment, special work clothes, and cleaning and washing means if the nature of the work so requires, and arrange training for the employee in the use of personal protective equipment (**clause 11 of subsection 1 of § 13 of the Occupational Health and Safety Act**).

Thus, work clothes, protective clothing and personal protective equipment provided by an employer are not considered to be a fringe benefit for the purposes of the Income Tax Act in a situation where, due to the nature of performance of work, it is necessary to wear the required work clothes in the performance of the duties.

As a rule, suitable clothing based on the nature of work is deemed to be work and protective clothing, which also considers the safety of work.

Employers must provide dressing rooms for employees wearing work clothes and must also provide a rooms for warming up and drying room for clothes to employees working outdoors (**subsection 3 of § 11 of the Occupational Health and Safety Act**).

If an employer establishes rules to its employees regarding wearable clothing at work (for example, employees must attend clients in respectful clothing) which cannot be regarded as the above-mentioned work or protective clothing, the employer must take into account the tax liability. If the employer reimburses the costs of acquiring the so-called respectful clothing or pays for it, then it is considered the employer providing the employee with a financially valuable benefit, which is treated as a fringe benefit according to **subsection 4 of § 48 of the Income Tax Act**.

If, for example, the employer prescribes uniform, so-called corporate clothing (formal suits, blouses, vests, shoes, etc.) for employees working in service halls, salons, etc., which is generally used at work, but which employees can also use outside of working hours, then taxation must be based on the principles set out in **subsection 3 of § 32 of the Income Tax Act**.

This means that the employer must determine the proportion of use of work clothes in business and personal consumption. If the employee pays for the part of personal consumption, there is no tax liability. If the employer pays for it, it is a fringe benefit. If the employer ensures that such clothing is only used at the place of work (employees change their clothes to work clothes before starting work and after the end of working time), there is no tax liability.

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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.

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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 5^5 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 5^5 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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