



FINACONT TAX NEWSLETTER

Tax-free vaccination and safety glasses



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Diseases and frequent illness of employees make daily operation of companies more difficult in winter season. **Providing employees with vaccination, a tax-free health care allowance**, could be a suitable solution for prevention. Vaccination against flu, for example, could be beneficial for both employees and employer. However, **not only well-known vaccination against flu could be provided to employees** but also vaccinations against tick-borne encephalitis, Hepatitis A or typhus for employees travelling to exotic countries can be supported. **Tax-free vaccinations can be provided to employees** requesting it. Calculating also with absences due to looking after sick child or old relatives companies should consider making certain vaccinations available also for the relatives of their employees as in this case the employer should pay only the price of vaccine.

The best known form of health care allowances is occupational health care service provided by occupational physicians. Adverse effects of work can cause problems to office workers as well. In this case **safety glasses prescribed based on specialist's opinion for working in front of monitor** can be provided as a tax-free allowance.

An employer's obligation is to send his employee for occupational health care examination and initiate to have his employee's eyes tested:

- before starting to work in front of monitor,
- then at least in every second year,
- in those cases when the employee has visual problems which can be in relation with his job done in front of monitor.

Six hours may be spent working in front of monitor in one shift at most.

Under the Act on corporate tax and dividend **providing an employee with glasses necessary on minimum level can be accounted for by the employer as cost emerged for the benefit of the company** (amount paid by the employer to his employee as other personnel payment).

Furthermore, as these minimum glasses are qualified as protective equipment, health safety equipment required by law, **under the act on personal income tax they are considered to be tax-free allowance.**

Please contact our colleagues if you wish to have a detailed interpretation of this legislation as this newsletter offers general understanding.

Should you have any questions, please do not hesitate to contact us.

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