

TELEWORKING – TAX-EXEMPT COMPENSATION

The compensation due to remote employees will be exempt from taxation up to 22€, or 33€ if such amount is established in a Collective Bargaining Agreement entered by the employer.

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The Decent Work Agenda has recently been regulated concerning the compensation limits due to remote employees, through [Ministerial Ordinance 292-A/2023, of 29 September.](#)

The Ordinance sets the maximum compensation amounts due to employees for additional expenses related to teleworking, which are not considered taxable income or a basis for social security contributions, as specified in Article 168 of the Labor Code, enshrining the following:

- (i) The maximum amount of compensation excluded from taxable income and social security contributions corresponds to the following amounts per day for each expenditure category: (i) household electricity consumption - €0.10; (ii) personal Internet usage - €0.40 and (iii) personal computer or equivalent IT equipment - €0.50. Overall, considering the maximum daily amount of €1.00 and the provision of work for 22 business days, the monthly tax-exempt compensation amounts to €22.00.
- (ii) The daily limits referred to in (i) are increased by 50% when the amount of compensation results from a Collective Bargaining Agreement entered into by the employer. Therefore, considering the provision of work for 22 business days, the monthly amount of compensation exempt from taxation can reach up to € 33.00.
- (iii) The limit specified in (i) applies only to full days of teleworking effectively provided and resulting from a written agreement. A "full working day" is one in which the "work is carried out remotely, using information and communication technologies, in a location not determined by the employer, for periods of no less than one-sixth of the weekly working hours".
- (iv) The amounts mentioned in (i) and (ii) are only applicable to compensation for the professional use of goods or services that are not directly or indirectly made available to the employee by the employer. The Ordinance deems "making available" as "offering, lending, placing at disposal, selling at a price below its market value or any other act that allows the use and fruition of electricity, the Internet and a computer or equivalent without the employee financially bearing the respective costs under normal market conditions."

The Ordinance came into force on October 1, 2023.

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