

Changes in Work-From-Home Rules

We have previously informed you about the changes brought by the latest amendment to the Labor Code. One of these changes, now coming into effect, is the alteration of rules for remote work (commonly referred to as “home office” in the Czech Republic). This change includes two major points, which we are going to describe in more detail.

Before November 1, 2023, employees are required to make written agreements with their employers to be allowed to work remotely. This rule also applies to new employees who are just joining the company. The agreements can either be arranged separately as a form of legal action, or they can be part of an employment contract or work agreements outside of employment relationships.

Apart from that, the second major change is the adjustment of compensation for expenses associated with working from home. Employees are entitled to compensation for heating and lighting costs (i.e., gas, electricity, water, or waste collection) that result from working remotely. Employers have three options. They can:

- ❖ reimburse actual costs
- ❖ provide their employees with a unified compensation determined by the Ministry of Labor and Social Affairs
- ❖ make an agreement with their employees that costs reimbursements will not be utilized.

The issue of utility expenses compensations is addressed in the decree 299/2023 Coll. of the Ministry of Labor and Social Affairs from September 25, 2023, on the determination of the unified utility compensation, which was set at 4.60 CZK per every hour of commenced work. Given that the decree took effect on the first day of the calendar month following the day of its declaration, the upcoming October pays are the first that may be affected by this change.

In addition, it is recommended that employment contracts regulate the method of remote communication, the assignment of work, and its supervision. The method of ensuring safety and health protection while working is equally important, but the current amendment does not address the working conditions



in any way. Therefore, it remains the responsibility of employers to ensure the safety and health of their remotely working employees, just as of those present in the workplace.

Payroll Team
ASB Group | Czech Republic

Lucie Popelíková
Payroll Consultant

E: lpopelikova@asbgroup.eu
Phone: +420 224 931 366