

Dossier 15

Domestic Work in Occupational Welfare

Access and benefits for employers of domestic workers



OCCUPATIONAL WELFARE

The set of goods and services that companies may offer to employees and their families to supplement remuneration

Legal references to the Income Tax Consolidated Text, Articles 51 and 100

IN EUROPE



Anglo-Saxon liberal model. Strong occupational welfare, especially for work-life balance.



Very strong welfare state. Occupational welfare complementary to public welfare, generally included in collective bargaining.



OCIRP, private social security institution providing income support and training; CESU, corporate-funded vouchers for personal and household services.

BENEFICIARIES



COMPANIES Since 2016, tax benefits for those who provide occupational welfare have increased.



CORPORATE EMPLOYEES Services not subject to taxation, also extendable to family members.



TERRITORIES Services can be provided by affiliated local companies.

IMPACT ON THE DOMESTIC SECTOR



A CORPORATE EMPLOYEE



CAN BECOME EMPLOYER OF DOMESTIC WORKERS

BENEFITS

Tax exemptions on domestic workers' remuneration

OPPORTUNITIES

Services for corporate employees and their family members (highest demand in childcare and education services)

IMPACT ON THE SECTOR

- Ensuring traceable and certified services
- Fostering regularisation of domestic workers

To date, occupational welfare is not included in the National Collective Agreement on Domestic Work

COVID IMPACT



REGULATION

Decree-Law No. 104 of 14 August 2020, Article 112

Doubling for the threshold of occupational welfare in 2020



COMPANY AGREEMENTS

In February 2021, 57.2% of company agreements (declared at the Ministry of Labour) foresee occupational welfare schemes. Ministry of Labour data, 2020 (17% in 2016)



SPREAD

4 million employees in teleworking in Q2 2020 (19.4% of workers). In Q2 2019, 4.6% of the employed workforce worked from home