

Expenses on dental care, rehabilitation and other services

DENTAL CARE, REHABILITATION, PSYCHOLOGICAL TREATMENT, PHYSIOTHERAPY, SPEECH THERAPY, NUTRITIONAL COUNSELLING

Pursuant to clause 4 of subsection 5⁵ of § 48 of the Income Tax Act, the following expenses made for improving the health of an employee to the extent of 400 euros per employee in a year are not subject to taxation as fringe benefits if the employer has enabled these to all employees: expenses on services provided by a person holding an activity licence for the provision of health care services within the framework of dental care, rehabilitation, psychological treatment, physiotherapy or speech therapy, and expenses on nutritional counselling service provided by a nutritional counsellor who holds a professional qualification.

Two key conditions must be met in order for these expenses to be reimbursed exempt from tax:

- ✓ only services provided by entities with activity licences for the provision of health care services fall within the scope of the special rules; and
- ✓ services must have a specific scope – the special rules apply only to services provided as part of dental care, rehabilitation, psychological treatment, physiotherapy or speech therapy, and to nutritional counselling service provided by a nutritional counsellor who holds a professional qualification.

A health care provider must hold an activity licence for the provision of health care services and a professional certificate is required from a provider of nutritional counselling.

The existence of an activity licence for the provision of health care services can be looked up from [the register on the website of the Health Board](#). When nutritional counselling is provided, the professional qualification of a nutritional counsellor and /or a nutritional therapist is required. This means that a nutritional counsellor may hold a professional certificate as a nutritional counsellor or as a nutritional therapist, or both. Occupational qualification certificates can be checked from [the register of occupational qualifications](#) of the Estonian Qualifications Authority.

Dental care

All dental care services can be reimbursed exempt from tax in the amount of 400 euros per employee in a year. There are no special rules with regard to the services to be compensated. Installation of a dental prosthesis or implant, soda blasting, orthodontics, teeth whitening, removal of dental pigment, etc. – all

dental care services are reimbursable under clause 4 of subsection 5⁵ of § 48 of the Income Tax Act.

NB! A dental care provider must hold an activity licence of a health care provider.

Rehabilitation and other services

The spectrum of services is broad – according to the wording of the provision, the services of all specialists acting in the context of rehabilitation, including, for example, services provided by occupational therapists and psychological counselors, whether they are provided as individual services or in the context of complex services, are covered. Consultation with specialists from other disciplines (psychiatrists, ophthalmologists, orthopedists) may be justified in the field of rehabilitation, and the provision of such services to an employee is also in line with the objective of the provision and thus not taxed as a fringe benefit. Similarly, in the context of psychological treatment, in addition to clinical psychologists, it is also possible to fund the services of psychological counselors or mental health nurses.

The provision of psychological care can take place in the framework of specialised medical care, family medical care and independent provision of psychological care.

Last updated on 14.07.2025