



**Government Decree 487/2020 (XI. 11.)
on the Application of Teleworking Rules During the State of Danger**

The Government,
acting within its original legislative power conferred under Article 53(2) of the Fundamental Law, having regard to Section 51/A of Act CXXVIII of 2011 on Disaster Preparedness and on the Amendment of Certain Related Acts,
acting within its original legislative power conferred under Article 53(3) of the Fundamental Law with respect to Section 5, based on authorisation obtained from Parliament under Subsection (1) of Section 2 of Act CIX of 2020 on Actions Taken to Control the Second Wave of the Coronavirus Pandemic,
acting within its competence conferred under Article 15(1) of the Fundamental Law, has adopted the following Decree:

***1. Derogations from the provisions of
Act XCIII of 1993 on Occupational Safety and Health***

Section 1 (1) During the state of danger declared under Government Decree 478/2020 (XI. 3.) on the Declaration of State of Danger (hereinafter referred to as “state of danger”) Section 86/A of Act XCIII of 1993 on Occupational Safety and Health shall not apply.

(2) In the case of teleworking, the employer shall inform the employee of the rules relating to working conditions required to ensure compliance with occupational safety and health requirements, and the employee shall choose the place of work taking into account the level of compliance with such working conditions.

***2. Derogations from the provisions of
Act CXVII of 1995 on Personal Income Tax***

Section 2 Items which may be claimed without substantiation under expenses shall include a sum agreed upon by the parties in advance of the sum paid as expenses incurred in connection with teleworking for the employee working under employment contract within the framework of teleworking in accordance with the provisions of the Labour Code on teleworking, not exceeding 10 per cent of the prevailing minimum wage in effect on the first day of the year in a month (if teleworking does not effect the whole month, the sum proportionate of the monthly amount as commensurate according to the number of days of teleworking), provided that the private individual does not claim any other expenses in connection with teleworking according to Act CXVII of 1995 on Personal Income Tax, Annex 3, I. Costs typically arising, Paragraphs *c*) and *d*) of Point 24.

3. Derogations from the provisions of Act I of 2012 on the Labour Code

Section 3 During the state of danger, the employee and the employer may deviate from Section 196 of Act I of 2012 on the Labour Code by means of an agreement.

4. Closing provisions

Section 4 (1) This Decree, with the exceptions set out in Subsection (2), shall enter into force on the day following that of its publication.

(2) Section 5 shall enter into force on the fifteenth day following that of the publication of this Decree.

Section 5 (1) The Government shall extend the term of this Decree until the term of Act CIX of 2020 on Actions Taken to Control the Second Wave of the Coronavirus Pandemic expires.

(2) This Decree shall expire on 8 February 2021.