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By PwC Deutschland | 20 December 2011

Only one regular place of work with same employer

The finance ministry has accepted a Supreme Tax Court ruling that an employee cannot have more than one regular place of work with the same employer. Journeys to other premises are business trips.

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In June 2011, the Supreme Tax Court held that an employee can have no more than one regular place of work with the same employer. Trips between the employee's home and regular workplace fall under the rules for travelling to work, whilst even regular trips from home to other locations, or between an employer's different premises, fall under the more favourable rules for business travel. The finance ministry has now issued a decree accepting the judgment and defining a regular place of work as one to which the employee is permanently attached or as one that he required to

- Work in daily,
- Work in for one full day per week, or
- Work in for at least 20% of his working time.

If none of these criteria are met in respect of any one of an employer's premises, the employee will have no regular place of work and his entire travel will be on business.

Keywords

business travel, regular place of work, trips