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By PwC Deutschland | 12 December 2012

Phone call deduction for employees on tour

The Supreme Tax Court has allowed employees a deduction for the cost of a 15 minute phone call home for each week of absence on business.

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A sailor regularly phoned home in order to keep in contact with friends and family whilst at sea. For the tax office these phone call costs were incurred as private expenses. However, the Supreme Tax Court has now allowed the cost of up to 15 minutes phone time from the employee's current position as a deductible cost of earning employment income. The court has taken this position, saying that whilst the nature of the phone calls may well have been private, the reasons for their necessity were occupational. The enforced absence from home made the calls necessary to deal with private problems and to keep in contact with family and friends as a necessary alternative to the personal contact to be established during the weekly trips home for those claiming double-household relief. Double-household relief is available to those living away from home for professional reasons, both for the cost of the second accommodation and for weekly journeys between the two residencies. Those prevented from claiming it by employment circumstance may deduct necessary phone call costs as the alternative.

Supreme Tax Court judgment VI R 5010 of July 5, 2012

Keywords

employees, on tour, phone call