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By PwC Deutschland | 04 June 2014

Shared workspace can lead to home office deduction

The Supreme Tax Court has held that if a pooled work space can lead to an employee’s being forced to work from home, he can become entitled to a home office deduction.

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Taxpayers with their own home office may claim a deduction for the running costs of up to €1,250 p.a. provided no other workplace is available to them. A tax auditor claimed this deduction on the basis that he had no fixed office facility in his tax office. The assessing tax office refused on the grounds that he shared three work spaces with seven other tax auditors, thus leading to permanent availability of at least one workspace to any tax auditor in the group who needed one.

The Supreme Tax Court has now granted the tax auditor his deduction as requested. He had access to a place of work, although not always when needed. As an auditor he need office space to plan audits, write audit reports and for general admin. If, however, the space available had already been taken by colleagues, he had no alternative but to work from home. This was sufficient for the court to hold that his employer had not provided permanent access to the office facilities required.

Supreme Tax Court judgment VI R 37/13 of February 26, 2014 published on June 4

Keywords

Home office