By PwC Deutschland | 07 September 2026

No double-household relief of expenses for motorhome

The Baden-Württemberg Tax Court decided that maintaining a double household cannot be justified in the absence of a permanent residence at the out-of-town work location if the employee lives in a motorhome there during the week but regularly returns to his family home in the motorhome on weekends.

In general, 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. This is the case if the employee maintains his own household outside the primary place of work (first place of work) and lives at the first place of work; Section 9 (1) sentence 3 No. 5 Income Tax Act (ITA).

The plaintiffs are married and are assessed for income tax jointly. The husband started a new job in September 2022. As living expenses incurred in connection with maintaining two households, he claimed, among other things, the (pro-rata) depreciation on a motorhome purchased in January 2022 and the deduction of additional meal expenses. The tax office refused to recognize the double household expenses on the grounds that a motorhome does not meet the requirements for a second residence, because it is not a permanent, independent place of accommodation.

The Tax Court dismissed the appeal on this point as unfounded. In the case in dispute, the minimum requirements for “residence” at the place of employment are not met.

According to the unanimous view in case law and professional literature, there are no strict requirements for accommodation at the place of employment, particularly regarding its furnishings and equipment. Therefore, a motorhome is, in principle, also suitable for “living at the location of the primary place of work” as required for the double household benefit.

However, a distinction must be made between living in a second residence at the place of employment and maintaining a separate household outside that location. Even if it is true to live in a motorhome and stay there for an extended period, this is - after all - not sufficient to constitute a double household.

There must be a separate, independent living space that is physically and permanently separated from the primary residence and that is available to the employee at the place of work at any time and for a certain period.

Why the tax deduction is denied: The motorhome is not kept at the place of employment but is also used for trips home. It is therefore included as a vehicle as part of the plaintiff’s household at the family residence. There is a weekly change between setting up and vacating the second residence at the place of employment. According to the court, this is incompatible with the nature of the “double” household status. Using it as a second residence at the place of employment on weekdays is not sufficient.

Fundstelle

Finanzgericht Baden-Württemberg, Urteil vom 17. September 2025 - 4 K 221/25.

The decision is final. The Supreme Tax Court dismissed the complaint relating to non-admission filed by the plaintiffs as inadmissible in its decision of 2 February 2026 case VI B 40/25.

Keywords

double-household, dual residence, regular place of work