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## Maintenance of two Households

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Tax-free reimbursement of expenses for employees / deductible under the following conditions:

### 1. First and Last Journey to / from Place of Work

First journey	km (single) x 0.30 EURO
Last journey	km (single) x 0.30 EURO

### 2. Journeys Home at Weekends

One journey home per week at 0.30 EURO; not for flights

### 3. Additional Food Expenditures per Calendar Day – Max. 3 Months

For absence from principal residence:

For	24 hours	24.00 EURO
At least	14 hours but less than 24 hours	12.00 EURO (day of arrival and day of departure)
At least	8 hours but less than 14 hours	6.00 EURO (day of arrival and day of departure)

### 4. Telephone Calls

A long-distance call with a length of 15 minutes at the cheapest tariff per week to a relative belonging to one's own household

### 5. Accommodation

For accommodation at place of work

- a) The proven costs → In case of hotel bills including breakfast the billed amount is reduced by 4.50 EURO per day because breakfast is already covered by the additional food expenditures in no. 3
- b) Blanket allowances without itemization
  - For the first 3 months 20.00 EURO/night
  - Subsequently 8.00 EURO/night

A change from method a) to b) is not possible!!

For unmarried employees a written confirmation signed by the employee is needed, in which the employee confirms that he maintains a second home besides his principle home.

Since 2003, the expenses for the maintenance of two households can be deducted as business expenses or income-related expenses without time limitation.

Since 2004, expenses for the maintenance of two households for employees without an own household outside their place of work or their place of deployment cannot be deducted any more.