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European Monitoring Centre on Change

Germany: Company incentives to deploy electric vehicles

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Germany

Phase:

Anticipation

Type:

Company incentives to deploy electric vehicles

Last modified: 17 February, 2022

Native name:

Steuerbefreiung für das Aufladen von Elektrofahrzeugen beim Arbeitgeber

English name:

Income tax law modification for charging electric vehicles at the workplace

Article

§ 3 Nr. 46 EStG

Description

In Germany, charging electric vehicles at the workplace is not deemed a taxable benefit in kind. Therefore, employees who use the charging infrastructure and charge for free at the workplace will not have to pay taxes and security contributions on that advantage. Charging infrastructure of the employer temporary given to the employee is also not classified as a taxable benefit. Free charging infrastructure that becomes the property of the employee will be taxed at a flat-rate tax of 25%. The same tax rate may be applied for subsidies for charging infrastructure granted by employers.

Comments

In order to speed up developments on the market for electric mobility, the federal government adopted a package of measures on 18 May 2016 containing investments of close to €1 billion. In 2020, a new electric mobility package of €6.2 billion was introduced (1/3 of which financed by the automotive industry). By July 2021, the government spent about €2.1 billion in subsidies for 530,000 electric (or hybrid) vehicles. Specific figures for workplace charging infrastructure are not available.

Cost covered by

Employer
National government

Involved actors other than national government

Other

Involvement others

The electric mobility package is a federal government measure managed by the Federal Office for Economic Affairs and Export Control (BAFA).

Thresholds

No, applicable in all circumstances

Sources

- [Climate policy database](#)
- [General regulatory environment and incentives for using electric vehicles](#)

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