

## How the Home Office Lump Sum Works as of 2023

### 1. The Lump Sum is Made Permanent and Increased

Part of the tax changes in 2023 was to align and simplify the regulations regarding home offices and the Home Office Lump Sum. In addition, the lump sum has been increased: You can now claim up to 210 working days spent at home. For each working day, you can now claim 6 euros. The requirement is that you spend the working day predominantly at home (more than 50% of your working time) and did not work at your primary place of work (erste Tätigkeitsstätte). In that case, you can deduct up to 1,260 euros per year as Income-Related Expenses (Werbungskosten) or as business expenses (Betriebsausgaben) for tax purposes.

### 2. The Lump Sum Even Applies, if No Other Workstation is Available

To avoid tax inequality, the formerly “limited deduction” (beschränkter Anzug) for the home office (häusliches Arbeitszimmer) has also been revised: until and including 2022, you could deduct up to 1,250 euros per year if, for specific professional activities, you did not have a workplace available at your company. The requirement was that your work room at home met the strict requirements for a tax-deductible home office. You also had to provide proof for your expenses.

As of 2023, the “limited deduction” will be eliminated. Instead, you can deduct the Home Office Lump Sum for up to 1,260 euros per year. This applies regardless of whether you have a tax-deductible home office or not. You do not need any proof or receipts.

This is new as of 2023: If you permanently don't have access to a workplace for certain tasks at your company, you can still claim the Home Office Lump Sum, even if you did not predominantly work from home but also worked at your primary place of work (erste Tätigkeitsstätte) on the same day. The deductible maximum amount remains 1,260 euros. This is particularly relevant, for example, for teachers who teach at school and prepare for lessons at home on the same day. Please note: It should also be possible to additionally deduct commuting expenses on these days for commuting to your primary place of work!

**Tax tip:** Have your employer certify that for certain tasks, no other workplace is available to you within the company.

### 3. In Your Home Office the Core of Your Professional Activity Takes Places

If you have a tax-deductible home office that constitutes the center of your entire professional activity, you can deduct the expenses in full as usual or, from 2023 onwards, you can claim a lump sum of 1,260 euros for which you do not need to provide proof. However: For each month in which you do not meet the deduction requirements, you must subtract one twelfth of the lump sum.

### 4. When Am I not Allowed to Claim the Home Office Lump Sum?

A requirement for claiming the Home Office Lump Sum is that you do not deduct expenses for a tax-deductible home office (häusliches Arbeitszimmer) at the same time. This rule also applied in the tax years 2020 to 2022.

This is new as of 2023: A deduction prohibition also applies if you work in a home office at your second residence and already claim expenses for Double Household Maintenance for this residence.