Invoice for the device value

Joachim Ulbrich - 2024-10-07 - Contract & Taxes

In the Income Tax Act, the non-cash benefit from the private use of company personal computers and telecommunication devices is tax-exempt (§ 3 No. 45 EStG). The Employee PC Programme enables you to use a corresponding technology device and accessories and take advantage of this tax exemption.

The leasing company remains the economic owner for the entire term of the leasing contract between your employer and the leasing company; the equipment is therefore never attributed to the employee in accordance with §39 Zurechnung Abs. 2 Nr. 1 Satz 1 AO.

On request, we will be happy to send you a purchase invoice after the end of the utilisation period and purchase of the devices used by you.