

## What financial advantage does the MPP offer?

Joachim Ulbrich - 2025-07-17 - [General questions](#)

The Employee PC Programme (MPP) offers employees the use of IT equipment at attractive conditions. Under the Income Tax Act, the non-cash benefit from the private use of company personal computers and telecommunications equipment is tax-exempt (Section 3 No. 45 EStG). Our employee PC programme enables employees to use an appropriate technology device and accessories and take advantage of this tax exemption. Employees save income tax and thus receive a price advantage compared to the cash price of the device.

It should be noted that the MPP does not result in significant savings for all employees due to different tax conditions. However, all employees have the advantage that the devices can be conveniently paid for via the monthly payroll.