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Non-cash benefit car Austria 2021



Non-cash benefit 2021 for company cars:

If an employee has the possibility to use a company car also for private trips, a non-cash benefit of 2% of the effective acquisition costs of the car (maximum EUR 960 per month) is to be applied.

If the CO2 emission value of a vehicle does not exceed certain limits, the non-cash compensation amounts to 1.5% of the effective acquisition costs of the vehicle (maximum EUR 720 per month).

Half of the non-cash compensation value

If a company car is demonstrably, on an annual average, not used for more than 500 km per month (or 6,000 km per year) for private journeys (including journeys from home to work), the value of the non-cash benefit is half in each case.

Mini non-cash compensation

If an employee uses a company car for private journeys only very rarely, the non-cash compensation can be estimated on the basis of privately driven kilometers.

At the end of the year it should also be checked, whether the half or the full non-cash compensation value applies (under/over 6,000 privately driven kilometers).

The new CO2 emission values:

Year of the first registration	Maximum CO2 emission values
2021	138 grams per kilometer
2022	135 grams per kilometer
2023	132 grams per kilometer
2024	129 grams per kilometer
from 2025 on	126 grams per kilometer

Private use of electric cars

The non-cash benefit for using electric cars (without CO2 emissions) equals "zero". Such monetary benefit does not have to be declared in the tax return. Moreover, the electricity refueling for free at the company premises is not taxable.

Compensation for a company car and commuter allowance

If an employee is provided with a company-owned car for journeys between home and work, he/she is not entitled to commuter allowance(Pendlerpauschale) and commuter euro (Pendlereuro).

Your Auditorea team

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