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E-mobility Austria 2027



Electromobility in Payroll Accounting

Electric vehicles, e-bikes, charging costs and vehicle logbooks under scrutiny
The tax treatment of electromobility continues to evolve. **Several changes are expected to take effect from 2027, particularly in relation to company electric vehicles**. Businesses should therefore review their fleet management and payroll processes in good time.

Electric vehicles: benefit in kind is planned from 2027
Until the end of 2026, the private use of an employer-owned electric vehicle with **CO_2emissions of 0 g/km** generally gives rise to a taxable benefit in kind of **EUR 0**.

Under the first legislative proposal currently planned, a reduced taxable benefit-in-kind valuation for company electric vehicles is to be introduced for the first time **from January 2027**. The proposed rate is **0.375% of the acquisition cost, capped at EUR 180 per month**. From 2028, the rate is expected to increase to **0.625%, capped at EUR 300 per month**.

The existing exemption of electric vehicles from taxable benefits in kind could therefore come to an end. The final form of the legislation remains to be confirmed.

Charging costs: documentation will be decisive
Charging an employer-owned electric vehicle at the employer's premises will continue to be exempt from taxable benefits in kind.

Under certain conditions, the costs of **charging at home or at public charging stations** can also be reimbursed without giving rise to an additional taxable benefit in kind. The key requirement is that the amount of electricity consumed for charging must be clearly attributable to a specific vehicle and that this must be adequately documented.

For home charging, the maximum reimbursement in 2026 **is 32.806 cents per kWh**. The flat-rate reimbursement of EUR 30 per month, which could previously be claimed, was established only for the years 2023 to 2025.

Practical recommendation: Charging records, invoices and the allocation of costs to a specific vehicle should be properly documented.

E-bikes: no taxable benefit in kind continues to apply
The private use of **a bicycle or e-bike with CO_2emissions of 0 g/km** provided by an employer to an employee generally does not give rise to a taxable benefit in kind either.

An interesting option is also to **convert part of the remuneration into a non-cash benefit:** under certain conditions, when a company e-bike is provided, a fee for its use may be agreed in the form of a reduction in salary or wages.

Vehicle logbook: record-keeping remains important
A properly maintained vehicle logbook can play an important role, particularly when assessing the private use of a vehicle.

If it can be demonstrated that a company vehicle is used **for private purposes for no more than 500 km per month** on an annual average, half the taxable benefit-in-kind value may generally be applied. Records must be verifiable, clear and capable of being checked.

What should businesses review now?
✓ Which company vehicles will be affected by the new legislation from 2027?
✓ Are charging records and cost records complete?
✓ Is the allocation of individual charging sessions to specific vehicles ensured?
✓ Are vehicle logbooks being properly maintained?
✓ What impact will the new legislation have on payroll from 2027?

Our recommendation: Businesses using electric vehicles should review their vehicle and charging records now and take the planned changes from 2027 into account in their next fleet management and payroll planning cycle.

Your Auditorea team

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