

Index - Employer-provided benefits

Part 05-01-01

This subject matter should be read in conjunction Part 5 of the Taxes Consolidation Act 1997 (TCA)

Document last updated August 2022

Overview

This new consolidated manual sets out the tax treatment applicable to a range of benefits provided to an employee or director by his or her employer. Broadly, a chapter is dedicated to each substantive subject matter, as outlined below.

Structure of the consolidated Tax and Duty Manual

Chapter	TDM	Title
Chapter 1	Part 05-01-01a	Introduction to the taxation and valuation of employer-provided benefits
Chapter 2	Part 05-01-01b	Employer-provided vehicles
Chapter 3	Part 05-01-01c	The provision of free or subsidised accommodation
Chapter 4	Part 05-01-01d	The provision of preferential loans
Chapter 5	Part 05-01-01e	The small benefit exemption
Chapter 6	Part 05-01-01f	The provision of travel passes
Chapter 7	Part 05-01-01g	The provision of bikes and safety equipment (“cycle to work scheme”)
Chapter 8	Part 05-01-01h	The provision of security assets or services
Chapter 9	Part 05-01-01i	The provision of work-related equipment and supplies
Chapter 10	Part 05-01-01j	The provision of staff awards
Chapter 11	Part 05-01-01k	Salary sacrifice arrangements
Chapter 12	Part 05-01-01l	The provision of miscellaneous benefits
Chapter 13	Part 05-01-01m	The provision of third-party benefits
Chapter 14	Part 05-01-01n	The provision of health and well-being related benefits