

## 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)

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