Employers Guide to Operating PAYE and PRSI on certain benefits

Part 05-03-01

This document should be read in conjunction with sections 118, 118B, 121, 121A, 122 Taxes Consolidation Act 1997

Document last reviewed October 2019

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.
For information on the taxation of employer provided benefits please refer to the following:

- Private use of employer provided car: Part 05-04-02
- Private use of employer provided van: Part 05-04-02
- Preferential Loan: Part 05-04-01
- Bus Train and Ferry passes: Part 05-03-11
- Provision of bicycles & associated equipment: Part 05-04-08
- Income tax relief for insurance against expenses of illness Part 15-01-14