

**Part 05-03-01 - Employers Guide to Operating PAYE
and PRSI on certain benefits.**

**Sections 118, 118B, 121, 121A, 122 Taxes Consolidation
Act 1997**

This document was last updated June 2017

For information on the taxation of employer provided benefits please refer to the following:

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