

A Gift Card that benefits your people, your organisation and your community, tax free



Rewarding staff and taking an active role in the success of your community is a core aim for any Irish organisation. And it's easier than ever to reward your team tax free, and support local, using the Small Benefit Exemption Scheme and Town & City Gift Cards.

What is the Small Benefit Exemption Scheme and how do I use it?

The Irish Revenue's Small Benefit Exemption Scheme allows you to gift your payrolled employees and directors up to five small non-cash benefits each year up to a value of €1,500, such as a Town & City Gift Card, free of PAYE income tax, USC and PRSI.

Save up to €1980.67 per employee, per year

By using the Small Benefit Exemption Scheme, you have the chance to provide tax-free bonuses to your team, saving up to €1980.67 per employee, per year, for the full €1,500 benefit, compared to paying this benefit through payroll.

How Much You Could Save:



*Savings are estimated and based on employees in the higher tax band.

The Gift Employees Want

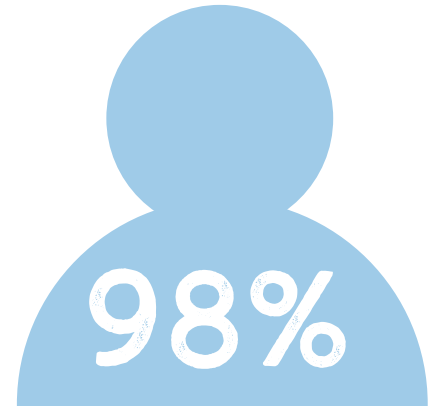
A Town & City Gift Card blends choice with support for local. **It's the only Gift Card that offers the big brands they know with the local businesses they love.** Rewarding staff with Town & City Gift Cards through the Small Benefit Exemption Scheme not only saves you money, it demonstrates your commitment to your community, enhancing your CSR credentials.



of employees would prefer to receive a Gift Card from work to other incentives.



of employees say a Gift Card would boost their motivation at work.



of employees surveyed are keen to support local their businesses.

Things to remember about the Small Benefit Exemption Scheme

- You can reward the €1,500 in any value combination, such as five €300 Town & City Gift Cards, spaced throughout the year.
- It runs to the calendar year. Unused allowance amounts cannot be carried over, so don't miss out on rewarding your staff, tax free, this year.
- If more than five benefits are given in a year, only the first five qualify for tax free status. The benefit cannot form part of a salary sacrifice arrangement.
- Gift Cards can only be used to buy goods and services. Town & City Gift Cards are closed-loop, locking spend into Irish towns and cities.
- Requirement by employers to notify Revenue of any Gift Cards given to employees on or before the benefit has been provided, either through ROS or a suitable payroll software package.

Show your love for local!

Are you ready for a Gift Card that benefits your people, your organisation and your community?

Find out more and place your order at:

corporate.townandcitygiftcards.ie

