



### **Cycle to Work Scheme/Bike to Work Scheme**

Purpose:	The Cycle to Work Scheme offers a tax incentive to staff in the purchase of a bicycle and related safety equipment, up to a certain value. The scheme aims to encourage staff to cycle to and from work.
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## **Purpose and scope**

The Cycle to Work Scheme /Bike to Work Scheme offers a tax incentive to staff in the purchase of a bicycle and related safety equipment, up to a certain value limit. The aim of this national scheme is to encourage more staff to cycle to and from work. Under the scheme the staff member can select their bicycle and safety equipment from an approved supplier which in turn is paid for by the employer, up to the value limits set out below. The staff member pays the employer back through a salary-sacrifice arrangement over a period of up to 12 months. The staff member is not liable for tax, PRSI or Universal Social Charge on these repayments.

There are three value limits, depending on the type of bicycle purchased.

- €3,000 on cargo and ecargo bikes
- €1,500 on pedelecs and ebikes
- €1,250 for other bikes.

The above limits include related safety equipment

For more expensive orders, the staff member can arrange to pay the balance themselves directly to the shop.

## **What bicycles and equipment are included?**

New bicycles and pedelecs (electrically assisted bicycles which require some effort from the cyclist).  
Cargo and ecargo bicycles with a frame specially designed to carry heavy loads or passengers.

The scheme does not cover:

- motorbikes, scooters or mopeds
- second-hand bicycles or equipment
- bicycle parts or associated equipment.

The following new safety equipment, if purchased with the bicycle, are also covered:

- cycle helmets
- bells and bulb horns
- lights, including dynamo packs
- mirrors and mudguards
- cycle clips and dress guards

- panniers, luggage carriers and straps
- locks and chains
- pumps, puncture repair kits, cycle tool kits and tyre sealant
- reflective clothing, white front reflectors and spoke reflectors.

Child seats, child helmets and trailers are not included.

#### **How often can I use the scheme?**

Once every four years (five years prior to 1 August 2020). This applies even if the cost of the bicycle and safety equipment was less than the relevant limits.

The tax year in which the bicycle is provided counts as the first year. For example, if you used the scheme during any month in 2020, you can use it again from 1 January 2024.

#### **Application Procedure**

1. The staff member selects a supplier from the approved suppliers list and obtains a written quotation from the shop for the desired purchase.  
<https://www.gov.ie/en/organisation-information/8a2b8-cycle-to-work-scheme/>
2. On receipt of the quotation, the staff member must complete the DkIT Cycle to Work Scheme Application and Agreement Form.  
This form must be submitted, together with the quotation, to [vpfca@dkit.ie](mailto:vpfca@dkit.ie) or by post to the Office of the Vice President for Finance & Corporate Affairs, DkIT, Dublin Road, Dundalk, Co Louth.
3. The supplier will receive a purchase order number.
4. The supplier sends the invoice to DkIT Accounts Payable.
5. The staff member collects the bicycle from the supplier.
6. Salary deduction will commence over a period of 12 calendar months or as agreed.

The scheme is open to all permanent/fixed term staff of DkIT or specified purpose temporary contract basis.

## Appendix 1



### Cycle to Work Scheme Application & Agreement Form

#### Staff Request for Equipment

<b>Staff Name</b>		
<b>Department</b>		
<b>Staff Number</b>		
<b>Supplier Details</b>		
<b>Bicycle Make/Model</b>		
<b>Total Cost</b>		
<b>Please specify the number of fortnights you wish to make repayments over</b>		<b>Fortnightly Deduction</b>

I, \_\_\_\_\_ confirm that I agree to the deductions from my salary and to the rules of the scheme. I also confirm that this bike is solely for my use only and not for use by any other party.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_