

**Cycle To Work Scheme 2025- Terms & Conditions**

* The scheme allows for an employer to incur the expense of providing an employee with a new bicycle and bicycle safety equipment up to a limit of **€1,250 or €1,500 in the case of an electric bike or €3,000 in the case of an e-cargo bike.** The employee agrees to forego part of his or her salary to cover the cost of the purchase of the bicycle/safety equipment. The employee will not be liable for tax, PRSI or statutory levies on the salary foregone. If the employee is pensionable the reduction in gross pay will be made *after* the superannuation contribution is calculated, i.e. pensions will not be affected.
* The bike must be used for the purpose of transport to and from work and/or travelling between workplaces. ***The scheme is strictly non-transferrable*** i.e. bikes purchased by qualifying staff members should be for their use only and purchases should not be made on behalf of anyone else.
* Participation in the scheme will be limited to **once in each four consecutive tax years.** This means that an employee who availed of the scheme at any time during 2021 is now eligible to avail of the scheme again in 2025. In the unfortunate event of a bike being stolen, the once in four-year rule still applies regardless of whether it was used for the full period or not.
* **The total cost of the bicycle & safety equipment must be recouped in full by November 2025 (or by the contract end date if earlier than November 2025)**. Employees may also opt for a shorter repayment period. The employee will not be able to cancel his or her participation in the scheme prior to the expiry of the period, except in the case of termination of employment. To have the cost of the bike fully recouped by November 2025, all applications must be received in good time to pay the invoice and adhere to the payroll deadlines for the salary deductions. The deadline will be confirmed closer to the time, as it is subject to the various payroll close-off dates.
* The Cycle-to-Work scheme is available to permanent, Contract of Indefinite Duration, and fixed-term contract staff. The employment must be capable of lasting until the salary sacrifice has been recouped. It is not possible for casual or non-casual employees to avail of the scheme.
* The employer (City of Dublin ETB) must purchase the bicycle/safety equipment from OPW-approved suppliers. The Cycle-to Work scheme will not apply where an employee purchases bicycle/safety equipment out of his/her own funds and seeks re-imbursement later**.**

Where the approved supplier is outside Republic of Ireland, bicycle purchased by City of Dublin ETB from a VAT registered supplier in another EU Member State will be treated as an Intra-Community Acquisition for VAT purposes. The supplier should be given City of Dublin ETB VAT number, which is available on request. Please liaise with the CTW department to ensure that VAT is correct and to confirm the total cost of purchase including VAT.

* City of Dublin ETB involvement extends only to purchasing the bicycle/safety equipment and facilitating the deductions through the payroll. City of Dublin ETB will not become involved in any way in disputes or problems after the bicycle has been purchased and delivered. All warranties relating to the bicycle/safety equipment will be for the benefit of the individual and all issues arising in relation to the warranties will remain between the individual and the supplier.
* The employee acknowledges that City of Dublin ETB is not responsible or liable for the security, disposal, maintenance, repair and use of the bicycle/safety equipment.
* Note that motorbikes, scooters or mopeds are *not* included in the Cycle-to-Work scheme.

***How Do I Apply?***

* **Staff should check their eligibility by emailing cycletowork@cdetb.ie including their staff number**
* Eligible staff wishing to participate in the scheme must consult the list of participating bicycle shops to ascertain their preferred supplier. Please refer to the following link for an up-to-date list of OPW approved suppliers**:** <http://ogp.gov.ie/cycle-to-work-scheme/>
* Staff must complete a City of Dublin ETB **application form** outlining the items to be purchased, in conjunction with the supplier (see attached Appendix I).
* Under the scheme, staff must purchase all the items they require at one time from one supplier.
* The supplier will then hold the bicycle until payment is received from City of Dublin ETB.
* Staff should complete a **Salary Deduction Authorization Form** (see attached Appendix II) and return to CTW Scheme, Head Office along with all required documents. Please note that the bicycle/safety equipment will not be purchased until this is received.
* The supplier should address the invoice to City of Dublin ETB and not to the employee.
* The supplier must attach the detailed invoice to the application form.
* The supplier must accept that payment from City of Dublin ETB will be by **Electronic Funds Transfer (EFT)** only and have means to facilitate EFT.
* When the salary deduction arrangements have been put in place and payment has been received by the supplier, the bicycle/safety equipment will be available for collection/delivery. City of Dublin ETB will send confirmation of payment to the supplier and to the staff member. This can be used as proof of payment for collection. Please bring I.D. for collection and confirm collection of the bicycle/safety equipment to **cycletowork@cdetb.ie**
* Please address any queries regarding the scheme (including eligibility queries) to **cycletowork@cdetb.ie**

**Additional Information:**

[Circular 0027/2024: Cycle-to-Work Scheme](http://www.opw.ie/en/media/Circular%20162009.pdf)  - Department of Education & Skills

Revenue Tax & Duty Manual Part 05-04-08

The list of approved suppliers is maintained by the **National Procurement Service (NPS**), in the Office of Public Works. Queries, clearly labelled "Cycle-to-Work Scheme", should be directed to nps@opw.ie.

**Data Protection**

City of Dublin ETB will treat all your personal data you provide on this form as confidential and will use it solely for the purpose intended.