

## Diocese of Elphin – HR Policy Handbook

**Document Name:** Cycle to Work Scheme Policy  
**Document No:** 4.1.3 (original)  
**Effective Date:** 15<sup>th</sup> February 2019  
**Written By:** Frank Mitchell, HR Advisor  
**Approved By:** +Kevin Doran, Bishop of Elphin



*Operating under the patronage of Our Lady of the Immaculate Conception, the Diocese of Elphin aims to provide staff members with a safe, caring and supportive Christian environment in which to carry out their work. Work objectives are to be advanced with due regard to the needs and dignity of each staff member and with due regard for the individuals and communities the diocese serves.*

*This document outlines the Diocesan policy on the Cycle to Work scheme. It is applicable to parishes, offices, agencies and any entity operating under the governance of the Diocese of Elphin (hereafter referred to as "the employer"). Line Managers (Bishop, Priests, Deacons, Religious, Lay Personnel who supervise staff members) are responsible for communicating this policy and having it signed off by their staff member(s).*

### Introduction

On 1 January 2009 a government scheme to encourage people to cycle to work came into force. The introduction of a tax incentive scheme is aimed at encouraging more employees to cycle to and from work. Under the scheme an employer may provide an employee with a bicycle and/or cycle equipment without the employee being liable for benefit-in-kind (BIK) taxation.

### Administration

It is the policy of the diocese to make this scheme available to staff members. "The employer" will purchase the bicycle and the staff member must agree to reimburse the cost by way of a salary sacrifice agreement. (see appendix 1). It is a condition of the scheme that the bicycle and associated safety equipment must be used by the staff member mainly for qualifying journeys, ie, to and from the workplace. The scheme covers bicycles and accessories up to a maximum cost of €1,000.

### Conditions of the scheme

The following conditions apply to the scheme:

- the bicycles and/or safety equipment must be purchased by the employer;
- the tax-exempt BIK will be limited to €1,000, including delivery charges (where the cost exceeds this amount, a BIK charge will apply to the balance);
- under any salary sacrifice arrangement, the cost of the bicycle and/or safety equipment must be paid within 12 months;
- the tax-exempt BIK may only be provided to an individual staff member once in a five year period;
- electric bikes (also known as 'pedelecs') are eligible for the scheme;
- the bicycle and/or safety equipment must be used by the staff member mainly for qualifying journeys, ie, to and from the workplace.

Further information on the scheme can be obtained from the Revenue Commissioners.

*For further information please contact:*

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### Appendix 4.1.3(a)

#### Cycle to work salary sacrifice agreement

Name of staff member:

Value of bicycle voucher:  
(max €1,000 to avoid BIK)

No. of months for deduction from salary:  
(max 12 months to avoid BIK)

Amount of deduction per month:

Deductions to commence:

I received the (insert name of bicycle provider) voucher for the amount above: Yes    No

I have full ownership of the bicycle purchased by "the employer" under the cycle to work scheme and agree to re-pay the amount of \_\_\_\_\_ to "the employer" to cover the cost of the bicycle and safety equipment. I agree that this payment will be deducted from my salary over a period of \_\_\_\_\_ consecutive months. The first deduction will take place in the payroll month following receipt of the voucher. I confirm that the bicycle will be used for journeys to and from work. If I leave "the employer" before the full cost is paid back, I understand that "the employer" reserves the right to make deductions from my final salary to recoup the remaining balance.

Staff member signature: \_\_\_\_\_

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