

## Tax Free Benefits for Employees

You can provide an employee with any combination of the following perks completely free of tax and NICs - Do check with us as there are some small prints, and usually anything you offer must be available to all employees to qualify, but this is a useful starting point:

1. One mobile phone
2. Equipment - such as a computers and laptops
3. A bicycle with safety equipment
4. Refreshments
5. Travelling expenses to temporary workplaces
6. Subsistence costs when travelling on business
7. Annual parties and functions
8. Round sum overnight allowances
9. Free vehicle parking at work
10. Interest-free borrowing beneficial loan
11. Employer contributions to company or employee's own pension scheme
12. Pensions advice to value of £150
13. Recreational benefits
14. Childcare vouchers, or a workplace nursery
15. Training and course fees
16. £4 per week for homeworking (£3 to 2011/12)
17. Medical and optical check-ups
18. A pool car
19. A low emission car
20. A low emission van
21. A van for commuting
22. A personal numberplate
23. Relocation expenses
24. Reimbursement of travel costs when coming to work in the UK
25. £2,000 of shares