



**Health Service Executive – Dublin North East
2026 Cycle to Work Scheme**

Employee Name: BLOCK CAPITAL		Employee No.: Eg:40/30
Job Title:		P.P.S. No.: (Essential for salaries)
HSE Work Address:		Mobile No: (Essential for accounts/salaries) Email Address:
Home Address:		Line Manager Name and Address:

Signed Statements Regarding use of the Cycle to Work Scheme

I _____, declare that the bicycle to be purchased by my employer on my behalf as part of the Government tax incentive scheme* is for my own personal use and will be used mainly for the purposes of qualifying journeys, where qualifying journeys are defined as the whole or part (e.g. between home and train station) of a journey between employee's or director's home and normal place of work, or between his or her normal place of work and another place of work.

*as defined in section 7 of the Finance (NO. 2) Act 2008

I _____ declare that I have not availed of the Cycle to Work Scheme in a previous employment within the last 4years. **Note:** An employee can only avail of the exemption from tax under the scheme once in any 4year period

Salary sacrifice agreement

I _____, Employee No.: _____, agree that the cost of the bike will be deducted in equal instalments from my salary from the date my application is processed until **31.12.2026** in order to facilitate the purchase of a bicycle and/or cycle equipment as part of the Government tax incentive Cycle to Work scheme.

On termination of my employment for whatever reason I declare that I will repay in full any monies outstanding under this scheme.

Signed: _____

* * The deductions have to be repaid
back by 31st Dec 2026**

Date: _____

Warranty associated with this bicycle and equipment are transferred to the employee from supplier after payment



**Health Service Executive – Dublin North East
2026 Cycle to Work Scheme**

Please ensure your Line Manager completes the following declaration:

Line Manager Declaration:-

I confirm that having discussed the Terms and Conditions of the Cycle to Work Scheme with below
Employee name: _____ **Employee No.:** _____, that they are eligible and will use the bicycle purchased in accordance with the agreed terms and conditions of the scheme, outlined above. Please enter Employee’s Contract end date if it expires before year end or Retirement Date if applicable within the current year _____.

Signed: _____

Job Title: _____

Line Manager

Date: _____

Table For Office Use Only

Bicycle Make:		Bicycle Model	
Bicycle Record No.:		Cost of Bicycle (A)	
Cost of Equipment (B)		Total Cost (A) + (B)	
Date Deductions Commenced on Payroll System	// //	Total Deduction Amount	€____:____
Amount to deducted per * fortnight/monthly <small>(*del as appropriate)</small>	€____:____		

**Please forward completed Application Form and Invoice to:
 Cycle to Work Scheme, Dept., of Health Promotion & Improvement.,
 HSE, Railway Street, Navan, Co. Meath, C15Y2CW**

Any queries email: CTW.DNE@hse.ie

Please attach Original 2026 Invoice attachment with the application, as scanned copies are not accepted.



Health Service Executive – Dublin North East 2026 Cycle to Work Scheme

TERMS AND CONDITIONS

1. The employee must agree to sacrifice or forego part of his/her annual basic salary in lieu of the provision of the bicycle and/or equipment by 31st December, 2026. **Only one purchase, irrespective of the amount of that purchase, is allowed in any 4 year period.** This is a tax exemption scheme.
2. From the 1st of August 2020 The HSE will reimburse any approved provider for bicycle and/or equipment to a value of **€1,250 only and €1,500 for an Electric bike** and from January 2023, **€3000 for Cargo and ecargo bikes**. Any additional costs must be borne by the employee at time of purchase.

Note: A cargo bicycle is a bicycle with a special purpose frame which has been designed to carry heavy loads, or passengers other than the rider. A container or a platform may be integrated into, or attached to, this frame in front of, or behind, the rider. An e-cargo bicycle is a cargo bicycle with a pedelec configuration. A bicycle cannot be converted into a cargo bicycle by simply attaching a container or a trailer. The frame must be specially designed to carry large or heavy loads or passengers.

3. The new bicycle/bicycle safety equipment acquired under this scheme, must be used primarily for the purpose of transport to and from work and/or travelling between workplaces. It is the Employees Responsibility to ensure compliance with this condition.
4. An employee who employment terminates prior to the expiry of the agreed salary deduction arrangement will have the balance of cost deducted from his/her final salary payment. In the event of insufficient funds being available to meet the repayment in full, the employee will be required to personally reimburse the HSE.
5. The scheme applies only to new bicycles/safety equipment purchased from approved suppliers, the cost of which is available on the OPW web site.
6. The following ancillary equipment will be covered by the exemption:
 - Cycle helmets which conform to European standard EN 1078
 - Bells and bulb horns
 - Lights, including dynamo packs
 - Mirrors and mudguards to ensure riders visibility is not impaired
 - Cycle clips and dress guards



Health Service Executive – Dublin North East 2026 Cycle to Work Scheme

- Panniers, luggage carriers and straps to allow luggage to be safely carried
 - Locks and chains to ensure cycle can be safely secured
 - Pumps, puncture repair kits, cycle tool kits and tyre sealant to allow for minor repairs
 - Reflective clothing along with white front reflectors and spoke reflectors
7. The salary sacrifice will have no impact on pension contributions or pension benefits nor will it have any impact on premium payments, overtime or other allowances calculated as a % of basic pay. The full value of the approved amount is taken from Gross Pay. The employee gets relief from PAYE, PRSI, USC & PRD on this amount.
 8. If you are currently on Unpaid Leave you are not eligible for this scheme as the Salary Sacrifice cannot be facilitated.
 9. The relevant Revenue Commissioners instructions on this scheme, which is approved by the Dept. of Finance, are available from the Revenue Commissioners.
 10. Closing date for this scheme is **30th September 2026.**