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Travel to and from work is private use.

The notional pay to which PAYE and PRSI must be applied is determined by reference to the "**cash equivalent**" of the private use of the company car. The cash equivalent is determined by applying a percentage based on business kilometres to the "**Original Market Value**" (OMV) of the vehicle supplied (whether the vehicle is owned acquired new or second-hand or leased by the employer).

For further information, please visit  
<http://www.revenue.ie/en/tax/it/leaflets/benefit-in-kind/private-use-cars.html>.

### Benefit-In-Kind Table

Lower Limit	Upper Limit	Categorization A, B, C	Categorisation D and E	Categorisation F and G
Kilometres	Kilometres			
0	24,000	30%	35%	40%
24,000	32,000	24%	28%	32%
32,000	40,000	18%	21%	24%
40,000	48,000	12%	14%	16%
48,000		6%	7%	8%

The CO2 emission categories are as follows:

Vehicle Category	CO2 Emission (g/km)
A	0 to 120
B	> 120 to 140
C	>140 to 155
D	> 155 to 170
E	>170 to 190
F	> 190 to 225
G	> 225

OSK is authorised by Chartered Accountants Ireland to carry on Investment business  
This fact sheet provides a general guide only and specific advice should be sought before any action is taken.