## **Travel Pass Scheme Terms and Conditions**

- 1. <u>Circular Letter 0045/2015</u> sets out the arrangements and procedures for the implementation of the Travel Pass Scheme.
- 2. The applicant must be employed in a Permanent, Contract of Indefinite Duration (C.I.D.), fixed term, or Regular Part Time capacity at the date of application. 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.
- 3. The employee must sacrifice or forego part of his/her annual basic salary in lieu of the provision of the annual travel pass by the Dublin and Dun Laoghaire ETB. This arrangement will operate for a period of one year and the salary sacrifice will be reflected in his/her pay slips over that period.
- 4. In the event of an employee changing schools (but still being paid directly by DDLETB, the travel pass will transfer with the employee. In doing so, there will be no change to the terms and conditions of the scheme.
- 5. However, if an employee avails of unpaid leave of absence, or ceases employment prior to the end of the one year period of participation in the Travel Pass Scheme, he/she must surrender his/her annual pass. DDLETB will then seek a refund from the transport provider for the unused part of the travel pass (a refund for a travel pass issued under the scheme will only be made to the DDLETB.

## **Important Note**

Please note, it is not always possible to obtain this refund from the transport provider. In such cases the employee will have to bear the full cost of the Annual Ticket. If this should occur, it will then be necessary for DDLETB to recover the balance due from the employee. (Please refer to Circular: Pay 84/2015. Policy and Procedures for dealing with Overpayment of Salary)

If an employee avails of unpaid leave of absence and returns to work before the end of the end of the tax year, the outstanding amount owed may be collected in higher deductions for the remainder of the year.

- 6. DDLETB operates this scheme for employees on the basis of an annual option. Accordingly, the employee will not be able to cancel his or her participation in the scheme prior to the end of the one year period.
- 7. DDLETB will accept no liability or responsibility in the case of lost or unused travel passes or in the case of any injury which the employee may incur while using the travel pass.
- 8. An employee's lost travel pass may be replaced at a cost to him/her, per month remaining until the end of the year. This cost is determined by the transport provider.
- 9. DDLETB accepts no responsibility for misuse of travel passes by employees and asserts that each travel pass issued by virtue of this scheme is strictly non-transferable.
- 10. The scheme applies only to annual bus, rail or ferry passes issued by Iarnrod Eireann, Bus Eireann, Dublin Bus, Luas or other approved transport providers. Information on approved transport providers is available from the Department of Transport, Tourism and Sport.
- 11. The salary sacrifice will have no impact on pension contributions or on pension benefits in accordance with the rules of the relevant superannuation scheme.

- 12. The salary sacrifice will have no impact on allowances normally calculated as a percentage of basic pay.
- 13. Employees who participate in the scheme will be included for one year. A new application will be required in respect of each subsequent year of participation.
- 14. The Revenue Commissioners' published article [5.3.11] titled Benefit-In-Kind Bus, Rail and Ferry Passes is available on the Revenue Commissioners' web page.