

Gross non-cash employee income includes:

- Company car and associated costs (PY021G) (e.g. free fuel, car insurance, taxes and duties as applicable) provided for either private use or both private and work use.
- Free or subsidised meals, luncheon vouchers.
- Reimbursement or payment of housing-related expenses (e.g. gas, electricity, water, telephone or mobile telephone bills).
- Accommodation provided free or at reduced rent to an employee as main or the secondary residence of the household.
- Other goods and services provided free or at a reduced price by the employer to their employees, when they are a significant component of the income at national level or they constitute a significant component of the income of particular groups of households.

The value of goods and services provided free must be calculated according to the market value of these goods and services. The value of the goods and services provided at a reduced price must be calculated as the difference between the market value and the amount paid by the employee.

In order not to overestimate the benefit received from goods provided by the employer, such as a laptop and phone, it can be envisaged that the market price to buy the product be divided by three or four (assuming that three or four years is the 'life duration' of the phone or laptop). For more expensive goods, such as a tractor or lawn mower, a division by a greater number, for example 10, can be envisaged, corresponding to a 'life duration' of 10 years. Different 'life duration periods' for different categories of goods can be consequently envisaged.

It does not include:

- The cost to the employer of providing any of the abovementioned goods and services if they are necessary to enable employees to do their work.
- Accommodation services at a place of work that cannot be used by the households to which the employees belong.
- Allowances paid to employees for the purchase of tools, equipment, clothes, etc. needed exclusively or primarily for their work.
- Special meals or drinks necessitated by exceptional working conditions.
- Any goods or services provided to employees at the place of work or required because of the nature of their work (e.g., a medical examination required for work).

Net non-cash employee income (PY020N):

The net income component corresponds to the gross income components but the tax at source, the social insurance contributions, or both, are deducted.

See [PY021: Company car](#)

Accommodation provided free or at reduced rent by the employer to the employees as the main residence of the household should be included in the non-cash employee income.

Suggested question:

'During last year (during 2022, income reference period,...), did you receive fringe benefits (free meals, restaurant vouchers, payment for the costs of heating, electricity, telephone or transportation, preferential interest rates, etc.)?'

If the answer is 'Yes' then the amount during income reference period should be recorded in national currency. The questions on income should be split up into relevant components where, for each component, it should be first explored what are the national taxation rules and then decide how to ask about net and gross values.