

## GENERAL EXCLUSIONS FROM THE OPTIONAL REMUNERATION ARRANGEMENT RULES

Salary sacrifice arrangements involving the following types of benefit are excluded from the optional remuneration arrangement rules:

- cycles and cyclists' safety equipment
- non-cash vouchers used in conjunction with the exemption for cycles and cyclists' safety equipment
- qualifying childcare vouchers
- contributions to registered pension schemes
- contributions to overseas pension schemes
- pensions advice
- statutory redundancy payments
- counselling and other outplacement services
- exemption for retraining courses
- employer provided childcare
- other childcare arrangements.