

The 2025 Corporate Gifting Playbook: A Strategic Guide for Irish Employers



Introduction: Why Gifting Matters in 2025



In 2025, corporate gifting has evolved from a token gesture into a strategic business tool that drives measurable return on investment (ROI). Forward-thinking companies are leveraging gifting to reduce employee churn, increase engagement, and build stronger client loyalty.

According to the Incentive Research Foundation (IRF), organisations that implement well-designed gifting and recognition programs report:

- A 22% increase in employee productivity
- A 27% improvement in employee retention
- That recognition is twice as effective as salary increases at driving long-term motivation

Meanwhile, Forbes reports that:

- Thoughtful gifting can boost customer retention and repeat purchases by up to 40%
- Businesses using gifting strategically report significant improvements in client relationships and renewal rates

Small Benefit Exemption and How It Can Work for You

Understanding the tax framework is essential for implementing a compliant and cost-effective employee rewards strategy. The Irish Revenue’s Small Benefit Exemption (SBE) Scheme is a valuable incentive that allows employers to reward staff with non-cash benefits, such as gift cards, without incurring income tax, PRSI, or USC, provided certain conditions are met.

Increased Allowance

As of 2025, employers may award up to five non-cash benefits per employee per tax year, as long as the total value does not exceed €1,500. This represents a significant increase from the previous €500 limit, offering businesses a meaningful opportunity to boost morale and engagement while saving on taxes.

Save Up To €1980.68 Per Employee

Cost to Reward €1,500 Via:	Payroll	SWIRL Gift
Reward	€1,500	€1,500
PAYE @ 40%	€1,252.61	€0.00
PRSI & USC	€378.91	€0.00
Subtotal	€3,131.52	€1,500
PRSI Er	€349.16	€0.00
Total	€3480.68	€1,500

Non-Cash & Non-Convertible Requirement

The reward must be a non-cash benefit that is not redeemable for cash. Common eligible formats include prepaid gift cards and store vouchers. Cash bonuses or benefits that can be converted into cash (e.g. bank transfers) are not eligible under the scheme.

Revenue Compliance: Do's & Don'ts

Do:

- ✓ Stay within the €1,500 annual limit.
- ✓ Use compliant non-cash benefits like Swirl Gift Cards.
- ✓ Report non-cash benefits as per Revenue's Enhanced Reporting Requirements (ERR).
- ✓ Ensure benefits are additional to salary/ bonuses, not substitutes.

Don't:

- ✗ Exceed the €1,500 limit without applying tax deductions.
- ✗ Provide cash or bank transfers under the SBE.
- ✗ Use gift cards to replace regular pay or contractual entitlements.

Enhanced Reporting Requirements



From January 2024, new rules mean that employers now need to report certain non-cash benefits given to employees.

For each non-cash benefit, employers must report:

- Employee Details: Name, PPSN, and identifiers.
- Benefit Type: Description (e.g., gift card, voucher).
- Value of the Benefit.
- Date of Issue.

Reports must be submitted to Revenue on or before the benefit is provided to the employee. This real-time reporting ensures accurate and timely compliance.

For full details, refer to:

- [Revenue Enhanced Reporting Overview](#)
- [Enhanced Reporting Requirements FAQs \(PDF\)](#)



Gifting Use Cases: Smart, Impactful Ways to Reward Your Team



Onboarding

Welcome new employees with a Swirl Gift Card to help them feel valued from day one.

Performance Bonuses

Reward outstanding performance in a tax-efficient manner.

Team Rewards

Celebrate team milestones or successful project completions.

Employee Milestones

Acknowledge birthdays, work anniversaries, or personal achievements.



Real Results from Real Businesses

Who Uses Swirl: Customer Profiles

Retail Group | 1,000+ Employees Across Ireland

One of Ireland's leading retail chains turns to Swirl for staff gifting at scale. Cards are distributed across stores nationwide, without the hassle of central distribution logistics.

Service Provider | Customer Cashback Campaigns

A nationwide service provider uses Swirl Gift Cards to reward loyal customers with cashback-style bonuses.

Pharmaceutical Company | Long-Term Service Awards

A large pharma firm uses Swirl Gift Cards as part of its employee milestone programme, offering a flexible, appreciated reward without guessing individual preferences.

Seasonal Calendar of Gifting Opportunities

Aligning gifting initiatives with key dates can maximize impact. Here's a calendar of opportunities in 2025:

January	March	April
<p>New Year Kickoff</p> <p>Motivate teams with a fresh start.</p>	<p>Employee Appreciation Day</p> <p>Recognise and thank employees</p>	<p>Easter</p> <p>Quarterly Spot Awards</p>
June	September	December
<p>Mid-Year Appreciation</p> <p>Recognize half-year achievements.</p>	<p>Back to Work</p> <p>Re-energize teams post-summer.</p>	<p>Holiday Season</p> <p>Celebrate year-end successes.</p>

Budgeting Guide

A well-planned gifting strategy doesn't just boost morale, it delivers tangible business benefits like improved retention, stronger company culture, and better employee engagement. However, achieving these outcomes requires thoughtful budgeting.

Here's a sample gifting framework to guide your planning:

Gifting Occasion	Frequency	Suggested Amount	Annual Budget per Employee
Christmas Reward (Main Gift)	Annually (End of Year)	€1,000	€1,000
Spot Prizes	As needed (e.g., achievements, going above & beyond)	€100 – €200	€200
Anniversary / Long Service Awards	Annually (e.g., 1yr, 3yr milestones)	€100	€100
Team Performance / Project Rewards	Quarterly or Project-Based	€100 – €200	€200
Total			€1,500

Note: This budget stays within the €1,500 tax-free limit.

WHY GIFT WITH SWIRL?

Boost engagement and simplify rewards with Swirl Gift Card; flexible, tax-efficient, and perfect for recognising your team's success.

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1. Fully Compliant with the Small Benefit Exemption
Swirl Gift Cards meet all Revenue guidelines, ensuring 100% tax compliance.
- 

2. Irish-Based Company, Supporting Irish Employers
Local expertise, customer support, and solutions tailored for Irish businesses.
- 

3. Trusted by 8,000+ Irish Businesses
Swirl is the choice of thousands of Irish employers across multiple industries.
- 

4. Prepaid Mastercard — Global Acceptance
Swirl cards can be used online and in-store anywhere Mastercard is accepted.
- 

5. Simple Ordering & Fast Turnaround
Easy one-page order form, multiple payment options & prompt dispatch of cards.
- 

6. Quick & Easy Card Registration
Hassle-free online activation in minutes, ensuring seamless card usage.
- 

7. Scalable for All Business Sizes
From small teams to large enterprises, Swirl offers scalable solutions for any gifting strategy
- 

8. Flexible Fulfilment Options
Bulk orders to HR teams or direct-to-employee delivery.
- 

9. Swirl Mobile App
Manage balances, view transactions, and track rewards on the go.
- 

10. No Purchase Fees for Using the Card
Employees can spend the full gift amount without hidden usage charges.

Trusted by Businesses Across Ireland



4.4/5
Trustpilot
Score



700+
Trustpilot
Reviews



98%
Customer
Satisfaction



93%
Found Ordering
Easy

"I cannot express properly my praise for the way I have been treated in the setup of our account and ordering the cards.

I would recommend my fellow business associates use SWIRL Gift for their employee bonus schemes. It's an excellent and easy to use service."

"SWIRL is a fantastic way of giving staff a gift. It's a very efficient service that I would highly recommend."

"Very easy to use the app, check balances and a fantastic array of practical ways to use you balance makes the swirl very versatile and user friendly."

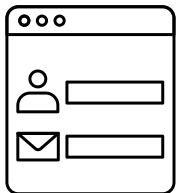
"Very easy to use the app, check balances and a fantastic array of practical ways to use you balance makes the swirl very versatile and user friendly."

"Excellent customer service during order process, speedy delivery, great products, easy to use, balance check handy on mobile app. What truly sets Swirl apart is its widespread acceptance. Unlike some gift cards limited to specific stores, Swirl can be used at such a variety of places. I'm talking restaurants, coffee shops, grocery stores, clothing retailers – you name it! It's like having a pocketful of gift cards rolled into one, making it a truly universal gift. And let me tell you, using a Swirl card is a breeze. No complicated registration process, no hidden fees. Just swipe and go! It's been incredibly convenient, both online and in-store. Seriously, Swirl is a game-changer in the gift card world. Highly recommend for anyone looking for an easy, versatile, and universally loved present"

Simple 3-Step Order Process:

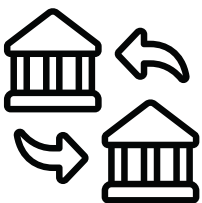
Setting up your Swirl Gift Card order is quick, simple and secure.

Here's the process:



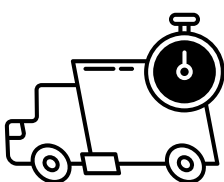
1. Order

Complete our easy one-page order form with your chosen card values and quantities.



2. Payment

Make payment securely by bank transfer or credit/debit card.



3. Dispatch

Once funds are received, your order will be processed and dispatched promptly.

Frequently Asked Questions (FAQs)



Are Swirl Gift Cards compliant with Revenue's Small Benefit Exemption Scheme?

Yes. Swirl Gift Cards are designed to meet all the criteria of the Irish Revenue's Small Benefit Exemption scheme. They are non-cash, one-time load cards ensuring your employee rewards are tax-free when used correctly.

Is there a minimum or maximum order quantity?

There is no minimum order quantity. Whether you need 1 or 1,000+ cards, we can fulfil your order.

How long does it take to receive my order?

Orders are typically dispatched within 3—5 working days of payment receipt. Delivery tracking is provided where applicable.

How do employees activate their Swirl Gift Cards?

Each employee will receive clear activation instructions with their card. They simply download the Swirl app, register, and add their gift card to activate it. Activation is quick and ensures secure usage.

Where can gift cards be used?

Our gift card is a MasterCard and can be used in over 45 million locations worldwide both in store and online. To use in store, you simply swipe the card and sign a receipt there is no chip and pin with our gift card. *While the card can be used at any location accepting of MasterCard, it is up to the individual store if they can accept the form of payment.



Gifting with Purpose in 2025

For today's business leaders, corporate gifting is no longer a "nice-to-have", it's a strategic lever for improving employee engagement, reducing turnover, and building a culture that attracts and retains top talent.

Forward-thinking Irish employers are already leveraging the Small Benefit Exemption to reward staff with up to €1,500 per employee, tax-free, delivering powerful recognition while reducing payroll tax liabilities.

Swirl Gift Cards offer a compliant, flexible, and operationally simple way to put this benefit into action.

Why decision-makers choose Swirl:

- Cost-effective: Maximise tax-free benefits with minimal admin
- Scalable: Equally effective for 10 or 10,000 staff
- Frictionless: Quick turnaround, easy distribution, no platform training
- Brand-safe: Professional, neutral presentation that suits every recipient

Ready to Get Started?

 Contact: sales@swirlcard.com

 Call: +353 1 687 7985

 Visit: www.swirlcard.com

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[Enquiry](#)