



Our view is that this is a promotional activity and should be non-taxable to your employees. Our tax adviser's opinion is that if you provide the cards and postage free of charge to your employees, it's a good idea to keep the total value to less than \$15 per person, it will then be most likely judged as i "trivial benefit" and non-taxable. In tax terms the value of 'the benefit' equals the cost price of the cards plus postage per person. Also, if you give this as a 'seasonal gift' to employees, in order to avoid any tax issues, you should not alive any other 'seasonal gift'.

