

Revenue Enhanced Reporting Requirements (ERR)

1. Introduction

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to employees and directors. The requirement to reporting the details of these expenses and benefits commenced from 01 January 2024.

2. Payments to be reported

Before making any of the following payments to an employee, details of the payment must be submitted to Revenue:

i. **Small benefits exemption**

Further information on the small benefits exemption can be found [here](#).

ii. **Travel and subsistence**

Further information on travel and subsistence payments can be found [here](#).

iii. **Remote working daily allowance**

Further information on the remote working daily allowance can be found [here](#).

Further information on details to be reported can be found below.

3. Examples of payments to be reported/not reported by schools.

i. Small benefits exemption

➤ **Voucher given to an employee of the board who is paid by the Department of Education payroll.**

- For example, school Principal, Deputy Principal, secretary/clerical officer, or other employees who are paid directly by the Department of Education payroll.
- Gift voucher must be reported to Revenue by the school.
- See section 7 below on the information to be obtained from the employee.

➤ **Voucher given to an employee of the board who is paid on the school payroll.**

- For example, caretakers, home school liaison officer, supervision, afterschool study, coaching etc.
- Gift voucher must be reported to Revenue by the school.

ii. Travel and Subsistence

- **Travel and subsistence expenses paid to an employee of the board who is paid by Department of Education payroll.**
 - For example, school Principal, Deputy Principal, secretary/clerical officer or other employees who are paid directly by the Department of Education payroll.
 - The payment of travel and subsistence must be reported to Revenue by the school.
 - See section 7 below on the information that must be obtained from the employee in order for the school to report on the payment of travel and subsistence to Revenue.
- **Travel and subsistence expenses paid to an employee of the board who is paid through the school payroll.**
 - For example, caretakers, home school liaison officer, S&S supervisors, afterschool study, coaching etc.
 - The payment of travel and subsistence must be reported to Revenue by the school.
 - It is only where an employee pays for the travel/subsistence expense and is reimbursed that a report must be made to Revenue. If the school pay a travel and subsistence expense directly e.g. the school pays a hotel directly for an overnight stay or train tickets are purchased on the school credit card this does not need to be reported.
- **Travel and subsistence paid to volunteers.**
 - For example, travel and subsistence paid to board of management members, selection committee members not in receipt of a daily fee.
 - Payment of travel and subsistence does not need to be reported to Revenue.
- **Travel and subsistence expenses paid to interview/selection committees in receipt of a daily fee.**
 - Where that member is in receipt of a fee for serving on the committee, any travel or subsistence paid is taxable as this is payment for travel to/from home to the place of work.
 - Therefore, these payments do not need to be reported through the enhanced reporting as they are not tax free.
- **Reimbursements for expenses other than travel and subsistence**
 - For example, if a teacher purchases classroom supplies and is reimbursed by the school this is not a reportable payment to Revenue.

4. Information to be reported for each of the above payments

i. Small benefits exemption

- Employee name
- PPS number
- Employment ID number
- Amount/value of payment
- Date of payment
- Where an employee PPS number or Employment ID are not available the following details must be provided:
 - Date of birth
 - Address
 - An employer reference (This can be any reference created for this particular employee specifically for reporting purposes e.g. 123. This reference should be used in future reporting for this employee.)

ii. Travel and subsistence

- The sub-category of travel and subsistence expense i.e. is it:
 - Travel vouched (where a receipt is provided for the expense incurred)
 - Travel unvouched (where the expense is based on a mileage rate)
 - Subsistence vouched (where a receipt is provided for the expense incurred)
 - Subsistence unvouched (where the expense is based on a rate in line with civil service rates)
- Employee name
- PPS number
- Employment ID number
- Amount/value of payment
- Date of payment
- Where an employee PPS number or Employment ID are not available the following details must be provided:
 - Date of birth
 - Address
 - An employer reference (This can be any reference created for this particular employee specifically for reporting purposes e.g. 123. This reference should be used in future reporting for this employee.)

iii. Remote working daily allowance

- Employee name
- PPS number
- Employment ID number
- Total number of days
- Amount/value of payment
- Date of payment

- Where an employee PPS number or Employment ID are not available the following details must be provided:
 - Date of birth
 - Address
 - An employer reference (This can be any reference created for this particular employee specifically for reporting purposes e.g. 123. This reference should be used in future reporting for this employee.)

5. Submitting Expenses/Benefits to Revenue

It is important to note that this is a separate submission to Revenue from the normal payroll submission. There are 3 different ways you can submit this information.

i. Direct reporting through a software package

Most payroll providers will be providing a facility to allow for reporting through your payroll software or a supporting software package. If you have not already received information on this process from your payroll provider you should contact them for further information.

ii. ROS Online Form

Information can also be input directly into ROS using an online form. A slide show showing the steps can be found [here](#).

iii. ROS File Upload

A file can be created with the relevant information and uploaded directly to ROS. The file must be in JSON or .xml format. It is not recommended to use this method unless directed to do so by your software package provider.

6. Boards of management who are making such payments, but are not currently registered as employers will need to register in order to be able to fulfil the reporting requirements.

- If you are already registered on ROS for VAT/RCT, you can add a new registration using **Manage Registration** under the **Services** tab.
- If you are not registered with Revenue you will need to complete a TR1 form, further information on this can be found [here](#).

Once registered as an employer you can register for Revenue Online Services (ROS), further details on this can be found [here](#).

7. Employees of the board who are not on the school payroll system e.g. department paid Principal's, Deputy Principals, teachers, SNAs and secretaries/clerical officers.

Details of any of the above-mentioned payments made by the board of management to such employees must be reported to Revenue by the board of management, either through the school's payroll system or via the ROS online form.

Where an individual is not on the school payroll and therefore does not have an employment ID the following details will be required:

- PPS number
- Date of birth
- Address
- An employer reference (This can be any reference created for this particular employee specifically for reporting purposes e.g. 123. This reference should be used in future reporting for this employee.)

8. ROS Certificate

Those accessing ROS through a sub-user certificate will require Enhanced Reporting Requirements permissions. See [here](#) for further instructions on updating permissions.

9. Compliance

Revenue have confirmed that a service for compliance approach will be taken until the 30 June 2024. This approach will involve supporting employers who are attempting to comply with their reporting obligations. During this period, Revenue will not be operating any compliance programmes in relation to the ERR and will not seek to apply any penalties for non-compliance.

10. Further information

It is recommended that all school personnel involved in the payments/disbursement of travel and subsistence or small benefits (e.g. vouchers) review the Revenue webinar and information provided by Revenue on their website [here](#).

Information on further training will be provided shortly.

Further information or clarification on any of the issues raised in this Guideline can be obtained from the FSSU.

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