Enhanced Reporting Requirements

Enhanced Reporting Requirements

- Section 897C of the Taxes Consolidation Act requires returns by employers in relation to certain reportable expenses or benefits to employees or directors.
- Commencement order signed by Minister for Finance. It is a mandatory requirement for employers since 1 January 2024 to report:
  - Small Benefit Exemption
  - Travel and Subsistence
  - Remote Working Daily Allowance
- Employers must continue to ensure that they adhere to the relevant conditions as set out in the legislation and supported by the Tax and Duty Manuals in relation to making payments without the deduction of tax.

Enhanced Reporting Requirements

- Will allow for the provision of meaningful and effective high-level data to Department of Finance
- Enhancement of Revenue's Compliance Intervention Framework.
- Diversion of resources and contacts away from compliant employers
- Providing increased visibility and assurance to employees in relation to non-taxable payments.

Enhanced Reporting Requirements

- ERR has leveraged existing design principles
- Revenue has provided a facility in ROS to enable employers to:
  - submit, amend and correct ERR data
  - check data at submission level

This will facilitate employers in submitting this information

- Revenue has provided facilities to 3rd Party software providers to integrate with Revenue systems.
- High level report is available for Employer via ROS to provide totals of the categories submitted for the month
- Functionality for employees to view the employer submissions in myAccount will be made available

Enhanced Reporting Requirements

Expenses and Benefits to be reported from 1 January 2024

Travel & Subsistence (date and amount paid for each of the following)

- Travel Vouched
- Travel Unvouched
- Subsistence Vouched
- Subsistence Unvouched
- Site Based Employees (includes Country Money)
- Emergency Travel
- Eating on Site

Small Benefit Exemption

Amount paid and date

(max 2 benefits cannot exceed €1,000)

Remote Working Daily Allowance

- Number of days

- Amount paid and date

More information on the above is available on www.revenue.ie/err

Enhanced Reporting Requirements

Only travel and subsistence expenses incurred by the individual are reportable

- The use of company credit cards or prepaid cards are not currently in the scope of ERR as it does not involve a reimbursement in regard to T&S to the employee or directors by their employer.

- Fuel cards, toll tags, car insurance and motor tax if paid directly by the employer are not within the scope of reporting as no payment has been made to the employees or directors.

- Reimbursement to employees or directors for incidental items are not within the scope of this reporting requirement (e.g. stationery is not a reportable category)

Enhanced Reporting Requirements

- "Country money" is included in Travel and Subsistence under site based employees.
- There will be no requirement at present for the reporting of kilometres travelled under the Travel category.
- Any payment made which exceeds the thresholds for the relevant reportable item should be taxed and reported to Revenue through the payroll process.

Enhanced Reporting Requirements

ROS permissions for
Agents and Employers

Enhanced Reporting Requirements

Registering for ERR Permissions in ROS: **Employers**

- To report these expenses or benefits, Employers and Agents will need Enhanced Reporting Requirements (ERR) permissions.
- Employers have automatically been assigned ERR permissions via their existing ROS certificate.
- ERR permissions will not automatically apply to any sub certificates under the Employer certificate. The Employer must log into their ROS permissions screen to assign ERR accessibility to any sub certificate.

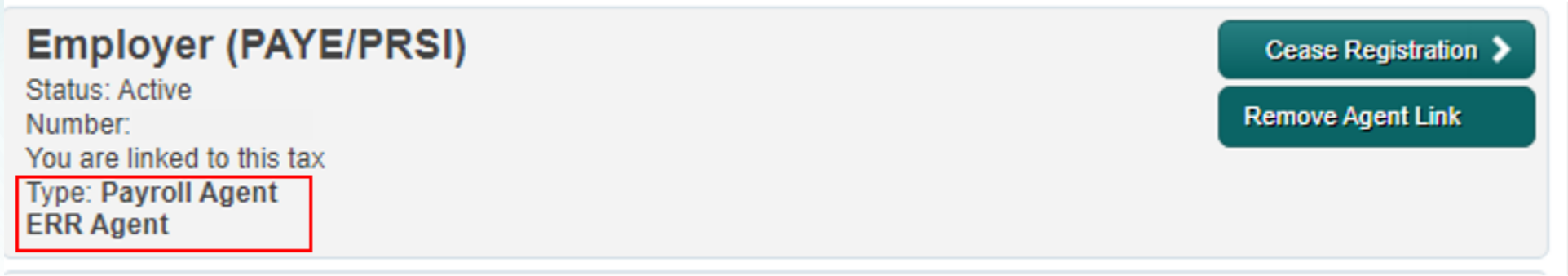
Important note: employers can have up to three different Agents on file. You cannot have more than one agent with the same permission type. For example, an Employer cannot have a "Payroll and ERR Agent" along with an "ERR Only Agent".

Enhanced Reporting Requirements

Registering for ERR Permissions in ROS: **Agents**

- Additional Agent permission have been created to allow Agents to report ERR on behalf of their clients.
  - Financial Agents received ERR permissions automatically via their existing ROS certificate.
  - Non-Financial Agents must apply to Revenue for the ERR Agent certificate under their existing TAIN.

You can view the type of certificate you have in client services in ROS



Enhanced Reporting Requirements

Registering for ERR Permissions in ROS: **Agents**

- An Agent who has ERR permissions will be able to assign sub certificates to submit/view or view only ERR.

- There are 4 different payroll/ERR combinations of Agent types under the PREM tax head:
  - Financial Agent (has all permissions)
  - Payroll & ERR Agent (can report Payroll and ERR)
  - Payroll Only Agent (can only report Payroll)
  - ERR Only Agent (can only report ERR)

Enhanced Reporting Requirements

File Conversion

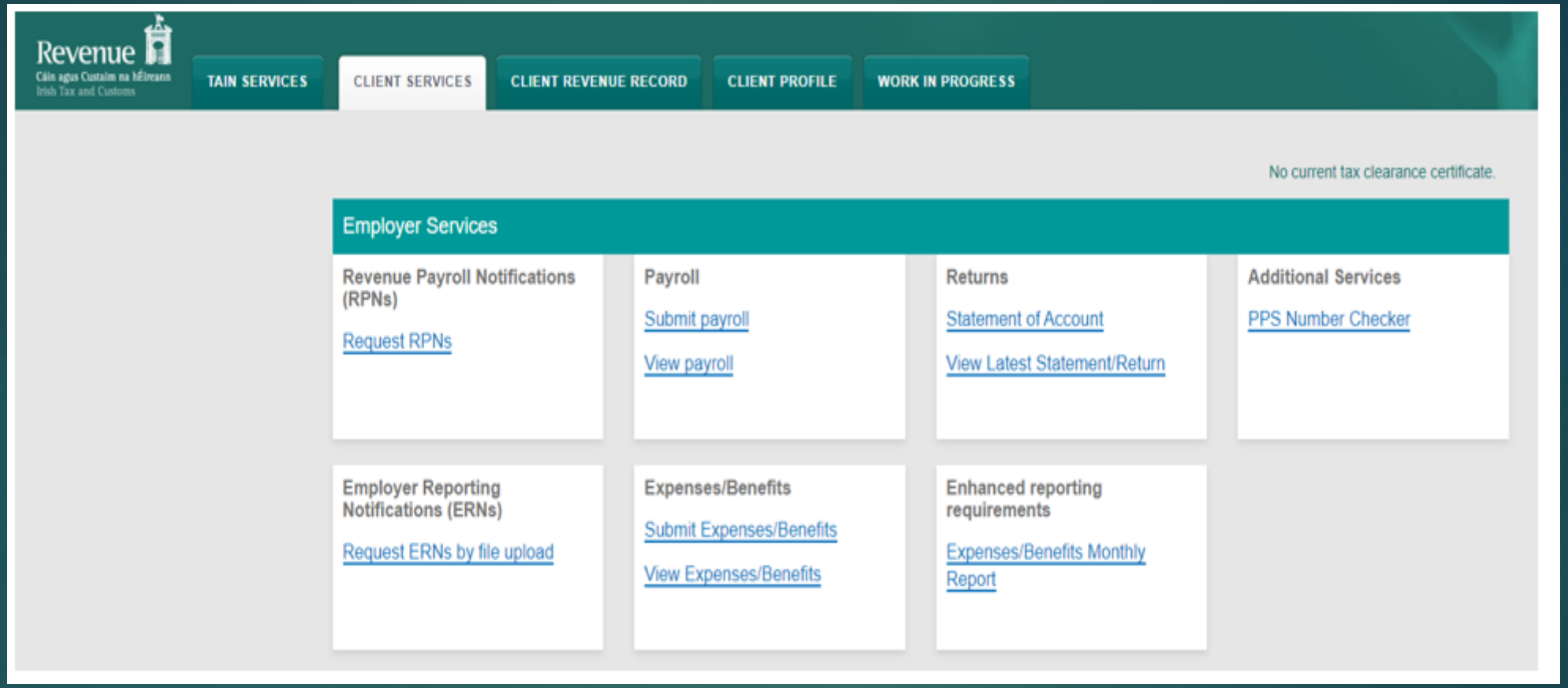
Enhanced Reporting Requirements

Converting CSV to JSON:

- A video has been made available on www.revenue.ie/err to provide information on converting CSV files to JSON.

- Further guidance and sample files on converting and uploading files for JSON and XML are available on the 'submitting payment details to Revenue' page on www.revenue.ie/err

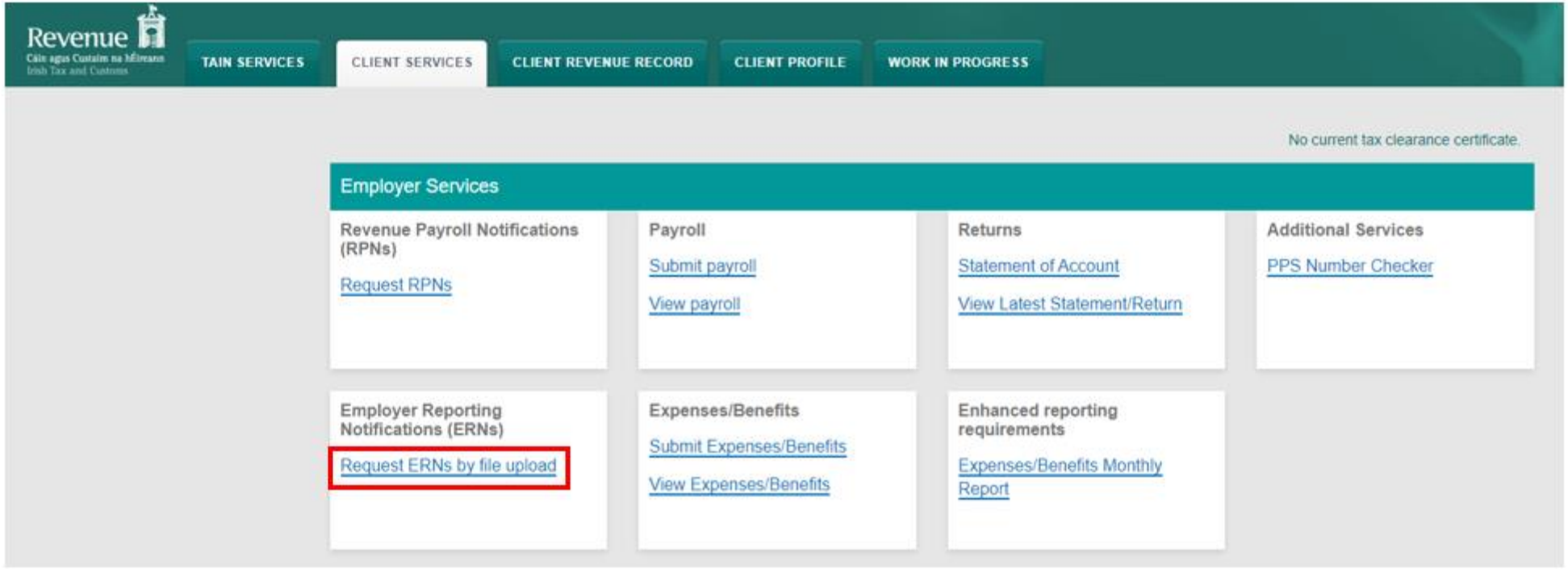
Enhanced Reporting ROS Screens



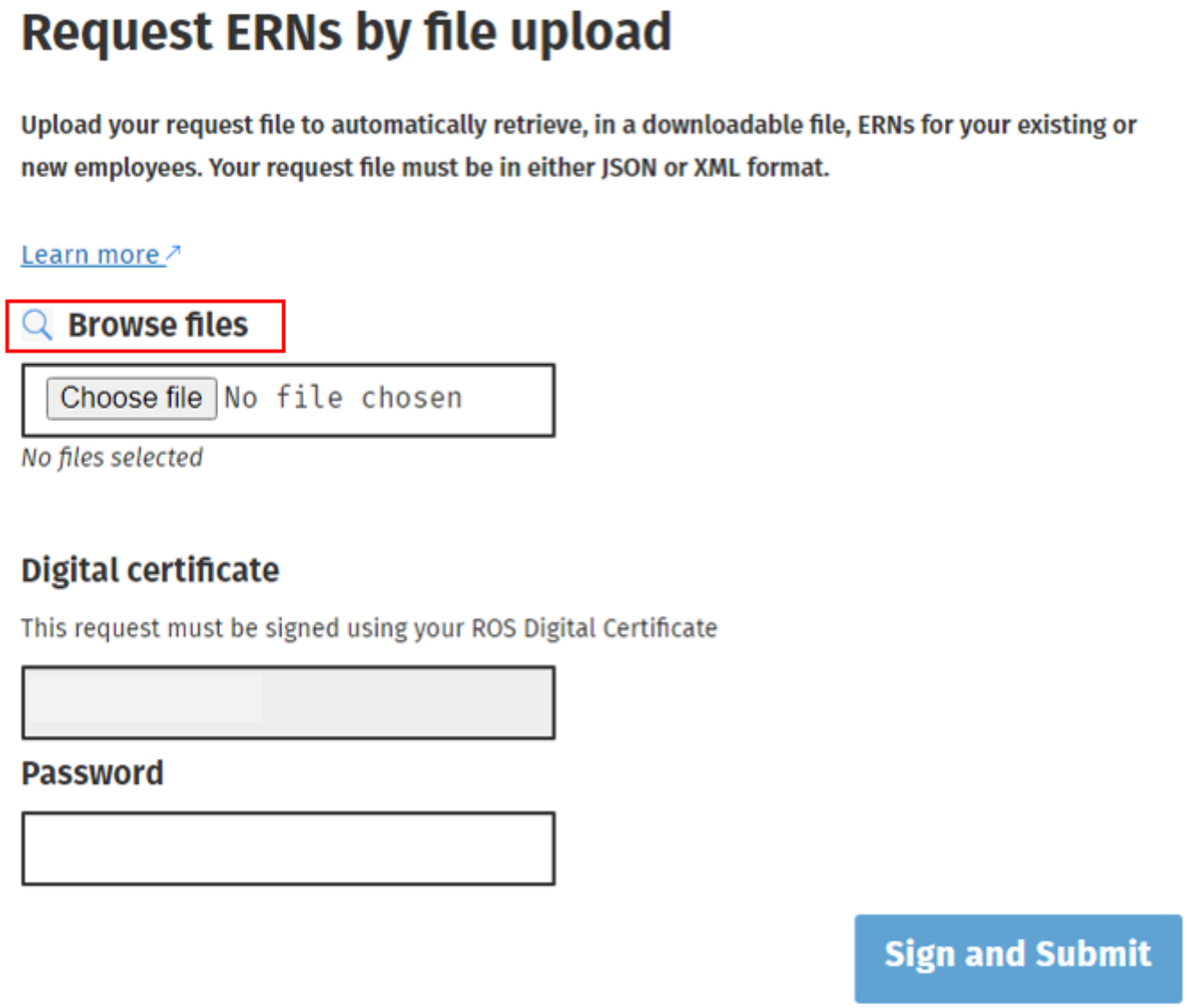
Enhanced Reporting ROS Screens

Request Employer Reporting Notification(ERNs) by file upload

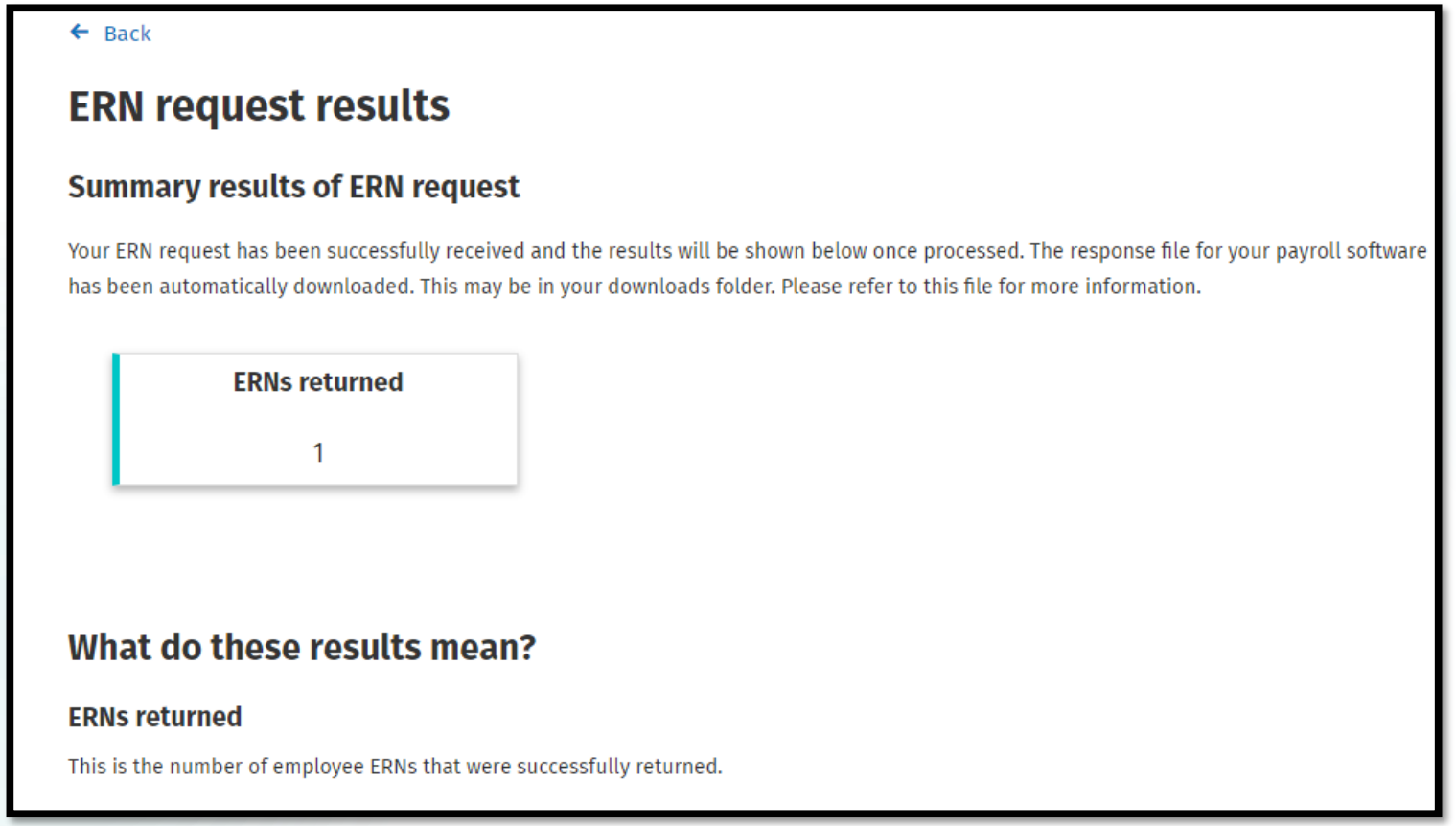
Request ERNs by file upload



Request ERNs by file upload



ERN results screen

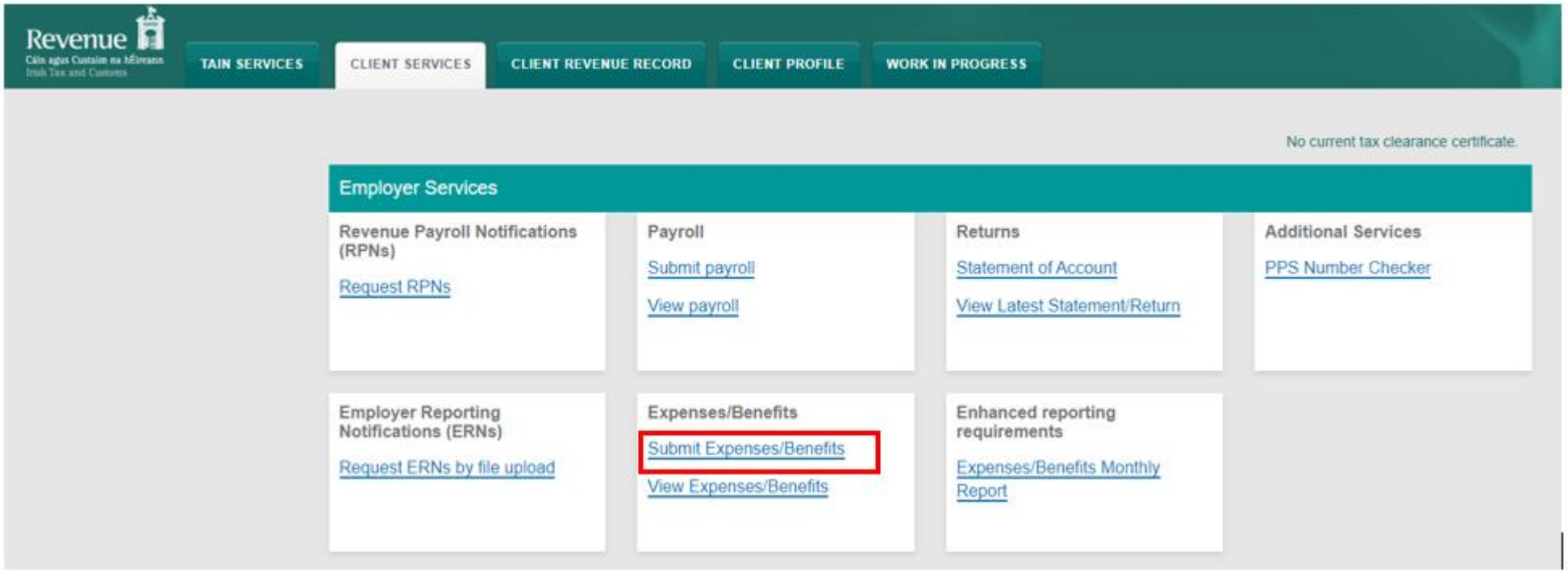


Enhanced Reporting ROS Screens

Submit Expenses and Benefits by:

- File upload
- Online form

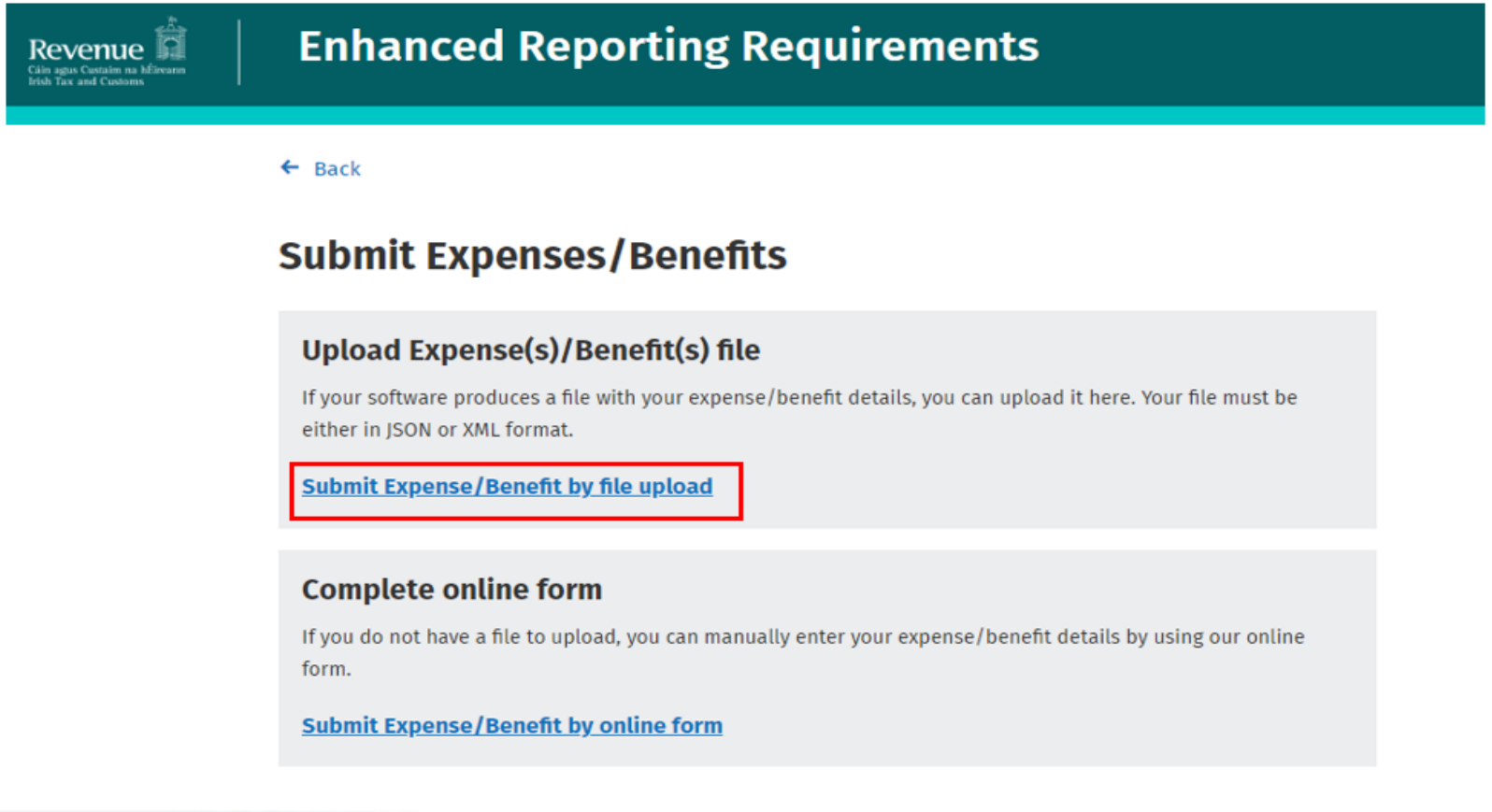
Submit Expenses and Benefits by file upload



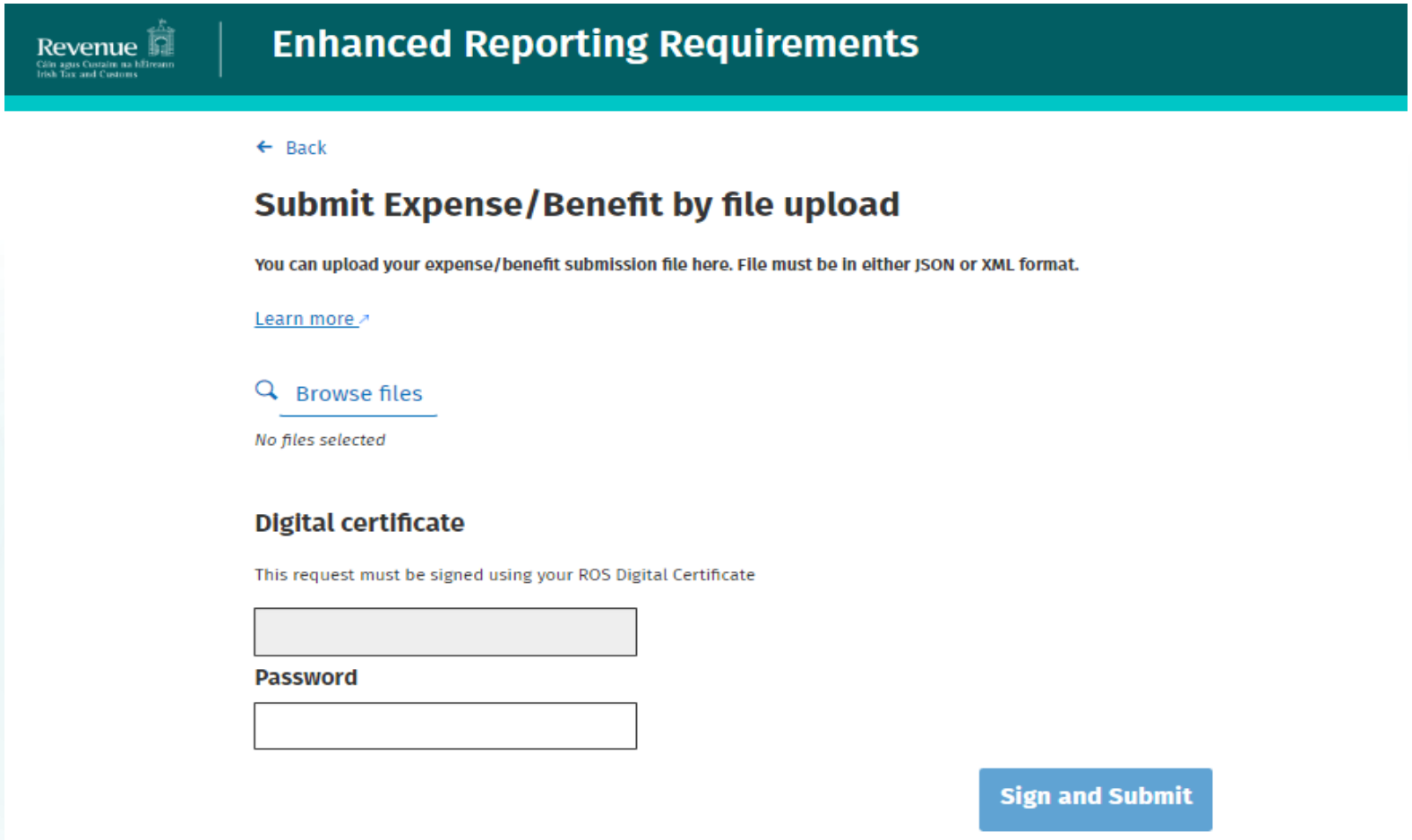
Enhanced Reporting ROS Screens

Submit Expenses and Benefits by file upload

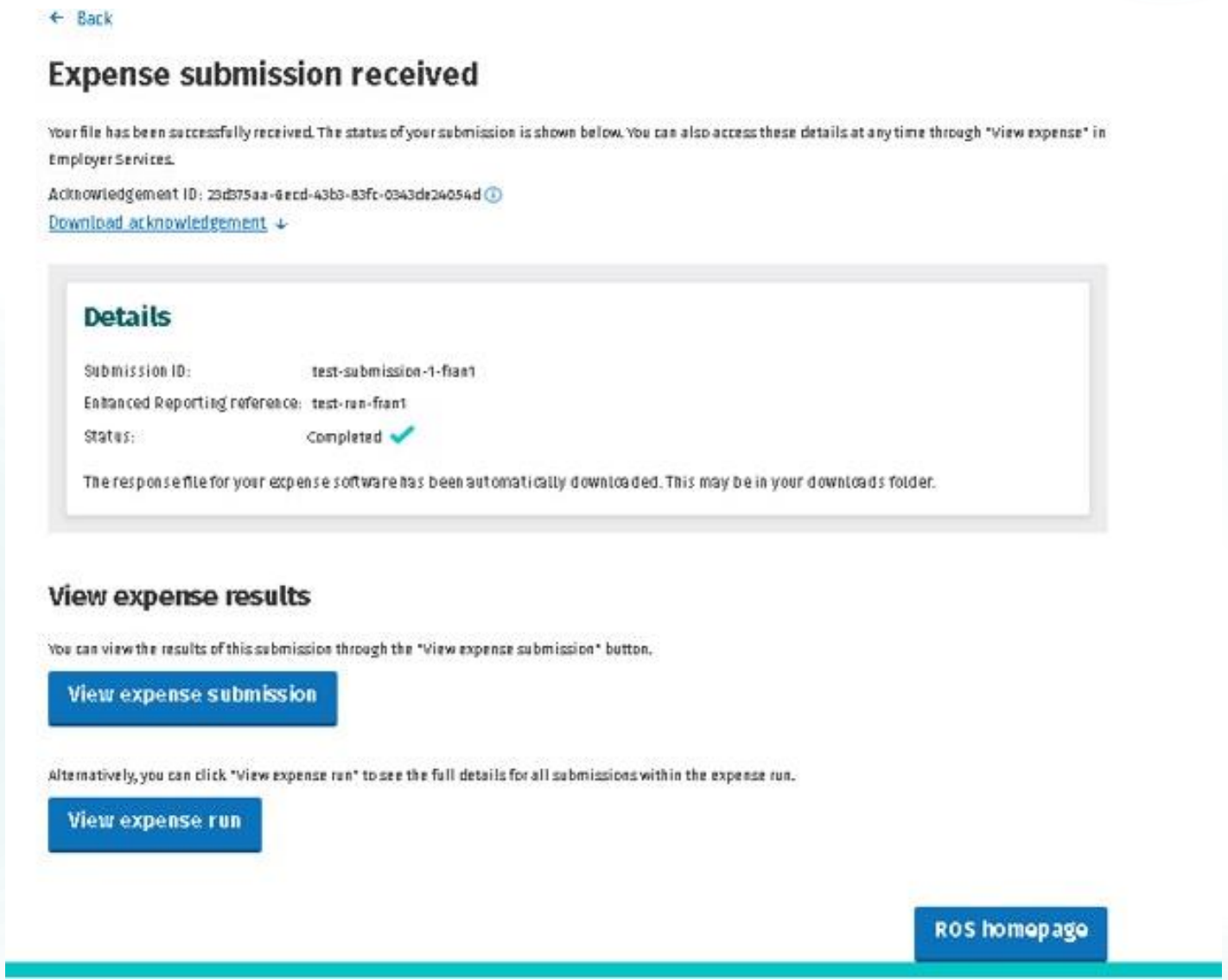
Submit expenses and benefits by file upload



Submit Expenses and benefits by file upload



Expense Submission Received

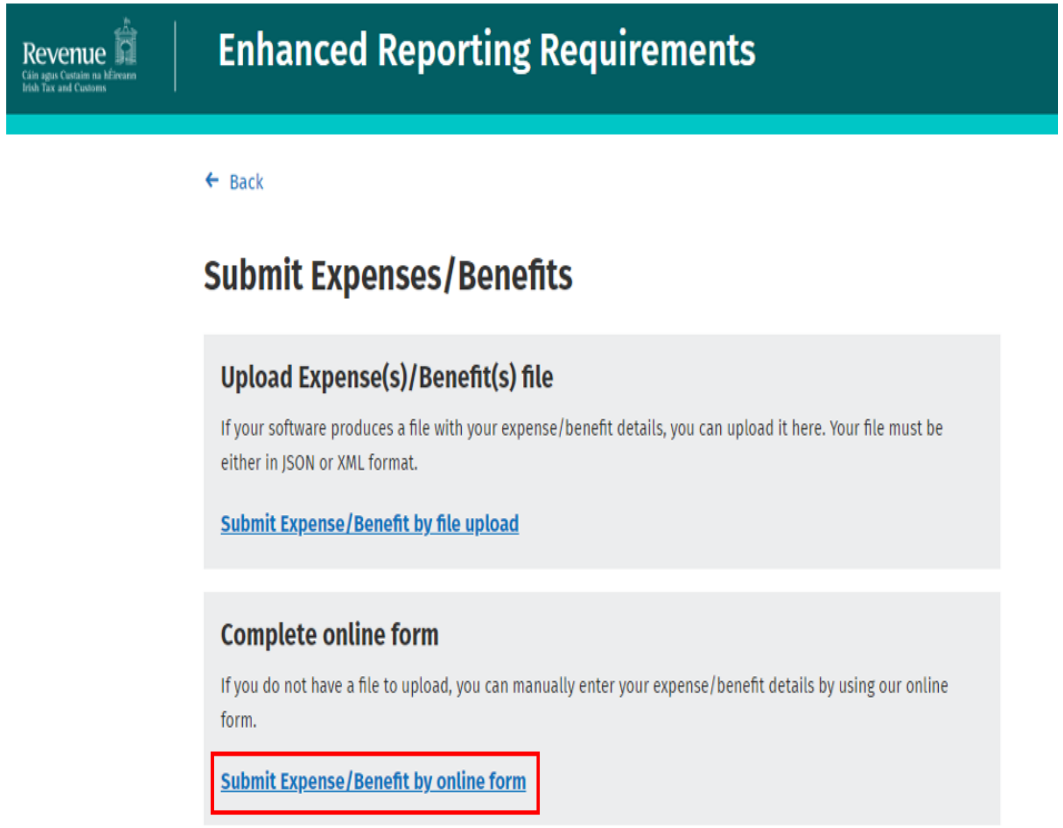


Enhanced Reporting ROS Screens

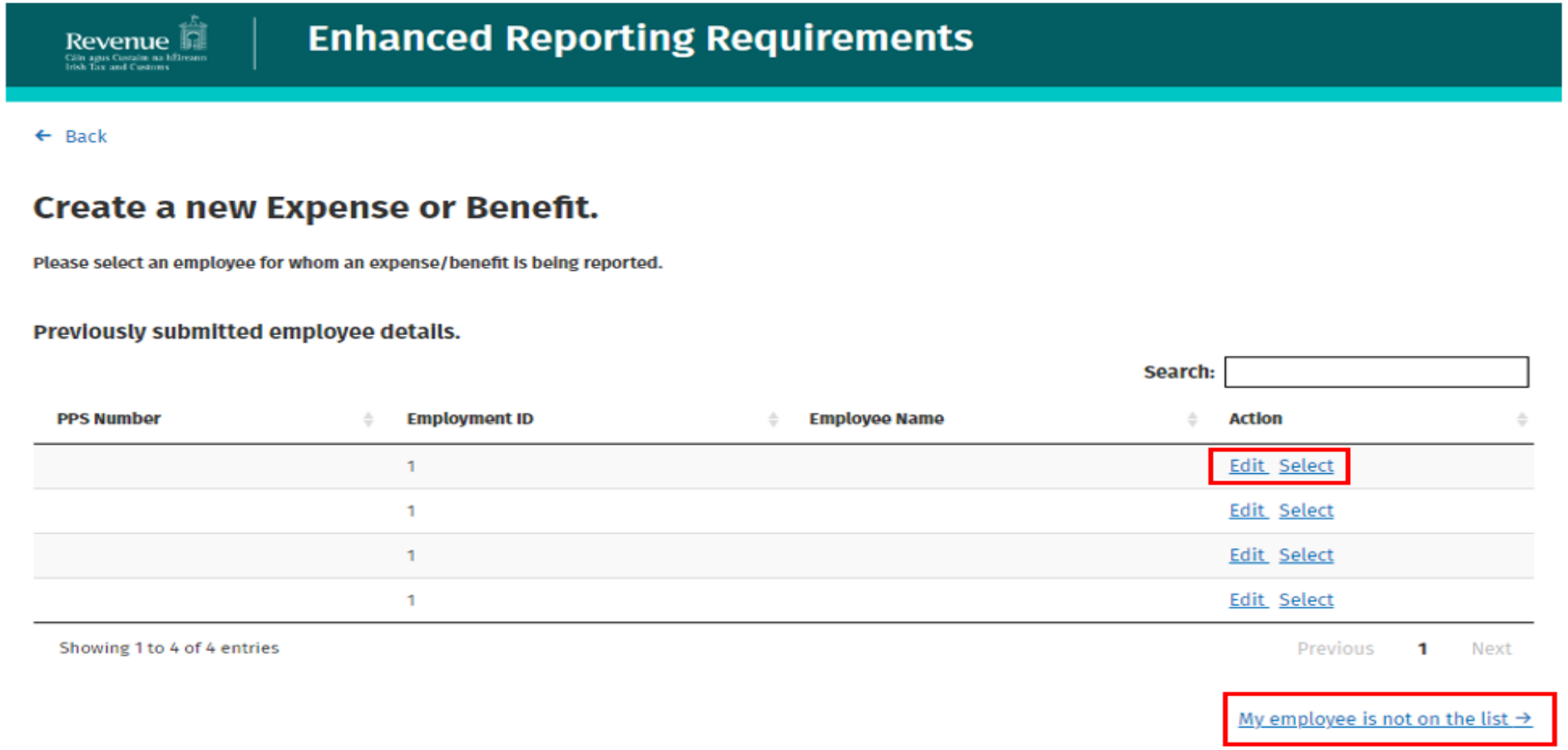
Submit Expenses and Benefits by online form

Submit Expenses and Benefits by online form

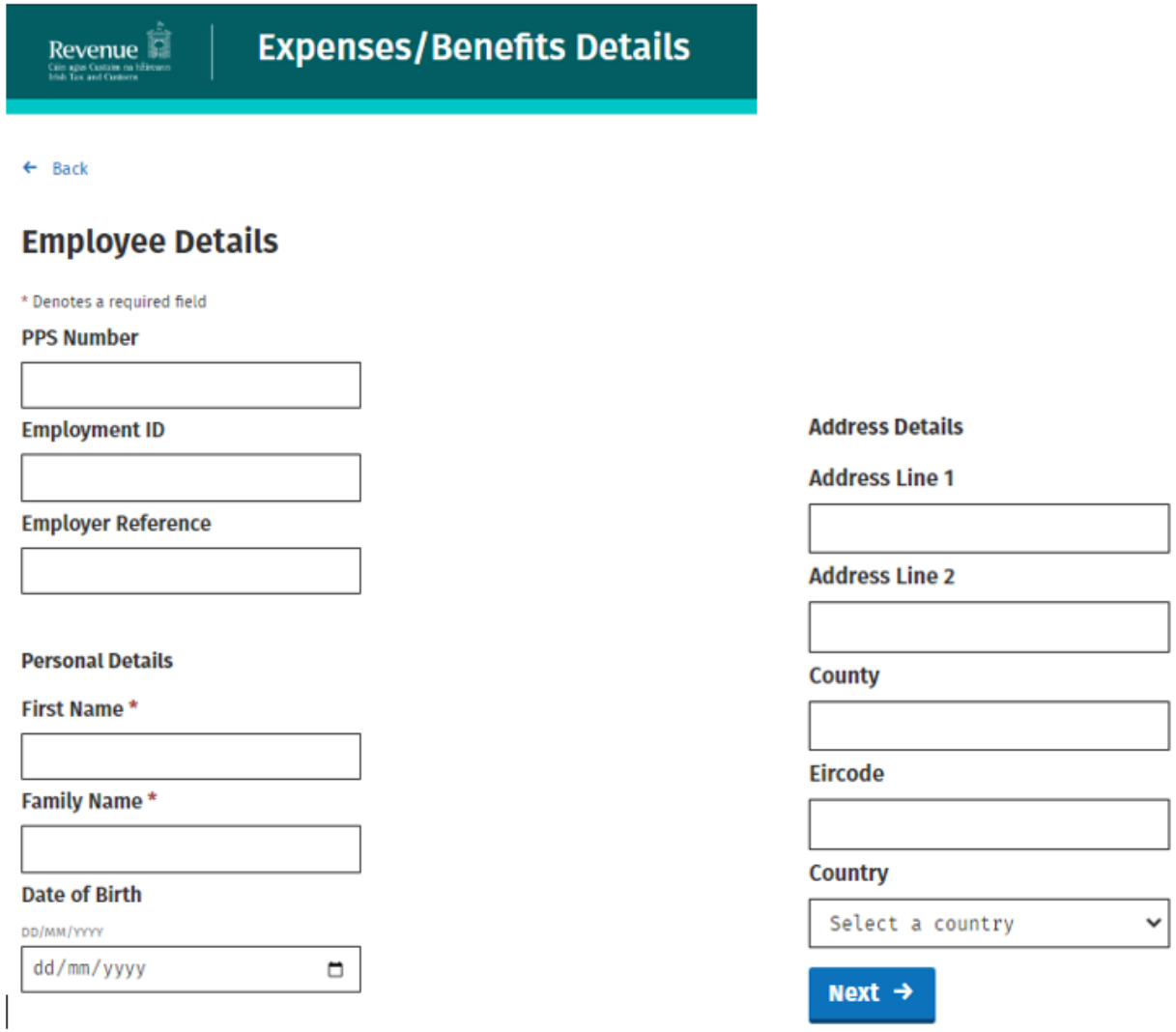
The following slides show the flow when submitting an online form



Submit Expenses and Benefits by online form

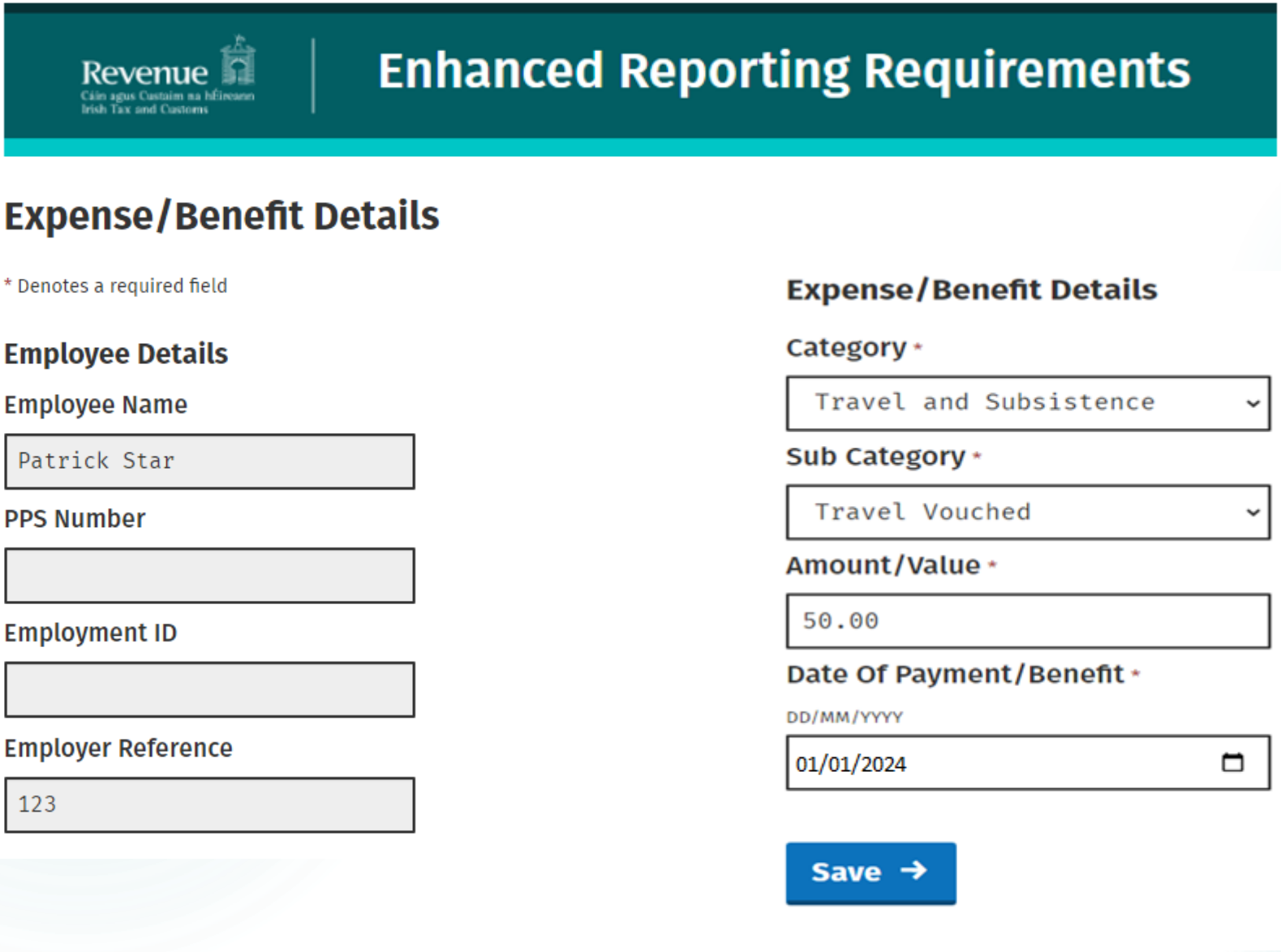


Submit Expenses and Benefits by online form



- Depending on the information available the user will have to complete different fields when submitting a claim
- Where a PPSN or employment ID are not available the following fields are completed.
- >>Employer reference>> Personal Details>> Date of Birth and Address details
- Where the PPSN and employment ID are available the following fields are completed
- >>Employee details and Personal details

Submit Expenses and Benefits by online form



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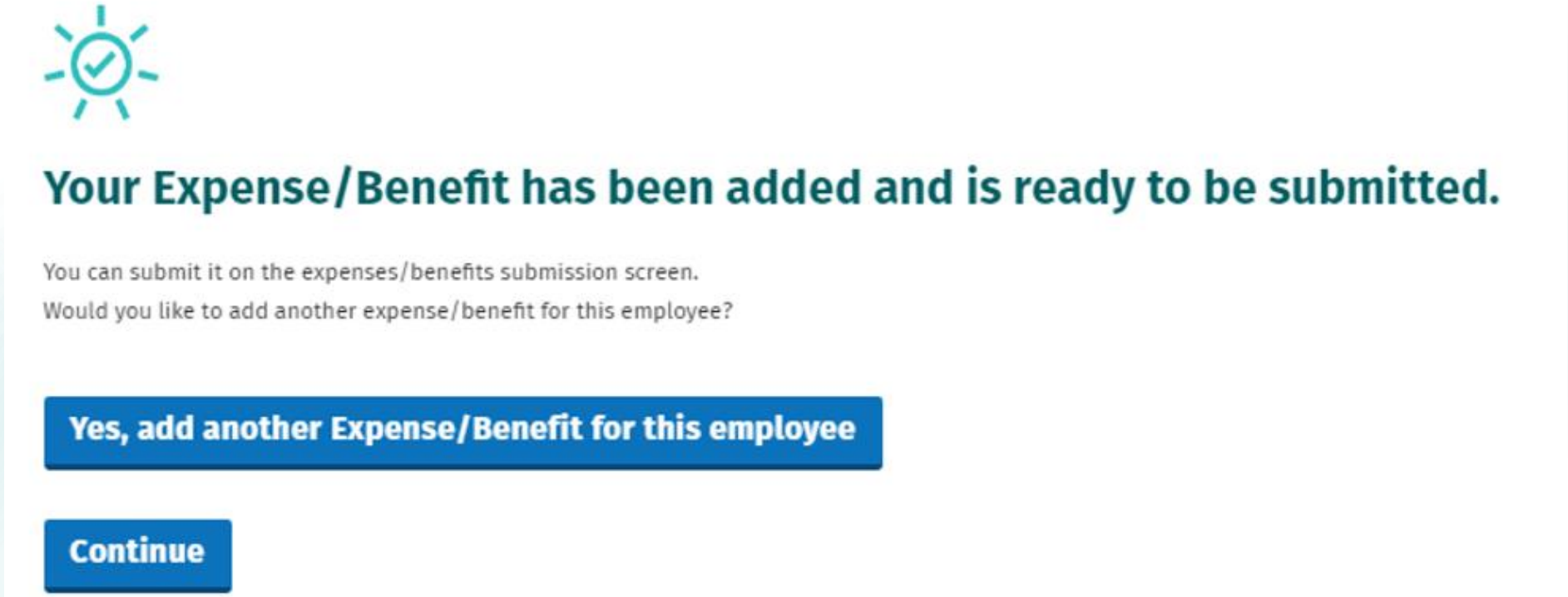

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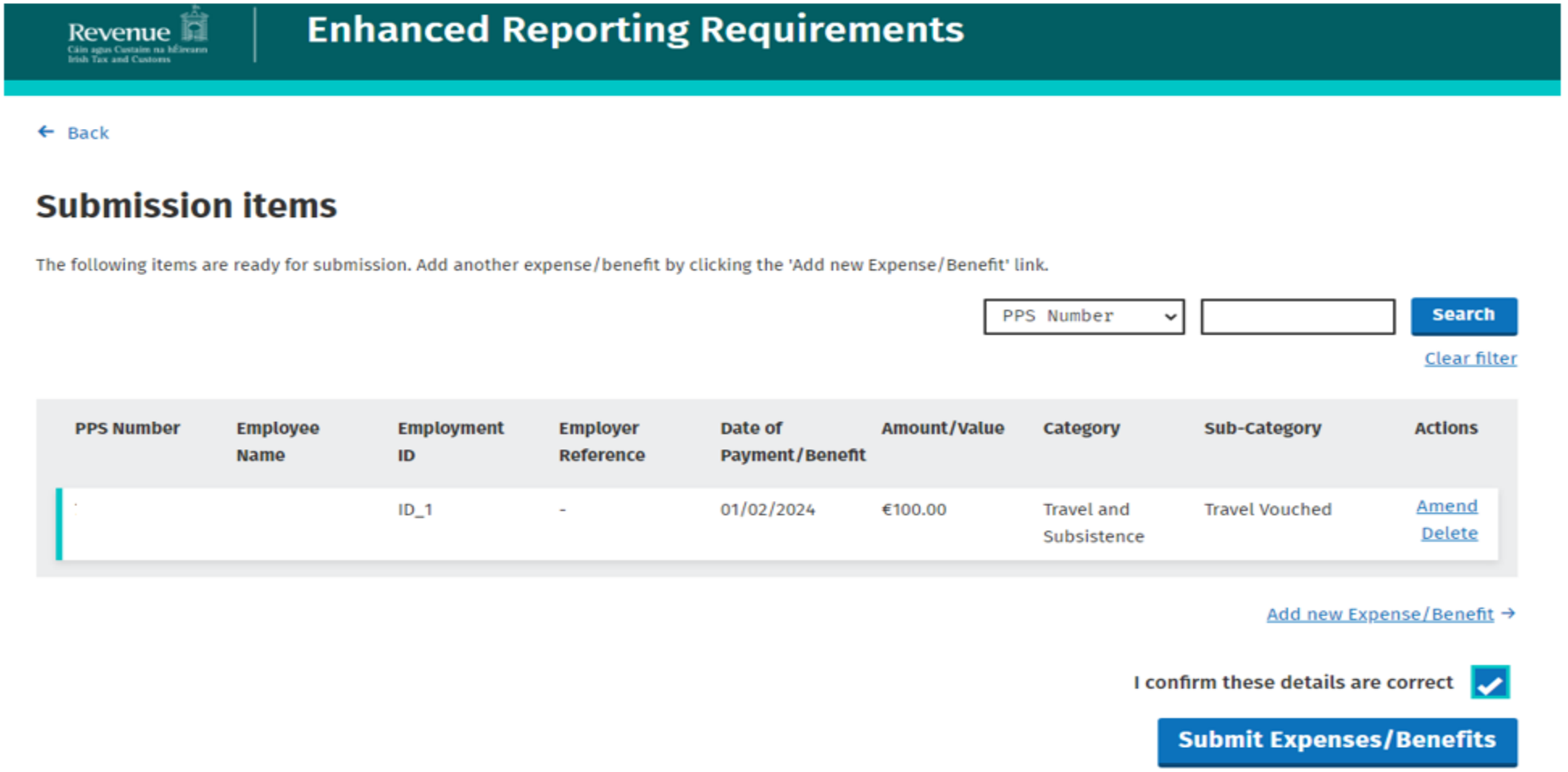

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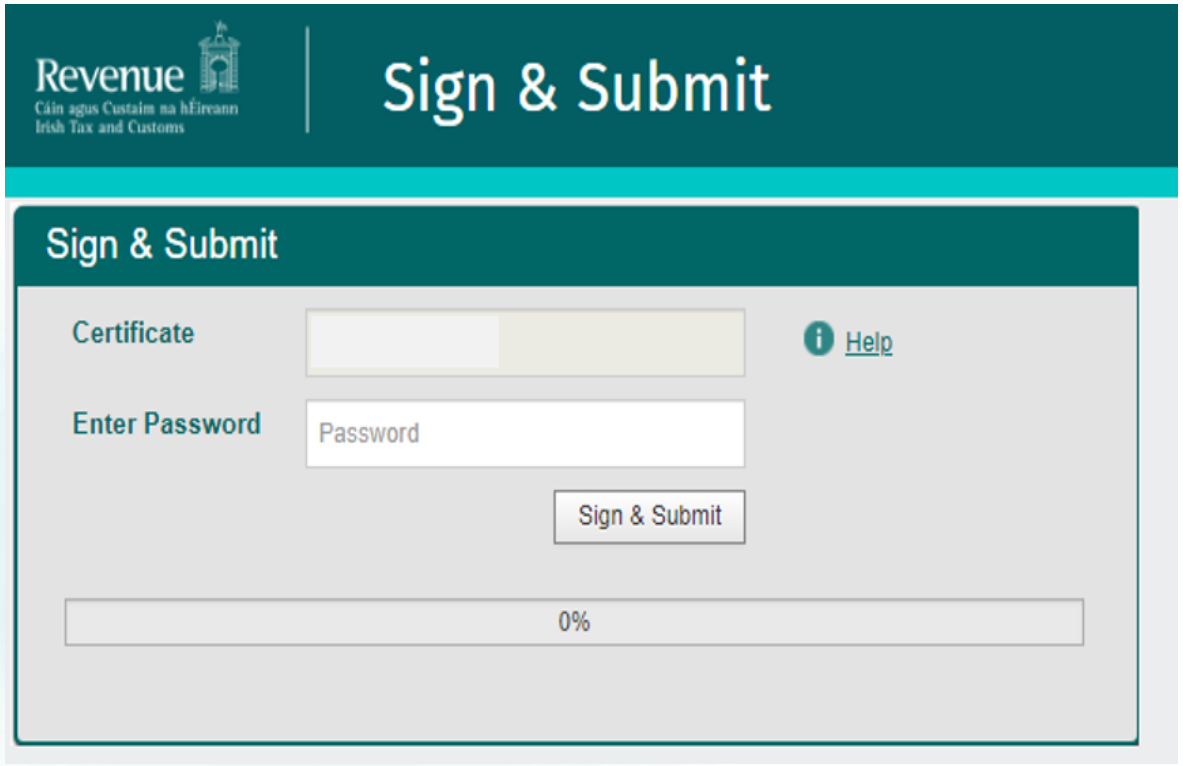
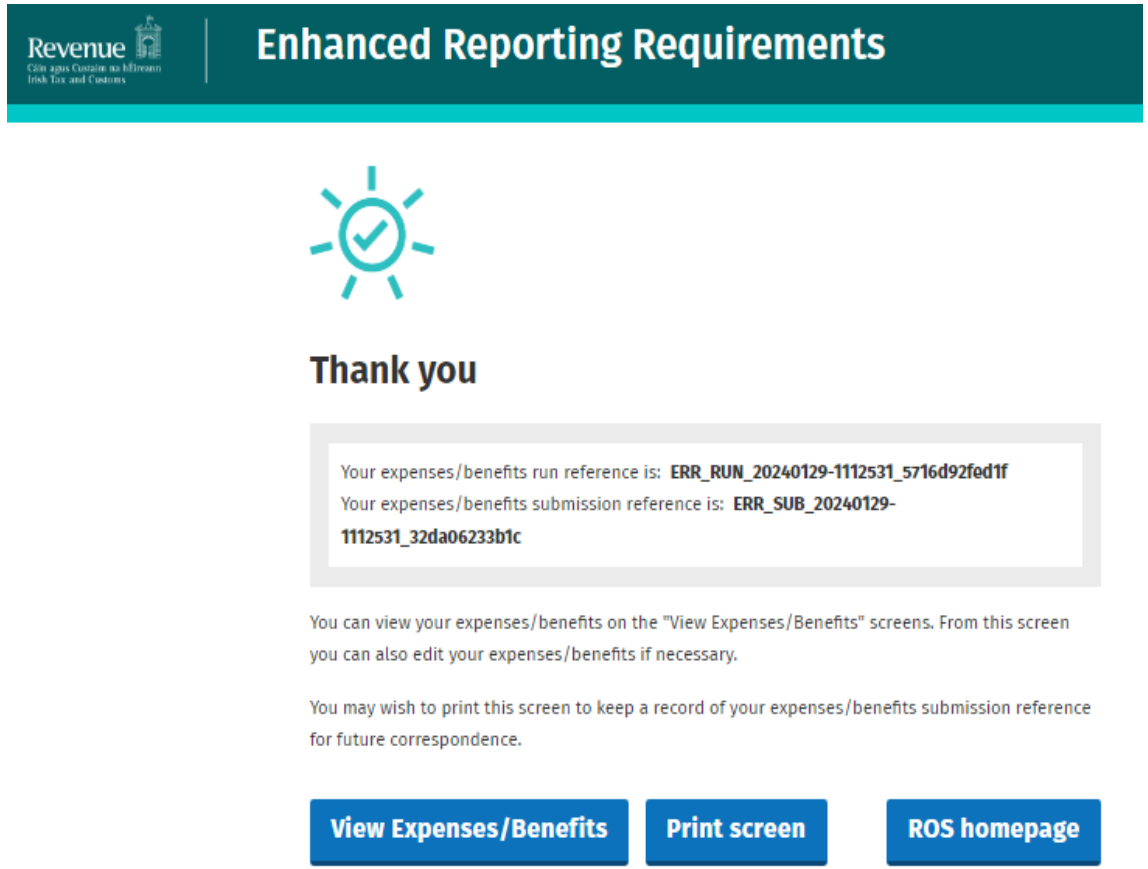
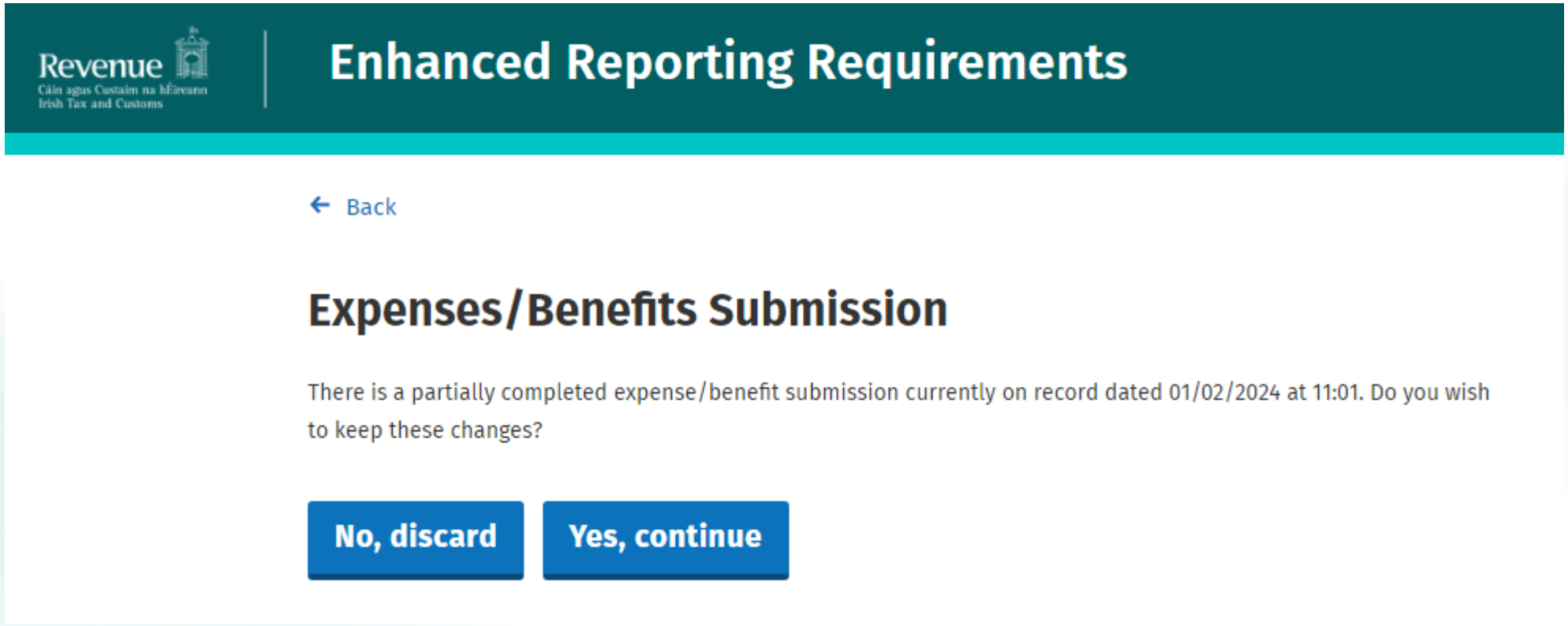


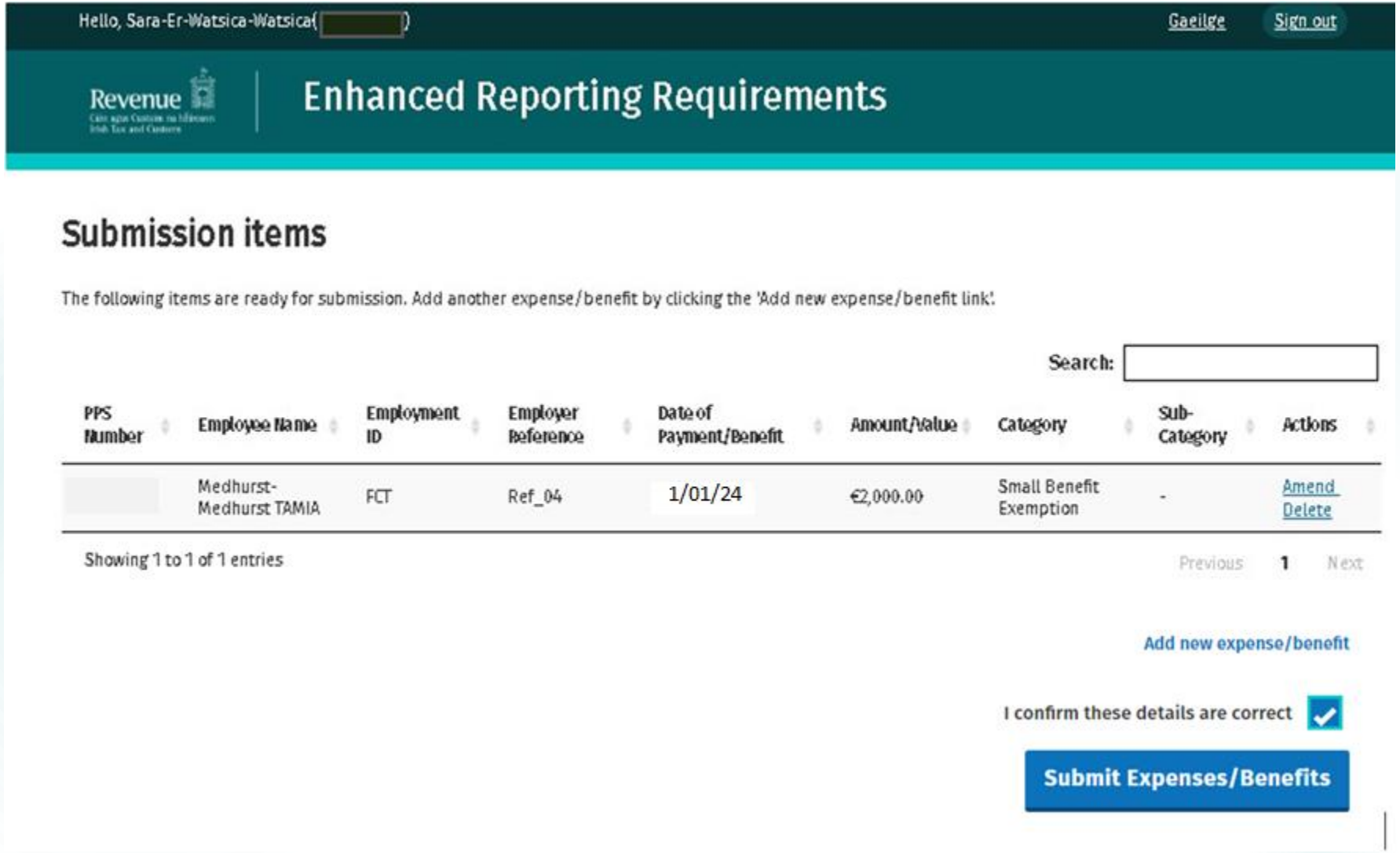


Submit Expenses and Benefits by online form

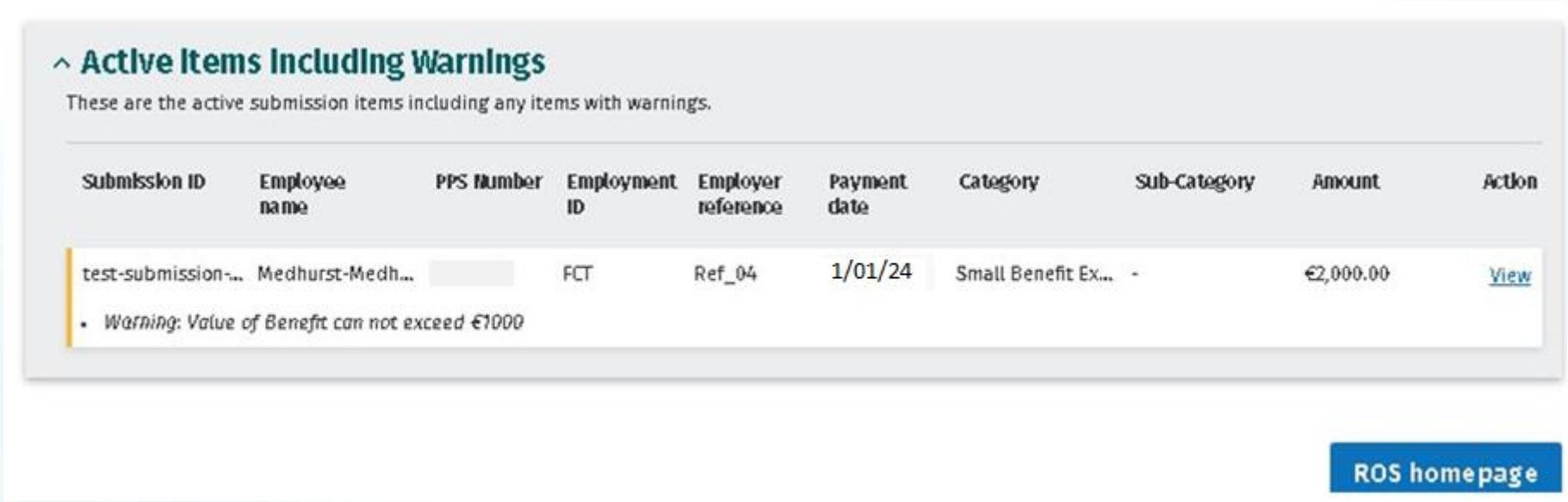


The above message will display where there is a partially saved submission.

Submit Expenses and Benefits by online form

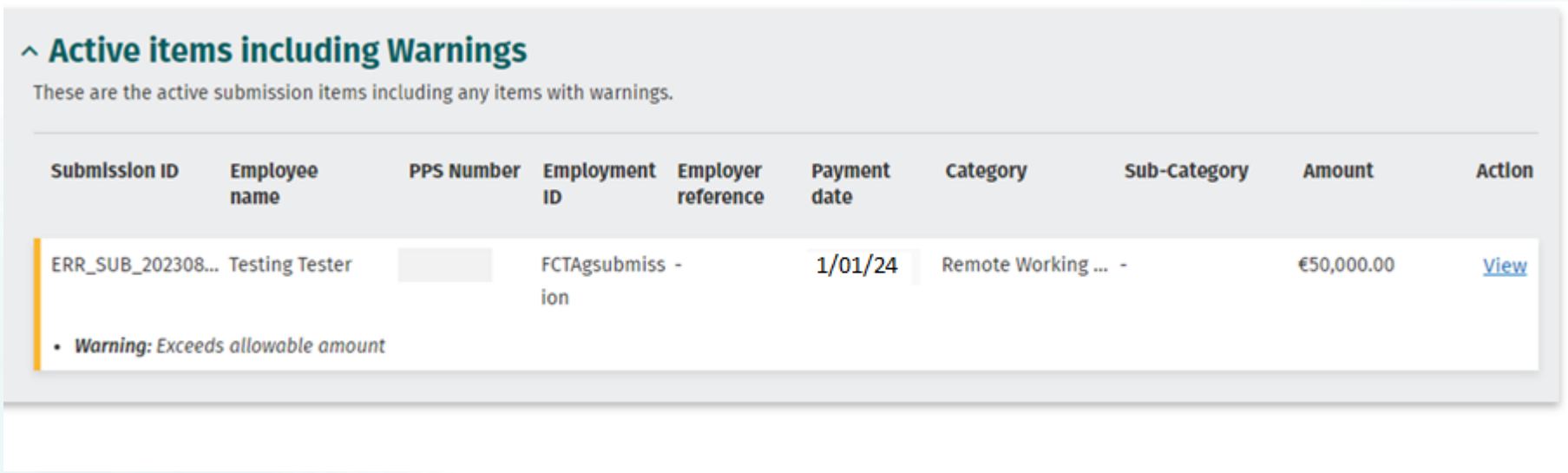


Submit Expenses and Benefits by online form



A warning will be returned where the value of the benefit has been exceed

Submit Expenses and Benefits by online form

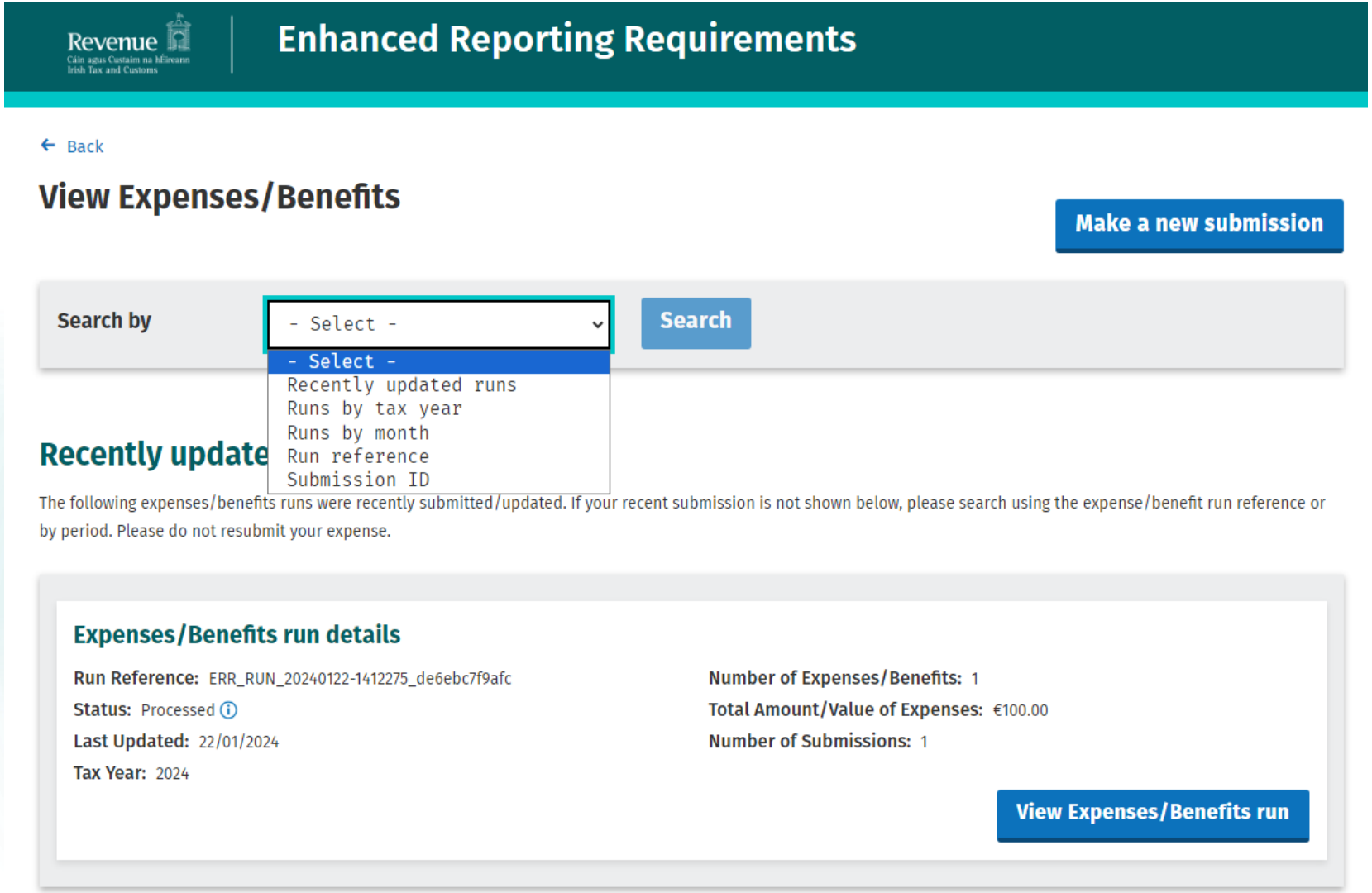


A warning will be returned where the allowable amount has been exceeded for Remote Working Daily Allowance.

Enhanced Reporting ROS Screens

ROS Display Expenses and Benefits to Employer

View Expenses and Benefits submission screens

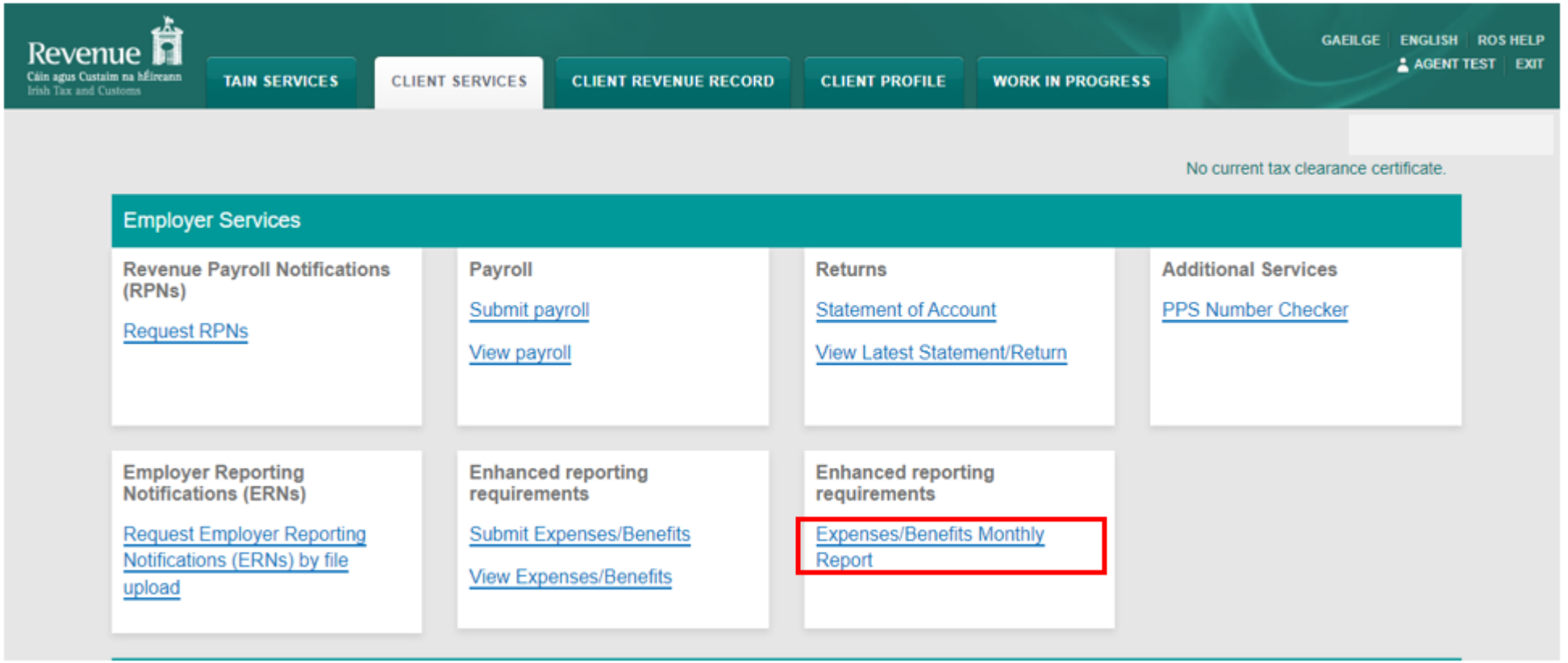


- You can view Expenses/Benefits submitted by selecting:
  - Recently updated runs
  - Runs by tax year
  - Runs by month
  - Run reference
  - Submission ID

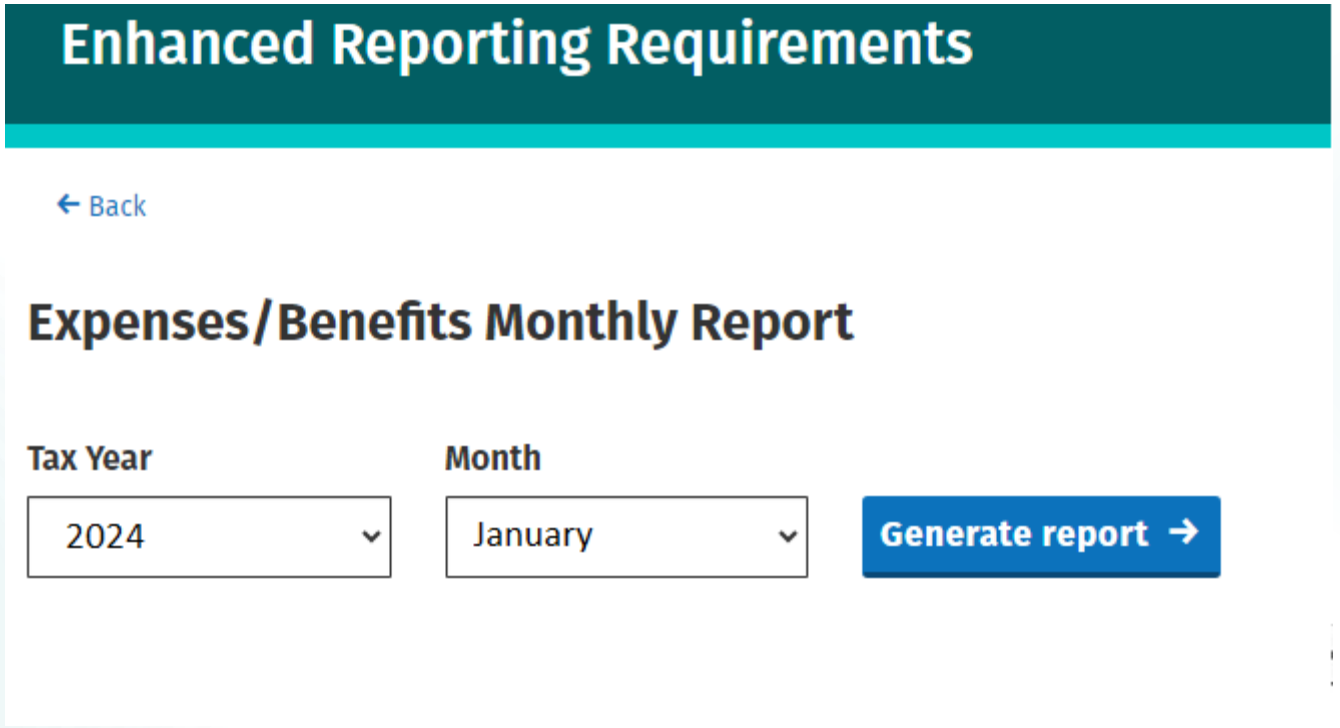
Enhanced Reporting ROS Screens

Display Expenses/Benefits monthly report

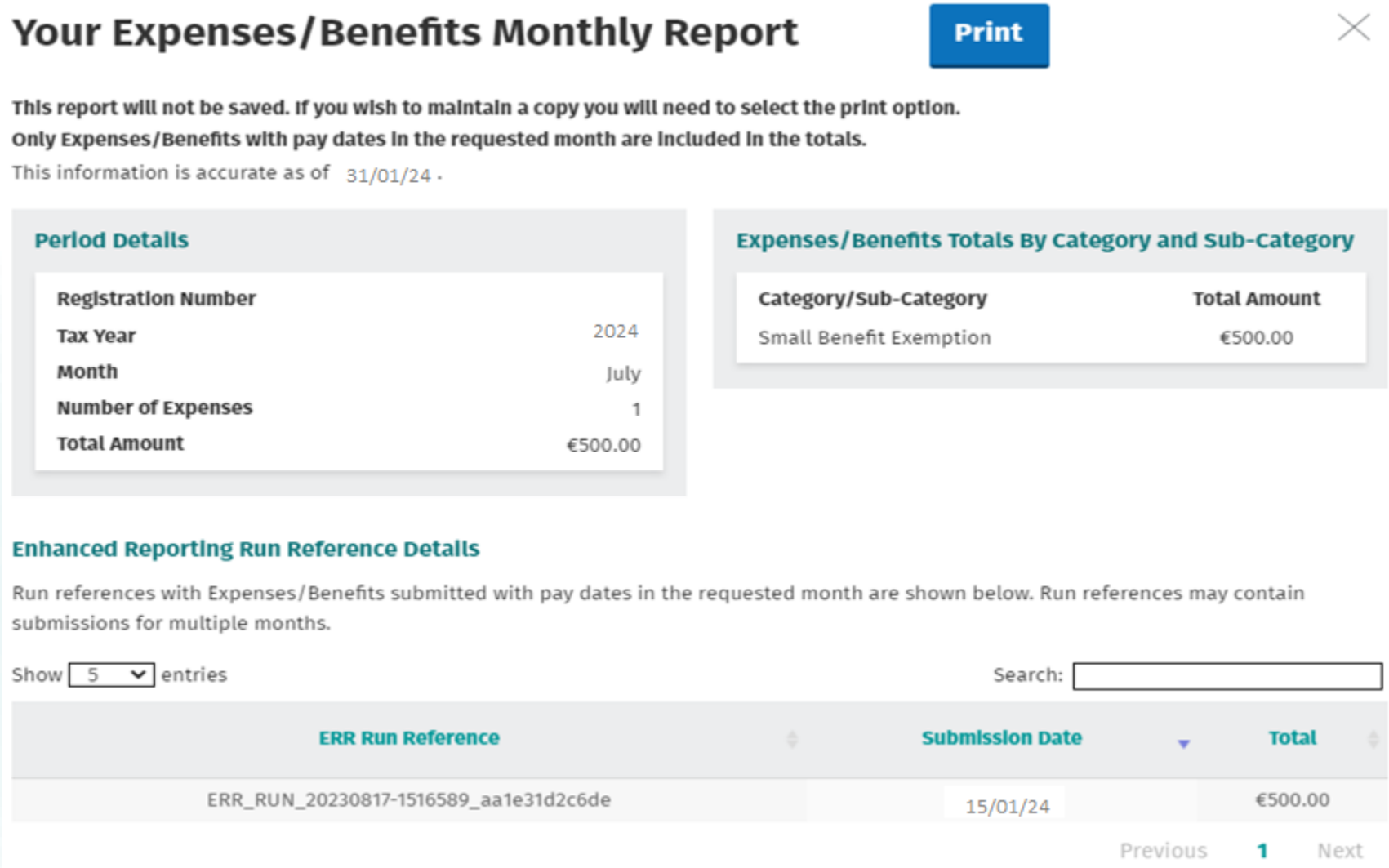
Expenses/Benefits Monthly Report



Expenses/Benefits Monthly Report



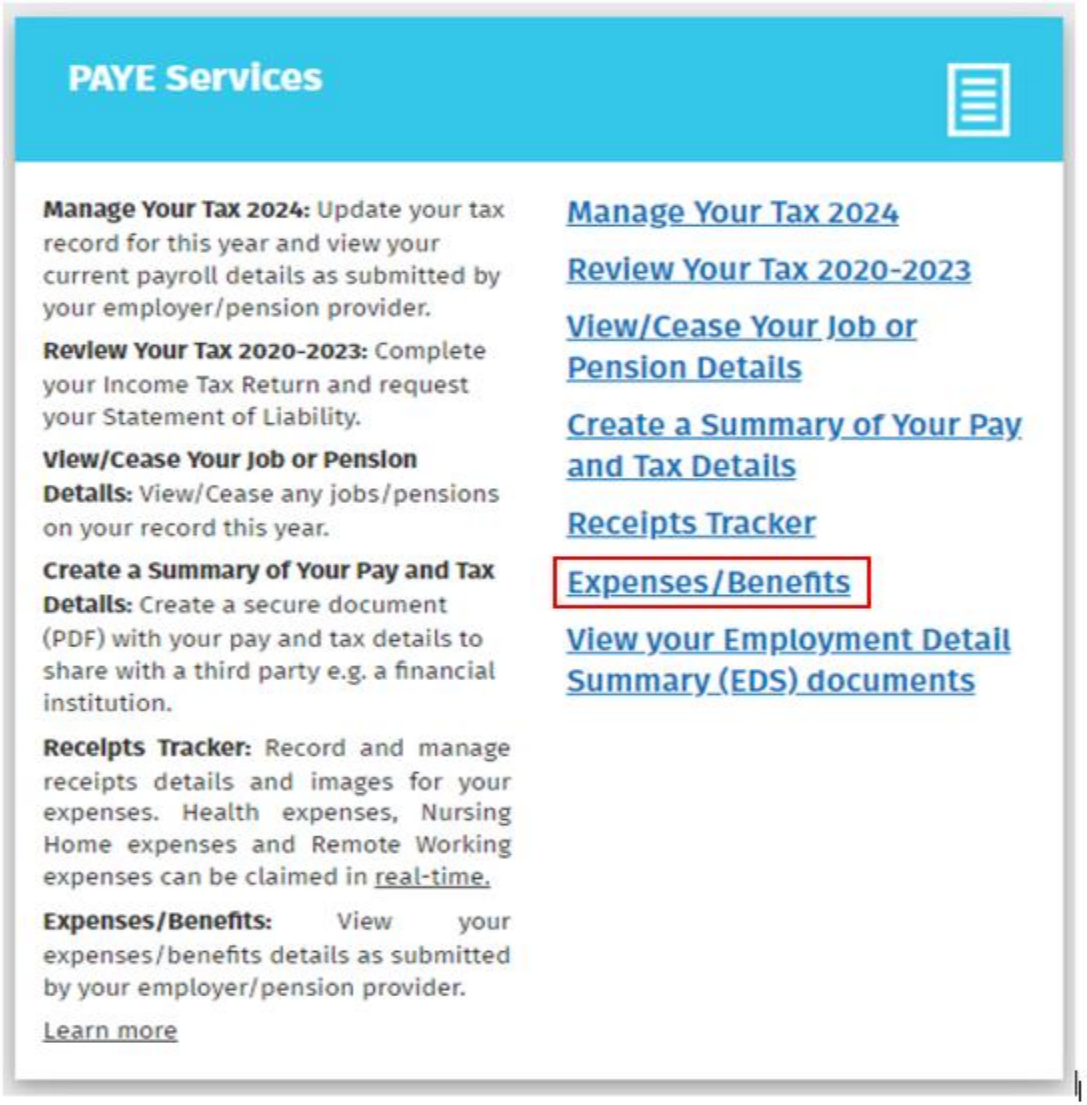
Expense/Benefit Monthly Report



Draft myAccount screen

Display Expenses and Benefits to Employee

Draft myAccount screen



The employee will be able to view all expense/benefits submitted by their employer in myAccount

Further information

Tax and Duty manuals:

ERR:

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-38/38-03-33.pdf

Travel and Subsistence:

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf

Remote Working Relief:

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-13.pdf

Small Benefit Exemption:

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-38/38-03-33.pdf

Agent Guidelines:

https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-37/37-00-04b.pdf

Thank You

Additional support is available for Employers and Agents (via MyEnquiries) from the National Employer Helpdesk (NEH)