

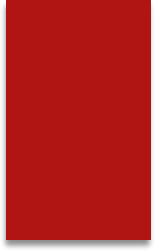


Enhanced Reporting Requirements

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

Employer (PAYE/PRSI)

Status: Active
Number:
You are linked to this tax

Type: Payroll Agent
ERR Agent

Cease Registration >

Remove Agent Link

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

The screenshot displays the Revenue website interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann' and 'Irish Tax and Customs'. A navigation bar contains five tabs: 'MAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. A message on the right states 'No current tax clearance certificate.' Below this is the 'Employer Services' section, which is organized into a grid of service cards:

Employer Services			
Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
Employer Reporting Notifications (ERNs) Request ERNs by file upload	Expenses/Benefits Submit Expenses/Benefits View Expenses/Benefits	Enhanced reporting requirements Expenses/Benefits Monthly Report	

Enhanced Reporting ROS Screens

Request Employer Reporting Notification(ERNs)
by file upload

Request ERNs by file upload

The screenshot displays the Revenue.ie website interface. At the top left, the Revenue logo is accompanied by the tagline 'Cáir agus Custaim na hÉireann Irish Tax and Customs'. A navigation bar contains several menu items: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' menu is currently selected. In the top right corner, a message states 'No current tax clearance certificate.' Below this, a teal header bar is labeled 'Employer Services'. The main content area is organized into a grid of service tiles. The 'Employer Reporting Notifications (ERNs)' tile is highlighted with a red border and contains the link 'Request ERNs by file upload'. Other visible tiles include 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link, 'Payroll' with 'Submit payroll' and 'View payroll' links, 'Returns' with 'Statement of Account' and 'View Latest Statement/Return' links, 'Additional Services' with a 'PPS Number Checker' link, 'Expenses/Benefits' with 'Submit Expenses/Benefits' and 'View Expenses/Benefits' links, and 'Enhanced reporting requirements' with an 'Expenses/Benefits Monthly Report' link.

Revenue
Cáir agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS

No current tax clearance certificate.

Employer Services

Revenue Payroll Notifications (RPNs)
[Request RPNs](#)

Payroll
[Submit payroll](#)
[View payroll](#)

Returns
[Statement of Account](#)
[View Latest Statement/Return](#)

Additional Services
[PPS Number Checker](#)

Employer Reporting Notifications (ERNs)
[Request ERNs by file upload](#)

Expenses/Benefits
[Submit Expenses/Benefits](#)
[View Expenses/Benefits](#)

Enhanced reporting requirements
[Expenses/Benefits Monthly Report](#)

Request ERNs by file upload

Request ERNs by file upload

Upload your request file to automatically retrieve, in a downloadable file, ERNs for your existing or new employees. Your request file must be in either JSON or XML format.

[Learn more](#)

 **Browse files**

No file chosen

No files selected

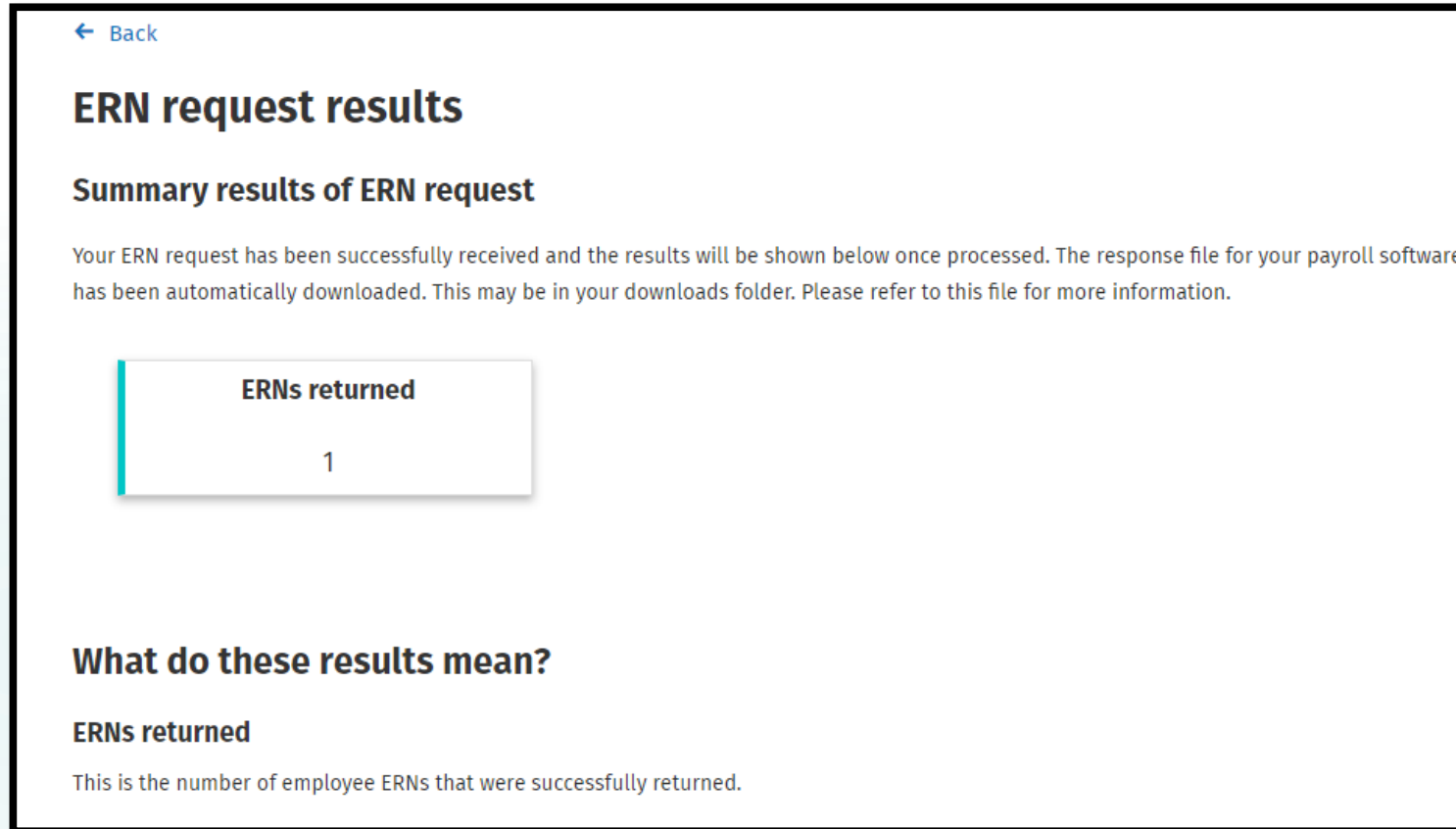
Digital certificate

This request must be signed using your ROS Digital Certificate

Password

Sign and Submit

ERN results screen

The screenshot shows a web interface for ERN results. At the top left is a blue back arrow and the text 'Back'. Below this is the main heading 'ERN request results' in bold. Underneath is a sub-heading 'Summary results of ERN request'. A paragraph of text explains that the request was received and results will be shown after processing, and that a response file for payroll software has been downloaded. A white box with a teal border on the left contains the text 'ERNs returned' and the number '1'. Below this is another section heading 'What do these results mean?' followed by the sub-heading 'ERNs returned' and a final explanatory paragraph.

[← Back](#)

ERN request results

Summary results of ERN request

Your ERN request has been successfully received and the results will be shown below once processed. The response file for your payroll software has been automatically downloaded. This may be in your downloads folder. Please refer to this file for more information.

ERNs returned
1

What do these results mean?

ERNs returned

This is the number of employee ERNs that were successfully returned.



Enhanced Reporting ROS Screens

Submit Expenses and Benefits by:

- File upload
- Online form

Submit Expenses and Benefits by file upload

The screenshot displays the Revenue.ie website interface. At the top left is the Revenue logo with the tagline 'Cain agus Custair na hÉireann Irish Tax and Customs'. A navigation bar contains five tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The 'CLIENT SERVICES' tab is active. A message on the right states 'No current tax clearance certificate.' Below this is a section titled 'Employer Services' containing several service cards:

- Revenue Payroll Notifications (RPNs)**: [Request RPNs](#)
- Payroll**: [Submit payroll](#), [View payroll](#)
- Returns**: [Statement of Account](#), [View Latest Statement/Return](#)
- Additional Services**: [PPS Number Checker](#)
- Employer Reporting Notifications (ERNs)**: [Request ERNs by file upload](#)
- Expenses/Benefits**: [Submit Expenses/Benefits](#) (highlighted with a red box), [View Expenses/Benefits](#)
- Enhanced reporting requirements**: [Expenses/Benefits Monthly Report](#)



Enhanced Reporting ROS Screens

Submit Expenses and Benefits by file upload

Submit expenses and benefits by file upload



Enhanced Reporting Requirements

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Submit Expenses/Benefits

Upload Expense(s)/Benefit(s) file

If your software produces a file with your expense/benefit details, you can upload it here. Your file must be either in JSON or XML format.

[Submit Expense/Benefit by file upload](#)

Complete online form

If you do not have a file to upload, you can manually enter your expense/benefit details by using our online form.

[Submit Expense/Benefit by online form](#)

Submit Expenses and benefits by file upload

[← Back](#)

Submit Expense/Benefit by file upload

You can upload your expense/benefit submission file here. File must be in either JSON or XML format.

[Learn more ↗](#)

 [Browse files](#)

No files selected

Digital certificate

This request must be signed using your ROS Digital Certificate

Password

Sign and Submit

Expense Submission Received

[← Back](#)

Expense submission received

Your file has been successfully received. The status of your submission is shown below. You can also access these details at any time through "View expense" in Employer Services.

Acknowledgement ID: 29d875aa-6ecc-43bb-83fc-0343de24054d ⓘ

[Download acknowledgement](#) ↓

Details

Submission ID: test-submission-1-fran1

Enhanced Reporting reference: test-ran-fran1

Status: Completed ✓

The response file for your expense software has been automatically downloaded. This may be in your downloads folder.

View expense results

You can view the results of this submission through the "View expense submission" button.

[View expense submission](#)

Alternatively, you can click "View expense run" to see the full details for all submissions within the expense run.

[View expense run](#)


[ROS homepage](#)

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

 **Enhanced Reporting Requirements**

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Submit Expenses/Benefits

Upload Expense(s)/Benefit(s) file

If your software produces a file with your expense/benefit details, you can upload it here. Your file must be either in JSON or XML format.

[Submit Expense/Benefit by file upload](#)

Complete online form

If you do not have a file to upload, you can manually enter your expense/benefit details by using our online form.

[Submit Expense/Benefit by online form](#)

Select a tax year

Tax year:

Cancel

Select

Submit Expenses and Benefits by online form

[← Back](#)

Create a new Expense or Benefit.

Please select an employee for whom an expense/benefit is being reported.

Previously submitted employee details.

Search:

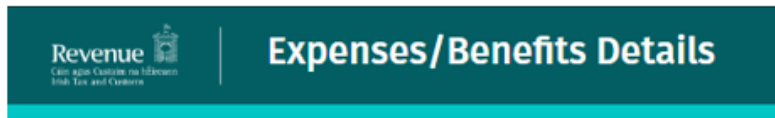
PPS Number	Employment ID	Employee Name	Action
	1		Edit Select
	1		Edit Select
	1		Edit Select
	1		Edit Select

Showing 1 to 4 of 4 entries

Previous **1** Next

[My employee is not on the list →](#)

Submit Expenses and Benefits by online form



[← Back](#)

Employee Details

* Denotes a required field

PPS Number

Employment ID

Employer Reference

Personal Details

First Name *

Family Name *

Date of Birth

dd/mm/yyyy

Address Details

Address Line 1

Address Line 2

County

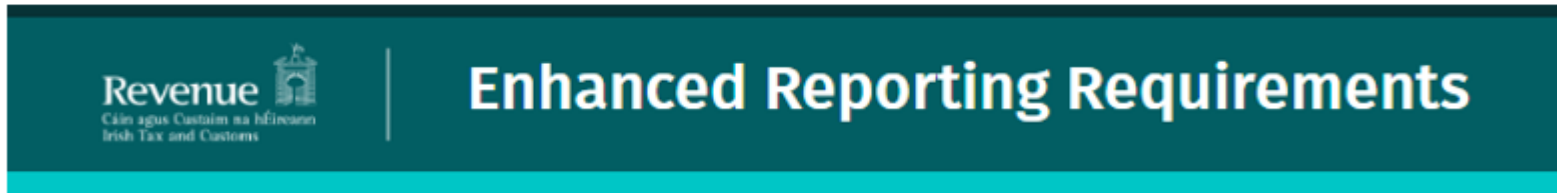
Eircode

Country

Next →

- ▶ 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



Expense/Benefit Details

* Denotes a required field

Employee Details

Employee Name

Patrick Star

PPS Number

Employment ID

Employer Reference

123

Expense/Benefit Details

Category *

Travel and Subsistence

Sub Category *

Travel Vouched

Amount/Value *

50.00

Date Of Payment/Benefit *

DD/MM/YYYY

01/01/2024

Save →

Submit Expenses and Benefits by online form



Your Expense/Benefit has been added and is ready to be submitted.

You can submit it on the expenses/benefits submission screen.

Would you like to add another expense/benefit for this employee?

Yes, add another Expense/Benefit for this employee

Continue

Submit Expenses and Benefits by online form

[← Back](#)

Submission items

The following items are ready for submission. Add another expense/benefit by clicking the 'Add new Expense/Benefit' link.

PPS Number


[Clear filter](#)

PPS Number	Employee Name	Employment ID	Employer Reference	Date of Payment/Benefit	Amount/Value	Category	Sub-Category	Actions
		ID_1	-	01/02/2024	€100.00	Travel and Subsistence	Travel Vouched	Amend Delete

[Add new Expense/Benefit](#) →

I confirm these details are correct

Submit Expenses and Benefits by online form

Revenue 
Cáin agus Custaim na hÉireann
Irish Tax and Customs


Sign & Submit

Sign & Submit


Certificate

Enter Password

[Help](#)

Revenue 
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements



Thank you

Your expenses/benefits run reference is: **ERR_RUN_20240129-1112531_5716d92fed1f**
Your expenses/benefits submission reference is: **ERR_SUB_20240129-1112531_32da06233b1c**

You can view your expenses/benefits on the "View Expenses/Benefits" screens. From this screen you can also edit your expenses/benefits if necessary.

You may wish to print this screen to keep a record of your expenses/benefits submission reference for future correspondence.

[View Expenses/Benefits](#) [Print screen](#) [ROS homepage](#)

Submit Expenses and Benefits by online form



Enhanced Reporting Requirements

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Expenses/Benefits Submission

There is a partially completed expense/benefit submission currently on record dated 01/02/2024 at 11:01. Do you wish to keep these changes?


No, discard

Yes, continue

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

Submit Expenses and Benefits by online form

Hello, Sara-Er-Watsica-Watsica() [Gaeilge](#) [Sign out](#)

 **Enhanced Reporting Requirements**

Submission items

The following items are ready for submission. Add another expense/benefit by clicking the 'Add new expense/benefit link'!

Search:

PPS Number	Employee Name	Employment ID	Employer Reference	Date of Payment/Benefit	Amount/Value	Category	Sub-Category	Actions
	Medhurst-Medhurst TAMIA	FCT	Ref_04	1/01/24	€2,000.00	Small Benefit Exemption	-	Amend Delete

Showing 1 to 1 of 1 entries Previous **1** Next

[Add new expense/benefit](#)

I confirm these details are correct

Submit Expenses/Benefits

Submit Expenses and Benefits by online form

^ Active Items Including Warnings
These are the active submission items including any items with warnings.

Submission ID	Employee name	PPS Number	Employment ID	Employer reference	Payment date	Category	Sub-Category	Amount	Action
test-submission-...	Medhurst-Medh...		FCT	Ref_04	1/01/24	Small Benefit Ex...	-	€2,000.00	View

- *Warning: Value of Benefit can not exceed €1000*

[ROS homepage](#)

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

Submit Expenses and Benefits by online form

^ Active items including Warnings
These are the active submission items including any items with warnings.

Submission ID	Employee name	PPS Number	Employment ID	Employer reference	Payment date	Category	Sub-category	Amount	Action
ERR_SUB_202308...	Testing Tester		FCTAgsubmiss - ion		1/01/24	Remote Working ...	-	€50,000.00	View

• **Warning:** Exceeds allowable amount

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

[← Back](#)

View Expenses/Benefits

[Make a new submission](#)

Search by

- Select -

[Search](#)

- Select -

Recently updated runs
Runs by tax year
Runs by month
Run reference
Submission ID

Recently updated

The following expenses/benefits runs were recently submitted/updated. If your recent submission is not shown below, please search using the expense/benefit run reference or by period. Please do not resubmit your expense.

Expenses/Benefits run details

Run Reference: ERR_RUN_20240122-1412275_de6ebc7f9afc

Status: Processed ⓘ

Last Updated: 22/01/2024

Tax Year: 2024

Number of Expenses/Benefits: 1

Total Amount/Value of Expenses: €100.00

Number of Submissions: 1

[View Expenses/Benefits run](#)

- ▶ 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

The screenshot shows the Revenue website interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To the right of the logo are navigation tabs: 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. Further right are language options: 'GAEILGE', 'ENGLISH', 'ROS HELP', 'AGENT TEST', and 'EXIT'. Below the navigation is a message: 'No current tax clearance certificate.' The main content area is titled 'Employer Services' and contains a grid of service tiles. The 'Expenses/Benefits Monthly Report' link is highlighted with a red box.

Employer Services			
Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
Employer Reporting Notifications (ERNs) Request Employer Reporting Notifications (ERNs) by file upload	Enhanced reporting requirements Submit Expenses/Benefits View Expenses/Benefits	Enhanced reporting requirements Expenses/Benefits Monthly Report	

Expenses/Benefits Monthly Report

Enhanced Reporting Requirements

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Expenses/Benefits Monthly Report

Tax Year

 ▼

Month

 ▼

Generate report →

Expense/Benefit Monthly Report

Your Expenses/Benefits Monthly Report

Print



This report will not be saved. If you wish to maintain a copy you will need to select the print option.

Only Expenses/Benefits with pay dates in the requested month are included in the totals.

This information is accurate as of 31/01/24.

Period Details

Registration Number	
Tax Year	2024
Month	July
Number of Expenses	1
Total Amount	€500.00

Expenses/Benefits Totals By Category and Sub-Category

Category/Sub-Category	Total Amount
Small Benefit Exemption	€500.00

Enhanced Reporting Run Reference Details

Run references with Expenses/Benefits submitted with pay dates in the requested month are shown below. Run references may contain submissions for multiple months.

Show entries

Search:

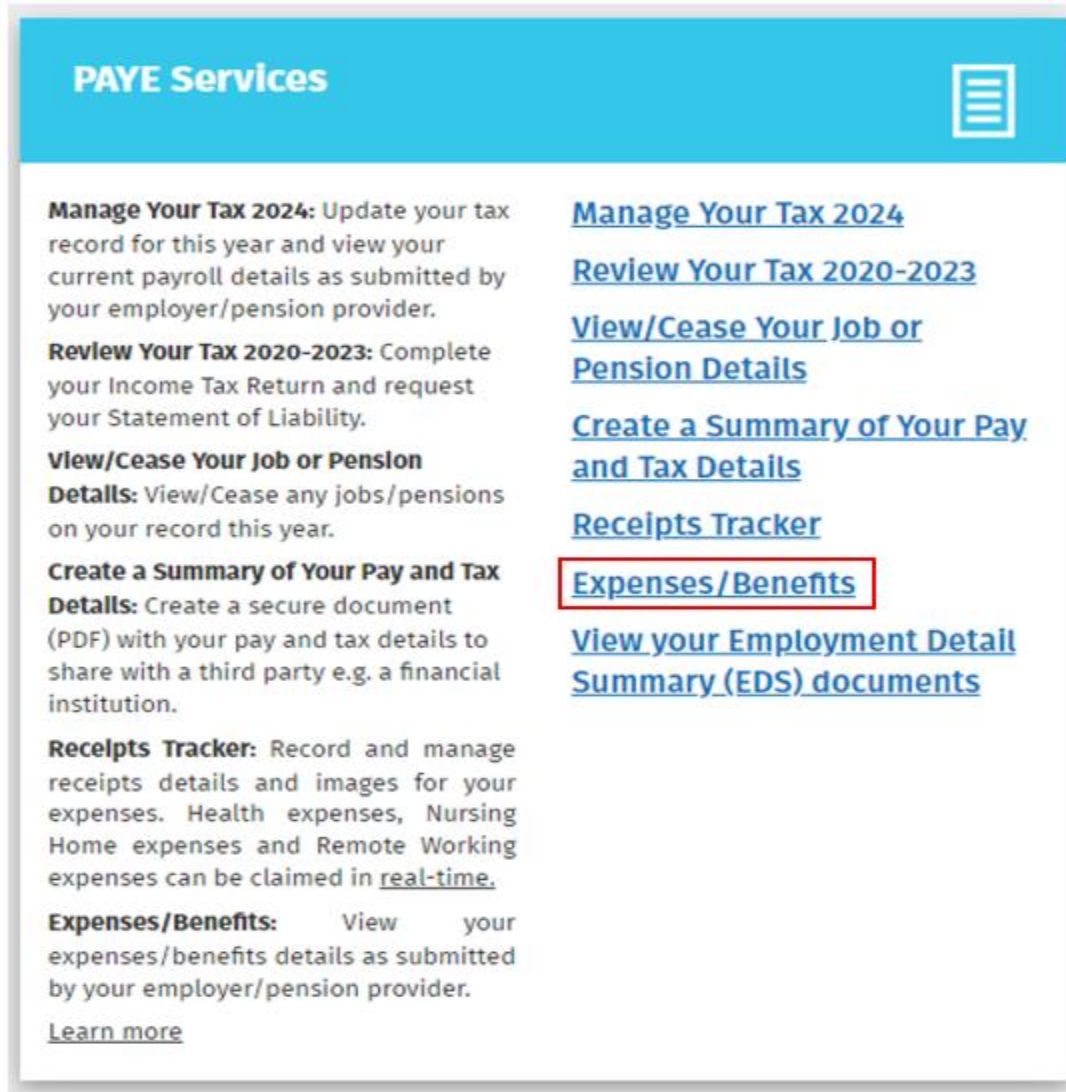
ERR Run Reference	Submission Date	Total
ERR_RUN_20230817-1516589_aa1e31d2c6de	15/01/24	€500.00

Previous **1** Next

Draft myAccount screen

Display Expenses and Benefits to Employee

Draft myAccount screen



PAYE Services

Manage Your Tax 2024: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

Review Your Tax 2020-2023: Complete your Income Tax Return and request your Statement of Liability.

View/Cease Your Job or Pension Details: View/Cease any jobs/pensions on your record this year.

Create a Summary of Your Pay and Tax Details: Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

Receipts Tracker: Record and manage receipts details and images for your expenses. Health expenses, Nursing Home expenses and Remote Working expenses can be claimed in real-time.

Expenses/Benefits: View your expenses/benefits details as submitted by your employer/pension provider.

[Learn more](#)

[Manage Your Tax 2024](#)

[Review Your Tax 2020-2023](#)

[View/Cease Your Job or Pension Details](#)

[Create a Summary of Your Pay and Tax Details](#)

[Receipts Tracker](#)

[Expenses/Benefits](#)

[View your Employment Detail Summary \(EDS\) documents](#)

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)