

Revenue Enhanced Reporting Requirements (ERR)

(This guideline supersedes financial guideline 22-2024/2025)

1. Introduction

This guideline is being issued as a reminder to boards of management of their reporting obligations under ERR.

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to employees and directors.

Updated Guidance on Reporting Travel and Subsistence Expenses for Board Members

This guideline has been updated to reflect revised guidance received from Revenue in January 2025 regarding payments and benefits to board members.

- **Revised advice from January 2025:**

Travel and subsistence expenses paid to board of management members serving in a voluntary capacity are **no longer** required to be reported under ERR. Refer to Section 3 below for more details.

- **Previous advice prior to January 2025:**

Travel and subsistence expenses paid to board of management members serving in a voluntary capacity were required to be reported to Revenue under the ERR procedures.

This revision updates the previous advice to align with the latest Revenue guidance.

The requirement to report the details of these expenses and benefits commenced from 01 January 2024.

2. Payments to be reported:

i. Small benefits exemption

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

- For example, school Principal, Deputy Principal, teachers, secretary/clerical officer, home school liaison officer or other employees who are paid directly by the Department of Education payroll.

- Gifts or vouchers must be reported to Revenue by the school.
- See section 7 below on the information to be obtained from the employee.
- **Voucher or benefit given to an employee of the board who is paid on the school payroll.**
 - For example, caretakers, S&S supervisors, afterschool study/club, coaching staff, etc.
 - Gifts or vouchers must be reported to Revenue by the school.
- **Voucher or benefit given to a board of management member**
 - Board of management members are defined as “office holders” and consequently fall into the definition of “employee” under section 983 TCA 1997. Therefore, this is reportable under ERR.
 - Gifts or vouchers must be reported to Revenue by the school.
 - See section 7 below on the information to be obtained from the board member.

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, teachers, 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, S&S supervisors, afterschool study/club, coaching staff, etc.
 - The payment of travel and subsistence must be reported to Revenue by the school.

3. Non-reportable payments

- **Travel and subsistence paid to volunteers (including board of management members)**
 - For example, travel and subsistence paid to selection committee members not in receipt of a daily fee, or to board members attending training.

- **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.
- **Travel and subsistence expenses paid directly to service provider**
 - 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.
- **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 is 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 below or in line with civil service rates)
 - Advance payment
- Employee name
- PPS number

- Employment ID number
- Amount/value of payment
- Date of payment
- Where an employee PPS number is 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 is 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 provide 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 can 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. ROS Certificate

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

8. Compliance

There is a firm expectation that all employers providing reportable benefits submit details of same on or before the provision of the benefit. It is also expected that any employer who commenced filing after 1 July 2024, will be expected to backdate their filings to 1 July 2024. Revenue is drafting regulations in relation to ERR. It is expected these regulations will include the provision of fixed penalties in respect of ERR non-compliance.

9. Further information

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

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

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15th December 2025

Ceanglais Fheabhsaithe Tuairiscithe na gCoimisinéirí Ioncaim

(Tá an treoirlíne seo tagtha in ionad threoirlíne airgeadais 22-2024/2025)

1. Réamhrá

Tá an treoirlíne seo á heisiúint mar mheabhrúchán do bhoird bhainistíochta faoina n-oibleagáidí tuairiscithe faoi ERR.

Leis an Acht Airgeadais, 2022, tugadh isteach Alt 897C lena gceanglaítear ar fhostóirí mionsonraí faoi chostais agus sochair áirithe a thugtar d'fhostaithe agus do stiúrthóirí a thuairisciú.

Treoir Nuashonraithe do Chomhaltaí Boird maidir le Costais Taistil agus Chothaithe a Thuairisciú

Nuashonraíodh an treoirlíne seo chun treoir athbhreithnithe a léiriú a fuarthas ó na Coimisinéirí Ioncaim in Eanáir 2025 maidir le híocaíochtaí agus sochair do chomhaltaí boird.

- **An chomhairle athbhreithnithe ó Eanáir 2025:**

Maidir le costais taistil agus chothaithe a íoctar le comhaltaí boird bainistíochta atá ag fónamh ar bhonn deonach, ní gá iad a thuairisciú a thuilleadh faoi na Ceanglais Fheabhsaithe Tuairiscithe. Féach Cuid 3 thíos le tuilleadh sonraí a fháil.

- **An chomhairle roimh Eanáir 2025:**

Maidir le costais taistil agus chothaithe a íocadh le comhaltaí boird bainistíochta a bhí ag fónamh ar bhonn deonach, ba ghá iad a thuairisciú faoi na Ceanglais Fheabhsaithe Tuairiscithe ar dtús.

Leis an athbhreithniú seo tugtar an chomhairle a eisíodh roimhe seo cothrom le dáta ionas go mbeidh sé ag teacht leis an treoir is déanaí ó na Coimisinéirí Ioncaim.

Cuireadh tús leis an gceanglas chun na mionsonraí faoi na costais agus na sochair sin a thuairisciú ar an 1 Eanáir 2024.

2. Íocaíochtaí le tuairisciú:

i. Díolúine maidir le sochair bheaga

➤ **Dearbhán nó sochar a thugtar d'fhostaí de chuid an bhoird a n-íoctar trí phárolla na Roinne Oideachais é nó í.**

- Mar shampla, Príomhoide, Leas-Phríomhoide, múinteoirí, rúnaí/oifigeach cléireachais, oifigeach teagmhála baile is scoile nó fostaithe eile a n-íoctar go díreach trí phárolla na Roinne Oideachais iad.
- Ní mór don scoil bronnánais nó dearbháin a thuairisciú do na Coimisinéirí Ioncaim.

- Féach cuid 7 thíos ar an bhfaisnéis a chaithfear a fháil ón bhfostaí.
- **Dearbhán nó sochar a thugtar d'fhostaí de chuid an bhoird a n-íoctar trí phárolla na scoile é nó í.**
 - Ní mór don scoil an bronntanas nó an dearbhán a thuairisciú do na Coimisinéirí Ioncaim.
- **Dearbhán nó sochar a thugtar do chomhalta boird bainistíochta**
 - Sainmhínítear comhaltaí boird bainistíochta mar “shealbhóirí oifige” agus, dá bhrí sin, tagann siad faoin míniú a thugtar ar “fhostaí” in alt 983 den Acht Comhdhlúite Cánacha, 1997. Mar sin, caithfear é seo a thuairisciú de réir na gCeanglas Feabhsaithe Tuairiscithe.
 - Ní mór don scoil an bronntanas nó an dearbhán a thuairisciú do na Coimisinéirí Ioncaim.
 - Féach cuid 7 thíos maidir leis an bhfaisnéis a chaithfear a fháil ón gcomhalta boird.

ii. Taisteal agus Cothú

- **Costais taistil agus chothaithe a íoctar le fostaí de chuid an bhoird a n-íoctar trí phárolla na Roinne Oideachais é nó í.**
 - Mar shampla, Príomhoide, Leas-Phríomhoide, múinteoirí, rúnaí/oifigeach cléireachais nó fostaí eile a n-íoctar go díreach trí phárolla na Roinne Oideachais iad.
 - Ní mór don scoil íoc na gcostas taistil agus cothaithe a thuairisciú do na Coimisinéirí Ioncaim.
 - Féach cuid 7 thíos ar an bhfaisnéis a chaithfidh an scoil a fháil ón bhfostaí le go mbeidh sí in ann íocaíochtaí taistil agus cothaithe a thuairisciú do na Coimisinéirí Ioncaim.
- **Costais taistil agus chothaithe a íoctar le fostaí de chuid an bhoird a n-íoctar trí phárolla na scoile é nó í.**
 - Mar shampla, feighlithe, maoirseoirí Sláinte agus Sábháilteachta, staidéar/club iarscoile, foireann cóitseála, srl.
 - Ní mór don scoil íoc na gcostas taistil agus cothaithe a thuairisciú do na Coimisinéirí Ioncaim.

3. Íocaíochtaí nach gá a thuairisciú

- **Costais taistil agus chothaithe a íoctar le hoibrithe deonacha (comhaltaí boird bainistíochta ina measc)**
 - Mar shampla, costais taistil agus chothaithe a íoctar le baill coiste roghnúcháin nach bhfaigheann táille laethúil, nó le comhaltaí boird atá ag freastal ar oiliúint.
- **Costais taistil agus chothaithe a íoctar le coistí agallaimh/roghnúcháin a bhfuil táille laethúil á fáil acu.**
 - I gcás go bhfaigheann an ball sin táille as fónamh ar an gcoiste, beidh aon chostas

taistil nó cothaithe a íoctar incháinithe toisc gur íocaíocht é sin as taisteal ón mbaile go dtí an áit oibre agus ar ais arís.

- Dá bhrí sin, ní gá na híocaíochtaí sin a thuairisciú tríd an tuairisciú feabhsaithe toisc nach mbeidh siad saor ó cháin.

➤ **Costais taistil agus cothaithe a íoctar go díreach le soláthraí seirbhíse**

- Ní gá tuairisc a thabhairt do na Coimisinéirí Ioncaim ach amháin i gcás ina n-íocann fostaí an costas taistil/cothaithe agus go n-aisíoctar leis/léi é. Má íocann an scoil costas taistil agus cothaithe go díreach e.g. íocann an scoil óstán go díreach le haghaidh fanacht thar oíche, nó má cheannaítear ticéid traenach ar chárta creidmheasa na scoile, ní gá é sin a thuairisciú.

➤ **Aisíocaíochtaí i leith costais seachas costais taistil agus cothaithe**

- Mar shampla, má cheannaíonn múinteoir soláthairtí ranga agus má aisíocann an scoil é, ní gá an íocaíocht sin a thuairisciú do na Coimisinéirí Ioncaim.

4. Faisnéis le tuairisciú maidir le gach ceann de na híocaíochtaí thuas

i. **Díolúine maidir le sochair bheaga**

- Ainm an fhostaí
- Uimhir PSP
- Uimhir Aitheantais Fostaíochta
- Méid/luach na híocaíochta
- Dáta na híocaíochta
- I gcás nach bhfuil uimhir PSP an fhostaí ar fáil, ní mór na mionsonraí seo a leanas a chur ar fáil:
 - Dáta breithe
 - Seoladh
 - Tagairt an fhostóra (Tagairt í seo is féidir leis an bhfostóir a chruthú don fhostaí áirithe seo chun críocha tuairisciú, m.sh. 123. Ba cheart an tagairt chéanna a úsáid don fhostaí i ngach tuairisceán eile amach anseo.)

ii. **Taisteal agus cothú**

- An fhochatagóir costais taistil agus cothaithe atá i gceist, i.e.:
 - Taisteal deimhnithe (i gcás ina gcuirtear admháil ar fáil don chostas a tabhaíodh)
 - Taisteal neamhdheimhnithe (i gcás ina bhfuil an costas bunaithe ar ráta míleáiste)
 - Cothú deimhnithe (i gcás ina gcuirtear admháil ar fáil don chostas a tabhaíodh)
 - Cothú neamhdheimhnithe (i gcás go bhfuil an costas bunaithe ar ráta atá faoi bhun rátaí na státseirbhíse nó i gcomhréir leo)
 - Réamhíocaíocht
- Ainm an fhostaí
- Uimhir PSP

- Uimhir Aitheantais Fostaíochta
- Méid/luach na híocaíochta
- Dáta na híocaíochta
- I gcás nach bhfuil uimhir PSP an fhostaí ar fáil, ní mór na mionsonraí seo a leanas a chur ar fáil:
 - Dáta breithe
 - Seoladh
 - Tagairt an fhostóra (Tagairt í seo is féidir leis an bhfostóir a chruthú don fhostaí áirithe seo chun críocha tuairisciú, m.sh. 123. Ba cheart an tagairt chéanna a úsáid don fhostaí i ngach tuairisceán eile amach anseo.)

iii. Liúntas laethúil cianoibre

- Ainm an fhostaí
- Uimhir PSP
- Uimhir Aitheantais Fostaíochta
- An líon iomlán laethanta
- Méid/luach na híocaíochta
- Dáta na híocaíochta
- I gcás nach bhfuil uimhir PSP an fhostaí ar fáil, ní mór na mionsonraí seo a leanas a chur ar fáil:
 - Dáta breithe
 - Seoladh
 - Tagairt an fhostóra (Tagairt í seo is féidir leis an bhfostóir a chruthú don fhostaí áirithe seo chun críocha tuairisciú, m.sh. 123. Ba cheart an tagairt chéanna a úsáid don fhostaí i ngach tuairisceán eile amach anseo.)

5. Costais/Sochair a Chur ar Aghaidh chuig na Coimisinéirí Ioncaim

Is tábhachtach a thabhairt faoi deara go gcuirtear an méid seo ar aghaidh chuig na Coimisinéirí Ioncaim ar leithligh ón ngnáth-thuairisceán párolla. Is féidir an fhaisnéis sin a chur isteach ar thrí bhealach dhifriúla.

i. Tuairisciú díreach trí phacáiste bogearraí

Cuireann formhór na soláthraithe párolla áis ar fáil chun gur féidir tuairisciú a dhéanamh trí na bogearraí párolla nó trí phacáiste tacaíochta bogearraí. Mura bhfuil faisnéis faoin bpróiseas seo faighte agat ó do sholáthraí párolla cheana féin, is féidir leat teagmháil a dhéanamh leo chun tuilleadh eolais a fháil.

ii. Foirm ar líne ROS

Is féidir faisnéis a chur isteach go díreach ar ROS trí fhoirm ar líne a úsáid.

Tá taispeántas sleamhnán a thaispeánann na céimeanna chun é sin a dhéanamh le fáil [anseo](#).

iii. Comhad a Uaslódáil chuig ROS

Is féidir comhad a chruthú a bhfuil an fhaisnéis ábhartha ann agus é a uaslódáil go díreach

chuig ROS. Caithfidh an comhad a bheith i bhformáid JSON nó .xml. Ní mholtar an modh seo a úsáid ach amháin má thugann soláthraí an phacáiste bogearraí treoir duit déanamh amhlaidh.

6. Boird bhainistíochta atá ag déanamh íocaíochtaí den sórt sin, ach nach bhfuil cláraithe mar fhostóir faoi láthair, beidh orthu clárú le go mbeidh siad in ann na ceanglais tuairiscithe a chomhlíonadh.

- Má tá tú cláraithe ar ROS cheana féin le haghaidh CBL/CCI, is féidir leat clárúchán nua a chur leis trí **Riaraigh Clárúcháin Chánach** faoin táb **Mo Sheirbhísí**.
- Mura bhfuil tú cláraithe leis na Coimisinéirí Ioncaim beidh ort foirm TR1 a chomhlánú. Is féidir tuilleadh eolais a fháil faoin bhfoirm sin [anseo](#).

A luaithe a bheidh tú cláraithe mar fhostóir beidh tú in ann clárú le haghaidh Sheirbhísí ar Líne na gCoimisinéirí Ioncaim (ROS). Tá tuilleadh sonraí faoi ROS ar fáil [anseo](#).

7. Teastas ROS

Beidh cead na gCeanglas Feabhsaithe Tuairiscithe ag teastáil uathu siúd a úsáideann teastas fo-úsáideora le dul isteach in ROS. Féach [anseo](#) le haghaidh treoracha breise maidir le ceadanna a nuashonrú.

8. Comhlíonadh

Glactar leis go dtuairisceoidh gach fhostóir sonraí faoi shochair intuairiscithe tráth a soláthraítear an sochar nó roimhe sin. Maidir le fhostóir ar bith a thosaigh ag tuairisciú tar éis an 1 Iúil 2024, glactar leis freisin go ndéanfaidh sé an tuairisciú a shiardhátú go dtí an 1 Iúil 2024. Tá na Coimisinéirí Ioncaim ag dréachtú rialacháin maidir leis na Ceanglais Fheabhsaithe Tuairiscithe. Táthar ag súil go ndéanfar foráil sna rialacháin sin do phionóis sheasta as neamh-chomhlíonadh na gCeanglas Feabhsaithe Tuairiscithe.

9. Tuilleadh eolais

Moltar go ndéanfadh an pearsanra scoile go léir a bhfuil baint acu le híocaíochtaí/eisíocaíocht chostais taistil agus chothaithe nó sochair bheaga (e.g. dearbháin) athbhreithniú ar an bhfaisnéis atá curtha ar fáil ag na Coimisinéirí Ioncaim ar a suíomh gréasáin [anseo](#) agus ar shuíomh gréasáin FSSU [anseo](#).

Déan teagmháil le FSSU le tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna a thagann chun cinn sa Treoirlíne seo.

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An 15 Nollaig 2025