



Enhanced Reporting Requirements

Enhanced Reporting Requirements

- ▶ Finance Bill on 20th October 2022 introduced a requirement for returns by employers in relation to certain reportable expenses/benefits
- ▶ Enhanced reporting is a new reporting requirement
- ▶ Subject to commencement order - and will be introduced on a phased basis to begin on 1 January 2024

Enhanced Reporting Requirements

- ▶ Building on principles of payroll reporting
 - Report on or before the date of payment
- ▶ 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 will leverage existing design principles
- ▶ Revenue will provide 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 will provide facilities to 3rd Party software providers to integrate with Revenue systems.
- ▶ Functionality for employees to view the employer submissions in myAccount will be available in 2024
- ▶ High level report to be available for Employer via ROS to provide totals of the categories submitted for the month

Enhanced Reporting Requirements

Expenses and Benefits to be reported from 1 January 2024

Travel & Subsistence (amount paid and date of payment 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 – vouchers

Amount paid and date

(max 2 benefits cannot exceed €1,000)

Remote working relief

- Number of days
- Amount paid and date

Enhanced Reporting Requirements

- ▶ Only incurred expenses will be reported. The use of company credit cards or prepaid cards are not currently in the scope of ERR as it does not involve a payment in regard to T&S to the employee by their employer.
- ▶ No reporting will be required outside of the definition of an employee or director as set out in legislation for payments made to people who are neither.
- ▶ 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.

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 for reporting of Travel.
- ▶ Any payment made which exceeds the thresholds will be subject to the normal rules for taxable payments.

Enhanced Reporting Requirements



16th March 2023

Seeking engagement from Software Providers

Enhanced Reporting Requirements

The introduction in Finance Act 2022 of Section 897C of the TCA 1997, will require employers to report to Revenue, details of small benefit, remote working daily allowance and travel and subsistence payments made to employees and/or directors. The requirement to provide this information will commence in 2024.

In preparation for this, Revenue is seeking the engagement of relevant software providers to ensure that their services will integrate with Revenue systems thus allowing employers comply with the new reporting requirements.

A short webinar will be held on 23rd March for relevant parties to give an overview of this process.

Software providers interested in attending should email pims@revenue.ie by 21st March 2023*.

The following information should be included in the email:

- Name
- Company Name
- Contact email
- Position in company
- VAT Registration Number

In a similar way to the introduction of real time payroll reporting and prior to the start of electronic submission, facilities will be made available to allow stakeholders test integration with Revenue systems to ensure its successful implementation. Further information will be provided on the day.

*If you are unable to attend this event, please submit your interest in attending future events.

Copy of notice issued in March 2023 for engagement from Software Providers to attend service user group (SUG) meetings to discuss this reporting requirement.

We are urging employers to contact their software providers and advise them to engage with Revenue as soon as possible.

For anyone wishing to attend these meeting they should send their request to pims@revenue.ie

Enhanced Reporting Requirements

What's happening now:

- ▶ Revenue systems – ongoing analysis and development
- ▶ Extensive engagement has commenced with the relevant stakeholders below to ensure seamless integration with Revenue IT Systems:
 - Software providers
 - Employers and tax agents
 - Representative bodies

Draft Enhanced Reporting ROS Screens

The screenshot displays the Revenue ROS user interface. At the top, the Revenue logo is on the left, and navigation links for 'GAEILGE', 'ENGLISH', and 'ROS HELP' are on the right. Below the logo, the user's name 'SARA-ER-BARTOLETTI INC' and an 'EXIT' button are visible. A navigation bar contains 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. A notification states 'No current tax clearance certificate.' The main content area is titled 'My Frequently Used Services' and includes a search bar for 'MyEnquiries'. The 'Employer Services' section is divided into three columns: 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link; 'Payroll' with 'Submit payroll' and 'View payroll' links; and 'Returns' with 'Statement of Account' and 'View Latest Statement/Return' links. A red box highlights the 'Enhanced Reporting Requirements' section, which contains four links: 'Request ERNs by file upload', 'Submit expenses/benefits', 'View expenses/benefits', and 'Expenses/benefits monthly report'. Below this, the 'File a Return' section has 'Complete a Form Online' and 'Upload Form(s) Completed Offline' options. The 'Payments & Refunds' section has a 'Submit a Payment' option. A large 'Draft' watermark is overlaid on the page.

Revenue
Cáin agus Castaíocht na hÉireann
Irish Tax and Customs

GAEILGE | ENGLISH | ROS HELP
SARA-ER-BARTOLETTI INC | EXIT

MY SERVICES | REVENUE RECORD | PROFILE | WORK IN PROGRESS | ADMIN SERVICES

No current tax clearance certificate.

My Frequently Used Services [Add a service](#) + ^

MyEnquiries

Employer Services

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

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

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

Enhanced Reporting Requirements
[Request ERNs by file upload](#)
[Submit expenses/benefits](#)
[View expenses/benefits](#)
[Expenses/benefits monthly report](#)

File a Return

Complete a Form Online ▼

Upload Form(s) Completed Offline ▼

Payments & Refunds

Submit a Payment ▼

Draft Enhanced Reporting ROS Screens

Request Employer Reporting Notification (ERNs)
by file upload

Request ERNs by file upload

The screenshot displays the Revenue website interface. At the top, the Revenue logo is on the left, and navigation links for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES' are in the center. On the right, there are links for 'GALILEO', 'ENGLISH', 'RCS HELP', and 'SARA-ER.BARTOLETTI INC EXIT'. A notification states 'No current tax clearance certificate.' Below this is a 'My Frequently Used Services' section with an 'Add a service +' button. A search bar labeled 'MyEnquiries' is present. The 'Employer Services' section is divided into four columns: '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; and 'Enhanced Reporting Requirements' with 'Request ERNs by file upload' (highlighted in a red box), 'Submit expenses/benefits', 'View expenses/benefits', and 'Expenses/benefits monthly report' links. At the bottom, the 'File a Return' section offers 'Complete a Form Online' and 'Upload Form(s) Completed Offline' options.

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

9013101JH_JSON (1).json [Remove](#)

Digital certificate

This request must be signed using your ROS Digital Certificate

paye-employers-888801645

Password

.....|

Sign and Submit

Request ERNs by file upload

[← 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.

Draft 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 Ontario user interface. At the top, the logo for Revenue Ontario is visible, along with navigation tabs for 'MY SERVICES', 'REVENUE RECORD', 'PROFILE', 'WORK IN PROGRESS', and 'ADMIN SERVICES'. A user profile for 'SARA-ER. BARTOLETTI INC.' is shown in the top right corner. Below the navigation, a message states 'No current tax clearance certificate.' The main content area is titled 'My Frequently Used Services' and includes a search bar for 'MyEnquiries'. The 'Employer Services' section is divided into four columns: 'Revenue Payroll Notifications (RPNs)' with a link for 'Request RPNs'; 'Payroll' with links for 'Submit payroll' and 'View payroll'; 'Returns' with links for 'Statement of Account' and 'View Latest Statement/Return'; and 'Enhanced Reporting Requirements' with links for 'Request ERNs by file upload', 'Submit expenses/benefits' (highlighted with a red box), 'View expenses/benefits', and 'Expenses/benefits monthly report'. At the bottom, the 'File a Return' section offers options to 'Complete a Form Online' and 'Upload Form(s) Completed Offline'.



Draft Enhanced Reporting ROS Screens

Submit expenses and benefits by file upload

Submit expenses and benefits by file upload

Hello Sara-Er-Terry-Terry(03709917MH) Gaeilge [Sign out](#)

Revenue
Cúis agus Cúisín na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

[← ROS homepage](#)

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

 **Expenses/Benefits Details**

[← 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 file chosen

Digital certificate

This request must be signed using your ROS Digital Certificate

Password

Draft 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

Hello Sara-Er-Terry-Terry(03709917MH)

Revenue
Cán Águs Custóir na Míreanna
Irish Tax and Customs

Enhanced Reporting Requirements

[← ROS homepage](#)

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

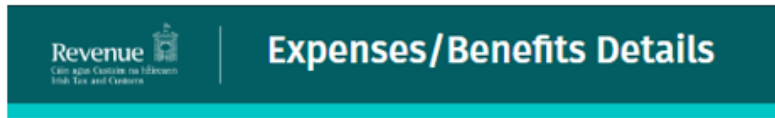
Tax year:

2024

Cancel

Select

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

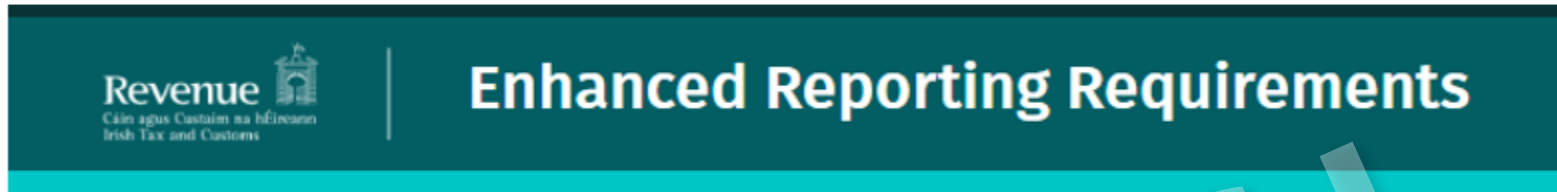
Eircode

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

PPS Number

Employment ID

Employer Reference

Expense/Benefit Details

Category *

Sub Category *

Amount/Value *

Date Of Payment/Benefit *

DD/MM/YYYY

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 expense/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



Enhanced Reporting Requirements

Submission items

The following items are ready for submission. Add another expense/benefit by clicking the Add a new expense/benefit button

PPS number	Employee name	Employment ID	Employer Reference	Date of Payment/Benefit	Amount/Value	Category	Sub-Category	Actions
	Patrick Star	123		23/06/2023	50.00	Travel and Subsistence	Travel Unvouched	Amend Delete

Showing 1 to 1 of 1 entries


Previous Next

[Add new expense/benefit](#)

I confirm these details are correct

Submit Expenses/Benefits

Submit expenses and benefits by online form

 **Enhanced Reporting Requirements**


[← Back](#)


Digital certificate

This request must be signed using your ROS Digital Certificate

Password

[Sign and Submit](#)

 **Enhanced Reporting Requirements**



Thank you


Your expenses/benefits run reference is: ERR_RUN_20230623-1546436_4b9cd92ac08b
Your expenses/benefits submission reference is: ERR_SUB_20230623-1546436_72df9ff27840

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

Revenue  **Enhanced Reporting Requirements**

[← Back](#)

Create a new expense or benefit.

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

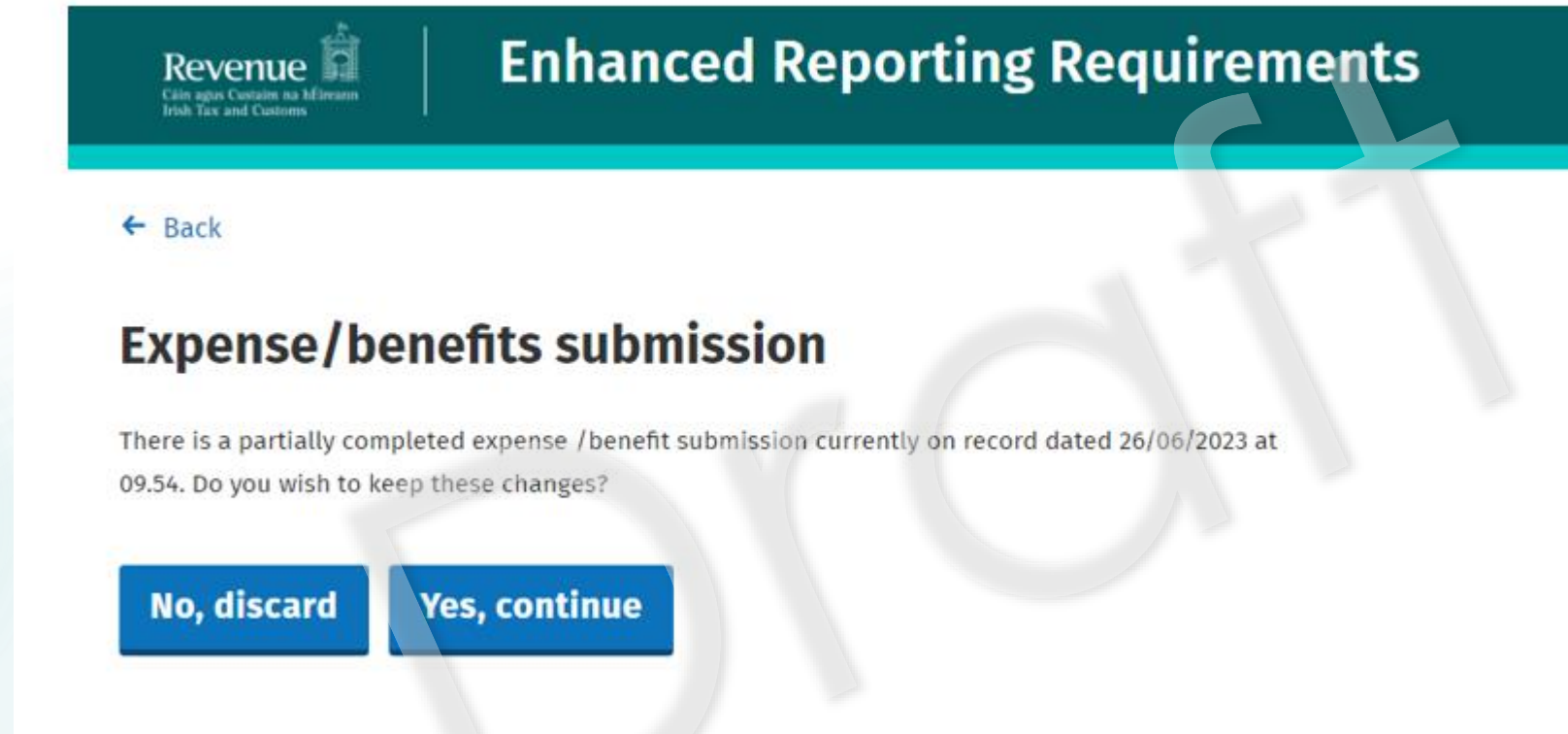
Previously submitted employee details.

PPS Number	EMPLOYMENT ID	Employee Name	Action
	23	Ryan Ryan	Edit Select
	1	Rick Glassmore	Edit Select

Showing 1 to 2 of 2 entries Previous 1 Next

[My employee is not on the list →](#)

Submit expenses and benefits by online form



The screenshot shows the Revenue website interface. At the top, there is a dark teal header with the Revenue logo on the left and the text "Enhanced Reporting Requirements" in white. Below the header, there is a light blue navigation bar with a "Back" link. The main content area has a white background with a large, semi-transparent "Draft" watermark. The title "Expense/benefits submission" is displayed in bold black text. Below the title, a message states: "There is a partially completed expense /benefit submission currently on record dated 26/06/2023 at 09.54. Do you wish to keep these changes?". At the bottom of the message, there are two blue buttons: "No, discard" and "Yes, continue".

Revenue
Cain agus Customs na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

[← Back](#)


Expense/benefits submission

There is a partially completed expense /benefit submission currently on record dated 26/06/2023 at 09.54. Do you wish to keep these changes?

No, discard **Yes, continue**

The above message will display when the employer next logs on if they did not complete the submission. They will have the option to discard or accept the submission.

Submit expenses and benefits by online form

Revenue  **Enhanced Reporting Requirements**

Submission items

The following items are ready for submission. Add another expense / benefit by clicking the Add a new expense/benefit button

Filter

PPS number	Employee name	Employment ID	Employer Reference	Date of Payment / Benefit	Amount / Value	Category	Sub-Category	Actions
	Sally Moore	1234		01/04/2024	1000.00	Benefits exemption	--	Amend Delete
	Sally Moore	1234		27/04/2024	1000.00	Benefits exemption	--	Amend Delete
	Sally Moore	1234		04/05/2024	1000.00	Benefits exemption	--	Amend Delete

Showing 1 to 3 of 3 entries

Previous Next

[Add new expense/benefit](#)

I confirm these details are correct

[Submit Expenses / Benefits](#)

An error message will be returned where more than 2 small benefits are entered.
Error message: **'Exemption cannot exceed 2 per employee per tax year'**



Draft Enhanced Reporting ROS Screens

ROS Display expenses and benefits to Employer

View of submission screens

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 run reference or by period. Please do not resubmit your expense.

Expense/Benefits run details

Run Reference: ERR_RUN_20230623-1546436_4b9cd92ac08b

Status: Processed ⓘ

Last Updated: 23/06/2023

Tax Year: 2023

Number of Expenses/Benefits: 1

Total Amount/Value of Expenses: €50.00

Number of Submissions: 1

[View expenses/benefits run](#)

View of submission screens

View Expenses/Benefits

[Make a new submission](#)

Search by

- Select -

[Search](#)

Recently updated runs

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

Expense/Benefits run details

Run Reference: ERR_RUN_20230623-1546436_4b9cd92ac08b

Status: Processed ⓘ

Last Updated: 23/06/2023

Tax Year: 2023

Number of Expenses/Benefits: 1

Total Amount/Value of Expenses: €50.00

Number of Submissions: 1

[View expenses/benefits run](#)

Recently updated runs

View of submission screens

Expense/Benefits runs tax year 2023

All expense/benefit runs which were submitted or last updated in the tax year selected are displayed below. Any expense/benefit run which was amended will display in the month it was last updated.

January

There is no expense/benefit run which was submitted/last updated in this month.

February

There is no expense/benefit run which was submitted/last updated in this month.

March

There is no expense/benefit run which was submitted/last updated in this month.

April

There is no expense/benefit run which was submitted/last updated in this month.

May

date last updated	expense/benefit run reference	status	action
23/05/2023 9:21 AM	ERR_RUN_20230523-0921435_467b0f8d2083	Completed	View
23/05/2023 9:42 AM	ERR_RUN_20230523-0942531_03dd09c7e029	Completed	View

Runs by tax year

View of submission screens

Runs by month

Expense/Benefits runs May 2023

All expense/benefit runs which were submitted or last updated in the month selected are displayed below.

May			
Date last updated	Expense/benefit run reference	Status	Action
23/05/2023 9:21 AM	ERR_RUN_20230523-0921435_467b6f8d2063	Completed	View
23/05/2023 9:42 AM	ERR_RUN_20230523-0942531_63dd69c7e629	Completed	View
24/05/2023 11:17 AM	ERR_RUN_20230524-1117275_24afd9233575	Completed	View
24/05/2023 12:00 PM	ERR_RUN_20230524-1208157_0c19463e3439	Completed	View
24/05/2023 12:09 PM	ERR_RUN_20230524-1209259_ba7c55eb8062	Completed	View

[View more](#)

ROS homepage

View of submission screens

Expense/Benefits run

These are your expenses/benefits run details. Please download the expenses/benefits run summary for further information.

[Download expense/benefits run summary](#) ↓

Expense/Benefits run details

Run Reference: ERR_RUN_20230523-0921435_467b6f8d2063

Status: Processed ⓘ

Last Updated: 23/05/2023

Tax Year: 2023

Number of Expenses/Benefits: 1

Total Amount/Value of Expenses: €1,000.00

Number of Warnings: 0

Number of Submissions: 1

^ Recent Submissions

Date submitted	Submission ID	Additions	Corrections	Deletions	Invalid Items	Amount	Status ⓘ	Action
23/05/2023 9:21 AM	ERR_SUB_202305...	1	0	0	0	€1,000.00	Completed	View

^ Active items

These are the active submission items.

Submission ID	Employee name	PPS Number	Employment ID	Employer reference	Payment date	Category	Sub-Category	Amount	Action
ERR_SUB_202305...	Test Tester	3243352P	Frantest	-	01/01/2023	Travel and Subsis...	Travel Vouched	€1,000.00	View

By run reference

[ROS homepage](#)

View of submission screens

By Submission ID

Expense/Benefit Submission

These are the results from your expense/benefit submission. Please download the response file for further information.

[Download expense/benefit submission response](#) ↓

Submission results

Run Reference: [ERR_RUN_20230523-0921435_467b6f8d2063](#)

Submission ID: [ERR_SUB_20230523-0921435_0c8b655db28d](#)

Status: Completed ⓘ

Date Submitted: 23/05/2023

Tax Year: 2023

Submission items

Additions: 1

Corrections: 0

Deletions: 0

Invalid: 0

^ Additions

These items were added to the expense/benefit run and are included in the total amount for this submission.

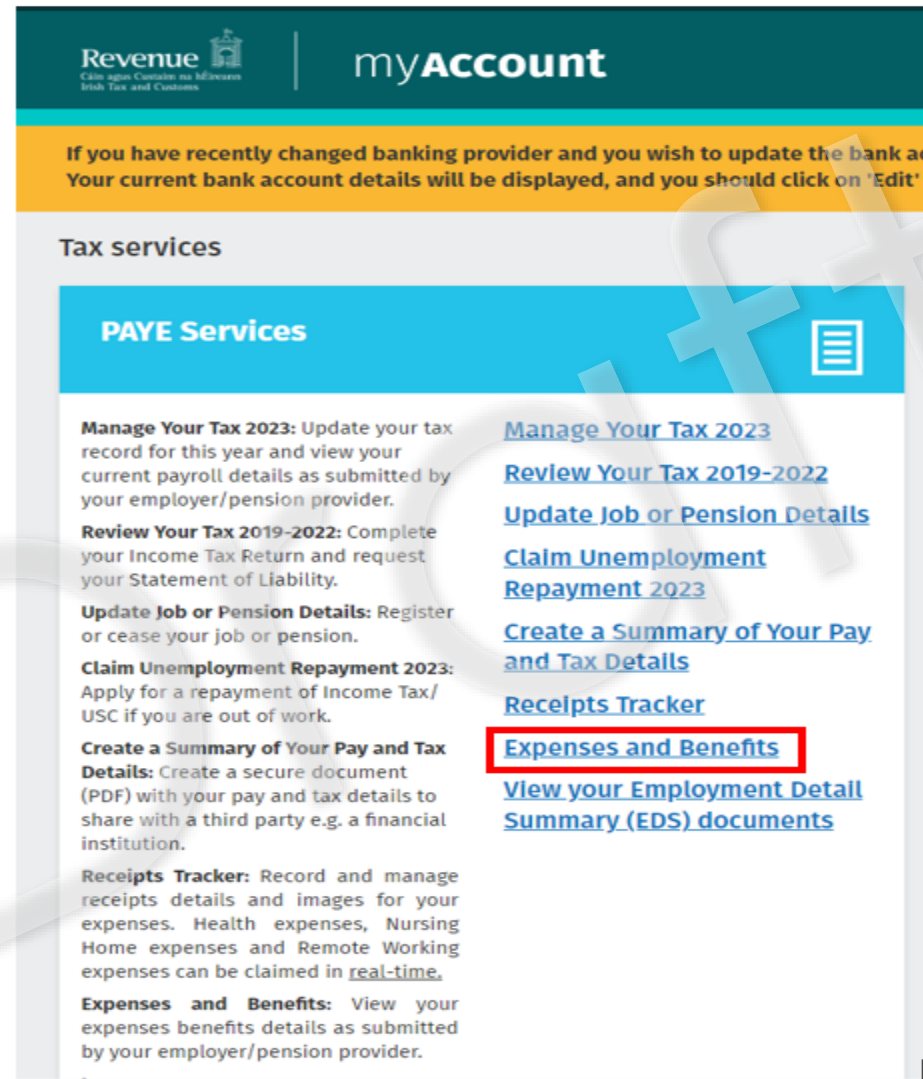
Employee name	PPS Number	Employment ID	Employer reference	Payment date	Category	Sub-Category	Amount	Action
Test Tester	3243352P	Frantest	-	01/01/2023	Travel and Subsis...	Travel Vouched	€1,000.00	View

[ROS homepage](#)


Draft myAccount screens

Display expenses and benefits to Employee

Draft myAccount screen



The image shows a draft of a web page for 'myAccount' on the Revenue website. The page has a dark teal header with the Revenue logo and 'myAccount' text. Below the header is a yellow banner with a message about updating bank details. The main content area is titled 'Tax services' and features a blue 'PAYE Services' section with a menu icon. This section contains two columns of text: the left column has descriptive paragraphs for 'Manage Your Tax 2023', 'Review Your Tax 2019-2022', 'Update Job or Pension Details', 'Claim Unemployment Repayment 2023', 'Create a Summary of Your Pay and Tax Details', 'Receipts Tracker', and 'Expenses and Benefits'; the right column has a list of blue links for the same categories. The 'Expenses and Benefits' link is highlighted with a red box.

Revenue  | myAccount
Cáin again Cúistín na Míreanna
Irish Tax and Customs

If you have recently changed banking provider and you wish to update the bank account details, your current bank account details will be displayed, and you should click on 'Edit'.

Tax services

PAYE Services

Manage Your Tax 2023: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

Review Your Tax 2019-2022: Complete your Income Tax Return and request your Statement of Liability.

Update Job or Pension Details: Register or cease your job or pension.

Claim Unemployment Repayment 2023: Apply for a repayment of Income Tax/ USC if you are out of work.

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

[Manage Your Tax 2023](#)

[Review Your Tax 2019-2022](#)

[Update Job or Pension Details](#)

[Claim Unemployment Repayment 2023](#)

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

[Receipts Tracker](#)

[Expenses and Benefits](#)

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

Draft myAccount screen



The employee will be able to view all expense/benefits submitted by the employer by clicking on view

Further information

- ▶ An [ERR](#) hub page on the Revenue website and is located under:
 - ▶ employing people
 - ▶ becoming an employer and ongoing obligations
 - ▶ There is also a short URL www.revenue.ie/ERR