

Employees paid by the Department of Education

- ▶ **Reporting required for:**

- ▶ **Gift vouchers/other small benefits**
- ▶ **Travel and subsistence**
- ▶ **Remote working allowance**



- ▶ **Where an Employment ID 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.)**

Travel and Subsistence paid to Volunteers

- ▶ **Examples:**
 - ▶ Board of management members
 - ▶ Selection committee members not in receipt of a daily fee

- ▶ Reporting not required



Travel and Subsistence paid to Interview Selection Committee Members

- ▶ 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.
- ▶ Reporting not required

