

## Enhanced Reporting Requirements (ERR) Questions & Answers

- **Q:** Do non-executive directors acting in a voluntary capacity fall under ERR? And what does the term “non-executive director” mean in the school context?
- **A:** Non-executive directors are considered to be office holders. In the school setting this relates to any member of the board of management. Revenue have clarified that where board members are paid travel and/or subsistence it must be reported through ERR.
  
- **Q:** Are travel and subsistence expenses reimbursed to the chairperson or other board members reportable under ERR?
- **A:** Yes, again to reiterate, board members are considered office holders and fall within the scope of ERR. The payment of travel and subsistence expenses to board members must be reported under ERR.
  
- **Q:** Can I pay expenses before submitting them or must they be submitted before payment?
- **A:** The submission must be made before or at the same time as the payment or provision of the benefit.
  
- **Q:** For submissions where an employee is not set up on payroll and the PPSN is available but there is no employment ID number, what should be entered into the employment ID field?
- **A:** You need to create a unique employment ID for the individual. This ID will not generate an employment record on the Revenue System but will allow the submission details to be viewable in MyAccounts. – how do you create the unique employment id? The employment ID can be made up, most payroll systems use the number 1.
  
- **Q:** If a teacher pays for food/travel costs for themselves and others and claims reimbursement, is the full cost reportable?
- **A:** Firstly an employee cannot claim travel and subsistence for another individual. Only the amount paid by the employer for the employee’s own travel and subsistence is reportable under ERR.

- **Q:** Is it reportable if a school provides cash to teachers for lunches during school tours?
- **A:** Yes, it will be reportable where money is advanced to a teacher to cover their own travel and subsistence costs. The advance must be reported under the new subcategory. A claim for the expenses should be submitted as soon as possible after the tour, with any excess monies being recouped from the teacher. The ERR submission should then be updated
  
- **Q:** Is it reportable if the Principal/teacher pays for a hotel with their own credit card and is reimbursed?
- **A:** Yes, this is considered a vouched subsistence reimbursement and is reportable under ERR.
  
- **Q:** Is it reportable if a teacher is reimbursed for food purchased for students?
- **A:** No, this does not fall within the scope of ERR, travel and subsistence.
  
- **Q:** Is it reportable if a teacher is reimbursed for class or staff room supplies?
- **A:** No, this is not considered a small benefit or a reimbursement for allowable travel or subsistence and is not reportable under ERR.
  
- **Q:** Is it reportable if the school pays travel and subsistence expenses directly, such as for a hotel or train ticket?
- **A:** No, if there is no reimbursement to the employee, it is not reportable under ERR.
  
- **Q:** Are travel and subsistence expenses paid to selection committee members reportable under ERR?
- **A:** It depends on the scenario:

- If the selection committee member is paid through payroll, travel and subsistence cannot be paid tax-free and must be taxed through payroll. This is not reportable under ERR.
  - If the selection committee member acts voluntarily and is reimbursed for expenses, they must meet specific criteria in the Revenue guidance. If they fall within this guidance, it is not reportable under ERR.
  - If the selection committee member is self-employed and invoices the school, this is not reportable as it is not a reimbursement to an employee.
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- **Q:** Is it reportable if the parents' association buys gifts/vouchers for teachers?
  - **A:** Yes, since funds raised by the parents' association are in the name of the school and under the responsibility of the board of management, these gifts are reportable under ERR.
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- **Q:** Do gifts from the board to staff at Christmas have to be reported?
  - **A:** Yes, if the gifts meet the conditions of the small benefit exemption.
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- **Q:** Are vouchers given to staff paid by the Department of Education for example teachers, SNA's reported through ROS?
  - **A:** Yes, vouchers given to board of management paid employees will be reported through ERR.