

# Training Video for Clerical Officer/Accounts Secretary

ERR – Enhanced Reporting  
Requirements for Revenue

# Overview

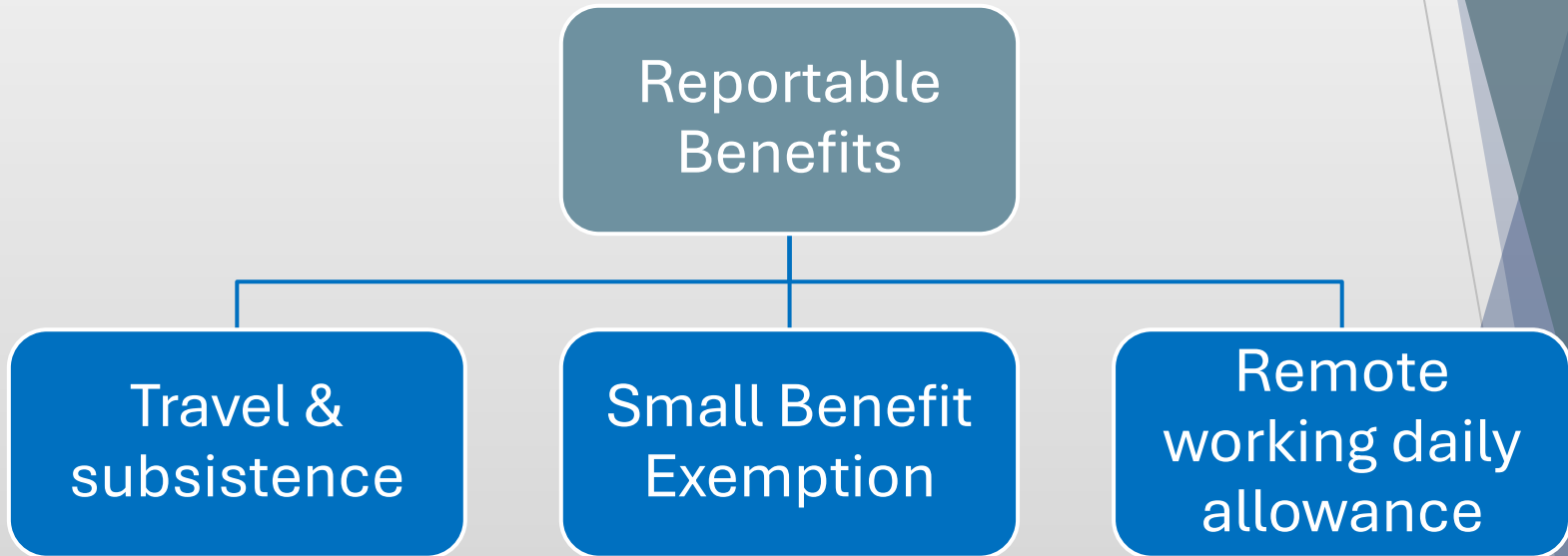
ERR

Mandatory  
Reporting  
for  
employers

Reportable  
Benefits



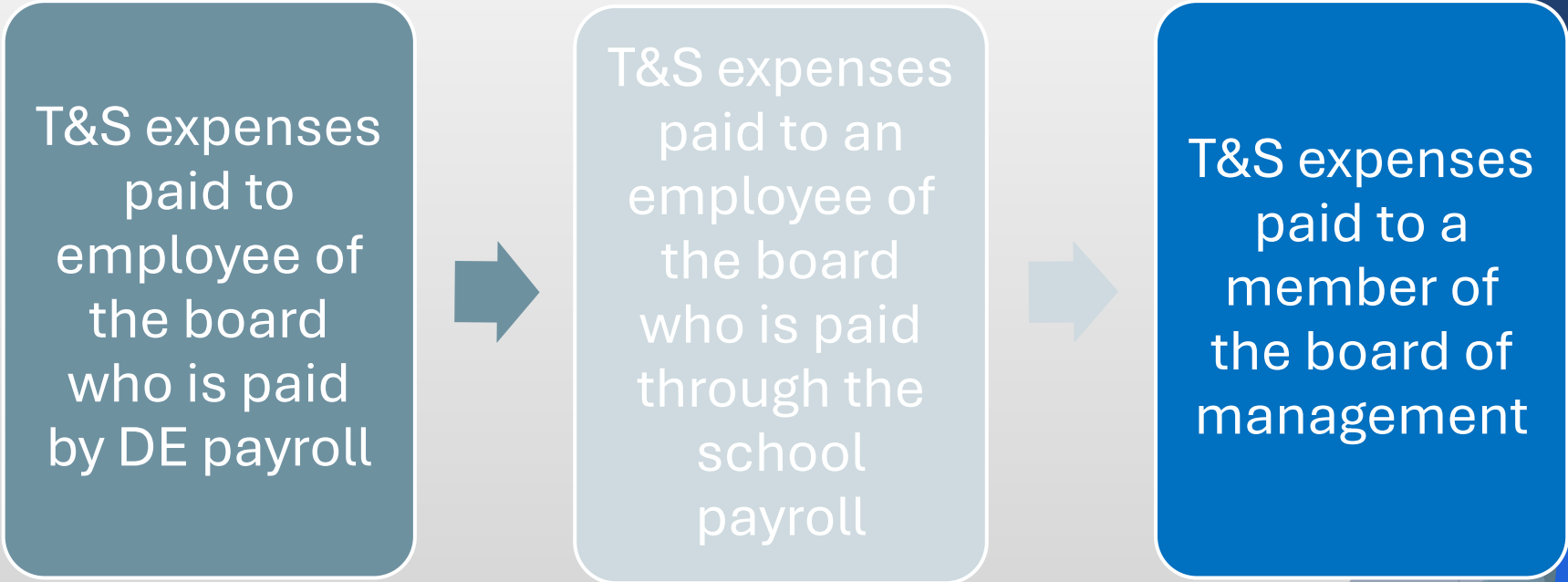
# Overview



# Information to be reported

## Travel & subsistence (T&S)

T&S expenses  
paid to  
employee of  
the board  
who is paid  
by DE payroll



```
graph LR; A[T&S expenses paid to employee of the board who is paid by DE payroll] --> B[T&S expenses paid to an employee of the board who is paid through the school payroll]; B --> C[T&S expenses paid to a member of the board of management];
```

T&S expenses  
paid to an  
employee of  
the board  
who is paid  
through the  
school  
payroll

T&S expenses  
paid to a  
member of  
the board of  
management

# Information to be reported – T&S

## Sub-category

- Travel vouched
- Travel un-vouched
- Subsistence vouched
- Subsistence un-vouched
- Advance payment

## Employee details

- Name and PPS number
- Employment ID number
- Amount of payment
- Date of payment
- Employer reference

# Information to be reported

## Small Benefits Exemption (SBE)

Gift/voucher given to an employee of the board who is paid by the DE payroll



Gift/voucher given to an employee of the board who is paid on the school payroll



Gift/voucher given to a member of the board of management

# Information to be reported - SBE

## The following rules apply

- Benefit or vouchers cannot exceed €1000
- Cannot be exchanged for cash
- Up to two benefits/vouchers can be given in one tax year
- Where a benefit exceeds the threshold the full value of the benefit is subject to PAYE, PRSI & USC
- The benefit/voucher cannot be part of any salary sacrifice arrangement

# Information to be reported - SBE

Where the PPSN & employment ID available then complete

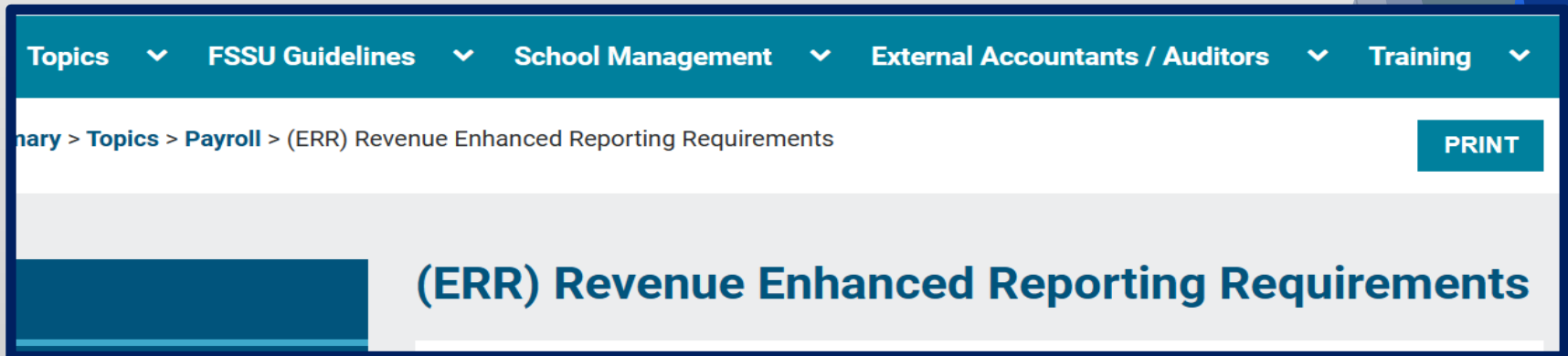
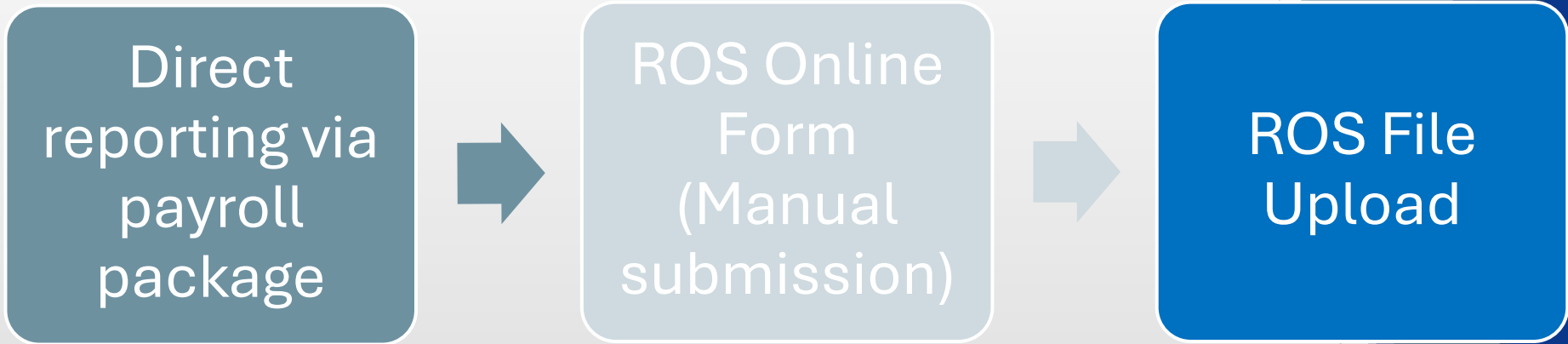
- Employee name
- PPSN
- Employment ID
- Amount of payment
- Date of payment

Where employee PPSN or Employment ID are not available complete

- Date of birth
- Address
- An employer reference



# Three ways to submit information to Revenue



# Direct reporting via payroll package

Most payroll providers will provide a facility to allow for reporting through your payroll software or a supporting software package.

# ROS Online Form (Manual)

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

My Frequently Used Services

MyEnquiries

**Employer Services**

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

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

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

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

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

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

# ROS Online Form (Manual)

## Enhanced Reporting Requirements

[← Back](#)

### Submit Expenses/Benefits

#### Upload expense(s)/benefit(s) file

If your software produces a file with your expense/benefit details; 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

# ROS Online Form (Manual)

[← 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		<a href="#">Edit</a> <a href="#">Select</a>
	1		<a href="#">Edit</a> <a href="#">Select</a>
	1		<a href="#">Edit</a> <a href="#">Select</a>
	1		<a href="#">Edit</a> <a href="#">Select</a>

Showing 1 to 4 of 4 entries

[Previous](#) **1** [Next](#)

[My employee is not on the list →](#)

# ROS Online Form (Manual)

← 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



PPSN &  
Employment  
ID are  
available

### Address Details

Address Line 1

Address Line 2

County

Eircode

Country

Next →



# ROS Online Form (Manual)

[← 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

PPSN or  
Employment ID  
NOT available

### Address Details

Address Line 1

Address Line 2

County

Eircode

Country

Select a country



Next →

# ROS Online Form (Manual)

### 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 →



# ROS Online Form (Manual)

## Employer Reference

## Expense/Benefit Details

### Category \*

### Sub Category \*

- Please select
- Travel Vouched
- Travel Unvouched
- Subsistence Vouched
- Subsistence Unvouched
- Site Based Employees
- Emergency Travel
- Eating On Site
- Advance Payment**

# ROS Online Form (Manual)

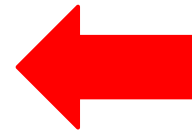


**Your Expense/Benefit has been added and is ready to be submitted.**

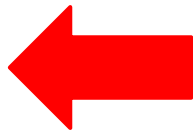
You can submit it on the expenses/benefits submission screen.

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

**Yes, add another Expense/Benefit for this employee**



**Continue**



# ROS Online Form (Manual)



## Enhanced Reporting Requirements

[← 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	<a href="#">Amend</a> <a href="#">Delete</a>

[Add new Expense/Benefit →](#)

I confirm these details are correct

# ROS Online Form (Manual)



Revenue  
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Irish Tax and Customs

## Sign & Submit

### Sign & Submit

Certificate  [Help](#)

Enter Password



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](#)

# ROS file upload

- Create a file & uploaded directly to ROS.
- The file must be in JSON or .xml format.
- It is not recommended to use this method

# Expenses & Benefits submission screens

← Back

### View Expenses/Benefits

Make a new submission

Search by

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

Search

### 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

# Display Expenses/Benefits monthly report

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Irish Tax and Customs




GAELIGE | ENGLISH | ROS HELP  
AGENT TEST | EXIT

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

No current tax clearance certificate.

**Employer Services**

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



# Display Expenses/Benefits monthly report

## Enhanced Reporting Requirements

[← Back](#)

### Expenses/Benefits Monthly Report

Tax Year

 ▼

Month

 ▼

**Generate report →**



# Display Expenses/Benefits 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	

# All schools must keep payroll records

## Payroll Documentation

- Gross to Net Reports
- Copies of Payslips
- Month End Payroll Reports

## Travel & Subsistence

- All completed & approved Travel & subsistence forms must be signed by the Principal or Chairperson.
- Travel & subsistence forms submitted by the Principal must be signed by the Chairperson.

# FAQs

Do non-executive directors acting in a voluntary capacity fall under ERR?

- Non-executive directors are considered to be office holders. In the school setting this relates to any member of the board of management

Are travel and subsistence expenses reimbursed to the chairperson or other board members reportable under ERR?

- Yes, board members are considered office holders and fall under the scope of ERR. The payment of travel and subsistence expenses to board members must be reported under ERR.

# FAQs

Can I pay expenses before submitting them or must they be submitted before payment?

- The submission must be made under ERR on or before the payment or provision of the benefit

Where an employee is not on payroll the PPSN is available but there is no employment ID, What should be entered into the employment ID field?

- You need to create a unique employment ID for the individual. The employment ID can be made up, most payroll systems use the number 1.

# FAQs

If a teacher pays for food/travel costs for themselves and others and claims reimbursement, is the full cost reportable?

- Only the amount paid by the employer for the employee's own travel and subsistence is reportable under ERR.

Is it reportable if a school provides cash to teachers for lunches during school tours?

- Yes, it will be reportable where money is advanced to a teacher to cover their own travel and subsistence costs.

# FAQs

Is it reportable if the Principal/teacher pays for a hotel with their own credit card and is reimbursed?

- Yes, this is considered a vouched subsistence reimbursement and is reportable under ERR.

Is it reportable if a teacher is reimbursed for food purchased for students?

- No, this does not fall within the scope of ERR, travel and subsistence.

# FAQs

Is it reportable if a teacher is reimbursed for class or staff room supplies?

- No, this is not considered a small benefit or a reimbursement for allowable T&S and is not reportable under ERR.

Is it reportable if the school pays travel and subsistence expenses directly, such as for a hotel or train ticket?

- No, if there is no reimbursement to the employee, it is not reportable under ERR.

# FAQs

Are travel and subsistence expenses paid to selection committee members reportable under ERR?

## 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.



# FAQs

Is it reportable if the parents' association buys gifts/vouchers for teachers?

- 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.

Do gifts from the board to staff at Christmas have to be reported?

- Yes, if the gifts meet the conditions of the small benefit exemption.

# FAQs

Are vouchers given to staff paid by the Department of Education for example teachers, SNA's reported for ERR?

- Yes, vouchers given to board of management paid employees will be reported through ERR.

# Where to find further help and guidance

Further information and help is available on our own website and on the Revenue websites: <https://fssu.ie/>

We have provided the link here on the slide here to the Revenue website to assist you:

<https://www.revenue.ie/en/home.aspx>



## **Primary Team**

**Tel: 01 910 4020**

**Email: [primary@fssu.ie](mailto:primary@fssu.ie)**

## **Post Primary Team**

**Tel: 01 269 0677**

**Email: [info@fssu.ie](mailto:info@fssu.ie)**

Thank you for taking the time to view this video.

If you have any specific training requests or there are topics you would like to see covered please do not hesitate to contact us.