

Revenue Enhanced Reporting Requirements (ERR)

1. Introduction

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to employees and directors. The requirement to reporting the details of these expenses and benefits commenced from 01 January 2024.

2. Payments to be reported

Before making any of the following payments to an employee, details of the payment must be submitted to Revenue:

- i. **Small benefits exemption**
Further information on the small benefits exemption can be found [here](#).
- ii. **Travel and subsistence**
Further information on travel and subsistence payments can be found [here](#).
- iii. **Remote working daily allowance**
Further information on the remote working daily allowance can be found [here](#).

Further information on details to be reported can be found below.

3. Payments to be reported/not reported by schools.

i. Small benefits exemption

- **Gift/voucher given to an employee of the board who is paid by the Department of Education payroll.**
 - For example, school Principal, Deputy Principal, secretary/clerical officer, or other employees who are paid directly by the Department of Education payroll.
 - Gift/voucher must be reported to Revenue by the school.
 - See section 7 below on the information to be obtained from the employee.
- **Gift/voucher given to an employee of the board who is paid on the school payroll.**
 - For example, caretakers, home school liaison officer, supervision, after school study, coaching etc.
 - Gift/voucher must be reported to Revenue by the school.

- **Gift/voucher given to a member of the board of management**
 - Members of the board of management are office holders and are treated in the same manner as employees
 - Gift/voucher must be reported to Revenue by the school.

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, 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, home school liaison officer, S&S supervisors, afterschool study, coaching etc.
 - The payment of travel and subsistence must be reported to Revenue by the school.
 - 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.
- **Travel and subsistence expenses paid to a member of the board of management**
 - Members of the board of management are office holders and are treated in the same manner as employees
 - The payment of travel and subsistence must be reported to Revenue by the school.
 - It is only where a board member 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.
- **Travel and subsistence paid to volunteers.**
 - For example, travel and subsistence paid to selection committee members not in receipt of a daily fee, or volunteer sports coaches.
 - Payment of travel and subsistence does not need to be reported to Revenue.

- **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.

- **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 or Employment ID 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.)

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 in line with civil service rates)
- Employee name
- PPS number
- Employment ID number
- Amount/value of payment
- Date of payment
- Where an employee PPS number or Employment ID 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.)

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 or Employment ID 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 will be providing 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 should 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. Employees of the board who are not on the school payroll system e.g. department paid Principal's, Deputy Principals, teachers, SNAs and secretaries/clerical officers.

Details of any of the above-mentioned payments made by the board of management to such employees must be reported to Revenue by the board of management, either through the school's payroll system or via the ROS online form.

Where an individual is not on the school payroll and therefore does not have an employment ID the following details will be required:

- PPS number
- 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.)

8. ROS Certificate

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

9. Compliance

Revenue have confirmed that a service for compliance approach will be taken until the 30 June 2024. This approach will involve supporting employers who are attempting to comply with their reporting obligations. During this period, Revenue will not be operating any compliance programmes in relation to the ERR and will not seek to apply any penalties for non-compliance.

10. Further information

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

Information on further training will be provided shortly.

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

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9th January 2024

Ceanglais Fheabhsaithe maidir le Tuairisciú chuig na Coimisinéirí Ioncaim

1. Réamhrá

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

Cuireadh tús leis an gceanglas chun na mionsonraí faoi na costais agus na sochair sin a thuairisciú ar an 01 Eanáir 2024.

2. Íocaíochtaí atá le tuairisciú

Sula ndéanfar aon cheann de na híocaíochtaí seo a leanas le fostaí, ní mór mionsonraí na híocaíochta a chur ar aghaidh chuig na Coimisinéirí Ioncaim:

i. Díolúine maidir le sochair bheaga

Is féidir tuilleadh eolais faoin díolúine maidir le sochair bheaga a fháil [anseo](#).

ii. Taisteal agus cothú

Is féidir tuilleadh eolais faoi íocaíochtaí taistil agus cothaithe a fháil [anseo](#).

iii. Liúntas laethúil cianoibre

Is féidir tuilleadh eolais faoin liúntas laethúil cianoibre a fháil [anseo](#).

Is féidir tuilleadh faisnéise a fháil thíos faoi na sonraí atá le tuairisciú.

3. Íocaíochtaí is gá/nach gá do scoileanna a thuairisciú

i. Díolúine maidir le sochair bheaga

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

- Mar shampla, Príomhoide, Leas-Phríomhoide, rúnaí/oifigeach cléireachais, nó fostaithe eile a n-íoctar go díreach trí phárolla na Roinne Oideachais iad.
- Ní mór don scoil an bronntanas/dearbhán a thuairisciú do na Coimisinéirí Ioncaim.
- Féach cuid 7 thíos ar an bhfaisnéis a chaithfear a fháil ón bhfostaí.

- **Bronntanas/Dearbhán a thugtar d'fhostaí de chuid an bhoird a n-íoctar trí phárolla na scoile é nó í.**
 - Mar shampla, feighlithe, oifigeach idirchaidrimh baile agus scoile, maoirseacht, staidéar iarscoile, oiliúint. srl.
 - Ní mór don scoil an bronntanais/dearbhán a thuairisciú do na Coimisinéirí loncaim.
- **Bronntanas/Dearbhán tugtha do bhall den bhord bainistíochta**
 - Is sealbhóirí oifige iad baill an bhoird bhainistíochta agus caitear leo ar an mbealach céanna le fostaithe
 - Caithfidh an scoil bronntanas/dearbhán a thuairisciú do na Coimisinéirí loncaim.

ii. Taisteal agus Cothú

- **Costais taistil agus cothaithe a íoctar le fostaí de chuid an bhoird a n-íoctar trí phárolla na Roinne Oideachais é nó í.**
 - Mar shampla, Príomhoide, Leas-Phríomhoide, rúnaí/oifigeach cléireachais nó fostaithe 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 loncaim.
 - 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 loncaim.
- **Costais taistil agus cothaithe a íoctar le fostaí de chuid an bhoird a n-íoctar trí phárolla na scoile é nó í.**
 - Mar shampla, feighlithe, oifigeach idirchaidrimh baile agus scoile, maoirseoirí, staidéar iarscoile, oiliúint. srl.
 - Ní mór don scoil íoc na gcostas taistil agus cothaithe a thuairisciú do na Coimisinéirí loncaim.
 - Ní gá tuairisc a thabhairt do na Coimisinéirí loncaim 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.
- **Costais taistil agus cothaithe a íoctar le ball den bhord bainistíochta**
 - Is sealbhóirí oifige iad baill an bhoird bhainistíochta agus caitear leo ar an mbealach céanna le fostaithe
 - Ní mór don scoil íocaíocht taistil agus cothabhála a thuairisciú do na Coimisinéirí loncaim
 - Ní mór tuairisc a thabhairt do na Coimisinéirí loncaim go dtí go n-íocann ball boird as an gcostas taistil/cothaithe agus go n-aisíoctar é/í. Má íocann an scoil speansas taistil agus cothabhála go díreach e.g. íocann an scoil óstán go

díreach as fanacht thar oíche nó ceannaítear ticéid traenach ar chárta creidmheasa na scoile ní gá é seo a thuairisciú.

Má íocann an scoil speansas taistil agus cothabhála go díreach e.g. íocann an scoil óstán go díreach as fanacht thar oíche nó ceannaítear ticéid traenach ar chárta creidmheasa na scoile ní gá é seo a thuairisciú.

➤ **Costais taistil agus chothaithe a íoctar le hoibrithe deonacha.**

- Mar shampla, costais taistil agus chothaithe a íoctar le baill coiste roghnúcháin nach bhfaigheann táille laethúil, nó oiliúnóirí spóirt deonacha
- Ní gá íoc na gcostas taistil agus chothaithe a thuairisciú do na Coimisinéirí Ioncaim.

➤ **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.

➤ **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 fostaí nó Uimhir Aitheantais Fostaíochta 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 ina bhfuil an costas bunaithe ar ráta i gcomhréir le rátaí na státseirbhíse)
- Ainm an fhostaí
- Uimhir PSP
- Uimhir Aitheantais Fostaíochta
- Méid/luach na hÍocaíochta
- Dáta na hÍocaíochta
- I gcás nach bhfuil uimhir PSP fostaí nó Uimhir Aitheantais Fostaíochta 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 fostaí nó Uimhir Aitheantais Fostaíochta 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

Beidh áis á cur ar fáil ag formhór na soláthraithe párolla chun gur féidir tuairisciú a dhéanamh trí do bhogearraí párolla nó trí phacáiste bogearraí tacaíochta. Mura bhfuil faisnéis faoin bpróiseas seo faighte agat ó do sholáthraí párolla cheana féin, ba chóir duit 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 loncaim 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 loncaim (ROS). Tá tuilleadh sonraí faoi ROS ar fáil [anseo](#).

7. Fostaithe an bhoird nach bhfuil ar phárolla na scoile, m.sh. príomhoidí, leas-phríomhoidí, múinteoirí, cúntóirí riachtanas speisialta agus rúnaithe/oifigigh chléireachais a n-íocann an Roinn iad.

I gcás go ndéanann an bord bainistíochta aon cheann de na híocaíochtaí thuasluaite le fostaithe den sórt sin, ní mór don bhord bainistíochta na sonraí faoi na híocaíochtaí sin a thuairisciú do na Coimisinéirí loncaim trí chóras párolla na scoile nó tríd an bhfoirm ar líne ar ROS.

I gcás nach bhfuil an duine ar phárolla na scoile agus nach bhfuil aitheantas fostaíochta aige nó aici dá bhrí sin, beidh na sonraí seo a leanas ag teastáil:

- Uimhir PSP
- 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.)

8. 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.

9. Comhlíonadh

Tá sé deimhnithe ag na Coimisinéirí Ioncaim go mbeidh siad ag glacadh le cur chuige ‘seirbhís i gcomhair comhlíonadh’ go dtí an 30 Meitheamh 2024. Is éard a bheidh i gceist leis an gcur chuige sin ná tacú le fostóirí atá ag iarraidh a gcuid oibleagáidí tuairiscithe a chomhlíonadh. Ní bheidh na Coimisinéirí Ioncaim ag feidhmiú aon chlár chomhlíonta i leith na gceanglas feabhsaithe tuairiscithe i rith na tréimhse seo agus ní fhéachfaidh siad le haon phionóis a ghearradh as neamhchomhlíonadh.

10. 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 sheimineár gréasáin na gCoimisinéirí Ioncaim agus ar an bhfaisnéis atá curtha ar fáil ag na Coimisinéirí Ioncaim ar a suíomh gréasáin [anseo](#).

Cuirfear faisnéis maidir le tuilleadh oiliúna ar fáil go luath.

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

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9 Eanáir 2024