

Revenue Enhanced Reporting Requirements (ERR)

This guideline supersedes financial guideline 20 2023/2024.

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 report the details of these expenses and benefits commenced from 01 January 2024.

Updated Guidance on Reporting Travel and Subsistence Expenses for Board Members

This guideline has been updated to reflect revised guidance received from Revenue in January 2025 regarding payments and benefits to board members.

- **Revised advice from January 2025:**
Travel and subsistence expenses paid to board of management members serving in a voluntary capacity are no longer required to be reported under ERR. Refer to Section 3 below for more details.
- **Previous advice prior to January 2025:**
Travel and subsistence expenses paid to board of management members serving in a voluntary capacity were required to be reported to Revenue under the ERR procedures.

This revision updates the previous advice to align with the latest Revenue guidance.

2. Payments to be reported:

i. Small benefits exemption

- **Voucher or benefit 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, home school liaison officer or other employees who are paid directly by the Department of Education payroll.
 - Gift or voucher must be reported to Revenue by the school.
 - See section 7 below on the information to be obtained from the employee.

- **Voucher or benefit given to an employee of the board who is paid on the school payroll.**
 - For example, caretakers, S&S supervisors, afterschool study, coaching staff, persons receiving a pension from the school etc.
 - Gift or voucher must be reported to Revenue by the school.

- **Voucher or benefit given to a board of management member**
 - Board of management members are defined as “office holders” and consequently fall into the definition of “employee” under section 983 TCA 1997. Therefore this is reportable under ERR.
 - Gift or voucher must be reported to Revenue by the school.
 - See section 7 below on the information to be obtained from the board member.

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, S&S supervisors, afterschool study, coaching staff, persons receiving a pension from the school etc.
 - The payment of travel and subsistence must be reported to Revenue by the school.

3. Non-reportable payments

- **Travel and subsistence paid to volunteers (including board of management members)**
 - For example, travel and subsistence paid to selection committee members not in receipt of a daily fee, or to board members attending training.

Revised advice received from Revenue, effective January 2025: Payment of travel and subsistence to board members and other volunteers **does not need** to be reported to Revenue.

Previous advice received from Revenue, up to December 2024: Payment of travel and subsistence to board members must 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.

- **Travel and subsistence expenses paid directly to service provider**
 - 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.

- **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 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.)

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 below or in line with civil service rates)
 - Advance payment
- Employee name

- PPS number
- Employment ID number
- Amount/value of payment
- Date of payment
- Where an employee PPS number 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.)

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 is 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 provide 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.

The following details must be submitted:

- Employee name
- PPS number
- Employment ID number

Where an individual is not on the school payroll and therefore does not have an employment ID from the payroll system, the school can create an Employment ID number (e.g. 1 or 2).

Where a PPS number is not available the following details will be required:

- 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 advised that a service for compliance approach would be taken until the 31 December 2024. This approach involved supporting employers who are attempting to comply with their reporting obligations. During this period, Revenue did not operate any compliance programmes in relation to the ERR and were not seeking to apply any penalties for non-compliance. There is a firm expectation that all employers providing reportable benefits submit details of same on or before the provision of the benefit. It is also expected that any employer who commenced filing after 1 July 2024, will be expected to backdate their filings to 1 July 2024. Revenue is drafting regulations in relation to ERR. It is expected these regulations will include the provision of fixed penalties in respect of ERR 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](#) and the FSSU website [here](#).

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

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