

Enhanced Reporting Requirements (ERR) Questions & Answers

	Question	Answer
Board of Management members/Non-executive directors		
1.	Do non-executive directors acting in a voluntary capacity fall under ERR?	<p>Non-executive directors are directors who do not hold any executive or management position in the entity.</p> <p>Non-executive directors are office holders. Payments to them in their capacity as office holders are chargeable to income tax under Schedule E and subject to deductions at source under the PAYE system.</p> <p>The Taxes Consolidation Act 1997 contains specific income tax exemptions for T&S expenses incurred by both resident and non-resident non-executive directors where certain criteria are met. Sections 195B and 195D Taxes Consolidation Act 1997 refer. Where these exemptions do not apply, the general statutory position in relation to the tax treatment of expenses of travel, which are paid or reimbursed by a company to a director, applies.</p> <p>The employer is obliged to report these T&S payments to Revenue under ERR from 1 January 2024. This is regardless of whether the T&S payments are made to a non-executive director without the deduction of income tax by virtue of sections 195B or 195D, or by virtue of the guidance as outlined in Revenue Tax and Duty Manual 05-01-06.</p>

2.	Where the chairperson or other members of the board are reimbursed for travel or subsistence expenses, is this reportable?	With regard to Board of Management members, where all the conditions as outlined in Tax and Duty Manual Part 38-03-33 section 4.2.2 (i.e. <i>Individuals carrying out work on a voluntary and unpaid basis</i>) are met, Revenue do not require reporting under ERR for untaxed payments made in respect of travel and subsistence expenses.
3.	If a member of the Board of Management is given a Gift voucher, is this reportable?	Yes, if the BOM member is an employee or office holder then this is reportable as a small benefit by the entity providing the voucher to the BOM member. With any small benefit, an employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment.
4.	Where a board member is given a Gift voucher after their term of office has ended, is this reportable?	Small benefits given to board members, in their capacity as office holders, are reportable on or before the payment was made.
Employees paid by the Department of Education		
5.	For submissions where an employee is not set up on payroll as the Department of Education is the paymaster, where the PPSN is available but there is no employment ID number what should be entered into the employment ID field?	<p>[Note: We are assuming this refers to an individual not on payroll.]</p> <p>If the school/college are not the employer and are reporting under ERR, once the PPSN is available then the Employment ID is mandatory. They can create a unique Employment ID for. No employment record will be generated on the Revenue system for this ERR submission but it will allow the submission details to be viewable for the individual in myAccount, Revenue's online service for PAYE Taxpayers.</p> <p>If the PPSN is not available then Name, Address, DOB and Employer Reference are mandatory.</p>

6.	<p>I understand that the vouchers given to the Board of Management paid employees will be reported through payroll software. Will the vouchers given to staff paid by the DES will have to be reported through ROS?</p>	<p>Employers should keep detailed and robust records of all non-taxable payments made to employees. An employer should determine in advance of any payment to, or the provision of any benefit to an employee whether it is taxable or not, and satisfy themselves that if they are making a payment or providing a benefit to an employee, they can do so without making statutory deductions.</p> <p>As part of an employer’s existing governance processes - when the employer is recording the items they have determined are non-taxable and are processing them to provide to employees, they will now report the non-taxable small benefits to Revenue under ERR.</p> <p>Revenue is providing three mechanisms in which an employer will be able to report these in real-time to Revenue. These are via:</p> <ul style="list-style-type: none"> • A real time, integration with a software package that is being developed with software providers. • File upload to ROS (bulk upload) or, • Manual entry via dedicated ROS screens. <p>The school may choose which one is most suited to their needs and circumstances, for both employees paid through the payroll and those paid directly by the Department of Education.</p>
ERR Returns & ROS		
7.	<p>Can I pay the expenses before I submit them or have I to submit them before I can pay the expenses?</p>	<p>The submission to Revenue must be made on or before the payment is made.</p>

8.	I do not have access to make an enhanced reporting submission on ROS.	If you are set up under a sub certificate, the administrator or main certificate holder will need to create a new certificate.
9.	How often are these returns due?	The reporting must be done on or before the payment or benefit is made to the employee. There is no periodic return.
10.	If you have not made any relevant payments to employees in a given period, are you required to submit a 'Nil' return and if so, how often should this be done?	If there is no payment then there is no reporting required for the period.
11.	Our ROS is managed by {an agent} They are refusing to enter any person who is not a direct employee of the school as in paid directly by the school. That would mean that teachers and snas who are paid by DES will not be entered by {the agent} as they are saying that they cannot be entered as they are not employees of the school due to the fact that the DES are the paymaster. My question is: Must the school set up anyone who is paid by the DES as an employee on our ROS even though we are not paying wages for these teachers/snas directly from the BOM.	<p>The board can report directly on ROS for those employees not on the board of management payroll.</p> <p>If they are not the employer and are reporting, once the PPSN is available then the Employment ID is mandatory. This is a unique number to be created by the entity making the ERR submission (e.g. 1 or 2). It will allow the employee to view the submission details in myAccount.</p> <p>If the PPSN is not available then Name, Address, DOB and Employer Reference are mandatory.</p>
12.	Is there a template to gather details from the employee?	<p>The FSSU sample travel and subsistence claim forms have been updated to incorporate the details required for ERR.</p> <p>If the PPSN is available then the Employment ID is mandatory. This is a unique number to be created by the entity making the ERR submission (e.g. 1 or 2). It will allow the employee to view the submission details in myAccount.</p> <p>If the PPSN is not available then Name, Address, DOB and Employer Reference are mandatory.</p>
13.	How do you upload the submission to revenue step by step please	Information on making a submission can be found on the Revenue Website at the following link: https://www.revenue.ie/en/employing-

		people/becoming-an-employer-and-ongoing-obligations/err-jan-2024/submitting-details-to-revenue.aspx
14.	Should you tell the employee that the expenses are going to be reported to Revenue?	Yes, you can advise them and let them know that they will be able to view the expenses, submitted by their employer(s), on their own Revenue MyAccount.
15.	What is Employment ID	<p>The Employment Identifier is a new field included on both the Revenue Payroll Notification (RPN) and the payroll submission. This is set by employers and is a mandatory field on the payroll submission where an employee's Personal Public Service Number (PPSN) is available.</p> <p>The Employment Identifier is unique for each separate employment for an employee. Revenue will link their PPSN to the Employment ID on their systems so the Employment ID could be '1' for all cases as the PPSN is different.</p>
16.	When you are reporting ERR for a teacher and you have to create a separate Employee ID how do you do this?	You can create your own unique id. Most payrolls use "1". As the PPSN will differ for each teacher, Revenue will be able to link the submissions based on the PPSN and Employment ID (if there is an employment on record).
Travel & Subsistence (T&S)		
17.	Where a teacher has paid for food/travel costs for themselves and other for staff and is claiming reimbursement, is the full cost reportable or just the element relating to the teacher making the claim?	<p>You cannot make a T&S claim for another individual.</p> <p>To clarify what subsistence is: Subsistence is paid by employers to cover the daily expenses of employees who are away from their usual place of work. It usually covers expenses related to meals, drinks, and accommodation.</p> <p>Firstly, the employee must be temporarily away from their normal place of work and performing the duties of their employment.</p>

		<p>Secondly, the travel expenses must be necessarily incurred in performing the duties of employment, and,</p> <p>Thirdly, the expenses of subsistence must attach to travelling which is necessarily incurred in performing the duties of employment.</p> <p>The amount paid by the employer in respect of T&S for the employee is reported under ERR.</p>
18.	Does the school need to report T&S expenses if they are less than €1000?	<p>Yes, all T&S expenses paid to employees need to be reported, there are no upper or lower limits. There may be some confusion with the value of the Small Benefit Exemption allowable for employees. Please see the Small benefits exemption Tax and Duty Manual part 05-01-01-e</p>
19.	For school tours, the school provides cash for teachers to cover their lunches, is this reportable?	<p>Where an office holder or employee is paid an advance in respect of expenses, usually that payment is subject to tax as a perquisite and income tax, USC and PRSI must be deducted. This would not fall within scope of ERR reporting, as the payment does not relate to travel or subsistence incurred by the office holder or employee and because the payment is subject to tax via the payroll when it is paid.</p> <p>However employers can avail of Section 114 administrative practice (not taxable) and make an ERR submission, under certain conditions (See note on Advance travel and subsistence payments and ERR)</p>
20.	Is it reportable where the Principal/teacher has paid for hotel on own credit card and is being reimbursed?	<p>Yes, this is a vouched subsistence reimbursement so must be reported under the ERR.</p>
21.	Where the bus driver has submitted receipts for lunch for trips, does this need to be reported under the ERR?	<p>If the bus driver is not an employee then these receipts are not reportable otherwise this would be a vouched subsistence so must be reported under the ERR.</p>

22.	Where a teacher is being reimbursed for food purchased for students, is this reportable?	No, this does not fall within the scope of the ERR.
23.	Where the school pays the T&S expenses directly e.g. pays for the hotel or train ticket, is this reportable?	No, this is not a reimbursement to the employee and so is not reportable under ERR.
24.	So if we pay for hotels for teachers on company/school credit card there is no need to report to revenue	Correct, this is not reportable under ERR.
25.	Are T&S expenses paid to selection committee members reportable under ERR?	<p>[Selection committee members are individuals engaged to participate on interview panels, they would not be regular employees of the school]</p> <p>There are 3 possible scenarios here:</p> <ol style="list-style-type: none"> 1. Where the selection committee member is in receipt of emoluments paid through the payroll. This makes the place of interview the normal place of work for this engagement, therefore T&S cannot be paid tax free. Any T&S paid must be taxed through the payroll and therefore is not reportable under ERR as it is not a tax-free payment. 2. Where the selection committee member does not receive a fee and is acting in a voluntary capacity. In relation to individuals acting in a voluntary capacity, Revenue has very specific guidance relating to individuals carrying out work on a voluntary and unpaid basis. If employers are reimbursing any individuals for expenses related to travel, and subsistence related to that travel, they must satisfy themselves that the specific criteria and circumstances are within the guidance as set out. If these volunteers fall within the parameters of the guidance, you do not

		<p>need to report under ERR. However just to be clear the onus is on the employer to ensure that that the individuals fall within the guidance. You can find this guidance in Revenue Tax and Duty Manual Part 05-01-06.</p> <p>3. Where the selection committee member is engaged by the employer under a contract for service (self-employed). Where they have invoiced the school for the amount which include expenses related to travel, this is not reportable under ERR as it is not a reimbursement to an employee and so is not within the scope of ERR. However a worker’s employment status is not a matter of choice. It depends on the terms and conditions of the job. Further information on employment status is available on the Revenue website.</p>
26.	What is the difference between vouched and unvouched expense?	<p>A vouched expense is an expense that is incurred by an employee in relation to their work duties and where there is a supporting document or receipt (e.g., meal or accommodation receipt).</p> <p>An unvouched expense is an expense that is incurred by an employee in relation to their work duties and where there is no receipt. The expense is paid based on rates set at or below civil service rates</p>
27.	Please explain Country Money?	Country money applies to workers in construction industry mainly. This generally would not apply to schools/colleges. Further information can be found on the Revenue website. .
28.	If the travel happened before Jan this year, but only reimbursed this year, does it need to be reported?	Yes if expenses were incurred in 2023 but only reimbursed in 2024, they are reportable under ERR (on or before the date of payment).
29.	In relation to taxi fares, is this part of ERR if it relates to a teacher and SNA who is travelling a special needs students and they are reimbursed, does this have to be reported within ERR?	Where an office holder or employee is paid an advance in respect of expenses, usually that payment is subject to tax as a perquisite and income tax, USC and PRSI must be deducted. This would not fall

	Or where they have received an advance before the trip to cover costs which is fully vouched?	<p>within scope of ERR reporting, as the payment does not relate to travel or subsistence incurred by the office holder or employee and because the payment is subject to tax via the payroll when it is paid.</p> <p>However employers can avail of Section 114 administrative practice (not taxable) and make an ERR submission, under certain conditions (see Tax & Duty Manual Part 38-03-33 for more details). https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-38/38-03-33.pdf</p>
30.	Do we have to put travel expenses through our payroll or just to report them on revenue and pay our HSCL by cheque?	In regards to the HSCL, as they are an employee it would be not taxable and any T&S should be reported under ERR.
31.	Would our secretary travelling to the bank weekly fall under the same conditions of payable by cheque and report on ERR	Yes, if they are being reimbursed then this is reportable.
32.	Travel for teachers going to events does this have to be reported?	Reimbursement for travel and subsistence (T&S) to employees (including teachers) must be reported under ERR.
33.	When a teacher goes on a school tour and on their return produce receipts for meals does this have to be reported?	Yes, if they are receiving a reimbursement then this is reportable.
34.	Where a school receives funding from an external agency (e.g. OIDE) to cover lunch at training course run at the school, paid at state subsistence rate per teacher. Who reports. So the school would order the lunch and pay the invoice. And the agency would reimburse them up to 17.92 per employee (over 5 hours)	<p>To clarify what subsistence is: Subsistence is paid by employers to cover the daily expenses of employees who are away from their usual place of work. It usually covers expenses related to meals, drinks, and accommodation.</p> <p>Firstly, the employee must be temporarily away from their normal place of work and performing the duties of their employment.</p> <p>Secondly, the travel expenses must be necessarily incurred in performing the duties of employment, and,</p>

		<p>Thirdly, the expenses of subsistence must attach to travelling which is necessarily incurred in performing the duties of employment.</p> <p>The amount paid by the employer in respect of T&S for the employee is reported under ERR.</p>
Other expense reimbursements		
35.	Where a teacher is being reimbursed for the purchase of class or staff room supplies, is this reportable?	No, this is not a small benefit or reimbursement for allowable T&S expenses and so is not reportable under ERR.
36.	Does payment for use of phone need to be reported?	No it is not currently reportable. It is only the 3 reportable payments - Small Benefit Exemption, T&S and Remote Working Daily Allowance.
Small Benefit Exemption (SBE)		
37.	If the school sends flowers to the nuns or someone who is not an employee of the school does that have to be reported under ERR?	<p>As these are not employees, this is not within the scope of ERR.</p> <p>However it is important to note that the definition of an employee or director for the purpose of the BIK provisions in tax law is very broad, and employers may be obliged to deduct tax on any BIK provided to the spouse, civil partner, family, children of the civil partner, dependants or guests of an employee or director etc. Further guidance is available on www.revenue.ie.</p>
38.	Is it reportable where the parents' association buy gifts/vouchers for teachers?	All funds raised by the parents' association are raised in the name of the school and so are the responsibility of the Board of Management, and so gifts would therefore be reportable under ERR.
39.	Teachers have created a fund for social and buying gifts for each other. The Board match the funding in the account, what is reportable here?	This is a complex situation and would need to be examined further on a case by case basis.
40.	IRFU tickets bought by the board and being given to coaches?	Yes, this is reportable as coaches are employees of the board. And, if it meets the conditions of a small benefit. Detailed guidance of what

		constitutes a small benefit are set out in Revenue Tax & Duty Manual Part 05-01-01e.
41.	Teachers are being paid for correcting mock exams, can vouchers be given to pay for this?	Under the SBE scheme, vouchers cannot form part of a salary sacrifice arrangement. Therefore any payments for corrections of exams should be made through the payroll and taxed accordingly.
42.	All the staff receive gifts from the board every Christmas, do these have to be reported?	Yes, if it meets the conditions of a small benefit. Detailed guidance of what constitutes a small benefit are set out in Revenue Tax & Duty Manual Part 05-01-01e.
43.	The Board of Management gave vouchers to employees in December 2023. Is there a requirement to report this to Revenue or does the reporting requirement only commence from January 2024?	No, these are not reportable. The reporting requirement came into effect from 1 January 2024 and relates to payment dates on or after 1 January 2024. It is important to note that if a payment relates to 2023 but isn't paid until 2024 this is a reportable item under ERR and may impact annual entitlements for the Small Benefit Exemption.
44.	Is a Christmas hamper/voucher value 50-100 to a board member who is not an employee of the school reportable?	Yes, if it meets the conditions of a small benefit. Detailed guidance of what constitutes a small benefit are set out in Tax & Duty Manual Part 05-01-01e. https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-01e.pdf . Where the board member is not on the school payroll and if the PPSN is not available then Name, Address, DOB and Employer Reference are mandatory.
45.	Hi, we hold monies collected for staff social events Births Marriages etc - when a member draws this money from us is this reportable?	Monies collected by staff for gifts for other staff members is not reportable. It is only where the BOM contributes to a gift that this element would be reportable.
46.	If we send flowers or a gift to someone out sick to we have to report?	An employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment. If it is taxable the employer should make the necessary deduction under the PAYE

		<p>system and report through payroll. If the benefit meets the conditions to qualify for the small benefit exemption, then the employer must report it to Revenue, in accordance with S897C.</p> <p>There is detailed guidance available in Tax & Duty Manual Part 05-01-01e and these conditions must be satisfied in order for it to be considered an exempt small benefit. Any gift that is deemed by the employer to be an exempt small benefit as provided for in section 112B Taxes Consolidation Act 1997 and paid to an employee is required to be reported by the employer under Enhanced Reporting Requirements.</p>
47.	If employer gives 5 vouchers and are compliant for small benefit exemption is then an Easter egg or selection box at Xmas reportable if €1500 has already been given in the 5 vouchers?	Only 5 benefits are allowed per calendar year therefore any additional benefit/voucher provided is taxable.
48.	The Board of Management wishes to make a small presentation of €400 to a staff member who is retiring after 40 years of service. How should they proceed to comply?	This gift is reportable - however if it is paid in cash it must be processed through payroll but you can pay this as a voucher or tangible gift for it to be given tax free (under the SBE).
49.	Are gift vouchers/small benefits not exceeding €1,500 per Calendar year or school year?	It is per calendar year - max of first 5 per year.
50.	Do small benefits need to be reported if under €1,500?	<p>Yes, all small benefits needs to be reported. There is a limit of 5 benefits to a maximum value of €1500.</p> <p>An employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment. If it is taxable the employer should make the necessary deduction under the PAYE system and report through payroll. If the benefit meets the conditions to qualify for the small benefit exemption, then the</p>

		<p>employer must report it to Revenue, in accordance with S897C.</p> <p>There is detailed guidance available in Tax & Duty Manual Part 05-01-01e and these conditions must be satisfied in order for it to be considered an exempt small benefit. Any gift that is deemed by the employer to be an exempt small benefit as provided for in section 112B Taxes Consolidation Act 1997 and paid to an employee is required to be reported by the employer under Enhanced Reporting Requirements.</p>
51.	Would a €20 one for all voucher to all teachers by the BOM need to be reported?	Yes, this is reportable as a small benefit to all teachers. With any small benefit, an employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment.
52.	What about a one-off gift of flowers to employees?	Yes, this is reportable as a small benefit to the employees. With any small benefit, an employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment.
53.	The BOM Chair purchases a restaurant voucher and hamper for a Principal and then seeks reimbursement, is this reportable?	Yes, this is reportable as a small benefit to the Principal. With any small benefit, an employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment.
54.	Ancillary staff receive a payment of €50 at Christmas, do these payments have to be recorded?	Yes, to meet the Small Benefit Exemption criteria, the payment may be given in a voucher or tangible gift. With any small benefit, an employer must determine in advance of providing a benefit whether it is a taxable or non-taxable payment.
55.	What is the position if the school pays for a staff Xmas party for all staff or the Parents association provide pancakes to the staff on Pancake Tuesday?	This is not a reimbursement benefit given to an individual staff member and is therefore not reportable under ERR.

56.	A teacher retires. They then correct a small number of pre - exams (Total € 72) Does this need to go through payroll or ERR? Or is it below exemption?	This is a payment of emoluments and and is subject to deductions under the PAYE system and should therefore be put through payroll.
57.	If a voucher is given to a person in receipt of a pension from the school is this reportable?	Yes. Where an individual is in receipt of an occupational pension, the payer of the pension is the“employer”and the payee is the“employee”as per the definitions of “employee” and “employer” provided in Section 983 of the Taxes Consolidation Act 1997. Section 897C of the Taxes Consolidation Act 1997 requires an employer to report details of certain expenses or benefits made to employees under ERR.
Penalties		
58.	Are there penalties if the reporting is made after the payment is made?	Revenue are giving entities 12 months (until the end of 2024) to put their reporting and compliance procedures in place - so no penalties will be applied until then. It is expected that all employers are reporting ERR from the 1st July or where they are having issue they have engaged with Revenue.