

*****Updated in line with Revenue review of the application of ERR in some instances**

Training Video for Clerical Officer/Accounts Secretary

ERR – Enhanced Reporting Requirements for Revenue




1

Overview

ERR Mandatory Reporting for employers Reportable Benefits

JANUARY 2024
1




2

Overview

Reportable Benefits


Travel & subsistence Small Benefit Exemption Remote working daily allowance



3

Information to be reported
Travel & subsistence (T&S)

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



4


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



5

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




6

Information to be reported - SBE

The following rules apply

- Benefit or vouchers cannot exceed €1500
- Cannot be exchanged for cash
- Up to 5 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



7


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



- Employee Name
- Date of birth
- Address
- An employer reference



8

Three ways to submit information to Revenue

Direct reporting via payroll package → ROS Online Form (Manual submission) → ROS File Upload

9

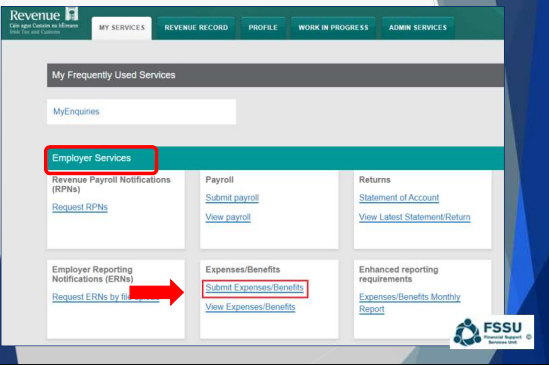
Direct reporting via payroll package

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



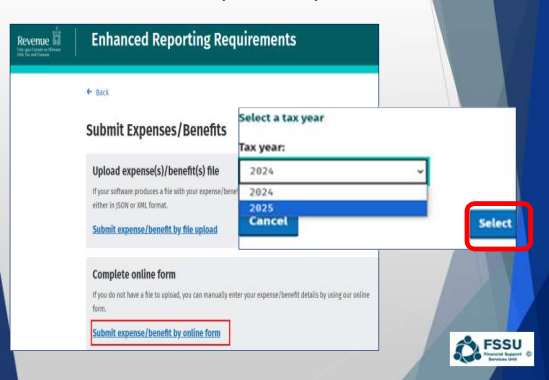
10

ROS Online Form (Manual)



11

ROS Online Form (Manual)



12

ROS Online Form (Manual)

Enhanced Reporting Requirements

← 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			Edit Select
1			Edit Select
1			Edit Select
1			Edit Select

Showing 1 to 4 of 4 entries

Previous 1 Next

[My employee is not on the list →](#)

13

ROS Online Form (Manual)

Expenses/Benefits Details

← Back

Employee Details

* Denotes a required field

PPS Number

Employment ID

Employer Reference

Personal Details

First Name *

Family Name *

Date of Birth

Address Details

Address Line 1

Address Line 2

County

Eircode

Country

Select a country

[Next →](#)

PPSN & Employment ID are available

14

ROS Online Form (Manual)

Expenses/Benefits Details

← Back

Employee Details

* Denotes a required field

PPS Number

Employment ID

Employer Reference

Personal Details

First Name *

Family Name *

Date of Birth

Address Details

Address Line 1

Address Line 2

County

Eircode

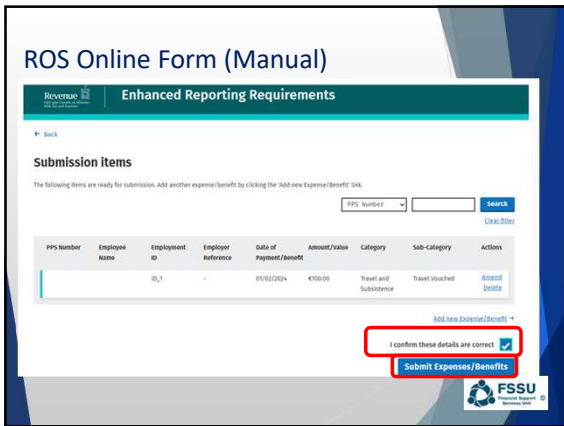
Country

Select a country

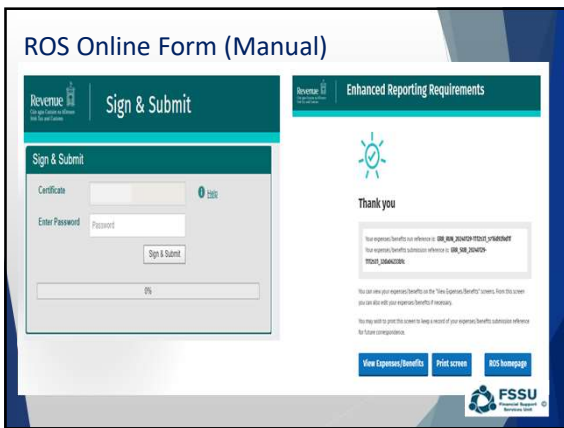
[Next →](#)

PPSN or Employment ID NOT available

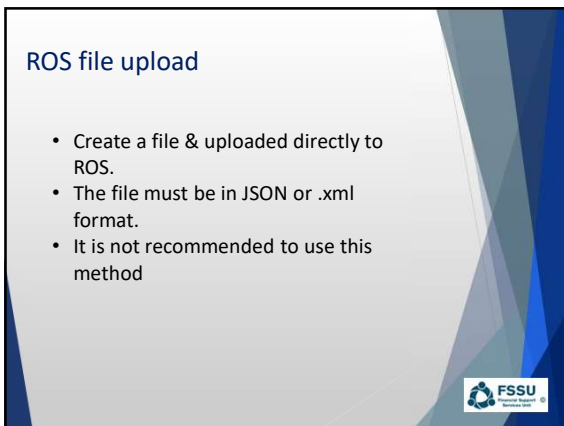
15



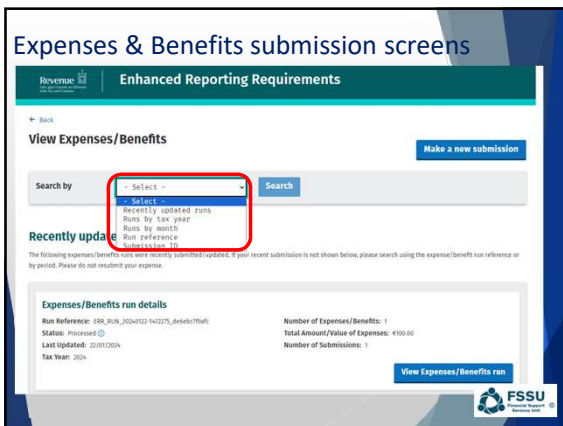
19



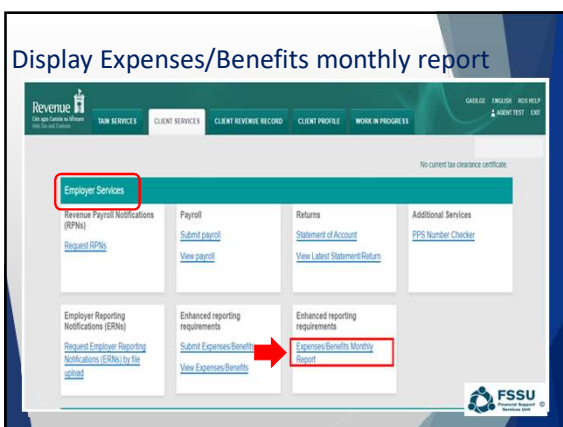
20



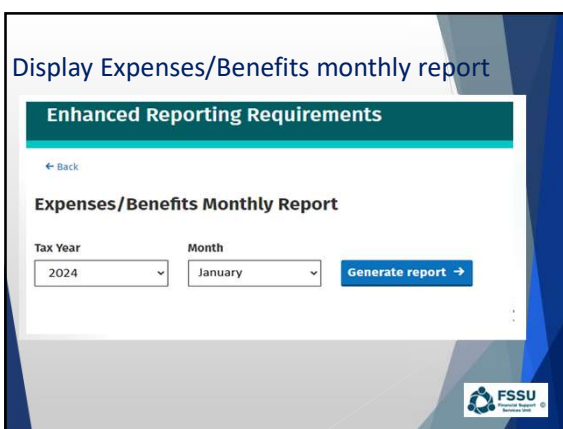
21



22



23



24

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		Expenses/Benefits Totals by Category and Sub-Category	
Registration Number		Category/Sub-Category	Total Amount
Tax Year	2024	Small Benefit Exemption	€500.00
Month	July		
Number of Expenses	1		
Total Amount	€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
ERR_RUN_20230817-1516589_aate31d2c6de	15/01/24



25


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.




26

FAQs

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

Are travel and subsistence expenses reimbursed to the chairperson or other board members reportable 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
- From 1st Jan 2025 the payment of travel and subsistence expenses to board members is not required to be reported under ERR.



27

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.

28


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.



29


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.



30


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.




31

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.



32


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.




33

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 employees paid be DE will be reported through ERR.





34

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>




35

Primary Team
Tel: 01 910 4020
Email: primary@fssu.ie

Post Primary Team
Tel: 01 269 0677
Email: 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.



36
