Enhanced Reporting Requirements:
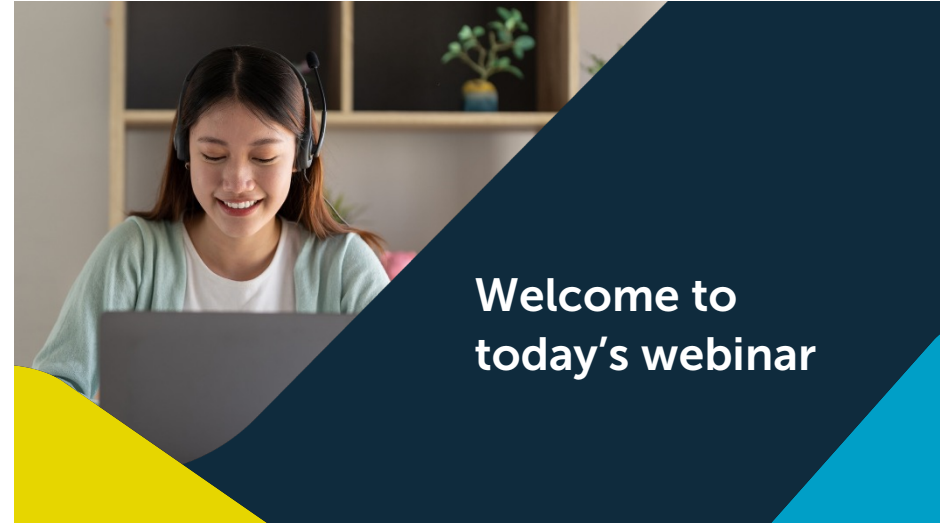
With special guest from Revenue

Welcome to today's webinar

Questions

Handouts

Recording

Email

CPD CERTIFIED
The CPD Certification Service

Bright

Bright
Simply brilliant software

Accountancy, tax, payroll and practice management software

Bright Pay

Bright Manager

Bright Propose

Bright Books

Bright AccountsProduction

Today we'll discuss

1. What is ERR
2. What needs to be reported
3. How to report ERR information to Revenue
4. Adjusting to the new requirement
5. How BrightExpenses can be used to make ERR easy
6. Questions & answers

Enhanced Reporting Requirements (ERR)

2024

Employers must report details to Revenue of certain non-taxable payments

Details to be submitted electronically to Revenue on or before the payment date

We are currently in phase one of ERR

Tax-free payments under these 3 categories should be reported

Travel and Subsistence

Small Benefits

Remote Working Daily Allowance

1. Travel and Subsistence

> Travel vouched and unvouched

> Subsistence vouched and unvouched

> Eating on site

> Site based employees (includes "Country Money")

> Emergency Travel

1. Travel and Subsistence

> Report the amount of each payment and the payment date

2. Small Benefits

> Two, tax-free benefits per year

> Maximum combined value of €1,000

> Can be given in the form of a voucher or a tangible item

> Report the value of the benefit and the payment date

2. Small Benefits

> Report the value of the benefit and the payment date

3. Remote Working Daily Allowance

> Employees can be paid up to €3.20 per day, tax free

> Remote working expenses could include electricity, heat, telephone and broadband

3. Remote Working Daily Allowance

> Report the total of number of days they are receiving the allowance for, the amount paid and the payment date
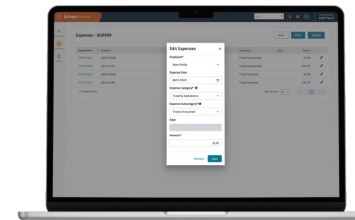
Why does Revenue require this information?

> To improve their system for monitoring and intervening in cases

> To allocate their resources more efficiently

> To make better decisions when it comes to policies related to finance

Adjusting to the new requirements

- Revenue are taking a 'service-for-compliance' approach
- No penalties for first six months
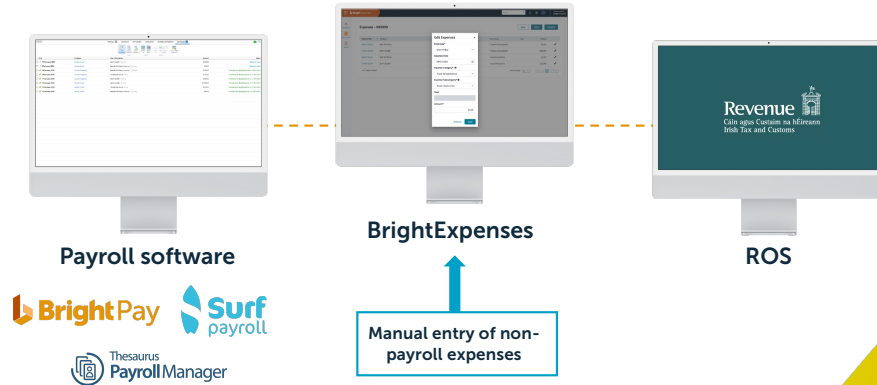- Bright have worked closely with Revenue

How is this information reported to Revenue?

BrightExpenses

Reporting through BrightExpense

Payroll software → BrightExpenses → ROS

BrightPay · Surf payroll · Thesaurus Payroll Manager

Manual entry of non-payroll expenses

Bright

Upcoming webinar:

BrightExpenses: Simplifying Enhanced Reporting Requirements

Wednesday, 31st January, 11.00 am

Screenshot 1 (Payroll - Expenses list)

PAYROLL | ANALYSIS | EMPLOYEES | EMPLOYER | REVENUE PAYMENTS | EXPENSES

Date	Employee	Type / Description	Amount	Status
15 February 2024	Ashley Zulauf	Small benefit Voucher	€450.00	Ready to send
2 February 2024	Ashley Zulauf	Remote Working allowance E working	€76.00	Ready to send
19 January 2024	Tyrone Fitzgerald	Remote Working allowance E working	€128.00	Transferred to BrightExpenses on 19/01/2024
18 January 2024	Tyrone Fitzgerald	Travel/Subsistence Travel	€355.00	Transferred to BrightExpenses on 17/01/2024
17 January 2024	Tyrone Fitzgerald	Small benefit Voucher	€300.00	Transferred to BrightExpenses on 17/01/2024
15 January 2024	Ashley Zulauf	Small benefit Voucher	€1,000.00	Transferred to BrightExpenses on 15/01/2024
15 January 2024	Ashley Zulauf	Travel/Subsistence Travel	€120.00	Transferred to BrightExpenses on 15/01/2024
12 January 2024	Ashley Zulauf	Remote Working allowance E working	€64.00	Transferred to BrightExpenses on 16/01/2024

Screenshot 2 (Weekly Input - Joelle McCarthy)

Weekly Input - Joelle McCarthy

Tabs: Pay Details | Additions | Deductions | SSP

Other taxable income
- 0.00
- 0.00
- 0.00
- 0.00

Directors Fees or Share Based Remuneration? - click here

Non taxable income
- Expenses 60.00
- 0.00
- 0.00
- 0.00

Enhanced reporting requirements (ERR)

Expenses 60.00

Please provide an analysis of the above amount where relevant

Category
- ( ) Travel and Subsistence
- ( ) Remote Working Daily Allowance
- ( ) None of the above

Travel and Subsistence
Travel - Vouched	0.00
Travel - Unvouched	0.00
Subsistence - Vouched	0.00
Subsistence - Unvouched	0.00
Emergency Travel	0.00
Eating on site	0.00
Site based employees	0.00
None of the above	60.00

Do this later | Update

Screenshot 3 (Payroll Submission Request)

Payroll Submission Request (PSR)

Pay Period: Week 22

PSR prepared and ready for submission

PSR Summary

Please submit enhanced reporting requirements (ERR) data

Important Note

You have provided an analysis of non taxable income as required by Irish Revenue. This should now be submitted to Revenue. We have developed a separate tool (Bright Expenses) for making these submissions, for monitoring the status of submissions, and for making any subsequent corrections. Once you have subscribed to Bright Expenses, ERR submissions can be made from Thesaurus Payroll Manager with the minimum of inconvenience. Bright Expenses will also facilitate the submission of ERR data in respect of payments (e.g. expense reimbursements, mileage claims etc.) not paid as part of your normal payroll run.

It should be noted that Revenue also provides a mechanism for submitting ERR data. Employers wishing to use Revenue's option can find the ERR data required, for manual input to ROS, in the reports menu. This report only includes ERR data arising from payroll and does not include expenses etc. paid outside of payroll.

ERR details for this pay date - 2024-05-31   Pay period 22

Employee	Travel Vouched	Travel Unvouched	Subsistence Vouched	Subsistence Unvouched	Emergency Travel	Eating on Site	Site based Employees	Remote Daily Allow	Days
Joelle McCarthy			60.00					60.00	
Johnny English	50.00	50.00							

Cancel as manual submission will be made through ROS | Send to Bright Expenses

Screenshot 4 (Bright Expenses - Edit Expenses)

BrightExpenses

Currently viewing: Douglas, Douglas And Douglas

Expenses - 000003

Back | Print | Submit

Expense Date	Employee		Subcategory	Days	Amount	
13/01/2024	Patricia Macejkovic		Travel Vouched		200.00	
13/01/2024	Patricia Macejkovic			40	112.00	
13/01/2024	Patricia Macejkovic		Subsistence Unvouched		50.00	
13/01/2024	Patricia Macejkovic		Travel Vouched		250.00	

1 of 1 pages (4 items)   Items per page 20

Edit Expenses

Employee*
Patricia Macejkovic

Expense Date
13/01/2024

Expense Category*
Travel & Subsistence

Expense Subcategory*
Travel Vouched

Days

Amount*
200.00

Dismiss | Save

Enhanced Reporting Submission Request

POST /enhanced_reporting/{employerRegistrationNumber}/{taxYear}/{enhancedReportingRunReference}...

Employer's PAYE Enhanced Reporting Submission Request.

PARAMETERS

Path Parameters

employerRegistrationNumber — string Required
Data Item Ref: 1. Employer's PAYE Registration Number.

taxYear — integer <int32> Required
Data Item Ref: 6. Used to identify the tax year to which the submission relates (YYYY).

enhancedReportingRunReference — string Required
Data Item Ref: 4. Used to identify the Enhanced Reporting event to which the submission refers.

submissionID — string Required
Data Item Ref: 3. Unique submission identifier. Must be unique for submissions under a given employer's PAYE registration number.

Query Parameters

agentTain — string
Data Item Ref: 2. Tax Advisor Identification Number. Required if submission filed by agent on behalf of employer.

softwareUsed — string Required
Name of third party software product.

softwareVersion — string Required
Version of third party software product.

REQUEST BODY

Upcoming webinar:

Live demo of payroll software BrightPay

Questions and answers