

## Today we'll discuss

1. What the new Enhanced Reporting Requirements (ERR) are
2. Which types of expenses and benefits should be reported
3. How to report ERR information to Revenue
4. How you can prepare your business for ERR
5. How BrightExpenses can be used to make ERR easy
6. Questions & answers

## Enhanced Reporting Requirements (ERR) From 1<sup>st</sup> January, 2024

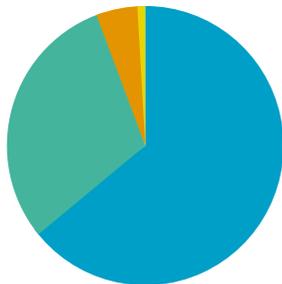
2024

Employers will now need to report details to Revenue of non-taxable payments

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

Follow Revenue's guidelines on expenses and benefits

## How would you best describe your knowledge of the new ERR requirements?



June 2023 survey – 331 respondents

- 64% This is the first time I am hearing of them
- 30% I have heard of them but I'm not really sure what they mean to me
- 5% I have good knowledge of them
- 1% Other

## 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



### Site-based employees

- Travel and subsistence must not exceed €181.68 per week
- Location must be more than 32km from the employer's base
- Does not include if the employer provides transportation, if board and lodgings are provided by the employer or if the employer is recruited to work on one site only



### Site-based employees

- No facilities are provided by the employer for making tea, coffee etc and employee is not in receipt of any other tax-free subsistence payment
- Employee works on site for a minimum of 1.5 hours before and after normal lunch breaks
- The allowance is no more than €5 per day



### Emergency travel

- No more than 60 per employee, per tax year
- The situation requires urgent attention
- Does not include replacing a member of staff, assisting with an increased volume of work or attending a routine event

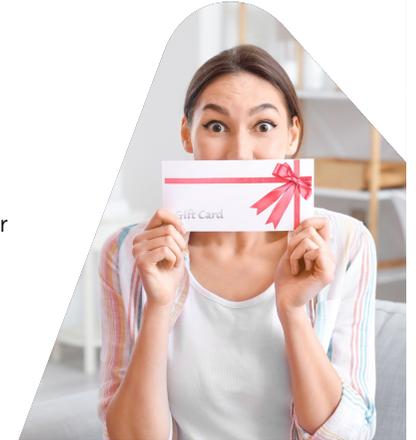


## 1. Travel and Subsistence



- Report the amount of each payment and the payment date
- Alternatively, employees may claim a tax deduction for any necessary travel and subsistence expenses incurred

## 2. Small Benefits



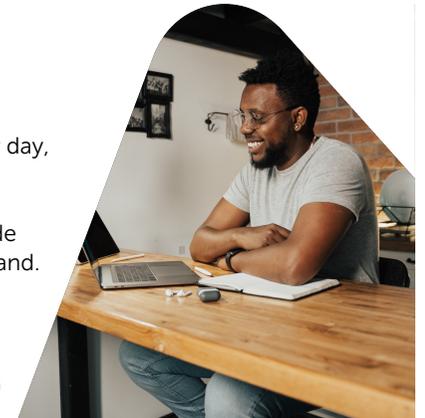
- Two, tax-free benefits per year
- Maximum combined value of €1,000
- Can be given in the form of a voucher or a tangible item
- Report the value of the benefit and the payment date

## 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?



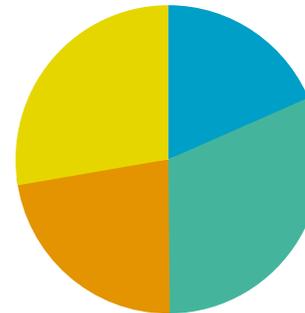
- To improve their system for monitoring and intervening in cases
- To allocate their resources more efficiently
- To make better decisions when it comes to policies related to finance

### How can my business prepare?



-  Familiarise yourself with the rules
-  Bright are working closely with Revenue
-  Revenue are providing information sessions

### If employees (including directors) are reimbursed for their work related travel and subsistence, when are they reimbursed?



- 18%** As part of the normal payroll run
- 31%** As soon as the employee submits a claim
- 23%** Both – Through payroll and ad-hoc
- 28%** There are never any travel and subsistence claims

June 2023 survey – 331 respondents



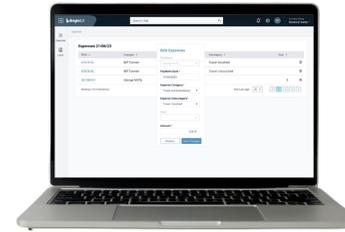
Upcoming webinar:

## Beyond the billable hour: Smart pricing tactics for accountants

Thursday, 23rd November, 11.00 am



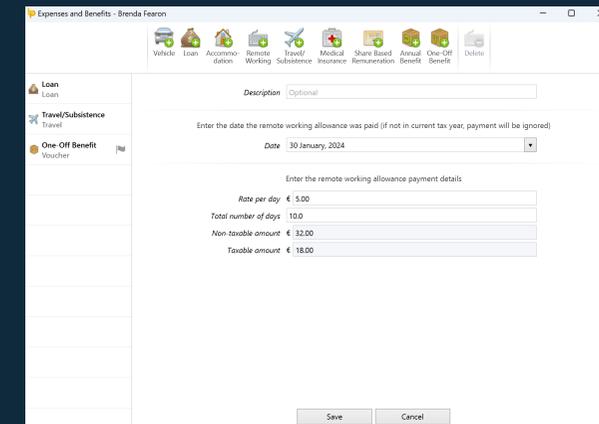
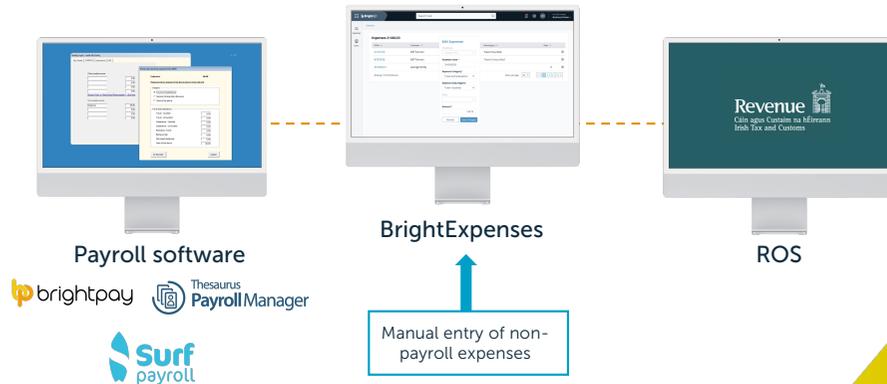
## How will this information be reported to Revenue?



BrightExpenses



## Reporting through BrightExpense



Expenses and Benefits - Brenda Fearon

Remote Working A...  
 Loan  
 One-Off Benefit Voucher

Description

Enter the date the travel/subsistence expense was paid (if not in current tax year, expense will be ignored)

Date 31 January, 2024

Enter the travel/subsistence expense payment details

Travel vouched € 0.00  
 Travel unvouched € 0.00  
 Subsistence vouched € 0.00  
 Subsistence unvouched € 0.00  
 Site-based employee expenses € 0.00  
 Emergency travel € 0.00  
 Eating on site € 0.00  
 Total amount (non-taxable) € 0.00

Payment  Pay as amount/reimbursement through payroll

Save Cancel

PSR

| Date             | Employee      | Type / Description                       | Amount | Status                    |
|------------------|---------------|--|--------|---------------------------|
| 01 January 2024  | Brenda Fearon | Remote Working Allowance                 | €1000  | Ready to send             |
| 01 January 2024  | Mark J        | Remote Working Allowance                 | €1000  | Ready to send             |
| 01 January 2024  | Brenda Fearon | Remote Working Allowance - Irish Revenue | €1000  | Ready to send             |
| 01 November 2023 | Brenda Fearon | Small benefit - Voucher                  | €1000  | Ready to send             |
| 01 October 2023  | Mark J        | Remote Working Allowance                 | €1000  | Ready to send (Last Paid) |

Weekly input - Joelle McCarthy

Pay Details | Additions | Deductions | SSP

Other taxable income

Expenses 60.00

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

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 report to 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  |           | Subsistence |           | Emergency | Eating on Site | Site based Employees | Remote Daily Allow | Days |
|-----------------|---------|-----------|-------------|-----------|-----------|----------------|----------------------|--------------------|------|
|                 | Vouched | Unvouched | Vouched     | Unvouched |           |                |                      |                    |      |
| 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

**BrightUI** Search Hub

Expenses

### Expenses 21/06/23

| PSIN     | Employee     |
|----------|--------------|
| 8787878J | Biff Tannen  |
| 8787878J | Biff Tannen  |
| 3615854H | George McFly |

Showing 1-10 of 28 (Items)

### Edit Expenses

Employee: George McFly

Subcategory: Travel Vouched

Payment Date: 31/05/2023

Expense Category: Travel and Subsistence

Expense Subcategory: Travel Vouched

Days: 0

Amount: 123.75

Buttons: Dismiss, Save Changes

**BrightUI** Search

Expenses

### Expense Submissions

+ Manual Submission

| Submission Reference | Source  | No. Employees | No. Entries | Total    | Status    |
|----------------------|---------|---------------|-------------|----------|-----------|
| 000001               | Payroll | 5             | 12          | 1,276.35 | Processed |
| 000002               | Manual  | 1             | 1           | 85.65    | Pending   |
| 000003               | Payroll | 2             | 4           | 165.64   | Submitted |

Showing 1-10 of 28 (Items)

### Enhanced Reporting Submission Request

POST /enhanced\_reporting/employerRegistrationNumber/{taxYear}/enhancedReportingRunReference/

Employer's PAVE Enhanced Reporting Submission Request.

PARAMETERS

**Path Parameters**

- employerRegistrationNumber: string Required. Data Item Ref: 1. Employer's PAVE Registration Number.
- taxYear: integer >=2025 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 PAVE 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