



Enhanced Reporting Requirements:

With special guest from Revenue

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)







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

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Reporting through BrightExpense

Payroll software

BrightExpenses

ROS

Manual entry of non-payroll expenses

Bright Pay Surf payroll Thesaurus Payroll Manager

In January, over half of all ERR submissions to Revenue were sent through **BrightExpenses**

€

40%

of employers who submitted expenses to Revenue in January used **BrightExpenses**

Over **30,000** expenses were sent through **BrightExpenses** to Revenue in the first month of ERR

Expenses and Benefits - Brenda Fearon

Vehicle Loan Accommodation Remote Working Travel/ Subistence Medical Share Based Insurance Remuneration Annual Benefit One Off Benefit Delete

Loan Loan

Travel/ Subistence Travel

One Off Benefit Voucher

Description (Optional)

Enter the date the remote working allowance was paid (if not in current tax year, payment will be ignored)

Date 30 January 2024

Enter the remote working allowance payment details

Rate per day € 5.00

Total number of days 10.0

Non-taxable amount € 32.00

Taxable amount € 18.00

Save Cancel

Expenses and Benefits - Brenda Fearon

Vehicle Loan Accommodation Remote Working Travel/ Subistence Medical Share Based Insurance Remuneration Annual Benefit One Off Benefit Delete

Remote Working Allowance

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 vouchered 4.00

Travel unvouchered 4.00

Subsistence vouchered 4.00

Subsistence unvouchered 4.00

Site-based employee expenses 4.00

Emergency travel 4.00

Eating on site 4.00

Total amount (non-taxable) 4.00

Payment Pay as amount/reimbursement through payroll

Save Cancel

EXPENSES

Date	Employer	Type / Description	Amount	Notes
19 February 2024	Atkey Group	Small benefit - Voucher	400.00	Ready to send
14 February 2024	Atkey Group	Remote Working allowance - Working	47.00	Ready to send
18 January 2024	Typee Group	Remote Working allowance - Working	47.00	Transferred to BrightExpenses on 19/01/2024
18 January 2024	Typee Group	Travel/ Subistence - Travel	405.00	Transferred to BrightExpenses on 19/01/2024
17 January 2024	Typee Group	Small benefit - Voucher	400.00	Transferred to BrightExpenses on 19/01/2024
19 January 2024	Atkey Group	Small benefit - Voucher	41.00	Transferred to BrightExpenses on 19/01/2024
18 January 2024	Atkey Group	Travel/ Subistence - Travel	410.00	Transferred to BrightExpenses on 19/01/2024
18 January 2024	Atkey Group	Remote Working allowance - Working	44.00	Transferred to BrightExpenses on 19/01/2024

Weekly Input - Joelle McCarthy

Pay Details | Additions | Deductions | SSP

Other taxable income

	0.00
	0.00
	0.00
	0.00

Director Fees or Site Based Reimbursement? - 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

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
Johnny English	50.00	50.00							

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

BrightExpenses

Expenses - 000003

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

Edit Expenses

Employee* Patricia Macgkovic

Expense Date 13/01/2024

Expense Category* Travel & Subsistence

Expense Subcategory* Travel Vouched

Days

Amount* 200.00

Dismiss Save

BrightExpenses

Expense Submissions

Submission Reference	Payment Date	Source	No. Employees	No. Entries	Total	Status
<input type="checkbox"/> 000006	26/01/2024	Payroll	1	4	850.00	Not Submitted
<input type="checkbox"/> 000005	26/01/2024	Payroll	1	3	730.00	Not Submitted
<input type="checkbox"/> 000004	30/04/2024	Payroll	1	4	1,035.00	Not Submitted
<input type="checkbox"/> 000003	31/03/2024	Payroll	1	4	1,035.00	Not Submitted
<input type="checkbox"/> 000002	31/01/2024	Payroll	1	4	290.00	Not Submitted
<input type="checkbox"/> 000001	28/02/2024	Payroll	1	4	210.00	Not Submitted

Enhanced Reporting Submission Request

POST EnhancedReporting[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 **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



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 **Bright Pay**  **Bright Manager**

 **Bright Books**  **Bright Accounts Production**