Expenses/Benefits Submissions Guidance for Enhanced Reporting Requirements (ERR)

Purpose of document

This document details the information required for Expenses/Benefits submissions for ERR and guidance for submitting Expenses/Benefits on ROS.

1. What are Reportable Expenses/Benefits

There are 3 categories of reportable expense/benefits:

1. **Travel and Subsistence** must be submitted with a subcategory:
   - Travel vouched
   - Travel unvouched
   - Subsistence vouched
   - Subsistence unvouched
   - Site based employees
   - Emergency travel
   - Eating on site
2. **Remote Working Daily Allowance** must be submitted with Number of days.
3. **Small Benefits Exemption.**

2. What Expenses/Benefits details are required

- Category.
- Pay date.
- Amount.

3.What Employee ERR submission details are required

Where a PPSN is available, the following details are required:

1. PPSN.
2. Employment ID*
3. First Name.
4. Family Name.
5. Date of Birth.
6. Address.

*Where there is an active employment with the employer making the ERR submission the Employment ID must be the same as that used for payroll.

Where a PPSN is not available, the following details are required:

1. Employer Reference.
2. First Name.
3. Family Name.
4. Date of Birth.
5. Address.

4. Using the correct Employment Identifier (Employment ID)

The Employment Identifier or Employment ID is a field included on the Revenue Payroll Notification (RPN), in Payroll submissions and ERR Expenses/Benefits submissions. It is a unique identifier for each separate employment for an employee. It is provided by the employer, in the first instance, in payroll submissions to create the employment and should then remain consistent in RPN requests, Payroll submissions and ERR Expenses/Benefits submissions.

Where there is an active employment with the employer making the ERR submission the Employment ID used in Expenses/Benefits Submissions must be the Employment ID from the employee's active employment. The Employment ID allows Revenue to match the payment to the employee for that employment. There may be circumstances in which there is no active employment with the employer making the ERR submission and in these instances the Employment ID used will not be the same as that used for Payroll.

Where Employers do not know the Employment ID from their employee's active employment, they can check the most recent Payroll submission to get the Employment ID. Employers who do not have access to Payroll submissions can use the 'Request ERNs by file upload' facility on ROS, prior to submitting Expenses/Benefits. Revenue will then return a response file which will contain the requested Employment IDs. Alternatively, if using the ROS facility to manually submit reportable benefits the Employment ID will automatically populate with any active employment IDs for the employer making the submission.

5. Warning notifications on ERR Submissions

If an ERR submission goes over the allowable amounts or values, a warning notification will be viewable on the submission.

- Remote working value cannot exceed allowable amount annually.
- Remote working total number of days cannot exceed allowable number of days annually.
- Small Benefit value cannot exceed allowable amount annually.
- Small Benefit submissions cannot exceed the allowable number of instances allowable annually.
- Travel and subsistence- subcategory: site-based employees, cannot exceed allowable amount annually.

6. How to Rectify Warnings On Submissions

If ERR submissions display warnings that allowable amounts or values have been exceeded employers should:

- Review their ERR submissions.
- Refer to the Revenue website for the correct allowable figures.
- Identify if ERR submissions need to be amended/deleted and resubmitted as a taxable amount in payroll submissions.

8.Further Guidance

http://www.revenue.ie/ERR

Enhanced Reporting Requirements Technical Documentation