

Enhanced Reporting Requirements Webinar

Questions and Answers arising during the webinar

Tuesday 6th October 2023

ROS Inputs

Is the reporting using PPS Numbers?

PPSN is a mandatory reporting field unless the employee does not have a PPSN. Where an employee does not have a PPSN then other conditional fields must be populated (employee address, date of birth, employer reference and Employment ID).

Is the Employer Reference field the Employer Tax Reference Number?

This number identifies employees rather than the employer (despite the name). It is the employee's internal staff identifier. It is a mandatory field if the employee's PPSN is not available and must remain unchanged in all submissions received until the employee's PPSN is available.

Is Employment ID, the employee number given by the company?

This field will be the Employment ID provided to Revenue by the employer when setting up the employment. It's a unique identifier for "each distinct employment for an employee". Meaning if an employee was previously employed by the company, left the employment, and then were re-hired, they will get a new employment ID. Similarly, it is possible for the same person to have 2 distinct positions within a company. As such, they would have 2 different employment IDs.

Where can we find details of the list of fields required for the file upload?

On Revenue's Github page -

<https://revenue-ie.github.io/payee-employers-documentation/>

there are technical files that list all the fields. Grant Thornton clients can also discuss the reporting field requirements with a member of their engagement team through our ERR client service offering.

Can we see what ROS will look like when this goes live from 1.1.24? Just I have logged into ROS and cannot see any links to employer reportable benefits?

The screens are not yet live on ROS. Revenue's slides contain screen visuals of the likely layout of the ERR ROS reporting screens.

Reporting Requirements

The requirements state that reporting must be submitted on or before the date that payments are made...is this correct? So we have to do the reporting Sinead is explaining every time we pay T&S to employees?

Yes - it is an on or before payment reporting requirement - as we currently stand.

We can continue to pay through pay runs then?

You can continue to pay expenses through payroll. However, ERR is a separate reporting requirement to payroll submissions. Your payroll software provider may be developing an add-on option to facilitate ERR reporting. Grant Thornton payroll clients can also discuss this as part of our ERR client service offering.

If travel and subs are paid through payroll run, do we have to do it through expenses now?

See above answer.

What are the deadlines for submitting these reports for 2024? Will it be for info in 2023?

ERR applies to 'reportable benefits' made from 1 January 2024 only (not those paid up to 31 December 2023). It is an on or before reporting requirement e.g. if travel is reimbursed on 5 January 2024, a reporting requirement applies on or before that date.

If gifts/vouchers are paid/sent by US parent, not the Irish employer, what is the requirement there?

If the employees are on the Irish payroll, vouchers will need to be reported even if paid/sent by a US parent as the voucher is being made available as a result of their employment exercised in Ireland.

Do vouchers need to be reported if they fall under the €1000 limit?

Yes, where the small benefit exemption is being applied to any voucher/benefit provided to an employee, the voucher/benefit amount should be reported under ERR on or before it is provided to the employee.

If an employee is reimbursed for paying for a team event e.g. team dinner/Christmas lunch or pays for dinner for teams when travelling does that need to be included in the reporting for Travel vouched?

We expect this information to be clarified by Revenue through their FAQ when available.

If we reimburse staff for additional car insurance they incur in order to get Business Use Car Insurance when driving for work, should this be reported as "Travel Unvouched"?

'Travel Unvouched' typically aligns to the payment of flat rate amounts up to the Civil Service rates to cover all the costs the employee bears for using their personal vehicle for work purposes e.g. petrol, wear & tear and insurance. The practice of reimbursing business use insurance may need to be considered further in light of Revenue guidance.

In relation to small benefits, if for example you purchase easter eggs for your employees - do these need to be processed as a small benefit? In line with previous Revenue Small Benefit Exemption guidelines.

Clarifications on this and similar scenarios are expected to be addressed by Revenue in their expected ERR FAQ.

An employer may wish to consider settling PAYE taxes on 'minor or irregular' benefits (e.g. easter eggs, flowers) through a PAYE Settlement Agreement (PSA) as opposed to utilizing the small benefit exemption. For a PSA, Revenue require a written application by 31 December in the relevant PAYE year e.g. 31 December 2023 for the PAYE year, 1 January to 31 December 2023.

Is reporting required for CE Scheme staff who receive a travel benefit as part of their weekly wages benefit payment?

This question has been raised with Revenue for them to consider further as part of their ERR FAQ.

‘Reportable Benefits’ - Conditions

Subsistence overnight allowance - does the clock reset if employee goes home and goes back the following week do you add the two together - does the total become cumulative?

Revenue guidance confirms certain absences are not regarded as breaking continuity of stay including return visits home. Therefore, total is cumulative and clock does not reset for weekends at home.

What if the paid parking (onsite parking) is included as part of contact?

Where parking is provided at the employer’s business premises and paid for by the employer directly to the supplier (assuming such premises are not owned by the employer), the amounts paid will not be reportable under ERR as no payment is being made by the employer directly to the employee.

“Eating on Site” if we subsidise our canteen, should we report the difference paid by the company?

No, on the basis no payment is made directly to the employee – it is an employer cost.

If parking is paid by employer, do we need to record it?

Parking reimbursed to the employee for business travel will need to be reported as ‘vouched travel’.

File Conversion / Software

Are there any templates of the reports available now in ROS?

There aren't templates per se, but there are sample files (XML or Json) on the Revenue Github page -

<https://revenue-ie.github.io/payee-employers-documentation/>.

Does the Excel file need to be in a specific format before converting to XML or JSON ?

The specification is not on the Excel file itself, but rather on the XML or JSON. For example, every XML file type has a 'schema', i.e. the list of fields required and what their structure/format are. Therefore, if these are satisfied, the Excel could be under any format. Grant Thornton can support file conversion and upload in XML/JSON format through our ERR client service offering.

Is there a listed of approved 3rd party providers of payroll or expense management?

No, this information is not available from Revenue.

Will all ROS users have access to the new links for ERR? Are there any implications for employees if an employer does not report a benefit prior to it being paid?

Yes ROS users will have access to ERR. Penalties may be applied for breach of the regulations.



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