



Enhanced Reporting Requirements

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Joined by:



Enhanced Reporting Requirements

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Enhanced Reporting Requirements

Enhanced Reporting Requirements

- ▶ The introduction in Finance Act 2022 of Section 897C of the TCA 1997 will require employers to report to Revenue details of expenses/benefits provided to employees and/or directors.
- ▶ Employers will be required to make a report to Revenue where a payment is made to an employee or director under one or more of the following categories:
 - ▶ Travel & Subsistence
 - ▶ Small benefits-vouchers
 - ▶ Remote Working Daily Allowance
- ▶ Subject to commencement order - and will be introduced on a phased basis to begin on 1 January 2024

Enhanced Reporting Requirements

- ▶ Building on principles of real time reporting
 - Report as part of existing processes.
- ▶ Will allow for the provision of meaningful and effective high-level data to Department of Finance
- ▶ Enhancement of Revenue's Compliance Intervention Framework.
- ▶ Diversion of resources and contacts away from compliant employers
- ▶ Providing increased visibility and assurance to employees in relation to non-taxable payments.

Enhanced Reporting Requirements

- ▶ ERR will leverage existing design principles
- ▶ Revenue will provide a facility in ROS to enable employers to:
 - submit, amend and correct ERR data
 - check data at submission level

This will facilitate employers in submitting this information

- ▶ Revenue will provide facilities to 3rd Party software providers to integrate with Revenue systems
- ▶ Functionality for employees to view the employer submissions in myAccount will be available in 2024
- ▶ High level report to be available for Employer via ROS to provide totals of the categories submitted for the month.

Enhanced Reporting Requirements

Expenses and Benefits to be reported from 1 January 2024

Travel & Subsistence (date and amount paid for each of the following)

- ▶ Travel Vouched
- ▶ Travel Unvouched
- ▶ Subsistence Vouched
- ▶ Subsistence Unvouched
- ▶ Site Based Employees (includes Country Money)
- ▶ Emergency Travel
- ▶ Eating on Site

Small benefits – vouchers

Amount paid and date

(max 2 benefits cannot exceed €1,000)

Remote Working Daily Allowance

- Number of days
- Amount paid and date

More information on the above is available on
www.revenue.ie

Enhanced Reporting Requirements

- ▶ Only expenses incurred by the employee will be reported.
- ▶ The use of company credit cards or prepaid cards are not currently in the scope of ERR as it does not involve a payment in regard to T&S to the employee by their employer.
- ▶ No reporting will be required outside of the definition of an employee or director as set out in legislation.
- ▶ Fuel cards, toll tags, car insurance and motor tax if paid directly by the employer are not within the scope of reporting as no payment has been made to the employees or directors.

Enhanced Reporting Requirements



- ▶ Country money is included in Travel and Subsistence under site based employees.
- ▶ There will be no requirement for the reporting of kilometres travelled under the Travel category.
- ▶ Any payment made which exceeds the thresholds will be subject to the normal rules for taxable payments.

Enhanced Reporting Requirements



16th March 2023

Seeking engagement from Software Providers

Enhanced Reporting Requirements

The introduction in Finance Act 2022 of Section 897C of the TCA 1997, will require employers to report to Revenue, details of small benefit, remote working daily allowance and travel and subsistence payments made to employees and/or directors. The requirement to provide this information will commence in 2024.

In preparation for this, Revenue is seeking the engagement of relevant software providers to ensure that their services will integrate with Revenue systems thus allowing employers comply with the new reporting requirements.

A short webinar will be held on 23rd March for relevant parties to give an overview of this process.

Software providers interested in attending should email pims@revenue.ie by 21st March 2023*.

The following information should be included in the email:

- Name
- Company Name
- Contact email
- Position in company
- VAT Registration Number

In a similar way to the introduction of real time payroll reporting and prior to the start of electronic submission, facilities will be made available to allow stakeholders test integration with Revenue systems to ensure its successful implementation. Further information will be provided on the day.

*If you are unable to attend this event, please submit your interest in attending future events.

Copy of notice issued in March 2023 for engagement from Software Providers to attend service user group (SUG) meetings to discuss this reporting requirement.

We are urging employers to contact their software providers and advise them to engage with Revenue as soon as possible.

For anyone wishing to attend these meeting they should send their request to pims@revenue.ie

Enhanced Reporting Requirements

What's happening now:

- ▶ Revenue systems – ongoing analysis and development
- ▶ Extensive engagement is ongoing with relevant stakeholders, as listed below, to ensure seamless integration with Revenue IT Systems:
 - Software providers
 - Employers and tax agents
 - Representative bodies

Draft Enhanced Reporting ROS Screens

The screenshot displays the Revenue ROS (Revenue Online Service) interface. At the top, the Revenue logo is on the left, and navigation links for GAEILGE, ENGLISH, ROS HELP, AGENT TEST, and EXIT are on the right. Below the header, a row of tabs includes TAIN SERVICES, CLIENT SERVICES (which is selected), CLIENT REVENUE RECORD, CLIENT PROFILE, and WORK IN PROGRESS. A message on the right states 'No current tax clearance certificate.' The main content area is titled 'Employer Services' and contains several service tiles:

- Revenue Payroll Notifications (RPNs)**
 - [Request RPNs](#)
- Payroll**
 - [Submit payroll](#)
 - [View payroll](#)
- Returns**
 - [Statement of Account](#)
 - [View Latest Statement/Return](#)
- Additional Services**
 - [PPS Number Checker](#)
- Employer Reporting Notifications (ERNs)**
 - [Request Employer Reporting Notifications \(ERNs\) by file upload](#)
- Enhanced reporting requirements**
 - [Submit Expenses/Benefits](#)
 - [View Expenses/Benefits](#)
- Enhanced reporting requirements**
 - [Expenses/Benefits Monthly Report](#)

Draft Enhanced Reporting ROS Screens

Request Employer Reporting Notification(ERNs)
by file upload

Request ERNs by file upload

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS

GAELIGE ENGLISH ROS HELP
AGENT TEST EXIT

No current tax clearance certificate.

Employer Services

Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
Employer Reporting Notifications (ERNs) Request Employer Reporting Notifications (ERNs) by file upload	Enhanced reporting requirements Submit Expenses/Benefits View Expenses/Benefits	Enhanced reporting requirements Expenses/Benefits Monthly Report	

Request ERNs by file upload

Request ERNs by file upload

Upload your request file to automatically retrieve, in a downloadable file, ERNs for your existing or new employees. Your request file must be in either JSON or XML format.

[Learn more](#)

 **Browse files**

Choose file No file chosen

No files selected

Digital certificate

This request must be signed using your ROS Digital Certificate

Password

Sign and Submit

ERN results screen

[← Back](#)

ERN request results

Summary results of ERN request

Your ERN request has been successfully received and the results will be shown below once processed. The response file for your payroll software has been automatically downloaded. This may be in your downloads folder. Please refer to this file for more information.

ERNs returned
1

What do these results mean?

ERNs returned

This is the number of employee ERNs that were successfully returned.




Draft Enhanced Reporting ROS Screens

Submit expenses and benefits by:

- File upload
- Online form

Submit expenses and benefits by file upload

The screenshot displays the Revenue.ie website's 'Employer Services' section. The top navigation bar includes the Revenue logo, a language selector (GAELGE, ENGLISH, ROS HELP), and user options (AGENT TEST, EXIT). Below this, a secondary navigation bar lists 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. A message states 'No current tax clearance certificate.' The main content area is titled 'Employer Services' and contains several service tiles. The 'Payroll' tile has a red box around the 'Submit Expenses/Benefits' link. Other tiles include 'Revenue Payroll Notifications (RPNs)', 'Returns', 'Additional Services', 'Employer Reporting Notifications (ERNs)', and 'Enhanced reporting requirements'.

Revenue 
Gníomhaíocht Chomhairle na Míreanna
Irish Tax and Customs

GAELGE | ENGLISH | ROS HELP
AGENT TEST | EXIT

TAIN SERVICES | CLIENT SERVICES | CLIENT REVENUE RECORD | CLIENT PROFILE | WORK IN PROGRESS

No current tax clearance certificate.

Employer Services

Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
Employer Reporting Notifications (ERNs) Request Employer Reporting Notifications (ERNs) by file upload	Enhanced reporting requirements Submit Expenses/Benefits View Expenses/Benefits	Enhanced reporting requirements Expenses/Benefits Monthly Report	



Draft Enhanced Reporting ROS Screens

Submit expenses and benefits by file upload

Submit expenses and benefits by file upload

Enhanced Reporting Requirements

[← ROS homepage](#)

Submit Expenses/Benefits

Upload expense(s)/benefit(s) file

If your software produces a file with your expense/benefit details, you can upload it here. Your file must be either in JSON or XML format.

[Submit expense/benefit by file upload](#)

Complete online form

If you do not have a file to upload, you can manually enter your expense/benefit details by using our online form.

[Submit expense/benefit by online form](#)

Submit Expenses and benefits by file upload

Submit expense/benefit by file upload

You can upload your expense/benefit submission file here. File must be in either JSON or XML format.

[Learn more](#)

 [Browse files](#)

No files selected

Digital certificate

This request must be signed using your ROS Digital Certificate

Password

Sign and Submit

Expense Submission Received

[← Back](#)

Expense submission received

Your file has been successfully received. The status of your submission is shown below. You can also access these details at anytime through "View expense" in Employer Services.

Acknowledgement ID: 29db75aa-6ecd-43bb-83fc-0343de24054d ⓘ

[Download acknowledgement](#) ↓

Details

Submission ID: test-submission-1-fran1

Enhanced Reporting reference: test-run-fran1

Status: Completed ✓

The response file for your expense software has been automatically downloaded. This may be in your downloads folder.

View expense results

You can view the results of this submission through the "View expense submission" button.

[View expense submission](#)

Alternatively, you can click "View expense run" to see the full details for all submissions within the expense run.

[View expense run](#)

[ROS homepage](#)

Draft Enhanced Reporting ROS Screens

Submit expenses and benefits by online form

Submit expenses and benefits by online form

The following slides show the flow when submitting an online form



[← ROS homepage](#)

Submit Expenses/Benefits

Upload expense(s)/benefit(s) file

If your software produces a file with your expense/benefit details, you can upload it here. Your file must be either in JSON or XML format.

[Submit expense/benefit by file upload](#)

Complete online form

If you do not have a file to upload, you can manually enter your expense/benefit details by using our online form.

[Submit expense/benefit by online form](#)

Select a tax year

Tax year:

2024

Cancel

Select

Submit expenses and benefits by online form

Create a new expense or benefit.

Please select an employee for whom an expense/benefit is being reported.

Previously submitted employee details.

Search:


PPS Number	Employment ID	Employee Name	Action
	1	John Smith	Edit Select

Showing 1 to 1 of 1 entries

Previous **1** Next

[My employee is not on the list →](#)

Submit expenses and benefits by online form

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100% Tax and Customs

Expenses/Benefits Details

[← Back](#)

Employee Details

* Denotes a required field

PPS Number

Employment ID

Employer Reference

Personal Details

First Name *

Family Name *

Date of Birth
dd/mm/yyyy

Address Details

Address Line 1

Address Line 2

County

Eircode

Country

Next →

- ▶ Depending on the information available the user will have to complete different fields when submitting a claim
- ▶ Where a PPSN or employment ID are not available the following fields are completed.
- ▶ >>Employer reference>> Personal Details>> Date of Birth and Address details
- ▶ Where the PPSN and employment ID are available the following fields are completed
- ▶ >>Employee details and Personal details

Submit expenses and benefits by online form



Enhanced Reporting Requirements

Expense/Benefit Details

* Denotes a required field

Employee Details

Employee Name

Patrick Star

PPS Number

Employment ID

Employer Reference

123

Expense/Benefit Details

Category *

Travel and Subsistence

Sub Category *

Travel Vouched

Amount/Value *

50.00

Date Of Payment/Benefit *

DD/MM/YYYY

26/06/2023



Save →

Submit expenses and benefits by online form



Your expense/benefit has been added and is ready to be submitted.

You can submit it on the expense/benefits submission screen.

Would you like to add another expense/benefit for this employee?

Yes, add another expense/benefit for this employee

Continue

Submit expenses and benefits by online form

Submission items

The following items are ready for submission. Add another expense/benefit by clicking the 'Add new expense/benefit link'.

Search:

PPS Number	Employee Name	Employment ID	Employer Reference	Date of Payment/Benefit	Amount/Value	Category	Sub-Category	Actions
	Patrick Star		123	01/01/2024	€50.00	Travel and Subsistence	Travel Vouched	Amend Delete

Showing 1 to 1 of 1 entries


Previous 1 Next

[Add new expense/benefit](#)

I confirm these details are correct ☒

Submit Expenses/Benefits


Submit expenses and benefits by online form


Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign & Submit

Sign & Submit


Certificate

 [Help](#)


Enter Password

Sign & Submit

0%


Cáin agus Custaim na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements



Thank you

Your expenses/benefits run reference is: ERR_RUN_20230623-1546436_4b9cd92ac08b
Your expenses/benefits submission reference is: ERR_SUB_20230623-1546436_77d9f127840

You can view your expenses/benefits on the "View expenses/benefits" screens. From this screen you can also edit your expenses/benefits if necessary.

You may wish to print this screen to keep a record of your expenses/benefits submission reference for future correspondence.

[View expenses/benefits](#)

[Print screen](#)

[ROS homepage](#)

Submit expenses and benefits by online form

Enhanced Reporting Requirements

[← Back](#)

Expense/benefits submission

There is a partially completed expense/benefit submission currently on record dated 11/08/2023 at 12:35. Do you wish to keep these changes?

No, discard


Yes, continue

The above message will display where there is a partially saved submission.

Submit expenses and benefits by online form

Hello, Sara-Er-Watsica-Watsica()

[Gaeilge](#) [Sign out](#)

Revenue
Gníomhaireacht na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

Submission items

The following items are ready for submission. Add another expense/benefit by clicking the 'Add new expense/benefit link'.

Search:

PPS Number	Employee Name	Employment ID	Employer Reference	Date of Payment/Benefit	Amount/Value	Category	Sub-Category	Actions
	Medhurst-Medhurst TAMIA	FCT	Ref_04	01/01/2023	€2,000.00	Small Benefit Exemption	-	Amend Delete

Showing 1 to 1 of 1 entries

[Previous](#) **1** [Next](#)

[Add new expense/benefit](#)

I confirm these details are correct ☒

Submit Expenses/Benefits

Submit expenses and benefits by online form

^ Active Items Including Warnings

These are the active submission items including any items with warnings.

Submission ID	Employee name	PPS Number	Employment ID	Employer reference	Payment date	Category	Sub-Category	Amount	Action
test-submission-...	Medhurst-Medh...		FCT	Ref_04	01/01/2023	Small Benefit Ex...	-	€2,000.00	View

- Warning: Value of Benefit can not exceed €1000

[ROS home page](#)

A warning will be returned where the value of the benefit has been exceed

Submit expenses and benefits by online form

^ Active items including Warnings

These are the active submission items including any items with warnings.

Submission ID	Employee name	PPS Number	Employment ID	Employer reference	Payment date	Category	Sub-Category	Amount	Action
ERR_SUB_202308...	Testing Tester		FCTagsubmiss - ion		17/08/2023	Remote Working ...	-	€50,000.00	View
<ul style="list-style-type: none">Warning: Exceeds allowable amount									

A warning will be returned where the allowable amount has been exceeded for Remote Working Daily Allowance.



Draft Enhanced Reporting ROS Screens

ROS Display expenses and benefits to Employer

View expense/benefits submission screens

[← Back](#)

View Expenses/Benefits

[Make a new submission](#)

Search by

- Select -

Search

- Select -

Recently updated runs
Runs by tax year
Runs by month
Run reference
Submission ID

Expense/Benefit

These are your expenses/benefits run details. Please download the expenses/benefits run summary for further information.

[Download expense/benefits run summary](#) ↓

Expense/Benefits run details

Run Reference: ERR_RUN_20230810-1218372_e08d4bbde228
Status: Processed ⓘ
Last Updated: 10/08/2023
Tax Year: 2024

Number of Expenses/Benefits: 1
Total Amount/Value of Expenses: €50.00
Number of Warnings: 1
Number of Submissions: 1

View expense/benefits submission screens

View Expenses/Benefits

[Make a new submission](#)

Search by

- Select -

Search

Recently updated runs

The following expenses/benefits runs were recently submitted/updated. If your recent submission is not shown below, please search using the expense/benefit run reference or by period. Please do not resubmit your expense.

Expense/Benefits run details

Run Reference: ERR_RUN_20230810-1218372_e08d4bbde228

Status: Processed ⓘ

Last Updated: 10/08/2023

Tax Year: 2024

Number of Expenses/Benefits: 1

Total Amount/Value of Expenses: €50.00

Number of Submissions: 1

[View expenses/benefits run](#)[ROS homepage](#)

Recently updated
runs

Draft Enhanced Reporting ROS Screens

Display Expense/Benefit monthly report

Draft Expense/Benefit Monthly Report

The screenshot displays the Revenue.ie website's Employer Services section. The header includes the Revenue logo, navigation tabs for TAIN SERVICES, CLIENT SERVICES, CLIENT REVENUE RECORD, CLIENT PROFILE, and WORK IN PROGRESS, and a top right menu with GAEILGE, ENGLISH, ROS HELP, AGENT TEST, and EXIT. A message states 'No current tax clearance certificate.' The main content area is titled 'Employer Services' and contains several service tiles. The 'Expenses/Benefits Monthly Report' link is highlighted with a red rectangular border.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

GAELIGE ENGLISH ROS HELP
AGENT TEST EXIT

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS

No current tax clearance certificate.

Employer Services

Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account View Latest Statement/Return	Additional Services PPS Number Checker
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Draft Expense/Benefit Monthly Report

Enhanced Reporting Requirements

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Expenses/Benefits Monthly Report

Tax Year

2023



Month

July



Generate report →

Draft Expense/Benefit Monthly Report

Your Expenses/Benefits Monthly Report

Print



This report will not be saved. If you wish to maintain a copy you will need to select the print option.

Only Expenses/Benefits with pay dates in the requested month are included in the totals.

This information is accurate as of 17/08/2023.

Period Details

Registration Number	
Tax Year	2023
Month	July
Number of Expenses	1
Total Amount	€500.00

Expenses/Benefits Totals By Category and Sub-Category

Category/Sub-Category	Total Amount
Small Benefit Exemption	€500.00

Enhanced Reporting Run Reference Details

Run references with Expenses/Benefits submitted with pay dates in the requested month are shown below. Run references may contain submissions for multiple months.

Show entries

Search:

ERR Run Reference	Submission Date	Total
ERR_RUN_20230817-1516589_aa1e31d2c6de	17/08/2023	€500.00



Draft myAccount screens

Display expenses and benefits to Employee

Draft myAccount screen

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Irish Tax and Customs

myAccount

If you have recently changed banking provider and you wish to update the bank account details, your current bank account details will be displayed, and you should click on 'Edit'

Tax services

PAYE Services

Manage Your Tax 2023: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider.

Review Your Tax 2019-2022: Complete your Income Tax Return and request your Statement of Liability.

Update Job or Pension Details: Register or cease your job or pension.

Claim Unemployment Repayment 2023: Apply for a repayment of Income Tax/ USC if you are out of work.

Create a Summary of Your Pay and Tax Details: Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

Receipts Tracker: Record and manage receipts details and images for your expenses. Health expenses, Nursing Home expenses and Remote Working expenses can be claimed in real-time.

Expenses and Benefits: View your expenses benefits details as submitted by your employer/pension provider.

[Manage Your Tax 2023](#)

[Review Your Tax 2019-2022](#)

[Update Job or Pension Details](#)

[Claim Unemployment Repayment 2023](#)

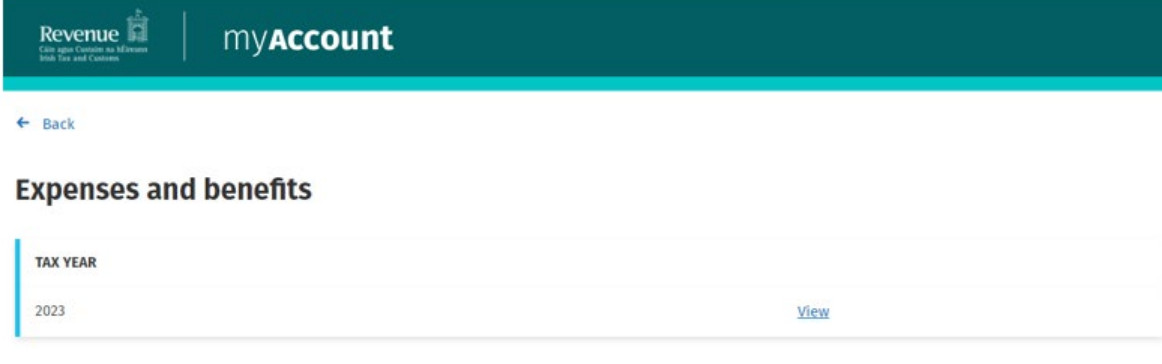
[Create a Summary of Your Pay and Tax Details](#)


[Receipts Tracker](#)

[Expenses and Benefits](#)

[View your Employment Detail Summary \(EDS\) documents](#)

Draft myAccount screen



Revenue  | myAccount

[← Back](#)


Expenses and benefits

TAX YEAR
2023

[View](#)

The employee will be able to view all expense/benefits submitted by the employer by clicking on view

Draft myAccount screen - Employments

**Revenue**
Crianças e Jovens na Cidadania
Child Tax and Citizenship

myAccount

[← Back](#)

T-Janie

☐ 2023

Your 2023 details

Employer/Pension Provider's Name

Sara-Er-Schimmel Llc (Employment ID: 188)

[View](#)

**Revenue**
Crianças e Jovens na Cidadania
Child Tax and Citizenship

Enhanced Reporting Requirements

[← Back](#)

T-FELICITY

☐ 2023

Your 2023 details

Employer/Pension Provider's Name


Sara-Er-Bayer And Sons (Employment ID: 10)

[View](#)

Sara-Er-Koch (Employment ID: 11)

[View](#)

Draft myAccount screen – Joint Assessment



Revenue
Clár agus Cúisíní na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

[← Back](#)

T-ELENORA

T-CONRAD

☐ 2023

Sara-Er-Bayer And Sons (Employment ID: 2)[View](#)

Draft myAccount screen

Expenses and Benefits reported by the following employer/pension provider

The expenses and benefits shown reflect the information submitted by your employer/pension provider.

Employer/pension provider's details Employer/pension provider's name Sara-Er-Schimmel Llc Employer/pension provider's registration number Employment ID 188	Expense and Benefit - Total amount details Travel and Subsistence €400.00
--	---

Expense and Benefit details

These are your expenses and benefits details for the selected tax year. **If you have any queries regarding the details reported below, please contact your employer/pension provider in the first instance.** If you continue to have concerns regarding the details reported, please contact Revenue through [MyEnquiries](#).

Expense and Benefit list

Payment date	Category	Sub-Category	Amount	Action
17/08/2023	Travel and Subsistence	Travel Vouched	€100.00	View
17/08/2023	Travel and Subsistence	Travel Unvouched	€300.00	View

Further information

- ▶ An [ERR](#) hub page can be found on the Revenue website and is located under:
 - ▶ employing people
 - ▶ becoming an employer and ongoing obligations
 - ▶ There is also a short URL www.revenue.ie/ERR

Reportable Benefits



Michelle Dunne

Associate Director | Employment Tax



ERR – ‘Reportable Benefits’

Small Benefit Exemption

Remote Working Daily Allowance

Travel & Subsistence

Small Benefit Exemption

- Tax exempt voucher or benefit (tangible asset) other than cash
- First & second incentive qualifies up to a total value of €1,000 per annum
- Cannot be deemed part of any salary sacrifice arrangement
- Any further payment over the threshold, PAYE, USC and PRSI will be chargeable

To note: If this benefit is in excess of the threshold, the total amount is taxable

Remote Working Daily Allowance

- Tax-free payment of €3.20 per day to employees for each day worked from home to cover expenses incurred such as broadband, heating and electricity costs
- Conditions:
 - Agreement between employer and employee under which the employee works from home,
 - Employee performs substantive duties at home, and
 - Duties are performed for substantial periods at home.
- Includes logging onto computer from home, sending/receiving emails, developing/completing services remotely
- Does not include employees who bring work home outside of normal working hours
- Amounts in excess of €3.20 per workday will be subject to PAYE, USC and PRSI in the normal manner

Travel & Subsistence

General Application:

- Reimbursement of costs sustained by employee where travel is undertaken for business
- Includes **vouched** based reimbursement e.g. receipts, and application of agreed rates (**unvouched**) e.g. use of Civil Service mileage and subsistence rates
- Round sum allowances – subject to PAYE, USC and PRSI
- **‘Normal place of work’** underpins tax treatment – could have more than one
- Exclusions:
 - Payments via company credit cards or direct payments to supplier
 - Reimbursed costs to volunteers

Travel & Subsistence

ERR T&S reportable sub-categories:

Vouched travel & subsistence

Unvouched travel & subsistence

Site based employees

Emergency travel

Eating on site allowance

Travel & Subsistence

Vouched T&S:

- Reimbursement of costs incurred when carrying out duties of employment
- Provision of receipts to support payment including details of travel incurred

Specific exemptions:

- Irish resident NEDs v's non-Irish resident NEDs
- Inbound temporary assignees – 12 months subsistence (<24 month assignment)
- Outbound assignees – subsistence rates differ if < or > 6 months in duration

Travel & Subsistence

Unvouched T&S:

Mileage Rates:

- Application of Civil Service mileage rates – use of private vehicle for business travel
- EV rate based on 1201cc – 1500cc
- ‘Normal place of work’ – not home | employer’s base | more than one
- ‘Lesser of’ rule – home / normal place of work & temporary work location

Subsistence:

- Day allowances – 5 to 10 hours | 10 hours or more (continuous absence | >8kms)
- Overnight allowance (> 100kms home / normal place of work)
 - Normal rate (up to 14 nights) | reduced rate (next 14 nights) | detention rate (next 28 nights)
- Domestic rates and international rates

Records:

- The name and address of the director or employee,
- The date of the journey,
- The reason for the journey,
- The kilometres travelled,
- The starting point, destination and finishing point of the journey, and
- The basis for the reimbursement of travel and subsistence expenses [e.g. an overnight stay away from an individual’s normal place of work].

Civil Service T&S Rates

Motor travel rates per kilometre

Distance Bands	Engine capacity		
	Up to 1200cc	1201cc to 1500cc	1501cc and over
Band 1: 0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2: 1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3: 5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4: 25,001 km and over	20.56 cent	23.85 cent	25.87 cent

Standard domestic subsistence rates – effective from 1 September 2022

Overnight rates		
Normal rate	Reduced rate	Detention rate
€167.00	€150.30	€83.50

Day rates remain	
10 hours or more	5 hours or more but less than 10 hours
€39.08	€16.29

Site based employees

Travel & Subsistence e.g. Country Money

- No fixed base | substantive duties at different locations e.g. construction & building industry
- Expenses may be paid tax free to a site-based employee (known as '**country money**' in the construction industry)
 - up to €181.68 per week

Conditions:

- Employee is working at a site that is 32km (20 miles) or more from the employer's base
- Employee incurs expense of travelling & accommodation
- Recruited to work at more than one site
- Excludes 'jobbed on site' employees

Eating on Site Allowance

- Site-based employees – no facilities provided e.g. tea/coffee
- Employee does not receive any other form of tax-free subsistence payments
- Individual works on the site for at least 1.5 hours before and after lunch break
- Maximum allowance of €5 per day

Emergency Travel

- Requirement to attend **normal place of work** to deal with an emergency
- Subject to conditions, reimbursed without deduction of tax
- Outside of their normal working hours
- **'Specialist skill'** requirement | 'call-outs'
- Maximum of 60 emergencies per annum
- Does not include - staff replacement | staff shortage

Considerations

- **Information collation:** payroll, HR, expense systems
- **Sub-category identification:** are changes to data input functions required
- **Submission and interface with ROS:** how will the information be uploaded to Revenue
- **Frequency of reimbursement:** should timing of expense payments be re-considered
- **PAYE Settlement Agreements (PSA):** consider if a PSA is appropriate and implement within your internal compliance framework
- **Expense policies | remote working policy | control & approval procedures:** review existing practices to ensure alignment with legislation and Revenue guidance

Opportunity to take action before
ERR go-live date - January 2024

A nighttime photograph of a cityscape. In the foreground, there is a rooftop garden with various plants and a glass railing. A large, illuminated building with a dome is visible in the background, situated across a body of water. The sky is dark with some clouds, and the city lights are reflected in the water. A purple diagonal overlay is present on the left side of the image.

Panel Discussion