



Enhanced Reporting Requirements

Enhanced Reporting Notification (ERN): Data Items

Version
Version Date

1.0

29/06/2023

Column Descriptions

| Column | Description |
|------------------------|--|
| Data Item Line Number | A number that associates the data item to the description of element in schema |
| Data Item | Name of data item |
| Description and Format | Description of the data element and the format that will be applied |
| Context | How the data element will be used by Revenue |

Latest Version History

| Version | Change Date | Element | Change Description |
|---------|-------------|---------------|--------------------------------|
| 0.1 | 29/06/2023 | N/A | Document published |
| 0.2 | 27/11/2025 | Employment ID | Note on case sensitivity added |

Audience

This document is for any software provider who has chosen to build or update their products to allow for Enhanced Reporting Requirements.

Document context

This document provides a non-technical overview of the data items in an ERN (Enhanced Reporting Notification). This document is designed to be read in conjunction with rest of the Revenue Commissioners' Enhanced Reporting Requirements (ERR) documentation suite including the relevant technical documents.

Version 1.0 | 10 August 2023
Document ID: ERN-DI-001

Enhanced Reporting Notification Request

| Header item line number | Data Item | Condition | Description and validation | Context |
|-------------------------|------------------------------|-------------|---|--|
| 401 | Employer Registration Number | Mandatory | The registration of the employer (up to 9 chars). Must be valid Employer Registered number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters. | Used to identify employer to which the period details relate. |
| 402 | Agent TAIN | Conditional | Mandatory if the return is being requested by an Agent on behalf of an Employer. | Used to identify the agent requesting on behalf of the employer and to ensure that an agent link exists for this employer agent relationship for the period that the request relates to. |
| 403 | Software Used | Mandatory | Third party software product identifier. | Helpdesk support |
| 404 | Software Version | Mandatory | Third party software product identifier. | Helpdesk support |
| 405 | Tax Year | Mandatory | Tax year to which the request relates. Format to be YYYY. Minimum value to be 2024. | Tax year in which expenses / benefit is being paid. |
| 406 | Employee PPSN | Mandatory | The registration of the employee (up to 9 characters). Must be valid PPS number. Format is 7 digits (including leading zeros) followed by either 1 or 2 letters. Mandatory unless the employee doesn't have an employee PPSN. | Used to identify employee/s to which the request relates to. In conjunction with Employer Registration Number, it will be used to see if employment record exists. |

Enhanced Reporting Requirements – Enhanced Reporting Notification (ERN) Data Items

Request ERN Response Data Items

| Data Item Line Number | Data Item | Description and Format | Context |
|-----------------------|---------------|---|--|
| 407 | Employee PPSN | Format is 7 digits (including leading zeros) followed by either 1 or 2 letters. | Used to identify employee to which the RPN relates. |
| 408 | Employment ID | The value of this field will be the Employment ID provided to Revenue by the employer when setting up the employment. Employment ID is case sensitive. | Used to uniquely identify each employment for the employee. |
| 409 | First Name | First name of the employee. | |
| 410 | Family Name | Family name of the employee. | |
| 411 | Ceased Marker | Word ‘ceased’ will appear next to any PPSN/Employment ID combination that is ceased on Revenue’s record when the ERN request is made. | Used to identify if an employment associated with an Employment ID is ceased |