

# Enhanced Reporting Requirements

Service User Group

23<sup>rd</sup> March 2023

# Revenue

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

# Agenda

- Business requirements overview
- Data items
- High level design
- SUG engagement schedule
- PIT scheduled
- Change management
- Actions
- AOB

# Business requirements overview

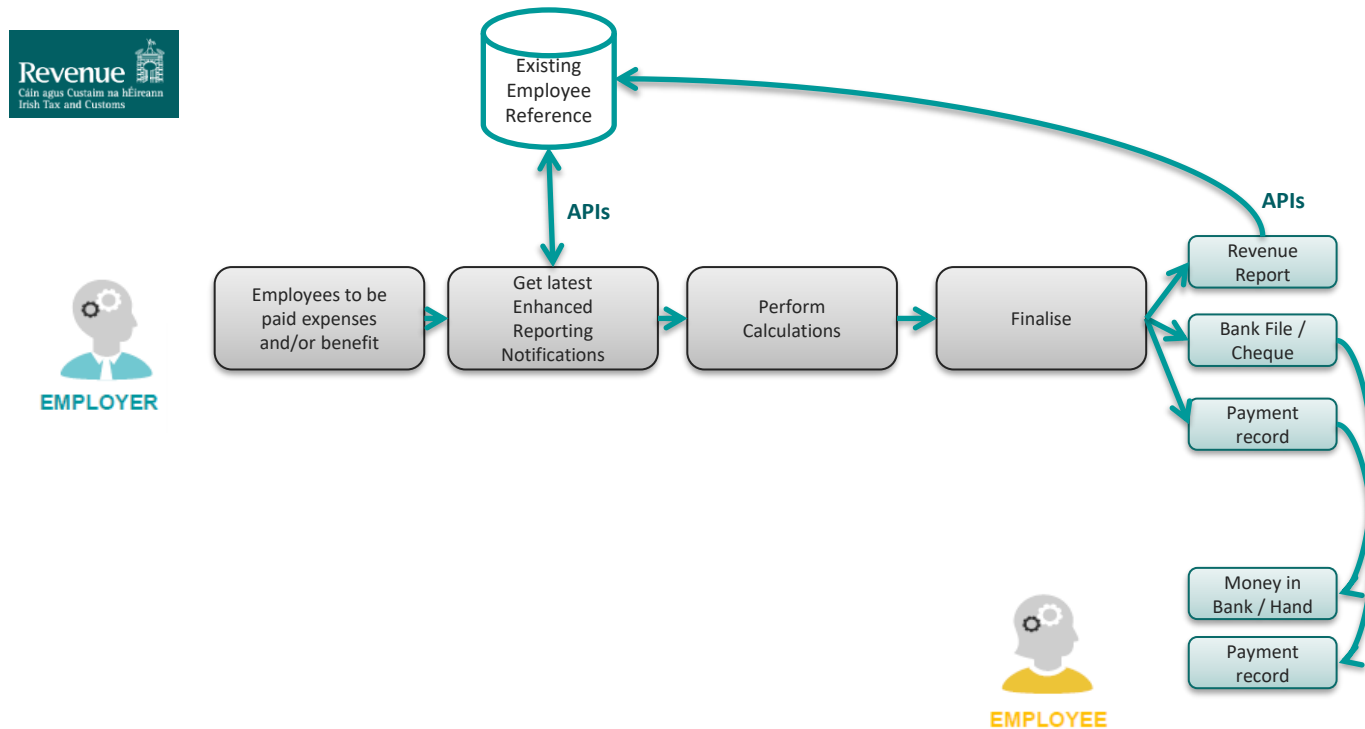
# Business Requirements

- Section 897C of the TCA was introduced in Finance Act 2022 requiring employers to report to Revenue details of certain expenses/benefits made to employees and/or directors
- Phase 1 includes:
  - Travel & Subsistence
  - Small Benefit Exemption
  - Remote Working Daily Allowance

# Business Requirements

- Report on or before the date of payment.
- To provide meaningful and effective high-level data to inform policy decisions
- Enhancement of Revenue's compliance Intervention Framework

# Seamless integration with expenses and benefit payment process



# Data items

10/10/2019



# Identifier data\*

Data Item
Employer Registration Number
Agent TAIN
Enhanced Reporting Submission Reference
Enhanced Reporting Run Reference
Line Item ID
Tax Year
Software Used
Software Version
Employee PPSN
First Name
Family Name
Address
Date of Birth
Employer Reference
Employment ID

\*Schema format and details will be provided in the next meeting.

# Reported expenses and benefits data

Data Item	Possible Values
Date of Payment / Benefit	
Amount / Value (€)	
Category	Travel and Subsistence
	Remote Working Daily Allowance
	Small Benefits Exemption
Sub Category	Travel Vouched
	Travel Unvouched
	Subsistence Vouched
	Subsistence Unvouched
	Site Based Employees
	Emergency Travel
	Eating on Site
Number of Days (Remote Working)	

\*Schema format and details will be provided in the next meeting.

# High level design

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- Enhanced reporting requirements will leverage PMOD design principles.
- Revenue will provide dedicated ERR API channels to enable relevant reporting software to:
  - Validate employment reference number(s) using customer PPSN.
  - Submit, amended and correct ERR data.
  - Check data at submission level.
- REST and SOAP protocols will be accepted.
- Enhanced reporting requirements for 2024 is phase 1 of a multi-phase programme of work.

# High level design – additional functionality

- Revenue will provide functionality to:
  - Upload a file of ERR data to ROS.
  - Manual input ERR data through ROS screens.
- Revenue will also provide Employee will the ability to review ERR data submitted on their behalf by their employer in MyAccount.




# Technical Design

- Revenue considered a number of potential designs during the technical design process;
  - Include ERR at payslip level;
  - Include ERR at payroll level;
  - Dedicated API services for ERR.
- Based on the following considerations dedicated API services for ERR was chosen as the best technical design.

# Design considerations

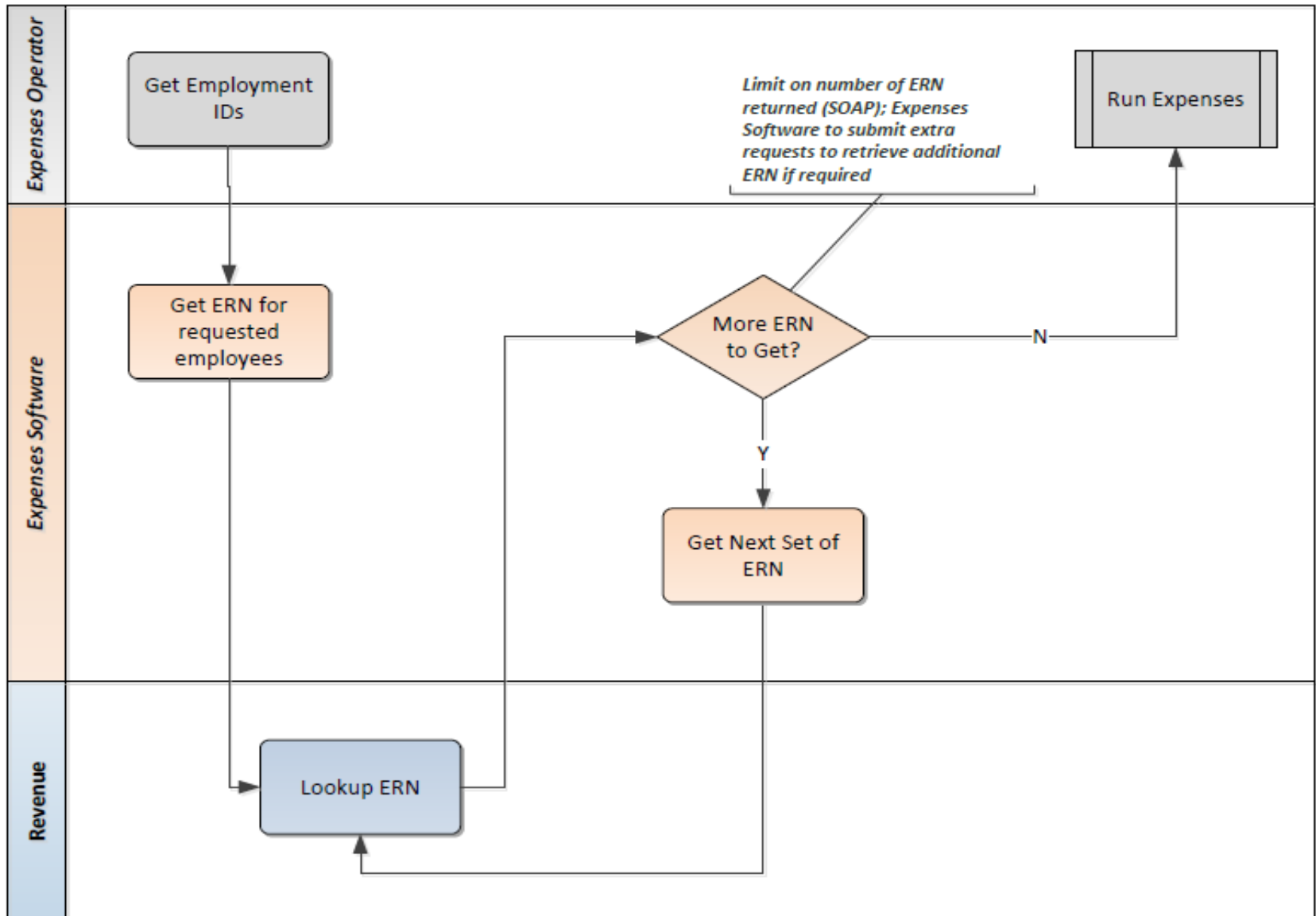
Consideration	Dedicated ERR API channels
Expense and benefit data to be reported under ERR are not payroll	✓
Provide high quality service and service levels to all software providers operating reporting packages	✓
Negligible risk to PMOD services with launch of ERR in 2024	✓
Negligible risk to PMOD services with the launch of future phase of ERR	✓
Technical design best practice	✓
Positive user journey for operators with restricted access to only ERR (ROS certs for ERR only).	✓
Payment of ERR does not require a payroll run (zero payroll submission)	✓

# Design considerations

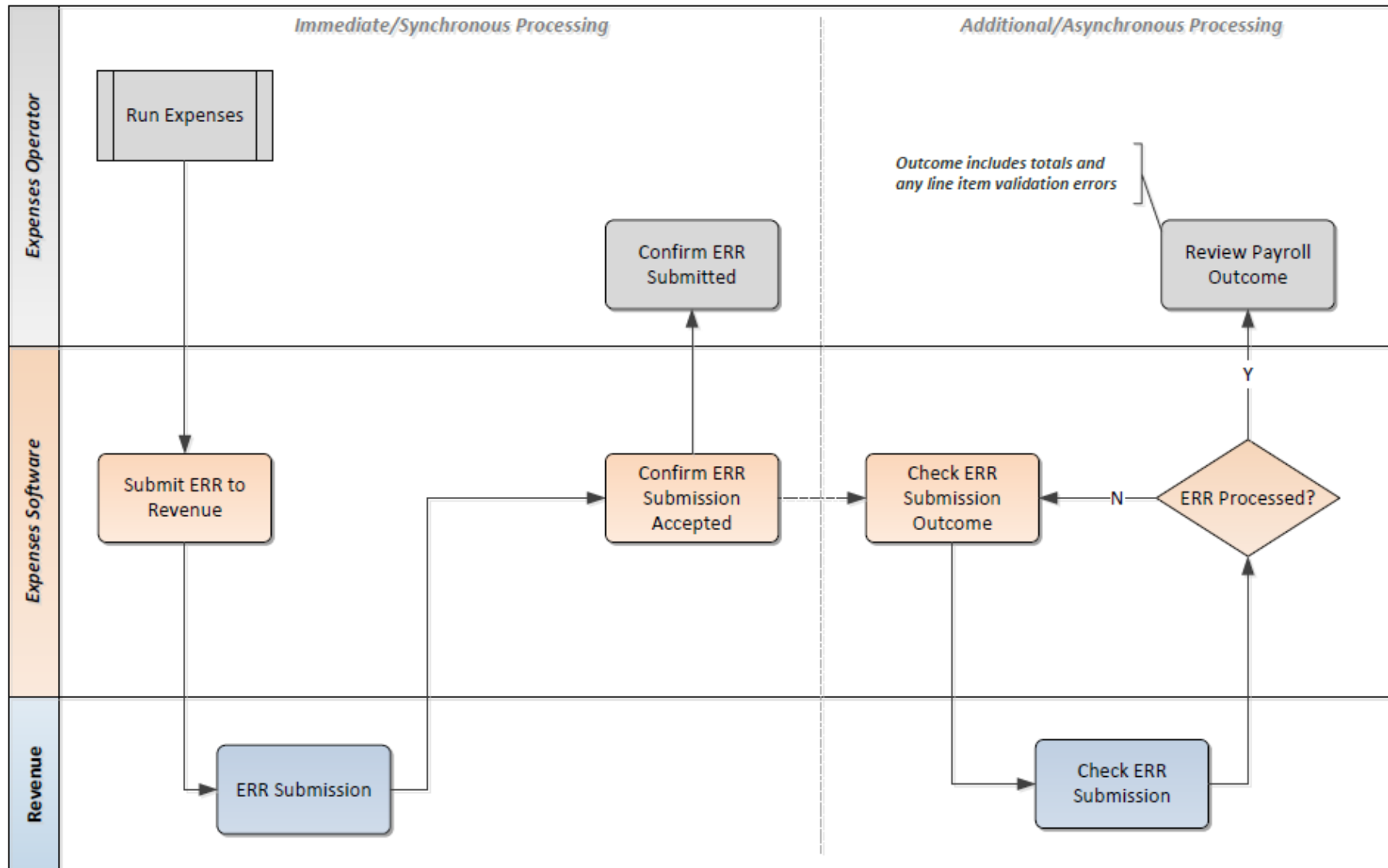
Consideration	Dedicated ERR API channels
<p>Less potential data integrity issues</p> <ul style="list-style-type: none"><li>• Original submission payslips/expenses.<ul style="list-style-type: none"><li>• Submission of payslip with and without expenses.</li><li>• Submission of expenses without payslip.</li></ul></li><li>• Correction of payslips/expenses.<ul style="list-style-type: none"><li>• Correction of payslip with/without changes in expenses.</li><li>• Correction of expenses with/without changes in payslip.</li></ul></li><li>• Deletion of payslips/expenses.<ul style="list-style-type: none"><li>• Deletion of payslip.</li><li>• Deletion of expenses.</li></ul></li></ul>	
<p>Lower risk of data protection breach across payroll and ERR data due to operator error.</p>	
<p>Potential lower levels of support required due to less channel (API) complexity.</p>	



# Example Enhanced reporting requirements Process – Part 1 (Enhanced reporting notification)



# Example Enhanced reporting requirements Process – Part 2 (Submit)



# SUG engagement schedule

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- Recurring fortnightly meetings for software providers covering a technical agenda.
  - Next meeting Thursday 6<sup>th</sup> April at 14:30
- Key agenda items will be confirmed and issued in advance.
  - 6<sup>th</sup> April
    - ROS cert process
    - ROS Handshake service and ROS integration
    - PIT helpdesk & Documentation store
    - ERR submission schema
  - Standing items
    - Schema updates
    - PIT updates
    - Actions
    - AOB

# PIT Schedule

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PIT Release	Functionality
06-April	<ul style="list-style-type: none"><li>▪ ERR PIT helpdesk</li><li>▪ ERR Github for technical support documentation</li><li>▪ ROS handshake service</li></ul>
24-May	<ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with immediate/synchronous processing</li><li>▪ Accepting Inbound submission File REST/SOAP</li><li>▪ Bug fixes</li></ul>
21-June	<ul style="list-style-type: none"><li>▪ Look up ERN REST/SOAP</li><li>▪ Bug fixes</li></ul>
19-July	<ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with additional/asynchronous processing</li><li>▪ Agent access</li><li>▪ Bug fixes</li></ul>

# Change management

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- Widescale external engagement commenced with a notice and survey issued in January to all employers and payroll agents.
- We have commenced the delivery of presentations to a number of stakeholders and will engage with other similar bodies\*.
- Wider outreach and events are due to take place over the coming year with frequent notices and website updates as the project evolves. This will include webinars and other events for employers, agents, payroll operators and other stakeholders and provide ongoing updates as the project progresses.
- A TDM has been published this week. Revenue eBrief No.075/23
- \*Engagement requests can be sent to [PIMS@revenue.ie](mailto:PIMS@revenue.ie)



# Actions

# Action Update

Action	Responsibility	Update

**AOB**

# AOB

- SUG meeting schedule 2023
  - 6<sup>th</sup> April
  - 20<sup>th</sup> April
  - 4<sup>th</sup> May
  - 18<sup>th</sup> May
  - 1<sup>st</sup> June
  - 15<sup>th</sup> June
  - 29<sup>th</sup> June