Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

Service User Group
20th April 2023

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

- Schema documentation release schedule
- ERN design
- ERR and employments
- ERR submission - SOAP
- PIT Updates
- Change management
- Actions
- AOB

# Schema documentation release schedule

Documentation release schedule

Date	Documentation
04-May	- Validation: Submission, Check submission, Check Run, ERN. - Check submission – REST schema - Check run – REST schema - Change log updates
18-May	- Check submission – SOAP schema - Check run – SOAP schema - ERN – REST schema - Change log updates
01-June	- ERN – SOAP schema - Change log updates

Please note, example scenario documentation will be added to this schedule and github once the above core documents are underway.

ERN design

ERN design
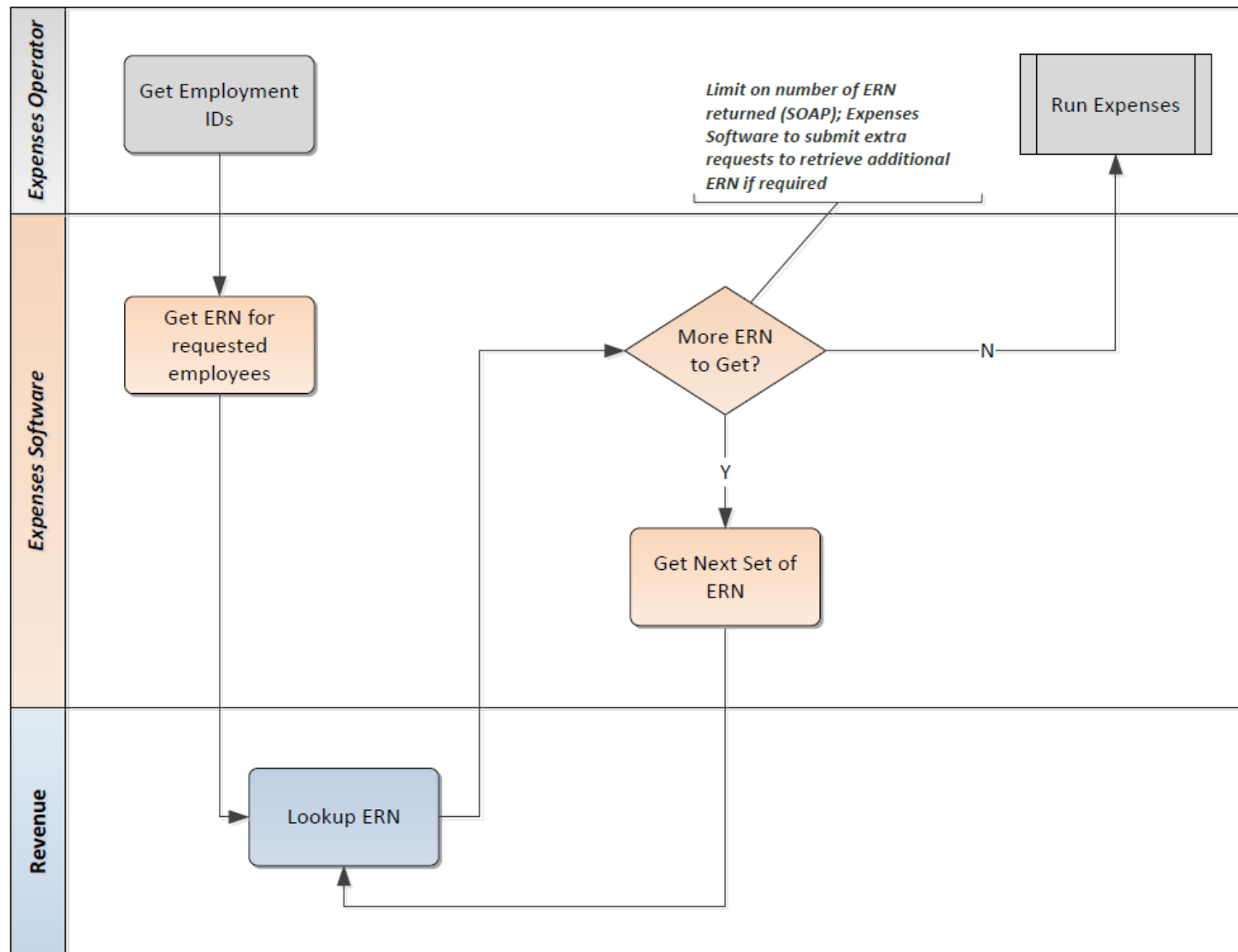
Data protection and ERN

- Employee personal data must be protected.
- Expense and benefit operators may not have permission and access to all employee related data in their organisation.
- Therefore, operators will need to obtain employee details from the employer and Revenue can provide the employment ID(s) for a defined PPSN via the ERN service.
- The ERN API service will return a list of all employment ID's for a defined PPSN provided in request. Multiple PPSNs can be send in a single request.
  - All existing active and ceased employments for the provided PPSN and employer will be returned.

ERN request

- REST
  - Get request
    - There is an upper limit at which the length of the header is truncated
  - Post request with X-HTTP-Method-Override Header
    - Internally Revenue will transform this into a Get request and return the requested employment ID's.
- SOAP
  - Post request

ERR and managing employments

ERR and managing employments

- Enhanced reporting requirement submissions will not create, update or cease employment records.

- ERR submissions will be linked to existing employment records based on the employment ID provided in the submission.

- The following scenarios for employments and ERR submissions have been considered:

  – Multiple employments scenario

  – Ceased employment scenario

  – Unlinked scenario

  – Unregistered scenario

  – Unmatched scenario

ERN scenario and managing employments

- In the scenario where multiple employment IDs exist for a PPSN and employer then multiple employment ID's will be returned in the ERN service.
  - The employer will need to confirm for the operator which employment ID is the appropriate one to use.
- Expense and benefit payments needs to be made for a ceased employment.
  - Same process to be followed whether employment is live or ceased.
  - Submit the ERR submission with the employment ID for the ceased employment.
  - The submission will be processed and associated with that ceased employment.

ERN scenario and managing employments

- Expense and benefit submissions need to made for an employee where the PPSN is not available (unlinked scenario).
    - ERR submission should be made with a blank PPSN and employment ID and populated employment reference, full name, employee DOB and employee address details.
    - When the PPSN is available in future ERR submissions then the PPSN should be populated along with the employment ID and previously reported employment reference, full name, employee DOB and employee address details. The previous submissions will then be linked to this PPSN based on the employment reference, full name and employee DOB.

ERN scenario and managing employments

- Expense and benefit submission need to be made for an employment that isn't registered for PAYE (unregistered scenario).
  - Submit the ERR submission with all available information.
  - The submission will be processed as an unregistered submission. When that PPSN is registered and the ERR submission will be linked up by Revenue.
  - Depending on how the PPSN is registered a subsequent step may be required to link the previously unregistered ERR submissions to an employment (unmatched scenario).

ERN scenario and managing employments

- Expense and benefit submission need to be made for a PPSN where an employment doesn't exist in Revenue systems (unmatched scenario).

- PPSN is an employee and has an employment but that employment hasn't been created in Revenue records yet.

  - Submit the ERR submission with all available information.

  - The submission will be processed as an unmatched submission and when an employment is created for that PPSN the ERR submission will be linked up by Revenue.

  - When the employment is created the employer should ensure that the employment ID is consistent with that used for the unmatched ERR submission.

ERR submission schema - SOAP

ERR submission schema - SOAP

- The PIT technical documentation page has been updated to include information on the SOAP API for the Enhanced Reporting Submission Web Service: https://revenue-ie.github.io/paye-employers-documentation/

- The SOAP schema reference has been published :

  https://revenue-ie.github.io/paye-employers-documentation/PIT4/soap/soap-schema-reference/webframe.html

ERR submission schema - SOAP

ERR Technical Support Documentation

Document Description	Type	Environment	Date Last Updated
Enhanced Reporting Requirements Overview	Link	All Versions	12/04/2023
Handshake Web Service Definition	WSDL File	PIT Next Version	22/11/2018
Handshake Schema	Schema	PIT Next Version	22/11/2018
SOAP Connectivity Handshake Guide	PDF	PIT Next Version	02/03/2020
REST Connectivity Handshake Guide	PDF	PIT Next Version	08/01/2019
REST Web Service Integration Guide	PDF	PIT Next Version	05/04/2023
Enhanced Reporting Submission Request: Data Items	PDF	PIT Next Version	06/04/2023
REST Open API Specification	API File	PIT Next Version	05/04/2023
REST API Reference	LINK	PIT Next Version	05/04/2023
SOAP Web Service Integration Guide	PDF	PIT Next Version	20/04/2023
ERR Web Service Definition	WSDL File	PIT Next Version	20/04/2023
Enhanced Reporting Schema	Schema	PIT Next Version	20/04/2023
Common PAYE Types Schema	Schema	PIT Next Version	20/04/2023

PIT Update

PIT Activity

- Tickets awaiting feedback -> 6

- New tickets -> 1

PIT Schedule

PIT Release	Functionality
06-April	- ERR PIT helpdesk - ERR Github for technical support documentation ✓ - ROS handshake service
24-May	- ERR submission REST/SOAP with immediate/synchronous processing - Accepting Inbound submission File REST/SOAP - Bug fixes
21-June	- Look up ERN REST/SOAP - Bug fixes
19-July	- ERR submission REST/SOAP with additional/asynchronous processing - Agent access - Bug fixes

Change management

Change management

- 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.

- A TDM has been published this week. Revenue eBrief No.075/23

- *Engagement requests can be sent to PIMS@revenue.ie

Actions

Action Update

Action	Responsibility	Update
The current Certificate Handshake API test does not have options to check cert 'permissions'. Will this be added?	Revenue	The handshake service is designed to test connectivity. Enhancing this service or providing a separate service to check cert permissions in not in scope ERR.
Would Revenue give any consideration to aligning the reporting of reportable benefits to the employee's payroll frequency? The real time reporting requirement may cause additional admin, interaction with payroll agents, etc. Aligning the reporting to pay frequency may help simplify this. It may also help where the expenses are processed through a payroll system as opposed to an expense management system.	Revenue	Expense and benefit submissions have to be reported on or before the date of payment. The frequency and timing of these payments are business operational decisions to be made by employers.
Do you have to keep the ERR data for possible Revenue inspection and if so for how long?	Revenue	Yes – confirm retention period
Are voluntary organisations who pay volunteers expenses liable to make ERR returns?	Revenue	Only expense and benefit payments made to employees are to be reported to Revenue for ERR.

Action Update

Action	Responsibility	Update
Is there any technical documentation available for Payroll Software Providers for the reporting of PRSI Weeks?	Revenue	This documentation is also available on the GIThub page and covered by the payroll SUG meetings.
Will employees be entitled to some type of statement of the payment of expenses if it is not included on a payslip?	Revenue	An employer may wish to provide an employee with a statement. The submissions will be available in myAccount for employees to view.

AOB

AOB

- SUG meeting schedule 2023
  - 4th May – Agenda will be dedicated to a developer to developer session to discuss ROS connectivity.
  - 18th May
  - 1st June
  - 15th June
  - 29th June