

# Enhanced Reporting Requirements

Service User Group

6<sup>th</sup> April 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

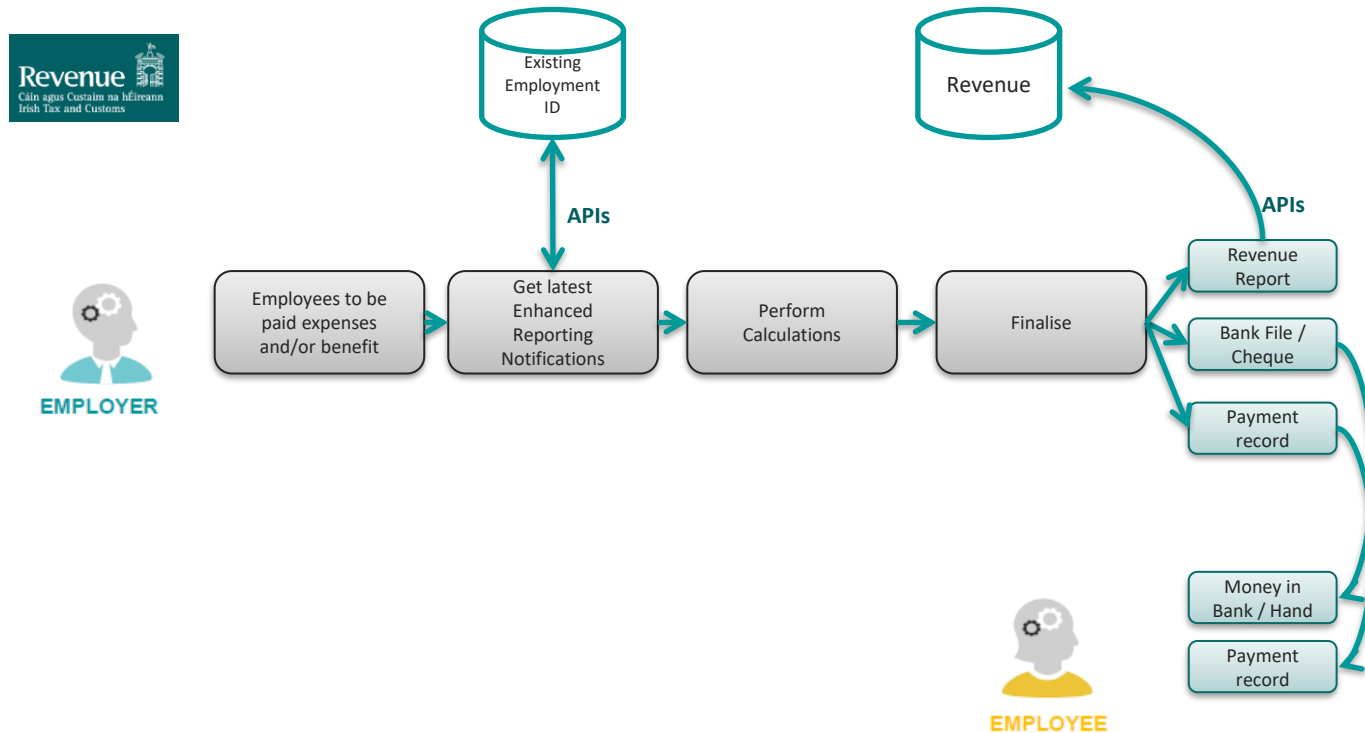
- Enhanced reporting requirements design
- PIT helpdesk & technical documentation
- ROS cert process
- ROS handshake service and ROS integration
- ERR submission data items
- ERR submission schema
- PIT Updates
- Change management
- Actions
- AOB

# ERR design

# Design

- Enhanced reporting requirements is designed as a separate decoupled service from existing payroll services.
- The integrity of employment records will be maintained.
- ERR services will provide
  - Dedicated ERR API services
  - Dedicated ERR ROS file upload and manual data input services.

# Seamless integration with expenses and benefit payment process



# Design context

- Legislation
  - Finance Act 2022 inserted a new section 897C into Chapter 3 Part 38 of the Taxes Consolidation Act 1997, to provide for the automatic electronic reporting to Revenue by employers of certain “reportable benefits”, that are not subject to tax under the PAYE system.
  - No legislative requirement to merge both sets of data together
- Data protection
  - Governed by Data Protection Regulations and Data Protection Acts. Include data protection principles of data minimisation, accuracy and confidentiality.
    - Avoid scenarios with inaccurate zero payroll submissions.

# Risks mitigation

- Risks and issues avoided
  - Errors or rejected submission in ERR blocking the processing of payroll data.
    - 41,000 invalid payslips recorded in March 2023.
  - Development of future phases impact quality and availability of payroll services.
  - Avoid technical constraints in future phases and allow flexibility for both data sets.
  - Avoid creation of *new* employments when ERR data only in payroll is submitted with a *new* employment ID.
    - Duplicate employments, reassignment of allocations, etc.
  - Protecting the quality of payroll data, distinguishing between dummy zero payroll submissions and accurate real zero payroll.



# **PIT helpdesk & technical documentation**

# PIT helpdesk

- A dedicated online service will be available to support developers/testers conducting ERR public interface testing of their products with Revenue.
- For existing users, current Help Desk credentials can be used. A new ERR template will be made available.
- If 3<sup>rd</sup> parties wish to keep queries raised by their ERR and payroll users separate, different PIT user companies can be created to manage permissions.
- Portal is for PAYE same link for payroll and ERR services:  
<https://revenuehelpdesk.canfigure.net/login.php>

# PIT helpdesk

Revenue Commissioners

Revenue  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

Create Question

Available Question Templates

Filter:

Click on a Template to launch it

ERR Query  
Payroll Query

My Dashboard  
New Ticket  
My Open Tickets  
My Closed Tickets

Revenue Commissioners

Revenue  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

ERR Query

Ticket No:

Title:

Please Note: For assistance with technical problems such as requests, please upload,

Full Description: 

<> ↶ ↷ ¶ ☉ B I U ☰ ☷ ↺

My Dashboard  
New Ticket  
My Open Tickets  
My Closed Tickets

# Technical documentation

- Technical documentation, specifications, and web services examples are provided to support integration of future live web services for ERR: <https://revenue-ie.github.io/payee-employers-documentation/>
- Page is under construction, with more documents and further updates to come as the project progresses.

# Technical documentation

## ERR Technical Support Documentation

Document Description	Type	Environment	Date Last Updated
<a href="#">Handshake Web Service Definition</a>	WSDL File	PIT Next Version	22/11/2018
<a href="#">Handshake Schema</a>	Schema	PIT Next Version	22/11/2018
<a href="#">SOAP Connectivity Handshake Guide</a>	PDF	PIT Next Version	02/03/2020
<a href="#">REST Connectivity Handshake Guide</a>	PDF	PIT Next Version	08/01/2019
<a href="#">REST Web Service Integration Guide</a>	PDF	PIT Next Version	05/04/2023
<a href="#">Enhanced Reporting Submission Request: Data Items</a>	PDF	PIT Next Version	06/04/2023
<a href="#">REST Open API Specification</a>	API File	PIT Next Version	05/04/2023
<a href="#">REST API Reference</a>	LINK	PIT Next Version	05/04/2023

# ROS cert process

# ROS cert process

- A Test ROS Digital Certificate is required when testing web services in the PIT environment.
- You should apply for a digital certificate only when you wish to begin PIT testing.
- To apply, please raise a ticket via the [PIT Help Desk](#), providing the following information:
  - Company name
  - VAT number
  - Contact name and number
  - Contact Email address
  - Web Services to be tested
  - PIT Environment Requested: PIT 4

# ROS Handshake service and ROS integration



# ROS Handshake service and ROS integration

- Any ERR web service request that either returns confidential information or accepts submission of information must be digitally signed. In PIT4 this must be done using a Test Digital Certificate.
- The digital signature must be applied to the message in accordance with the HTTP Signatures specification outlined in our Handshake Guides for REST and SOAP Connectivity:
  - [https://revenue-ie.github.io/payee-employers-documentation/PIT4/rest/REST\\_Connectivity\\_Handshake\\_Guide.pdf](https://revenue-ie.github.io/payee-employers-documentation/PIT4/rest/REST_Connectivity_Handshake_Guide.pdf)
  - [https://revenue-ie.github.io/payee-employers-documentation/PIT4/soap/SOAP\\_Connectivity\\_Handshake\\_Guide.pdf](https://revenue-ie.github.io/payee-employers-documentation/PIT4/soap/SOAP_Connectivity_Handshake_Guide.pdf)

# ERR submission data items

# ERR submission data items

Header item line number	Data Item	Condition	Description and validation	Context
1	Employer Registration Number	Mandatory	The registration of the employer (up to 9 characters). Must be valid Employer Registered Number. Format is 7 digits (including zeros) followed by either 1 or 2 letters.	Used to identify employer to which the submission relates.
2	Agent TAIN	Conditional	Mandatory if the reportable benefits submission is being run by an Agent on behalf of an Employer.	Use to identify the agent submitting on behalf of the employer and to ensure that an agent link exists for this employer agent relationship for the period that the reportable benefits submission relates to.
3	Enhanced Reporting Submission Reference	Mandatory	Unique submission identifier. Must be unique for submissions under a given employer's registration number.	Unique submission identifier required to identify the submission.
4	Enhanced Reporting Run Reference	Mandatory	Used to identify the event that the run refers to.	Used to identify the reportable benefits submission event that the run refers to e.g. 'Site_1_Week_1'. Allows employers to get summary totals for reportable benefits runs even if there have been corrections or multiple submissions for that logical reportable benefits run.
5	Line Item ID	Mandatory	Unique reference to line item/s across submissions for a given enhanced reporting run. Used to uniquely identify individual line items for correction purposes.	Used to match the submission with an employee's record.
6	Tax Year	Mandatory	Tax year to which the submission relates. Format to be YYYY. Minimum value to be 2024.	Tax year that expenses / benefit is being reported for.
7	Software Used	Mandatory	Third party software product identifier.	Help Desk support
8	Software Version	Mandatory	Third party software product identifier.	Help Desk support

# ERR submission data items

Header item line number	Data Item	Condition	Description and validation	Context
9	Employee PPSN	Conditional	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. This field will be mandatory unless the employee doesn't have an employee PPSN.	Used to identifier employee to which the submission relates to. In conjunction with Employer Registration Number and Employment ID. Will be used to see if employment record exists.
10	First Name	Mandatory	The First name of the employee. No validation.	Where there are errors/mix ups, the name will help when the employer help desk are correcting a record.
11	Family Name	Mandatory	The Family name of the employee. No validation.	Where there are errors/mix ups, the name will help when the employer help desk are correcting a record.
12	Address	Conditional	The address of the employee. This will be Mandatory if the employee's PPSN is not available.	Where there are errors/mix ups, the address will help the employer help desk are when correcting a record.
13	Date of Birth	Conditional	The date of birth of the employee. This will be Mandatory if the employee's PPSN is not available.	Where there are errors/mix ups, the date of birth will help the employer help desk are when correcting a record.
14	Employer Reference	Conditional	Employee internal staff identifier. This will be Mandatory if the employee's PPSN isn't available and must remain unchanged in all submissions received until the employee's PPSN is available.	Used to uniquely identify the employment of an employee with an employer where a employee PPSN is not included.

# ERR submission data items

Header item line number	Data Item	Condition	Description and validation	Context
15	Employment ID	Conditional	<p>This is a unique identifier for each separate employment of an employee. It will be provided by the employer. It will be used to distinguish between multiple employments for an employee with the same employer. It will also be used to distinguish between different employments where an employee ceases and re-commences employment with the same employer.</p> <p>It is Mandatory if the employee's PPSN is available.</p> <p>It should not be populated if the employee's PPSN is not provided and the Employer Reference is used.</p> <p>Format is up to 20 characters. Letters and digits. Upper and lower case. The only special characters that are allowed are hyphen (-) and underscore (_).</p>	Used to uniquely identify each employment for the employee. Will be used in conjunction with the Employer Registration Number and the employee's PPSN to see if the employment record exists.

# ERR submission data items

Header item line number	Data Item	Condition	Description and validation	Context
16	Date of Payment / Benefit	Mandatory	<p>This is the date the employee is being paid or the date the benefit is made available to them.</p> <p>To be reported on or before the employer makes the payment/benefit available to the employee.</p> <p>Format is YYYY-MM-DD</p> <p>Date cannot be before 2024-01-01.</p> <p>In the case of an individual being paid by cash, it is the date the cash is given to the employee. Where payment is made by bank transfer, it is the date on which the funds are scheduled to be made available in the individual's bank account. In the case of a cheque, it will be the date on the cheque. Where the date of payment / benefit falls on a bank holiday and an employee is due to be paid by funds transfer on that day, we would regard the payday as that bank holiday where the funds are made available to the employee in his or her bank account on the previous day.</p>	Used to determine the date the payment / benefit is being paid / made available to the employee.

# ERR submission data items

Header item line number	Data Item	Condition	Description and validation	Context
17	Amount / Value (€)	Mandatory	<p>Amount: Mandatory if refers to the following categories: Travel and Subsistence &amp; Remote Working Daily Allowance.</p> <p>Value: Mandatory if refers to the category: Small Benefit Exemption.</p> <p>Validation will be needed to allow both zero and negative amounts.</p> <p>Values to allow 2 decimal places.</p>	Used to identify the amount / value being paid / made available to the employee.
18	Category	Mandatory	<p>This is the category the Reportable Benefit refers to. Initial categories to be included are:</p> <ul style="list-style-type: none"><li>• Travel and Subsistence</li><li>• Remote Working Daily Allowance</li><li>• Small Benefits Exemption</li></ul>	Identifies the category being reported.

# ERR submission data items

Header item line number	Data Item	Condition	Description and validation	Context
19	Sub Category	Conditional	<p>This will be Mandatory if a relevant Category is selected.</p> <p>Travel and Subsistence: Mandatory</p> <ul style="list-style-type: none"> <li>• Travel Vouched</li> <li>• Travel Unvouched</li> <li>• Subsistence Vouched</li> <li>• Subsistence Unvouched</li> <li>• Site Based Employees</li> <li>• Emergency Travel</li> <li>• Eating on Site</li> </ul> <p>Remote Working Daily Allowance: Not Applicable</p> <p>Small Benefits Exemption: Not Applicable</p>	Identifies the sub category being reported, if applicable.
20	Number of Days	Conditional	<p>This will be Mandatory if Remote Working Daily Allowance category is selected.</p> <p>Format to be full days i.e. no half days.</p> <p>Maximum value cannot exceed 365 days (366 days in a leap year).</p>	This will identify the number of full days the individual is receiving Remote Working Daily Allowance for.



# ERR submission data items

- Link to technical document for ERR submission data items:

<https://revenue-ie.github.io/payee-employers-documentation/PIT4/data-items/ERR%20-%20Enhanced%20Reporting%20Submission%20Request%20Data%20Items.pdf>

# ERR submission schema

# ERR submission schema

- REST Web Service Integration Guide has been updated with ERR information:  
[https://revenue-ie.github.io/payee-employers-documentation/PIT4/rest/REST\\_Web\\_Service\\_Integration\\_Guide.pdf](https://revenue-ie.github.io/payee-employers-documentation/PIT4/rest/REST_Web_Service_Integration_Guide.pdf)

# ERR submission schema

- Rest API Reference:

<https://revtestaccount.github.io/payee-employers-documentation/PIT4/rest/payee-employers-rest-api-pit4.html>

Q Search

PAYE EMPLOYERS HANDSHAKE ›  
(CONNECTION TEST) REST API

PAYE EMPLOYERS PAYROLL ›  
REST API

PAYE EMPLOYERS RPN REST ›  
API

PAYE ENHANCED REPORTING ›  
REST API

POST Enhanced Reporting Submission  
Request

PERIOD RETURN REST API ›

PAYE Enhanced Reporting REST API

Enhanced Reporting Submission Request

POST /enhanced\_reporting/{employerRegistrationNumber}/{taxYear}/{enhancedRep... ▼

Employer's PAYE Enhanced Reporting Submission Request.

PARAMETERS

Path Parameters ?

employerRegistrationNumber


string **Required**  
Data Item Ref: 1. Employer's PAYE Registration Number.

taxYear

integer <int32> **Required**  
Data Item Ref: 6. Used to identify the tax year to which the submission relates (YYYY).

# PIT Update

# PIT Schedule

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

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](mailto:PIMS@revenue.ie)



# Actions

# Action Update

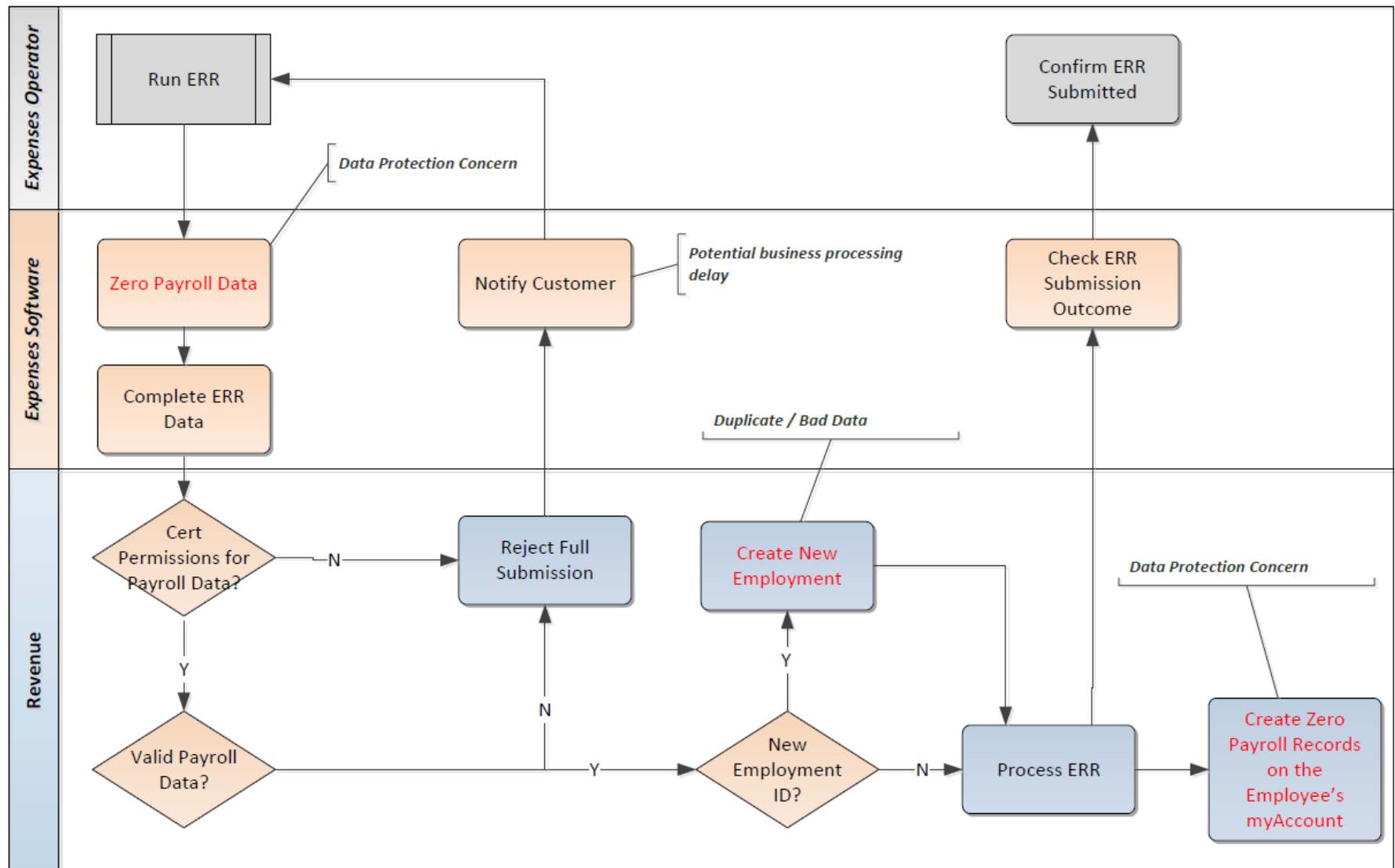
Action	Responsibility	Update
Integrity of Employment ID may be a challenge for software providers.	Revenue	The new ERN service for approved ROS certs will provide the employment ID for requested PPSNs. New employment ID's used in a ERR submission will not create a new employment record. This process will be covered in detail in upcoming SUG meetings.
Will ERR SUG meetings always be remote?	Revenue	Yes, there will always be the option to join ERR SUG meetings remotely. Individuals may join the next meeting on the 20 <sup>th</sup> April in person in Castlevue if they wish. Please let Diarmuid know in advance so that access can be arranged.
Emergency Travel: Is the limit of 60 journeys, per Employer or Employment?	Revenue	This limit is per employer.

**AOB**

# AOB

- SUG meeting schedule 2023
  - 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

# Scenario example of issues



# Combined payroll and ERR payment process

