Enhanced Reporting Requirements

Enhanced Reporting Submission Request: Data Items

ERR – Enhanced Reporting Submission Request: Data Items

Version	**1.0**
Version Date	**06/03/2023**

Column Descriptions

Column	Description
Item Line Number	Numeric reference to data item
Data Item	Name of data item
Condition	When the data element is to be supplied
Description and Validation	Description of the data element and the validation rules that will be applied
Context	How the data element will be used by Revenue

Latest Version History

Version	Change Date	Element	Change Description
1.0	06/03/2023	N/A	Document published

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 Enhanced Reporting submission. This document is designed to be read in conjunction with rest of the Revenue Commissioners' ERR documentation suite including the relevant technical documents.

ERR – Enhanced Reporting Submission Request: Data Items

Note on 'Conditional' data items:

Where the data item is applicable, the field is mandatory and must be completed. Where the data item is not applicable, the field is not required to be completed. For example, the Number of Days field is conditional. This means that if the operator makes a submission that includes Remote Working Daily Allowance, this field is mandatory.

ERR – Enhanced Reporting Submission Request: Data Items

Submission Request Header

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.

ERR – Enhanced Reporting Submission Request: Data Items

Header item line number	Data Item	Condition	Description and validation	Context
7	Software Used	Mandatory	Third party software product identifier.	Help Desk support
8	Software Version	Mandatory	Third party software product identifier.	Help Desk support

Submission Request Line Items

Data 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 – Enhanced Reporting Submission Request: Data Items

Data item Line number	Data Item	Condition	Description and validation	Context
15	Employment ID	Conditional	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. It is Mandatory if the employee's PPSN is available. It should not be populated if the employee's PPSN is not provided and the Employer Reference is used. Format is up to 20 characters. Letters and digits. Upper and lower case. The only special characters that are allowed are hyphen (-) and underscore (_).	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.

Data item Line number	Data Item	Condition	Description and validation	Context
16	Date of Payment / Benefit	Mandatory	This is the date the employee is being paid or the date the benefit is made available to them. To be reported on or before the employer makes the payment/benefit available to the employee. Format is YYYY-MM-DD Date cannot be before 2024-01-01. 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.	Used to determine the date the payment / benefit is being paid / made available to the employee.

ERR – Enhanced Reporting Submission Request: Data Items

Data item Line number	Data Item	Condition	Description and validation	Context
17	Amount / Value (€)	Mandatory	Amount: Mandatory if refers to the following categories: Travel and Subsistence & Remote Working Daily Allowance. Value: Mandatory if refers to the category: Small Benefit Exemption. Validation will be needed to allow both zero and negative amounts. Values to allow 2 decimal places.	Used to identify the amount / value being paid / made available to the employee.
18	Category	Mandatory	This is the category the Reportable Benefit refers to. Initial categories to be included are: • Travel and Subsistence • Remote Working Daily Allowance • Small Benefits Exemption	Identifies the category being reported.
19	Sub Category	Conditional	This will be Mandatory if a relevant Category is selected. Travel and Subsistence: Mandatory • Travel Vouched • Travel Unvouched • Subsistence Vouched	Identifies the sub category being reported, if applicable.

Data item Line number	Data Item	Condition	Description and validation	Context
			• Subsistence Unvouched • Site Based Employees • Emergency Travel • Eating on Site Remote Working Daily Allowance: Not Applicable Small Benefits Exemption: Not Applicable	
20	Number of Days	Conditional	This will be Mandatory if Remote Working Daily Allowance category is selected. Format to be full days i.e. no half days. Maximum value cannot exceed 365 days (366 days in a leap year).	This will identify the number of full days the individual is receiving Remote Working Daily Allowance for.