# Employer Reporting Requirements

Line Item Correction Rules

Version     **0.1**

Version Date     **29/06/2023**

## Latest Version History

| Version | Change Date | Element | Change Description |
|---------|-------------|---------|--------------------|
| **0.1** | 29/06/2023 | N/A | Document published |
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## Audience

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

## Document context

This document provides a non-technical overview of the data items required to correct an expense/benefit line item previously submitted to Revenue. This document is designed to be read in conjunction with rest of the Revenue Commissioners' Enhanced Reporting Requirements documentation suite including the relevant technical documents.

## Correction rules

Correction types will be as follows –

| Correction Type | Correction Description |
|:---:|---|
| 1 | Overpayment to the Employee that can be fixed in the next Expense/Benefit Event |
| 2 | Underpayment to the Employee that can be fixed in the next Expense/Benefit Event |
| 3 | Reporting Error that cannot be fixed in the next Expense/Benefit Event |
| 4 | Reporting Error that should be fixed in the next Expense/Benefit Event |

### *Note on correction rules for data items:*

If an Employee has been overpaid in a Payroll event e.g. if he was paid for Expense/Benefit he was not entitled to and the Employee actually received this overpayment, the correction to recoup this overpayment should be fixed in the next Expense/Benefit submission.

Reporting errors could include an employee being omitted from the Expense/Benefit Report even though they were actually paid. The missing line item would need to be submitted to Revenue. Reporting errors could also include an employee being included in the Expense/Benefit Report even though they weren't actually paid. This line item would need to be deleted.

**Submission Request Header Data Items:**

| Item line number | Data Item | Correction Type | Context |
|---|---|---|---|
| 1 | Employer Registration Number | N/A | |
| 2 | Agent Tain | N/A | |
| 3 | Enhanced Reporting Submission Reference | N/A | |
| 4 | Enhanced Reporting Run Reference | N/A | |
| 5 | Line Item ID | N/A | |
| 6 | Tax Year | N/A | |
| 7 | Software Used | N/A | |
| 8 | Software Version | N/A | |

## Submission Request Line Items:

| Item line number | Data Item | Correction Type | Context |
|---|---|---|---|
| 9 | Employee PPSN | 3 | 1. Employers should take reasonable steps to verify that the PPSN used is correct. The PPSN checker is available to the employer in ROS<br>2. The employer should delete the incorrect Expense/Benefit.<br>3. The employer then submits an Expense/Benefit with the actual payment made to the employee under the correct PPSN.<br>4. The employer is responsible for dealing with any data protection issues arising within their systems. |
| 10 | First Name | 4 | These fields are used to match submissions without PPSNs to the correct Revenue record |
| 11 | Family Name | 4 | These fields are used to match submissions without PPSNs to the correct Revenue record |
| 12 | Address | 4 | These fields are used to match submissions without PPSNs to the correct Revenue record |
| 13 | Date of Birth | 4 | These fields are used to match submissions without PPSNs to the correct Revenue record |
| 14 | Employer Reference | 3 | The original submission must be corrected. |
| 15 | Employment ID | 3 | The original submission must be corrected. |
| 16 | Date of Payment/Benefit | 3 | The original submission must be corrected. |
| 17 | Amount / Value (€) | 1, 2 or 3 | If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the |

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|---|---|---|---|
| | | | next Expense/Benefit submission/s.  If it was a Reporting error (Correction Type 3), the original submission must be corrected. |
| 18 | Category | 1, 2 or 3 | If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Expense/Benefit submission/s.  If it was a Reporting error (Correction Type 3), the original submission must be corrected. |
| 19 | Sub-Category | 1, 2 or 3 | If the error meant that the Employee was overpaid (Correction Type 1) or underpaid (Correction Type 2), it should be fixed in the next Expense/Benefit submission/s.  If it was a Reporting error (Correction Type 3), the original submission must be corrected. |
| 20 | Number of Days | 4 | |