

25 October 2023

# Employee Expenses and Benefits

Enhanced Reporting Requirements (ERR)  
from 1 January 2024

## Reporting Tax -Free Expenses

From 1 January 2024 employers will be required to report details of certain tax-free expenses paid to employees. The details must be submitted electronically to Revenue on or before the date the expense item is paid.

### Expenses that must be reported:

#### Travel and Subsistence

The date paid and amount of payment for each of the following expense items must be reported:

- Travel expenses – both vouched and unvouched.
- Subsistence expenses – both vouched and unvouched.
  - Unvouched expenses includes expenses that are paid by way of flat rate allowances such as the Civil Service travel and subsistence rates.
- Expenses paid to site-based employees:
  - Country Money  
A site based employee may be paid “Country Money” up to €181.68 per week when working at a site which is 32km or more from the employer’s base. The allowance does not apply where; the employee does not incur the expense of travelling to and from the site; if the employee is provided with board and lodgings by the employer or if the employee is recruited to work at one site only.

- Eating on Site Allowance.  
An eating on site allowance up to €5 per day may be paid where facilities for making tea, coffee, etc., are not provided on the site by the employer; the employee is not in receipt of any other form of tax-free subsistence payment and the employee works on the site for at least 1.5 hours before and 1.5 hours after normal lunch break.

- Emergency Travel.  
Subject to certain conditions Emergency travel may be paid when an employee is required to attend her/his normal place of work outside normal working hours to deal with emergencies requiring immediate attention.

#### Small Benefit Exemption

The date provided and value of the benefit must be reported. A maximum of two benefits can be provided tax-free by the employer once the cumulative value does not exceed €1,000.

#### Remote Working Daily Allowance

An employer can make a tax-free payment of €3.20 per day to employees for each day worked from home subject to certain qualifying conditions.

The number of days, the amount paid, and the payment date must be reported.

### Penalties

The regulations to include penalties are currently being drafted by Revenue.

### Getting Ready for ERR

In advance of ERR employers should:

- review the expense policy for the business and determine who is responsible for ERR reporting. A lot of employers pay expenses on an ad hoc basis outside of payroll and these now need to ensure systems are in place to capture expenses information for timely reporting. This may involve having standard payment dates for employee expense claims rather than continuing to pay on an ad hoc basis.
- check with the software providers to ensure their payroll or accounts payable software are capable of reporting expense payments to Revenue.
- ensure they have a Revenue Online Service (ROS) digital cert.

### Our Solution

The software used by our inhouse Payroll Bureau can be used to report expense payments simultaneously with the payroll submissions on ROS.

For non-payroll clients Revenue have provided a facility to enable us report expense payments directly via ROS

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### Contact Us

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