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EMPLOYER REPORTING OF BENEFITS

With effect from 1 January 2024, Employers will be required to notify Revenue of certain payments made to Employees and Directors.

Employer Reporting of Benefits

With effect from 1 January 2024 (albeit subject to a commencement order), Employers will be required to notify Revenue of certain payments (known as 'reportable benefits') made to Employees and Directors.

There are intensive discussions presently between the government, Revenue and Institutes on the format and implementation of this reporting which is still being finalised. Here is what we know presently.

What payments need to be reported?

The following payments/benefits are to be reported –

- **Small Benefits**
Vouchers or other benefits provided to employees which come within the 'small benefit exemption' regime. The benefits must not be in cash and the combined value of two benefits cannot exceed €1,000.
- **Remote Working Allowance**
Where the employer makes a tax-free payment of €3.20 per day to employees for each day worked from home (subject to certain conditions being satisfied). The detail to be reported is –
 - Total number of days,
 - Amount paid, and
 - Date paid.
- **Travel and Subsistence**
Payments to reimburse business related travel and subsistence costs including –
 - Vouched travel & subsistence
 - Unvouched travel & subsistence (i.e., civil service mileage rates)
 - Site based employees (including Country Money)
 - Emergency travel
 - Eating on site allowance

There is no requirement to report details of an employee's use of company fuel cards or credit cards.

Only expenses detailed above will require reporting although it has been confirmed that additional payments will become reportable in the future.



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How is the information to be reported to Revenue?

Employers will be required to report details of the 'reportable benefits' in real time, i.e., on or before the date of payment.

A facility is to be made available on Revenue Online Service (ROS) to allow employers to submit details of the reportable benefits.

Revenue is also engaging with payroll software providers to ensure that their software will be capable of integrating with Revenue's facility and allowing employers to make the necessary submissions directly to Revenue.

As the real time reporting is likely to cause a significant burden for businesses and the lack of current visibility of what software will be available, representations have been made to the Revenue Commissioners requesting that the reporting timelines are eased.

How can employers prepare for this new reporting requirement?

To prepare for the new reporting requirement, employers should –

- review their policy on the reimbursement of reportable benefits to ensure current practices are aligned to legislation and Revenue guidance.
- consider current payment timeframes, e.g., where an employer has an on-demand expense payment policy, to determine whether these need to be changed to a more structured process to reduce potential administration.
- talk to their current payroll software provider to establish if they will have the capability to allow the real-time reporting directly to Revenue's on-line reporting facility.
- review how they are currently collating the reportable benefit information as systems may need to be introduced to capture the relevant information.

How can we help?

At [Merry Mullen](#), we provide expert employment tax and payroll services. If you wish to discuss the implications of the new reporting requirements or your existing payroll obligations, please feel free to contact us.

CHARTERED ACCOUNTANTS & CHARTERED TAX ADVISERS

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