

January 2023

Enhanced Reporting Requirements

The introduction in Finance Bill 2022 of Section 897C of the TCA 1997 will require employers to report to Revenue details of the following payments made to employees and/or directors. The requirement to provide this information will commence in 2024.

Small benefit

The total value of the tax-free benefit or vouchers an employer can give an employee per year has increased from €500 to €1,000. The number of qualifying vouchers or incentives per year has also increased from one to two.

Remote working daily allowance

A payment of not more than €3.20 per day to an employee by his or her employer in relation to the days the employee performs the duties of their employment from their residence where no tax was deducted.

Travel and subsistence payments

A payment made to an employee by their employer in respect of expenses for travel or subsistence incurred by the employee where no tax is deducted.

Since 2019, employers report their employees and/or directors pay and deductions in real time as part of their payroll process. In keeping with this approach, where an employer provides any of these payments the employer will submit these details to Revenue in electronic format, on or before the payment date of such payment.

Revenue is now seeking the engagement of **Employers, Software Providers and Agents** in the implementation of this reporting requirement.

We are attaching a link to a survey to allow you to provide information on the current processes you use for recording these payments.

This survey has 15 questions and should take no longer than 5 minutes to complete.

You can find the survey [here](#)

Access to this survey will end on 05/02/2023.

Your input is greatly valued and responses to the survey will assist in the design of this new reporting obligation. All responses will be treated as confidential and used solely for the purpose of this engagement.

In a similar way to the introduction of real time payroll reporting and prior to the start of electronic submission of these payments, facilities will be made available to provide sufficient time for stakeholders to test integration with Revenue systems to ensure its successful implementation.