



**Enhanced Reporting Requirements**  
**Effective from 1 January 2024**

**AUGUST 2023**

# Enhanced Reporting Requirements

## Effective from 1 January 2024



### Travel & subsistence

- Vouched travel
- Unvouched travel
- Vouched subsistence
- Unvouched subsistence
- Eat on site allowance
- Emergency travel

### Remote working allowance

- Number of days remote working
- Amount paid

### Small benefit exemption

- Date
- Value







### Things to consider

1. Are your tax, payroll & HR functions aware of the new ERR requirements?
2. Are your current reimbursement policies & procedures aligned with the new requirements?
3. Does your expense data capture sufficient information to subcategorise the relevant reporting requirements?
4. Are your finance, expense & payroll systems capable of providing a report in a format suitable for importation into payroll or to Revenue's upload facility?

*If the answer to any of the above is NO or DON'T KNOW, ERR needs to be a business priority to ensure you are ready for 1 January 2024*



### Next steps

-  Understand the impact of the reporting for your company
-  Identify the relevant data sources & how to extract from your systems
-  Establish a sustainable reporting operating model with consideration for:
  - Process
  - People
  - Data
  - Technology
-  Establish a communication & awareness plan for impacted stakeholders & employees



### Reporting Requirements

Payments to employees only	On or before the payment is made	Employee data	<b>Exclude:</b> Credit cards, fuel cards, payments made directly to third party
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Subsistence Travel Voucher  
**ROS**  
 Remote Working Compliance  
 Travel Unvouched System

Data Country Money  
**Payroll**  
 PPSN Employee ID  
 Expenses Allowance

## Contact



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