



## New Employer Reporting Obligations

From 1 January 2024, employers will be required to electronically notify Revenue of the following tax free payments or benefits made to an employee/directors:

- > The remote working daily allowance of up to €3.20 per day
- > The payment of travel and subsistence expenses:
  - Vouched travel & subsistence
  - Unvouched travel & subsistence e.g. civil service mileage rates
  - Country money
  - Emergency travel
  - Eating on site allowance

- > Small benefits covered by the small benefit exemption – vouchers or benefits provided to an employee – up to 2 small benefits each year which do not exceed value of €1,000

Information required by revenue - employee's details, amount paid and in the case of remote working the number of days.

These must be reported in real time - on or before pay date.

The enhanced reporting requirements will incur extra time each pay period to return the extra information to revenue – it is separate from payroll submissions currently being done.

## Actions for Employers:

Revenue have commenced its employer/agent engagement. Webinars are being held over an 8 week period to give an overview of the operation of Enhanced Reporting Requirements. Ensure you register for webinars once notified of them. The webinars are free and will cover the following:

- > requesting Employer Reporting Notifications by file upload;
- > submitting expense/benefit details by file upload or by online form;
- > viewing expenses/benefits by submission type;
- > the employee's view of submissions made by their employer in myAccount.

Reach out to your software provider to see if they will be upgrading their system to handle the extra reporting requirements.

If no payroll software is in place ensure to register for webinar on instructions for filing manually.

Ensure you are up to date with the current payroll legislation and ensure you are paying expenses correctly.

Review your practice on paying expenses – will you need to change the frequency of paying expenses.

## Our offices are located at:

RBK House  
Irishtown, Athlone  
Co. Westmeath  
N37 XP52, Ireland

T +353 (0)90 648 0600  
E [info@rbk.ie](mailto:info@rbk.ie)

Termini,  
3 Arkle Road,  
Sandyford, Dublin,  
D18 C9C5, Ireland

T +353 (0)1 644 0100  
E [info@rbk.ie](mailto:info@rbk.ie)

RBK House,  
Castle Street, Roscommon,  
Co. Roscommon,  
F42 NR79, Ireland

T +353 (0)90 662 6750  
E [info@rbk.ie](mailto:info@rbk.ie)

## Further Payroll Changes:

Further changes coming down the line for employers in 2024.

Auto-enrolment is a new retirement savings system for employees that will be introduced in the second half of 2024.

People who do not have a pension scheme, earn more than €20,000 per year and are aged between 23 and 60 will be automatically enrolled into the new system. This means that they will have extra money when they retire and won't have to rely on the state pension alone.

An independent body, the Central Processing Authority, will be set up to administer the scheme and look after participants' best interests.

For further information on how this may effect you please contact:

- > Patrick Keegan – Wealth Management or
- > Mary Byrne – Payroll Solutions.

Proposed contributions are as follows:

	Employee	Employer	State
Years 1-3	1.5%	1.5%	0.5%
Years 4-6	3%	3%	1%
Years 7-9	4.5%	4.5%	1.5%
Years 10+	6%	6%	2%

## How can RBK help?

RBK have an outsourced payroll department who are up to date with payroll legislation. Our payroll software will be updated to support the new reporting requirements.

Contact Mary Byrne in RBK outsourced payroll solutions for assistance/advice.



**Mary Byrne**  
Senior Manager  
Payroll Solutions

T (090) 6480600  
E [mbyrne@rbk.ie](mailto:mbyrne@rbk.ie)



**Patrick Keegan**  
Director  
Wealth Management

T (01) 6440100  
E [pkeegan@rbk.ie](mailto:pkeegan@rbk.ie)



**Rose Bracken**  
Director  
Payroll Solutions

T (090) 6480600  
E [rbracken@rbk.ie](mailto:rbracken@rbk.ie)