

## Revenue Enhanced Reporting Requirements (ERR) Employee Expenses and Small Benefits (up to €1,500)

### Small Benefit Exemption For Employees

Since 01 January 2025, employers can give employees up to five small benefits, tax free, each year. **These benefits must not be in cash and the combined value of the five benefits cannot exceed €1,500.**

If more than five benefits are given in a year, only the first five may qualify for tax free status. Unused allowance amounts cannot be carried over.

Tax-free vouchers or benefits can be used only to purchase goods or services. They cannot be redeemed for cash.

### Enhanced Reporting Requirements of Employee Expenses and Benefits

The Finance Act 2022 introduced Section 897C which requires employers to report details of certain expenses and benefits made to employees and directors to Revenue. **Reporting the details of these expenses and benefits by employers formally commenced on 1 January 2024.** This submission must be made by you (the employer) on, or before, the payment date to the employee.

The AUC contacted our accountants Mazars, who process the coaches pay on behalf of clubs to seek clarification on what exactly needs to be reported. As such, please take note:

**A return to Revenue must be completed for any coach who is on payroll and in receipt of expenses, tax-free vouchers or other benefits.** The information required to be returned by employers to Revenue includes:

- Name of coach
- Date paid
- Vouched travel expenses (e.g mileage claim)
- Vouched subsistence (at public sector rate)
- Unvouched subsistence (at public sector rate)
- Tax-free vouchers (max 1,000, 2 vouchers per year)
- Other expenses not recorded under ERR
- Name of coach
- Date paid

### **Important Reporting Requirements for UCD Sports Clubs**

Clubs must confirm any processed transactions on behalf of their paid coaches. This information will be sent to Mazars as part of the processing of coaches pay and ensuring compliance with Revenue requirements. Clubs independently registered with Revenue for employee payments handle this return, **not the AUC i.e. UCD AFC and UCD Rugby.**

**Volunteer Coaches**

In terms of coaches/leaders who are volunteers and what is applicable, Mazars received the following confirmation from Revenue:

“Volunteers who are not paid and are not on the payroll but are reimbursed in line with the public service rates for their travel expenses are not required to be reported under Enhanced Reporting Requirements (ERR)”.

It is important to note though that the club is still required to maintain expenses claim forms and receipts for such expenses.