Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Enhanced Reporting Requirements

Service User Group
4th May 2023

Revenue

Cáin agus Custaim na hÉireann

Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- REST walkthrough
- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Change management
- Actions
- Unlinked, unregistered and unmatched scenarios
- AOB

REST Walkthrough

Contents of Workshop

- REST and Revenue
- Employer Reporting Rest Endpoints
- Revenue REST HTTP Message Structure
- Digital Signatures
- Implementation of Digital Signature using ‘HTTP Signatures’
- How to build HTTP Signature Header along with sample code snippets

Rest and Revenue

- Documentation
  - https://revenue-ie.github.io/paye-employers-documentation/index.html
- The Employer Reporting API is described and documented using OpenAPI Specification
  - The OpenAPI Specification, originally known as the Swagger Specification, is a specification for machine-readable interface files for describing, producing, consuming, and visualizing RESTful web services. The specification can be described using the YAML or JSON format. Revenue provides the specification in JSON format or, alternatively, it can be viewed using the ReDoc UI framework.
- See https://revenue-ie.github.io/paye-employers-documentation/PIT4/rest/paye-employers-rest-api-pit4.html for more details

Employer Reporting Rest Endpoints

Request Method	Endpoint
GET	https://softwaretestnextversion.ros.ie/paye-employers/v1/rest/handshake?softwareUsed={softwareUsed}&softwareVersion={softwareVersion}
POST	https://softwaretestnextversion.ros.ie/paye-employers/v1/rest/enhanced_reporting/{employerRegistrationNumber}/{taxYear}/{enhancedReportingRunReference}/{submissionID}?softwareUsed={softwareUsed}&softwareVersion={softwareVersion}
GET	https://softwaretestnextversion.ros.ie/paye-employers/v1/rest/enhanced_reporting/{employerRegistrationNumber}/{taxYear}/{enhancedReportingRunReference}?softwareUsed={softwareUsed}&softwareVersion={softwareVersion}
GET	https://softwaretestnextversion.ros.ie/paye-employers/v1/rest/enhanced_reporting/{employerRegistrationNumber}/{taxYear}/{enhancedReportingRunReference}/{submissionID}?softwareUsed={softwareUsed}&softwareVersion={softwareVersion}

Revenue REST HTTP Message Structure

- All endpoints described in previous slide will follow the structure outlined below

Sample HTTP message sent to the Pit4(softwarenextversion) handshake endpoint

▼ General

Request URL: https://softwaretestnextversion.ros.ie/paye-employers/v1/rest/handshake?softwareUsed=abc&softwareVersion=123

Request Method: GET

▼ Request Headers

Content-Type: application/json

Host: softwaretestnextversion.ros.ie

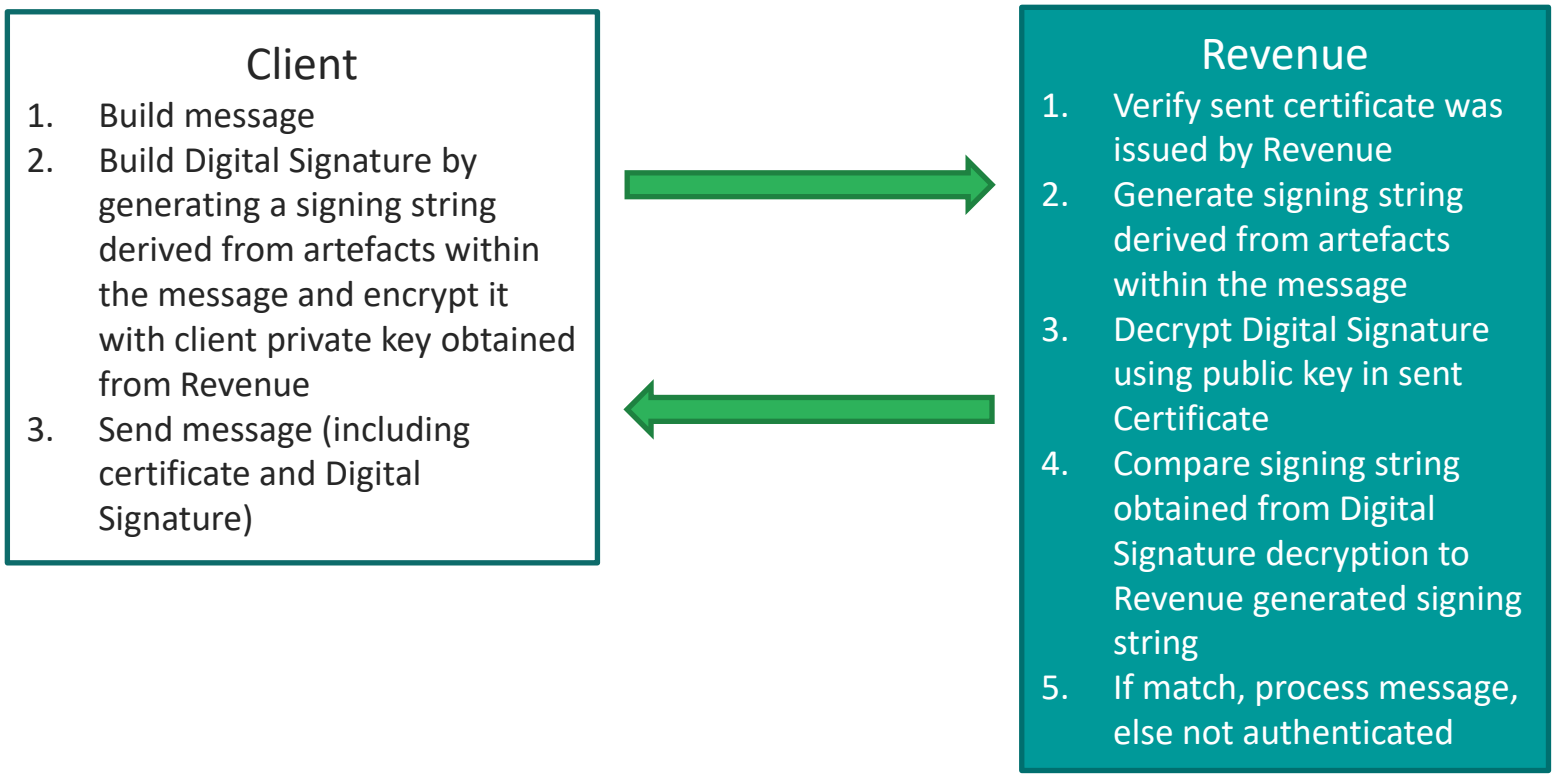
Signature: keyId="MIIFejCCA2KgAwIBAgIUZFbh2mWlENRtBOf1E2saOuNqlMYwDQYJKoZIhvcNAQELBQAwfTELMAkGA1UEBhMCSUUxHjAcBgNVBAoMFVJldmVudWUgQ29tbWlzc2lvbmVyczEgMB4GA1UECwwXUmV2ZW51ZSBPbi1MaW5lIFNlcnZpY2UxLDAqBgNVBAMMI1JP
UyBDQSAyMDMwIC0gRk9SIFRFU1QgUFVSUE9TRSBPTkxZMB4XDTIyMDQyNzEwMjIzMFoXDTI0MDQyNzEwMjIzMFowPzELMAkGA1UEBhMCSUUxDTALBgNVBAoMBDIwMjIxEjAQBgNVBAsMCTg4ODgwMDg2ODENMAsGA1UEAwwEMjAyMjCCASIwDQYJKoZIhvcNAQEBBQADggEPADCCA
QoCggEBAIWfHabYe5oqw/cZMA2MKYnAaK1y7dxLPVtbRtbQgIpH41ASL6SfamYTEFNaxgK+zU0uz+jrJKYzlaePthqFvhnu/1IDTsj4R24EqwpekV1T69fC1ZGAqy/FBbjy89AMJcFuR9+E2EqGvy+jv5/pQKfY9HVey+puhzJ3jipIIRIbyTJ6EZX6roRlOQc76bG7E4qzvtr2BZ
rQALNCKqGO5NXwhMXp0sDCKRqqy3klMUxOwrtcWKstxwNeYOhB/TW+pa33nVvUuRKsDzOm4F6+RfiB6iAY7G7PmvQp34MVMEYpRGIdDg/p9w+5C4Hhr0qid2hFxuDYK3sS7xyTiswYIlkCAwEAAaOCAS4wggEqMB0GA1UdDgQWBBT9ALdvOaVvWzjjKnMU1amCUloOoTAfBgNVHSM
EGDAWgBS/+acsvu+x9ivA4tTY/LqouscC+jAMBgNVHRMBAf8EAjAAMA4GA1UdDwEB/wQEAwIHgDA/BgNVHR8EODA2MDSgMqAwhi5odHRwOi8vc29mdHdhcmV0ZXN0LnJvcy5pZS9wa2kvcm9zX2NhX3Rlc3QuY3JsMD0GA1UdIAQ2MDQwMgYLKoJ0u+gjAQEBAQQwIzAhBggrBgEF
BQcCARYVaHR0cDovL3d3dy5yZXZlbnVlLmllMEoGCCsGAQUFBwEBBD4wPDA6BggrBgEFBQcwAoYuaHR0cDovL3NvZnR3YXJldGVzdC5yb3MuaWUvcGtpL3Jvc19jYV90ZXN0LnA3YjANBgkqhkiG9w0BAQsFAAOCAgEAb3uFzYQUB4GTkje5kv+jVWVhiIN/sXw4Rw0om1Ft6P+lw
f6xjzKq4iuPjk7fHqaoH1sd3ur7wEDEbx9rwORjxIPJ9LDRFHdKsWbol9336URPJ0zwuVeg36KrW/cq0WtGjjyfahaKUOG/3RBQ4iOGXy8g6hhWCYHMqTTfvTqiYY9x3kNnE0KtFMFuU4xStUPdxTwrYTMgIGgEh1LMR9SnOKrooyrZXvWsB63IhNw/+gqed/C6pynN4pZXmczord
FY1OU2EC9dFskeaHniXDJav1Aggcc3Vj5qKE6r00pB0D2Iajv097pQIt24EqM0elrV9rwuxRhyU3YbAF9IEu9ukuxrzN0QfP6DojHMlQmF2OCzeSRUuzNw51Vom2XgMEwIv85DVX93xREsNgQysDcJCyIzqnoY3hGFb8qikaXnZQJi24BxxOeqAMKyIHpHQoQJ5ejlH39gSWT8UfZ
6nqjuB7aIK5LPAUMzkTHWV/E1lISmGkyAgmEXP4bAv8qzUj4ZjowX+WnUpxWA6eNSaiF4pcZJsXCGw+lFKrbRGuU5uURq66uej5XRm5vasKR0skJFxGMuH2/Yc79R5GEIqbKH78o4et4VgBaNTQ2PXmdUAz2k7D2fYkIQsGUPuhqH5Qh/IbV4TWr5FX6wnlCEk1BJXxc8wEB9xK89
RNIU0L74jRM=",algorithm="rsa-sha512",headers="(request-target) host x-date content-type",signature="X64S31jOEIOt9SrElEhzn36oJG3YaS9b+YQOKzOsOTefjCXtFWldss+t1jro0VNtJfupHONq30F7M4bxYUOvZ27hgJlcHpQpC0/9FR7LOrNw8
ibUNngqvEk21O7tPyvI7gL1R6DySG7IacK7AMLOtd0lswRS9Vh+2GqP3aXcGLF6wWeu+K1Gi1m5hjNsCl+zvifn/2EtC5+dHK8507Ji0Ibx5Y9Usnw7oq2P4ack7aUynlBmCVtdxwCpwuFt4UOmXd6kwv2yuWEKozTbsZRrFwagrEi7ZaQavfmLsLws7ZqU083s/oTEb7bYtcFDUw
L31sBRtht0pLZ5Be9NL3YRNQ=="

X-Date: 2023-05-03T11:09:19.375Z

Digital Signatures

- Any Revenue web service request that either returns confidential information or accepts submission of information must be digitally signed. This must be done using a digital certificate that has been previously retrieved from Revenue.

- The digital signature ensures the integrity of the document. By signing the document we can ensure that no malicious intruder has altered the document in any way. It is also used for nonrepudiation purposes.



HTTP Signatures

- The HTTP signatures protocol is intended to provide a simple and standard way for clients to sign HTTP requests.
- At a high level, a HTTP Signature is a HTTP header that is added to a HTTP request. It is comprised of a set of components that were used to generate a digital signature and the digital signature itself.
- Below is a sample HTTP Signature Header

```
Signature: keyId="MIICfzCCAeigAwIBAgIJ... // truncated",
           algorithm="rsa-sha512",
           headers="(request-target) host date digest",
           signature="GdUqDgy94Z8mSYUjr/rL6qrLX/jmudS... // truncated"
```

- keyId – Revenue issued Certificate
- algorithm - Digital signature algorithm to use when generating the signature
- headers – List of headers used when generating the signature
- signature - Digital signature generated from the algorithm and headers field (forms a canonicalized 'String to be signed') above

HTTP Signature header Preparation

- Before we can build the HTTP Signature header, we must add all HTTP headers/ components that will be used to generate the digital signature to the HTTP request. These components will be specified in the 'headers' portion of the HTTP Signature header later.

- Allowable values in the headers field are outlined in the table below

Value	Mandatory
(request-target)	Yes
host	Yes
date	Yes
x-date	Yes, if date header cannot be added.
digest	Yes, if HTTP method is of type POST
content-type	No
content-length	No
x-http-method-override	If HTTP method is of type POST, HTTP header 'X-HTTP-Method-Override' exists and 'Content-Type=application/x-www-form-urlencoded

HTTP Signature header Preparation 2

- It should be noted that the (request-target) value defined in the table above is built from 2 HTTP headers. It is generated by concatenating the lowercase HTTP method, an ASCII space, and the request path headers. See below for sample

(request-target): get enhanced_reporting/1234567H/2024/run1/submission1?softwareused=xyz&softwareVersion=1.0

Building a HTTP Signature header

- Once the required HTTP headers have been added to the HTTP request, we can begin to build the HTTP Signature header which is simply a concatenation of the following pieces of information
- **keyId** - Get X509 certificate that accompanies the private key as a base 64 encoded byte array. This field is required.
  - Encode the Password used to open the keystore
  - Open the keystore
  - Get the Certificate from the keystore
  - Get Base64 Encoded Certificate As String
- **algorithm**: The ‘algorithm’ parameter is used to specify the digital signature algorithm to use when generating the signature. Revenue expects this to be ‘rsa-sha512’. This field is required.
- **headers**: The 'headers' parameter specifies the list of headers used when generating the signature for the message. The parameter must be a lowercase, quoted list of HTTP header fields, separated by a single space character. The list order is important, and MUST be specified in the order the HTTP header field-value pairs are concatenated together during signing.

Building a HTTP Signature header 2

- **signature**: The signature component is a base 64 encoded digital signature string. The implementer uses the 'algorithm' and 'headers' field to form a canonicalized 'String to be signed'.
  - The 'String to be signed' is signed with the private key that accompanies the X509 certificate associated with the 'keyId' field and the algorithm corresponding to the 'algorithm' field. The 'signature' field is then base 64 encoded, converted to a String and concatenated with the rest of the fields. The following outlines the steps to be taken to generate the string to be signed

1. Generate the String to be signed – In order to generate the string to be signed, the implementer MUST use the values of each HTTP header defined in the 'headers' signature field, to build the signature string. Values must be in the order they appear in the 'headers' signature field. If the associated HTTP header does not exist, it should be added to the HTTP request BEFORE attempting to construct this string.
   - The (request-target) header is built from 2 HTTP headers. It is generated by concatenating the lowercase HTTP method, an ASCII space, and the request path headers.
   - All other header field values are created by concatenating the lowercase header field name followed by an ASCII colon ':', an ASCII space ' ', and the header field value. Leading and trailing whitespace in the header field value MUST be omitted. If the header field is not the last value defined in the 'headers' signature field, then append an ASCII newline '\n'. See example below

(request-target): get enhanced_reporting/1234567H/2024/run1/submission1?softwareused=xyz&softwareVersion=1.0 \n
host: localhost:8080\n
date: Wed Jun 13 2018 11:37:48 GMT+0100 (GMT Daylight Time

Building a HTTP Signature header 3

2. Encode the Password used to open the keystore
3. Open the keystore
4. Get private key From KeyStore
5. Sign string

- Once all 4 parts have been created and concatenated, we will end up with a string similar to below

```
Signature: keyId="MIICfzCCAeigAwIBAgIJ... // truncated",
algorithm="rsa-sha512",
headers="(request-target) host date digest",
signature="GdUqDgy94Z8mSYUjr/rL6qrLX/jmudS... // truncated“
```

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
20-April	▪ ERR submission SOAP schema reference	▪ Delayed, targeted date 11/05.
04-May	▪ Validation: Submission, Check submission, Check run, ERN ▪ Check submission – REST schema ▪ Check run – REST schema ▪ Change log updates	▪ Validations published ▪ REST schemas published
18-May	▪ Check submission – SOAP schema ▪ Check run – SOAP schema ▪ ERN – REST schema ▪ Change log updates	▪ ERN REST schema published 04/05 ▪ SOAP schemas published 04/05
01-June	▪ ERN – SOAP schema ▪ Change log updates	▪ ERN SOAP schema published 04/05

Published Documentation

Published Documentation

- The PIT technical documentation page has been updated to include information on the REST and SOAP APIs for the ERR check submission, check run, and lookup ERN web services: https://revenue-ie.github.io/paye-employers-documentation/
- ERR validation rules has also been published.

Published Documentation

ERR Technical Support Documentation

Document Description	Type	Environment	Date Last Updated
Enhanced Reporting Requirements Overview	Link	All Versions	12/04/2023
Handshake Web Service Definition	WSDL File	PIT Next Version	22/11/2018
Handshake Schema	Schema	PIT Next Version	22/11/2018
SOAP Connectivity Handshake Guide	PDF	PIT Next Version	02/03/2020
REST Connectivity Handshake Guide	PDF	PIT Next Version	08/01/2019
Enhanced Reporting Submission Request: Data Items	PDF	PIT Next Version	06/04/2023
Enhanced Reporting Validation Rules	Excel File	PIT Next Version	04/05/2023
REST Web Service Integration Guide	PDF	PIT Next Version	04/05/2023
REST Open API Specification	API File	PIT Next Version	04/05/2023
REST API Reference	LINK	PIT Next Version	04/05/2023
SOAP Web Service Integration Guide	PDF	PIT Next Version	04/05/2023
Enhanced Reporting Web Service Definition	WSDL File	PIT Next Version	20/04/2023
Enhanced Reporting Schema	Schema	PIT Next Version	20/04/2023
ERN Web Service Definition	WSDL File	PIT Next Version	04/05/2023
ERN Schema	Schema	PIT Next Version	04/05/2023
Common PAYE Types Schema	Schema	PIT Next Version	20/04/2023

New

Modified

PIT Update

PIT Activity

- Open tickets -> 1
- New tickets -> 0
- Closed tickets -> 6

PIT Schedule

PIT Release	Functionality
06-April	▪ ERR PIT helpdesk ▪ ERR Github for technical support documentation ✓ ▪ ROS handshake service
24-May	▪ ERR submission REST/SOAP with immediate/synchronous processing ▪ Accepting Inbound submission File REST/SOAP ▪ Bug fixes
21-June	▪ Look up ERN REST/SOAP ▪ Bug fixes
19-July	▪ ERR submission REST/SOAP with additional/asynchronous processing ▪ Agent access ▪ Bug fixes

Change management

Change management

- Widescale external engagement commenced with a notice and survey issued in January to all employers and payroll agents.
- We have commenced the delivery of presentations to a number of stakeholders and will engage with other similar bodies on request*.
- Wider outreach and events are due to take place over the coming year with frequent notices and website** updates as the project evolves. This will include webinars and other events for employers, agents, payroll operators and other stakeholders and provide ongoing updates.
- A TDM has been published. Revenue eBrief No.075/23

* Engagement requests can be sent to PIMS@revenue.ie

** Website: www.revenue.ie/ERR

Actions

Action Update

Action/Question	Responsibility	Update
Do you have to keep the ERR data for possible Revenue inspection and if so for how long?	Revenue	Yes – 6 years https://www.revenue.ie/en/starting-a-business/starting-a-business/keeping-records.aspx
When a response lists all Employment Ids for a given PPSN will it say which are live and which aren't	Revenue	The ERN service will respond with a list of employment IDs that exist in Revenue records for the requested PPSN and tax year. The employer will need to confirm which is the accurate ID for the operator for scenarios with multiple IDs (live, ceased, or multiple employments).
While the Enhanced Reporting Submission Request Data Items includes Description and Validation, this typically just refers to the validity of the data sent for that single submission. We would like to know in advance what the long term data quality rules might be. (see data quality report in payroll worked) such that we can run these checks on the client side.	Revenue	Validation documentation on GitHub will cover this. https://revenue-ie.github.io/paye-employers-documentation/

Action Update

Action/Question	Responsibility	Update
Revenue Guidance and Act states the Benefit shall be reporting in the Income Tax Month. "In any income tax month in which an employer provides a reportable benefit to an employee, the employer shall provide the details of the reportable benefit to the Revenue Commissioners, in an electronic format approved by them." Guidance Page 72: https://www.revenue.ie/en/tax-professionals/documents/notes-for-guidance/tca/part38.pdf Act Page 13: https://data.oireachtas.ie/ie/oireachtas/bill/2022/101/eng/initiated/b10122d.pdf	Revenue	The amendments to the Taxes Consolidation Act 1997 provided for by **s.8(2)(c)** of the **Finance Act 2022** places an obligation on the employer to notify Revenue on or before the provision of any reportable benefit to an employee. This amendment is subject to commencement order. Once commenced, **s.985G(2)** of the **Taxes Consolidation Act 1997** will read: *"On or before the making of any payment of any emoluments or the provision of any reportable benefit to which this Chapter applies, an employer shall notify the Revenue Commissioners, in respect of each employee, of -* *(a) the amount of the emoluments,* *(b) the date of payment of the emoluments,* *(c) the amount of income tax deductible or repayable, and* *(d) such other information as is specified in regulations made under section 986."*

Action Update

Action/Question	Responsibility	Update
Note that data line item 20, with a validation (and possibly data quality) rule where no more than 366 days claimed in a year. Is it not possible for an employee to be paid for days worked by them in Dec. But then also paid for additional days in the following year, this exceeding 366 days.	Revenue	ERR submissions should be reported on or before the date of payment for the benefit or expense. The current validation rules will not block submissions, only provide warnings.
Vouched v Unvouched - what exactly is meant by this? e.g. a mileage claim using civil service rates is to my way of thinking unvouched, but Mark's view is that they could technically be vouched depending on the circumstances. I think it would be good to have absolute clarity on what should be included in all of the travel and subsistence categories	Revenue	Vouched expenses are where the employee is reimbursed based on production of receipts. Link to Travel and Subsistence TDM for reference: https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf
There can be some situations where expenses are paid but there might not be an employee record - e.g. expenses paid to certain board members, or voluntary workers	Revenue	Only expense and benefit payments made to employees are to be reported to Revenue for ERR.

Action Update

Action/Question	Responsibility	Update
Are the categories mutually exclusive? e.g. an employee being paid for emergency travel - the expenditure might properly belong in both of the headings TRAVEL_UNVOUCHED & EMERGENCY_TRAVEL.	Revenue	Yes - if employee being paid for emergency travel it belongs under that heading.
Has anyone pointed out to ROS that the current REST API needs an extra "table node" within it? At the moment, the payment info isn't in its own " table node", so can't have multiple entries...	Revenue	The ERR submission can be submitted with an array of ExpenseBenefits, so multiple entries can be submitted. https://revtestaccount.github.io/paye-employers-documentation/PIT4/rest/paye-employers-rest-api-pit4.html#operation/submitEmployerReportingSubmission
Changes required for PEPP - Pan European Personal Pensions	Revenue	Yes changes will be required to PSR for PEPP. This will be on the agenda for the next payroll SUG. A CR will be brought to the payroll SUG.
Revenue to provide further examples of unlinked, unregistered and unmatched scenarios.	Revenue	Will be covered in these slides, time allowing, otherwise will be covered in the next SUG.

Unlinked, unregistered and unmatched scenarios

Unlinked Expenses/Benefits

- This occurs in scenarios where the Employee PPSN is not initially provided on the Expense(s)/Benefit(s) but is subsequently reported. The Expense(s)/Benefit(s) are linked based on the Employer Reference and Employee Name. If the linking process fails, the Expense(s)/Benefit(s) remains in the Unlinked Store. Manual matching can be carried out using the Employee DOB and address for further verification.

Unlinked Scenario 1-sucessful linking

- John Small works for ABC Corp. John does not have a PPSN when he begins work, so the Employer reports the following information on his first expense:

Name	John Small
DOB	01/01/2001
Address	838 Travers Lane, Dublin, D01 CX75
Employer Reference	JS2023

- The Employer submits 3 additional expenses with the Employer Reference. John finally gets his PPSN and supplies it to his Employer. The Employer then reports the following information on John's 4th expense:

PPSN	7654321BA
Name	John Small
DOB	01/01/2001
Address	838 Travers Lane, Dublin, D01 CX75
Employer Reference	JS2023

- The previous 3 expenses are linked to John's Revenue record and the PPSN is populated onto those expenses. The Employer is no longer required to report the Employer Reference on John's expenses.

Unlinked Scenario 2-failure due to changed information

- Jane Tall works for Honey Bear LLC. Jane does not have a PPSN when she begins work, so the Employer reports the following information on her first expense:

Name	**Jane Stall**
DOB	25/05/1987
Address	123 Happy Lane, Dublin, D03 CX75
Employer Reference	JS2673

- After receiving her first payslip, Jane informs her Employer that her surname is incorrect. The Employer updates their record, but the second expense has already been processed. Jane's surname is corrected on expense 3. Jane receives her PPSN and reports it to her employer. On her fifth expense, the Employer reports the following:

PPSN	**3698521DA**
Name	Jane Tall
DOB	25/05/1987
Address	123 Happy Lane, Dublin, D03 CX75
Employer Reference	JS2673

- Because the Employee Surname does not match what was reported on the first 2 expenses, these expenses do not link to Jane's Revenue record. The Employer SHOULD NOT change any of the information used for matching until the PPSN is reported, even if the information is incorrect.

Unlinked Scenario 3-failure due to omitted information

- Jerry McDonald works for Nana Banana Inc. When Jerry began work, he did not have a PPSN. On Jerry's first expense, the Employer provides the following:

Name	Jerry McDonald
DOB	08/08/1988
Address	283 Drury Lane, Dublin, D12 758G
Employer Reference	2023JMD

- Six weeks later, Jerry receives his PPSN and reports it to his Employer. On Jerry's 7th expense, the Employer reports the following:

PPSN	1234567AA
Name	Jerry McDonald
DOB	08/08/1988
Address	283 Drury Lane, Dublin, D12 758G
Employer Reference	

- Because the Employer did not report John's Employer Reference on the expense that contained his PPSN, the previous 6 expenses do not link to Jerry's Revenue record. The Employer should report all of the information used for matching on the expense where the PPSN is first reported. After the linking process is completed, the Employer Reference is no longer required.

Unregistered Expenses/Benefits

- This occurs in scenarios where the Employee PPSN is reported on the Expense(s)/Benefit(s) but the Employee is not registered on Revenue's records. The Expense(s)/Benefit(s) will remain in the Unregistered store until the employee is registered with Revenue.

Unregistered Scenario 1-successful register

- Laila Shell works for La La Land PLC. She provides his Employer with her PPSN. The Employer reports her personal information to Revenue when her first expense is paid. Laila is not registered on Revenue's record, so this expense is assigned to the Unregistered store. Five weeks after beginning with La La Land, Laila registers with Revenue. Her previous expenses are retrieved from the Unregistered store and added to her Revenue record.

Unregistered Scenario 2-Employee leaves employment before registration

- Sam Lemon works for Limes Inc. He provides his Employer with his PPSN. The Employer reports his personal information to Revenue when his first expense is paid. Four weeks later, Sam leaves his employment and leaves Ireland, without ever registering with Revenue. Sam's expenses will remain in the Unregistered store.

Unmatched Expenses/Benefits

- This occurs in scenarios where an Expense(s)/Benefit(s) is submitted with an Employee PPSN, but an active employment with the Employer is not on record. The Expense(s)/Benefit(s) will remain in the Unmatched store until an employment is activated on the Revenue record. The record is matched using PPSN, Employment ID, and Employee Name. If the Expense(s)/Benefit(s) cannot be matched, Employee address and DOB can be used for manual matching.

Unmatched Scenario 1-sucessful matching

- Teresa Plant is hired by Lightfoot Industries. She is paid monthly, in arrears. In her first month of employment, she incurs Travel & Subsistence expenses which are paid before her first pay date. The Employer reports the following information on the expense:

PPSN	**1234567PA**
Name	Teresa Plant
Employment ID	2023Plant

- There is no active Employment with Lightfoot Industries on Revenue records for Teresa. A few weeks later, when Teresa is paid, an active Employment with Lightfoot Industries is recorded on Teresa's Revenue record. The Employer reports the following information on the payroll submission:

PPSN	**1234567PA**
Name	Teresa Plant
Employment ID	2023Plant

- As all of the information matches, the previous expense is added to Teresa's record.

Unmatched Scenario 2-failure due to changed information

- Abigail James is hired by Fries Inc. She is paid monthly, in arrears. Her Employer submits an expense for her before an active Employment with Fries Inc is on her Revenue record. The Employer reports the following information on the expense:

PPSN	2345678MA
Name	Abigail James
Employment ID	1

- When the Employer reports Abigail's first payroll, they report the following:

PPSN	2345678MA
Name	Abigail James
Employment ID	01

- Because the Employment ID does not match what was reported on the expense, the matching process will fail. The expense will not be recorded on Abigail's Revenue record. The Employer SHOULD NOT change any of the information used for matching until the Employment has been correctly activated on Revenue's record.

Unmatched Scenario 3-employment never registered

- Eoin Fitzgerald is hired by Jenny Cotton Industries. He is paid monthly, in arrears. The Employer submits a pre-employment expense for him before his first pay date. Eoin leaves the company without working a single day and is not paid. Because the Employment was never registered on Revenue's records, this expense will never be attached to Eoin's record.

AOB

AOB

- SUG meeting schedule 2023
  - 18th May - Agenda will cover a developer to developer session to discuss SOAP ROS connectivity.
  - 1st June
  - 15th June
  - 29th June