



IRELAND



Hire international talent in **Ireland**



EMERALDTECHNOLOGY



Employment details in Ireland

To start growing your team in Ireland, you must establish a local entity, including an account with a local bank, a local office and an address registered as a subsidiary. This allows you to manage payroll, tax, benefits and compliance for your employees, but can take several months.

Emerald Technology can hire and payroll your workers, quickly and compliantly with their ready to go entity. So, no more worrying about compliantly managing your international payroll. We handle everything in over 150 countries.

Make growing your team simple with Emerald as a global partner.



Currency
Euro (EUR)



Employer Costs
Estimated 11.05% of employee's salary



Onboarding
48 with Emerald Technology



Payroll Cycle
Either Weekly or Monthly



Employer Costs

Cost	Rate
Pay-rate Social Security	11.05%

Benefits

Mandatory

Irish employers are required to offer the following benefits to all full-time employees.

- Retirement Contributions (Pension Contributions)
- Pay Related Social Insurance (PRSI)
- Paid Annual Leave Entitlements

Additional

Some employers like to offer additional benefits to improve employee retention and satisfaction such as:

- Private Health Insurance
- Income Protection Insurance
- Life Assurance
- Dental and Vision Plan
- Stock Options
- Fitness Benefits

Employment

Contract

Anyone who works for an employer automatically has a contract of employment. The contract as a whole does not have to be in writing, but the employee must be provided with a written statement of terms of employment.

An employer must provide the following in a contract:

- Names of employer and employee
- Employer address
- Job Title
- Place of Work
- Start Date



Contract

- Expected duration of contract
- Pay and Pay rate
- Hours of work
- Paid Leave
- Sick Pay
- Pension
- Probation and notice periods
- Collective Agreements

Probation Period

A probation period in Iceland is usually 3 months. The standard trial period, known as the probation period, should not exceed six months. The probation period may only be extended on an exceptional basis, where it is in the best interests of the employee.

Emerald Technology can create a compliant contract in Ireland within 48 hours.



Insurance

Healthcare

Ireland has a comprehensive, government funded public healthcare system. A person living in Ireland for at least one year is considered by the HSE to be 'ordinarily resident' and is entitled to either full eligibility (Category 1) or limited eligibility (Category 2) for health services. Many Irish employees also choose a Private Health Insurance, which offers a more rapid access to treatments and a wider choice in doctors and hospitals.

Social Security

The Irish social security system is known as Pay Related Social Insurance (PRSI) and is, like the name states, dependent on the income, but also on the type of work an employee is performing. Most employees are insured under Class A category. Employers will pay a 11.05% contribution for employees on a Class A category with earnings over €410 per week and 8.8% for earnings below €410 per week. Contributions will make an employee eligible for benefits such as Job Seekers, Maternity, Paternity, Illness Benefit.

Leave Policy

Maternity Leave

Expectant mothers in Ireland are entitled to 26 weeks' maternity leave plus an additional 16 weeks of unpaid leave. The employee must take at least two weeks before the expected due date and at least four weeks after the baby is born. Most employees are entitled to Maternity Benefit from the Department of Social Protection (DSP) if Pay Related Social Insurance (PRSI) contributions are enough.

Paternity Leave

Expectant fathers in Ireland are entitled to take two weeks' paternity leave. This must be taken in one block within 26 weeks of the birth of the child. While on paternity leave, an employee will usually be entitled to paternity pay from the Department of Social Protection, depending on meeting certain PRSI eligibility criteria.

Parental Leave

There is also an entitlement to parents' leave in Ireland. This has recently been extended from five to seven weeks for children born or adopted after 1st July 2022. This leave must be used before the child turns two years old. An employee may qualify for payment of 250 EURO per week, depending on their PRSI contributions.

In addition to maternity, paternity and parents' leave, employees also have the option of parental leave. This type of leave is unpaid and an employee is entitled to 26 weeks before a child's 12th birthday. Generally, an employee must have been working for their employer for at least one year before being entitled to this type of leave.

Sickness Leave

From 2023, employees in Ireland will be entitled to up to 3 days of sick pay per year. This is due to increase to 5 days in 2024, 7 days in 2025 and 10 days in 2026. To be entitled to this, employees must have worked for their employer for a minimum of 13 weeks and provide their employer with a medical certificate from their GP stating they are unable to work. An employee will be entitled to up to 70% of their normal salary up to a maximum of 110 EURO per day.

Ready to expand your workforce to Ireland?

Book a free consultation with our experts today, [click here](#).



Onboarding

Details

As the legal employer, Emerald Technology requires the following employee documents to ensure complete compliance:

- Passport
- Passport
- Personal Details - Name, DOB, Address, Phone Number and Email
- PPS Number
- Pension Scheme Preference
- Allergies and Illnesses
- Bank Details
- Criminal record and bankruptcy declaration
- Emergency Contact Information
- Medical or physical conditions, treatment and medication
- Blood Group
- DSE Assessment form

Emerald Technology can onboard employees in Ireland within 48 hours.



Resignation and Dismissal

Details

An employee may unilaterally terminate their employment by providing written notice to their employer. During a probation period this is usually one week for both the employee and employer. This will be stated in the contract of employment. There is no statutory notice period for employees who have worked less than 13 weeks for an employer. After 13 weeks, the notice period an employee is required to provide will be stated in the contract of employment. If the contract of employment does not state a required notice period, then this will be the statutory minimum of one week. The most common notice period an employee is required to provide is one month's written notice. More senior level employees may have a longer notice period written into their contract, such as two or three months.

Once an employee has worked for an employer for over 12 months continually, they may only have their employment terminated on the grounds of one of the following:

- Personal, e.g lateness, absenteeism
- Competence
- Qualifications
- Conduct
- Redundancy
- Other substantial grounds.

To mitigate any risk to the employer, it is imperative that there is a burden of proof or evidence and that the required investigation meeting and/or disciplinary hearings have taken place.

If an employer wishes to terminate an employee, the following notice periods will need to be followed in line with their length of service. Many employers choose to provide employees with one month's notice after their probation period ends.

Length of service	Minimum Notice
13 weeks - 2 years	1 week
2 years - 5 years	2 weeks
5 years - 10 years	4 weeks
10 years - 15 years	6 weeks
15+ years	8 weeks

It is important that a fair process takes place for any dismissal cases. After an employee has been with an employer for a period of 12 months' continuous service, they have the right to refer to the Unfair Dismissal Act 1977, which prevents employees from being dismissed without fair cause and process. This would then be referred to the Workplace Relations Commission and, if necessary, the Labour Court to make a claim against the employer.

Statutory Time Off

Annual Leave

Full time employees are entitled to a statutory minimum of four working weeks' annual leave (usually 20 days for full time staff). Annual leave is calculated on a pro rata basis for part-time employees. Annual leave should be used in the agreed 12-month annual leave period. However, many employers allow days to be carried over, that must then be used within the first six months of the following year.

here are 10 public holidays that employees are entitled to. If an employee works on a public holiday, they are entitled to a day's pay or additional days leave in lieu. Public holidays are calculated on a pro rata basis for part-time employees.

- New Years Day
- St Patrick's Day
- Easter Monday
- May Bank Holiday
- June Bank Holiday
- August Bank Holiday
- October Bank Holiday
- Christmas Day
- Saint Stephen's Day

Work, Pay and Taxes

Minimum Wage

The minimum wage for employees aged 20 and over in Ireland is currently €10.50 per hour. Every January, this is increased by the Irish Government. The minimum wage for employees ages 19-20 is €9.45 per hour and aged 18-19 is €10.

Working Time and Overtime

The average working week in Ireland is 39 hours. The maximum number of hours an adult can work is 48 hours per week. There are some exceptions such as the Gardaí, defence forces, employees who control their own working hours and family employees on farms. There are special conditions for employees who work on Sundays. An employer must either provide a reasonable allowance, reasonable pay increase or reasonable paid time off work. With regards to overtime, there is no legal right to pay for working extra hours and there are no statutory levels of overtime pay. However, many employers pay employees higher rates of pay for overtime.

Salary Payments

Salaries are typically paid on either a monthly or fortnightly period. Employers should pay employees by the last day of the month.

Income Tax

The Irish tax year runs from January to December. Employees pay tax through a Pay-As-You-Earn (PAYE) system which is deducted from wages by employers before net payments are made to employees. Below is a table of tax thresholds for 2023.

Personal Circumstances	20%	40%
Single or Widowed or surviving civil partner, without qualifying children	€40,000	Balance
Single or widowed or surviving civil partner, qualifying for Single Person Child Carer Credit	€44,000	Balance
Married couple/ civil partners. One income	€49,000	Balance
Married couple/ civil partners. Two incomes	€49,000 (with an increase of €31,000 max)	Balance

Discover how Emerald Technology can **grow** your international workforce **risk-free**.

Emerald is a global expansion partner, supporting B2B tech companies hire, onboard and payroll remotely across 150 countries. Handling local payroll, taxes, benefits and compliance in every region you want to expand your workforce.

Book a free consultation with our experts today, [click here](#).

