

Hire employees in Ireland simply, compliantly, and hassle-free



Table of contents

- What you need to know for employing in Ireland
- **Benefits**
- **Employment Contracts**
- S Onboarding
- **Leaves**
- Payroll & Tax
- Terminations
- Invoice Schedule





What you need to know for employing in Ireland

Employ remote teams worldwide with Omnipresent's Employer of Record (EOR) service. We combine human expertise with automation to deliver your compliance, payroll, benefits, and HR support needs.

- Currency: Euro (EUR, €)
- Language(s): Irish, English
- **Employer costs:** Average
- Termination: Easy
- Onboarding Timeline: ~12 calendar days
- Payroll Frequency: Monthly



Benefits 🖘

What we offer	Mandatory	Supplementary
Healthcare	©	©
Dental Insurance		•
Retirement & Pension		•
Illness Insurance		
Disability Insurance		
Life Insurance		©
Wellbeing		
Employee Assistance Programs		©
Travel Insurance		©

Health

Ireland has a comprehensive healthcare system funded through general taxation revenue and Pay Related Social Insurance (PRSI) contributions. It is common for employers to offer supplementary Health Insurance to employees.

Omnipresent offers supplementary Health Insurance as part of combined employee benefits packages including Health, Dental, Life, Disability and Pension Insurance. There are 3 levels namely Silver, Bronze and Gold.

Health Insurance covers in-patient, out-patient, maternity, dental, psychiatric and alternative health treatments. Dependants can be added on request.

Note: The packages are set and are not interchangeable or available as stand alone policies.

Retirement

Retirement benefits are provided through the social security system. Employers are also required to provide access to a Personal Retirement Savings Plan to employees, however are not required to contribute.

Omnipresent offers supplementary Retirement Benefits as part of the combined employee benefits packages as mentioned above. Typical employer contribution rates range between 5-12 % of the employees salary.

Other Benefits

Death and Disability benefits are provided through the state social security system in Ireland. It is common for employers to provide supplementary benefits to the employees.

Our packages include Life and Disability Insurance (known locally as Income Protection). There is also a choice to add 2 optional extras including travel, sports, wellbeing, fertility, maternity, children or mental health benefits.

Employment Contracts 🗗



We offer: indefinite, fixed-term, and part-time contracts in Ireland.

Contract Requirements

Written employment contracts are mandatory and should outline the terms and conditions of employment and provide clarity for both employers and employees. Omnipresent ensures that all necessary key terms are included in the employment contracts we provide.

Contract language: English

Signature requirement: Digital signatures are accepted.

Backdating: Not possible as per Omnipresent's policy

Contract Customisation

We provide optional clauses for customisation when adding an employee to our platform. This allows you to tailor certain contract aspects, such as unlimited time off or sick days over the legal minimum.

However, certain contract elements cannot be customised due to compliance risks or Omnipresent's policy. Examples include overtime, restrictive covenants, and stylistic changes.

Probation

During the probation period, employers evaluate an employee's suitability for the role they have been hired for. It gives the employer an opportunity to assess their performance and determine if they are a good fit for the company. We believe that this process benefits both the employer and the employee. Here are some key points to know about the probation period:

• 3 to 6 months for a probation period is the norm. It's also fairly common to provide for a 1-week notice period during probation.

Please note that the only exception to our policy is in the case of a transfer of the employment relationship.



Onboarding 🖘

Timeline

Our normal onboarding timeline for Ireland is 12 calendar days. The onboarding steps involved are: Platform Setup, Right-to-Work Check, Employment Contract, Benefits and Payroll enrollment. This timeline does not include exceptions such as visas and medical & background checks.

Registration & Approvals

For each employee payroll cycle, the Omnipresent must provide Ireland's tax authorities with payroll information for each employee, including the amount of pay, the payment date, and the amount of Income Tax, Universal Social Charge and Local Property Tax deducted.

Immigration & Visas

We currently do not provide visa sponsorship in Ireland through our OmniEntity.

Right-to-Work

Omnipresent will carry out right to work checks before the employee starts working.

When moving your employees from another EOR to Omnipresent

If the employee has previously worked for you, whether in another country or through another EOR provider, we can recognise their length of service. This recognition of seniority will need to be mentioned in the employment contract.



Leaves 🗈

Maternity Leave

Employees have the right to take at least 26 weeks of maternity leave.

- Employees must take at least 2 weeks' maternity leave before the baby is due, and at least 4 weeks after the baby is born.
- Employees can take this time off work from full-time, casual, or part-time employment.
- It does not matter how long the employee has been working for the employer.
- Maternity Benefit is around EUR 262 per week for 26 weeks (subject to change), and this is paid by the state
- Employees also have the right to take up to 16 weeks' additional maternity leave.
- Transgender men (with a gender recognition certificate) are also entitled to this leave
- There is no statutory obligation for employer to pay employee during maternity leave.

Paternity Leave

Paternity leave gives new parents 2 weeks off work.

- The employee can start the leave any time in the first 6 months after the baby's birth or from the moment of the adoption. The employee must communicate to the employer with 4 weeks notice the dates of the leave.
- They can also take paternity leave when they adopt a child.
- Paternity leave is also available to same-sex couples.

Sick Leave

Employees have a right to 3 days of paid sick leave per year in 2023. In 2024, this will go up to 5 days, 7 in 2025 and 10 in 2026.

- Statutory sick pay (SSP) is the legal minimum entitlement, providing employees with up to 3 days off per year due to illness or injury. This will increase in coming years.
- Sick pay is paid by the employer at 70% of normal pay up to a maximum of EUR 110 a day.

Sick days can be taken as consecutive days or non-consecutive days.

The sick pay year is the calendar year, so it runs from 1 January to 31 December. **Complete**

Annual Leave Entitlement

Most employees in Ireland are entitled to a minimum of 4 weeks paid annual leave, not including public holidays.

Some things to have in mind:

- For white collar employees, they commonly expect 25 days.
- It's possible to grant extra-legal holidays in the contract.
- Statutory Carry over it's possible under certain circumstances:
- 1. When the employee could not take vacation for health situations, maternity leave / this can be agreed between the employer and the employee.
- 2. Cases where the employer refuses the vacation period example of Christmas - then a carry-over must be agreed.

Public Holidays 2023

Ireland currently has 13 regular holidays.

- 1. Jan 01, 2024 New Year's Day
- 2. Feb 05, 2024 St. Brigid's Day
- 3. Mar 17, 2024 St. Patrick's Day
- 4. Mar 18, 2024 St. Patrick's Day (substitute day)
- 5. Apr 01, 2024 Easter Monday
- 6. May 06, 2024 May Day
- 7. Jun 03, 2024 June Bank Holiday
- 8. Aug 05, 2024 August Bank Holiday
- 9. Oct 28, 2024 October Bank Holiday
- 10. Dec 25, 2024 Christmas Day
- 11. Dec 26, 2024 St. Stephen's Day



Payroll & Tax (1)

Payroll Cycle

The payroll cycle in Ireland is monthly.

- Payroll runs from the 1st of the month to the end of the month.
- Payroll cut-off date is 6th of the month (any changes to payroll or variables must be shared with Omnipresent by this date).
- Payment date is the last working day of the month (this is when employees will receive their salary payment).

Hourly Wage

Omnipresent is unable to accept employees on an hourly wage.

Minimum Wage

From **Jan 1, 2023**, the minimum wage in Ireland is EUR 11.30 per hour.

From Jan 1, 2024, the minimum wage will be EUR 12.70 per hour.

Allowances

Employees are entitled to additional allowances, though many are customary rather than mandatory.

- Customary benefits include a company car or allowance. This is taxed as a 'benefit in kind' to the employee.
- Meal allowances and/or subsidised eating facilities are common.
- Other benefits include a dedicated allowance for learning and development.

Overtime or

Extra Payments

There is no statutory overtime pay in Ireland, aside from for services performed on a Sunday. This is called "Sunday Premium" and it is paid unless expressly provided in the calculation of employee's wage (typically limited to lower, hourly paid employees).

A Sunday premium is not payable where the fact that an employee may be required to work on a Sunday has already been expressly factored into their salary.

While there are no statutory obligations, contractually, the employer and employee can agree in the employment contract if an employee has to work overtime and the rate of pay they receive in this case.

Payroll Cycle

The standard work schedule in Ireland consists of up to 48 hours per week, with the work week running from Monday to Friday.

Employer Costs

The employer costs depend on a variety of employee variables. These costs range between 8.8% and 11.05% of the employee salary. To get a more detailed estimate based on the employee salary use the <u>OmniCalculator</u>, or contact us for further information.

Terminations



Termination **Process**

Before proceeding with a termination (including verbal discussion with the employee about the risk of termination) you must first get in touch with Omnipresent. We will then provide guidance on next steps. You can read our <u>full guidance here</u>. To initiate a termination, you need to submit a termination request through the OmniPlatform after which our relevant teams will assess the case and plan a compliant termination process.

Involuntary **Termination**

- Terminations need to be justified under the Unfair Dismissals Acts (UDAs) for reasons such as employee conduct, lack of valid work permit, poor performance, redundancy, etc.
- If not, employees may bring a claim for unfair dismissal.
 Employers should look out for the terms of any trade union or works council agreements that are in place before implementing a dismissal.
- This kind of termination requires a very high burden of proof for the employer. The Code of Practice mandates a staged procedure involving oral, first written, and final written warnings prior to any dismissal, subject to summary dismissal being warranted in instances of gross misconduct.



Severance Pay

There is no mandatory severance pay except in case of redundancy.

- It is uncommon for employment contracts to state that any termination payment will be paid (other than notice).
- An employee is entitled to a statutory redundancy payment if they have worked continuously for 2 years or more for an employer and are dismissed by reason of redundancy.

Notice Period

At a minimum, employers must give employees the following statutory period of notice:

- 13 weeks to 2 years = 1 week
- 2 to 5 years = 2 weeks
- 5 to 10 years = 4 weeks
- 10 to 15 years = 6 weeks
- 15 years or more = 8 weeks

If the employee's contract provides for notice more than the statutory period, the contractual notice must be given.

In practice, white collar employees expect the employer to grant notice above the statutory minimum.

Payment on Lieu of Notice (PILON) clauses can be very useful for employers and are very common in Ireland. This contractual provision permits an employer to pay the employee their entire notice pay in a lump sum in return for agreeing not to work out their notice period. PILON does not affect the employee's termination date.

The employer might have reasons to want to restrict the employee's access to your premises as part of the termination process and a PILON clause allows you to do this.



Invoice Schedule 🔩

Setup Fees: Once Terms are signed, Omnipresent begins deploying

resources for the setup process.

Trigger [Employee Details Added]

Deposits: Payable when the local employment contract is ready for

signature. The deposit enables Omnipresent to move forward

securely to sign the local employment contract with the

employee.

Trigger [Employee Details Added]

Initial Salary

Prepayment:

The first month's estimated labour costs are invoiced on the first day

of employment.

Trigger [Employment Start Date]

Ongoing monthly Employment Costs and Fees: Thereafter, we invoice monthly in arrears for labour costs - once the final payroll, taxes, insurance, social security contributions, expenses and deductions have been calculated. Each monthly invoice will include our monthly service fee, deposit insurance (if applicable),

and an FX fee (if applicable).

Trigger [Payroll Date] Typically the last working day of the month, but

varies by country.





Explore how Omnipresent simplifies global team growth.

Explore the effortless solution for your global hiring, payment, and management needs with Omnipresent. We simplify complex processes like onboarding, legal contract drafting, expense management, benefits allocation, and a whole lot more.

 $Start\ your\ journey\ towards\ compliant\ international\ business\ practices.$

TALK WITH AN EXPERT

