

Welcome

Talent – Current Trends, HR and Tax Considerations of Global Mobility

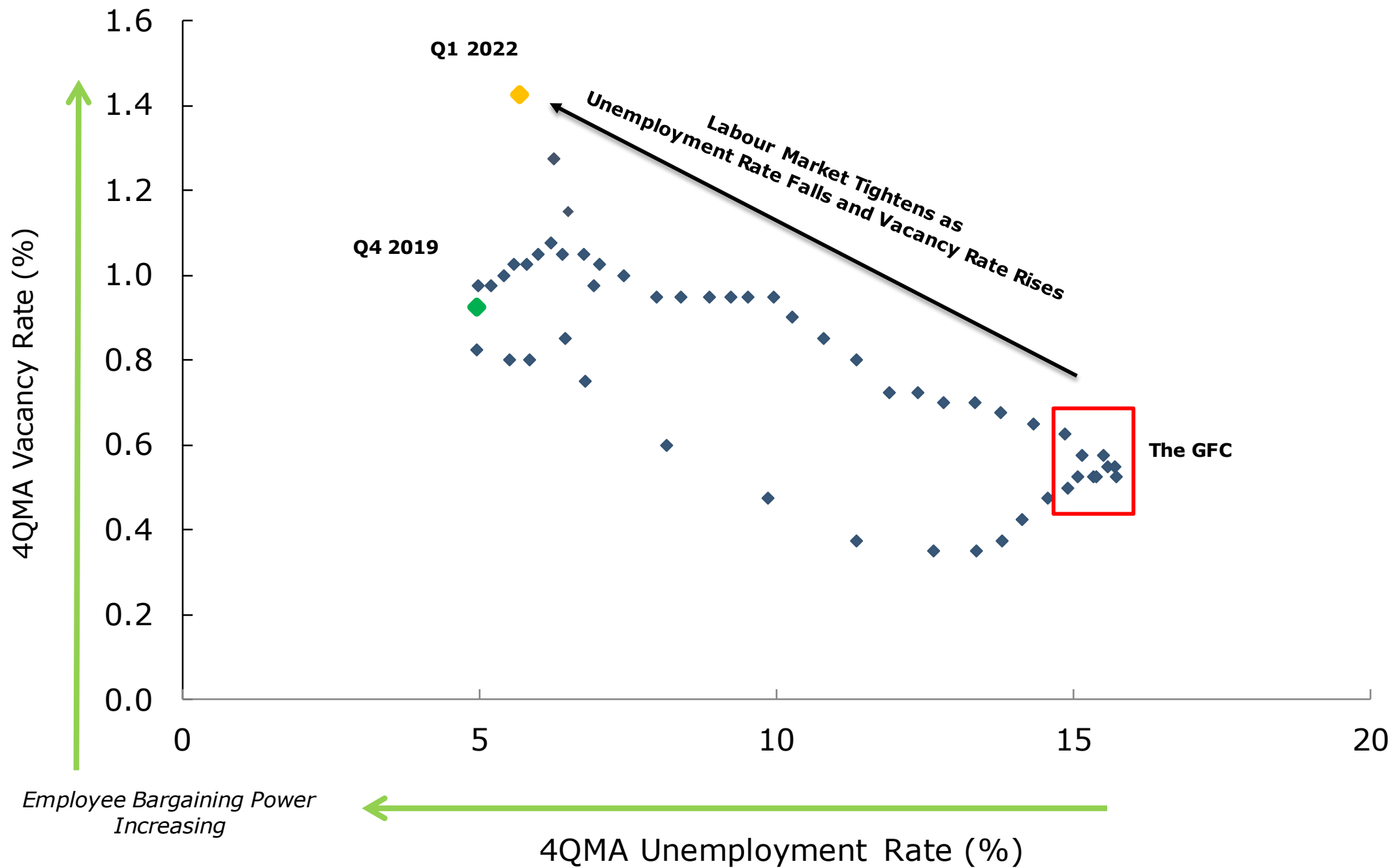




Current trends in talent

Mike McDonagh
Director, Sigmar

Sigmar 
Recruitment









An
Phríomh-Oifig
Staidrimh

Central
Statistics
Office

Labour Force Survey

Quarter 1, 2022



Number employed

Q1 2020	2,347,200
Q1 2021	2,230,600
Q1 2022	2,505,800



Hours worked per week

Q1 2020	76.3 million hours
Q1 2021	68.7 million hours
Q1 2022	80.8 million hours



Number employed but absent from work

Q1 2020

208,400

Q1 2021

309,500

Q1 2022

168,100

% employed but absent from work

Q1 2020

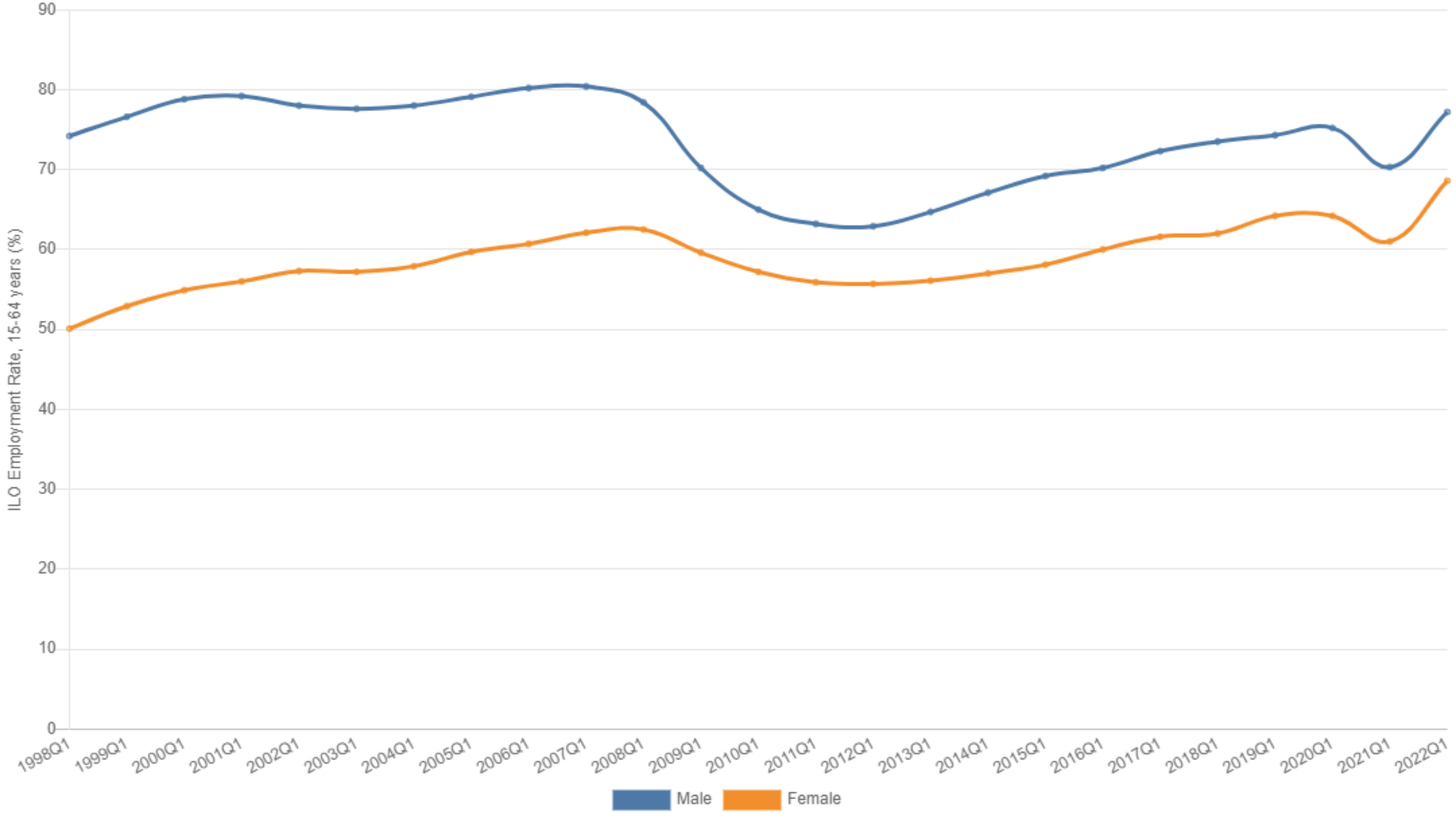
8.9%

Q1 2021

13.9%

Q1 2022

6.7%









**KEEP
CALM
AND
BLAME
HR**





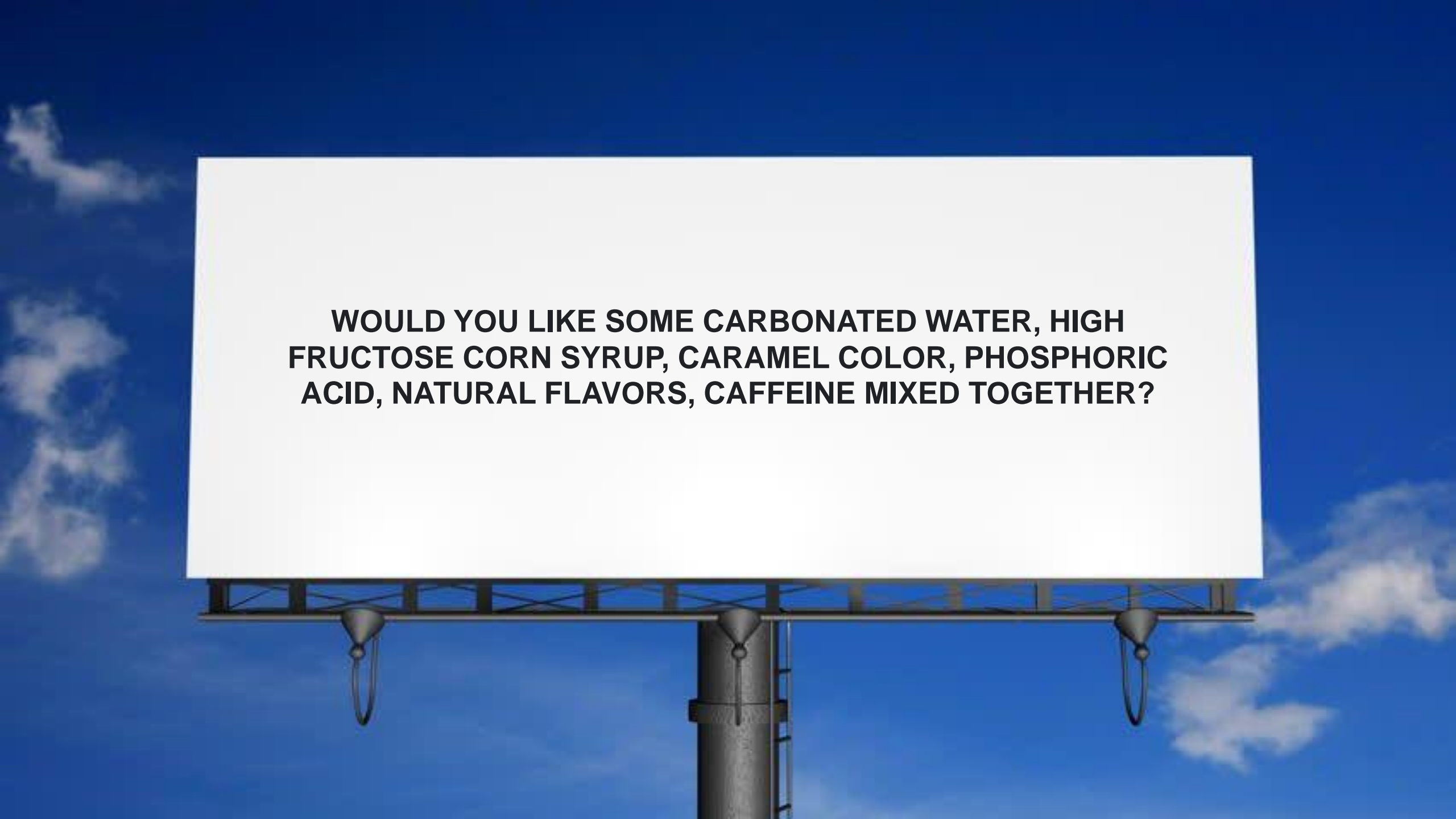
So you're telling me there's a chance.



Employer branding?

How about making attraction & retention of staff a genuine priority for the whole company?

Do all of your actions/decisions keep this focus in mind?

A billboard with a white sign against a blue sky with clouds. The sign contains text about the ingredients of carbonated water.

**WOULD YOU LIKE SOME CARBONATED WATER, HIGH
FRUCTOSE CORN SYRUP, CAMEL COLOR, PHOSPHORIC
ACID, NATURAL FLAVORS, CAFFEINE MIXED TOGETHER?**

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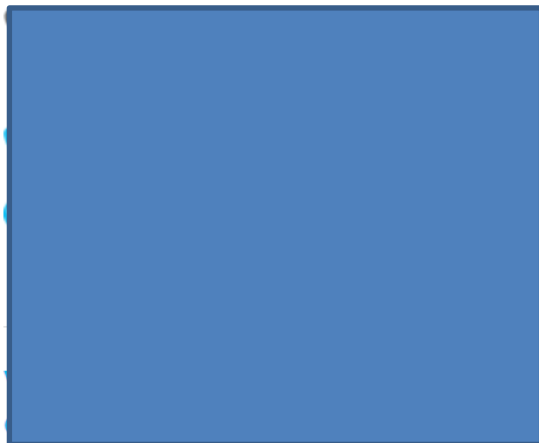
Job Summary

is looking for a Treasury Accountant to assist in the FX analysis and risk management for several Swiss Insurance entities.

Your Role

As a Treasury Accountant your main responsibilities will include, but not necessarily be limited to, the following:

- Engage with local business partners to analyse drivers of P&L impact of foreign exchange as well as changes in currency exposures
- Presentation of commentary and analysis to Local CFOs on a periodic basis
- Assessing the effectiveness of business controls for FX risk management
- Work with Local FAR teams to identify opportunities to improve these controls
- Assist with the development of IT processes\projects to enhance controls and reporting.



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Save

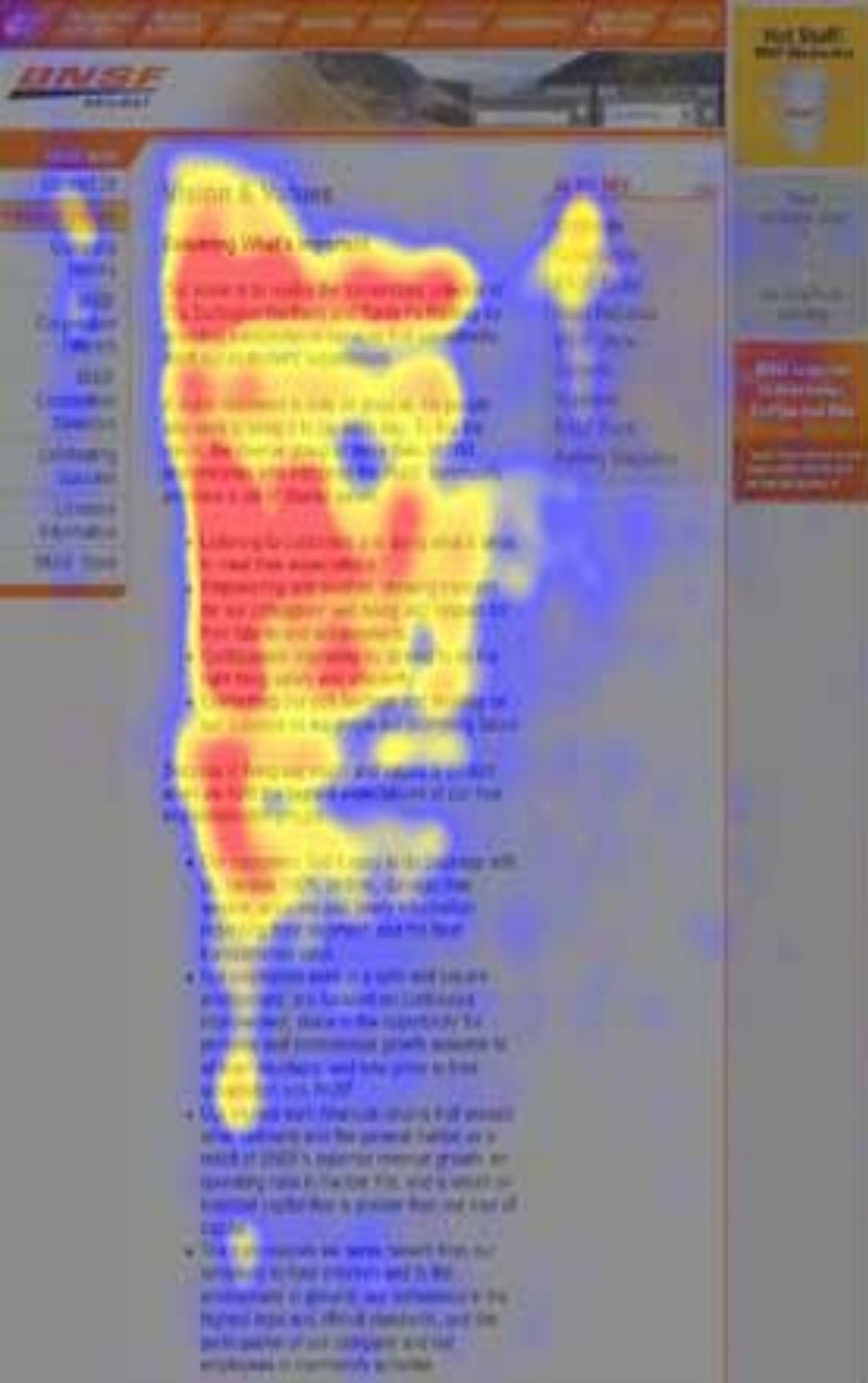
Log in or register to apply

Executive Accountant

This position is a Senior position reporting to the relevant director or head of function. The successful candidate will be responsible for the monitoring, modelling, analysing and reporting on significant revenue and capital expenditure budgets within the organisations financial management system. They will also be an integral part of the wider organisation financial discipline and will be working with multidisciplinary teams

Applications for this competition must be made electronically via our website by pressing the apply button.

Full qualifications and particulars are also available by pressing the apply button



- With dense pieces of content, readers read in an F-shaped pattern

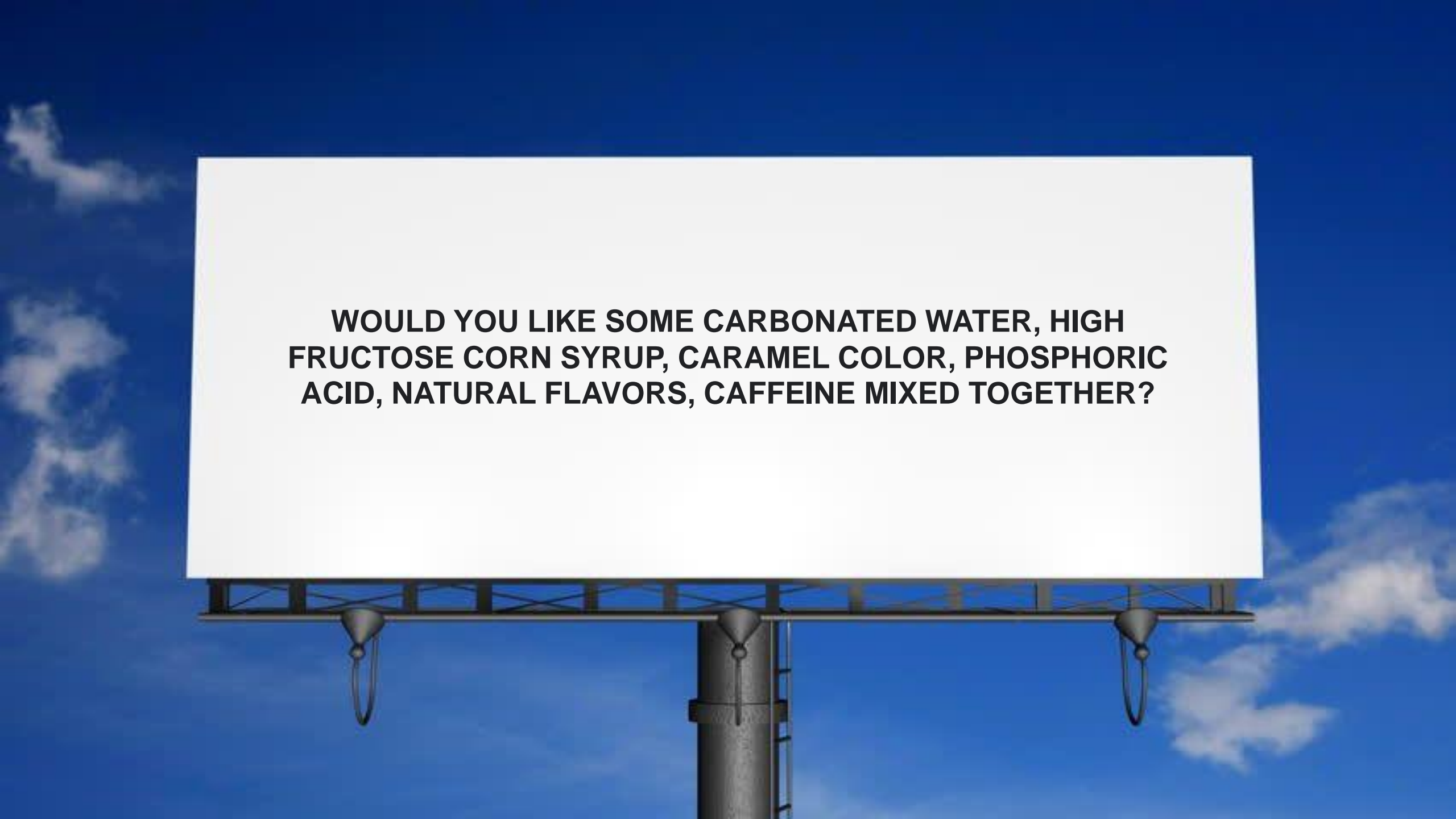
What does this mean?

- First lines of text on a page receive more gazes than subsequent lines of text on the same page.
- First few words on the left of each line of text receive more fixations than subsequent words on the same line.

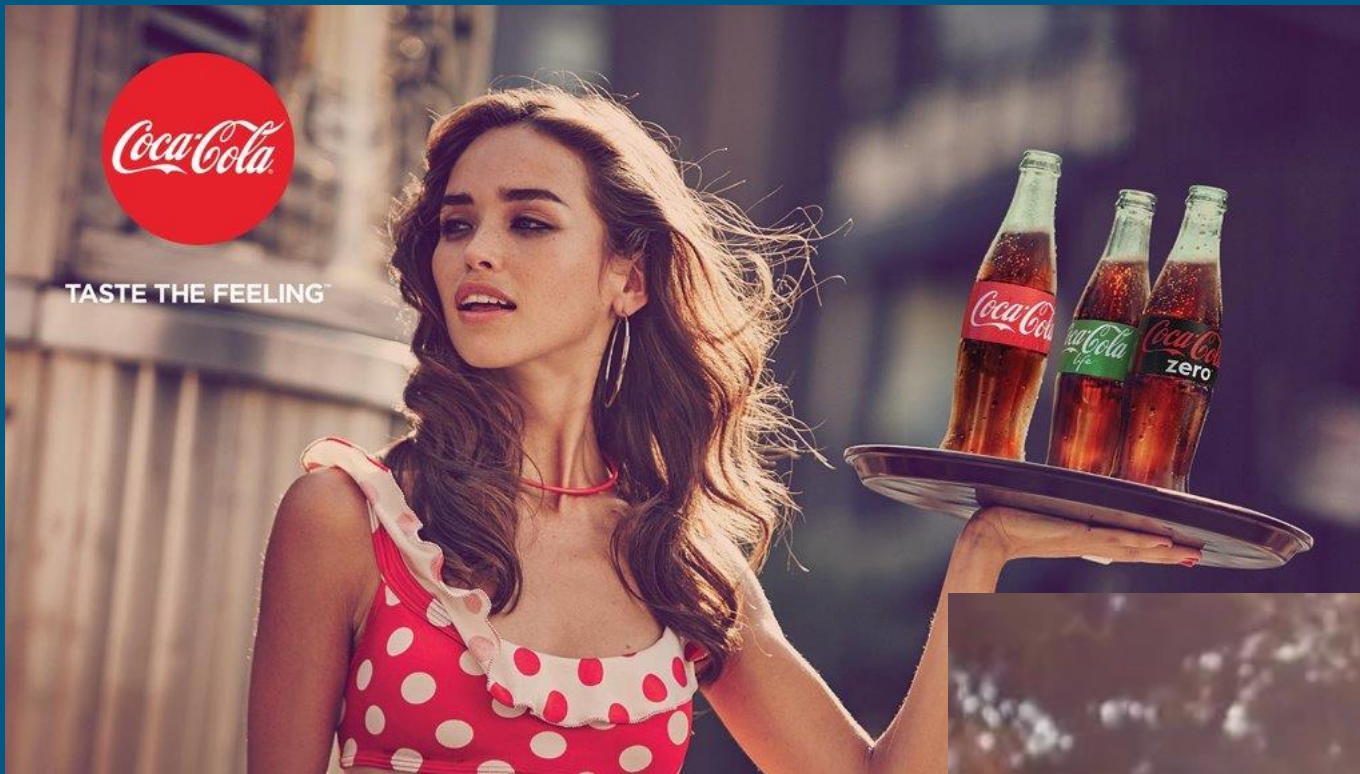
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For 15 Seconds or Less**



GRAB ATTENTION

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**WOULD YOU LIKE SOME CARBONATED WATER, HIGH
FRUCTOSE CORN SYRUP, CAMEL COLOR, PHOSPHORIC
ACID, NATURAL FLAVORS, CAFFEINE MIXED TOGETHER?**



Authenticity

- Does the interview process match the experience of working in your company? Does your online presence/collateral?
- Don't try and over-impress, it will only work against you
- Why do people love working there?
- What can you compete on (not everyone likes free food and foosball tables)?
- SMEs – what are your super-powers? Access to power/decision makers, ability to influence company direction, rapid career progression, variety of work.



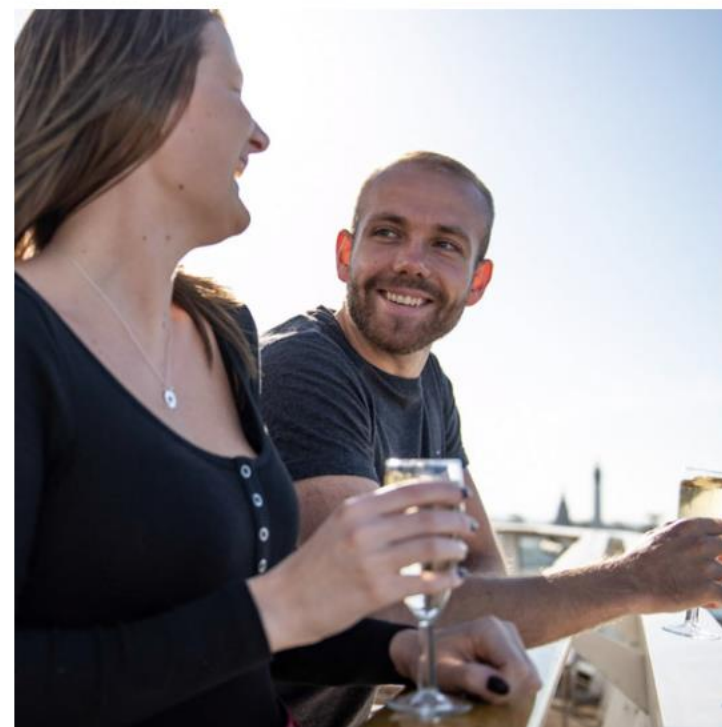
Corporate Social Responsibility at Ferries

Our mission is to build the best possible business for our customers, our people and out communities, through working in an ever more responsible and sustainable way.

Our Vision



- Ensure the safety and security of our customers and our people
- Minimise the environmental impact of our operations by making the most of technology and being fully transparent in our reporting
- Inspire our people and continue to develop outstanding teams who are determined to exceed customer expectations
- Lead the industry in setting the standards for best practice in wellbeing
- Become the leading service provider in our sector
- Partner with local businesses and organisations to advance the welfare of our port communities



Takes everyone



- Hiring is now an all-hands requirement
- Can't be just "ah, TA didn't do their job"
- Marketing create attraction collateral
- TA manage the process
- Hiring Managers select & sell to the candidates (yes, I said sell!)
- All employees help amplify the message – do you have a referral bonus?
- Senior management – a simple phone call before someone starts...?



ew ▾

95 Reviews	224 Jobs	177 Salaries	14 Interviews	8 Benefits	45 Photos
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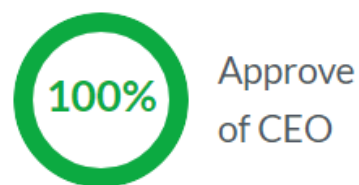
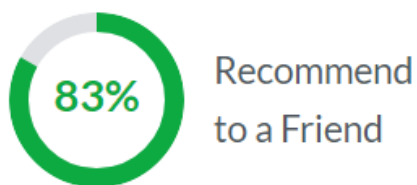
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Adie McGennis
63 Ratings

★★★★★ ✓

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2022 - Manager



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Jobs

Sigmar Recruitment Consultants Ltd., is a private company ...

Jobs in Dublin

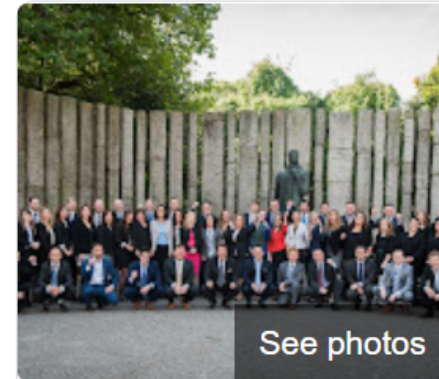
The Irish capital is a blend of Victorian pubs, rows of elegant ...

Galway

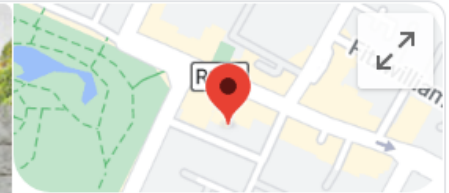
As one of the largest recruiters in Ireland, Sigmar has offices ...

About Us

Sigmar employs over 150 specialist recruitment ...



See photos



See outside

Sigmar Recruitment



Website

Directions

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4.8 ★★★★★ 694 Google reviews ⓘ

Recruiter in Dublin



Using an agency?

- Embrace them
- Find ONE with a strong reputation and invest time working with them
- Trust that they want the same outcome as you (they do!)
- Bring them in, show them around, introduce them to other members of the team – after all, you’re counting on them to find more members of your future team!
- Listen to their feedback
- Follow their lead – they’re the experts



Summary

- Hiring is an all company approach
- Focus on your employer branding marketing/collateral as much as you do your B2B/B2C marketing/collateral
- Invest in your people, make them talent attractors
- Understand why people love working for you, and then amplify this message when recruiting – there will be others who like that stuff too!
- If using an agency, pick one and invest time in working with them – hug the cactus!



Thank you!

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Global Mobility – HR Considerations

YVONNE CLARKE
HR SOLUTIONS MANAGER

We're by your side



Global Mobility – HR Considerations



Agenda

- › **Employment Relationship including Remote Workers:**
- › **Terms & Conditions of Employment**
- › **Data Privacy**
- › **Permission to Work in Ireland - Immigration Law:**
 - Permits
 - Applications
 - Timelines
 - Registering as a Trusted Partner

Employment Relationship

The relationship between employer and employee is one governed by contract law and there are certain mandatory laws applicable to employees working in Ireland, irrespective of the home country and jurisdiction:



Contracts of Employment



Working Time Legislation



Immigration - Visas also required for entry for certain non-EEA countries



Maternity & Adoptive Leave Protection



Parental, Parents, Paternity Leave



Health & Safety



Unfair Dismissal & Redundancy

Employment Relationship – Remote Workers

Generally these employees are subject to the laws of the host country. However, if Irish law is the governing law of their employment contract, Irish law will apply.



Governing Law – Ireland or Country of Origin*



Mandatory Employment Rights



Health & Safety – Working From Home Checklists



Data Protection – working remotely



Insurance



Tax - location

* The recent Labour Court decision of Infosys Limited v Mr Shahid Shaikh focused on the issue of jurisdiction

Employment Relationship – Terms & Conditions

› **Statement of Terms & Conditions of Employment:**

- A **Core Statement** is required within five (5) days of commencement

› **Contract of Employment**

- Full Name and Address of **Employer and Employee**
- **Place of Work**
- **Commencement Date**
- **Term i.e.** permanent/temporary/secondment
- **Permission** to Work in Ireland
- **Job Title/Nature of Work**
- **Probation**
- **Hours of Work** – no more than 48 hours per week
- **Rate of Pay** and Intervals
- Details of **Rest Periods, Breaks and Paid Leave** required by law
- **Probation**
- **Notice Requirements**

Employment Relationship – Data Protection

› General Data Protection Regulation (“GDPR”) obligations:

- To **keep records**
- To keep employee(s) **personal data secure**
- To **report any data breaches**
- To carry out **data protection impact assessments**
- To appoint **Data Protection Officer(s)**
- To comply with **Codes of Conduct and Certification**
- EU has recognised countries with **adequate data protection safeguards**
- If an **unapproved country (such as the US)** - adequate safeguards must be put in place

Recent Case Law:

- Facebook, Irish Data Protection Commissioner and the US Government: Schrem II

GDPR restricts the transfer of employees' personal data outside of the EU unless adequately protected

Employment Relationship - Permission to Work in Ireland

Permits

Employees from countries not in the EEA (which incl. the EU, Norway, Iceland and Lichtenstein), the UK and Switzerland, need permission to work in Ireland.

Types of **Employment Permits** available:

1. **Critical Skills** Employment Permit (formerly known as Green Cards)
 - €32,000 per year and on the **Critical Skills Occupation List**
 - €64,000 per year and is not on the **list of ineligible occupations**
2. **Inter-Company Transfer** Employment Permit
 - Person who is transferred to a company's Irish branch:
 - **Senior managers** earning at least €40,000 per year
 - **Key personnel** who have specialist knowledge, earning at least €40,000 per year
 - **Trainees** earning at least €30,000 per year
3. **Contract for Services** Employment Permit
 - **Company must have a contract** with an Irish business or body **to carry out work in Ireland**
 - Person must have been **working** for the **contractor for at least 6 months**
 - The Permit is **only valid** for as long as needed to carry out the **contracted work**

Employment Relationship - Permission to Work in Ireland

Permits (cont.):

Types of **Employment Permits** available:

4. General Employment Permit:

- For a business where more than half of the workers are from outside the EEA
- This is called the 50:50 rule

5. Re-activation Employment Permit

6. Exchange Agreement Employment Permit

- Applicable if a person is coming to Ireland through specific approved programmes

7. Sports and Cultural Employment Permit

- A person must have the specific skills and relevant qualifications to work in a sporting or cultural business or organisation

8. Internship Employment Permit

- If a person is a full-time student in a college outside of the EEA, s/he can apply for an Internship Employment Permit to get work experience in Ireland

Employment Relationship - Permission to Work in Ireland

Work Permit Application Summary:

- Company must have **an established presence in Ireland** is required to begin the application process for the relevant permit
- Consider registering as a **Trusted Partner** with the Department of Enterprise, Trade & Employment (DETE) if intention is to apply for additional permits:
 - This will give **priority to work permit** applications in the future
- Most common permits are:
 - **Critical Skills** Employment Permit
 - **Intra-Company Transfer** Employment Permit

Timeline Summary:

- Register Company with Company Registration Office (CRO): **5 working days**
- Register Revenue: **5 - 10 working days**
- Register as a Trusted Partner:
 - **Critical Skills & Intra-Company Transfer:**
 - Trusted Partner - **1st May 2022 & 10th May 2022**
 - Standard - **23rd May 2022 & 26th May 2022**

Employment Relationship - Permission to Work in Ireland

Registering as a Trusted Partner:

- This will give access to the full suite of permits and will **streamline the application** process for future permit applications:
 - **Reduced paperwork** for every permit applied for under the scheme
 - **Shortened employment permit application forms**
- This is aimed at **primarily high volume users** of the employment permits regime and usually includes **start-up companies or companies in expansion mode**
- There is **no fee** and the status is valid for **2 years**
- The Company must be registered with the **CRO and Revenue Commissioners** as an employer
- **Fast Turnaround**
 - Applications for Trusted Partner Status can take up to **4 weeks**
 - Applications should be made up to **12 weeks before travelling to Ireland**

2022 Employment Legislation Overview

2022

- > **Budget 2022** - Income tax deduction for people working from home of 30% of the cost of vouched expenses for heat, electricity and broadband
- > **Additional Public Holiday** (March 2022) and going forward it will fall on St. Brigid's Day in February
- > **The Right to Disconnect** – Code of Conduct - Apr 2022
- > **Gender Pay Gap Reporting** – June 2022
- > **EU Directive on Work-Life Balance for Parents & Carers** - Expected in Aug 2022
- > **The Transparent And Predictable Working Conditions Directive** - Expected in Aug 2022
- > **Statutory Sick Pay (SSP)** – To be implemented in September 2022
- > **The Right to Request Remote Work** - expected later in 2022
- > **Payment of Wages (Amendment) (Tips and Gratuities) Bill** – expected later in 2022

Key Takeaways



- Application of Irish Employment Law
- Mandatory Employment Laws
- Contract of Employment
- Remote Working
- Data Protection
- Permission to Work in Ireland

How can we help

RBK HR Solutions Team can assist employers in managing the transfer of its employees to Ireland in a way that is cost effective and compliant with employment legislation in the host and home country locations by:

- ✓ Assist in the **Trusted Partner** application
- ✓ Processing **Work Permits**
- ✓ **Global Mobility Policies**
- ✓ **Re-Assignment** Contracts
- ✓ **HR Policies & Procedures**
- ✓ **Compensation and Benefits**
- ✓ **Employment Law Compliance**
- ✓ **Onboarding**
- ✓ **“Settling-in”** support for employees in Ireland



Questions






Thank You

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We're by your side

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Global Mobility

Irish Tax Considerations

Ronan McGivern

International Tax Partner

RBK

June 2022

We're by your side



Agenda

1. Inbound employees

- > Summary of income tax position
- > Reliefs from operation of PAYE
- > Remittance basis
- > Special Assignee Relief programme (SARP)
- > Tax free expenses
- > Split year relief

2. Outbound employees

- > General rules
- > PAYE exclusion order
- > Real time deduction at source
- > Employed abroad
- > Foreign earnings deduction

3. Other Considerations

- > Social security
- > Share options
- > Global Mobility Checklist

Summary of income tax position

1. Residence position

- a) 183 days in current year
- b) 280 days over two consecutive years (30 day min)

2. Source of the income

- a) Irish Source or foreign source?
- b) Income from foreign employment exercised in Ireland regarded as an Irish source by Revenue

3. Reliefs from Irish payroll taxes in domestic legislation

4. Double tax treaty

Tax implications Under Domestic Legislation of Residency Status

Resident	Ordinary Resident	Domiciled	Liable to ROI Income Tax on
Yes	Yes/No	Yes	Worldwide Income
Yes	Yes/No	No	<ul style="list-style-type: none"> Irish Source Income Foreign employment income to the extent duties carried out in ROI Other foreign income remitted into ROI
No	Yes	Yes	Worldwide Income with the exception of: <ul style="list-style-type: none"> Income from a trade, profession, office or employment all the duties of which are exercised outside ROI, and Other foreign income, not exceeding €5,000
No	Yes	No	ROI source income & foreign income remitted to ROI. Income from the following sources is not liable to ROI income tax even if remitted to ROI: <ul style="list-style-type: none"> Income from a trade, profession, office or employment all the duties of which are exercised outside ROI, and Other foreign income, not exceeding €5,000
No	No	Yes/No	Irish source income only

Foreign Employments exercised partially in Ireland

- > Basic premise - Income which relates to the performance of employment duties in Ireland is liable to PAYE
- > The balance of the income may still be liable to Irish income Tax under the Self Assessment System (depends on residence)
- > May be possible to remove them completely from payroll obligations in Ireland subject to the conditions in the employment income article of the applicable DTA being satisfied (see next slide for summary).

Reliefs from the Operation of PAYE

Resident in a DTA country		Resident in a non-DTA country	
<u>Number of work days in Ireland</u>	<u>Payroll treatment</u>	<u>Number of work days in Ireland</u>	<u>Payroll treatment</u>
Up to 30 workdays in the tax year	No payroll obligation	Up to 30 workdays in the tax year	No payroll obligation
Between 31 and 60 days	No payroll obligation - no prior approval required*	Over 31 days	Irish PAYE must be operated on income earned while working in Ireland
Between 61 and 183 days	No payroll obligation – advance approval required from Revenue*		
Over 183 days	Irish payroll PAYE /USC should be operated		

*Subject to conditions of the DTA being satisfied

Remittance basis

- > Only available for non-domiciled (non-doms) individuals
- > Subject to Irish income tax on:
 - Irish source income and
 - Foreign income to the extent that the foreign income is actually remitted to the State
- > Does not apply to income from employment duties carried out in Ireland (deemed to be an Irish source)
- > Key planning for non-doms temporarily relocating to Ireland prior to taking up Irish residence
 - Separate bank accounts
 - Watch deemed Remittances
 - Problem with mixed funds

Special assignee relief programme (SARP)

- Relief from income tax on a portion of employment income earned by foreign employees who have been sent into Ireland on assignment/inter company transfer:
 - 30% of their employment income between €75k and €1m disregarded for income tax purposes
 - Can be claimed for a maximum of five consecutive years
 - Only applies to employees who come to the State from 2012 to 2022 (may be extended in Finance Act)
 - The Income remains liable to USC and PRSI
 - Form SARP 1A to be filed by employer within 90 days of employees arrival
 - Employee is deemed a chargeable person and must file an income tax return.

Split year residence relief

- > Generally if individual is resident in Ireland for tax purposes they are deemed to be tax resident from the beginning of the tax year (1 January)
- > Split year relief provides relief in relation to employment income only and applies where an individual either moves to Ireland during the year or leaves Ireland midway through a tax year
- > To avail of split year residence the individual must:
 - Where moving to Ireland - Satisfy Revenue that they are in Ireland with the intention of remaining resident for the following year
 - Where moving to another country – satisfy Revenue that they are leaving other than for a temporary purpose with the intention and in such circumstances that they will not be resident for the following year
- > Benefit – only considered resident for employment income purposes for the period to departure or the period from date of arrival, rather than the entire year – less income subject to Irish tax and avoids double taxation (full standard rate bands and credits)

Tax free expenses

Revenue allow tax free expenses to be paid or reimbursed for the first 12 months of a temporary assignment provided that the period of assignment in the State does not exceed 24 months.

Expenses	What is allowed
Food (subsistence)	reimbursement of meals on the basis of vouched expenses (expense claims being submitted with supporting receipts)
Rent/ accommodation	cost of reasonable accommodation (hotel or rented property) can be made tax free. This includes the cost of utilities.
Relocation expenses	relocation expenses can be made on a tax free basis. An expense claim should be submitted with supporting receipts.
Travel	cost of travelling to and from the State at the commencement and cessation of the temporary assignment. The vouched cost of one return trip per year (for a maximum of 2 years) to the home location may also be paid or reimbursed free of tax. This applies to the assignee, his or her spouse and children.

Outbound employees

- > Watch for residence and ordinary residence rules when going abroad – residual tail
- > Where the individual remains employed by an Irish company:
 - Technically the Irish employer is required to continue to operate Irish payroll taxes
 - Foreign payroll taxes may also arise – leading to potentially double taxation
 - Double taxation treaties do not automatically remove the requirement to operate Irish payroll taxes (common misperception)
 - If credit available to claim employee previously had to wait until filing their tax return to claim the credit for foreign tax and claim a refund – cash -flow issue
- > Number of important reliefs (considered over)
- > Split year relief also applicable (refer to previous slide) when migrating from Ireland

PAYE Exclusion Order

- > Relevant if employee going to work outside of Ireland. Allows Irish employer not to deduct PAYE or USC from employment income at source
- > Application to Revenue required. Revenue will issue such an order where:
 - All duties of the employment are carried on outside of Ireland, and
 - The employee will be non resident in Ireland in the tax year (generally need to be away from Ireland for a complete tax year or for a sufficient period over two tax years to break Irish residence)
- > Incidental duties carried out in Ireland may be ignored – fewer than 30 days
- > Not available to Directors of Irish companies (A Director of an Irish company holds an office under company law which remains an Irish source)

Real time deduction for foreign tax

- > Real time foreign tax credit now available through PAYE system – alleviate cashflow burden
- > Foreign tax granted as an additional credit through PAYE
- > Will need to estimate the Irish tax payable and foreign tax payable to allow Revenue to determine lower effective rate to grant the credit
- > Revenue approval required (not automatic)

Irish Employer - Recruited abroad and duties wholly exercised abroad

- > On occasion Irish employer may recruit abroad and that employee may carry out duties wholly abroad – especially in current environment
- > Normally would have to apply for a PPSN and a PAYE Exclusion Order per earlier slides
- > Revenue will release employer from obligation to make deductions from PAYE where employee:
 - Is not resident in Ireland
 - Has been recruited abroad
 - Carries out all the duties of their employment abroad
 - Is not a director of the employer, and
 - Is outside the charge to tax in Ireland
- > Still required to maintain record of each such individual along with a record of any payments made to them each year.
- > Greatly reduces administrative burden
- > Irish employer may still be required to register and operate foreign payroll taxes based on location of employee

Foreign Earnings Deduction

- > Provides tax relief to employees working in specified countries once certain conditions were met
- > Only relevant where employee works in certain specified countries (therefore limited application)
- > Max claim – €35,000 of income
- > Conditions
 - Individual resident in Ireland
 - Spends minimum of 30 days working in one or more of the specified countries
 - Spends at least 3 consecutive days on one of the countries above carrying out their duties
 - Is not also claiming certain other reliefs – e.g. SARP

Social security (PRSI) – Foreign Assignments

- > Employment exercised in Ireland is an insurable employment and the employee is an insured contributor.
- > Exception: Foreign employees who come to Ireland to work temporarily from non EEA countries. Relief from making contributions for 52 weeks. Approval required.
- > EEA countries or countries with which Ireland has a Reciprocal Agreement (includes the USA)
 - Subject to certain conditions the contribution regime of a temporary assignee's usual state of work will apply for a period of 24 months (may be extended)
 - Certificate of Coverage/A1 required
- > If hired locally or employed by an ROI company, ROI social security applies.

Share options





- > Distinction between long options and short options.
- > A tax charge may arise for the employee on the grant of a long option (capable of being exercised later than 7 years) No tax arises on the grant of a short option.
- > Charge to income tax on the amount of the gain arising on the exercise of a share option
 - Generally on the difference between the price paid and the market value at the date of exercise.
 - Where income tax was payable on the grant of the option, a credit for this tax may be taken against the tax due on the exercise of the option.
- > Payroll tax does not apply to a gain on the exercise of a share option.
- > The employee must submit a return RTSO1 to the Revenue within 30 days of exercising the share options. The relevant tax as outlined above is also due for payment on this date and should accompany the RTSO1.
- > Individual is a chargeable person for income tax purposes (income tax return)
- > Share awards are not subject to employer PRSI.

Global Mobility Checklist

Queries	Status
Is TUPE relevant?	
Any Visa requirements?	
Pension considerations?	
Social Security – A1/Certificate of continuing coverage	
Tax treatment of relocation expenses	
Is there a foreign Permanent establishment created?	
Tax residence and impact	
Special reliefs – remittance, SARP or foreign equivalent etc	
Payroll obligations in both jurisdictions?	
Requirement to file a tax return?	
Any employment laws issues? Contracts etc.	
Cost of living index?	
Relocation expenses and tax treatment of same	
Foreign exchange (different currencies for tax and salary)	
Stock options?	



Thank you

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