

IRELAND

DESTINATION
GUIDE

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INTRODUCTION

This guide provides a clear and practical overview for **local and foreign employees, employers, and investors** operating in the country. It covers the full employment lifecycle – from hiring and work permits to payroll, social security, taxation, termination, healthcare, education, and business setup.

Designed to support both **local workforce management and international talent mobility**, the guide explains statutory obligations, employee rights, and employer responsibilities under labor, tax, and social security regulations. It also supports business owners by outlining company formation, accounting, and ongoing compliance requirements.

Powered by **Gini Talent** and **Gini Finance**, this guide reflects real-world operational expertise:

- **Gini Talent** enables compliant hiring through recruitment, Employer of Record (EOR), payroll, and work permit services.
- **Gini Finance** ensures financial, tax, and accounting compliance with local regulations.

Together, they provide an end-to-end solution that helps organizations and professionals operate confidently, compliantly, and efficiently.



WORK PERMIT & WORKING CONDITIONS

Employment in **Ireland** is governed by Irish employment legislation, immigration regulations, and social security law. While **Irish citizens and EU/EEA and Swiss nationals** may work freely in Ireland, **non-EEA foreign nationals** must obtain a valid **employment permit and residence permission** before starting work.

This section outlines the legal framework applicable to local and foreign employees, as well as employer obligations related to lawful employment in Ireland.

WORK AUTHORIZATION FRAMEWORK IN IRELAND

For Irish Citizens (Local Employees)

- No work permit is required
- Employment is governed by Irish employment law
- Mandatory social security (PRSI) registration applies
- Full access to employee rights, benefits, and statutory protections

For EU / EEA / Swiss Citizens

- No employment permit is required
- Employment permitted under EU freedom of movement rules
- Residence registration required only in limited circumstances
- Equal treatment with Irish nationals under labor law

For Non-EEA Foreign Employees

- A valid **Employment Permit** is required prior to employment
- The permit is **employer- and role-specific**
- Employment may begin only after:
 - Employment permit approval
 - Entry visa (if applicable)
 - Registration with Irish immigration authorities
 - PPS number and social security registration

For Employers

Employers are responsible for ensuring:

- Valid employment permits for non-EEA employees
- Compliant employment contracts for all employees
- Adherence to employment, tax, and social security regulations

TYPES OF WORK PERMITS IN IRELAND

General Employment Permit

- Most common permit type
- Available for a wide range of occupations
- Issued for up to 2 years initially
- Renewable up to a maximum of 5 years

Critical Skills Employment Permit

- Designed for highly skilled roles
- No labor market needs test required
- Eligible for immediate family reunification
- Provides a fast track to long-term residence

Intra-Company Transfer Permit

- For employees transferred within multinational groups
- Limited to specific roles and salary thresholds
- Temporary in nature

Contract for Services Employment Permit

- For employees of overseas companies providing services in Ireland
- Subject to specific contractual and compliance requirements

Reactivate Employment Permit

- For individuals who previously held a valid permit and fell out of status through no fault of their own

Note: Irish and EU/EEA/Swiss nationals are not subject to employment permit classifications.

EMPLOYMENT PERMIT ELIGIBILITY REQUIREMENTS

Employer Requirements

Employers hiring non-EEA nationals must:

- Be legally established and registered in Ireland
- Be tax-compliant and registered with Irish Revenue
- Offer a role meeting salary and occupation eligibility thresholds
- Comply with labor market needs test requirements (unless exempt)

Employee Requirements (Non-EEA Nationals)

- Valid passport
- Relevant qualifications and professional experience
- Signed employment contract compliant with Irish labor law
- Minimum salary meeting statutory thresholds
- Clean immigration and criminal record

Irish & EU Employees

- No work authorization restrictions
- Employment governed solely by general employment law

EMPLOYMENT PERMIT APPLICATION PROCESS IN IRELAND

Applications from Outside Ireland

- Employer or employee submits the employment permit application to the Department of Enterprise, Trade and Employment (DETE)
- Upon approval, the employee applies for an entry visa (if required)
- After arrival, immigration registration is completed
- Employment may begin only after all registrations are finalized

Applications from Within Ireland

- Possible in limited cases (permit renewal or change of status)
- Subject to approval by immigration authorities

REQUIRED DOCUMENTS FOR IRISH EMPLOYMENT PERMIT APPLICATIONS

Employee Documents

- Passport
- Employment permit application
- Employment contract
- Proof of qualifications and experience
- Immigration history documentation

Employer Documents

- Employment permit application
- Company registration details
- Tax compliance confirmation
- Job description and salary details
- Proof of labor market test (if applicable)

EMPLOYMENT PERMIT VALIDITY & EXTENSION IN IRELAND

- Permits are generally issued for **1-2 years** initially
- Renewable up to **5 years**, depending on permit type
- Continuous employment and tax compliance required
- Changes in employer or role require a new permit

Non-compliance may result in permit refusal or cancellation.

SOCIAL SECURITY & HEALTHCARE COVERAGE

Social Security Registration

- Mandatory for:
 - All Irish employees
 - All foreign employees legally employed in Ireland
- Registration required from the first day of employment

Social Security Benefits

- Employees are entitled to:
- State healthcare access
 - Sickness and maternity benefits
 - Occupational injury benefits
 - Disability benefits
 - State pension entitlements

Contribution Rates (Indicative)

- **Employer (PRSI):** approx. 8.8%-11.05%
- **Employee:** approx. 4% (income tax separate)

HEALTH INSURANCE VS PUBLIC SOCIAL SECURITY

- Public healthcare access is provided through the social system
- Private health insurance is not mandatory
- Many employers offer private insurance as a supplementary benefit

BILATERAL SOCIAL SECURITY AGREEMENTS

Ireland applies:

- **EU social security coordination rules**
- **Bilateral agreements with non-EU countries**, allowing:
 - Avoidance of double social security contributions
 - Aggregation of insurance periods
 - Temporary assignment exemptions

Eligibility depends on nationality and assignment structure.

WORKING CONDITIONS & EMPLOYEE RIGHTS IN IRELAND

The following rules apply equally to Irish, EU, and non-EEA employees.

Working Hours

- Standard working time: **8 hours per day**
- Maximum: **48 hours per week (averaged)**

Overtime

- Not universally mandatory
- Regulated through employment contracts and collective agreements

Weekly Rest & Breaks

- Minimum **24 consecutive hours** weekly rest
- Mandatory daily and rest break entitlements

Paid Annual Leave

- Minimum **4 working weeks** per year
- Public holidays apply in addition

EMPLOYMENT TERMINATION, NOTICE & SEVERANCE IN IRELAND

Notice Periods

- Minimum notice depends on length of service
- Statutory notice ranges from **1 to 8 weeks**

Severance Pay

- Statutory redundancy pay applies after **2 years of service**
- Calculated based on salary and length of service

EMPLOYER COMPLIANCE & LEGAL RISKS

Common compliance risks include:

- Employing non-EEA nationals without valid permits
- Failure to meet salary thresholds
- Incorrect tax or PRSI reporting
- Non-compliant employment contracts

These may result in:

- Administrative fines
- Employment permit revocation
- Immigration penalties
- Labor disputes

WHY CHOOSE IRELAND FOR EMPLOYMENT?

Ireland offers:

- Full access to the EU single market
- Highly educated, English-speaking workforce
- Strong technology, finance, pharmaceutical, and shared services sectors
- Business-friendly regulatory environment
- Stable legal framework aligned with EU standards

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SOCIAL SECURITY SYSTEM

Ireland's social security system is administered primarily by the **Department of Social Protection (DSP)** and the **Revenue Commissioners**. It provides mandatory social insurance and social protection to all legally employed individuals through the **Pay Related Social Insurance (PRSI)** framework.

Both Irish citizens and foreign nationals working under a valid employment relationship in Ireland are subject to mandatory social security contributions, regardless of nationality.

MANDATORY SOCIAL SECURITY REGISTRATION IN IRELAND

Irish Employees

- Social security (PRSI) registration is mandatory from the **first day of employment**
- Employers must register employees through the **PAYE payroll system**
- Coverage begins immediately upon employment commencement
- Employees must hold a **Personal Public Service (PPS) Number**

Foreign Employees

- Social security registration is mandatory once:
 - A valid employment permit and residence permission are obtained
 - A local Irish employment contract is in place
- Employment cannot legally commence without:
 - PPS number issuance
 - PRSI registration
- Coverage starts from the first working day

Employer Obligations

Employers are legally responsible for:

- Registering employees with Revenue and DSP
- Accurate salary and role reporting
- Monthly payroll processing under PAYE
- Withholding employee PRSI and income tax at source
- Timely remittance of all contributions

Failure to comply may result in:

- Administrative penalties
- Retroactive tax and PRSI liabilities
- Increased audit exposure
- Employment permit and immigration risks

SOCIAL SECURITY CONTRIBUTION RATES IN IRELAND (INDICATIVE)

Social security contributions in Ireland are calculated based on gross salary and are collected through the PAYE system.

Contribution Structure

Employee Contributions

- PRSI: **approximately 4%** of gross salary

Employer Contributions

- PRSI: **approximately 8.8% – 11.05%**, depending on salary level

Contribution rates are standardized and apply across most sectors.

All contributions must be:

- Calculated through payroll
- Reported in real time to Revenue
- Paid within statutory deadlines

HEALTH INSURANCE COVERAGE

Ireland operates a **public healthcare system** funded through general taxation and social contributions.

Public Healthcare Coverage

PRSI contributions provide access to:

- Public hospitals and healthcare services
- Maternity care and medical leave benefits
- Sickness and disability-related benefits

Private Health Insurance

- Private health insurance is **not mandatory**
- Widely used for:
 - Faster access to specialist care
 - Private hospitals and clinics
- Commonly offered as a **supplementary employee benefit**

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

Ireland:

- Applies **EU social security coordination regulations**
- Has **bilateral social security agreements** with several non-EU countries

These frameworks may allow:

- Avoidance of double social security contributions
- Continued coverage under the home country system
- Aggregation of contribution periods for pension eligibility
- Temporary posting exemptions

Eligibility depends on nationality, assignment duration, and approval by competent authorities.

ROLE OF SOCIAL SECURITY IN EMPLOYMENT PERMIT & IMMIGRATION PROCESSES

Initial Employment Authorization

- Employment permits and residence permissions are assessed independently of PRSI
- PRSI registration follows employment commencement

Renewals & Extensions

Continuous PRSI compliance is essential for:

- Employment permit renewals
- Residence permission extensions
- Long-term residence eligibility

Non-compliance may lead to:

- Permit renewal delays
- Employer penalties
- Increased inspection risk

EXIT PROCEDURES UPON EMPLOYMENT TERMINATION

Employer Responsibilities

Upon termination, employers must:

- Report termination through the PAYE system
- Complete final payroll calculations
- Settle outstanding PRSI and tax obligations

Employee Considerations

- PRSI contribution history remains valid for future employment
- Foreign employees must:
 - Obtain new employment authorization, or
 - Adjust immigration status if remaining in Ireland

PUBLIC SOCIAL SECURITY VS. PRIVATE HEALTH INSURANCE – KEY DISTINCTION

Feature	Public Social Security (PRSI)	Private Health Insurance
Mandatory for Irish employees	✓ Yes	✗ No
Mandatory for foreign employees with permit	✓ Yes	✗ No
Covers retirement	✓ Yes	✗ No
Covers disability & sickness	✓ Yes	✗ No
Access to public healthcare	✓ Yes	✗ No
Supplementary healthcare	✗ Limited	✓ Yes

Once registered, private health insurance is not legally required, but it is commonly used for enhanced healthcare access.

COMMON SOCIAL SECURITY COMPLIANCE RISKS IN IRELAND

Frequently encountered compliance issues include:

- Late PRSI registration
- Incorrect payroll classification
- Underreported salaries
- PAYE reporting errors
- Failure to report employment termination

These may result in:

- Financial penalties
- Retroactive assessments
- Employment disputes
- Increased audit and inspection risk

WHY SOCIAL SECURITY COMPLIANCE IS CRITICAL IN IRELAND?

Proper social security compliance ensures:

- Lawful and uninterrupted employment
- Access to public healthcare and welfare benefits
- Protection of pension and disability rights
- Smooth employment permit and residence renewals
- Reduced legal, financial, and regulatory risks for employers

TAXATION IN IRELAND

Ireland's taxation system is administered by the **Revenue Commissioners**.

All employment-related income earned in Ireland is subject to Irish tax legislation, regardless of nationality. Tax obligations depend primarily on **tax residency status**, while employers bear the main responsibility for **payroll tax compliance** and withholding under the PAYE system.

TAX RESIDENCY STATUS IN IRELAND

Tax residency is determined based on **physical presence** in Ireland during a tax year.

Tax Residents

Individuals are considered Irish tax residents if they:

- Spend **183 days or more** in Ireland in a single tax year, or
- Spend **280 days or more** over two consecutive tax years (with at least 30 days in each year)

Tax residents are generally subject to Irish income tax on their worldwide income, subject to reliefs and treaty provisions.

Non-Residents

- Individuals who do not meet the residency thresholds
- Non-residents are taxed **only on Irish-sourced income**, including employment income performed in Ireland

Correct residency classification is critical for accurate taxation and treaty application.

INCOME TAX ON SALARIES (WITHHOLDING SYSTEM)

Employees (Local & Foreign)

- Income tax applies to **gross employment income**
- Taxes are deducted at source through the **PAYE (Pay As You Earn)** system
- Employees receive net salary after statutory deductions

Employers

Employers are legally responsible for:

- Monthly payroll calculations
- Applying progressive income tax rates
- Withholding income tax, USC, and PRSI
- Real-time payroll reporting to Revenue
- Timely payment of withheld taxes

Income Tax Rates (Indicative)

Irish income tax is **progressive**, with standard and higher rates applied based on income bands.

- **Standard rate:** 20%
- **Higher rate:** 40%

Applicable thresholds depend on marital status and personal tax credits.



OTHER MANDATORY PAYROLL DEDUCTIONS

In addition to income tax, the following statutory deductions apply to both Irish and foreign employees:

- **Universal Social Charge (USC)**
- **Employee PRSI contributions**

All deductions must be:

- Accurately calculated
- Reflected in payroll records
- Reported and paid through PAYE

CORPORATE TAX OBLIGATIONS FOR EMPLOYERS

Employers operating in Ireland and hiring staff (local or foreign) must comply with all corporate tax and payroll obligations, including:

- PAYE income tax withholding
- USC and PRSI contributions
- Monthly and real-time payroll submissions
- Annual payroll reconciliations
- Corporate tax compliance (where applicable)

Non-compliance may result in:

- Financial penalties
- Interest on late payments
- Revenue audits and inspections
- Employment permit and labor compliance risks

DOUBLE TAXATION TREATIES (DTAS)

Ireland has an extensive **Double Taxation Agreement (DTA)** network.

DTAs may:

- Prevent double taxation
- Allow tax credits or exemptions
- Regulate taxation of expatriates and cross-border workers
- Define taxing rights based on residency and income source

Foreign employees may need to provide:

- A **Tax Residency Certificate** from their home country
- to benefit from treaty provisions.

TAX IDENTIFICATION NUMBER

All individuals earning income in Ireland must obtain a **Personal Public Service (PPS)** Number.

A PPS number is required for:

- Payroll registration
- Salary payments
- Tax reporting
- Social security (PRSI) contributions
- Access to public services

TERMINATION, SEVERANCE & TAXATION

Employees

- Statutory redundancy payments may be **partially or fully tax-exempt**, subject to limits
- Payments in lieu of notice and unused annual leave are **taxable as employment income**

Employers

Employers must:

- Apply correct tax treatment to termination-related payments
- Calculate and withhold PAYE, USC, and PRSI
- Report final payroll accurately to Revenue

COMMON TAX COMPLIANCE RISKS IN IRELAND

Frequently encountered compliance risks include:

- Incorrect tax residency determination
- Misapplication of PAYE or USC rates
- Underreported benefits or allowances
- Late or incorrect payroll submissions
- Improper application of DTAs

These issues may lead to:

- Retroactive tax assessments
- Financial penalties and interest
- Increased audit exposure
- Delays in employment permit renewals for foreign employees

IMPORTANT NOTE ON TAX COMPLIANCE IN IRELAND

Tax compliance in Ireland is a **shared legal responsibility** between employer and employee.

Proper tax structuring and accurate reporting ensure:

- Lawful and transparent employment
- Protection against double taxation
- Alignment between payroll and social security contributions
- Smooth employment permit and residence processes
- Reduced legal, financial, and audit risks for employers

EMPLOYMENT TERMINATION

Employment termination in **Ireland** is regulated primarily under Irish employment legislation, including the **Unfair Dismissals Acts, Minimum Notice and Terms of Employment Acts, Redundancy Payments Acts**, and related regulations.

Termination rules apply equally to **Irish citizens and foreign employees** working under a valid employment contract. Employers and employees must comply with statutory procedures concerning termination grounds, notice periods, redundancy entitlements, and documentation requirements.

TYPES OF EMPLOYMENT TERMINATION IN IRELAND

Employment relationships in Ireland may be terminated through the following methods:

- Resignation by the employee
- Termination by the employer for disciplinary, capability, conduct, or economic reasons
- Mutual agreement of the parties
- Expiration of a fixed-term or specified-purpose contract
- Retirement (where objectively justified)
- Redundancy
- Termination due to incapacity or ill health
- Frustration of contract (e.g. force majeure situations)

Each termination type carries different legal consequences regarding notice obligations, compensation, and employer liabilities.

JUSTIFIED VS. UNJUSTIFIED TERMINATION

Employer-Initiated Termination – Just Cause

Employers may terminate employment for fair and lawful reasons, including:

- Serious misconduct or repeated disciplinary breaches
- Capability or performance issues (following fair performance management)
- Redundancy or genuine business restructuring
- Long-term incapacity or ill health
- Statutory retirement, where objectively justified

Justified terminations must:

- Follow **fair procedures**
- Allow the employee to respond to allegations
- Be properly documented

Failure to meet these standards may render the dismissal **unfair** under Irish law.

Employer-Initiated Termination – Without Just Cause

If an employer terminates employment without a valid reason or without following fair procedures:

- The dismissal may be deemed **unfair**
- Employees may bring claims before the **Workplace Relations Commission (WRC)**
- Remedies may include:
 - Compensation (up to 2 years' remuneration)
 - Reinstatement or re-engagement

Irish law provides strong employee protections against unlawful dismissal.

Employee-Initiated Termination (Resignation)

Employees (local or foreign) may resign:

- With notice, in accordance with contractual and statutory requirements
- Without notice, in cases of **constructive dismissal**, such as:
 - Non-payment of wages
 - Unsafe or unlawful working conditions
 - Serious breach of contract by the employer

In resignation cases, severance or redundancy pay generally does **not** apply.

STATUTORY NOTICE PERIODS IN IRELAND

Unless enhanced by contract, statutory minimum notice periods are:

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

Payment in lieu of notice may apply if contractually permitted.

PROBATIONARY PERIOD AND TERMINATION

- Probation periods are commonly **up to 6 months** (extendable to 12 months by agreement)
- During probation:
 - Employment may be terminated with shorter notice
 - Fair procedures should still be followed
 - Unfair dismissal protections are limited but not entirely excluded

These rules apply to both Irish and foreign employees.

SEVERANCE & REDUNDANCY PAY IN IRELAND

Severance Eligibility

Ireland does not provide general severance pay for termination. However, **statutory redundancy pay** applies where:

- Employment ends due to redundancy
- The employee has at least **2 years of continuous service**

Redundancy Pay Entitlement

Statutory redundancy consists of:

- **2 weeks' pay per year of service**, plus
- **1 additional bonus week**,

subject to a statutory weekly pay cap.

Redundancy payments may be:

- Partially or fully tax-exempt, subject to limits

Collective Redundancies

In collective redundancy situations, employers must:

- Meet statutory thresholds
- Inform and consult employee representatives
- Notify the **Minister for Enterprise, Trade and Employment**
- Observe mandatory consultation periods

Non-compliance may result in:

- Financial penalties
- Legal challenges
- Increased compensation exposure

TERMINATION OF FOREIGN EMPLOYEES IN IRELAND

For foreign employees holding an **employment permit and residence permission**:

Employer Obligations

- Terminate employment in compliance with Irish employment law
- Notify the employment permit authority, where required
- Update payroll and Revenue records

Employee Obligations

Foreign employees must:

- Secure a new employer and employment permit, or
- Change immigration status if remaining in Ireland

Failure to comply may result in:

- Employment permit cancellation
- Loss of residence permission
- Overstay and immigration risks

FINAL PAYROLL AND LEGAL OBLIGATIONS AFTER TERMINATION

Upon termination, employers must complete:

- Final salary payments
- Payment for unused annual leave
- Redundancy or severance payments (if applicable)
- Payment in lieu of notice (if applicable)

Additionally:

- Final PAYE, PRSI, and USC reporting
- Revenue filings

must be completed accurately and on time.

COMMON EMPLOYMENT TERMINATION COMPLIANCE RISKS IN IRELAND

Common risks include:

- Failure to follow fair procedures
- Insufficient documentation
- Incorrect notice handling
- Misclassification of redundancy
- Non-compliance with employment permit obligations

These violations may lead to:

- WRC claims
- Compensation awards
- Reinstatement orders
- Regulatory and immigration sanctions

WHY PROPER TERMINATION MANAGEMENT MATTERS?

Lawful and well-managed termination processes ensure:

- Protection of employee rights
- Reduced litigation and reputational risk
- Accurate payroll and tax closure
- Compliance with employment and immigration law
- Business continuity and operational stability

EDUCATION OPTIONS FOR CHILDREN IN IRELAND

Families living in **Ireland**—both Irish citizens and foreign residents—have access to a high-quality and well-regulated education system. Ireland offers **public, private, and international education options** that support diverse academic goals, language needs, and lengths of stay, from early childhood through higher education.

The education system is internationally recognized and supports strong global mobility.

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PUBLIC SCHOOLS IN IRELAND

Public schools in Ireland are open to **Irish citizens and foreign children** holding a valid residence permission and are generally provided **free of charge**.

Key Features

- Curriculum regulated by the **Department of Education**
- Primary language of instruction: **English** (Irish is taught as a subject)
- English language support programs available for non-native speakers
- Nationwide availability across cities and rural areas

Major cities such as **Dublin, Cork, Galway, Limerick, and Waterford** offer a wide range of public primary and secondary schools.

Public schools are particularly suitable for:

- Local families
- Foreign families planning long-term residence
- Families seeking integration into Irish society

PRIVATE SCHOOLS AND FEE-PAYING INSTITUTIONS

Private schools in Ireland serve both local and international families and offer enhanced academic programs, smaller class sizes, and broader extracurricular opportunities.

Highlights

- Individualized learning environments
- English-language instruction with strong academic outcomes
- Preparation for Irish and international university entry
- Religious and non-denominational school options

Common private education options include:

- Fee-paying primary and secondary schools
- Boarding schools
- Academically selective institutions

Private schools are often chosen by families seeking **academic excellence, structured learning environments,** or **international progression pathways.**

INTERNATIONAL SCHOOLS IN IRELAND

Ireland hosts a growing number of internationally accredited schools, particularly in areas with strong expatriate communities.

Offered Programs

- **International Baccalaureate (IB)**
- **Cambridge International Curriculum (IGCSE / A-Level)**
- **American High School Diploma**
- **European and other national curricula**

International schools are primarily located in:

- **Dublin and Greater Dublin Area**
- Cork
- Galway

These schools are ideal for:

- Expatriate families on short- or medium-term assignments
- Families seeking curriculum continuity across countries
- Students planning to pursue higher education abroad

PRESCHOOL AND EARLY CHILDHOOD EDUCATION

Ireland offers a wide range of early childhood education options for both local and foreign families.

Available Options

- Public and private preschools
- Early Childhood Care and Education (ECCE) scheme providers
- Montessori and alternative education models
- English-language nurseries and early learning centers

Enrollment typically begins from **2.5 to 3 years** of age, with government-supported preschool schemes available to eligible families.

HIGHER EDUCATION OPPORTUNITIES IN IRELAND

Ireland's higher education system is open to Irish citizens and international students and is widely recognized worldwide.

Key Advantages

- English-taught undergraduate and postgraduate programs
- Renowned universities and institutes such as:
 - **Trinity College Dublin**
 - **University College Dublin (UCD)**
 - **University College Cork (UCC)**
 - **University of Galway**
- Strong global university rankings
- EU-recognized and internationally valued degrees
- Extensive research and innovation ecosystem

Ireland is a leading destination for European and global academic mobility.

SPECIAL EDUCATION SERVICES

Ireland provides structured support services for children with **Special Educational Needs (SEN)**.

Available Support

- Special education classes within mainstream public schools
- Dedicated special schools
- Individual Education Plans (IEP)
- Speech, occupational, and psychological support services

Support availability may vary by region and is coordinated through the **National Council for Special Education (NCSE)**.

DOCUMENTATION AND ENROLLMENT REQUIREMENTS

For Public and Private Schools

Families typically need:

- Valid residence permission (for foreign families)
- Passport or Irish Residence Permit (IRP)
- Previous school records and reports
- Proof of address
- PPS number (where applicable)

For International Schools

Additional requirements may include:

- Academic transcripts aligned with international curricula
- Language or placement assessments
- Interviews or entrance evaluations

WHY IRELAND IS A STRONG EDUCATION DESTINATION?

- High-quality, English-language education system
- Wide choice of public, private, and international schools
- Strong academic outcomes and global recognition
- Safe, family-friendly communities
- Direct access to EU and global higher education pathways
- Strong support services for international families

HEALTHCARE OPTIONS IN IRELAND

Individuals living and working in **Ireland**—both Irish citizens and foreign nationals—benefit from a well-established healthcare system combining **public healthcare services, private medical providers, and international-standard hospitals.**

Ireland's healthcare framework is regulated, accessible, and supported by highly trained medical professionals, with strong alignment to EU and international healthcare standards.

PUBLIC HEALTHCARE SYSTEM

Ireland's public healthcare system is overseen by the **Health Service Executive (HSE)** and applies to residents, including legally employed foreign nationals.

Public Healthcare Coverage Scope

Once registered and eligible, individuals may access:

- Public hospitals and regional hospitals
- General Practitioners (GPs / family doctors)
- Emergency and inpatient services
- Specialist referrals through GPs
- Maternity and pediatric care
- Chronic illness management programs
- Diagnostic tests and laboratory services
- Subsidized prescription medications

Public healthcare services are available nationwide, with the most extensive facilities located in major cities such as **Dublin, Cork, Galway, Limerick, and Waterford.**

PRIVATE HEALTHCARE SERVICES

Ireland has a highly developed private healthcare sector, widely used by expatriates and many local residents.

Key Advantages

- Shorter waiting times for consultations and procedures
- Access to private hospitals and clinics
- English-speaking medical professionals
- Advanced diagnostic and treatment facilities
- Direct access to specialists (in many cases)

Private healthcare providers operate across Ireland, with a strong concentration in Dublin and other urban centers. Many private hospitals cooperate with both **local and international insurance providers.**

INTERNATIONAL HOSPITALS AND EXPAT-FOCUSED CLINICS

Ireland hosts a number of **international-standard private hospitals and clinics** catering to expatriates and globally mobile professionals.

Common Features

- English-speaking and internationally trained medical staff
- Western-standard medical protocols
- Comprehensive outpatient services
- 24/7 emergency and urgent care units
- Specialized departments including:
 - Pediatrics
 - Cardiology
 - Orthopedics
 - Dermatology
 - Dentistry
 - Obstetrics and gynecology
 - Fertility and reproductive medicine
 - Internal medicine

These facilities are commonly preferred by foreign employees and international families for routine and specialist care.

HEALTH INSURANCE REQUIREMENTS

For Employees

- Access to public healthcare is generally funded through **general taxation and social contributions (PRSI)**
- Registration with the Irish social security system enables eligibility for public services
- Access to public healthcare may involve waiting lists and GP referral requirements

Additional Insurance Options

While public healthcare provides broad coverage:

- **Private health insurance is not mandatory**
- Widely used to access private hospitals and reduce waiting times
- Frequently offered by employers as a **supplementary benefit**
- International health insurance is common for globally mobile employees

Employers are not legally required to provide private insurance, but it is a competitive benefit in Ireland's labor market.

MATERNITY AND FAMILY HEALTHCARE

Ireland provides comprehensive maternity and family healthcare services through both public and private systems.

Available Services

- Prenatal and postnatal care
- Public maternity hospitals and units
- Private maternity hospitals with enhanced comfort
- Pediatric and family healthcare services
- National childhood vaccination programs
- Child development and health monitoring

Public maternity care is widely used and provided through HSE facilities, while private care offers additional choice and continuity.

EMERGENCY AND URGENT CARE SERVICES

Emergency medical services are available nationwide in Ireland:

- **112 or 999 Emergency Hotline** (nationwide, free of charge)
- Ambulance and emergency response services
- Emergency departments in public and private hospitals
- Trauma care, surgical intervention, and intensive care units

Emergency treatment is provided regardless of nationality or insurance status.

PHARMACEUTICALS AND MEDICATION ACCESS

Ireland has a well-regulated and accessible pharmacy network.

Key Features

- Prescription and over-the-counter medications
- Government reimbursement schemes for eligible patients
- Pharmacies available nationwide
- Extended opening hours in urban areas
- English-speaking pharmacists throughout the country

SPECIALIZED MEDICAL SERVICES AND MEDICAL TOURISM

Ireland is known for high-quality specialized medical care rather than low-cost medical tourism.

Key Specializations

- Advanced diagnostics and oncology
- Cardiology and cardiovascular care
- Orthopedic and sports medicine
- Fertility and reproductive health services
- Mental health and psychological services

Ireland's healthcare system emphasizes clinical quality, patient safety, and international best practices.

WHY IRELAND IS A STRONG HEALTHCARE DESTINATION?

- High-quality public healthcare system
- Advanced private and international-standard hospitals
- English-speaking medical professionals
- Strong maternity and pediatric care services
- Reliable nationwide emergency services
- EU-aligned healthcare regulations
- Safe and patient-centered healthcare environment

PAID PUBLIC HOLIDAYS

Holiday Name	Irish Name	Date	Type	Description
New Year's Day	Lá Caille	1 January	National	Celebrates the beginning of the new calendar year.
St. Patrick's Day	Lá Fhéile Pádraig	17 March	Regional	National holiday celebrating Ireland's patron saint and Irish culture.
Easter Monday	Luan Cásca	Variable (Monday after Easter Sunday)	National	Marks the Easter period and is a statutory public holiday.
May Day	Lá Bealtaine	First Monday in May	National	Celebrates the arrival of summer and workers' rights.
June Bank Holiday	Lá Saoire i mí an Mheithimh	First Monday in June	National	Early summer public holiday.
August Bank Holiday	Lá Saoire i mí Lúnasa	First Monday in August	National	Mid-summer holiday, also linked to traditional harvest celebrations.
October Bank Holiday	Lá Saoire i mí Dheireadh Fómhair	Last Monday in October	National	Autumn public holiday, associated with seasonal transition.
Christmas Day	Lá Nollag	25 December	National	Celebrates the Christmas holiday.
St. Stephen's Day	Lá Fhéile Stiofáin	26 December	National	Traditionally marks the day after Christmas, also known as Boxing Day.
New Public Holiday (Brigid's Day)	Lá Fhéile Bríde	First Monday in February (or 1 February if it falls on Friday)	National	Celebrates St. Brigid and recognizes contributions of women in Irish society.

BUSINESS SETUP SERVICES

Establishing a business in **Ireland** offers both local entrepreneurs and foreign investors access to the European Union market, a highly stable business environment, and one of Europe's most attractive corporate tax regimes. Ireland is internationally recognized as a hub for technology, finance, pharmaceuticals, and international trade, with a strong pro-business regulatory framework.

Ireland allows **100% foreign ownership** in most sectors and provides a transparent, English-language company formation process supported by digital platforms operated by the Companies Registration Office (CRO) and the Revenue Commissioners.

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COMPANY FORMATION OPTIONS IN IRELAND

Investors may establish different legal entity types depending on business objectives and operational needs.

Common Legal Entity Types

- **Private Company Limited by Shares (LTD)**
- Designated Activity Company (DAC)
- Public Limited Company (PLC)
- Branch of a foreign company
- Representative Office (non-trading activities only)

The **Private Company Limited by Shares (LTD)** is the most commonly used structure due to:

- No minimum share capital requirement
- Flexible corporate governance
- Limited liability protection
- Fast and cost-efficient incorporation
- High

COMPANY INCORPORATION PROCESS IN IRELAND

Company incorporation in Ireland is efficient and typically completed within **5-10 business days**, subject to documentation readiness.

Key Incorporation Steps

- Company name approval
- Preparation of the Constitution
- Appointment of directors and company secretary
- Declaration of beneficial ownership (RBO filing)
- Registration with the Companies Registration Office (CRO)
- Tax registration with the Revenue Commissioners
- VAT registration (if applicable)

Once registered, the company gains full legal personality and may legally commence business activities.

MINIMUM CAPITAL REQUIREMENTS

Ireland offers flexible capital requirements:

- **LTD (Private Limited Company):**
No statutory minimum share capital
- **PLC (Public Limited Company):**
Minimum share capital of EUR 25,000

Capital requirements may vary depending on regulatory or sector-specific rules.

CORPORATE BANK ACCOUNT OPENING IN IRELAND

After incorporation, companies must open a corporate bank account with an Irish or EU-licensed bank.

Typical Requirements

- Certificate of Incorporation
- Company Constitution
- CRO registration details
- Beneficial ownership information
- Identification documents of directors and shareholders
- Proof of business activity

Enhanced due diligence commonly applies to foreign-owned companies and may affect timelines.

TAX REGISTRATION & ONGOING TAX COMPLIANCE

All companies operating in Ireland must comply with Irish tax legislation and EU tax standards.

Key Tax Obligations

- Corporate tax registration
- VAT registration (mandatory or voluntary)
- PAYE and payroll tax registration
- Periodic VAT returns
- Employer payroll filings
- Annual corporate tax return (CT1)

Ireland is globally known for its **12.5% corporate tax rate** on trading income, with additional SME-friendly tax reliefs available.

SOCIAL SECURITY & PAYROLL SETUP

Employers must register with Irish Revenue before hiring employees.

Employer Obligations

- PAYE registration
- Payroll system setup
- Monthly payroll tax and social insurance reporting
- PRSI and USC compliance
- Employee onboarding registration

Payroll registration is mandatory prior to employment commencement, regardless of employee nationality.

WORK PERMIT & IMMIGRATION SUPPORT

Non-EEA nationals require appropriate employment permits to work legally in Ireland.

Coverage Includes

- Employment Permit applications
- Critical Skills Employment Permits
- General Employment Permits
- Permit renewals and extensions
- Immigration registration and compliance support

Employment may not legally commence without valid work authorization.

ACCOUNTING, BOOKKEEPING & CORPORATE COMPLIANCE

Irish companies must maintain accurate financial records in accordance with Irish GAAP or IFRS.

Ongoing Compliance Services

- Bookkeeping and accounting
- Preparation of annual financial statements
- CRO annual return filing
- Corporate secretarial services
- Beneficial ownership updates

Failure to comply may result in penalties, late filing fees, and loss of good standing.

REGISTERED OFFICE & VIRTUAL OFFICE SOLUTIONS

All Irish companies must maintain a registered office address in Ireland.

Available Solutions

- Registered office address services
- Virtual office solutions
- Mail handling and statutory correspondence
- Meeting room and office access

A registered address is mandatory for CRO and Revenue compliance.

SECTOR-SPECIFIC LICENSING & REGULATORY APPROVALS

Certain sectors require additional licenses or regulatory approvals, including:

- Financial services and fintech
- Healthcare and pharmaceuticals
- Education and training
- Telecommunications
- Energy and regulated industries

Sector-specific approvals must be obtained prior to commencing regulated activities.

INVESTMENT INCENTIVES & STATE SUPPORTS IN IRELAND

Ireland offers a wide range of incentives to attract foreign and domestic investment.

Available Incentives

- R&D Tax Credit (25%)
- IDA Ireland investment grants
- Enterprise Ireland funding programs
- Employment and training grants
- Regional development incentives

Eligibility depends on business size, sector, investment scope, and job creation.

WHY SET UP A BUSINESS IN IRELAND?

- Full access to the EU single market
- 100% foreign ownership permitted
- Competitive 12.5% corporate tax rate
- English-speaking, highly skilled workforce
- Strong legal and regulatory framework
- Global reputation as an international business hub
- Stable economy and investor-friendly environment