



*Briefing*



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# Work Permits in Ireland 2022

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# Introduction

In general, non-Irish nationals must hold an employment permit granted under the Employment Permits Acts 2006-2017 before they may work in Ireland. (EEA, UK and Swiss nationals do not need an employment permit.) There are nine types of employment permits, including a General Employment Permit, an Intra-Company Transfer Permit, a Critical Skills Employment Permit, and a Dependent/Partner/Spouse Employment Permit.

There are different application forms for each type of employment permit.

## 1. Principal Categories of Employment Permits

### 1.1 General Employment Permit<sup>1</sup>

General Employment Permits are issued by the Irish Department of Jobs, Enterprise and Innovation. Either the employer or the employee can apply for a Permit which must be based on an offer of employment. Permits are issued to the employee and include a statement of the employee's rights and entitlements. An employee with an employment permit has all the employment rights of Irish, UK or EEA citizens for the duration of the employment permit.

Generally, applications for General Employment Permits must have a minimum annual remuneration (pay) of €30,000. Remuneration includes the salary for the job and health insurance.

Applications for jobs with annual pay of €27,000\* are considered on an exceptional basis in the following cases:

- Non-EEA students who have graduated in the last 12 months, from an Irish third-level institution, and have been offered a graduate position from the Highly Skilled Occupations List.
- Non-EEA students who have graduated in the last 12 months, from an overseas third-level institution, and have been offered a graduate position as an ICT professional from the Highly Skilled Occupations List.
- Applications for specialist language support and technical or sales support with a fluency in a non-EEA language for companies who are getting support from the State enterprise development agencies.
- Healthcare assistants who have previously been employed in Ireland as healthcare assistants
- Applicants for the position of a boner in a meat factory.

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<sup>1</sup> Regulation 28 Employment Permit Regulations 2017



\* The annual pay must be €30,000 when applying for a renewal of the permit.

Non-EEA nationals with a stamp 1, 1A, 2, 2A, or 3 residence permission may apply for a General Employment Permit provided the job is not on the list of ineligible occupations.

## 1.2 Intra-Company Transfer Permit<sup>2</sup>

These permits allow for the transfer of senior management, key personnel, or trainees who are foreign nationals from an overseas branch of a multinational corporation to its Irish branch subject to the following conditions:

- The employee is a member of senior management or key personnel who earns a minimum salary of €40,000 or any employee who is undergoing a training programme earning a minimum salary of €30,000.
- The employee worked for a minimum period of 6 months with the overseas company prior to transfer.

## 1.3 Critical Skills Employment Permit<sup>3</sup>

There are two categories of eligible occupations of a Critical Skills Employment Permit as follows:

- (1) Jobs on the critical skills list with annual salaries of €64,000 or more – the majority of occupations fall into this category.
- (2) Jobs with annual salaries of €32,000 or more – the occupation must be on the Highly Skilled Occupations List, such as chemical scientists in manufacturing, product development, medical laboratory scientists, production and process engineers, ICT professionals, business research and administrative professionals, management consultants, project management, quality and regulatory professionals, or sales and marketing professionals with fluency in a non-EEA language.

# 2. Job Offer

In order to be eligible to obtain a Work Permit, the employee must have the qualifications, skills, and experience required for the job. The employee must be directly employed and paid by his or her employer. General Employment Permit applications from recruitment agencies and other intermediaries are not acceptable. The employer must be trading in Ireland and registered with the Irish Revenue Commissioners and with the Companies Registration Office. An employer cannot deduct recruitment expenses from an employee's pay or retain an employee's personal documents.

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<sup>2</sup> Regulation 35 Employment Permits Regulations 2019

<sup>3</sup> Regulation 7 Employment Permits Regulations 2019



A General Employment Permit will not be issued to companies where the granting of the permit would mean that more than 50% of the employees would be non-EEA nationals. However, this requirement may be waived in the case of start-up companies or where the applicant will be the only employee.

### **3. Labour Market Needs Test**

All applications for General Employment Permits must include evidence that a labour market needs test has been carried out.

Waivers: The requirement for a labour market needs test may be waived if the application:

- Has been recommended by Enterprise Ireland or IDA Ireland.
- Is for a former permit holder who has been made redundant.
- Is for a job listed on the Highly Skilled Occupations List.
- Is for a job with an annual salary of €64,000 or more.

The test requires that the vacancy must have been advertised with the Department of Social Protection (DSP) employment services/EURES employment network for 28 days, in a national newspaper for at least three days, and in either a local newspaper or jobs website for three days. This is to ensure that an EEA, UK or Swiss national cannot be found to fill the vacancy. When registering the vacancy on DSP/EURES the employer must specify that the vacancy is a potential General Employment Permit application.

If the employer is unable to find an EEA, UK or Swiss national, they must contact their local employment services office or Intreo Centre within four weeks to ask for a decision to be made on the vacancy. In response to the employer's request, the employment services office will decide whether a General Employment Permit is justified to fill the vacancy. If the employer does not contact the local employment services office, the advertisement will continue, but no employment permit can be issued for that vacancy.

Applicants should consider whether an application for a Work Permit should be supported by IDA Ireland, as this will obviate the need to satisfy the labour market needs test.

### **4. Duration and Renewal**

A General Employment Permit is issued first for two years and then may be renewed for a further three years. If an employee has worked for five consecutive years under a work permit, he or she may no longer need a permit to work in Ireland. When an employee's stamp 1 permission is due for renewal, his or her local immigration officer—see paragraph 7 (Registration) below—will issue the employee with a stamp 4 immigration permission for one year which will allow the employee to take up any employment but not self-employment.

When an employee has been legally living and working in Ireland for five years on a Work Permit, he or she can apply for long-term residence to the Irish Naturalisation and



Immigration Service (INIS). He or she may also apply for exemption from the requirement to have an Employment Permit. If his or her application is successful, he or she will be granted extended residence permission for a further five years and he or she will not need a work permit to work in Ireland.

## **5. Changing Employment**

An employee holding his or her first Work Permit in Ireland is expected to stay with his or her new employer for 12 months (apart from in exceptional circumstances). After that, he or she may move to a new employer provided that a new application for a General Employment Permit has been made for a similar job or to another eligible employment sector.

## **6. Visas**

If the employee is a non-national who requires a visa, he or she should obtain a visa before travelling to Ireland. An application for an entry visa must be made online.

## **7. Registration and Permission to Remain**

Non-EEA, UK and Swiss nationals must register with the local immigration officer in the area where they intend to live when they arrive in Ireland. In Dublin, a person must register at the Burgh Quay Registration Office in Dublin 2. A prior appointment must be made online. Outside Dublin, a person may register at his or her regional registration office or at a local Garda District Headquarters.

## **8. Dependents**

A Work Permit Holder holding a Critical Skills Work Permit may be able to bring his or her family to live here after the Work Permit Holder has been legally working in Ireland for a year. A Permit Holder must be able to show that the Permit Holder will be able to support his or her family. If a Permit Holder has a General Employment Permit, his or her spouse, partner, or dependents are not eligible to apply for a Dependent/Partner/Spouse Employment Permit. They can apply for a General Employment Permit in their own right. They may require visas to come to Ireland (see 'Visas' above) and there are INIS guidelines about family reunification for workers.



## **9. Rates**

The fee must be paid by the applicant. Payments from businesses are made by electronic fund transfer (EFT).

The fee for a Permit having a duration of up to six months is €500 and the fee for a Permit having a duration of up to two years is €1,000. The fee for a renewal up to six months is €750 and the fee for a renewal up to three years is €1,500.

## **10. How to Apply**

New applications for General Employment Permits can be made by the prospective employer or employee to the Employment Permits Section of the Department of Jobs, Enterprise and Innovation. Applications must be made online with the required documentation, using the Employment Permits Online System (EPOS). Frequently applications are made by an agent such as Clark Hill Solicitors LLP.

## **11. Processing and Reviews**

An applicant can check the status of his or her application through the online status enquiry facility. The application processing times are on the Department's website. The official processing an application will either grant it or refuse it for specific reasons. If an application is refused an applicant may appeal the decision within 28 days, using the form to submit a decision for review.

## **12. Renewal of General Employment Permits**

Either an employer or an employee can apply for a renewal using the Employment Permits Online System (EPOS) 16 weeks before the expiry of the Permit.

## **13. Special Assignee Income Tax Relief Programme for Seconded to Ireland<sup>4</sup>**

The Special Assignee Relief Programme introduced in 2012 is a relief from income tax specifically aimed at employees who have been assigned by his or her employer to relocate to Ireland to work for that same employer. The relief operates by allowing a 30% deduction

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<sup>4</sup> Finance Act 2014



from any employment income in excess of €75,000. The relief applies to those arriving to work in Ireland up to the end of 2022. It can be claimed for five consecutive years. The relief covers both core and non-core remuneration and also includes a number of other taxable benefits.

The relief is subject to an income cap of €1,000,000.

To qualify for the relief the following conditions must be satisfied:

- The employee must have a base salary of at least €75,000 per annum.
- The employee must be a full-time employee of a company tax resident in a country with which Ireland has a double taxation agreement (or information exchange agreement) for six months immediately prior to arrival.
- The employee must become tax resident in Ireland and arrive in Ireland to perform duties for their employer or an associated company of their employer (relief does not apply to organisational “new hires”).
- The employee must not have been a tax resident in Ireland for the five years immediately preceding the year of arrival.
- The employer must have made an application to Revenue for tax relief within 90 days of arrival in order to qualify for the relief.

## 14. Investor and Entrepreneur Programmes<sup>5</sup>

### 14.1 Introduction

There are no restrictions on the nationality of shareholders in an Irish Company. However the ability to come and work in Ireland either as an employed or self-employed person is controlled. Nationals of the European Economic Area (“EEA”), UK or Switzerland are entitled to come and work in Ireland without the requirement to obtain a visa or work permit. The Programmes below are of relevance of other persons who wish to live and work in Ireland.

### 14.2 The Immigrant Investor Programme

Approved participants in the Immigrant Investor Programme and their immediate family members will be allowed enter Ireland on multi-entry visas and to remain in Ireland for a defined period. Ordinarily this will be for a period of 5 years - reviewable after 2 years. After 5 years of residence participants under the Programme will be entitled to apply for long term residence in Ireland. The sort of investments envisaged include Enterprise Investment, the Investment Fund, Real Estate Investment and Fund (REIT). Endowments in the cultural, sporting educational or health areas also qualify under the Programme. Applicants must be

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<sup>5</sup> The Programmes are extra-statutory in nature



of good character and have a minimum net worth of €2m. An applicant must be in a position to fund an investment without third-party financing.

The level and duration of financial commitment required from the Investor will depend on the nature of the investment but generally ranges from €500,000 for endowment-related investments to €2 million.

The Department of Justice and Equality is guided by and reliant upon the advice and expertise of the Irish State Agencies, IDA Ireland and Enterprise Ireland, in assessing individual proposals.

The Immigrant Investor Programme is designed to attract individuals with a successful background in business to invest in and relocate to Ireland. A range of investment options are provided for with different thresholds applied depending on the nature of the investment:

- A once off philanthropic endowment of a minimum of €500,000 to a public project benefiting the arts, sports, health or education in Ireland. Investors may not receive a financial return or recoupment of the endowment.
- A minimum of €1,000,000 investment in an Approved Investment Fund, which is regulated by the Central Bank. The investment is to be held for a minimum of three years.
- An enterprise investment of a minimum of €1,000,000 into an Irish business for a minimum of three years. The enterprise may be a start-up established by the investor or an existing business registered in Ireland.
- A minimum investment of €2,000,000 in any one or more REITS listed on the Irish Stock Exchange for a minimum period of three years.

The Irish Government has no responsibility for the performance of an investment. Investments are a private matter between the investor and the investee and legal advice should be obtained prior to any investment being made.

## 14.3 The Start-up Entrepreneur Programme

Successful applicants under the Start-up Entrepreneur Programme and their nominated family members will be granted residence in Ireland for two years which will be renewable for a further three years. After 5 years of residence, participants under the Programme will be eligible for long term residence in the State. Where required the applicant will be granted a multiple entry visa for Ireland for the same duration. This will allow successful candidates to reside in Ireland and to travel freely to Ireland for the duration of the permission. The conditions of residence and the conditions for renewal are detailed below.

The Programme provides that migrants with a proposal for a high potential start-up in the innovation economy and funding of €50,000 can be given residency in Ireland for the purposes of developing their business. No initial job creation targets are set as it is recognised that such businesses can take some time to become established. The intention of the Programme is to support High Potential Start-ups.



The Programme recognises the need to foster start-up enterprises in priority innovation sectors of the economy. A “High Potential Start-up” is defined as a start-up venture that is:

- Introducing a new or innovative product or service to international markets;
- Capable of creating 10 jobs in Ireland and realising €1 million in sales within three to four years of starting up;
- Led by an experienced management team;
- Headquartered and controlled in Ireland;
- Less than six years old; and
- Has financial backing of not less than €50,000 (of which more detail is offered below).

Applicants are required to have secured funding of a minimum of €50,000 for their business proposal from one or a combination of the following sources-

- Their own resources;
- A business loan;
- Business Angel/Venture Capital funding; or
- Grant from an Irish State Agency.

## 14.4 Evaluation of Applications Under the Immigrant Investor Programme and the Start-up Entrepreneur Programme

Applications are submitted on a prescribed form and must be accompanied by the prescribed fee and supported by all documentation as required under the relevant Programme. Admission to both Programmes is subject to the approval of an Evaluation Committee composed of suitably qualified and experienced people from relevant State Agencies and elsewhere.

All communications between the Committee and applicants under the Programmes are directed to the applicant or their nominated legal or financial representative. No other third party or agency communications are accepted or considered.

## 14.5 Naturalisation Options

The above two Programmes offer interested parties the potential for residence in the State, but not Irish Citizenship. Successful applicants are only be able to apply for citizenship through naturalisation or one of the other means under the terms of the Irish Nationality and Citizenship Acts 1956-2004 in the same way and under the same conditions as all other non-Irish nationals.



## 14.6 Residence

Successful applicants for the Immigrant Investor Programme and the Start-up Entrepreneur Programme and their immediate families will be granted residence permission for two years initially. Their immediate family means their spouse, civil partner or partner and dependent children aged under 18. If required they will be granted multiple entry visas for the same duration. A permission can be renewed for a further three years. After these first five years, the applicant can apply for long-term residence. They will need to ascertain if they require a visa to enter Ireland.

## 15. IDA Capital and Employment Grants<sup>6</sup>

The State-owned IDA Ireland's main objective is to encourage investment into Ireland by foreign-owned companies. Capital and Employment grants provided by the IDA are the core interventions in this area. The IDA offers employment grants to businesses in certain regions in order to support economic development.

## 16. Additional Information

[Clark Hill](#) has a full-service Irish law practice and experience advising European and US clients doing business in or through Ireland. Our practice includes corporate/transactional, litigation & dispute resolution, insolvency, property, employment, investment funds, and cybersecurity. Our team serves a range of industries, from real estate developers and financial institutions to logistics firms, wind farms and home health providers.

Clark Hill is an international law firm with multidisciplinary practices that draw on its attorneys' industry and policy knowledge, deeply held shared values, and global network of premier firms and advisors to provide innovative legal solutions and client service excellence worldwide. For further information please contact [Kirby Tarrant](#) (Partner in Charge, Dublin), [Sean Nolan](#) (Corporate) or your usual Clark Hill contact.

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<sup>6</sup> Industrial Development Acts 1986-2019





**Locations:**

Austin, TX  
Beaumont, TX  
Birmingham, MI  
Chicago, IL  
Collin County, TX  
Dallas, TX  
Denver, CO  
Detroit, MI  
Grand Rapids, MI  
Houston, TX  
Lansing, MI  
Las Vegas, NV  
Los Angeles, CA  
Morgantown, WV  
New York, NY  
Philadelphia, PA  
Phoenix, AZ  
Pittsburgh, PA  
Princeton, NJ  
San Antonio, TX  
San Diego, CA  
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