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EMPLOYMENT STATUS Each individual will work as an employee of White Coral Business Consulting Ltd, our registered company in Ireland.

PAYROLL Employees will be registered on a monthly payroll for tax and PRSI deductions through White Coral Business Consulting Ltd. The employee's net salary will be paid in local currency into a bank account of his/her choice. For compliance purposes, the employee will be registered on an emergency tax scheme from the date the contract commences. This will be a short-term solution and once the Personal Public Service (PPS) number and tax credit certificate are received, any excess taxes will be adjusted.

TAX & SOCIAL SECURITY The employee will remain on the emergency tax scheme until he/she is registered on the PAYE system. We recommend that each employee completes a REG 1 form and obtains a PPS number as soon as he/she arrives in Ireland.

The following documents will be required when applying for a PPS number:

1. Passport or national identity card
2. Evidence of either birth/work/unemployment/residency/tax liability/education in an EU/EEA country or Switzerland (EU nationals)
3. An employment contract from White Coral Business Consulting Ltd
4. Evidence of address in Ireland
5. A valid work visa (for non-EU nationals)

N.B. Any documents which are not in English must be translated and notarised beforehand.

Upon receipt of the PPS number, the employee must complete a FORM 12A to apply for a tax credit certificate. Income tax rates are levied at 20% (standard) and 40% (higher). Employee PRSI and Employer PRSI contributions are 4% and 10.85% of gross annual salary respectively.

IMMIGRATION All non-EEA citizens will be subject to immigration control upon entry into Ireland. Citizens that meet the Visa Waiver Programme requirements may be able to travel on to Ireland from the UK without the need to obtain a separate Irish visa.

All non-EEA nationals working in Ireland will require a work visa. Our solution can support a Critical Skills Visa with Residency. Some nationalities will still require a single-entry long term stay visa to enter Ireland following their work visa approval. A further multiple-entry/ exit may be applied for once in Ireland if the worker is required to travel frequently.

The processing time for an Irish visa for entry depends very much on the type of visa, the nationality of the person applying, the time of year and other variables. Therefore, it is advised that applicants start the application process well in advance of their scheduled trip. However, it is recommended not to submit an application longer than 13 weeks before the intended travel date.

Individuals from EEA member countries do not need to obtain a work visa to work in Ireland. If the individual is an EEA national coming to work in Ireland, he/she is entitled to stay in Ireland without any need for a residence permit (following a recent EU directive which states that residence permits are no longer required for EEA citizens).

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