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**Ireland – Employers Must
Abide by Increase in
Minimum Wage**

by Nicola Booth, KPMG, Dublin
(KPMG in Ireland is a KPMG
International member firm)

flash Alert

A Publication for Global Mobility and Tax Professionals by KPMG's Global Mobility Services Practice

Ireland's statutory minimum wage has been raised from €8.65 per hour to €9.15 per hour. This increase is effective from 1 January 2016.

Why This Matters

Global mobility advisers, immigration counsel, and globally mobile employees coming to Ireland need to be aware of the changes. Minimum salary requirements have changed which need to be reflected in employees' salary and pay slips.

What Does This Development Mean?

The Employment Permits Regulations 2014 have been amended by the Employment Permits (Amendment) (No.2) Regulations 2015 to reflect the increase, under Ireland's National Minimum Wage Order 2015, of the statutory minimum wage from €8.65 per hour to €9.15 per hour.

In order to be eligible to make an employment permit application when employers bring foreign workers into Ireland, the base salary, as the first component of the remuneration package, must achieve a minimum of these revised statutory rates as applicable.

These revised rates will also apply to employment permits already in force. As such, employers are required to increase the minimum base salary for employees from €8.65 per hour to €9.15 per hour where applicable.

Failure to apply the revised statutory minimum wage requirements may lead to a prosecution against an employer and a refusal by the Department of Jobs, Enterprise and Innovation in the case of an employment permit renewal.

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For additional information or assistance, please contact your local GMS or People Services professional or one of the following immigration professionals with the KPMG International member firm in Ireland:*

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** Please note that KPMG LLP (U.S.) does not provide immigration services.*

See the following recently-published article in *The Expatriate Administrator*, the online “insight & analysis” journal from KPMG’s Global Mobility Services practice.

[“What’s Your Company’s Plan When It Comes to Globally Mobile Employees with Equity Awards?”](#)

by Ed Gibbons with KPMG LLP (U.S.) in New York City

This article discusses the burdens on stakeholders to comply with mobility-related tax demands, what the concerns are around withholding and reporting when employees with equity-based compensation cross borders, and how to effectively mitigate risk and foster compliance in multiple jurisdictions.

The information contained in this newsletter was submitted by the KPMG International member firm in Ireland.

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