acumen
INTERNATIONAL



GLOBAL EMPLOYER OF RECORD · COUNTRY GUIDE

Hire in Ireland

Why employers are hiring in Ireland in 2027, what each hire costs, and how to employ there without an entity.

2027 edition
Rates and rules as published at November 2026

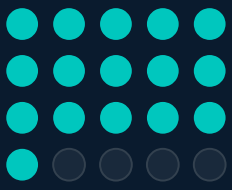
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THE MARKET

16 of the top 20 tech leaders chose a country of 5.5 million

GLOBAL LEADERS WITH OPERATIONS IN IRELAND

16 / 20



Top tech companies

9 / 10



Top pharma companies

14 / 15



Top medtech companies

Source: IDA Ireland, the Irish Government agency responsible for attracting foreign direct investment

WHAT THAT MEANS FOR YOUR HIRING

66.8%

The EU's most educated young workforce

of 25 to 34 year-olds hold a tertiary qualification · Eurostat, 2025

4.8%

Near full employment

Strong candidates are already employed and weigh offers · CSO, Oct 2026

1 in 9

Irish jobs sit in an IDA Ireland client company

312,468 people, with FDI jobs in every county · IDA Ireland, 2025

> In Ireland, you recruit against the world's largest employers for the same people.

Our recruitment team runs the search across Ireland's talent hubs, with background and education checks built in.

WHERE THE TALENT IS

Ireland's skilled workforce extends well beyond Dublin

54% of the people employed by IDA Ireland client companies work outside Dublin, 169,967 in 2025. Life sciences concentrate in the south and west; technology and finance anchor the capital.



Dublin

Technology, financial services and EMEA headquarters functions. Home to 1,597,700 people, 28.9% of the population.

Cork

Pharma and medtech manufacturing. Carrigtwohill alone hosts AbbVie, Gilead, Merck, GE Healthcare and Stryker.

Galway

The West's medtech cluster. IDA client companies employ more than 31,000 people across Galway, Mayo and Roscommon.

Limerick

Mid-West base between the Cork and Galway life sciences clusters.

As your Global Employer of Record in Ireland, we employ your hires wherever they live and sponsor the specialists you bring from abroad, so you choose the quality engineer in Cork or the medtech lead in Galway on talent alone.

SECTORS

Five sectors set the pace for skilled hiring

Each sector clusters around global leaders, which deepens the talent pool and sharpens the competition for it.

Technology and software

106,000+ people work in ICT. 16 of the top 20 global tech companies and the top 3 enterprise software providers operate here.

Software and cloud engineers · Data and security · EMEA sales

Pharma, biotech and medtech

The world's 3rd-largest pharma exporter, with 9 of the top 10 pharma and 14 of the top 15 medtech companies on the ground.

Scientists · Quality and validation · Regulatory affairs

Aircraft leasing and financial services

20 of the top 25 financial services companies have a presence in Ireland, alongside a global aircraft leasing community.

Leasing and asset management · Risk and compliance · Fund operations

Games and digital media

Studios and platforms build in Ireland with support from the Digital Games Tax Credit.

Game developers · Live operations · Trust and safety

Agri-food and drinks

Export-led producers recruit for product development, quality and international markets.

Food scientists · Quality assurance · Export sales

WHY INVESTMENT KEEPS ARRIVING

- **12.5%** corporation tax on trading income for groups under €750 million; a 15% minimum for larger groups
- **35%** R&D tax credit; Knowledge Development Box extended to 2032
- **€2.5bn** in RD&I commitments from IDA clients in 2025

> In a cluster economy a strong candidate usually has an alternative within commuting distance. Speed and accuracy in issuing the contract keep an offer competitive.

THE COST CURVE

Ireland legislates its employer cost increases years ahead

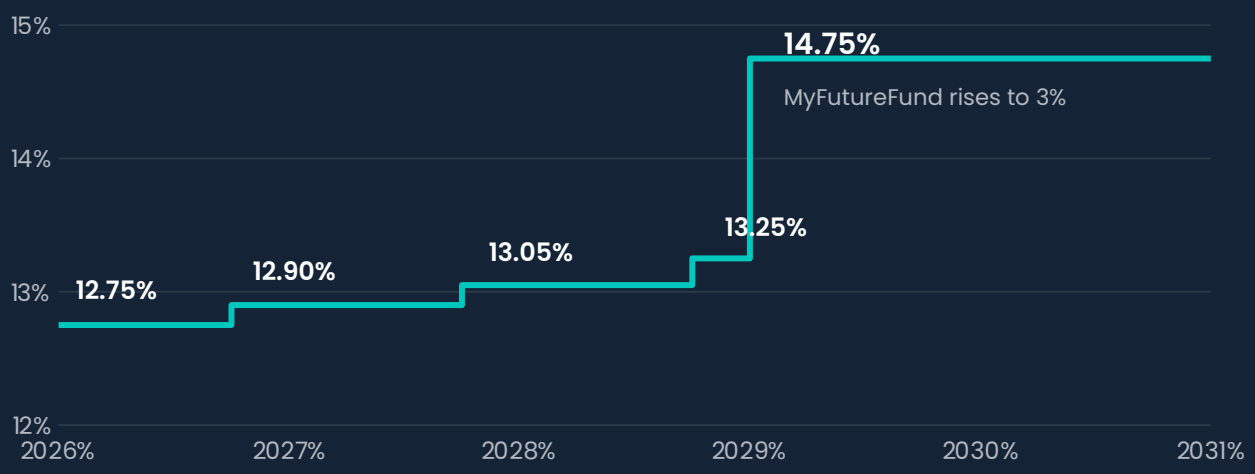
Employer PRSI rises every October to 2028, and auto-enrolment contributions double in January 2029. A hire budgeted on today's rates costs more by year three, by a margin you can calculate now.

Employer statutory on-cost, % of salary

Employer PRSI plus MyFutureFund employer contribution

+2.0 pts

January 2026 to January 2029



On a €70,000 salary

€8,925 a year in 2026 rises to €10,325 from 2029

Auto-enrolment keeps stepping up

4.5% in 2032 and 6% from 2035, on pay up to €80,000

Dates to build into the budget

1 Jan 2026
Minimum wage €14.15; MyFutureFund launches at 1.5% employer and employee

1 Mar 2026
Permit salary thresholds rise, the first step of increases phased to 2030

1 Oct 2026
Employer PRSI 11.40%, employee 4.35%

1 Jan 2027
Minimum wage €14.94; 20% tax band to €46,500; lower PRSI threshold €600 a week

1 Oct 2027
Employer PRSI 11.55%, employee 4.50%

Oct 2028
A further 0.2-point PRSI increase completes the current roadmap

1 Jan 2029
MyFutureFund contributions rise to 3% each, State 1%

Pending
EU Pay Transparency Directive, which Ireland is transposing in phases

On-cost shown for an employee earning above the employer PRSI threshold and enrolled in MyFutureFund. Employees already in a payroll pension scheme with employer contributions are exempt from auto-enrolment.

EMPLOYMENT RULES

Irish law sets the terms from day five and rewards long service

Contract essentials

- Five core terms in writing within **5 days** of starting; a full statement within 1 month
- Probation stated in writing
- Working time averages no more than **48 hours** a week; no general statutory overtime premium
- Flexible and remote working requests receive a reasoned response
- Non-competes hold only where reasonable, typically 6–12 months and limited to where the employer operates

Leave entitlements

LEAVE	ENTITLEMENT	PAID BY
Annual leave	4 working weeks	Employer
Public holidays	10 a year	Employer
Sick leave	5 days at 70% of pay, up to €110 a day	Employer
Maternity	26 weeks, plus up to 16 unpaid	State benefit
Paternity	2 weeks	State benefit
Parent's leave	9 weeks per parent	State benefit

Minimum notice from the employer



Ending employment

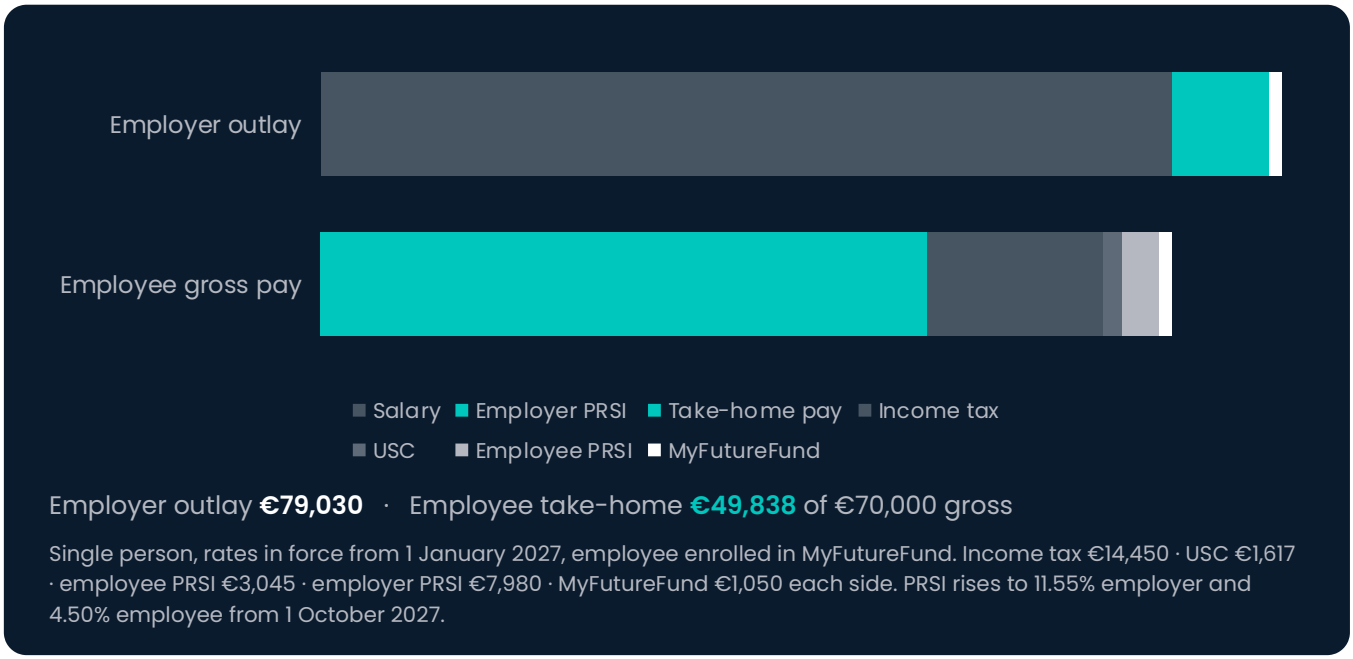
- Unfair dismissal protection after 1 year; the WRC can award up to 2 years' remuneration
- Discrimination and protected disclosure claims apply from day one
- Redundancy after 2 years: 2 weeks' pay per year plus 1 week, weekly pay capped at €600

> Since the Supreme Court's 2023 Karshan judgment, Irish authorities decide employment status on how the work is actually done. A long-running contractor arrangement is one of the most common exposures for foreign companies hiring in Ireland.

COST OF EMPLOYMENT

A €70,000 hire costs €79,030 a year in employer outlay

Employer contributions add 12.9% to salary. Most of the tax falls on the employee, through PAYE, USC and PRSI.



Employer outlay **€79,030** · Employee take-home **€49,838** of €70,000 gross

Single person, rates in force from 1 January 2027, employee enrolled in MyFutureFund. Income tax €14,450 · USC €1,617 · employee PRSI €3,045 · employer PRSI €7,980 · MyFutureFund €1,050 each side. PRSI rises to 11.55% employer and 4.50% employee from 1 October 2027.

Rates from 1 January 2027

CHARGE	EMPLOYER	EMPLOYEE
PRSI, Class A	11.40% (9.15% up to €600/week)	4.35%
MyFutureFund	1.5%	1.5% plus 0.5% State
Income tax	–	20% to €46,500, then 40%
USC	–	0.5% to 8%

Personal and employee tax credits: €2,125 each. USC bands: 0.5% to €12,012; 2% to €30,300; 3% to €70,044; 8% above.

Payroll rhythm

- Pay, tax, USC and PRSI reported to Revenue in real time, on or before each pay date
- PAYE, USC and PRSI paid to Revenue by the 14th of the following month; smaller employers may pay quarterly
- MyFutureFund contributions paid to NAERSA, the auto-enrolment authority, on each pay date
- Model any salary in Ireland or 190+ countries with the Global Payroll Calculator

WORK PERMITS AND GLOBAL MOBILITY

We sponsor non-EEA specialists to work in Ireland

EEA, Swiss and UK nationals need no permit. For everyone else, Ireland issues the permit to the employer that employs and pays the holder. Acumen International acts as that employer, with one case team from feasibility to renewal.

Minimum salary for new and renewal applications from 1 March 2026

Further increases are phased in to 2030



WHAT ACUMEN INTERNATIONAL TAKES ON

Sponsor and legal employer

The permit names Acumen International as the employer, meeting Ireland's direct-employment rule while the specialist works on your team.

Offers built to the threshold

Salaries are set against the permit thresholds and the rises phased in to 2030, so the offer qualifies at application and at renewal.

Feasibility before a start date

Role, salary, nationality and permit route are checked before any date is promised to the candidate or your team.

Family, renewals and changes

Dependant applications, renewals and changes of role or salary run through the same case team.

IRISH PERMIT RULES AT A GLANCE

Labour market needs test

Required for General permits unless the role is a critical skills occupation or pays €68,911+

The 50:50 rule

At least half of the employer's workforce must be EEA nationals, unless waived

Duration

General permits run up to 24 months, renewable; first-time holders stay 9 months with the original employer

MARKET ENTRY

Global EOR puts people in Ireland before an entity is justified

Your own Irish entity requires

- Incorporation with the Companies Registration Office
- An EEA-resident director or a €25,000 bond
- A company secretary and a registered office in the State
- Registration with Revenue as an employer
- Beneficial ownership filing and annual returns with financial statements
- Strike-off or liquidation when the business leaves

With Acumen International

- The hire starts on an Irish employment contract once it is signed
- Revenue reporting, USC, PRSI and MyFutureFund run from the first payroll
- Your company keeps signing authority and directs the work
- Employees in Ireland and 190+ other countries sit with one provider
- Exit follows Irish employment law: notice, final pay and Revenue cessation
- Staff can transfer to your own entity once one is justified

An entity becomes the better route once headcount grows, the business earns local revenue, or the activity needs a local licence.

Risks specific to employing in Ireland

RISK	IRISH CONTEXT	HOW ACUMEN INTERNATIONAL HANDLES IT
Worker misclassification	The 2023 Karshan judgment tests the substance of the relationship	Long-term contractors move onto Irish employment contracts
Agency work equal treatment	Equal basic pay and conditions from day one under the 2012 Temporary Agency Work Act	Pay and conditions benchmarked against comparable client staff
Permanent establishment	Staff who conclude contracts in Ireland can create a taxable presence for your company	Signing authority stays with your company and is written into the role
IP ownership	Copyright created in the course of employment vests in the legal employer	Contracts assign IP created in the role to your business
Exit cost	WRC awards up to 2 years' remuneration; statutory redundancy after 2 years	Exits planned on notice, redundancy entitlement and fair procedure
Sponsor obligations	Direct-employment rule; thresholds apply again at renewal	Acumen International acts as sponsoring employer and keeps salaries above each threshold at renewal
Pay transparency	Gender pay gap reporting at 50+ employees; EU directive arriving in phases	Pay structures documented to meet obligations as they commence

ACUMEN INTERNATIONAL IN IRELAND

We carry the employer's obligations; you direct the work

Acumen International has employed people across borders since 2000. In Ireland, as in 190+ countries, one team scopes the hire, employs the person and keeps the employment compliant through every change.

Irish employment contracts

Core terms within 5 days, IP assignment and role scope agreed with you.

Global Employer of Record

Payroll and Revenue

Real-time PAYE reporting, USC, PRSI and MyFutureFund on every pay date.

Global Payroll

Competitive benefits

Packages built for the role and the market, above the statutory minimum.

Employee Benefits

Recruitment

Search, background and education checks before the offer.

Global Recruitment

Contractor transitions

Contractor populations reviewed and moved onto Irish contracts.

Contractor Management

Advisory before the hire

Cost modelling and route scoping before you commit.

Global Workforce Advisory

Hiring scenarios we support in Ireland

- **Market entry.** Your first Irish hires start before any entity exists
- **Launch teams.** A country lead or small team in Dublin, Cork or Galway
- **Mergers and restructuring.** Acquired staff stay continuously employed during integration
- **Remote team expansion.** Irish residents join teams run from abroad
- **Contractor compliance.** Long-term contractors become employees under Irish law
- **Bridge to an entity.** Employment continues until your own company is ready
- **Short projects and market tests.** Time-bound roles with a clean, lawful exit
- **One accountable provider.** Ireland alongside Germany, the UAE or any of 190+ countries

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NEXT STEP

Hire in Ireland and 190+ countries through one provider

Tell us the role, the location and the start date. We will set out the cost, the employment route and the timeline for your hire in Ireland, and for any other country on your plan.

25+	95%	190+	5,000+
years of industry leadership	client retention rate	countries covered	in-country experts

TALK TO OUR TEAM

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This guide reflects rates and rules published as at November 2026. It is general information, not legal or tax advice.