ADVISOR

HR AND EMPLOYMENT LAW GUIDE FOR EMPLOYERS

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## **IS YOUR WORKPLACE READY**?

Covid-19 'Return To Work' Package Protects Employers And Teams

mployers are being urged to mitigate the Covid-19 risks of the planned return to work to avoid further spread of the virus, operational downtime and stress for employees.

Safe Team (a division of HR Team) lead consultant, Paul McLaughlin, has warned that the reintroduction to working life following lockdown "needs to be risk assessed, and adequate controls need to be implemented to mitigate the risk of Covid-19 before employees return to work".

The provision of a safe working environment is a legal obligation for all employers. Mr McLaughlin added: "It is critical that organisations have relevant control measures in place regarding infection control, to safeguard people, and reduce the anxiety and fears of staff."

"Organisations that fail to properly plan for the safe return to work, risk contributing to a further outbreak and further delay back to normal operations. There are steps that can easily be taken to maximise the safety of people and promote healthy operations in businesses, as they return from the lockdown."

93% of employees, recently surveyed by Personnel Today, said it was important that their company took steps to address the health risks posed by Covid-19. Half of employees expect employers to be responsible for keeping the workplace safe.

"Employers have a general duty to ensure, so far as is reasonably practicable, the health and safety of all employees, and to provide a safe working environment. Every workplace should carry out a Covid-19 risk assessment before staff return," Mr McLaughlin said.

Workplaces pose a great risk to employees during the Covid-19 pandemic. Regardless of the size of the workplace, working alongside co-workers typically means coming into close contact with others for more than 15 minutes – increasing the chances of catching virus.

Mr McLaughlin advised: "Employers must designate a Covid-19 responsible person and understand the emergency response procedure if an employee becomes ill with Covid-19. A risk assessment on the premises must be completed, employers should train their staff, update control measures and safety statements in relation to Covid-19". To assist with this, Safe Team has created a Covid-19 response package. The health and safety return to work package includes:

- 1. Risk assessment.
- 2. Safety Statement update with Covid-19 information.
- 3. Covid-19 policy.
- One-to-one health and safety bespoke consultation at a time of your choosing.
- 5. Employee training.

## BREXIT HR ADVICE -SETTING UP AN IRISH COMPANY

The United Kingdom is no longer a part of European Union Customs and single market due to the UK's exit from the European Union on Janua<u>ry 1, 2021.</u>

The Department Of International Trade advised that the UK can mitigate border issues and VAT problems to register new companies within the EU. The British government recently announced that UK corporation tax will increase from 19% to 23% from 2023 onwards. This is double the 12.5% corporation tax rate in Ireland.

It may be extremely difficult for UK companies to maintain profitability and efficiency without operations in the Single Market.

Many companies find themselves in a predicament as a result of this. The completion of Brexit is a significant threat for a particular businesses with operations across European borders, and cross-border trade of goods has become much more troublesome with customs, regulatory checks, rules of origin and local requirements.

The challenges brought forward by Brexit have put the Republic of Ireland in a good position because of the land border with the UK via Northern Ireland. Ireland's trade relationship with the UK has provided special provisions with the United Kingdom.

The UK has remained part of the Common Transit Convention post-Brexit. This is a crucial advantage for Irish businesses to allow exports to pass through the UK from Ireland to their final destination with reduced customs checks. Additionally, Ireland maintains the EU Free Trade agreement, allowing businesses to trade across European borders freely.

## The Benefits Of Business Relocation To Ireland

Apart from the evident savings in the dramatic decrease in corporation tax – Ireland has many other factors which make it the most appealing European country to relocate to. These include:

- Low corporate tax rate of 12.5%half of what the UK corporate tax will be in 2023.
- Ireland is the only (predominantly) Englishspeaking country in the EU.
- Euro currency with no exchange fees when dealing across the majority of EU countries.
- No Withholding Tax ('WHT') on dividends from Irish Holding Company to the EU or tax treaty countries
- A 25% tax credit is available for research and development spend – including staff salaries and other direct R&D costs.
- Ireland is a prime country for foreign direct investment and an attractive market for



businesses aiming to establish an EU presence.

- Start-ups with profits of less than €320k are exempt from corporation tax for three years.
- Ireland has 72 tax treaties and benefits directly from a further 53 EU free trade agreements globally.
- The population in Ireland is the youngest (49% of the population is under 35) in Europe and possesses a desirable skill set.

## How To Set Up Business In Ireland

In order to conduct business in Ireland, 'business permission' must be granted by the Irish Government. This is only permissible to individuals from outside the European Economic Area (EEA).

Your business must create jobs for at least two nationals. If this is for an existing business, your investment must provide continued employment of the workforce concerned.

Employers must be very cautious when relocating their business to Ireland as employment law varies in many aspects to the UK or other EU or non-EU nations. If legislation is not complied with, employers risk employment law tribunals.

## **Bringing Your Employees Into Ireland**

reland greatly encourages foreign investment, extending to employment permits and the legislation surrounding this. Depending on the employee that needs to be brought to Ireland and the purpose of the move, there are a variety of employment schemes that are available, including:

#### 1. Intra-Company Transfer Permit

If you require key personnel to relocate to Ireland, the Intra-Company Transfer Permit is recommended. This permits the temporary placement of senior members of staff in the Irish business while remaining on the parent company's payroll. To qualify for this permit, you must meet the following criteria:

- The employee must be a key employee
- They must earn a salary of over €40,000
- They must be employed in a senior role

#### 2. Critical Skills Employment Permit

This is an employment permit to encourage individuals with desired skills to enter the labour market in Ireland and become permanent residents. For your employees to be eligible for this permit, you must meet the following criteria:

- Operate an Irish registered private limited company
- Be a start-up
- Provide a job offer with a salary of over €60,000
- Provide a limited number of strategically essential occupations with a salary between €30,000 and €59,999

• The job offer you provide must be for a minimum of two years.

#### The list of approved occupations include:

- IT specialists
- Doctors, nurses, pharmacists
- Scientists
- Accountants
- Solicitors
- Tax and business personnel

#### 3. General Employment Permits

These employment permits are different from Critical Skills Employment Permits in that all occupations will be eligible to apply unless they are ineligible occupations. The list of ineligible job roles includes:

- Managers in the hospitality, leisure and healthcare services
- Pensions, human resources and sales assistants/ administrators
- Construction and building professionals
- Food preparation and hospitality workers

A General Employment Permit can be granted two years initially, after which it can be renewed for a further three years. After a total of five years of employment, the individual concerned will be able to apply for more permanent residency in Ireland.

Are you considering moving your business to Ireland to mitigate the impacts of Brexit? As a cross-border company, our team are experts in both UK and Irish employment law.





# How do I manage work permits post-Brexit?

rom an employment law perspective, employees coming to live and work in the UK (from the EU) since January 1 are subject to a 'pointsbased visa system'.

If an employee has been offered a UK contract and remained resident elsewhere in the EU, they would be classified as a 'frontier worker' and would need to apply for 'frontier worker' status. However, should an employee have moved to the UK after 31st December 2020, they would need to apply for a visa.

There is no need for a point-based visa if an employee lived and worked in



the UK before January 1, 2021. These workers can apply for a pre-settled status or settled status before the end of June 2021 to remain in the UK.

To apply for settled status, an individual needs to have been resident in the UK for five consecutive years. This does not have to be the most recent five years. How should employers carry out 'right to work in the UK' checks for European Nationals following Brexit?



Employers must continue to carry out 'right to work' checks for all workers before employing them, as was the case before Brexit. Employers may continue to use the European Economic Area (EEA), Swiss passports and national identity cards as evidence of an employee's right to work in the UK until June 30, 2021.

Employers can also use the online checking service to confirm that a candidate has settled or pre-settled status and has the right to work in the UK. However, up to June 30, 2021, candidates do not have to agree to share their status using the online checking service.



### HR TEAM'S UPCOMING WEBINAR

## MANAGING SICKNESS ABSENCE



#### What will you learn from the webinar?

- How to implement
  robust sickness policy and procedures
- How to manage short term absence
- How to manage long term absence
- How to conduct an effective 'return to work' interview
- Why absence review meetings are essential
- How to obtain a doctor's report
- · How termination of employment due to ill-health works

#### Who should participate?

Line managers, supervisors/team leaders, middle/senior managers, HR personnel and business owners.

#### **About HR Team**

HR Team is a leading consultancy firm which provides HR, employment law, and health and safety services to employers in Ireland and the UK.

The firm provides employment law and strategic human resource services to business start-ups, SMEs and large multi-national organisations. HR Team has offices in Dublin, Derry and Belfast.

#### When is the webinar?

Date: Thursday, April 29, 2021 Time: 10.00am – 11.00am Cost: Complimentary Please click the link below to join the webinar: https://bit.ly/3nV28YM

### FORTHCOMING HR AND EMPLOYMENT LAW WEBINARS IN 2021

HR Team has a number of free employment law and HR webinars planned throughout 2021.

Whether you have a specific HR question related to Covid-19 or you want to keep up with the ever-evolving developments, we invite you to join our experts as they discuss the key areas that are affecting employers right now.

Registration is free, and the list of upcoming webinars, along with a link to this month's webinar is below.

#### Thursday, May 27

**The Disciplinary Process** Join the webinar <u>here.</u>

#### Friday, June 25

The Grievance Process Join the webinar <u>here.</u>

#### Thursday, September 23

Recruitment and Selection Join the webinar <u>here.</u>

#### Thursday, October 28

Managing Social Media in the Workplace Join the webinar <u>here.</u>

#### **Thursday, November 25**

**Managing the Probationary Period** Join the webinar <u>here.</u>

#### **Thursday, December 16**

Setting Employee Targets for the Year Ahead Join the webinar <u>here.</u>

#### Cost of Webinars: Complimentary

#### Who should participate?

Line managers, supervisors/team leaders, middle/senior managers, HR personnel and business owners.

#### Do you have an employment law question?

We help business start-ups, SMEs and large multinational organisations. Call to speak to us today on any aspect of employment law or strategic human resource services. **Tel: 028 71 271 882 or from ROI: 01 695 0749.** Alternatively, contact us via email: **Hello@hrteamgroup.com** 



If you require further information, please do not hesitate to contact HR Team.

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