



Príomhoifigeach Daoine

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Frequently Asked Questions

International / Returning Emigrant Recruitment Relocation Package

1. What is the effective date of this circular?

The effective date is 9th December 2024.

2. Is this circular applicable to all disciplines in all staff categories?

Circular 027/2024 is applicable to all disciplines in the various staff categories.

3. What grades of staff are eligible for the International / Returning Emigrant Recruitment Relocation Package?

This circular is applicable to all grades of staff. As the costs are borne by the Service, the hiring Service Managers are best placed to make the decision on the categories of staff they wish to recruit internationally.

4. Are Irish citizens who graduate abroad or in Ireland and are seeking to return to Ireland eligible for the International / Returning Emigrant Recruitment Relocation Package?

Yes, Irish Citizens who are working overseas and are seeking to return to Ireland are eligible / applicable under this circular.

5. Are citizens from the UK seeking to relocate to Ireland eligible for the International / Returning Emigrant Recruitment Relocation Package?

Yes, UK citizens seeking to relocate to Ireland are eligible for the International / Returning Emigrant Recruitment Relocation Package.

6. Is the International / Returning Emigrant Recruitment Relocation Package only payable to candidates who are taking up a permanent post?

No. The International / Returning Emigrant Recruitment Relocation Package is open to candidate's resident outside of Ireland and are relocating or returning to Ireland to take up either a permanent post or a temporary post for a minimum of a 2-year duration. A commitment must be given by the candidate to remain in the employment of the HSE for a minimum period of 2 years.

In circumstances where a candidate relocates to Ireland on an initial contract of less than 2 years duration but subsequently remains on an extended contract amounting to 2 years or more, the Service may decide to pay the allowances retrospectively to the candidate, in adherence with Revenue guidelines.

7. Do I qualified for the International/Returning Emigrant Recruitment Relocation Package when taking up a training programme with HSE?

You do not qualify for the International/Returning Emigrant Recruitment Relocation Package.

8. Are Allowances payable directly to the candidates?

In most circumstances, international recruitment is managed via an international recruitment partner / agency. The allowances payable to candidates are paid to the partner / agency, who pass them on to the candidate.

In circumstances where international recruitment is managed by the service directly, the service should make arrangements to pay the allowances directly to the candidate / vendor via 'Other Staff Costs' or 'Vendor Payment' as agreed by the Service Manager.

9. Are the allowances payable directly to the candidates taxable?

As outlined by Revenue in the 'Removal and Relocation Expenses Part 05-02-03', all payments must be matched with receipted expenditure to avoid incurring tax. The amount paid by the employer must not exceed the amount incurred by the candidate to relocate. In effect, payment free of tax is restricted to the reimbursement of actual expenditure incurred at the time of the move.

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-03.pdf>

10. What is the amount payable to international candidates / returning emigrants relocating to Ireland?

The relocation package payable to candidates is dependent on where the candidates are relocating from, i.e. EU/UK and Non-EU Countries. Please see breakdown of maximum amount payable to candidates in table below:

| Revised accommodation and flight thresholds | Candidate relocating from EU/UK Payable up to | Candidate relocating from Non-EU Payable up to |
|---|--|---|
| Max accommodation allowance payable - for the first 3 months only (91 days) | €3,910 | €3,910 |
| Max flight allowance payable | €250.00 | €800.00 |
| Total allowance payable to candidates re accommodation and flights | €4,160 | €4,710 |

11. Are there any additional amounts payable to the candidates?

Return flights up to the value of €250/€800 as outlined above is payable to candidates who were recruited from outside the EU on a Specified Purpose Contract of 2-year duration and are returning to their country of origin having completed but not extending their contract.

12. What additional costs are payable on behalf of the candidate as part of the International/Returning Emigrant Recruitment Relocation Package?

The following additional costs are payable on behalf of the candidate:

- Initial registration fees to Regulatory Bodies
- Visa Fees
- Aptitude Test Fees
- RCSI Fees
- Philippine Overseas Employment Administration Language Testing & Examination
- Recognition Fee
- Atypical Working Scheme Visa Fee
- Recruitment Agency Fee

13. How are the additional costs paid?

In most circumstances, international recruitment is managed via an international recruitment partner / agency. The additional costs payable on behalf of candidates are paid to the partner / agency, who pay them to the relevant body for the candidates on behalf of the hiring service.

In circumstances where international recruitment is managed by the service directly, the service should make arrangements to pay the additional costs on behalf of the candidates directly to the candidate / vendor as appropriate.

14. Are the allowances payable to any candidate who is recruited from abroad?

International recruitment may be managed via an international recruitment partner / agency or by the HSE Health Region service directly. The International / Returning Emigrant Recruitment Relocation Package *is payable to any overseas applicant, this includes Irish, UK and EU citizens moving or returning to Ireland to take up duty on either a two year or permanent contract of employment.*

All these costs (whether via agency framework or local recruitment) will be borne by the hiring service and should therefore be included in the local estimates processes.

15. How does the applicants apply for the relocation package?

If the applicants are managed via international recruitment partner / agency. This will be managed and paid by the partner/agency.

If the applicants are recruited via a local recruitment office directly, the applicant must apply in writing to the recruitment office.

The payment of the Relocation Package and / or the additional initial costs above is at the discretion of the hiring service.

16. Can you apply for International/Returning Emigrant Recruitment Relocation package if you receive relocation refunds for another HSE source?

You can only receive relocation funding from one single source.

16. Period to apply for the International / Returning Emigrant Recruitment Relocation Package

All expenses listed above must be claimed within four months from the candidates start date.

However, in circumstances where a candidate relocates to Ireland on an initial contract of less than 2 years duration and subsequently remains in the organisation on an extended contract, amounting to 2 years or more, the Service may decide to pay the Candidate Allowances retrospectively to the candidate, in adherence with Revenue Guidelines.

17. Under this framework, if the employee voluntarily leaves the Irish Health Service within the two-year contract of employment agreement, are they required to pay back the relocation package?

The hiring service may request the reimbursement of recruitment relocation package costs associated with the appointment. The service manager/ employee must revert to the terms and condition outlined in the contract of employment and recruitment guidelines.