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From: Anne Marie Hoey, National Director of Human Resources

Date: 22nd July 2022

Subject: HR Circular 023/2022 - International Recruitment Relocation Package

Dear Colleagues

There has been significant investment in improving capacity and infrastructure for recruitment for the HSE both centrally and locally, particularly in relation to the National Service Development Plans and Programmes such as the Enhanced Community Care Programme.

However, the national pool is limited and although every effort is being made to maximise this pool through links with colleges and universities, there remains a significant deficit nationally in many of the clinical professions.

To supplement the national pool, the HSE will be sourcing significant candidate numbers through the international market. The HSE recognises that an enhanced relocation offer across all disciplines is critical to maximise the candidate pools.

In this regard, the HSE have approved an attractive and competitive relocation package for the international recruitment of all disciplines. The relocation package includes allowances payable to candidates to meet initial costs for relocating, such as an

accommodation and flight allowance up to €4,156 for EU / UK candidates and €5,506 for Non-EU candidates.

Additional other costs such as registration fees to Regulatory Bodies, Visa fees, aptitude test fees, etc. are also payable on behalf of the candidate. The exact cost is dependent on where the candidate is relocating from, the discipline, specialty of the post and any relevant Framework conditions applicable.

It has been agreed with the Chief Operations Officer these costs will be borne by the hiring service and should therefore be included in your own estimates.

The HSE is supported in this recruitment initiative by a number of international recruitment partners who will engage and recruit with interested applicants on behalf of the service and to HSE standards.

HR Circular 023/2022 supersedes any previous circulars regarding International Recruitment – Relocation Packages.

Queries

Please review the FAQs at the end of this circular for any queries. Should you have further enquiries, these can be emailed to HeadOfHRSharedServices@hse.ie

Yours sincerely



Anne Marie Hoey
National Director of Human Resources

International Recruitment – Relocation Package

Frequently Asked Questions

1. What is the effective date of this circular?

The effective date is 22nd March 2022.

2. When will this circular be reviewed?

Circular 023/2022 will be reviewed on the 31st December 2022.

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

Circular 023/2022 is applicable to all disciplines in the various staff categories.

4. What grades of staff are eligible for the International 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.

5. Is the International Recruitment – Relocation Package only payable to candidates who are taking up a permanent post?

The International Recruitment – Relocation Package is payable to International candidates who are resident outside of Ireland and are relocating to Ireland to take up either a permanent post or a temporary post for a minimum of 2 year duration. A commitment must be given by the International candidate to remain in the employment of the organisation 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, however 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.

6. 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 via Other Staff Costs or Vendor Payment as agreed by the Service Manager.

7. 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 in order 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>

8. What is the amount payable to international candidates relocating to Ireland?

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

| Approved Relocation Package Payable to Candidates | EU/UK Candidate Payable up to | Non-EU candidate Payable up to |
|---|--------------------------------------|---------------------------------------|
| Accommodation Allowance paid to candidate for first 28 days only | € 3,910.20 | € 3,910.20 |
| Flight Allowance paid to candidate | € 250.00 | € 800.00 |
| Total Allowances paid to candidates | € 4,160.20 | € 4,710.20 |

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

An allowance for a return flight to the value of €800 is payable to Candidates relocating from outside the EU on a Specified Purpose Contract of 2 year duration.

10. How is the Accommodation Allowance calculated?

The new Accommodation Allowance payable to candidates effective from the 22nd March 2022, is aligned to the National Financial Regulations 05 (<https://www.hse.ie/eng/staff/resources/financial%20regulations/nfr-05-travel-and-subsistence-v5.pdf>), allowing for €147 per night for the first 14 nights and €132.30 per night for the next 14 nights.

| | |
|---|-----------|
| Accommodation allowance (147 x first 14 nights) | €2,058.00 |
| Accommodation allowance (132.30 x next 14 nights) | €1,852.20 |

11. What Additional Other Costs are payable on behalf of the candidate to the relevant professional body, as part of the new International Recruitment – Relocation Package?

The following Additional Other Costs are payable on behalf of the candidate to the relevant professional body:

- Initial registration fees to Regulatory Bodies
- Visa Fees
- Aptitude Test Fees
- RCSI Fees
- POEA
- Language Testing & Examination
- Recognition Fee
- ATWS Fee
- Recruitment Agency Fee

12. How are the Additional Other Costs paid?

In most circumstances, international recruitment is managed via an international recruitment partner / agency. The Additional Other 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 Other Costs on behalf of the candidates directly to the relevant body via the most appropriate means, ie. Vendor Payments.

13. How is the circular applied to candidates who commenced prior to 22nd March 2022?

The allowance payable to candidates will be applied on a pro rata basis, counting day 1 of the candidate's contract as the first day of the 28 day period. Please see example below:

Example 1:

Internationally recruited candidate commenced in service on the 1st March 2022.

Allowances payable to candidate:

Pre 22/03/22 Accommodation Allowance payable = €1,000 for 28 days

Circular 023/2022 Accommodation Allowance payable = €2,058 for first 14 nights and €1,852.20 for next 14 nights, for a total of 28 days

Total Accommodation Allowance payable to internationally recruited candidate who commenced on the 1st March 2022:

$€1,000 / 28 = €35.71 \times 21$ (period from 1st March – 21st March) = €749.91

$€1,852.20 / 14 = €132.30 \times 7$ (period from 22nd March – 28th March) = €926.10

TOTAL Accommodation Allowance payable to candidate = €1,676.01

Example 2:

Internationally recruited candidate commenced in service on the 17th March 2022.

Allowances payable to candidate:

Pre 22/03/22 Accommodation Allowance payable = €1,000 for 28 days

Circular 023/2022 Accommodation Allowance payable = €2,058 for first 14 nights and €1,852.20 for next 14 nights, for a total of 28 days

Total Accommodation Allowance payable to internationally recruited candidate who commenced on the 17th March 2022:

$€1,000 / 28 = €35.71 \times 5$ (period from 17th March – 21st March) = €178.57

$€2,058 / 14 = €147 \times 9$ (period from 22nd March – 30th March) = €1,323.00

€1,852.20 for last 14 night (period from 31st March – 13th April) = €1,852.20

TOTAL Accommodation Allowance payable to candidate = €3,353.77

14. Are the allowances payable to any candidate who comes from abroad, or is it only where international candidates are recruited as a result of the efforts of a recruitment agency or the service itself?

The HSE will be sourcing significant candidate numbers through the international market to supplement the national pool. International recruitment may be managed via an international recruitment partner / agency or by the service directly.

Where an international candidate is recruited via the normal recruitment process, the payment of the Relocation Package is at the discretion of the hiring Service.

15. Who can I contact if I have further queries that are not answered above?

Queries in relation to this circular should be emailed to:

HeadofHRSharedServices@hse.ie