

S1 Going South – Work

This leaflet is for you if you live north of the border and you want to take up work south of the border. It tells you about the help available to get work, what your rights and entitlements at work are, and what tax you may have to pay. It covers the general rules – there is not enough space to give all the details. You may get further information from the addresses and websites listed.

Note that the telephone numbers are given as if you are calling from south of the border. If calling from Northern Ireland you place the digits 00 353 and drop the first zero in the area code. Lo-call (1850) numbers can only be contacted when calling from the south of the border.

The information in this leaflet applies to you if you are a citizen of any member state of the EEA or Switzerland (the EEA consists of the 25 EU member states plus Iceland, Liechtenstein and, Norway). If you are a citizen of another country, you may need a work permit. Everyone who is legally employed has the same work-related rights regardless of their citizenship.

The information in this leaflet was compiled in March 2006. Subsequent changes may affect the accuracy of the content.

Looking for a Job

You may find out what jobs are available in the South by going to a Jobs and Benefits Office in Northern Ireland (NI) and checking the vacancies in the South.

FÁS is the national body in the South, which is responsible for providing services to people looking for work. The FÁS employment service is available free of charge to everyone. There is a range of specialist services for people with disabilities. There are FÁS Employment Services Offices in all the major towns and outreach services in many smaller towns. You may use the FÁS website to find out about vacancies and to distribute your CV. The EURES Cross-border Partnership has advisors within FÁS and the Department of Employment and Learning (DEL) in NI. Their role is to facilitate cross-border employment mobility.
www.eures-crossborder.org

FÁS is also responsible for training, including apprenticeship training, skills training and training for people who want to return to work.

FÁS Head Office,
27/33 Upper Baggot Street,
Dublin 4.
Tel: 01 6070500
www.fas.ie

Applying for a Personal Public Service (Number (PPS No.))

Prior to commencing work in the South you should apply for a PPS No. This is the equivalent of a National Insurance Number in NI. Pay Related Social Insurance (PRSI) is the equivalent of National Insurance in NI. You can apply for a PPS No. by going to the nearest Department of Social and Family Affairs (DSFA) office (usually called the social welfare local office) and filling in an application form. You need to have identification with you.

While Waiting to Get a Job

While you are waiting to get a job, you may be entitled to certain social welfare payments – these are outlined in leaflet S2 *Going South – Social Welfare*. You may be able to transfer contributions-based Jobseeker's Allowance from NI.

Becoming Self-Employed

FÁS provides training for people who are interested in becoming self-employed. You may get financial support for setting up a business from City or County Enterprise Boards. There are Boards in each of the local authority areas throughout the country – you will find a list at www.empower.ie. Information on setting up your own business may be found on www.basis.ie.

Your Rights as a Worker

Your terms and conditions of work may be agreed between you and your employer but you have certain minimum legal rights. You and your employer may agree better terms and, if you do, you are entitled to those better terms.

Some employment rights come into effect only after you have worked for a certain period of time while others, for example, non-discrimination, apply during the recruitment process and from the start of your employment. Part time workers are entitled to broadly the same rights as comparable full time workers with proportional entitlement to pay and leave. Further information on your rights is available on the website of the Department of Enterprise, Trade and Employment www.entemp.ie.

Employment Rights Information Unit:

Tel: 01 631 3131

Lo-call (outside the 01 area) 1890 201 615

Contract of Employment

Your contract of employment does not have to be in writing. You are entitled to get a written statement of the main terms of your contract within two months of starting work. This statement must include information about your pay, hours of work, holidays and rest periods. If you are not given this statement you may complain to a Rights Commissioner. (See section on Disputes at Work)

Pay

You must be paid at least the national minimum wage. From May 2005, this is €7.65 an hour for most adult workers. If you are aged under 18, the minimum wage is €5.36 an hour. If you are in your first year of employment after turning 18, the minimum wage is €6.12 an hour and in your second year, it is €6.89 an hour. If you are not being paid the minimum wage you may complain to the Employment Rights section of the Department of Enterprise, Trade and Employment and to a Rights Commissioner.

Employees in certain sectors are covered by Employment Regulation Orders (EROs) and Registered Employment Agreements. EROs are orders made by the Labour Court. They deal with the pay and working conditions of the employees covered by them and employers are legally obliged to implement their terms. Registered Employment Agreements are agreements, which have been agreed by the employers and unions in the industry and are registered with the Labour Court. They are also legally binding. You can find out if your employment is covered by these orders or agreements and your entitlements under them from the Labour Court
www.labourcourt.ie

Statement of Pay

You are entitled to a written statement or payslip when you get your pay. This must show how much you are being paid and what deductions have been made. Deductions must not be made unless your employer is obliged to make them or you agree to them. Your employer is obliged to make certain deductions, for example, tax and PRSI. You may choose to have certain other deductions made. For example, you may agree to have your trade union membership fees and/or health insurance subscriptions deducted from your pay. You may complain to a Rights Commissioner about any unlawful deductions from your pay.

Hours of Work

Most employees have the right to a maximum average working week of 48 hours. You may not waive that right. Young workers (aged between 16 and 18) may work on average a maximum of 40 hours per week.

You are entitled to 11 hours rest each day (young workers are entitled to 12 hours). You must get a day off (young workers get two) every week or two days off every two weeks.

You are also entitled to rest breaks during your working time. The general rule is that you are entitled to a break of 15 minutes in a four and a half hour work period and a break of 30 minutes in a six-hour work period. There are special rules for night workers and young workers.

Your employer is obliged to keep records of your hours of work and you are entitled to see these records if you ask to do so.

Sunday Working

There is no general right to opt out of working on a Sunday. Sunday working is a matter for agreement between the employee and the employer. Where there is no agreement Sunday workers are entitled to one of the following:

- a reasonable allowance
- a reasonable pay increase
- reasonable paid time off

You may complain to a Rights Commissioner about any breaches of these rules.

Health and Safety

There is a wide range of health and safety legislation, which aims to ensure that your workplace is safe. Your employer is obliged to have appropriate liability insurance. This means that if you have an accident at work as a result of your employer's negligence you may be able to get compensation. Health and safety rules are enforced by the:

Health and Safety Authority

10 Hogan Place

Dublin 2

Tel: (01) 614 7000

Lo-call from outside (01) area: 1890 289 389

www.hsa.ie

Trade Union Membership

You have a constitutional right to be a member of a trade union. However, your employer is not obliged to negotiate with your union. Dismissal for trade union activity is automatically unfair. You may refer disputes about trade union activity to a Rights Commissioner or the Employment Appeals Tribunal. (See section on Disputes at Work)

Pensions

Social Welfare Pensions

Information about social welfare pensions is in Leaflet S4 *Going South – Retirement*.

Occupational Pensions

Many employers operate occupational pension schemes but they are not obliged to provide or contribute to a scheme. Employers may not discriminate in access to an occupational pension scheme. There are detailed rules about the operation of schemes and the rights of employees to information about their schemes. You may get further information from the Pensions Board.

Personal Retirement Savings Account

A Personal Retirement Savings Account (PRSA) is a pension arrangement designed for people who are not in occupational pension schemes. Your

employer must facilitate your access to a PRSA scheme but is not obliged to contribute to it. You may complain to the Pensions Board if your employer fails to do this.

Occupational pensions and PRSAs are regulated by the Pensions Board. The Board provides a range of information for pension scheme members and trustees.

The Pensions Board,
Verschoyle House,
28/30 Lower Mount Street,
Dublin 2.
Tel: (01) 613 1900
Lo-call from outside (01) area: 1890 65 65 65
www.pensionsboard.ie

The Pensions Ombudsman investigates and decides on complaints relating to occupational pensions and PRSAs.

Pensions Ombudsman
Office of the Pensions Ombudsman
36 Upper Mount Street
Dublin 2
Tel: 01 647 1650
www.pensionsombudsman.ie

Leave from Work

You may be entitled to paid and unpaid leave from work in certain circumstances. A minimum period of employment is required in some cases.

Annual Leave

If you are working full time, you are entitled to four weeks' paid annual leave a year – that is, one and two-thirds days for each month worked. Part-time employees are entitled to proportionate leave.

Public Holidays

The arrangements for public holidays are in addition to annual leave. There are currently nine public holidays in the South: New Year's Day, St. Patrick's Day (17 March), Easter Monday, first Monday in May, June, August, last Monday in October, Christmas Day (25 December), St. Stephen's Day (26 December).

For each public holiday you are entitled to either

- a paid day off on the holiday, or
- a paid day off within a month, or

- an extra day's annual leave, or
- an extra day's pay, or
- the nearest church holiday to the public holiday as a paid day off.

There are specific rules in relation to paid public holidays for part-time employees.

Sick Leave

If you are not able to work because you are ill or injured, your employer is not obliged to pay you unless your contract of employment provides for this. You may be eligible for Disability Benefit (renamed Illness Benefit) if you are ill for more than three days or to occupational injuries benefits if you are injured at work – see Leaflet S2 *Going South – Social Welfare*.

Maternity Leave

Mothers are entitled to 22 weeks maternity leave. Your employer is not obliged to pay you but your contract of employment may provide for this. You may qualify for Maternity Benefit for this period – see Leaflet S2 *Going South – Social Welfare*. You may take an additional 12 weeks leave for which you do not get any benefit.

Adoptive Leave

Adoptive mothers and single male adopters are entitled to 20 weeks adoption leave and an additional 12 weeks without benefit on broadly the same basis as maternity leave. You may qualify for Adoption Benefit on the same basis as Maternity Benefit for the 20 weeks.

From 1 March 2007 the periods of maternity and adoptive leave and additional leave will be increased by a further four weeks.

Paternity Leave

There is no entitlement to paternity leave.

Parental Leave

Parents may be able to take unpaid parental leave in the early years of a child's life. Each parent may take 14 weeks unpaid parental leave for each child – the leave must be taken before the child's eighth birthday or 16th birthday if the child has a disability (Note: the Parental Leave Bill is due to be enacted by the end of May 2006.) To qualify for full parental leave the parent must have one years service with the employer. The timing of parental leave must be agreed with your employer. Disputes are dealt with by a Rights Commissioner.

Carer's Leave

You may get carer's leave for up to 104 weeks in order to provide full time care and attention to a person who needs such care. You must have been working for your employer for at least a year. You may qualify for Carer's Benefit during this

time (see Leaflet S2 *Going South – Social Welfare*). Disputes about your entitlement to carer's leave may be referred to a Rights Commissioner.

Other Paid Time Off

Pregnant women are entitled to paid time off for ante-natal care and classes and for post-natal care. Fathers may get paid time off to attend two ante-natal classes.

You are entitled to be paid by your employer while serving on a jury.

You are entitled to leave with pay for urgent family reasons, for example, the illness of a spouse or child. This is known as *force majeure* leave. The maximum leave is three days in a 12-month period or five days in a three-year period.

Discrimination

You may not be discriminated against on grounds of gender, marital status, family status, age, race, religion, disability, sexual orientation or membership of the Traveller community. The non-discrimination legislation applies to all aspects of employment including the recruitment process and access to training.

You may get further information and assistance from the Equality Authority. You may complain to the Equality Tribunal if you consider that you are suffering discrimination. Generally, you should make the complaint within six months. You may appeal an Equality Tribunal decision to the Labour Court.

The Equality Authority
Clonmel Street
Dublin 2
Tel. (01) 4173333
Lo-call 1890 245 545
www.equality.ie

Equality Tribunal
3 Clonmel Street
Off Harcourt Street
Dublin 2
Tel. (01) 477 4100
Lo-call 1890 34 44 24
www.equalitytribunal.ie

Disputes at Work

There is a range of bodies involved in helping to solve industrial relations disputes and in enforcing your rights as a worker. The main bodies are:

The Labour Inspectorate

The Labour Inspectorate is a section of the Department of Enterprise, Trade and Employment. It is involved in enforcing some of your rights as a worker. It has various powers to go into places of employment and inspect records, interview workers and employers and take court action to enforce the law. You may complain to the Inspectorate about breaches of, for example, the minimum wage legislation.

Labour Inspectorate Section,
Department of Enterprise, Trade and Employment,
Davitt House,
65A Adelaide Road,
Dublin 2.
Tel (01) 631 . 3067
Lo-Call for outside (01) area: 1890 220 222
www.entemp.ie

The Labour Relations Commission

The Labour Relations Commission (LRC) is responsible for promoting good industrial relations. It provides a range of services to help prevent and resolve disputes at work. These include an advisory service, a conciliation service and the Rights Commissioner service.

Labour Relations Commission,
Tom Johnson House,
Haddington Rd,
Dublin 4.
Tel (01) 613 6700.
Lo-call for outside (01) area: 1890 220 227.
www.lrc.ie

Rights Commissioners

The Rights Commissioners investigate and make recommendations on complaints made by individuals and small groups of workers in relation to industrial relations and in relation to workers' rights. You may appeal a Rights Commissioner recommendation to the Labour Court or the Employment Appeals Tribunal depending on the issue concerned.

Rights Commissioner Service,
Labour Relations Commission,
Tom Johnson House,
Haddington Rd,
Dublin 4.
Tel (01) 613 6700.
Lo-call for outside (01) area: 1890 220 227.
www.lrc.ie

The Labour Court

The Labour Court is involved in the resolution of industrial relations disputes and in the enforcement of various aspects of workers' rights. It hears appeals from decisions of Rights Commissioners and the Equality Tribunal.

Labour Court,
Tom Johnson House,
Haddington Rd,
Dublin 4.
Tel (01) 613 6666.
Lo-call for outside (01) area: 1890 220 228.
www.labourcourt.ie

Employment Appeals Tribunal

The Employment Appeals Tribunal (EAT) deals with disputes about various aspects of workers' rights, notably unfair dismissal and redundancy.

Employment Appeals Tribunal,
Davitt House,
65A Adelaide Road,
Dublin 2.
Tel (01) 631 2121.
Lo-call for outside (01) area: 1890 220 222
www.eatribunal.ie

If you Lose your Job

Minimum Notice

You are entitled to get a minimum period of notice if you are being dismissed and you must give a minimum notice if you are leaving. You must give a week's notice if you have been employed for 13 weeks or more. Your employer must give notice as follows:

<i>If you have been employed for</i>	<i>Period of notice is</i>
13 weeks – 2 years	1 week
2 years - 5 years	2 weeks
5 years – 10 years	4 weeks
10 years 15 years	6 weeks
More than 15 years	8 weeks

You may be dismissed without notice in certain circumstances, for example, for gross misconduct.

Disputes about minimum notice may be referred to the Employment Appeals Tribunal.

Unfair Dismissal

If you think you have been unfairly dismissed and if you have been employed for at least a year you may take a case to the Rights Commissioner or the Employment Appeals Tribunal (EAT). The year's limit does not apply in all cases. There is no limit in, for example, dismissal for pregnancy or trade union membership. Generally, you must take the case within six months.

Redundancy

If you have been working for at least two years for the same employer and you are made redundant you may be entitled to receive a lump sum in compensation. The amount is related to your age, length of service and your pay. Generally you are entitled to two weeks' pay for each year worked plus one additional week's pay. You do not qualify if you are under 16 or over 66. Disputes about redundancy are dealt with by the Employment Appeals Tribunal.

Employer Insolvency

If your employer is insolvent and you are owed money, you may be able to claim some payments from the Social Insurance Fund, which is administered by the Department of Enterprise, Trade and Employment. Disputes are dealt with by the Employment Appeals Tribunal.

Taxation

The income tax year is the calendar year. The amount you have to pay in tax depends on your income, and the tax credits to which you are entitled. The taxation system is implemented by the Revenue Commissioners. Before taking up employment in the South, it is advisable to contact the local Revenue office and get a tax certificate by completing form 12A.

www.revenue.ie

Employees pay income tax on the PAYE system. Self-employed people pay annually under a self-assessment system. Preliminary tax must be paid by 31 October of the tax year in question. You must file returns and pay any outstanding tax by 31 October of the following year.

Tax Rates

There are two rates of tax. For the year 2006, the standard rate of 20% is payable on:

- the first €32,000 of taxable income for a single person or a widowed person without dependent children;
- the first €36,000 of taxable income for widowed people and other lone parents who qualify for the one parent family tax credit
- the first €41,000 for a single income married couple
- the first €64,000 for a two income couple (provided each earns at least €23,000. If one earns less than this, the standard rate band for them is the amount earned by that person plus €41,000)

Tax is charged at 42% (41% from January 07) on all income above the standard rate band.

Tax Credits

Tax credits are amounts by which your tax is reduced. Everyone is entitled to some tax credits. The following are the most important credits (2006 rates):

Single Person Tax Credit	€1,630
Married Couple Tax Credit	€3,260
Employee Tax Credit	€1,490

There are extra tax credits for widowed people, lone parents and for widowed parents in the years after the spouse's death. There is also an age-related credit. Tax credits are also available for rent paid and for third level education fees.

You may get tax relief at source for mortgage payments and for health insurance contributions. You may also get tax relief on certain medical expenses which may have been incurred during the tax year.

Frontier Workers

Frontier workers who are resident in NI and work in the South may have a liability to pay income tax in NI. Double taxation relief provides an allowance for the income tax paid through the PAYE system in the South. Self-assessment forms should be completed annually by frontier workers in this position and returned to HM Revenue and Customs in NI.