

WORKING IN IRELAND

EQUITY

Working in Ireland

This advice is for citizens of the UK and Northern Ireland working under Irish contracts.

EMPLOYMENT STATUS

Unlike in the UK there is no ‘worker’ status in the Republic of Ireland. This means that you are either self-employed or employed depending on the nature of the contract you are working under, regardless of your VAT status. In the majority of cases, if you are being engaged on a film, TV or live production where the company controls the pay, schedule, equipment and you have no input into the finances of that company, you are an employee.

CORE TERMS

You must get the terms of your employment, in writing, within 5 days of starting your job. These include:

1. The full names of the employer and employee
2. The address of the employer
3. The expected duration of the contract (if the contract is temporary or fixed-term)
4. The rate or method of calculating your pay, and the ‘pay reference period’ (for example, whether you are paid weekly, fortnightly or monthly)
5. What the employer reasonably expects the normal length of your working day and week to be (for example, 8 hours a day, 5 days a week)
6. Confirmation of place of work, or if applicable, confirmation that an employee is free to determine their place of work
7. The title, grade, nature or category of work, or a brief specification or description of work for which the employee is employed
8. The date of commencement of the employment contract
9. Any terms and conditions relating to hours of work
10. The duration and conditions of any probationary period

Within one month the employer also needs to provide further details which can be found in the [Employment Rights Section](#) of Citizens Information Eire.

FILMING

When you are provided with your contract for any filming in Ireland, other than by a sole Irish broadcaster such as RTE or an Irish film producer working alone (eg not also affiliated with an International production

company) look carefully at the agreement. If your contract is provided under a PACT agreement, your rights to receive holiday pay, pensions, residual fees etc are protected. If the contract refers to terms provided as PACT EQUIVALENT then these very important protections do not necessarily apply.

Filming which is not under PACT can still look like PACT applies. Production companies use terms such as ‘PACT Equivalent’ and a variety of contracts can be supplied which supposedly complement each other but are unwieldy and difficult to understand. These contracts can be so complex that it isn’t clear, for example, that the right to residuals may not apply for these productions, or may reference that pensions are N/A or simply mask who owns the right to the productions so that if there was any issue with the work, no one would be certain who to approach or even if the company still existed once the production was complete.

This means that your production company may not need to contribute to your Equity pension, and your rights to receive residual payments through our distribution services may be affected (in 2022 £9.2 million residual fees were provided through this service for repeat fees on productions re-broadcast all over the world).

There is no legal requirement for any production company to sign up to PACT. However, members can request this or negotiate their own terms to ensure that their rights are protected as per PACT and not under PACT Equivalent terms.

Using PACT in the Republic of Ireland is Equity UK and Irish Equity’s preference as it covers all artists including those who would be Equity UK or Irish Equity members living or working on the island of Ireland.

PENSIONS

Employees are entitled to access to a pension scheme which at the least they are able to contribute to. Ideally your contract will include reference to the Equity pension scheme (EPS), which accumulates contributions from day one and to which both you and the employer would contribute. However, there is no legal requirement to provide this – only a contractual one if you are working under, for example, the PACT agreement or, for live performers, a contract which sets out that your employer will contribute to EPS.

If your contract states you will receive pension

contributions under the EPS and you receive none, contact Equity. If there is no such entitlement specified in your contract then you or your agent can attempt to negotiate this as an addition to the contract. **If this is not provided be aware that the engager MUST provide you access to a [Personal Retirement Savings Account \(PRSA\)](#) if the contract was formed in Eire.**

So, when you first begin work, even if on a short-term contract, the engager must provide you with details of at least one choice of PRSA, to which you can then make personal contributions for the duration of the contract. You will be entitled to contribute to the PRSA which will be owned by you (regardless of employment status) and which will be transferable from job to job.

You may be able to transfer your contributions from the PRSA into the Equity Pension Scheme, however you would need to check this with the PRSA provider and EPS.

There may be an implication on how much Irish tax relief you may be provided under the PRSA and what minimum contributions may be – this will depend on your circumstances (age and earnings) and the PRSA provider.

HOLIDAY ENTITLEMENT

Employees are entitled to holiday during their period of employment regardless of the length of engagement. The entitlement will be pro-rata'd as a percentage of an annual entitlement depending on the full period of the contract. A years' entitlement is which-ever is the higher calculation of : (a) 4 working weeks in a leave year in which you work at least 1,365 hours (b) one-third of a working week for each month in the leave year in which you work at least 117 hours, or (c) 8 per cent of the hours you work in a leave year (but subject to a maximum of 4 working weeks).

Whether or not your contract expressly states that you are entitled to an allowance you ought to ask when you can take your holiday and, if none is available, ensure that you receive in writing that you will be provided a payment in lieu of that holiday entitlement.

The amount you receive ought to be the appropriate percentage after you have pro-rata'd this from the salary.

NOTE : We can assess whether we can take a legal

case for holiday pay if provided with the information on your claim NO LATER THAN 6 MONTHS after the payment ought to have been made.

TAX AND MINIMUM WAGE

There are specific rules for tax purposes in Ireland if someone is residing in Eire for a certain period. More information is found at the [Tax Residence section](#) of Revenue Eire.

It is important to note that you can have either of the following taxes applied to your pay:

1. Withholding tax (self-employment): this is a rate of tax, usually lower than income tax, which can be applied to entertainers and sportspersons who work abroad on a self-employed basis.

OR

2. Income Tax (employment): this can be applied under certain contracts regardless of whether you are usually self-employed for performance work in the UK, because in Eire performers are often treated as employees. In order to ensure payment through PAYE is swift it is advisable to apply for a PPS number (equivalent to National Insurance number) as soon as you are aware of the contract. You can apply online [here](#) however your engager should assist you with this straight away as a delay may hold up your payment.

Whether you are taxed under the withholding or income tax regime, if you are usually resident in the UK, you should ensure that you report these earnings and tax taken in the foreign earnings section of the UK tax return to ensure that you are not taxed twice on the same income. For more information and the steps you need to take, please see section on foreign earnings in the Equity Tax and NIC guide. You should also apply for a certificate of continuing liability to UK NIC as soon as possible before undertaking the work in Eire in order to be exempt from any equivalent National Insurance charge. You can apply online [here](#).

If you have been taxed on earnings in Ireland and need advice about how to deal with this on your tax return to avoid double taxation, please contact Equity's Social Security & Tax Helpline on 020 7670 0223 or email helpline@equity.org.uk. The Helpline is open Mondays and Thursdays from 10am to 1pm and 2pm to 5pm.

There is information on this topic in our Tax and

National Insurance guide at this link under the heading 'Foreign Taxation': <https://www.equity.org.uk/at-work/tax-welfare/>

The national minimum wage for an adult employee is €11.30 per hour since 1 January 2023.

TRAVELLING BETWEEN IRELAND AND THE UK AND NORTHERN IRELAND

Travelling between Ireland and the UK and Northern Ireland is movement within what is known as the "Common Travel Area". This area pre-dates Brexit and also includes the Isle of Man, Jersey and Guernsey. Citizens who are resident in the Common Travel Area can move freely about this area. These citizens have the right, amongst other things, to work and access social welfare benefits and health services in either jurisdiction.

TRANSPORTING GOODS BETWEEN UK AND IRELAND

If you are transporting professional equipment, such as props or costumes, to be used as part of a production, you will need to check you satisfy the relevant custom requirements.

A key document that is particularly relevant for Equity members is an **ATA Carnet** (an international customs document that covers the temporary moving of goods). The UK Government's Department for Digital, Culture, Media & Sport (DCMS) published [tailored guidance for working, performing and touring in Europe](#), which includes the Republic of Ireland. The guidance outlines when an ATA Carnet may be required.

"If your professional equipment is in your baggage or a vehicle accompanied ('accompanied' – carried or taken by an individual in their personal baggage, or a vehicle, which travel with the individual throughout their journey), you may be able to use a temporary admission procedure in the country of destination to pay no duty on them by going through the green or 'nothing to declare' channel or by making an oral declaration for your equipment to a Border Official. This may mean an ATA Carnet is not required in these circumstances. You can do this if your equipment is for personal or business use."

If your equipment isn't accompanied ('unaccompanied' - moved as freight by a haulier and/or transport operator where the individual is not present), you'll need to consider using other temporary admissions

procedures. These include:

- an ATA Carnet – there is a cost for this
- a duplicate list – there is no cost but this may be more complicated

You must show the carnet to customs each time you enter or exit Northern Ireland or Ireland. There are no inland customs facilities in the Republic of Ireland side after crossing from Northern Ireland so it is important to get everything endorsed in Northern Ireland. This document also facilitates your compliance with customs requirements around the world.

TRAVELLING WITH PROPS AND DANGEROUS EQUIPMENT

Assume that you will need extra time for your props etc (if you are transporting them) to be searched at any border and if you are travelling with dangerous equipment such as pyrotechnics or weaponry, check whether a certification by an UK/EU notified body is required under the UK/EU product legislation. Also store equipment safely and with an inventory showing its purpose as a stage prop.

HEALTH CARE

You may be entitled to necessary healthcare in Ireland paid for by the UK if you are a ('posted worker'). A 'posted worker is a worker whose UK employer has sent you to Ireland temporarily. However, not all state healthcare is free in Ireland and you may have to pay for services that you'd get for free on the NHS. Keep any receipts for care and bring one of the following with you alongside your photo ID and details of the duration of your posting:

- UK-issued Global Health Insurance Card (GHIC) or European Health Insurance Card (EHIC)
- UK driving licence
- UK biometric residence permit
- Northern Ireland voter's card or medical card
- 2 documents showing your UK address (for example, a bank statement or utility bill), issued in the last 3 months

DRIVING IN IRELAND

Carry your licence, vehicle log book and a physical copy of your insurance when driving your vehicle in Ireland. There is no need for a green card for UK registered cars. Let your accident / breakdown cover know you are travelling too!

EQUALITY AND DIGNITY AT WORK IN IRELAND

You have the right to be treated equally regardless of gender, civil status, family status, sexual orientation, age, disability, race, religious belief or membership of the Traveller community. Discrimination on any of these 9 specific grounds during the recruitment process or in the workplace is unlawful.

Your employer is responsible, as far as is reasonably possible, for ensuring that you have a safe workplace. This includes protection from violence at work, harassment and bullying.

YOUR DATA RIGHTS

- GDPR (Data Protection rights) apply in Ireland, as they do in UK and Northern Ireland. You have the right to:
- Information about the collection and processing of your personal data
- Access the personal data and supplementary information held about you by the data controller
- Have your personal data rectified by the data controller if the personal data they have is inaccurate or incomplete
- Have your personal data erased by the data controller
- Restrict a data controller from processing your data if they consider it is unlawful or the data is inaccurate
- Object to your personal data being processed for direct marketing, scientific or historical research
- Data portability – this allows you to get data from their employer and reuse it

UNION SUPPORT IN IRELAND

Equity UK has a reciprocal agreement with Irish Equity, a separate Trade Union to Equity UK whose members ordinarily reside in the Republic of Ireland. This means that if you experience a problem in the Republic of Ireland, you may have access to a representative from Irish Equity if there is a need for physical representation in an emergency. Irish Equity can also provide UK Equity members with legal advice but Equity UK will provide any necessary and appropriate legal assistance. Your usual point of contact in Equity UK is the Northern Ireland Official, Alice Adams Lemon (alemon@equity.org.uk / 07936 045081).

Your Union Official also visits sets across the island of Ireland, particularly if recordings are being made under the PACT agreement. If you have not yet been made aware of a visit, get in touch with the Official to make arrangements where possible.

