



The Centre for
Cross Border Studies

Border People: www.borderpeople.info

borderpeople
crossing the border to live, work, study, retire

Select Language ▾

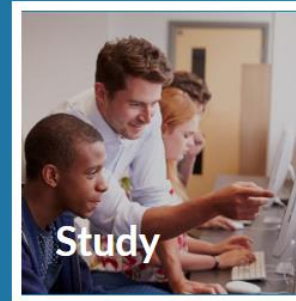


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*Crossing the border regularly?
Need cross border information? We're here to help.*

I'm crossing the border to...



Site Search | Find out information on cross border taxation, social security, job seeking and much more

Enter your search here

SEARCH



Categories



Frequently Asked Questions





Cross-border Advisory Group

Ireland

- Citizens Information Board
- Department for Social Protection

Northern Ireland

- Law Centre NI
- Department for Communities

Both jurisdictions

- Centre for Cross Border Studies
- North South Ministerial Council Joint Secretariat
- Cross Border Partnership Employment Services



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Common cross-border questions

Where do I pay income tax?

Where do I register my car?

Where do I claim maternity benefit?

Where do I claim family benefits?

Where do I claim my pension?

Where do I register for a doctor?

First two questions we ask

Where do you live?

Where do you work?

We follow up with ...

Do you have a partner

Where do they work?

Answers >>>> EU Regulations,
CTA, TCA



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Where to pay Income Tax?

1) Commute full-time

- Employer runs one payroll
- Employee pays tax at work
- Employee declares their world-wide income at home

2) Work from home full-time

- Employer runs payroll in jurisdiction of employee's residence
- Employee pays tax at home

3) Work from home part-time, office part-time

- Employer runs two payrolls – Irl and UK
- Employee pays tax via employer at work and at home
- Employee declares their world-wide income at home



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Where to pay Social Insurance?

Commute full-time

- Employer runs one payroll
- Employee pays social insurance at work

Work from home full-time

- Social insurance will be paid at home

Work from home part-time, office part-time

- Worker will only pay Social Insurance in one jurisdiction
- If majority of income is earned at home, or more than 25% of duties carried out there, home is the responsible state

Competent state

| Benefit | Paid by country of... |
|-----------------------------|--|
| Illness benefit | Last insured employment <ul style="list-style-type: none"> • May need to combine social insurance contributions to qualify 🚩 <u>Contrib-based</u> Employment & Support Allowance is limited to 12mths |
| Maternity benefit | Employment May need to combine social insurance contributions to qualify |
| Family benefits | Employment <ul style="list-style-type: none"> • 🚩 Employment on both sides of the border - Low incomes • Unemployment benefit - Long term illness benefits • Family breakdown - Maintenance payments |
| Pension | Apply in country of residence, citing EU record of employment |
| Unemployment benefit | Paid by country of Residence – fully unemployed Paid by country of Employment – temporarily unemployed <ul style="list-style-type: none"> 🚩 May need to combine social insurance contributions to qualify |



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Supporting the advice sectors, North and South





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Border People @BorderPeople · 23h

A brilliant cross-border discussion this morning! 🌞
Thanks for your contribution EURES Cross Border Partnership, AdviceNI, Monaghan CIS, North Dublin CIS, , InterTradeIreland, NI Rural Women's Network, HSE EU & North South Unit, Newry & Mourne Community Advice and Donegal CIS



Pinna tweet

Border People @BorderPeople · Feb 16

Thanks to everyone who joined our cross-border discussion & thanks to @CAJNi for the update on #BrexIt Immigration checks, CTA, #FrontierWorkersPermit.
Reps from Dublin, Armagh, Belfast, Donegal, Newry, Balbriggan, Monaghan, Lisburn, Dundalk & Antrim #NorthSouthCooperation 🌞



Cross-border Advisors Group



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Cross-border training





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Border People: www.borderpeople.info Cross-border Citizens Information initiative

The screenshot shows the homepage of the 'borderpeople' website. The header is dark blue with the 'borderpeople' logo and tagline 'crossing the border to live, work, study, retire'. Navigation links include 'A-Z', 'Categories', 'FAQs', 'Brexit Hub', 'Events', 'Policy', and 'Media & News'. There are social media icons for Facebook, Twitter, and LinkedIn, and a 'Donate' button. The main content area has a teal background with the text: 'Crossing the border regularly? Need cross border information? We're here to help.' Below this is a form with the prompt 'I'm crossing the border to...' and four image-based buttons: 'Live' (family), 'Work' (man in car), 'Study' (students), and 'Retire' (elderly couple). At the bottom, there is a yellow search bar with the text 'Site Search | Find out information on cross border taxation, social security, job seeking and much more' and a 'SEARCH' button. On the right, there are links for 'Categories' and 'Frequently Asked Questions'.

