

# Employer incentives to recruit unemployed people

This leaflet identifies key incentives and services to encourage employers to recruit unemployed people.

## Financial Incentives

The **REVENUE JOB ASSIST SCHEME** offers an employer significant financial incentives to recruit unemployed people through tax savings.

### What's it worth to an employer?

An example of the saving to an employer using Revenue Job Assist would be almost **€16,000 over a 3 year period** based on a salary of €35,000 per year, Corporation Tax at 12.5% and PRSI at 10.75%. This is provided the –

- Company is in sufficient profit
- Person employed remains in the job for 3 years
- Person and the job both qualify

There is no limit to the number of employees an employer can take on under this scheme. An employer may also qualify for the Employer Job (PRSI) Incentive Scheme which can offer further savings.

### QUALIFYING EMPLOYEES


To qualify an employer must employ a person who has been in receipt of Jobseeker's Benefit, Jobseeker's Allowance or certain other Social Welfare payments for 12 months or more. However if the employee has worked in the last year this may affect their eligibility.

### QUALIFYING JOBS


Revenue Job Assist applies to jobs which:

- Are for a minimum of 30 hours per week
- Are capable of lasting at least 12 months

Revenue Job Assist does not apply to jobs that are:

- Mainly commission based (over 75%)
- As a result of the previous employee being unfairly dismissed
- Already grant-aided by agencies or schemes
- Taken up by a company director or their spouse
-  Usually employers will not qualify for Revenue Job Assist if any of their employees were made redundant in the 26 weeks prior to the start of the new employment.

### HOW TO APPLY

-  The Revenue Job Assist form is available to download from [www.revenue.ie](http://www.revenue.ie)

## Financial Incentives

The **EMPLOYER JOB (PRSI) INCENTIVE SCHEME** exempts employers from paying their share of PRSI for certain employees for 18 months from the date they are approved for this scheme. The purpose of the scheme is to support job creation. To qualify, both the job created and the person employed must meet certain criteria.

### QUALIFYING EMPLOYEES

To qualify an employer must employ a person who has been in receipt of one of the following Social Welfare payments for a total period of at least 6 months.

Jobseeker's Benefit                      Jobseeker's Allowance  
One-Parent Family Payment          Disability Allowance

OR

On the FÁS Work Placement Programme or National Internship Scheme (JobBridge) for at least 3 months.

- Casual work with an existing employer will not affect access to the scheme as long as the employee has a total of 6 months on a qualifying payment
- People on eligible payments can take short Solas (FÁS) courses without impacting on their eligibility.

### QUALIFYING JOBS

The job must:

- Be created in 2012
- Last for at least 6 months
- Be a new and additional job
- Be for at least 30 hours per week

### Please note:

- Employers cannot substitute existing employees to avail of the scheme
- If the employment ends within 6 months of getting the exemption, the employer may be liable to pay the employer's PRSI contributions for that employee
- This scheme is limited to 5% of your existing workforce or, for smaller companies, a maximum of 5 new jobs.

### HOW TO APPLY

If you have a new employee and are eligible for the scheme, fill in a PRSI 20 form which can be downloaded from the Department of Social Protection's website: [www.welfare.ie](http://www.welfare.ie). It is important that Revenue also receive the original Tax Clearance Certificate.

## Work Experience Options

The **NATIONAL INTERNSHIP SCHEME** (JobBridge) will provide work experience placements for interns for either a 6 or 9 month period. Benefits of the scheme to employers include access to potential future employees including skilled workers or newly trained interns with recent skill sets. Interns will receive an allowance of €50 per week on top of their Social Welfare entitlement, which is paid by the Department of Social Protection.

Organisations can advertise internships through the website: [www.jobbridge.ie](http://www.jobbridge.ie). To do this you will need to register your organisation with Jobs Ireland. This scheme is open to sole traders and organisations in the private, public, community and voluntary sectors. There are a range of qualifying criteria for this scheme. For further information visit: [www.jobbridge.ie](http://www.jobbridge.ie) or phone: 1800 303 515.

**Jobs Ireland** is a free online system that allows employers to display vacancies and retrieve and store jobseeker's CVs. Visit: [www.fas.ie](http://www.fas.ie)

The **WORK PLACEMENT PROGRAMME (WPP)** facilitates employers to take on unemployed people for work experience which may last up to a maximum of 9 months. The person must have been in receipt of certain social welfare payments for at least 3 months.

There are two different options on the programme: **Work Placement Programme 1 (WPP1)** and **Work Placement Programme 2 (WPP2)**. WPP1 is open to graduates only, WPP2 is open to all eligible participants including graduates. Businesses in the public, private, community and voluntary sector can apply to offer work placements. Employers will need to complete the work placement programme online application form. Application guidelines are also available to download from the FÁS website: [www.fas.ie](http://www.fas.ie)

**i** An employer who recruits a person who has been on the National Internship Scheme or the Work Placement Programme for 3 months or more may be eligible for the Employer Job (PRSI) Incentive Scheme.

## Useful Links

<a href="http://www.welfare.ie">Department of Social Protection</a>	<a href="http://www.welfare.ie">www.welfare.ie</a>
<a href="http://www.djei.ie">Department of Jobs, Enterprise and Innovation</a>	<a href="http://www.djei.ie">www.djei.ie</a>
<a href="http://www.finance.gov.ie">Department of Finance</a>	<a href="http://www.finance.gov.ie">www.finance.gov.ie</a>
<a href="http://www.gov.ie">Government Departments</a>	<a href="http://www.gov.ie">www.gov.ie</a>
<a href="http://www.fas.ie">FÁS</a>	<a href="http://www.fas.ie">www.fas.ie</a>
<a href="http://www.revenue.ie">Revenue Commissioners</a>	<a href="http://www.revenue.ie">www.revenue.ie</a>
<a href="http://www.sfa.ie">Small Firms Association</a>	<a href="http://www.sfa.ie">www.sfa.ie</a>
<a href="http://www.isme.ie">Irish Small and Medium Sized Enterprises</a>	<a href="http://www.isme.ie">www.isme.ie</a>
<a href="http://www.ibec.ie">Irish Business and Employers Confederation</a>	<a href="http://www.ibec.ie">www.ibec.ie</a>
<a href="http://www.finfacts.ie">Irish Business and Finance Portal</a>	<a href="http://www.finfacts.ie">www.finfacts.ie</a>
<a href="http://www.enterprise-ireland.ie">Enterprise Ireland</a>	<a href="http://www.enterprise-ireland.ie">www.enterprise-ireland.ie</a>
<a href="http://www.cso.ie">Central Statistics Office</a>	<a href="http://www.cso.ie">www.cso.ie</a>
<a href="http://www.ifsra.ie">IFSRA</a>	<a href="http://www.ifsra.ie">www.ifsra.ie</a>
<a href="http://www.chambers.ie">Chambers Ireland</a>	<a href="http://www.chambers.ie">www.chambers.ie</a>
<a href="http://www.idaireland.ie">Irish Development Agency (IDA)</a>	<a href="http://www.idaireland.ie">www.idaireland.ie</a>
<a href="http://www.workplacelrelations.ie">Workplace Relations</a>	<a href="http://www.workplacelrelations.ie">www.workplacelrelations.ie</a>
<a href="http://www.citizensinformation.ie">Citizens Information</a>	<a href="http://www.citizensinformation.ie">www.citizensinformation.ie</a>
<a href="http://www.employmentrights.ie">National Employment Rights Authority</a>	<a href="http://www.employmentrights.ie">www.employmentrights.ie</a>

## Useful Phone Numbers

Revenue Employers helpline	1890 25 45 65
Department of Social Protection	1890 927 999
FÁS Head Office	01 607 0500
IBEC Head Office	01 605 1500
Small Firms Association	01 605 1500
ISME	01 662 2755
National Employment Rights Authority	1890 80 80 90

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## Free Services

**THE NATIONAL TRAINING AND EMPLOYMENT AUTHORITY**  
In January 2012 the National Training Authority (FÁS) was renamed Solas.

The employment and community sections of FÁS will become part of the new National Employment and Entitlements Service under the Department of Social Protection. Programmes and schemes such as JobBridge (National Internship Scheme) are administered under this service.

### LOCAL EMPLOYMENT SERVICES (LES)

The Local Employment Services (LES) provide a range of supports to assist employers with their recruitment needs.

These include:

- A free and confidential placement service
- Information on employment incentives on offer through the tax and social welfare systems
- Distribution of information on employer vacancies through local networks
- Networking opportunities with other local employers on common recruitment needs



**Irish National Organisation  
of the Unemployed**

**Information Service**

01 856 0088 [welfareinfo@inou.ie](mailto:welfareinfo@inou.ie)

websites: [www.inou.ie](http://www.inou.ie) [www.redundancy.ie](http://www.redundancy.ie)

**FREE ■ CONFIDENTIAL ■ IMPARTIAL**