

Global Immigration alert

February 2025

Ireland

Ireland introduces new employment permit for seasonally recurring work

Executive summary

The Department of Enterprise, Trade and Employment (DETE) recently published regulations governing the issuance of the new Seasonal Employment Permit (SEP) and began accepting applications for this permit as of 19 February 2025.

Background

In September 2024, Ireland implemented the Employment Permits Act 2024, which introduced the SEP for non-EEA nationals who seek to undertake seasonally recurring work in the country. The authorities announced plans to formally launch this permit in early 2025.

General conditions

The DETE has now clarified that SEPs will be issued with an initial validity period of seven months and can be renewed for a maximum validity period of three years. In each calendar year, holders can undertake recurring work in Ireland for one "season" only, which starts on 14 April and ends on 13 November, for entities that are approved as seasonal employers. Individuals can change employers up to three times using the same SEP (i.e., without obtaining a new SEP when their employer changes).

Employer conditions

The following conditions apply to employers:

- To be approved as seasonal employers, entities must demonstrate a minimum turnover of EUR 1.5 million in the financial year prior to the year they request approval.
- Employers that are approved must sponsor SEPs for at least two individuals in a calendar year and implement measures to enhance the skills, knowledge, qualifications or experience of EEA employees (e.g., employing new

trainees or apprentices, upgrading technical processes, or otherwise reducing reliance on foreign nationals who require SEPs).

- In any season, a maximum of six employers will be approved as sponsors.

To become "approved seasonal employers" in any calendar year, entities must submit a formal application to the Department of Enterprise, Trade and Employment by March 31 of that year. They will be required to submit proof of registration with the Irish Tax Authority, financial statements, proposed remuneration for foreign employees, and arrangements for their accommodation, training and health insurance. Approvals will be granted for an initial period of up to one year and can be renewed for a maximum of three years. An approved seasonal employer can sponsor up to 200 SEPs per season.

Applicant conditions

To be eligible for an SEP, applicants must:

- Earn a minimum annual salary equivalent to EUR 30,000 (or an hourly wage of EUR 14.79)
- Have guaranteed work for at least 30 hours a week
- Hold qualifying seasonal employment as a horticulture operative, specifically in the soft fruit and vegetable growing sectors

Holders who seek to change employers based on the same SEP must request approval from the DETE within two months of receiving a written offer of employment from a new employer



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and begin working with the new employer within two months of receiving permission.

Impact on employers

The SEP will benefit employers in impacted sectors by providing them greater access to talent from outside the EEA.

Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.

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