

**Príomhoifigeach Daoine**

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To:

- Chief Executive Officer**
- Each Regional Executive Officer**
- Each National Director**
- Each Assistant National Director HR**
- Each Assistant Chief Finance Officer**
- Each Regional Director of People**
- Each Regional Director of Finance**
- Each CEO Section 38 Agencies**
- Each HR Manager Section 38 Agencies**
- Each Employee Relations Manager**
- Each Group Director of Nursing & Midwifery**
- Each Group Director of Midwifery**
- Each Clinical Director**
- Head of HR, PCRS**
- Director National Ambulance Service**

From: **Anne Marie Hoey, Chief People Officer**

Date: **13th February 2026**

Subject: **HR Circular 004/2026 – International/ Returning Emigrants
Recruitment Relocation Package**

Dear Colleagues,

Circular 027 / 2024 is being revised to include reimbursement towards ferry expenses and to provide further clarification on which grades are eligible for the International / Returning Emigrants Recruitment Relocation Package as detailed hereunder. This circular supersedes any previous circulars regarding the International / Returning Emigrants Recruitment Relocation Package.

While there has been significant investment in improving capacity and the infrastructure supporting recruitment in the HSE (Health Service Executive), the national talent pool is limited and although every effort is being made to maximise this pool through links with colleges and universities, there remains a significant deficit nationally in the availability of clinical professionals.

In the medium to longer term, to supplement the national pool, the HSE will need to attract and source candidates from the international market including Irish Citizens who travelled abroad and wish to return home. The HSE recognises that an enhanced relocation offer across all disciplines may help position the HSE as an attractive

employer across international candidate pools in a globally competitive market. The allowances payable under the International / Returning Emigrant Recruitment Relocation Package are detailed below:

Revised accommodation and flight / ferry thresholds	Candidate relocating from EU/UK Payable up to	Candidate relocating from outside EU Payable up to
Max accommodation allowance payable - for the first 3 months only (91 days)	€3,910	€3,910
Max flight / ferry allowance payable	€250.00	€800.00
Total allowance payable to candidates re accommodation and flights / ferries	€ 4,160	€4,710

Note:

- Candidates relocating to take up either a permanent or temporary post for a minimum 2 years can avail of the International Recruitment Relocation Package.
- Return flights / ferries up to the value of €250/€800 is payable to candidates who were recruited on a Specified Purpose Contract of 2-year duration and are returning to their country of origin having completed but not extending their contract.
- All flights, ferries and accommodation expenses must be matched with receipts in line with Revenue guidelines.
- No receipts for deposits placed for accommodation can be re-couped.

See the FAQs below for more information / details in relation to the package.

In addition to the International / Returning Emigrant Relocation Package, the following **initial** costs are payable on behalf of the candidate. The exact cost is dependent on where the candidate is relocating from, the discipline, specialty of the post and any relevant Recruitment Framework¹ conditions applicable:

- Initial registration fees to Regulatory Bodies
- Visa Fees
- Aptitude Test Fees
- Philippine Overseas Employment Administration (POEA)
- Language Testing & Examination
- Recognition Fee
- Atypical Working Scheme Visa Fee (AWTS Fee)

Where an international candidate or returning emigrant is recruited via a local recruitment office outside the national panel contracts, the payment of the Relocation

¹ The HSE is supported by a number of international recruitment partners who engage and recruit with interested applicants on behalf of the service and to HSE standards.

Package and / or the additional initial costs above is at the discretion of the hiring service.

All these costs (whether via agency framework or local recruitment) will be borne by the hiring service and should therefore be included in the local estimates processes.

Queries

Please review the FAQs at the end of this circular. Should you have further enquiries, these can be emailed to resourcingandreform@hse.ie

Yours sincerely

A handwritten signature in blue ink that reads "Anne Marie Hoey". The signature is written in a cursive style and is positioned above a horizontal line.

Anne Marie Hoey
Chief People Officer

Frequently Asked Questions

International / Returning Emigrant Recruitment Relocation Package

1. *What is the effective date of this circular?*

The effective date is Feb 9th, 2026.

2. *Is this circular applicable to all disciplines in all staff categories?*

Yes, this circular is applicable to all disciplines across the various staff categories.

3. *What grades of staff are eligible for the International / Returning Emigrant Recruitment Relocation Package?*

This circular applies to all staff grades. As the costs are borne by the Service, the hiring Service Managers are best placed to make the decision on the categories of staff they wish to recruit internationally.

4. *Are Irish citizens who graduate abroad, or in Ireland, and are seeking to return to Ireland eligible for the International / Returning Emigrant Recruitment Relocation Package?*

Yes, Irish Citizens who are working overseas and are seeking to return to Ireland are eligible / applicable under this circular.

5. *Are citizens from the UK seeking to relocate to Ireland eligible for the International / Returning Emigrant Recruitment Relocation Package?*

Yes, UK citizens seeking to relocate to Ireland are eligible for the International / Returning Emigrant Recruitment Relocation Package.

6. *Is the International / Returning Emigrant Recruitment Relocation Package only payable to candidates who are taking up a permanent post?*

No. The International / Returning Emigrant Recruitment Relocation Package is open to candidate's resident outside of Ireland and are relocating or returning to Ireland to take up either a permanent post or a temporary post for a minimum 2-year duration. A commitment must be given by the candidate to remain in the employment of the HSE for a minimum period of 2 years.

In circumstances where a candidate relocates to Ireland on an initial contract of less than 2 years duration but subsequently remains on an extended contract amounting to 2 years or more, the Service may decide to pay the allowances retrospectively to the candidate, in adherence with Revenue guidelines.

7. *Am I eligible for the International/Returning Emigrant Recruitment Relocation Package when taking up a training programme with the HSE?*

No, you do not qualify for the International/Returning Emigrant Recruitment Relocation Package.

8. *Am I eligible for the International / Returning Emigrant Recruitment Relocation Package when undertaking a HSE-sponsored training programme, with a commitment to work for the HSE for a minimum of two years upon completion of the programme?*

Yes. You are eligible for the International / Returning Emigrant Recruitment Relocation Package when undertaking a HSE-sponsored training programme, provided you commit to

working for the HSE for a minimum of two years upon completion of the programme. Otherwise point 21 below will apply.

9. Can you apply for International/Returning Emigrant Recruitment Relocation package if you receive relocation refunds for another HSE source?

You can only receive relocation funding from one single source.

10. Can Non-Consultant Hospital Doctors (NCHDs) apply for the International / Returning Emigrant Recruitment Relocation package?

No. You can only receive relocation funding from one single source. NCHDs on approved rotation schemes are entitled to claim relocation expenses within the state once per annum subject to a maximum payment of €1,000 per IMO Agreement (Dec 2022).

11. Are Allowances payable directly to the candidates?

In most circumstances, international recruitment is managed via an international recruitment partner / agency. The allowances payable to candidates are paid to the partner / agency, who pass them on to the candidate.

In circumstances where international recruitment is managed by the service directly, the service should make arrangements to pay the allowances directly to the candidate / vendor via 'Other Staff Costs' or 'Vendor Payment' as agreed by the Service Manager.

12. Are the allowances payable directly to the candidates taxable?

As outlined by Revenue in the 'Removal and Relocation Expenses Part 05-02-03', all payments must be matched with receipted expenditure to avoid incurring tax. The amount paid by the employer must not exceed the amount incurred by the candidate to relocate. In effect, payment free of tax is restricted to the reimbursement of actual expenditure incurred at the time of the move.

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-03.pdf>

13. What is the amount payable to international candidates / returning emigrants relocating to Ireland?

The relocation package payable to candidates is dependent on where the candidates are relocating from, i.e. EU/UK and Non-EU Countries. Please see breakdown of maximum amount payable to candidates in table below:

Revised accommodation and flight / ferry thresholds	Candidate relocating from EU/UK Payable up to	Candidate relocating from Non-EU Payable up to
Max accommodation allowance payable - for the first 3 months only (91 days)	€3,910	€3,910
Max flight / ferry allowance payable	€250.00	€800.00
Total allowance payable to candidates re accommodation and flights / ferries	€4,160	€4,710

14. Are there any additional amounts payable to the candidates?

Return flights / ferries up to the value of €250/€800 as outlined above is payable to candidates who were recruited from outside the EU on a Specified Purpose Contract of 2-year duration and are returning to their country of origin having completed but not extending their contract.

15. What additional costs are payable on behalf of the candidate as part of the International/Returning Emigrant Recruitment Relocation Package?

The following additional costs are payable on behalf of the candidate:

- Initial registration fees to Regulatory Bodies
- Visa Fees
- Aptitude Test Fees
- RCSI Fees
- Philippine Overseas Employment Administration Language Testing & Examination
- Recognition Fee
- Atypical Working Scheme Visa Fee
- Recruitment Agency Fee

16. How are the additional costs paid?

In most circumstances, international recruitment is managed via an international recruitment partner / agency. The additional costs payable on behalf of candidates are paid to the partner / agency, who pay them to the relevant body for the candidates on behalf of the hiring service.

In circumstances where international recruitment is managed by the service directly, the service should make arrangements to pay the expenses entitled to the candidate directly through the HSE HR & Payroll Self Service System.

17. Are the allowances payable to any candidate who is recruited from abroad?

International recruitment may be managed via an international recruitment partner / agency or by the HSE Health Region service directly. The International / Returning Emigrant Recruitment Relocation Package is payable to any overseas applicant, this includes Irish, UK, EU and Non-EU citizens moving or returning to Ireland to take up duty on a minimum two year permanent or temporary contract of employment.

All these costs (whether paid via agency framework or local recruitment) will ultimately be borne by the hiring service and should therefore be included in the local estimates processes.

18. How does the applicants apply for the relocation package?

If the applicants are being recruited via an international recruitment partner / agency, the relocation package will be managed and paid by the recruitment partner/agency.

If applicants are recruited via a local recruitment office directly, the applicant must apply in writing to the local recruitment office seeking approval for the payment of International / Returning Emigrant Recruitment Relocation Package. The payment of the Relocation Package and / or the additional initial costs as described above is at the discretion of the hiring service and if granted will be paid through the HSE HR & Payroll Self Service System.

19. When approved for payment of International / Returning Emigrant Recruitment Relocation Package from the local recruitment office, how does the employee claim the payment?

To receive payment, the employee must submit all relevant receipts through the HSE HR & Payroll Self Service System in line with this circular.

20. Period to apply for the International / Returning Emigrant Recruitment Relocation Package

All expenses listed above must be claimed within four months from the candidates start date.

However, in circumstances where a candidate relocates to Ireland on an initial contract of less than 2 years duration and subsequently remains in the organisation on an extended contract, amounting to 2 years or more, the Service may decide to pay the employee the relocation allowances retrospectively, and in adherence with Revenue Guidelines.

21. Under this framework, if the employee voluntarily leaves the Irish Health Service within the two-year contract of employment agreement, are they required to pay back the relocation package?

The hiring service may request the reimbursement of recruitment relocation package costs associated with the appointment. The service manager / employee must revert to the terms and condition outlined in the contract of employment and recruitment guidelines.