

AN EMPLOYERS GUIDE TO:

# INWARD MIGRATION

The information contained within this document is intended as a general guide only and should not be taken as advice.

# CONTENTS

# Contents

## Permanent Employment

<b>Worker Migrant Visa - Confirmation of Employment</b> .....	4
Confirmation of Employment application .....	4
First-time employer applications.....	4
Application process.....	4
<b>Work Permits</b> .....	5
Work permit application.....	5

## Support and Incentives

<b>Seasonal Worker Incentive</b> .....	7
Eligibility criteria.....	7
Other.....	7
Eligible sectors .....	7
How to apply.....	7
<b>Employee Incentives</b> .....	8
Employee relocation incentive.....	8
What's included?.....	8
Key conditions .....	8
<b>Graduate Role Incentive</b> .....	9
Assistance available .....	9
Who can apply? .....	9
Which roles will be supported? .....	9
The employee .....	9
Other.....	9
How to apply.....	9
<b>National Insurance Holiday Scheme</b> .....	11
How does it work and who is eligible? .....	11
How to register.....	11
Is there support for Manx students? .....	11

# PERMANENT EMPLOYMENT

## Worker Migrant Visa - Confirmation of Employment

Since the UK left the European Union on the 31st December 2020 the process to employ someone who is from outside of the UK has changed. This includes Europeans who would have been previously issued a work permit.

You will now need to apply for a Confirmation of Employment (CoE) to support a Worker Migrant visa application for anyone who is not a British or Irish Citizen, or a European Citizen who holds a European Union Settlement Scheme status. This means anyone from outside of the Isle of Man, UK, Ireland or the Channel Islands; who has never lived or worked on the island previously. If the individual is already employed here on a Worker Migrant Visa, you will also need to apply for a CoE for them to work for you.

If you need any further guidance please contact the immigration team [here](#).

### Confirmation of Employment application

You will need to follow these steps to apply for a CoE. You will need to check:

- the role is listed in one of the eligible employment categories in the tables in part 7 of [Appendix W](#) of the current immigration rules. You will need to bear in mind that one or more Standard Occupational Classification (SOC) Codes may fit your role so you will need to pick the one that is most suitable
- The salary you are paying meets or exceeds the salary rate set out on your chosen SOC. You will need to be mindful that the columns are separated as 'inexperienced' and 'experienced' worker.

Refer to [Appendix W](#) within the Isle of Man Immigration Rules.

### First-time employer applications

If you are a first-time applicant for a CoE you will be asked to provide further information to confirm you meet the Isle of Man Employer criteria with your application. This includes confirming:

- that you are an Isle of Man legal entity or have a registered office or principal place of business in the Isle of Man
- you have a current, corporate bank account with an IOM FSA

licensed bank or a current account with an overseas deposit taking institution

- you are subject to IOM Taxation and are registered with the Treasury Income Tax Division for employer income tax and national insurance
- you are not classed as a sole trader

You may also be asked to provide additional information if the Immigration Officer requests it.

### Application process

You must check that there is a relevant SoC for the role, this code is linked to the job by title, description, and minimum basic salary requirements. You will need to check:

- the role is listed in one of the Eligible Employment categories in the Tables in part 7 of [Appendix W](#) of the current immigration rules. You will need to bear in mind that one or more SoC may fit your role so you will need to pick the one that is most suitable
- the salary you are paying meets or exceeds the salary rate set out on your chosen SoC, remembering that the columns are separated as 'inexperienced' and 'experienced' worker.

If the SoC code is not classed as Key Employment (see Table 7 of Appendix W) you must complete the Resident Labour Market Test (RLMT) and you must submit evidence that you have advertised the role for 14 days as set out in the Immigration Rules:

- It must have been advertised in the IOM Job Centre
- Where settled workers have applied but are considered unsuitable you must provide brief details as to the number of applications received and why they were considered unsuitable.
- And one other place listed here, please note social media is not acceptable.

Type of medium	Criteria for suitable media
Newspaper	<b>Must be:</b> <ul style="list-style-type: none"> <li>• marketed throughout the UK and Isle of Man, and</li> <li>• published at least once a week.</li> </ul>
Professional journal	<b>Must be:</b> <ul style="list-style-type: none"> <li>• available throughout the UK and Isle of Man, published at least once a month, and</li> <li>• related to the nature of the employment i.e. a relevant trade journal, official journal of a professional occupational body, or subject-specific publication.</li> </ul>
Website	<b>Must be one of the following:</b> <ul style="list-style-type: none"> <li>• an online version of a newspaper or professional journal which would satisfy the criteria above,</li> <li>• the website of a prominent professional recruitment organisation, which does not charge a fee to jobseekers to view employment advertisements or to apply for employments via those advertisements, or</li> <li>• if the Employer is a multinational organisation or has over 250 permanent employees in the UK/Isle of Man, the Employer's own website.</li> </ul>

Please note, an original signed offer letter must be submitted with the completed form.

Once all the above is in order, the CoE is stamped for a period of three months and returned to you by email. You need to provide this to your employee for them to include in their application.

This route allows the employee to bring their dependents with them and means they will be able to become settled in the Isle of Man after 5 years.

For full guidance on all aspects of Immigration and contact details please see the website [here](#).

## Work Permits

**Anyone not classed as an Isle of Man Worker, holds an Immigration Employment Document, or falls under an exempted employment category, requires a work permit.**

You will need to apply for a work permit for anyone who is a British Citizen or a European Citizen who holds a European Union Settlement Scheme status.

You will also need to apply for a work permit for anyone who is the dependent of a Worker Migrant visa holder and anyone who holds any other type of visa that allows them to work in the Isle of Man; this includes people who gained Indefinite Leave to Remain outside the Island.

### Work permit application

You will need to follow these steps to apply for a work permit. You will need to check:

- the salary you are paying meets or exceeds the minimum wage requirement
- the role has been advertised at the Job Centre for 14 days
- the role is not included in the 'Exemptions' list. If it is on the list you will need to notify the Department for Enterprise within 14 days of the worker starting with you.

Once you have done this you can complete the online application form found [here](#).

The Department will take the following into consideration in deciding whether to grant the permit:

- **Economic circumstances**
  - are there any other suitable Isle of Man workers available
  - the level of unemployment in the role area
  - any economic or social consequences of declining the application.
- **The process**
  - whether and how it was publicised in the Island
  - the process by which the applicant was selected
  - the grounds on which the applicant was selected.
- **Applicant's personal circumstances**
  - does the person have any criminal convictions
  - if the person has, at the time of application, been already working in the Island and their family circumstances
  - would refusing the application cause substantial hardship for the worker.

If the work permit is granted it can be sent to you by email or post. The administration fee is £60.

If you have any queries please contact Work Permits [here](#).

# SUPPORT AND INCENTIVES



# Seasonal Worker Incentive

The Department for Enterprise's Hospitality & Tourism Worker Incentive is available under Appendix 14 of the Financial Assistance Scheme and seeks to support the expansion of the Island's tourism and hospitality workforce.

## Support available

Assistance is by way of a grant, paid retrospectively, of £1,000 per employee. 50% of the grant (£500) is to be paid to the business after presenting the first month's payslip of the new employee. The remaining 50% (£500) is to be paid to the business after presenting the new employee's sixth month payslip. The maximum grant is £1,000 per employee for this Appendix.

In order to receive the first £500 grant payment, the employee's first month's payslip must show that a minimum gross salary of £1,666.67 has been paid to the employee in that month. In order to receive the second £500 grant payment, the business must evidence that a minimum of £10,000 gross income (excluding overtime and other benefits) has been paid to the employee for the six month period.

The £1,000 grant is to be used at the business's discretion, but it is encouraged to support the employee with their relocation to the Island.

If, on application for this grant, the business indicates that they will use it to provide an enhanced or differentiated employee package for either a £500 upfront cash payment to support the cost of accommodation or to make accommodation available to the employee, the business will be eligible to be included in the marketing campaign. Please contact the Locate team for further information at [locate.dfe@gov.im](mailto:locate.dfe@gov.im)

## Eligibility criteria

### The Business

- must be in an eligible sector (outlined in the [Scheme guidelines](#))
- must have a permanent establishment/place of business in the Island
- must be an eligible business under the Regulations (outlined in guidance)
- must be up to date with all tax (including VAT) and National Insurance obligations including returns and payments.

### The Job

- must constitute a full time, fixed term /seasonal or permanent contract of employment
- pay a minimum gross salary equivalent to £20,000 per annum (excluding overtime and other benefits); and
- must not be an excluded employment (outlined in guidance).

### The Employee

- must be directly employed by the business
- their work must take place predominantly on the Island
- except for the three months prior to employment must not have been resident in the Island for Income Tax purposes for any of the previous six years unless classed as a Manx student

- must be resident on the Island for the period of employment in respect of which the grant is claimed and National Insurance and ITIP must be deducted from the salary paid. If the employee is a Manx student, they must provide evidence that they are in their last year of study.

## Other

- an application must be submitted to the Department prior to the individual commencing employment with the Company, in order to be eligible;
- only one claim may be made per job / employee;
- an applicant must comply with the Control of Employment Act 2014 (CEA) and, in the case of any proposed workers from outside the Common Travel Area, with 67 the Immigration Act 1971 (of Parliament) and the immigration rules made under it, as they have effect on the Island;
- in some cases the jobs may be covered by exemptions under the CEA. Where an exemption does not apply, applicants are advised to seek advice from the Department prior to or at the time of application.

## Eligible sectors

- Tourism and Hospitality, skilled and/or roles restricted to –
  - Management and Supervisor;
  - Reservations, Receptionist, Front of House;
  - Chefs and Catering - Head Chef, Chef De Partie, Sous Chef, Commis Chef, Breakfast Chef, General Chef, Kitchen Porter;
  - Housekeeping, Maintenance, Luggage and Night Porter;
  - Food & Beverage Assistants, Waiting-on, Barista, Bar Staff.

Exemptions may be considered for roles that are not stipulated in the list above.

- Fishing and Seafood Processing roles restricted to –
  - Trawler Skipper;
  - Share Fisherman;
  - Fish / Seafood Processor

## How to apply

Please visit [www.dfe.im/fas](http://www.dfe.im/fas) for more information and click [here](#) to submit an initial enquiry form.

Please note that the Department cannot accept retrospective applications. The employer must submit the application in advance of employment.

# Employee Incentives

## Employee relocation incentive

The Isle of Man Government is looking to expand the Island's workforce. This is in the Island's national interest as it helps to grow the economy and to generate additional tax revenue.

In order to encourage such expansion and in recognition of the additional costs in recruiting and relocating off-Island employees, financial assistance may be available to employers looking to recruit off Island.

The Employee Relocation Incentive allows employers within key sectors to claim up to £10,000 per employee recruited off-Island.

## What's included?

A 20% grant of up to £10,000 towards the cost of a relocating employee's first year gross salary (minimum salary must be £25,000).

Assistance is paid retrospectively after the employee has completed 12 months' continuous service.

## Key conditions

### The business must:

- be in an eligible sector (see [Scheme guidelines](#))
- have a permanent establishment/place of business on the Island
- be an eligible business under the Enterprise Act 2008 (eligible businesses) regulations 2018
- be up to date in respect of Income Tax, VAT and National Insurance; and submit their application in advance of appointment.

### The job must:

- constitute permanent, regular employment; and
- not be an excluded employment; and
- offer a minimum starting salary of £25,000.

### The employee must:

- be directly employed by the business
- work predominantly in the Island
- not have been a resident on the Island for Income Tax purposes prior to employment in the job; and
- become resident in the Island for income tax purposes for the period of employment in respect of which the grant is claimed.

The following sectors are eligible for support:

<b>Financial and Professional Services</b>	Banking
	Insurance
	Fiduciary
	Fund management
	Space
	Management of ships, yachts or aircraft
	Legal and accounting
	Other financial services
<b>Manufacturing</b>	
<b>E-Business and Information and Communication Technologies (ICT)</b>	
<b>Specialist Construction roles</b>	Architects & Quantity Surveyors only
<b>Childcare &amp; Nursery roles</b>	
<b>Critical Services roles</b>	(including but not limited to Allied Health Professionals, Pharmacists, Veterinary Care etc.);
<b>Tourism and Hospitality, skilled and/or senior roles restricted to -</b>	Head Chef
	Sous Chef
	Head Housekeeper
	Food & Beverage Manager
	Revenue Manager
	General Hotel Manager

To apply or to find out more:

[www.dfe.im/eri](http://www.dfe.im/eri)

e: [enterprisesupport@gov.im](mailto:enterprisesupport@gov.im) t: 01624 687333





# Graduate Role Incentive

**The Graduate Role Incentive (GRI) provides a 20% grant of up to £6,000 towards the cost of an eligible graduate's first year net salary, and a rebate of the employer's National Insurance up to a maximum of £3,055, for each graduate hired through supported roles, in order to encourage the provision of graduate-level opportunities available in the Isle of Man.**

The Graduate Role Incentive has been formed under the Financial Assistance Scheme and has been implemented to encourage expansion of the Island's graduate workforce, helping to grow the working population in the Isle of Man.

The Graduate Role Incentive will support new jobs which will incentivise on-island businesses to bring new or returning graduates to the Island as employees.

## Assistance available

Assistance is by way of a grant, paid retrospectively to the employer, of 20% of the salary paid to the relevant employee for their first year of employment on the Island up to a maximum of £6,000 per graduate. For the purposes of this calculation, the amount of the salary will exclude bonuses, discretionary payments, and the cost to the business of Income Tax, National Insurance, and superannuation costs.

In addition, an Employer National Insurance refund is available subject to the same requirements up to a maximum of £3,055 per employee. The total payment shall be paid in a single lump sum in arrears.

## Who can apply?

The Graduate Role Incentive is available for Isle of Man businesses, operating in any sector, who meet the following criteria:

- have a permanent establishment/place of business in the Island
- are an eligible business under the Regulations (see further information in Scheme Guidelines)
- are up to date with all tax (including VAT) and National Insurance obligations including returns and payments.

## Which roles will be supported?

Supported roles must meet the following criteria:

- must be full-time, regular employment lasting not less than one year; and
- require an RQF Level 6 qualification or higher in the job description; and
- is a new job to grow the firm's existing headcount. Where overall headcount is reduced, it must show an increase in headcount in the section of the business the role has been created in; and
- starts at a minimum gross salary of £21,000 per annum.

## The employee

- must be directly employed by the business;
- their work must take place predominantly on the Island;
- must have graduated from an accredited Higher Educational institution at RQF Level 6 or higher (or equivalent) within 2 years of the commencement of employment;
- must become resident on the Island for income tax purposes for the period of employment in respect of which the grant is claimed if not already tax resident;

## Other

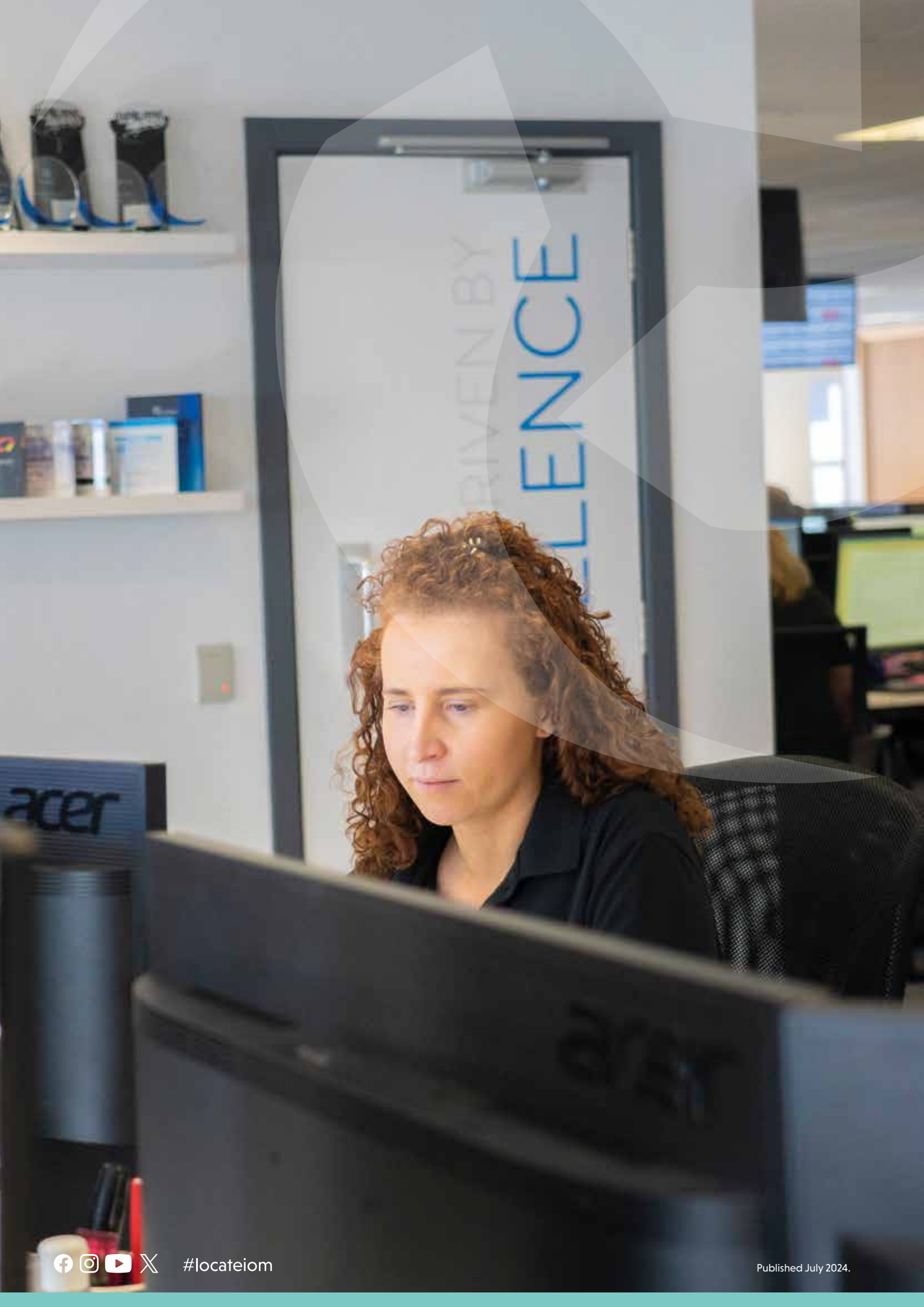
- an application must be submitted to the Department prior to the individual commencing employment with the Company, in order to be eligible;
- only one claim may be made per job / employee;
- an applicant must comply with the Control of Employment Act 2014 (CEA) and, in the case of any proposed workers from outside the Common Travel Area, with the Immigration Act 1971 (of Parliament) and the immigration rules made under it, as they have effect on the Island;
- in some cases the jobs may be covered by exemptions under the CEA. Where an exemption does not apply, applicants are advised to seek advice from the Department prior to or at the time of application

## How to apply

Before applying, eligible businesses must approach the Department for Enterprise to establish whether an application can be made for the relevant role. The Department can be contacted at: **e:** [enterprisesupport@gov.im](mailto:enterprisesupport@gov.im) **t:** 01624 687333

For further information please see [here](#).





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# National Insurance Holiday Scheme

**This is another great initiative which can be highlighted to perspective employees; the scheme is available to any employee relocating or returning to the Isle of Man**

The National Insurance Holiday scheme came into effect in April 2019 and provides a refund on National Insurance contributions paid as an employee during the relevant 12 months of permanent employment on the Island.

The scheme is open to employees who have not been tax resident in the Island for the immediate last five years, and who moves to the Isle of Man to live and work on any role with a gross salary of £23,000 or more (£21,000 if employment commenced before 6 April 2023). Eligible employees who pay National Insurance contributions during the relevant 12 months of their employment can then apply for a lump sum refund from the Income Tax division, capped at £4,400 per person.

To qualify, the employee must remain in permanent employment on the Island for a continuous period of more than 12 consecutive months.

The scheme helps to promote the excellent quality of life and rewarding structure of living and working in the Isle of Man, which includes accelerated opportunities for career progression and average salaries which are typically higher than the UK.

## How does it work and who is eligible?

There are no restrictions on the type of job supported by the scheme. The scheme applies to anyone who takes up residence in the Isle of Man on, or after, 6th April 2019 and who has not been resident here for tax purposes at any time in the immediate past five tax years.

An individual may benefit from the scheme if they take up permanent employment in the Isle of Man, with an Isle of Man employer. The employment opportunity must provide a minimum gross salary of £23,000 and the applicant must remain in the employment for a continuous period of more than 12 months.

## How to register

Claiming National Insurance contributions is simple; the scheme is claimed by and paid directly to the employee.

There is no need to register to take advantage of the National Insurance Holiday scheme ahead of time.

A person who meets the requirements of the scheme will be able to apply for a refund of their Class 1 National Insurance Contributions they pay as an employee during the relevant 12 months of their permanent employment in the Isle of Man. The application should be made after the end of the 12 months to which the claim applies (but no later than six months after that date) using form R247 which you will find [here](#).

The Income Tax Division will review the application, request supporting documents if necessary and issue the refund directly.

## Is there support for Manx students?

Returning students are further supported by the National Insurance Holiday. The scheme applies to any Isle of Man student who, on or after April 6th 2019, successfully completed a full time course of education outside the Island for a university first degree, Higher National Diploma (or comparable course) or a postgraduate course who, after completing their course, returns to the Island to live and work.

To find out more about the scheme, please click [here](#).



