

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.

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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	Must be: <ul style="list-style-type: none"> • marketed throughout the UK and Isle of Man, and • published at least once a week.
Professional journal	Must be: <ul style="list-style-type: none"> • available throughout the UK and Isle of Man, published at least once a month, and • related to the nature of the employment i.e. a relevant trade journal, official journal of a professional occupational body, or subject-specific publication.
Website	Must be one of the following: <ul style="list-style-type: none"> • an online version of a newspaper or professional journal which would satisfy the criteria above, • 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 • if the Employer is a multinational organisation or has over 250 permanent employees in the UK/Isle of Man, the Employer's own website.

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.

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 exceed 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](#).

TEMPORARY AND SEASONAL

Employing a Candidate on a more Temporary/Short Term Basis

Worker (seasonal) migrant visa

In addition to the Worker Migrant Route, the Worker (Seasonal) Migrant visa route has been added to Appendix W for Isle of Man employers in . The route is linked to sectors to employ non-settled seasonal workers for a maximum of nine months and is limited to the Standard Occupational Classification (SOC) Codes found in the Confirmation of Employment Guidance (CoE) [here](#).

Confirmation of Employment application

If you are planning to employ a seasonal member of staff who is from outside of the Isle of Man or UK, you will need to follow these steps to apply for a CoE.

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 criteria of Isle of Man Employer with your application. This is:

- 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
- if you serve alcohol, you may be asked to show the licence for this.

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 Employments listed in Section 5 of the [Confirmation of Employment Guidance](#)
- must be paid a minimum salary of £20,800 (pro-rata for nine months)
- it must have been advertised in the IOM Job Centre for 14 days.

You can then submit the completed application form including:

- a covering letter confirming it is for a seasonal worker
- a copy of the advert
- the specification of the employment
- brief details of the number of settled worker applications received and why they were considered unsuitable.

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 does not allow the employee to bring their dependents with them and any time spent on this visa route does not count towards time spent to settle. However, the employee can switch whilst in the Isle of Man to the Worker Migrant Visa route if they meet all the requirements.

If you have any queries please contact Isle of Man Immigration [here](#).

Work Permits - Seasonal Hospitality Exemption

The work permit seasonal hospitality exemption is reintroduced annually, covering the period 1st March to 31st October.

This allows employers within the Hospitality sector to make a request to the Department for Enterprise for specific roles to be exempted, on the basis that no suitable Isle of Man workers are available to fill the roles.

You can find further details on the exemption [here](#).



A woman with blonde hair and glasses is looking at a computer monitor in an office. The background shows other computer monitors and a water bottle. The text 'SUPPORT AND INCENTIVES' is overlaid on the image.

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.

Eligibility criteria

The Business

- must be in an eligible sector (outlined in the guidance)
- 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.

How to apply

Please visit 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
- 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:

Financial and professional services	Banking
	Insurance
	Fiduciary
	Fund management
	Space
	Management of ships, yachts and/or aircraft
	Legal and accounting
Manufacturing	Export
	Import substitution
Digital	Information and Communication Technology (ICT)
	E-gaming
Specialist construction	Quantity surveyors and architects only
Tourism & hospitality	Chefs
	Head housekeepers
	Managers

To apply or to find out more:

www.dfe.im/eri

e: enterprisesupport@gov.im t: 01624 687333



Graduate Role Incentive

The Graduate Role Incentive offers local businesses 20% of the first-year salary up to £6,000 and an employer National Insurance rebate for each graduate hired through supported roles, to encourage the provision of graduate-level opportunities available for those returning to the Isle of Man.

Eligible employees must be individuals who have graduated from university/a higher education institution within the past two years.

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 businesses in all sectors to bring new or returning graduates to the Island as employees.

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
- require an RQF Level 6 qualification or higher in the job description
- 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
- starts at a minimum gross salary of £21,000 per annum.

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.

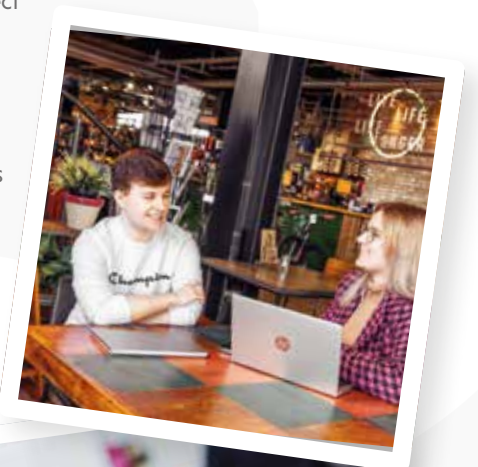
How to apply

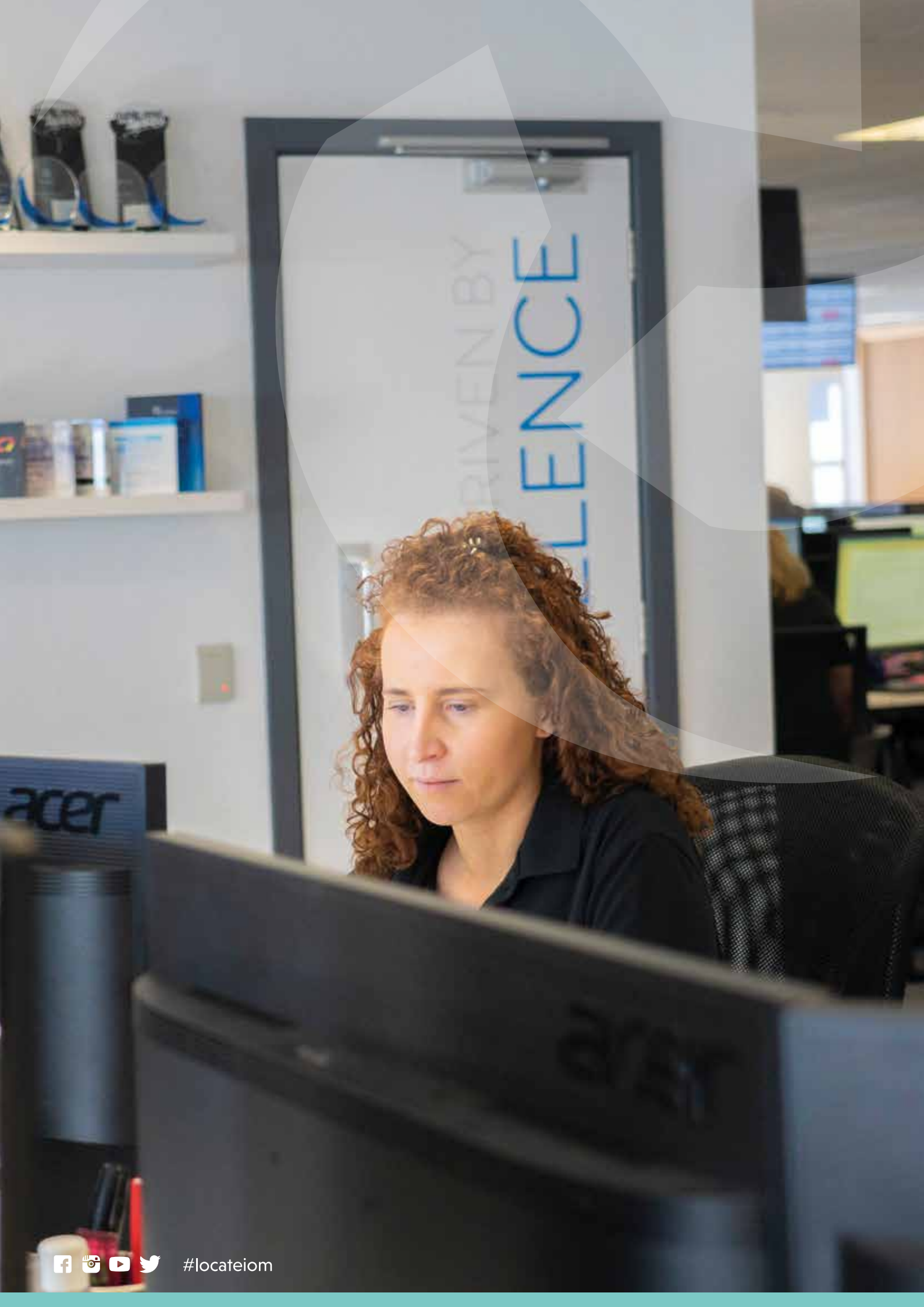
Before applying, eligible businesses must approach the Department for Enterprise to establish whether an application can be made for the relevant role. The Department can be contacted at: **e:** enterprisesupport@gov.im **t:** 01624 687333

Once this is established, applicants will be asked to submit the following information:

- a signed application form
- a summary of the business plan explaining how the applicant plans to increase its workforce on the Island. This must include:
 - (in the cases of existing businesses) details of the applicant's current workforce, specifically numbers of directly employed, permanent employees, both full-time and part-time, the latter also expressed as FTEs
 - details as to jobs and salaries in respect of which assistance is claimed
 - a job description for the vacancy the graduate would be filling to ensure it is suitable graduate-level employment
 - development plans for the graduate to ensure the employment has sufficient opportunities for development, including criteria required for the graduate to be retained following the end of the period for which financial support is available
 - permission for the Department to obtain information from the Treasury as to the applicant and the applicant's employees in respect of whom assistance is sought (which will in turn require the applicant to obtain the requisite permissions from its own employees).

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





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 in the first 12 months of employment.

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 £21,000 or more. Eligible employees pay National Insurance contributions during their first 12 months of employment and can then apply for a lump sum refund from the Income Tax division, capped at £4,000 per person.

To qualify, the employee must remain in employment for a continuous period of at least 12 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 for a minimum of 35 hours per week in the Isle of Man, with an Isle of Man employer. The employment opportunity must provide a minimum gross salary of £21,000 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 first 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 undergraduate 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](#).



