



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 [click 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 as set out in Appendix Skilled Occupations or Appendix Shortage Occupation List in the current rules.
- The salary you are paying meets or exceeds the salary rate set out in the table.

Applying for a CoE

When you apply 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 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 as set out in Appendix Skilled Occupations or Appendix Shortage Occupation List in the current rules.
- 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.

All roles need to be advertised in line with the Sequential Labour Market Test (SLMT) 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. Immigration may ask for detailed evidence.
- Advertised via a licensed employment agency in both the Isle of Man and UK.

Type of medium	Criteria for suitable media
Newspaper	Must be: • marketed throughout the UK and Isle of Man, and • published at least once a week.
Professional journal	Must be: • 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: • 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.
Irish recruitment agency	Must be: • advertised through the website of an Employment Agency in the Republic of Ireland operating in conformity with the Employment Agencies Act 1971.

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.

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

Employment Incentives

The Employment 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 from off the Island.

The Employment Incentive allows employers to claim up to £10,000 per employee recruited off-Island.

The Scheme can provide financial assistance to local businesses where:

- permanent roles are filled by off-Island individuals, recent on-Island graduates or Manx graduates returning to the Island; and
- seasonal roles are filled by off-Island workers or Manx students currently studying off-Island.

What's included?

A grant equivalent to 25% of the employee's net salary for the first year of employment, capped at £10,000. Assistance is paid retrospectively after the employee has completed 12 months' continuous service.

For seasonal and temporary employees in an eligible sector undertaking a qualifying role, a flat rate of £1,000 is available which is payable in two instalments of £500. This is paid after the first month of employment and the sixth month of employment.

Key conditions

The business must:

- have a permanent establishment/place of business on the Island.
- be an eligible business under the Enterprise Act 2008 (Eligible Businesses) Regulations 2018.
- declare whether they are up to date in respect of Income Tax, VAT and National Insurance;
- be expanding their workforce on the Island and
- submit their application in advance of commencement of employment.

The job must:

- offer a minimum starting salary of £25,000 (or equivalent pro-rata if temporary staff)
- must be a full-time role in which the employee is contracted to work a minimum of 30 hours per week; and
- if the role is permanent, the role must have been advertised on-Island (unless exempt) for a minimum of two weeks, associated evidence must be provided.

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, unless a Manx graduate.

To apply or to find out more:

www.dfe.im/eri

e: enterprisesupport@gov.im t: 01624 687333



National Insurance Holiday Scheme

This initiative is a fantastic opportunity tailored specifically for students returning to the Isle of Man to live and work, offering valuable support as they transition back to employment on the Island.

The Isle of Man is offering an exciting opportunity for students returning to live and work on the Island. The National Insurance Holiday Scheme provides eligible students with a refund of up to £4,400 on Class 1 National Insurance contributions paid during their first 12 months of permanent employment. This initiative is designed to support students who wish to return after completing their studies.

Eligibility Criteria

- To qualify for the scheme, students must meet the following conditions:
- They must have successfully completed a full-time course of education outside the Isle of Man after 6 April 2019. Eligible courses include university first degrees, Higher National Diplomas (or comparable qualifications), and postgraduate courses.
- Students must return to the Isle of Man to live and work after graduation and commence permanent employment within five years of completing their studies.
- Distance learning or flexible learning courses do not qualify for the scheme, and students who attended the Isle of Man University College are also excluded.
- Refunds are only available for one employment period of 12 consecutive months.

Additional Requirements

The scheme has specific employment and employer-related conditions:

- Employment must be permanent, meaning it is expected to continue indefinitely without a predetermined end date.
- Employers must be Isle of Man residents for National Insurance purposes.

Students who meet these criteria will be eligible to apply for the refund, which remains recognised as paid for all other purposes.

For further details and application information, visit our website and explore the scheme's full terms and conditions, visit <https://www.locate.im/relocating/world/relocation-incentives/relocation-incentive>





