





Employee Net Pay

Outlined below are illustrative examples of an employee's annual net pay across various European jurisdictions. This has been based on:

- An annual salary of EUR70,000.
- The assumption the employee is a local hire and subject to local social security
- There being no beneficial tax regimes in place
- The individual being single
- Calculations for the UK have been prepared in GBP and converted to EUR
- No additional benefits such as life assurance and private medical are included.

	Ireland	UK	Spain	France	Portugal	Netherlands
Salary	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000
Home office costs/meal allowance	N/A	N/A	N/A	EUR600	EUR1,452	N/A
Social Security/Nation al Insurance	EUR2,870	EUR3,780	EUR3,845	EUR15,147	EUR7,540	EUR7,327
Income tax/USC	EUR16,846	EUR13,111	EUR18,711	EUR9,000	EUR20,810	EUR13,993
Net annual pay	EUR50,284	EUR53,109	EUR47,444	EUR45,853	EUR43,102	EUR48,680



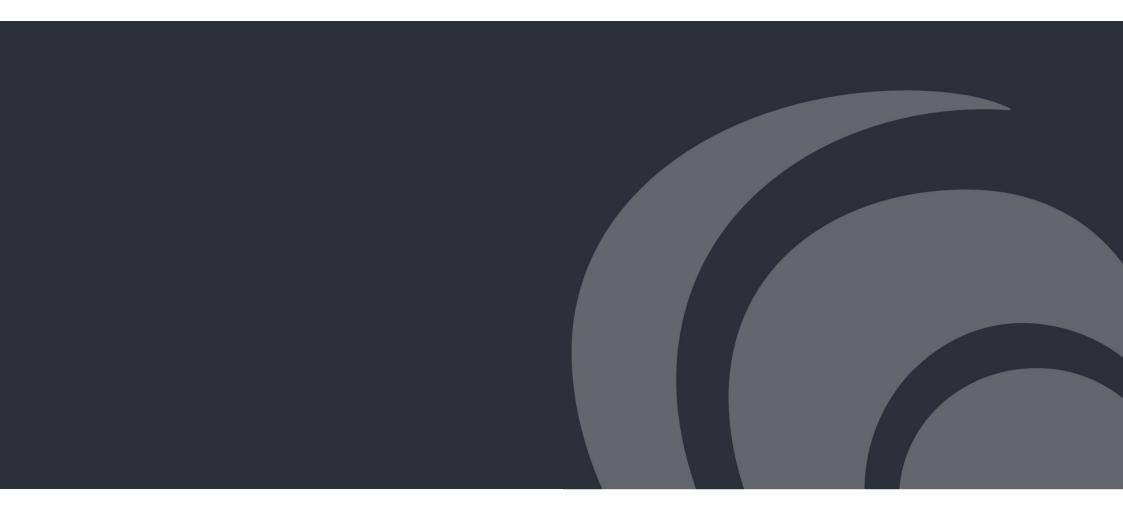
Cost to Employer

Outlined below are illustrative examples for the annual cost (salary and mandatory benefits) to an employer in hiring an employee across various European jurisdictions. This has been based on:

- An annual salary of EUR70,000.
- The assumption the employee is a local hire and subject to local social security
- · The individual being single
- Calculations for the UK have been prepared in GBP and converted to EUR
- No additional benefits such as life assurance and private medical are included.

	Ireland	UK	Spain	France	Portugal	Netherlands
Salary	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000
Home office costs	N/A	N/A	N/A	EUR600	EUR1,452	N/A
Social Security/National Insurance	EUR7,805	EUR9,611	EUR19,031	EUR30,901	EUR14,828	EUR12,425
Pension	This will be mandatory from 2026.	EUR2,100	N/A	N/A	N/A	EUR7,700
Total cost to employer	EUR77,805	EUR81,711	EUR89,031	EUR101,501	EUR86,280	EUR90,125

These slides are for informational purposes and do not constitute advice. The calculations have been prepared based on current rates and allowances. Readers should not rely on the information contained for specific decisions. Numbers were updated in June 2025.



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