



# Baker Tilly

Employer cost and  
net pay comparison





# 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
<b>Salary</b>	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000
<b>Home office costs/meal allowance</b>	N/A	N/A	N/A	EUR600	EUR1,452	N/A
<b>Social Security/National Insurance</b>	EUR2,870	EUR3,780	EUR3,845	EUR15,147	EUR7,540	EUR7,327
<b>Income tax/USC</b>	EUR16,846	EUR13,111	EUR18,711	EUR9,000	EUR20,810	EUR13,993
<b>Net annual pay</b>	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
<b>Salary</b>	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000	EUR70,000
<b>Home office costs</b>	N/A	N/A	N/A	EUR600	EUR1,452	N/A
<b>Social Security/National Insurance</b>	EUR7,805	EUR9,611	EUR19,031	EUR30,901	EUR14,828	EUR12,425
<b>Pension</b>	This will be mandatory from 2026.	EUR2,100	N/A	N/A	N/A	EUR7,700
<b>Total cost to employer</b>	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.

Baker Tilly Ireland Audit Limited is a company incorporated in Ireland under company number 753814, and Baker Tilly Ireland Limited Partnership is a limited partnership established in Ireland with limited partnership number 3834, each having their registered office at Penthouse Floor, 5 Lapps Quay, Cork, TW12 DX51, Ireland.

Baker Tilly Ireland Audit Limited and Baker Tilly Ireland Limited Partnership are members of the MHA network. MHA is an independent member of Baker Tilly International Limited, the members of which are separate and independent legal entities.

**Now, for tomorrow**

**bakertilly.ie**

 Baker Tilly Ireland

