

	Resident in a DTA country		Resident in a non-DTA country	
Presence in the State during:	Number of workdays in Ireland:	Payroll treatment	Number of workdays in Ireland:	Payroll treatment
One tax year	Up to 60 workdays in the tax year	No payroll obligation, but consideration will need to be given to where the employee will return to Ireland in a subsequent year	Up to 30 workdays in the tax year	No payroll obligation, but consideration will need to be given to where the employee will return to Ireland in a subsequent year
One tax year	61 workdays or more	See "Certain DTA visitors to Ireland" section below	31 workdays or more	Irish PAYE must be operated on income earned while working in Ireland
Two consecutive tax years	Up to 60 workdays across two consecutive tax years	No payroll obligation, but consideration will need to be given to where the employee will return to Ireland in a subsequent year	Up to 30 workdays across two consecutive tax years	No payroll obligation, but consideration will need to be given to where the employee will return to Ireland in a subsequent year
Two consecutive tax years	61 workdays or more across two consecutive tax years	See "Certain DTA visitors to Ireland" section below	31 workdays or more across two consecutive tax years	Irish PAYE must be operated on income earned while working in Ireland
More than two tax years	No threshold applies	See "Ongoing presence" section below	No threshold applies	PAYE must be operated.