

IRELAND: THE ECONOMIC CORE OF EUROPE

IRLANDA: O NÚCLEO ECONÔMICO DA EUROPA

ABSTRACT

This report aims to address and evaluate the main benefits of multinational companies moving to different countries, highlighting the perspective from Ireland and U.S.A. Additionally, this study focus on human resources in transition, such as employees relocating to different headquarters. This research was carried out by way of a literature review. This is important to demonstrate, explain, and evaluate the actual existent literature about this specific theme covered in this article. Furthermore, the literature review gives accuracy and validation to this research, as it presented many figures and facts collected through data banks and internet sources. The main finding is a recommendation showing that that STL (Security Technologies Ltd) company choose Ireland as the preferred location for their EMEA operations (Europe, Middle East and Asia – market area).

KEY-WORDS: Ireland. Human Resources Management. Multinationals. Economy. USA.

RESUMO

Esta pesquisa tem como objetivo abordar e avaliar os principais benefícios das empresas multinacionais que se deslocam para diferentes países, destacando a perspectiva da Irlanda e dos EUA. Além disso, este estudo se concentra nos recursos humanos em transição, como funcionários que se mudam para diferentes sedes. Esta pesquisa foi realizada por meio de uma revisão de literatura. Isso é importante para demonstrar, explicar e avaliar a literatura existente atualmente sobre esse tema específico. Além disso, a revisão da literatura confere precisão e validação a esta pesquisa, pois apresenta muitos números e fatos coletados por meio de bancos de dados e fontes da Internet. A principal descoberta é uma recomendação mostrando que a empresa STL (Security Technologies Ltd) escolhe a Irlanda como o local perfeito para suas operações na EMEA (Europe, Middle East and Asia – market area).

PALAVRAS-CHAVE: Irlanda. Gestão de RH. Multinacionais. Economia. EUA.

INTRODUCTION

This report outlines and discusses the macro-economic, and human resources management considerations associated with Multinational Corporations establishing a presence in Ireland. STL (Security Technologies Ltd) intend on establishing a new facility within Europe consisting of a production unit, technical support and a small-scale research and development component. The organisation is considering a number of European options and wish to consider Ireland for this new development. The report will therefore provide an analysis of Ireland in an effort to determine whether or not current macro-economic, and human resources management conditions could support such a development.

LITERATURE REVIEW, DATA AND FACTS

Country Overview

Ireland is situated on the extremity of Western Europe placing it in a key strategic position for trade acting as a gateway between the United States, Europe and the Middle East (Europa 2015). Historically, the country gained Free State Status from the United Kingdom in 1922 and thus inherited significant infrastructure in terms of a banking system, communications, schools and hospitals (Tiernan and Morley 2013). Ireland became a member of the European Economic Union in 1973 and subsequently adopted the Euro as the national currency in 2001 (Eurozone 2015).

Political Analysis

As outlined in table 1.0 (see it below), Ireland is a Constitutional Republic with a parliamentary system of government. The head of state is served by the President, who is elected by a vote for a seven-year term and may be re-elected once (EU2013 2015). The Prime Minister (Taoiseach) is nominated by the House of Representatives (the Dail) and appointed by the President (Prakke and Kortmann 2004). The country experienced political difficulty throughout the 20th Century as a result of [it] emerging from British rule. Peaceful resolution

was achieved with the ratification of the Good Friday Agreement in 1998. ESRI (2015) outlines that the late 20th century saw governments place significant emphasis on FDI and export trade.

Table 1 - General Political Overview – Ireland.

Government
Coalition Government between Fine Gael and Labour
Political Parties
<ul style="list-style-type: none"> • Fine Gael • Labour • Fianna Fail • Sinn Feinn

Source: Adapted from, EU, 2013-2015.

Economic Analysis

Research suggests that Ireland experienced significant extremities of the GFC – Global Financial Crisis which occurred in 2008, resulting in the country requesting, and being assigned an 85 Billion financial aid package from the EU and IMF in 2010 (IMD 2010 cited in Gunnigle et al 2013). In 2013, Ireland experienced an economic upturn becoming the first Eurozone country to leave the bailout program, with further economic growth predicted (McDonald 2013).

Incentives for Inward Investing Companies

Despite the impact that the GFC has had on the Irish economy, the country continues to attract significant FDI – Foreign Direct Investments, with Ireland being placed 12th in the world in terms of host countries (FDI, 2015). Ireland was labelled as the “best country for business” by Forbes in 2013, with more than 1,150 corporations choosing Ireland as their strategic European base, from global leading enterprises to the widespread rapid-development brands (Gleeson 2013). Further to this, KPMG (2015) suggests that Ireland is an ideal location for FDI, outlining that over 1,000 companies have located their European Headquarters throughout the country. Research suggests that Ireland’s competitiveness within the FDI domain is due to cost, stability of the corporation tax regime, a diverse network of taxation treaties and a robust legal intensive business environment which provides numerous quality assurance advantages within

production industries (Barry and Bergin 2010). Table 2 highlights a number of incentives for MNCs to conduct FDI within Ireland:

Table 2 - Incentives for FDI – Ireland.

Tax Incentives
<ul style="list-style-type: none"> • Ireland’s taxation regimes provide numerous benefits for MNCs. • Low corporation tax rate of 12.5% when compared to other competing markets e.g. 23% in the UK. • Politically, the Irish Government has committed to maintaining lower tax rates as a means of attracting further FDI • Further tax incentives in the area of Treaties and R&D further contribute to this incentive. (Deloitte 2015; KPMG 2015; Worldwide Tax 2015)
An effective place to do Business
<ul style="list-style-type: none"> • Ireland has been rated as one of the best locations in Europe to do business. • The Capital City – Dublin has been labelled as one of the best places in the world to initiate a business start-up. (Forbes 2013)
Business Environment that supports FDI
<ul style="list-style-type: none"> • Research suggests that MNCs which have invested in Ireland have received on-going support from various stakeholders including the government and the IDA. (KPMG 2015)
Labour Market Characteristics
<ul style="list-style-type: none"> • Various sources highlight that one of Ireland’s major strengths within the international market place, is its workforce. • Research suggests a multi-skilled pool of potential employees with characteristics such as innovation and flexibility featuring highly throughout (Deloitte 2015: KPMG 2015). • More than half of the population are under 35 years old (IDA 2015). • 93% of young people were expected to graduate from upper secondary education Ireland offers a young, • Skillful and mobile workforce (OECD 2014).
Infrastructure Characteristics
<p>Travel:</p> <ul style="list-style-type: none"> • As outlined in the country overview, Ireland inherited numerous sources of well established infrastructure from the United Kingdom (Tiernan and Morley 2013). • Domestic travel is convenient throughout the country with no area being anymore than 110km throughout the country (Worldwide Tax 2015). • In terms of international travel, Ireland provides scope for short transatlantic travel, while also providing numerous throughout Europe and the Middle East (KPMG 2015).

<p>Communications:</p> <ul style="list-style-type: none"> • Ireland's well developed telecommunication infrastructure will not place any limitations or restrictions on global communications or networking (IDA 2015).
<p>Increased Levels of Competitiveness</p>
<ul style="list-style-type: none"> • IDA (2015) suggest that the high costs associated with doing business in Ireland prior to the GFC in 2008 have decreased throughout the recession resulting in the country being far more cost effective to do business within. • Such competitiveness has resulted in reductions in the cost of real estate, utilities and services.
<p>Market Access</p>
<ul style="list-style-type: none"> • External to the country itself, Ireland has access to a number of global markets. • Ireland's location places it in a key strategic position in terms of access to the United States (IDA 2015). • Research suggests that numerous MNCs have established their European Headquarters within Ireland for reasons such as those outlined above (Deloitte 2015). • Appendix F adapted from Deloitte (2015) highlights numerous examples of MNCs which have committed to FDI in Ireland.

Source: Elaborated by the author, 2020.

Labour Market Analysis

The Irish Labour Market can be described as having an excess of workers as a result of the most recent GFC and recession. There are significant levels of youth within the workforce, with an emphasis placed on third level education, flexibility and mobility.

Labour Market Population

CSO (2015) determined that the population of Ireland was 4.6 million. CSO (2015a) determined that 1.9 million of the available labour market i.e. persons aged between 15 – 64, were in some type of employment throughout this period.

Unemployment

CSO (2015b) determined that unemployment levels in Ireland have reduced to 10%. There has been a steady decline in unemployment levels throughout the past three years as CSO (2015b) outlines a continuous decline in unemployment statistics, with decreases of 4.3%

recorded throughout this period. Youth unemployment levels continue to decrease also with CSO (2015b) highlighting a decrease of approximately 10,000 persons per annum throughout this year period. Decreases in net migration of 35% throughout the 2014-2015 period determined by CSO (2015) suggest that these statistics accurately reflect unemployment levels.

Skills Shortages

SOLAS (2014) determined that there are a number of prevalent skill shortages within the Irish Labour Market within specific areas such as ICT, Engineering, Science specific to R&D and Business and Finance. These shortages while also highlighting various other shortages within the market. Given the nature of the STL's business model, these shortages do raise some initial concerns. However, the geopolitical factors in terms of Ireland's position and EU membership can potentially address this as STL could potentially recruit within the population of the European Union should any shortfalls arise.

Educational Considerations

In terms of statistical data, Ireland is a highly educated workforce with SOLAS (2013) determining that 47% of the employed adult population have attained third level education, while 39% have attained either secondary or further education qualifications.

In terms of educational standards, the education system in Ireland is highly regulated with a significant emphasis placed on quality standards and international recognition (QQ2015). The National Framework of Qualifications sets out the various levels of award recognition throughout the country. Quality and Qualifications Ireland place a significant emphasis on labour market analysis and the identification of skill shortages within a population and adopting a proactive approach to aligning qualifications with labour market demands (QQ2015).

Language Considerations

Various sources suggest that Ireland lacks in competence in terms of communicating in foreign languages. An EU study conducted throughout 2014 determined that Ireland scored the lowest of all member states in terms of foreign language skills, with little or no emphasis being placed on learning mobility for foreign language skills (Europa 2014).

Characteristic of Human Resources and Employment Relations

Ireland has been described as a liberal market economy, in which its industrial relations history stems back as far as the early 1900s, predating the foundation of the state, highlighting another model which was inherited from the United Kingdom (McDonagh and Dundon 2010; Gunnigle et al 2011).

Union Recognition

One of the key characteristics of the employment relations landscape within Ireland, is that of union recognition. The industrial relations act provides legal provision for workers to organise, however there is no statutory requirement for employers to recognise unions (McDonagh and Dundon 2010). This researcher highlights that significant emphasis is placed on dispute resolutions mechanisms.

Further to the concept of dispute resolution mechanisms, recent government initiatives such as the Mediation Bill 2012 and the Work Relations Bill 2014, suggest that there is significant political will to avoid lengthy industrial disputes with the purpose of these bills being to provide a more streamlined, cost effective and time efficient dispute resolution mechanism (Department of Justice & Equality 2012).

Volunteerism

Another key component to the Irish context is that of the voluntarism nature of Irish Industrial Relations, in that employment conditions are generally regulated on a voluntary basis rather than regulatory arrangements (McDonagh and Dundon 2010).

In terms of industrial relations trends, there has been a significant prevalence in the adoption of individualisation practices by employers from the perspective of managing HRM practices throughout Ireland (Roche 2001). Such trends have resulted in a reduction in the prevalence of collective agreements. Roche (2001) discusses literature, which suggests that such a trend is a result of US MNC influencing the Irish industrial relations landscape, concluding that no such empirical evidence exists to support this.

Union Membership/Density

Statistical Data outlined by Oirechteas (2011), suggests that there has been a consistent trend in the reduction of union membership in Ireland since the GFC in 2008. The statistics shows an 18% reduction in union membership and a 4% increase in union density throughout this period.

Recruitment Selection, and Training of Employees

Recruitment and Selection (R&S) of appropriately trained staff is critical in the assessment of any proposed facility for STL. Any recruitment strategy needs to be multi-faceted, carefully planned and executed in a timely manner.

The strategy should commence at least six months before the opening date of the facility (See Table 3.0).

Table 3 - Proposed Six Month Lead in Timeline for R&S Strategy.

6 Months Out	5 Months Out	4 Months Out	3 Months Out	2 Months Out	1 Month Out	
Recruitment Phase One						
	Interview & Selection Phase One					
		Recruitment Phase Two				
			Short listing & Interviews Phase Two			
				Interviews & Selection Phase Two		
					Training of Employees	
						OPENING OF FACILITY

Source: Elaborated by the author, 2020.

Phase One Positions & Recruitment Costs

It is recommended that STL commission a local Recruitment Agency to undertake the recruitment processes, namely the advertising and sourcing of candidates, managing CVs and application forms and short listing of candidates for interview and selection for the positions of Secretaries, Electronic Engineers and HR Director. The U.S. employees being relocated can then conduct the interviews. The costs of engaging a Recruitment Agency are detailed:

Table 4 – Costings (flat fee rate).

Position to be recruited	No. to be recruited	Flat Rate Fee per position		TOTAL COST	
		€	\$	€	\$
Secretaries	5	945	1,025.39	4,725.00	5,126.87
Electronic Engineers	10	945	1,025.39	9,450.00	10,253.09
HR Director	1	945	1,025.39	945.00	1,025.39
TOTAL COST				15,120	16,405

Source: Webrecruit, 2013.

If the US employees can co-ordinate their pre-location visits to fall in line with interviews, STL should avoid any further recruitment costs. Otherwise, the following additional costs will be incurred namely travel, accommodation and car hire costs for interviewers and one administrator.

Table 5 - Additional Costs - Interviewers and Administration Staff.

Expense Type	Number	Total cost	
		€	\$
Return flights from San Diego, CA, to Dublin, Ireland	8 persons/16 flights	7,128	7,709.77
Hotel Accommodation for one week	4 persons/4 single rooms	5,292	5,710.19
Car hire for one week	1 car (Automatic, 4 door)	436.29	471.88
TOTAL		12,856	13,892

Source: Elaborated by the author, 2020.

Phase Two Positions

The remaining positions should be recruited by way of media advertising. This phase of recruitment should be managed by the HR Director with the support of the re-located managers and locally recruited Engineers and Administrators. It is recommended that a variety of advertising methods are utilised in order to attract a wide pool of candidates.

Table 6 - Advertising Costs.

Mode	Average cost		Number of Units	Total Cost	
	€	\$		€	\$
Newspaper (half page advert)	15,485	16,699.43	4	61,940.00	66,797.72
Online (per website)	12,550.00	13,531.95	2	25,100.00	27,063.90
	400.00	432.18	2	800.00	864.36

University career fairs (per stand)					
Radio (primetime)	625.00	673.89	12	7,500	8,086.45
TOTAL				95,340.00	78437.43

Source: Elaborated by the author, 2020.

No additional costs ought to be incurred in this phase as the interviews and supporting administrative functions can be conducted by employees already recruited by STL.

Training Plan and Costs

To ensure that the facility opens on schedule, it will be vital to develop and deliver a thorough Induction and Training Plan (See Table 7.0 below). The formal training together with on-the-job training should be delivered during the final month (as per Table 6.0) before the opening of STL to ensure no additional costs are incurred.

Table 7 – Training Matrix.

Table 7.0 Training Matrix:	Induction	Health & Safety	Quality Assurance	Customer Service	Operating/ Technical Procedures	Product Familiarisation	Staff Welfare & Development	TOTAL TIME Hours/Days
Time required (Hours)	8	2	4	8	16	8	2	48/6
Assembly Line workers	✓	✓	✓		✓	✓	✓	40/5
Supervisors (First Line Supervisors)	✓	✓	✓		✓	✓	✓	40/5
Call Centre Operatives	✓	✓	✓	✓		✓	✓	32/4
Electronic engineering technicians	✓	✓	✓		✓	✓	✓	40/5
Electronic engineers	✓	✓	✓	✓	✓	✓	✓	48/6
Secretaries	✓	✓		✓				18/2.25

Source: Elaborated by the author, 2020.

Locally Recruited Employees

Table 8 - Projected Compensation Costs for Locally Recruited Employees.

Job Title	No. of positions	Annual Salary		Total Costs	
		€	\$	€	\$
Assembly Line workers	250	24,000	25,956.57	6,000,000	6,489,142.50
Supervisors (First Line Supervisors)	25	28,000	30,175.04	700,000	754,454.95
Call Centre Operatives	100	24,000	25,871.08	2,400,000	258,710.80
Electronic Engineering/Computer Systems Technicians	50	31,000	33,530.66	1,550,000	1,676,533

Electronic Engineers	10	39,000	42,177.61	390,000	421,776.10
HR Director	1	100,000	108,183.93	100,000	108,183.93
Secretaries	5	30,000	32,453.71	150,000	162,268.55
TOTAL				9,130,000	9,871,070

Source: Elaborated by the author, 2020.

Relocated Employees from U.S.A.:

Table 9 - Projected Compensation Costs for Relocated Employees from U.S.A.

Job Title	Annual Salary	
	€	\$
Finance Expert	56,200	60,600
Technical Support Manager	67,630	72,295
Facility Manager	78,075	84,192
TOTAL	201,905	217,087

Source: Elaborated by the author, 2020.

Overall Salary Compensation Costs

Table 10 - Overall Salary Compensation Costs.

Employee Group	Total Annual Salary Costs	
	€	\$

Locally Recruited	11,283,250	15,232,350
Relocated	201,903	272,570
Total	11,485,153	15,504,920

Source: Elaborated by the author, 2020.

Compensation Costs – Non-Salary Costs

Locally recruited - it is not anticipated that non-salary compensation costs would arise for these workers.

Relocated workers from USA - significant costs will arise in respect of these workers. These costs come under the ambit of Pre-location and Relocation costs.

Pre-Location Costs

Table 11 - Pre-Location Costs.

Expense Type	Number	Total cost	
		€	\$
Return flights from San Diego CA, to Dublin, Ireland	12 persons/24 flights	21,384	22,992.11
Hotel Accommodation - one week for family of 4	12 persons/3 family rooms	3,969	4,266.33

Car hire for one week	3 cars	1,356.84	1,462.72
TOTAL		26,709.84	28,721.16

Source: Elaborated by the author, 2020.

On-going Relocation Costs

Table 12 - On-going Re-location Costs.

Expense Type	Monthly cost		Total Annual Costs	
	€	\$	€	\$
One way flight - San Diego to Dublin (one off cost)	N/A	N/A	5,346	5,732.09
House rental	900.00	970.58	32,400	36,450.00
Car Hire	452.28	487.75	5,103.36	5,503.72
Health Insurance	151.41	163.22	1,816.92	1,958.64
Visa costs/Work Permit	N/A	N/A	3,000.00	3,235.48
Shipping costs (one off cost)	N/A	N/A	4,173.88	4,500.00
Return flight Dublin to San Diego, CA	N/A	N/A	10,692	11,464.18
TOTAL COST			62,532.16	68,844.11

Source: Elaborated by the author, 2020.

Evaluation of Quality of Life - General Relocation Issues

Relocation could be a challenging issue for expatriates, especially if they have a family. According to The Global Relocation Trends Survey (2012) there are several challenging issues affecting expatriate workers which often results in expatriate early returns. Some of those

reasons include: Family concerns (33%), Transfer to a new position in the company (17%); Career concerns (5%); Cultural adjustment challenges (3%), Security concerns (3%) and others, for example, climate, education system and religion.

Family Concerns

According to statistics, the majority of relocated employees are married (60%) and have children (43%). The top family challenges that are critical to relocated employees are summarized in Table 13.

Table 13 - Top Family Concerns when relocating.

Concerns	% of Relocated employees
Spouse/partners integration	48%
Family adjustment	38%
Children's education	35%
Local difficulties	21%

Source: Based on Global Relocation Trends Survey, 2012.

Spouse/partner integration

One of the biggest challenges spouses and partners usually face is language (78%), which in Ireland's case would not be an issue. Other challenges, where spouses or partners would need assistance would be with regard to work permits, training, career planning and employment search assistance. The companies usually provide assistance programmes for spouses and partners.

For example, if STL uses Intra Company Transfers, spouses and partners can apply for Spousal/Dependent employment permits through Intra Company Transfer Permits. According to the Central Statistics Office CSO (2015) Ireland's current unemployment rate is 10%, which could make finding a job a challenging issue for both spouse or partner. Assistance with seeking employment would therefore be required.

Childcare

In Ireland, the State does not provide childcare facilities and such facilities are therefore usually privately run. Childcare costs in Ireland are the most expensive in the EU. Data from an OECD Report (‘Doing Better for Families’) shows that childcare costs in Ireland amounts to 29% of the net family income, whereas the OECD average is 13%. Childcare could therefore be a challenging issue for expatriate families with young children. The main difficulties associated with childcare as identified by Irish parents are shown in Table 14.

Table 14 – Difficulties with childcare.

Main difficulty with childcare	% of parents
Cost	76%
Availability	47%
Access	36%
Quality of care	23%

Source: Europa, 2014.

Education

The Irish education system is made up of primary, second, third-level and further education. State-funded education is available at all levels. In terms of the quality of the education system, OECD (2015) has found that the average student scored 516 in reading literacy, maths and science in the OECD’s Programme for International Student Assessment (PISA), above the OECD average of 497.

The quality of third level education in Ireland is high. Ireland’s seven public universities are all ranked within the world’s top 650 in the QS World University Rankings 2014/15 (Top Universities 2015). In addition, there is a Free Fees Initiative offering free third level (undergraduate) education (Top Universities 2015). One potential concern with the education

could be the dominance of the Roman Catholic schools at primary and secondary levels. Only one of 50 primary schools in Ireland is multi-denominational, amounting to only 2% of all primary schools, and there are regions with no multi-denominational schools available at all (Educate Together, 2014).

Concerns related to the transfer to a new position within the company and career

According to statistics, international experience results in faster promotion for 40% of relocated employees (Global Relocation Trends Survey 2012). It has been presumed that the STL employee relocation would be accompanied by the best career management practices that would ensure that the employees' transfer to Ireland is made easier and the employees would therefore proceed in their careers.

Cultural Challenges

There are many cultural similarities between Ireland and US. Both are English speaking countries and the quality of life is also similar according to the OECD 'Better Life Index' (2015). Some of the comparisons are shown in Table 15 below.

Table 15 - Comparison of Ireland and US, according to CEOD 'Better Life Index' data.

	Measurement	Ireland	US
Income	Household net	28, 099 USD	132,822 USD
Jobs	Employment rate (aged 15-64)	59%	67%
Housing	Satisfaction rate	94%	86%
Education	High Schools (25-34yrs)	73%	89%
Environment	Air pollution (in micrograms)	12,8	17,8
Life expectancy	Years	81	78
Life satisfaction	Satisfaction rate	77%	75%
Safety	Homicide rate	0,8	5,2

Governance	Trust in Government	29%	35%
Healthcare	Scale 0-10	8,7	8,5
Work-Life balance	Hours worked per year	1529	1 790

Source: Based on 'Better Life Index', 2015.

According to Global Relocation Trends Survey (2012), 81% of companies usually provide cross-cultural training programmes for international expatriates, including media-based or web-based alternatives, which are evaluated to be very helpful and effective.

Healthcare

Universal healthcare is not free in Ireland. According to OECD (2015), total health spending in Ireland accounts for 8.9% of GDP which is less than the OECD average of 9.4%. However, Ireland ranks above the OECD average in terms of total health spending per person- \$3,700 in 2011, compared with an OECD average of \$3,322. There are various health insurance plans that relocated employees can choose from. Table 8.4. provides a comparison of some most popular healthcare insurance companies in Ireland and their current family plans.

Table 16 - Healthcare plans for families (2 adults +2 children, oldest child 5+).

Insurance company	Insurance Plan	Monthly payment in EUR
Laya Healthcare	'Flex 500 Explore'	137.33
Aviva	'Aviva Health Starter'	145.83
VHI	'One plan 250'	171.08

Source: Based on Laya Healthcare and VHI and Aviva, as of 08/04/2015.

Religion

The predominant *religion* in *Ireland* is Christianity, with the largest church being the Roman Catholic Church (more than 80% of population). However, Ireland has a multi-cultural society where all religions are respected. The possible problem for assignees could be an absence of religious institutions of other denominations, especially outside Dublin.

Climate

Ireland has a mild climate with changeable weather, high level of rainfall and a lack of temperature extremes. The average temperature in Ireland is around 19 degrees during the summer and 8 degrees during the winter (Met Eireann 2015). The weather could be an issue for assignees who would not be used to wet and rainy conditions.

Safety

Ireland is a relatively safe country. According to the latest OECD data, Ireland's homicide rate is 0.8, lower than the OECD average of 4.1 and the US, 5.2. The homicide rate for men is 1.4 compared with 0.2 for women. In general, 72% of people feel safe walking alone at night, slightly higher than the OECD average of 69%. The Global Peace Index rates 162 nations worldwide on measures such as conflict, safety and security in society and militarisation. In 2014, Ireland was ranked the 13th most peaceful place on earth (Vision of Humanity 2015).

Other issues

In Ireland, people drive on the left side. Ireland is in different time zone- Greenwich, which is 8 hours ahead of San Diego's time. Ireland is one of the friendliest countries in the world for foreign visitors (The Journal 2015).

METHODOLOGY

This research was carried out by way of a literature review. This is important to demonstrate, explain, and evaluate the current existent literature about the theme of the article.

Furthermore, through this review, we compared and contrasted previous research in this area. Further study beyond the literature was necessary to fulfil the goals of this research.

This was undertaken in the form of qualitative research. Qualitative research is a broad term that covers a wide range of techniques and philosophies. In simple terms, a qualitative research method can be defined as an approach that allows a researcher to examine people's experiences in detail by using specific research methods such as in-depth interviews, focus groups, observation, content analysis, life histories, or biographies (Hennink et al. 2010).

CONCLUSION AND RECOMMENDATIONS

It is recommended that STL choose Ireland as the preferred location for their EMEA (Europe, Middle East and Asia – market area) operations based on the findings. This report aimed to address and evaluate the main benefits of multinational companies moving to different countries, highlighting the perspective from Ireland and U.S.A. Additionally, this study focused on human resources in transition, such as employees relocating to different headquarters.

The main findings in order to endorse the specific recommendation in this study were based in the country's characteristics in which supports and incentive the establishment of multinationals in its land.

The final decision was made considering Ireland as the best option to achieve the goal of STL company, then the result came from the facilities and incentives offered by the Emerald Island, such as Ireland is an English speaking country, therefore there is not language barrier to overcome, "planning, building, and relocation of US workers to Ireland, recruitment and training of employees in Ireland and all general operations in Ireland".

As well as, the Irish taxation established by the government is an attractive for companies, the corporation tax of 12.5% acts as a major incentive for STL to locate its operations in Ireland. This rate ranks lower than other European countries, such as Sweden (22%), Germany (29.60%), Czech Republic (19%), Latvia (15%) and Poland (19%).

Another figure considered in the final decision was based in Ireland's education system, labour market and quality of life. The Irish Labour Market possesses, quantity and quality of educational levels, thus this favours well for a highly functioning and productive facility. In terms of quality of life, Ireland offers a very good quality of life for the following reasons, it is culturally very similar to the USA, it is safe and it enjoys a high rating in the OECD Better Life index.

In conclusion, this research illustrates in detail how Ireland is the best option for STL to deploy its EMEA operations regarding other European countries. The data and facts presented are relevant and solid in order to prove and validate this research.

BIBLIOGRAPHY

- Airmail – European. European weather facts and extremes. Airmail – European, 2015. Available: <http://web2.airmail.net/danb1/european.htm> accessed 20th March 2015. Accessed 28th March 2019.
- Business Insider. The 15 countries with the highest quality of life. Business Insider, 2013. Available: <http://www.businessinsider.com/top-countries-on-oecd-better-life-index-2013-5?op=1&IR=T>. Accessed 28th March 2019.
- Central Statistic Office. Population and Migration Estimates. Central Statistic Office, 2014. Available: <http://www.cso.ie/en/releasesandpublications/er/pme/populationandmigrationestimatesapril2014/#.VQq6zlxihOt>. Accessed 14 March 2018.
- Cottrell P. (2008) *The Irish Civil War 1922-23*, New York: Osprey Publishing Ltd. European Commission (2015) *Ireland in the EU: Joining the European Community* [online], available: http://ec.europa.eu/ireland/ireland_in_the_eu/index1_en.htm [accessed 14 March 2017].
- Expat Arrivals. Pos and Cons of moving to Ireland. Expat Arrivals, 2015. Available <http://www.expatarrrivals.com/ireland/pros-and-cons-of-moving-to-ireland> Accessed 28th March 2018.
- Citizens Information Website. Available <http://www.citizensinformation.ie/en/> accessed 28th March 2018.
- Fottrell. Q. (2010) ‘Ireland officially exits’ [online], 30 Jun, available: <http://www.wsj.com/news/articles/SB10001424052748703426004575338433422665358?mg=reno64wsj&url=http%3A%2F%2Fonline.wsj.com%2Farticle%2FSB1000142405274870342600457533843342266538.html> [accessed 14 March 2018].
- Gleeson. C. (2013) ‘Forbes names Ireland as ‘best country for business’’, *The Irish Times* [online], 5 Dec, available: <http://www.irishtimes.com/business/forbes-names-ireland-as-best-country-for-business-1.1617277> [accessed 14 March 2017].
- Hennink M., Hutter, I. and Bailey, A. (2010) **Qualitative research methods**, Sage.
- Hitchcock, G. and Hughes, D. (1989) **Research and the Teacher: a qualitative introduction to school-based research**, London: Routledge.
- IDA Ireland. Economy. IDA Ireland, 2015. Available: <http://www.idaireland.com/invest-in-ireland/ireland-economy/>. Accessed 19 March 2018.

IDA Ireland. Economy - Wages & Salaries, Tax, Cost of Living. IDA Ireland, 2015. Available: <http://www.idaireland.com/invest-in-ireland/ireland-demographics/>. Accessed 19 March.

Irish economy (n.d.) ESRI. Available: http://www.esri.ie/irish_economy/. Accessed 14 March 2019.

Koch J.T. (2006) **Celtic culture: a historical encyclopedia**, Santa Barbara: ABC-CLIO.

Labanyi. D. (2010) 'Ireland to receive €85 billion bailout at 5.8% interest rate', The Irish Time [online], 28 Nov, available: <http://www.irishtimes.com/news/ireland-to-receive-85-billion-bailout-at-5-8-interest-rate-1.868001> [accessed 14 March 2018].

Lysaght C. (2010) Ireland at the UN: Memories of the Early Years by Noel Dorr [online], available: <http://www.independent.ie/entertainment/books/review-ireland-at-the-un-memories-of-the-early-years-by-noel-dorr-26673946.html> [accessed 14 March 2018].

McDonald. H. (2013) 'Ireland becomes first country to exit eurozone bailout programme', The Guardian [online], 13 Dec, available: <http://www.theguardian.com/business/2013/dec/13/ireland-first-country-exit-eurozone-bailout> [accessed 14 March 2018].

Living in Ireland. Work in Ireland. Living in Ireland, 2015. Available http://www.livinginireland.ie/en/work/working_in_ireland/. Access 30th March 2019.

Lonely Planet Website. World's 10 happiest places. Lonely Planet, 2015. Available <http://www.lonelyplanet.com/travel-tips-and-articles/54565>. Accessed 30th March 2018.

Education in Ireland Website. English Speaking Country. Education in Ireland, 2015. Available <http://www.educationinireland.com/en/why-study-in-ireland-/ireland-s-strengths/english-speaking-country.html>. Accessed 31th March 2019.

Ireland Citizens Information Website. Moving Your Children to Primary School. Ireland Citizens Information, 2013. Available http://www.citizensinformation.ie/en/moving_country/moving_to_ireland/introduction_to_the_irish_system/moving_your_child_irish_primary_school.html. Accessed 31th March 2015.

Ireland Citizens Information Website. Health Care. Ireland Citizens Information Website, 2015. Available http://www.citizensinformation.ie/en/moving_country/moving_to_ireland/introduction_to_the_irish_system/health_care_in_ireland.html . Accessed 31th March 2018.

Move to Ireland. Costs of Living. Move to Ireland, 2015. Available <http://www.movetoireland.com/movepag/moncosts.htm>. Accessed 30th March 2018.

OECD. Better life index Ireland. OECD, 2015. Available: <http://www.oecdbetterlifeindex.org/countries/ireland/>. Accessed 22th March 2019.

QS Top Universities. Ireland Ranking. QS Top Universities, 2015. Available: <http://www.topuniversities.com/>. Accessed 27th March 2019.

Trinity College Dublin. Living in Ireland and Dublin. Trinity College Dublin, 2015.
Available: <https://www.tcd.ie/study/why-trinity/living/> accessed 30th March 2019

Vision of Humanity Website. Global Peace Index. Vision of Humanity Website , 2015.
Available: <http://www.visionofhumanity.org/#page/indexes/global-peace-index/2014/IRL/OVER> accessed 26th March 2015. Accessed 31th March 2019.

World Health Organization. World Health Statistics. World Health Organization, 2015.
Available: <http://www.irishtimes.com/blogs/best-place/introduction/> accessed 31th March 2019.