PEOPLE BEFORE PROFIT
FIGHTING FOR WORKERS & ECO-SOCIALISM

PEOPLE BEFORE PROFIT
BUDGET 2025

END 100 YEARS OF FINE GAEL & FIANNA FÁIL

ANOTHER IRELAND IS POSSIBLE

The World We Live In

Unprecedented Inequality

We live in a world where 1% of the richest have almost twice as much wealth as the rest of humanity put together. In Ireland, the richest two billionaires have more wealth than the bottom 50% of the population. Wealth inequality in Ireland is growing. Very few people have abundance of resources while most struggle in the cost-of-living crisis.

Cost-of-Living Crisis

Over the last decade, profiteering, lack of investment in public services, lack of price controls, and significant price increases of necessities have created the cost-of-living crisis. Even though wages have also grown, they have not kept up with inflation. Previous Fine Gael and Fianna Fáil governments have laid the groundwork for this crisis by keeping wages low, implementing austerity, and cutting benefits in marginalised working-class communities.

Climate and Biodiversity Crises

We are at a critical stage in the climate and environmental crises. Global temperatures continue to rise and come closer to the limit of 2-degrees Celsius temperature increase that must not be breached if we are to avoid a global catastrophe. At the same time, 20 oil and gas conglomerates continue to be responsible for 35% of all greenhouse gas emissions and 100 corporations continue to produce over 70% of all greenhouse gas emissions, driving us all to the brink of extinction. There is little time left to reverse the descent towards climate and ecological breakdown. Radical action is required to transition to a zero-carbon world before calamitous consequences become unavoidable.

Lack of Public Services & Right-Wing Politics

Ireland's public services and critical infrastructure, in areas such as housing, healthcare, and transport, have been inadequate for years. This has been driven by the lack of government funding of public services in key areas around the country, particularly in rural areas. Under-resourced and under-staffed public services have rightfully angered communities across the country. At the same time, right-wing politicians and agitators alike are exploiting the despair of people struggling to get by in a time of increasing precarity and deteriorating living standards. The far right is a major threat to people of colour, LGBT+ community, trade unionists and socialists, who are often targets of right-wing violence. The economic inequality and manufactured scarcity of public services that they exploit must be addressed urgently.

Contents

Summary	4
Ending the Housing Crisis	10
Cost of Living Crisis, Improving Workers' Rights, and Ending Poverty	14
Providing Universal Access to Free and High-quality Public Services	19
First Steps in an Ecosocialist Transformation	34
Revenue Raising Measures - Taxing the Rich and Wealthy	41

Summary

We are living in extraordinarily unique times, where another annual budget surplus is about to be recorded, where the net household wealth and corporate profits have risen to record levels, but where poverty is widespread and many more are struggling with cost-of-living increases. While our economic and fiscal position looks strong, many workers on low-to-medium incomes, pensioners, anyone unable to work and students are being hammered by increasing costs of housing, energy, food, or childcare. At the same time, our public services are chronically under-resourced and understaffed, and they are in dire need of funding.

Budget 2025 takes place when for the third year in a row the government is collecting more from taxes than they spent on the public. In 2023, budget surplus was €8.3 billion and halfway through 2024 a €3.1 billion surplus has been recorded. The economy is predicted to perform extremely well in 2024 across most economic indicators. We have also just landed almost €14 billion in owed taxes from Apple.

The government is arguing that our budgetary position should not be relied upon to fund ongoing public expenditure, we do not agree that more sustainable additional revenues cannot be raised from the corporate sector or that all additional revenues already raised should be stored away for some rainy day in the future. In addition to previous years of budget surpluses and the Apple tax money, our budget will also generate a substantial surplus in 2025 of over €16 billion. The monies from the Apple Tax would be used by us to capitalise a state construction company and build social housing. Other monies will be used to fund multi-year capital expenditure projects, such as fully renewable energy transformation, public transport, healthcare, and education infrastructure projects. Therefore, any additional savings generated by this budget will be spent over the following years on large capital expenditures.

We are faced with existential climate, biodiversity and environmental crises that are destroying the conditions necessary for our survival. The government claims that it is not possible to fully address the problems our society faces in the short-term without fuelling inflation. We reject their view as simply an excuse for the unwillingness of Fianna Fáil and Fine Gael to challenge the gross inequalities in the distribution of wealth in our society or the dictates of a market system that prioritises corporate profit over the needs of people and the environment.

We have enough resources to create a better, socialist society, where high quality, energy-efficient and affordable housing is available to all, where poverty is abolished, where incomes and wealth are redistributed back to those who create them, and where free high-quality public services are accessible to all. All it needs now is the political will.

Ending the housing and cost-of-living crises

The most pressing issue that the people of Ireland have faced over many years is the housing crisis. To end the housing crisis, we will create a state owned and state-run construction company to build social and genuinely affordable homes on public land. In the private property market, we will introduce and enforce strict rent controls, cap mortgage interest rates, tax vacant homes, and disincentivize land hoarding.

Prices of goods and services, especially necessities such as food and energy, continue to rise in 2024. Although wages have also increased, they have not increased enough to offset inflation as one in three people say that they are just getting by financially. At the heart of the cost-of-living crisis is a reliance on the market and the lack of controls on the profits of banks, developers, food, and energy companies. To eliminate the cost-of-living crisis, we will bring in price controls on necessities, scrap the Universal Social Charge (USC), increase public pensions and benefits, and move quickly to introduce a living wage of at least €15 per hour.

Taxing wealth and profits for a more equal society

To eliminate poverty, we will dramatically increase investment in the delivery of social and affordable housing, properly fund and resource our public services and make the necessary investment in key infrastructure and climate measures, which will be financed through a radical redistribution of wealth and income. We will increase the corporation tax to a similar level as other EU countries, we will also introduce additional taxes on profits in key industries supplying necessities, and a wealth tax on multi-millionaires. Other financing measures will also help us redistribute resources from those who have too much to those who have very little. Alongside the budgetary proposals we will also take key sectors of the economy into public ownership, including the banks and major financial institutions, the energy system, private hospitals, and other sectors. Any unused and available funding will be allocated to a social investment fund for future investment in public infrastructure and services.

Investing in public services and creating capacity

Our public services are extremely under-resourced and under-staffed since the recession. Many communities around the country are becoming increasingly angry about the lack of services and amenities in their area, which consecutive Fine Gael and Fianna Fáil government's refuse to provide. We will use the billions of additional resources available to us to appropriately fund our healthcare system, make childcare a public service that is free of charge, and increase funding for higher and further education institutions as well as make them completely free. We will also make significant investments in public transport infrastructure to expand our bus and rail services to necessary areas of the country. We will also make public transport completely free. Rural communities will receive additional funding for services and public infrastructure. Additional funding will also be allocated to arts and cultural projects.

The scale and speed of transformation that we propose will require substantially increased capacity in construction, retrofitting, renewable energy infrastructure, the health service, and other public services. Workers can be attracted by higher wages and better employment rights and conditions, and a legal entitlement to strong union representation. Affordable housing, decent pay and good employment conditions can help to attract more people to the country. We would encourage those who have previously emigrated to return and welcome anyone considering moving to Ireland for the first time. In addition, more women are likely to join the labour force in response to the improvements we would make to achieve better work-life balance for everyone.

To address labour capacity constraints, we would shift the capacity away from socially damaging and low social value economic activity, with workers switching to the high social value priority areas. Vacant homes, hotels and empty office blocks should be assessed, acquired, and redeveloped to resolve the housing and homelessness crisis and to accommodate workers that move to Ireland for the high-quality jobs created. Redeploying resources and redeveloping existing buildings is also more environmentally friendly than new builds.

In conclusion

Our budget is based on the urgent need for fundamental system change. We want to see an ecosocialist society and economy, which is based on fulfilling human needs and protecting our nature and environment. We propose to begin a rapid transformation of Irish society on a scale and at an unprecedented pace that reflects the serious crises we face. In this Budget, we outline some of the steps that People Before Profit would insist on to break from the priorities of the market and capitalism. The following are our key priorities in 2025.

People Before Profit Budget 2025 Key Components

1. Ending the housing crisis

- Increase the annual social housing target from 10,000 to 25,000 per year
- Increase both targets for cost rental and affordable housing to 10,000 per year
- Introduce more punitive “use it or lose it” taxes on vacant and derelict buildings and sites
- Use Apple tax money to capitalise a State Construction Company and build social housing
- Increase the renter’s tax credit to €3,000

2. Tackling the cost-of-living crisis, improving workers’ rights, and ending poverty

- Increase social protection payments to €300 per week and €350 per week for Disability Allowance, Invalidity Pension and Blind Pension
- Reduce the State Pension age to 65
- Increase Child Benefit by 20%, and abolish the means test for Carers’ Allowance
- Increase the Qualified Child Allowance by €12 for under 12s and by €30 for over 12s
- Promote an increase in wages for all workers; as a first step we would increase public sector pay by 10% for all those earning below €100,000, as a way of encouraging all workers to demand higher wages
- legislate for a minimum living wage of at least €15 per hour
- Abolish USC for those earning less than €100,000, and index link tax allowances
- Increase Fuel Allowance by €20 and extend eligibility criteria for Fuel Allowance
- Extend Child Benefit to 6,372 children under the age of 18 in the international protection process
- Cap energy prices at EU average levels and fully renationalise the energy system
- Abolish charges for waste collection and take the service back into public ownership

Providing universal access to free and high-quality public services

Childcare

- Establish a fully publicly owned and funded National Childcare Service to provide free childcare for all
- Expand the number of public childcare places and provide free preschool meals for all children in the ECCE scheme
- A €2 per hour wage increase for all childcare workers
- Extend paid Parent’s Leave and amalgamate it with Maternity and Paternity Leave to provide 12 months’ paid leave for each parent in the first two years of a child’s life.

Education

- Abolish all charges (including voluntary contributions) and provide free school books, uniforms, and meals at primary and secondary levels
- Double the capitation grant for primary schools
- Reduce pupil teacher ratios to 15:1 and increase supports for those with additional needs
- Abolish graduate and postgraduate fees
- Enhance student supports and pay all postgraduate workers a living wage
- Provide 30,000 extra affordable student beds by 2029

Health

- Add 1,000 permanent acute beds with appropriate staffing and an additional 50 level 3 ICU beds
- Free Primary Care including GP Care
- Eliminate all emergency department and hospital parking charges
- Reduce Drug Payment Threshold to €10 per month
- Introduce a state funded universal contraception scheme
- Bring staffing in public health teams to WHO recommended levels
- Invest in Mental Health Services to bring spending in line with Mental Health Reform recommendation of 10% of overall health budget by 2027
- End healthcare waiting lists and assessment of needs waiting lists for adults and children with autism
- Provide free transgender healthcare in primary healthcare at the point of entry
- Invest in disability services to end poverty and exclusion
- Additional recruitment and retention investment in necessary disciplines and rural areas around the country
- Pay carers a living wage of at least €15 per hour, plus pension entitlements and a medical card

First Steps in an Ecosocialist Transformation

- Investing in 100% renewable energy and retrofitting
- Funding a free school bus system with additional investment in Safe Routes to School Scheme
- Doubling capital investment in public transport infrastructure and increased investment in additional bus services
- Abolish fares on all public transportation services and publicly contracted commercial services
- Eliminate parking charges at park and ride facilities, and abolish M50 and EastLink tolls
- Introduce a Dairy Herd Reduction scheme and a Biodiversity payment for farmers
- Referendum on the Rights of Nature and the Right to a Healthy Environment

Taxing the super wealthy and profits of large companies

- Introduce four new tax bands on top earners
- Higher PRSI rates for employers
- Raise Corporation Tax to 20% for large corporations, close tax avoidance loopholes, and use over €13 billion owed by Apple Inc.
- Introduce a Millionaires' Tax on wealth
- Additional tax on pharmaceutical companies, private health companies, and energy companies
- Additional property related taxation measures to address the housing crisis
- Tech taxes to fund RTE and public service media
- Tax on Commercial Aviation
- Increase Capital Gains Tax from 33% to 40% and the stamp duty to 10%

ENDING THE HOUSING CRISIS

SECTION 1: Ending the Housing Crisis

Radical action to address the housing and homelessness emergency

Ireland's utterly catastrophic housing crisis continues to get worse under Fine Gael, Fianna Fáil and the Greens. The worst aspect of this crisis is the record number of children, families and individuals suffering the trauma of homelessness and forced to live in emergency accommodation.

We have been saying for years that social and affordable housing output needs to be significantly increased. The Central Bank of Ireland has confirmed our concerns and recommend a housing delivery target of 70,000 per year. Even the Housing Commission has confirmed that 60,000 additional homes need to be built per year which is way above the current government target. The state needs to lead on supply of additional housing. Therefore, we propose to increase the delivery of social, affordable, and cost rental housing to 70,000 per year. In 2025 we will supply 15,000 additional social homes at a cost of €4.248 billion and use budgetary savings in following years to increase social housing supply even further. We will also supply 10,000 more affordable homes and 10,000 more cost rental homes at a total cost of €1.806 billion. To deliver our targets, we will establish a state owned and operated construction company, employing over 5,000 people.

The government's disastrous decision to lift the no fault eviction ban, as we predicted, ensured the numbers in emergency accommodation increases every month to new record levels. At the latest count there are 14,429 people in emergency accommodation, including 4,401 children. Most of the emergency accommodation provided is wholly inadequate and inappropriate. With many families, children and individuals trapped in poor quality homeless accommodation miles away from the schools, services, and family networks they need.

The government's failure to provide social housing for those who are homeless or those who are on social housing waiting lists leaves many trapped in homeless accommodation. More than 100,000 households are on social housing waiting lists, often waiting 10 to 15 years or more to be housed. The government has simultaneously failed to control the extortionate rents often being charged by landlords, with national monthly average rent now at €1,544. In many areas, particularly in Dublin and the bigger urban centres it is almost impossible to find rented accommodation for less than €2,000 per month and very often people must pay €2,500 to €3,000. Rents at this level are completely unaffordable for ordinary working people who often pay 50% - 70% of average incomes on rent.

Rents are also way beyond the HAP limits, rendering HAP almost useless for many of those in housing need or crisis situations. Increasing numbers of workers and households are unable to find or afford accommodation in the private market and are also ineligible for social housing or HAP because they are above the social income thresholds. More and more people who have been waiting years on housing lists are now being thrown off the list because they get a small pay rise or a promotion, taking them slightly over the threshold but still with not nearly enough income to pay market rents or afford current house prices. Median house prices nationally at €330,000 are now also completely unaffordable for most working people.

The government claims that they will address the problem of high rents and property prices through the delivery of cost rental and affordable housing schemes but the volume of this being delivered is pitiful, and for many the cost rental and affordable housing is still not affordable because rents and prices are still linked to market prices rather than income. The Housing Commission has now confirmed that the government's housing plans and targets are grossly understated in comparison to housing need in general, and their plans are also completely inadequate to deliver the volume of social and affordable housing required to resolve the housing crisis.

People Before Profit have argued for years that a much more radical approach is needed. In terms of non-budgetary measures, we will re-instate the no-fault eviction ban, remove income limits for public housing, and hold a referendum to insert the right to secure affordable housing for all in the constitution. We will also introduce rent controls to set rents at affordable levels by a rent control authority, with maximum allowable rents linked to average incomes and property size. We would increase the Part 5 requirement or acquisition percentage on all private developments to a minimum 50% social and affordable housing. To support current renters, we would extend HAP type support to all private renters or prospective renters whose incomes fall within cost rental income limits, where the rents exceed 30% of income.

Our radical programme to address the housing and homeless crisis includes the following budgetary measures:

Proposal	Cost (€ million)
Build and acquire 15,000 additional properties for social housing[1]	**4,248**
Increase both targets for cost rental and affordable purchase to 10,000 per year[2] (these targets to be achieved through a combination of direct construction and acquisition (part V, tenant in situ, CPO), ramping up direct construction and reducing acquisition as the state's own construction capacity expands)	**1,806**
As an interim measure pending introduction of maximum rent controls and prior to housing list being cleared – increase HAP limits to level of average rents[3]	**1,097**
Establish a state construction company to deliver social and affordable housing and renovate vacant and derelict property[4]	**500**

1 *Estimate based on Parliamentary Question [32498/24]*

2 *Estimate based on Parliamentary Questions [39415/23] and [39415/23] indicating that a cost-rental home costs €150,000 and an affordable home costs €75,000*

3 *Based on Parliamentary Question [32509/24]: estimates based on average rent of €1,544 per month for 55,758 households, less existing HAP allocation.*

4 *Parliamentary Question [39308/23]*

Proposal	Cost (€ million)
Increase funding to DRHE and local authorities to improve the quantity and quality of emergency accommodation	**50**
Increase renter's credit to €3,000 pending rent controls and other rent reduction measures	**900**
100% redress for all defective homes built between 1991 and 2013 - €300 million in the first year[5]	**300**
100% mica redress – first payment[6]	**210**

5 *Parliamentary Question [32516/24]*
6 *Parliamentary Question [32515/24]*

TACKLING THE COST OF LIVING CRISIS, IMPROVING WORKERS RIGHTS AND ENDING POVERTY

SECTION 2: Tackling the Cost of Living Crisis, Improving Workers' Rights, and Ending Poverty

Despite being one of the richest countries in the world, poverty is persistent in Ireland. In 2023, 3.6% of people or approximately 200,000 individuals lived in consistent poverty[1] as they were unable to afford at least one of the necessities, such as food, clothing, or heating. It is mostly low-paid workers, persons' relying on social welfare supports, single parents, pensioners and people with disabilities who experience poverty.

Persistent poverty over the years is due to the lack of appropriate action by the government to eliminate poverty once and for all. People Before Profit will address poverty by ensuring that everybody has an adequate income. In this section we set out our proposals for raising incomes. In further sections we set out our proposals for reducing costs for households.

2.1 Increasing income

In 2023, a person living on €318.53 per week or below is living in poverty. The poverty line is estimated as 60% of the median income for a single person and approximately 670,000 people were below the poverty line in 2023. Nobody should be below the poverty line and in this budget, given the resources available to the state and the ongoing cost of living crisis, we will take decisive steps to ensure that everyone receives appropriate income and supports and that no one is left behind to live in poverty.

It is clear that the current minimum wage is inadequate and that workers need a living wage. For example, the current National Minimum Wage of €12.70 an hour for full time workers will provide for 77.3% of their expenditure needs, leaving them short by €130 a week[2]. We want to immediately increase the minimum wage to a living wage. While the government plans to replace the minimum wage with a living wage, which they specify will be 60% of the median income, we do not believe that this will be enough to alleviate cost of living pressures and provide an adequate income.

---

1 CSO: https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2023/poverty/#:~:text=The%20consistent%20poverty%20rate%20in,4.9%25%20for%20the%20previous%20year

2 Vincentian MESL Research Centre, https://www.budgeting.ie/publications/mesl-2024/

We will immediately legislate to provide a minimum wage of at least €15 per hour to all workers and update this figure on a quarterly basis according to cost-of-living changes and inflation. When changing the minimum wage, we would base this on actual costs associated with living rather than overall income levels in the country, as currently proposed by the government's living wage strategy. Our methods of determining the minimum wage would consider price changes of typical goods and services and needs for a comfortable lifestyle, which resembles research done by the Living Wage Technical Group[3].

The cost-of-living crisis is due to the fact that prices of goods and services have increased more than wages over the past four years. To address this imbalance between employer wants and worker needs we will ensure that all public sector workers get a pay increase to balance increasing inflation. We will initially increase public service pay by 10% for all those earning below €100,000 in order to compensate for lost wages due to excessive inflation in 2022, 2023 and 2024 and for reduction in real incomes.

We will enact the EU Directive on Minimum Wages and provide legislative avenues to facilitate greater unionisation of workers and ensure the right to organise and take effective industrial action. For example, we will legislate for mandatory union recognition and reform of the 1990 Industrial Relations Act to allow workers to advance wage claims effectively. We will enhance workers' rights and provide greater enforcement and penalties for breaching those rights. We believe these measures will increase incomes of all workers in Ireland.

Since the introduction of the Universal Social Charge in 2011 we have been strong opponents to this unjust and anti-worker tax, and we want to see it scrapped for workers earning less than €100,000 per year. At the same time, we would introduce a Higher Income Social Charge of 10% on incomes over €100,000. We believe this measure will help to reduce the income gap and provide more income to low- and medium-income households to cope with cost-of-living increases.

2.2 Other cost-of-living alleviation measures

People Before Profit believe that one of the main issues at the core of the cost-of-living crisis has been inflation and the lack of indexation of financial supports to inflation. Aligning inflation with social welfare and taxation would help to combat income inequality and lift people out of poverty. Therefore, we would work to index our public support systems and taxation to inflation.

Key drivers of inflation and increasing costs of living have been significant price increases of energy and food. Irish households are paying twice the EU average for electricity and 50% more for gas. Almost one-third are living in energy poverty. In the context of rapidly falling wholesale prices, urgent action is needed to reduce costs for consumers and protect their incomes from raising energy prices. We want to fully nationalise the energy sector. To do this, a not-for-profit national energy company will provide every household with electricity and gas at a price equal to the cost of supply. We believe that our non-profit model will undercut the rest of the private market and eventually lead to a fully nationalised energy model. We will also subsidise energy costs of energy deprived households and control national energy prices.

Action is also required to curb profiteering by banks and food retailers. Therefore, we would cap energy prices and renationalise the energy sector. We would also cap essential food prices, and mortgage interest rates at 3%, and extend eligibility for the Fuel Allowance to

3 *The Living Wage Technical Group, https://www.livingwage.ie/*

all pensioners and to those in receipt of the Working Family Payment. We would abolish the waiting period of a year for those on Job Seekers' Allowance and increase the rate by €20 per week. In accordance with Children's Rights Alliance recommendations, we will raise the Qualified Child Increase by €12 for children under 12 years and by €30 for children over 12 years.

2.3 Refundable Tax Credit

An employed individual is currently entitled to €1,875 personal tax credit and €1,875 Employee Tax Credit or €3,750 in total to be deducted from total taxable annual earnings. This means that, if an individual earns €18,750 per year the standard income tax of 20% is applied and they owe €3,750 in income taxes which is then reduced to zero after tax credits are applied. However, if an individual earns less than €18,750 per year[4] their income tax is reduced to zero, but they lose out on unused tax credits that are enjoyed by higher income earners since credits are not refundable. Approximately 20% of employees earn below €18,750 per year which means that 1 in 5 workers will not benefit from income tax reduction measures. Every time the government increases tax credits it primarily benefits middle to high income households while those on low incomes who are unable to use all their tax credits miss out on crucial poverty alleviating monetary benefits. Therefore, we propose a cash refund of unused tax credits to help those on low incomes.

The main beneficiaries of refundable tax credits would be low paid workers while those on higher incomes would benefit from any subsequent increases in tax credits. Approximately 6% of workers are currently at risk of poverty[5]. According to Social Justice Ireland, refundable tax credits would assist in tackling the problem of 'working-poor'. Around 870,000 individuals would be eligible for a refundable tax credit including irregular workers and full time or part time workers. The cost of implementing refundable tax credits would be €1.3 billion[6].

2.4 Abolish waste collection charges

We will abolish residential waste collection charges and take the waste removal service back into public ownership. We will restructure waste services to make them more efficient and environmentally friendly. We will legislate to force companies to reduce packaging waste at source and incentivise recycling and composting through more frequent collections relative to general waste.

The following table summarises our priorities regarding our fight to address the cost-of-living crises and to end poverty in 2025.

Proposal	Cost (€ million)
Increase social protection payment to €300 per week (excluding disability related payments)[7]	**2,798**
Increase Disability Allowance, Invalidity Pension and Blind Pension to €350 per week[8]	**1,340**

4 *CSO – Earnings Analysis using Administrative Data Sources 2022, https://www.cso.ie/en/releasesandpublications/ep/p-eaads/earningsanalysisusingadministrativedatasources2022/distributionofearnings/*
5 *Social Justice – Budget Choices 2025, https://www.socialjustice.ie/system/files/file-uploads/2024-07/Budget%20Choices%202025_Final.pdf*
6 *Department of Finance – Income Tax Strategy Group (23/01), https://www.gov.ie/en/collection/4f3cf-budget-2024-tax-strategy-group-papers/*
7 *Parliamentary Question [28867/24]*
8 *Parliamentary Question [28868/24]*

Proposal	Cost (€ million)
Reduce the State Pension age to 65[9]	415
Increase Child Benefit by 20%[10]	434
Increase the Qualified Child Allowance by €12 for under 12s & €30 for over 12s[11]	274
Abolish the means test for Carers' Allowance[12]	600
Increase public sector pay by 10% for all those earning below €100,000[13]	2,600
Index linking tax credits by 2%[14]	470
Abolish USC for earners under €100,000 and introduce a Higher Income Social Charge of 10% on income over €100,000[15]	3,200
Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment[16]	499
Abolish the waiting period of a year for Fuel Allowance for those on Job Seekers Allowance[17]	15
Increase Fuel Allowance by €20 per week for current and proposed new recipients[18]	540
Extend Child Benefit to 6,372 children under the age of 18 in the international protection process[19]	13
Cap energy prices and fully nationalise the energy systemz	1,800
Refundable Tax Credit	1,300
Abolish residential waste collection charges and take the service back into public ownership	400

9 *Parliamentary Question [28865/24]*
10 *Parliamentary Question [28858/24]*
11 *Parliamentary Question [32960/24]*
12 *Parliamentary Question [28856/24]*
13 *Parliamentary Question [32613/24]*
14 *Revenue Ready Reckoner – Pre Budget 2025, https://www.revenue.ie/en/corporate/information-about-revenue/statistics/ready-reckoner/index.aspx*
15 *Parliamentary Question [33746/24]*
16 *Parliamentary Question [28863/24]*
17 *Parliamentary Question [28863/24]*
18 *Parliamentary Question [28863/24]*
19 *Parliamentary Question [28858/24]*

PROVIDING UNIVERSAL ACCESS TO FREE AND HIGH-QUALITY PUBLIC SERVICES

SECTION 3: Providing Universal Access to Free and High-quality Public Services

Previous governments have chronically underfunded public services. Undermined by two-tier systems, charges for services, and means-testing for access have significantly weakened public service provision and quality. The people have noticed the failings of previous governments to appropriately fund public services and amenities. For years we have campaigned for universal public services that are free at the point of use and funded by progressive taxation. We would immediately allocate more funding and increase development of public services across the country.

People Before Profit will end means tests for services because they create a socially constructed division into the 'deserving' and the 'undeserving', between different categories of claimants, and between claimants and taxpayers. Providing universal access to public services means that we will be able to remove bureaucratic overheads associated with operating means-test processes, which is crucial to the promotion of social justice and solidarity. Further, we will provide the first of several necessary and long overdue increases in investment in health services, education, childcare services and arts and culture.

We will ensure that education is truly free by eliminating the many school costs that parents face, abolish college fees, enhance student supports, fund postgraduate researcher projects and pay them a living wage. We will provide free childcare for all and establish a National Childcare Service that is free at the point of access and extend paid leave for parents. We will increase investment in public transport infrastructure and make public transport free and frequent.

In terms of public healthcare, we will eliminate remaining hospital charges, halve the drugs payment threshold, provide free Primary care including GP services to all, greatly increase investment in mental health services and establish a single tier National Health Service that treats people according to their health needs, not their financial means. All private health care will be removed from the public health system to create a single tier public health care system, and private hospitals will be taken into the public system to accelerate the increase in capacity required. We will also implement the recommendations of the Disability Capacity Review Action Plan and transgender health advocacy groups, such as Trans Healthcare Action, on transgender healthcare and make additional funding available for appropriate healthcare implementation.

We will transform RTE into a high-quality public service broadcaster by increasing public funding to €500 million in 2025, remove all advertising, sponsorships in RTE, place a cap on pay, end precarious low paid work, abolish the TV licence fee, and fund RTE from a corporate tax levy on the ICT sector. We will ensure that sporting facilities across the country are appropriately funded and provide support for expansion of different sports and culturally significant sporting projects. Additional funding will be available for arts and culture projects, as well as a permanent introduction of the basic income scheme for artists.

3.1 Childcare

Quality childcare remains unaffordable and inaccessible for many families. Government investment in childcare is only half the EU average[1] and successive governments have chosen to outsource early learning and childcare to the private sector, rather than providing it as a universal free public service, like free primary and secondary education or universal healthcare. Three-quarters[2] of childcare services are provided for profit and large childcare chains like Giraffe and Safari are making millions[3].

The result is fees that are among the highest in the EU and many parents shelling out the equivalent of a second mortgage. Others are forced to work part-time or rely on grandparents. Childcare workers are overworked and struggle to get by on as little as €13.65 an hour[4]. Low pay is the single biggest factor in the childcare recruitment and retention crisis, followed by “pressure due to staff shortages” and “stress/burnout”. 95% of childcare workers can only “make ends meet” with “difficulty”' or “great difficulty”[5]. 98% of childcare workers are women yet two-thirds have no access to paid maternity leave from their employer[6].

The state, influenced from its inception by the conservative sexism of the Catholic Church, has consistently refused to invest in high quality, public childcare, accessible to all and has particularly failed lone parents, low paid workers and children with disabilities. It has exploited women’s labour in the home, through an outdated, sexist model of severely underpaid and unpaid parental leave, in which fathers receive far less time off than mothers. This places primary responsibility for childcare on women from birth. Along with the lack of affordable childcare, this is one of the main reasons for the gender pay gap. A survey by the National Women’s Council[7] found that more than 1 in 3 women with children have had to give up work due to the high childcare costs, rising to 60 per cent among lone parents.

---

1 *Malone, Emmet. “Childcare Sector Needs Ring-Fenced Funding to Boost Pay and Draw Staff, Siptu Says.” The Irish Times, August 20, 2024. https://www.irishtimes.com/ireland/2024/08/20/childcare-sector-needs-ring-fenced-funding-to-boost-pay-and-draw-staff-siptu-says/*

2 *Pobal. “Annual Early Years Sector Profile Report 2020/2021,” May 2022, p. 11 https://www.pobal.ie/app/uploads/2022/05/Pobal_22_EY_20-21-Report_final_2.pdf*

3 *Walsh, Ann-Marie. “Childcare Providers’ Profits Trebled during Pandemic, Siptu Finds.” Irish Independent, February 9, 2023. https://www.independent.ie/irish-news/childcare-providers-profits-trebled-during-pandemic-siptu-finds/a781784457.html*

4 *Malone, Emmet. “Childcare Sector Needs Ring-Fenced Funding to Boost Pay and Draw Staff, Siptu Says.” The Irish Times, August 20, 2024. https://www.irishtimes.com/ireland/2024/08/20/childcare-sector-needs-ring-fenced-funding-to-boost-pay-and-draw-staff-siptu-says/*

5 *SIPTU. “Early Years Professionals Survey 2024,” 2024, p. 6 https://www.siptu.ie/wp-content/uploads/2024/07/SIPTUSurvey Final.pdf*

6 *“Report of the Citizens’ Assembly on Gender Equality,” June 2021, p. 59 https://www.citizensassembly.ie/en/previous-assemblies/2020-2021-citizens-assembly-on-gender-equality/about-the-citizens-assembly/report-of-the-citizens-assembly-on-gender-equality.pdf*

7 *O’Connor, Orla. “Why It Is Imperative That We Invest in Affordable Public Childcare.” Irish Independent, May 9, 2023, https://www.independent.ie/opinion/comment/orla-oconnor-why-it-is-imperative-that-we-invest-in-affordable-public-childcare/a1163581819.html*

In recognition of these problems, both the Citizens' Assembly on Gender Equality and the United Nations Committee on Rights of the Child have recommended transitioning to a publicly funded childcare model[8]. But this would still involve outsourcing to the private sector and would not achieve the radical systemic overhaul that is needed.

People Before Profit would go beyond this and transition rapidly to a fully publicly owned and funded National Childcare Service, available to all parents for free, for as many as or as few hours as they need. A National Childcare Service is the best model to guarantee universal, free quality childcare for all children - including children with disabilities who are so often excluded by the current market-based model - as well as excellent pay and conditions for workers.

Universal free public childcare can eliminate the exploitative working conditions, low standards and repeated scandals caused by profit-seeking in the private childcare industry. It will involve very significant pay increases for childcare workers in the private and community sectors by employing them as public servants on similar pay and conditions as teachers. This will mean:

- taking the major private childcare and early years chains into public ownership, replacing contracts with private providers with public provision and allowing current providers to opt into the public system
- ensuring that convenient, free after school services are available on or alongside school premises, and
- significantly expanding the total number of childcare places through new public provision to satisfy the increased demand that will result from universal free access.

All the above will require a significant increase in government spending on childcare. In year one of a multi-year transition programme, we suggest an initial investment of €1.5 billion, enabling:

- the immediate abolition of childcare fees for parents - €332.24m[9]
- Free preschool meals for all children in the ECCE scheme €66.9m[10]
- a €2 per hour wage increase for all childcare workers - €152m[11] - and
- an investment of just over €1bn in expanding the number of public childcare places

People Before Profit recognise that many parents may prefer to work fewer hours if they could afford it, particularly during the early years of their children's lives. Therefore, we would extend paid Parent's Leave and amalgamate it with Maternity and Paternity leave so all parents can avail of 12 months' paid leave in the first two years of their child's life. On the basis of information provided by the Department of Social Protection, this would cost €478.5m at current rates of payment[12].

We would also legislate to oblige employers to top Maternity, Paternity and Parent's Benefit up to 100% of pay. This would incentivise take-up, particularly by fathers, many of whom cannot afford to take Paternity or Parent's Leave at present. At the moment, 92% of female private sector workers take up maternity benefit whereas only half of men take

8 *Recommendation 8 - Citizens' Assembly on Gender Equality. "Report of the Citizens' Assembly on Gender Equality," June 2021. https://www.citizensassembly.ie/en/previous-assemblies/2020-2021-citizens-assembly-on-gender-equality/about-the-citizens-assembly/report-of-the-citizens-assembly-on-gender-equality.pdf; Committee on the Rights of the Child. "Concluding Observations on the Combined Fifth and Sixth Periodic Reports of Ireland*," February 28, 2023*

9 *Parliamentary Question [28843/24]*

10 *Parliamentary Question [28862/24]*

11 *Parliamentary Question [28842/24]*

12 *Parliamentary Question [28872/24]*

up paternity benefit[13] - mainly because the rates are so low.

We would also convert the existing legal entitlement of parents to 26 weeks each unpaid Parental Leave per child before their 12th birthday to leave with pay. Depending on the level of take up, employers who need it could apply to be reimbursed for some of the cost of this in year two. In addition, we would legislate for paid childcare leave when children are sick

Finally, we will move to implement a range of other work-life balance measures that will benefit all workers but are likely to be particularly helpful for parents, including:

- increasing the minimum number of days of paid annual leave to 30 (bringing us in line with France)
- obliging employers to facilitate, not just consider, requests for flexible, part time and remote working
- introducing a four day or 30 hour week without loss of pay, which would have the added important benefit of cutting carbon emissions by up to 20 percent (we will engage with Four Day Week Ireland, a broad coalition of trade unions, environmentalists, women's rights and civil society organisations who are campaigning for this to see how it could be implemented).

People before Profit believe that this combination of universal free childcare, enhanced fully paid leave and work-life balance measures will, for the first time ever, give parents real choice in their childcare arrangements. It won't be the whole answer to tackling gender equality, but it will help to dismantle some of the economic barriers that women still face.

We recognise that many of these measures would face significant opposition from senior civil servants complaining about increased costs for the state and employers complaining about increased costs for their businesses. But every single measure that has significantly improved workers' and women's lives was opposed historically by governments and bosses, including the 5-day week, paid holidays, sick pay, maternity leave - the list goes on. Every single one of those rights initially seemed radical but all of them were won through struggle by workers' and women's movements. The same can happen with the radical - but necessary and achievable - measures proposed here as part of a programme for a future left government.

Proposal	Cost (€ million)
Abolish childcare fees for parents	**332**
Free preschool meals for all children in the ECCE scheme	**67**
A €2 per hour wage increase for all childcare workers	**152**
Expanding the number of public childcare places	**1,016**
Extending paid Parent's Leave and amalgamating it with Maternity and Paternity Leave to 12 months' paid leave in the first two years of child's life	**479**

3.2 Primary and Secondary Education

Free education from preschool to third level should be a universal right, especially in a wealthy country like Ireland. Instead, parents are forced to pay thousands of euros in so-called voluntary contributions and additional costs. Barnardos' annual survey on back-

13 *Newman, Frank, and Christopher Ryan. "Focused Policy Assessment: Paid Parent's Leave Scheme." Department of Public Expenditure & Reform, October 2020, p. 3*

to-school costs found parents of primary and secondary school children face average back to school costs of €319 and €774 per child. Afterschool childcare costs (which we would also abolish[14]) come on top of that for many working parents. In light of this, it is unsurprising that more than half of primary and 70% of secondary school parents are worried about school costs this year. One in five secondary school parents told Barnardos they had to take out a loan or borrow from friends in order to meet costs.

In this Budget, People Before Profit would make primary and secondary education free through state funding of books, iPads, uniforms, classroom materials and so on that parents currently have to pay for. We would also outlaw so-called voluntary contributions and provide free school meals at secondary and primary levels, as well as an expanded a free school transport scheme (see Section 4.3).

As well as making education free, we would make sure it is of a high quality. For too long, schools have been forced to run on a shoestring that gets more frayed each year. To address this, we would reduce the pupil teacher ratio to 15:1 in all schools, hire 1,000 extra Special Education Teachers and 2,000 extra Special Needs Assistants[15]. We will also ensure that every child with special or additional needs will have a school place in their preferred school. By reducing pupil-teacher ratio and by hiring more staff to help students with additional needs, we will make sure that no child is left without a school place.

We will double the capitation grant for primary schools, increase the Minor Works Grant by 20% and the Ancillary Grant by €10m, to ensure schools can properly pay caretakers and cleaners[16], restore assistant principal posts to their highest previous level, and increase the number of school psychologists by 50%. In accordance with Children's Rights Alliance, we will also invest in Equal Start Model to help disadvantaged children access early learning and school-age childcare. We would also implement double funding for DEIS schools and implement enhanced DEIS+ funding for the most disadvantaged schools[17].

Proposal[18]	Cost (€ million)
Abolish all charges (including voluntary contributions) and provide free school books and uniforms.	**497**
Provide free school meals at secondary level	**223**
Double the capitation grant for primary schools	**100**
Increase the Minor Works Grant by 20% and the Ancillary Grant by €10 million	**16**
Reduce pupil teacher ratios to 15:1 in primary and post-primary	**468**
Reinstate the number of assistant principals to the highest previous level	**28**
Increase the number of Special Needs Assistants by 2,000	**82**
Increase the number of Special Education Teachers by 1,000	**71**
Increase the number of psychologist posts in NEPS by 50%	**16**
Invest in Equal Start Model to support children who experience disadvantage	**50**

14 *See Section 3.1*
15 *More detail on our disability policies is contained in Section 3.5*
16 *INTO. "Pre Budget Submission 2025," June 2024. https://www.into.ie/app/uploads/2024/06/PreBudgetSubmission_2025_Web.pdf, p. 7*
17 *Parliamentary Question [28846/24]*
18 *All figures based on Parliamentary Question replies from relevant Ministers.*

Proposal[18]	Cost (€ million)
Double DEIS funding	**180**

3.3 Higher and Further Education

College fees in Ireland are among the highest in the EU and present a real barrier to participation in higher education. In the 2023-2024 academic year, maximum student contribution for the academic year was €3,000. A 4-year bachelor's course would cost €12,000 and many people simply do not have enough savings to enjoy the luxury of higher education. As a result, people take out unnecessary loans or take on part-time and even full-time work to pay for their college fees. We believe that further and higher education fees should be abolished to offer a fair and universal access to higher education for everyone, including non-EU fees.

We believe that abolishing further and higher education fees will encourage more people to upskill, reskill, and enrol in further education in areas of critical importance to Irish society. There are crucial skill gaps in education, childcare, healthcare, and even our judicial system, to name a few, that require more people and resources to address the shortages. For example, free third-level education will incentivise more people to enrol in child psychology and teaching related courses to address the lack of teachers with knowledge and training in additional needs for children with autism.

There is also a major student accommodation crisis. Students often travel nationally and from abroad for education in Ireland. However, appropriate, publicly owned, and affordable student accommodation has been lacking for many years. As a result, students often rely on the private rental market for accommodation. Coupled with other cost-of-living hikes, students may pay as much as €20,000 per year, excluding college fees, for necessities such as rent, food, electricity, and books. To make further and higher education more accessible to everyone we will invest in affordable student accommodation, and enhance student supports, such as counselling and mental health supports, and invest in a proper grant system to cover other costs of education like textbooks and IT.

Postgraduate researchers are being hugely exploited and need a living income. PhD stipends are set at incredibly low levels, far below a living wage. Postgraduate researchers often teach and have a similar workload to a permanent staff member in a professor role, but their pay is significantly lower. Further, PhDs are not entitled to employment rights such as sick leave, maternity leave, or holiday pay, and they are often excluded from unfair dismissal protections. PhDs are treated as students and not workers despite their indispensable role in research and teaching in higher education institutions. We would pay for postgraduate researcher fees and a living wage to anyone pursuing postgraduate research. We would also use legislative measures to give the same employment rights to postgraduate researchers and abolish reoccurring term-only contracts over to eliminate exploitation of postgraduate researchers.

Proposal	Cost (€ million)
Abolish the student contribution charge, including fees paid by non-EU students[19]	**255**
Abolishing fees for all postgraduate and mature repeating students	**100**

19 *Irish Times article, 'Abolition of €3,000 contribution fee and higher third-level student grants considered'*

Proposal	Cost (€ million)
Fund to ensure all PhD researchers receive a stipend of at least €30,000 per year[20]	**102**
Double maintenance grants and reduce adjacent rate to 24 kilometres[21]	**94**
Increase mental health supports on campuses to ensure one counsellor per 1,000 students	**18**
Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)	**300**

3.4 Health, Mental Health, and Disability

People before Profit stands for a caring society that values care and looks after the most vulnerable. Ireland is a wealthy but highly unequal society. Therefore, a significant portion of the revenues raised from a wealth tax and other redistributive policies will be deployed to develop quality public services with particular emphasis on the health service, mental health services and services for the disability community. We have a two-tier, fragmented health service, with a chronic lack of capacity and staffing in Emergency Departments, acute and elective hospital services, ICU, public health teams, primary care and GP services, mental health and disability services, step-down and nursing home places, home care and more. Irish hospital waiting lists are the worst in Europe.

The Irish Hospital Consultants Association (IHCA) stated recently that the government is likely to miss its own waiting list reduction targets by as much as 18% unless corrective action is taken. In August, the IHCA said the main waiting lists may increase by over 74,700 by the end of 2024 if current trends continue, an increase of 11% compared with the start of the year. The IHCA also stated that 14% of the entire population, over 746,000 people, could be waiting for outpatient appointments, inpatient and day case treatment or GI scopes by the end of December, which is a 18% shortfall against Government waiting list targets. A record of 913,000 people are now on some form of public hospital waiting lists.

People Before Profit will end the two-tier health system and create a National Health Service. Private hospitals will be integrated into the public health system; GP and hospital care will be free to all; hospital parking charges will be abolished; a network of 500 public primary health care centres will be established to ensure primary health care is available to all.

3.4.1 Transgender healthcare

In conjunction with the transgender community, we want to make significant changes to the current transgender healthcare system in Ireland. As a start, we will make transgender healthcare completely free in a primary setting at the point of entry, which would include primary healthcare costs and GP fees. We will abolish gender clinics to introduce a progressive gender-affirming care based on informed consent model of healthcare. We also want to reform transgender healthcare provision in Ireland and make additional funding available for training and upskilling of relevant professional healthcare staff to provide a high-quality informed consent model to transgender people.

According to Trans Healthcare Action it would cost approximately €6 million to provide

20 *Parliamentary Question [24073/23]*
21 *Based on estimates in https://www.gov.ie/en/publication/907cb-funding-the-future-an-annual-options-paper-on-the-cost-of-higher-education/*

necessary transgender healthcare, such as Hormone Replacement Therapy (HRT), hair removal, talk/speech, and language therapy for around 5,000 people seeking this service. This estimate also includes training costs for healthcare professionals at about €30,000. Additional funding for gender-affirming medical surgeries is not included in this estimate due to variation in costs but surgery costs will be fully covered by the state through general healthcare provision. Further changes to the transgender healthcare policy will be made in consultation with transgender health advocacy groups such as Trans Healthcare Action and Transgender Equality Network Ireland.

3.4.2 Investment in mental health services

Mental health services in Ireland are chronically underfunded. The mental health budget for 2024 is approximately €1.3 billion, just 6% of the overall health budget. The World Health Organisation recommends that national mental health budgets should equate to 12% of overall national health budgets, while Sláintecare recommended at least 10% and the UK spends 13% to 14% of their health budget on mental health.

Mental Health Reform recently stated that "the mental health budget went from 13% of the overall health budget in 1984 to stagnating between 5% and 6% in recent years, despite the Government's target of 10% by 2024". Spending on mental health services needs to be doubled as quickly as possible. We anticipate that this would take three years to achieve.

3.4.3 Developing the National Health Service

We need an extra 5,000 hospital beds, incorporating the private hospitals, appropriately staffed with additional nurses, doctors and other health workers, to address the core hospital capacity problem. An adequately resourced hospital service would then form part of an all-Ireland National Health Service - a single tier, comprehensive public health service, with a focus on social determinants of ill-health, incorporating public health teams, primary care and GP services, mental health and disability services, step-down and nursing home places, and home care, that is locally accessible and free at the point-of-use, funded by progressive taxation. We also want to Increase the income thresholds for medical card and provide medical cards for those with critical illnesses and permanent conditions irrespective of income. However, the HSE is currently not in a position to provide an estimate of cost.

Proposal	Cost (€ million)
Add 1,000 permanent acute beds with appropriate staffing. Costs €439 in running costs and €850 in capital expenditure[22]	**1,289**
Additional 50 level 3 ICU beds. Costs: €43 million in running costs and €95 million in capital expenditure[23]	**138**
100 additional speech & language therapists: €5.9 million 100 additional clinical psychologists: €8.7 million 100 additional occupational therapists: €5.9 million 100 additional physiotherapists: €6 million 100 additional consultants: €32 million[24]	**59**
Free Primary Care including GP Care[25]	**672**

22 Parliamentary Questions [28806/24] and [24179/23]
23 Parliamentary Question [28807/24]
24 Parliamentary Questions [32606/24] and [28812/24]
25 ESRI, https://www.esri.ie/news/new-esri-research-examines-the-cost-of-extending-free-gp-care-to-the-whole-population

Proposal	Cost (€ million)
Abolish all Emergency Department charges for public patients[26]	**105**
Reduce Drug Payment Threshold to €10 per month[27]	**200**
Scrap Prescription Charges for Medical Card Holders[28]	**100**
Reinstate pre-crisis Dental Treatment Services Scheme[29]	**34**
Abolish car parking charges at HSE Statutory Hospitals[30]	**9**
Introduce a state funded universal contraception scheme[31]	**105**
Free hormone replacement therapy (HRT)[32]	**10**
Invest in Mental Health Services to bring spending in line with Mental Health Reform recommendation of 10% of overall health budget by 2027: • **2025 funding increase is part of a 3-year plan to double mental health budget from €1.3 billion in 2024** • **Increase in funding to incorporate the €120 million increase in funding sought by Mental Health Reform** • **The increase in funding will be used to increase primary mental health care services and the capacity of the secondary CAMHS service as quickly as possible to end the waiting lists and ensure mental health care for everyone that needs it**	**500**
Investment in transgender healthcare: including upskilling and reskilling of healthcare professionals, and provision of free transgender healthcare	**6**

3.5 Funding Disability Justice

The lived experience of many people with disabilities and their carers is of poverty and exclusion. A recent ERSI report found that nearly 40% of the disability community live on or below the poverty line. In a 2021 Department of Social Protection report, The Cost of Disability in Ireland, the estimated cost of living with a disability was between €8,700 and €12,300 a year. Inflation since then means this cost would now be between €9,822 and €13,886 per year.

Due to ableist and discriminatory obstacles and barriers, disabled people are hit harder by the many social crises facing society. Disabled people are twice as likely to be homeless and more likely to be unemployed or underemployed, with Ireland having the highest level of unemployment among disabled people in the EU. In addition, due to lack of supports, disabled people are twice as likely to leave school early. They are also more likely to suffer ill health, with 25% reporting 'bad or very bad health', 43% reporting experience of depression, and a quarter have unmet health needs.

Disabled people who are women, non-binary, LGBTQI+, immigrants, members of the Traveller community, or other ethnic groups face even more challenges accessing

26 *Parliamentary Question [24184/23]*
27 *Parliamentary Question [28816/24]*
28 *Parliamentary Question [28816/24]*
29 *SlainteCare report*
30 *Parliamentary Question [28834/24]*
31 *Parliamentary Question [28835/24]*
32 *The Irish Times, 'Hundreds of thousands of women could access free HRT under new plans', https://www.irishtimes.com/health/2024/08/12/hundreds-of-thousands-of-women-could-access-free-hrt-under-new-plans/#:~:text=Up%20to%20now%20HRT%20has,%E2%82%AC10%20million%20per%20year*

services and experience worse outcomes as a result. There is a long history of systemic marginalisation of disabled people by the State through policies of institutionalisation and a chronic lack of investment in services, supports, care and research. This is coupled with systemic outsourcing of care to religious organisations, charities, and the family. These neoliberal policies have compounded marginalisation, discrimination, and injustice.

The state has resisted disabled people seeking rights through the courts, has forced them to campaign for what should be their entitlements to services and supports, in particular from the social protection and healthcare systems. Many disabled people have to constantly reapply for medical card or other entitlements. The means-testing of disability allowance, carer's allowance, medical cards and many other supports results in huge stress and pressure on disabled people and their families. This results in many being prevented from forming families or made vulnerable to abusive relationships.

The state has failed children with disabilities and their parents/guardians. As of April 2024, there were 8,893 children who were overdue for assessment of need with 6,963 waiting more than three months. An economic system that sees workers as a commodity to increase profit and sees supports and rights for people as a cost, will always marginalise and discriminate against people with disabilities and foster a culture of ableism.

It is time to end this. Poverty and exclusion will no longer be accepted. At a time of massive exchequer surpluses, the time is now to end this scandal of Government policy-generated poverty. All the barriers and poverty traps must be challenged and removed so that society puts the welfare of disabled people before profit.

Proposal	Cost (€ million)
Hire additional 375 clinicians required to clear assessment of needs waiting lists for adults and children with autism and the estimated full-year cost of ensuring that the timelines for assessment of needs outlined in the Disability Act 2005.	**34**

Proposal	Cost (€ million)
Invest additional €2bn in 2025 as a year 1 increase as part of a multi-year programme of transformational increases in funding in disability services to end poverty and exclusion. Measures to include the following: • **Abolish the carers allowance means test and transform it into a system of non-means-tested universal payments that cover the real costs of having a disability and provide income security to disabled people (costing for this provision is provided in Section 2 of the Budget).** • **Remove means testing and Increase Disability Allowance, Blind Pensions and Invalidity Pension to €350 per week immediately, with further meaningful increases in Budget 2025 (costing for this provision provided in Section 2 of the Budget)** • **Reinstate the disability transport grant as a first step to increase access for people with disabilities to enable their full participation in our society.** • **Increase funding of Children's Disability Network Team in primary health care settings** • **Introduce a centralised registration database for people with disabilities, holding records of their medical needs and social supports to enable easy access to all the supports and services they need.** • **Additional recruitment and retention investment in necessary disciplines and rural areas around the country.** • **Expansion and improvements of the personal assistant service** • **Pay carers a living wage of at least €15 per hour, plus pension entitlements and medical card.**	**1,000**
Investing in autism supports for adults and children: • **Autism Innovation Strategy, including local autism groups, €15 million, and an additional €1 million fund for community group purchase of sensory equipment.** • **Implementing UNCRPD, €40 million** • **Increase funding for Augmentative and Alternative Communication devices, €2 million.**	**58**

Note: Disability Allowance, Blind Pensions and Invalidity Pension increase to €350 per week is costed separately in Section 2 on page 15.

3.6 Investment in Drug Treatment Services

While the government pays lip service to a health-led approach to drugs, they completely fail to put their money where their mouth is. This is seen above in the scandalous underfunding of our Local Drug and Alcohol Task Forces which involve many of those on the frontline assisting people with drug abuse.

Since 2012, there has been a 4.5% decrease in LDATF funding in nominal terms, meaning an even greater cut in real terms. That is the same time as there has been a 56% rise in treatment episodes in the areas served by the LDATFs, the most disadvantaged communities. 38% of posts advertised by local Task Forces us are left unfilled, as a consequence of the poor salaries and conditions.

Therefore, we propose to match inflation since 2012 (at a cost of €4 million) and add an extra €2 million to bring total funding for LDATFs to €25 million to properly resource our Drugs and Alcohol Task Forces.

Proposal	Cost (€ million)
Additional funding for Local Drug and Alcohol Task Force	**6**

3.7 Investment in Youth Work

Youth work is vital in assisting young people in this country. Despite its importance it remains underfunded by the government. We support the call by the National Youth Council of Ireland to increase funding by €15 million to improve both universal and targeted youth work, provide capital funding to ensure necessary youth work spaces can be provided and investment in youth information services.

Proposal	Cost (€ million)
Additional funding youth information services	**15**

3.8 Funding Local Authorities

Local Authorities are woefully underfunded, scrabbling around each year for enough money, not only for essential maintenance of our communities but also to enhance the public realm, plant much needed trees, and invest in amenities and resources. When the Local Property Tax was introduced, we were promised this would provide better local services. Instead, the opposite happened as the central government fund was reduced by the amount raised in property tax and many local authorities have not reached the same spending levels as existed before the recession.

Across the country communities are crying out for care and investment, not only for essential maintenance but also to address the chronic shortage of playgrounds, community clubs, recreational projects, and sports infrastructure. In our revenue raising measures we propose replacing the LPT funding to councils with a Non-Principal Private Residence Tax. In addition to that, People Before Profit proposes an additional €800 million investment in Local Authorities.

Proposal	Cost (€ million)
Additional funding for Local Authorities	**800**

3.9 The Arts, Culture, the Gaeltacht, RTE and Public Media

Ireland has an extraordinarily rich cultural history and yet our investment in Arts and Culture is way behind other EU countries. Huge numbers of our artists, actors, musicians, film workers and crews suffer low incomes and insecure employment conditions. People Before Profit would bring the funding for cultural services, broadcasting, and publishing services closer to the EU average of 0.9% of GDP. For example, in 2025 we would double the current funding for measures outlined by the National Campaign for the Arts and the Music and Entertainment Association of Ireland. Amongst other measures, we will ensure that social protection payments for disabled artists are protected from any means testing. Any substantial investment in culture and the arts will be strictly conditional on genuinely quality employment and training for all those working in the arts and cultural projects.

3.9.1 Promoting the Irish language

Increased investment in promoting the Irish language and in the Gaeltacht is necessary. People Before Profit would allocate an additional €16.5 million for Údarás na Gaeltachta and Roinn na Gaeltachta for investment and supports in the Gaeltacht. This funding will go specifically to create new jobs and to upgrade and refurbish existing buildings, support language planning, and to pay officers a fair wage. An additional €14.5 will go to Foras na Gaeilge and Roinn na Gaeltachta for investment and supports outside of the Gaeltacht. €10m would also be available for the Irish language & Gaeltacht authorities to enable them to finance recommendations set out in the Growth Plan between 2024-2029. We will make an additional €26 million available for TG4 to develop Irish language programs and to move TG4 towards the same funding as S4C in Wales.

3.9.2 Funding public service media and reforming the RTE

People Before Profit would entirely transform RTE and public service media. We would increase public funding for RTE to €500 million, including a rapid modernisation of budget for capital expenditure, and allocate an additional €500 million in public funding for other public service media organisations. We would scrap the regressive TV licence fee and ban advertising and sponsorships by RTE. We would cap pay to end excessive salaries for the few at the top, and end bogus self-employment and poverty pay and conditions, underpinned by mandatory trade union recognition. We would democratise RTE and radically reform the current Board to make it representative of RTE's workers and civil society, with Board members subject to recall. Funding for other public media would ramp-up over 3 to 5 years, with €100 million allocated in year one. Funding for RTE and public media would be raised through taxation of large and profitable social media and information and communications corporations, which is discussed in Section 5 of this budget.

3.9.3 Funding for sports and recreation services

Funding for sports in Ireland, particularly for grassroots clubs, is significantly below that of our EU counterparts. Many clubs and communities struggle to provide adequate sporting facilities and recreation services due to the lack of funding. Kids and teenagers are often left with no appropriate afterschool activities, which may cause them to become isolated from the community altogether. Because sport plays a significant role in our culture and community development, we propose to increase funding by 50% for sports and recreation projects and services. According to the Department for Tourism, Culture, Arts, Gaeltacht, Sport and Media, approximately €209 million was spent on sport and recreation services in 2024[33]. We will actively work with the key public sports programme providers, such as Sport Ireland and Sport Capital & Equipment Programme, to distribute additional funding to sporting areas that need it the most. In particular, we will ensure that the Football Association of Ireland is appropriately funded with an additional €50 million injection to develop critical infrastructure and services in 2025.

3.9.4 Funding for other arts and culture projects

Ireland also has a rich history of art, music, and dance among the many other arts. These are significant cultural elements that help us establish our identity and bring joy to the

33 *Based on information provided by the Department of Public Expenditure, NDP Delivery and Reform in their Revised Estimates for Public Services 2024*

people, but very often artists must rely on their own resources to fund their art. It is especially detrimental to our culture if artists are unable to create due to the lack of funding or due to their economic conditions. Therefore, we would provide additional funding to the Arts Council to increase the support for the arts and in particular new media art forms such as for computer animation, digital art, and video games, and expand allocation of funding to more artists. Further funding will be allocated to local councils specifically for cultural relevant art-related projects. In total, additional funding going to arts and culture will be €370 million[34].

Following a successful Basic Income for the Arts pilot scheme, we will make this a permanent feature of government expenditure. Initially, we will maintain the current basic income model of €325 per week per applicant in 2025, but this scheme will be reviewed on annual basis in consultation with artists and relevant stakeholder groups. In 2022, the initial year of Basic Income for Arts, there were about 8,200 applicants while only 2,000 received funding. However, we would make Basic Income for Artists available to all eligible applicants. Further, we would expand the definition of artists to be eligible for funding to include most forms of creative arts. If funding is to be allocated to 9,000 applicants in 2025 then this would cost additional €109 million.

Proposal	Cost (€ million)
Additional funding for arts and culture (other than the RTE and public media)	**370**
Increase funding for Údarás na Gaeltachta, Roinn na Gaeltachta and Foras na Gaeilge for investment and supports in the Gaeltacht and to support Irish speaking outside the Gaeltacht	**41**
Transform RTE and public media	**600**
Additional investment in TG4	**26**
Additional funding for sports and recreation services	**150**
Basic Income for the Arts	**109**

34 Ibid

FIRST STEPS IN AN ECOSOCIALIST TRANSFORMATION

SECTION 4: First Steps in an Ecosocialist Transformation

Ireland and the world face an unprecedented climate and biodiversity crisis.

Global heating is accelerating, making our weather wetter, warmer and more unpredictable. 2023 was the wettest and warmest year on record[1] with several major floods and storms including storm Betty and storm Babet. The Irish Farmers' Association (IFA) described last year's potato growing season as "the worst in living memory", leading to shortages[2] and an 18% annual increase in prices[3]. This is just a tiny taste of the massive disruption and hardship coming down the line if effective action is not taken to get to zero emissions in Ireland and globally as fast as humanly possible. The UN Secretary General[4] has already warned that at current emissions rates, the world is set to permanently breach 1.5° of warming before 2030, setting the stage for catastrophic heating of 2°, 3° and 4° in the decades to come. To avoid this, emissions need to fall by at least 9% a year globally, starting from now. The government is failing to do this in Ireland with emissions here falling by only 3.8% last year[5].

Agriculture (37.8%), transport (21.4%), energy (14.3%) and residential (9.7%) are the four largest sources of Irish greenhouse gas emissions[6] so government measures must target them effectively. In this year's budget, People Before Profit recommends three transformational ecosocialist policies to rapidly reduce emissions and cut the cost of living for workers. They are:

- Nationalise the energy sector by returning ESB to a not-for-profit status and stop all subsidies to private energy providers, and developing a democratic plan to phase out fossil fuels and transition to 100% renewable energy by 2030, beginning with a €5

1 *Met Éireann - 2023 Confirmed as Ireland's Wettest Year on Record, https://www.met.ie/2023-confirmed-as-irelands-wettest-year-on-record*

2 *White, Jack. "Potato Shortages: 'The Way the Weather Is Going, It's a Bit Frightening.'" The Irish Times, https://www.irishtimes.com/environment/climate-crisis/2024/06/15/planting-potatoes-in-june-the-way-the-weather-is-going-its-a-bit-frightening/*

3 *CSO - Consumer Price Index July 2024, https://www.cso.ie/en/releasesandpublications/ep/p-cpi/consumerpriceindexjuly2024/*

4 *Fletcher, Elaine Ruth. "World Will Permanently Exceed 1.5°C Tipping Point Before 2030 - At Current Carbon Emissions Rate." Health Policy Watch, https://healthpolicy-watch.news/at-present-rate-carbon-emissions-will-permanently-drive-temperatures-beyond-1-5-c-before-2030/*

5 *EPA - Ireland's Provisional Greenhouse Gas Emissions Report 1990-2023, https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/EPA-Provisional-GHG-Report-Jul24-v5.pdf, p. 7. Figure includes Land Use Land Use Change and Forestry (LULUCF), which are included under legally binding national emissions reduction targets.*

6 *EPA. "Ireland's Provisional Greenhouse Gas Emissions Report 1990-2023," September 7, 2024. https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/EPA-Provisional-GHG-Report-Jul24-v5.pdf*

billion public investment in renewable energy
- Universal retrofitting, including minimum BER standards for the Private Rented Sector
- Massive investment in expanding free and frequent public transport and active travel

To combat the biodiversity as well as the climate crisis, we propose two further transformational measures:
- Dairy Herd Reduction scheme and New Farming for Biodiversity payment for small farmers -
- Referendum on inserting the rights of nature and the right to a healthy environment into the Constitution

4.1 Nationalise the energy system

People Before Profit wants to develop a democratic plan to phase out fossil fuels and transition to 100% renewable energy by 2030. We plan to begin with a €5 billion public investment in renewable energy. Although just 14.3% of emissions are allocated to the energy sector, in reality it has a much wider impact on overall emissions, as so many high emitting sectors, including transport, residential and industrial rely on energy to function. For instance, Irish homes have the lowest levels of renewable heat in the EU[7]. Phasing out fossil fuels and transitioning to 100% renewable, low-cost energy is therefore vital to tackle the climate and cost of living crises. Energy generation is just too important to be left in private hands.

People Before Profit would ban fossil fuel exploration and begin nationalising major generators of renewable and non-renewable power and integrating them into a reformed and reintegrated ESB Group. We would give the ESB a new not-for-profit mandate to deliver low-cost electricity for all households, a rapid and just transition to renewable energy and to electrify all possible sectors of the economy. This process would be overseen by a new democratic People's Power Agency, which would replace the Commission for Regulation of Utilities and include representatives of workers in the industry, householders, and climate scientists. It would have a new triple mandate: to ensure the delivery of affordable electricity for households, including by setting maximum prices for electricity usage; to reduce energy usage across the economy, including by banning new data centres and winding down existing ones; and to plan the transition to 100% renewable energy by 2030.

As a first step towards that transition in this Budget, we would invest €5 billion in developing renewable energy - roughly a fifth of the estimated total cost of transitioning to 100% renewable energy by 2030[8].

4.2 Mass retrofitting and implementation of minimum BER standards

The residential sector accounts for close to 10% of Ireland's greenhouse gas emissions. Home heating is the largest component, showing the importance of retrofitting and insulating homes in tandem with phasing out fossil fuels and transitioning to 100% renewable energy. Retrofitting is equally vital for reducing home heating costs and energy

---

7 *O'Connor, Clare. "Statement of Friends of the Earth to the Committee on Social Protection, Community and Rural Development, and the Islands Wednesday 28th February 2024", https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/joint_committee_on_social_protection_community_and_rural_development_and_the_islands/submissions/2024/2024-02-28_opening-statement-clare-o-connor-energy-policy-officer-friends-of-the-earth_en.pdf*

8 *The Irish Times - "Opinion: What Ireland Needs to Do to Become a Leader in Financing Renewable Energy", https://www.irishtimes.com/business/2024/01/08/what-ireland-needs-to-do-to-become-a-leader-in-financing-renewable-energy/*

poverty. Even prior to the current energy and cost of living crisis, improving a home's BER from E1 to B2 would save households over €2,500 a year[9].

Energy poverty in Ireland is at record levels, with almost a third of households spending more than 10% of their income on energy. Approximately 1.3 million homes still have a BER of C to G, including 388,000 with a BER of E, F or G[10] who would stand to collectively save upwards of €1 billion a year if their homes were retrofitted to a B2 standard. Current government funding for social housing retrofits is €31,500 per unit, implying a rough overall investment cost of €40.95 billion - at current prices - to retrofit all homes of a B3 standard or lower by 2030.

Rather than being targeted at those who need it most, Friends of the Earth finds that government retrofitting policy is "skewed towards households who have sufficient disposable income", which leaves "many households falling through the cracks"[11]. Most people don't have thousands of euro lying around to be able to access SEAI grants and also don't qualify for the Warmer Homes scheme, for instance because they are renting privately or from an Approved Housing Body. Private rented dwellings have the worst energy standards - 55% have a BER of D or lower and 20% have a BER of F or G[12] yet have been the most neglected by government retrofitting policies. Even if adequate funding was available to everyone, the government has failed to invest in sufficient apprenticeship and training schemes and has relied completely on the private market to deliver, so there is a critical shortage of skilled workers and the quality of the work carried out is often poor.

People Before Profit would bypass the private market by using a not-for-profit state construction company to directly retrofit all housing in the state to a BER of B2 or above. This will enable rational prioritisation of retrofitting. Priority would be given to homes with the worst BER ratings where the household is living in energy poverty, which makes sense from both a climate and a cost-of-living perspective. We will also bring forward legislation for a minimum BER of B2 for private rented properties by 2030, funded by landlords themselves, unless they are genuinely unable to do so. Very substantial economies of scale can be achieved through area-based approaches, retrofitting whole estates and modern construction methods. Combined with eliminating "profit costs" of the private companies who carry out the work at present, this would significantly reduce overall retrofit costs. Lower energy usage would be another cost saving, both for households and the ESB, which would need to produce less electricity.

Taking all this into account, we propose a year one additional investment of €1 billion on top of the €0.53 billion currently spent by the Departments of Environment and Housing on residential retrofitting. The additional €1 billion would be targeted at low BER-high energy poverty households, enabling an additional 31,746 such homes, including at least 10,000 additional social homes, to be retrofitted next year. This is based on current costs so that number could be doubled and tripled in later years as more skilled workers and

9 *Government of Ireland. "Roadmap for Social Inclusion 2020 - 2025 Ambition, Goals, Commitments," January 2020, p. 69*

10 *Friends of the Earth Ireland - Still Left out in the Cold: An Assessment of Irish Government Policies and Measures to Address Energy Poverty, Energy Needs and Climate Action in the Residential Sector, https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/joint_committee_on_social_protection_community_and_rural_development_and_the_islands/submissions/2024/2024-06-20_submission-friends-of-the-earth_en.pdf*

11 *O'Connor, Clare - Statement of Friends of the Earth to the Committee on Social Protection, Community and Rural Development, and the Islands Wednesday 28th February 2024.*

12 *IGBC - INTRODUCING MINIMUM ENERGY EFFICIENCY PERFORMANCE STANDARDS IN THE RENTAL SECTOR - A REVIEW*

apprentices and greater economies of scale from a state construction company come on stream. This would enable all suitable[13] homes in the state to reach a B2 BER rating by 2030. Costs could be recouped from higher income households targeted in later years of the programme, funded by reductions in their energy bills.

4.3 Investment in free and frequent public transport

People Before Profit has long advocated for massive investment in expanding and improving public transport and active travel and for making public transport free. Doing all this at once would be transformative in encouraging people to switch from cars to public transport and active travel. More than a fifth (21.4%) of Ireland's carbon emissions come from transport and transport emissions are still rising so this is crucial to addressing the climate crisis. It also makes sense from a cost-of-living point of view, owning and running a car costs around €865 a month on average[14] and many households have more than one car. There are huge savings to be made if switching to free public transport and active travel is a viable alternative. Reducing air pollution and respiratory disease is another pressing reason to do this.

Currently, around one in five trips are so-called "Companion/escort journeys" - mainly parents bringing their kids places. The vast majority of these are by private car. According to the last Census[15], in 2022 almost half (49.3%) of primary and secondary school children, close to half a million (469,000) kids, were driven to school by car - compared to only 15.9% travelling by bus. There is huge scope to increase school bus travel and take millions of cars off the road every year.

People Before Profit would invest an additional €70m to ensure 50,000 more primary and secondary school children[16] can get a bus to school in 2025, with transport for another 50,000 students to be rolled out in 2026. We would also make this service free, at an additional cost of approximately €26m[17], amounting to an overall investment in free school transport of €96m.

We would also invest an additional €54 million in the Safe Routes to School scheme to bring funding up to €75m up in 2025. Maintaining that level of funding over the next four years would allow it to be completed by 2028. This would further reduce companion journeys by car, as well as improving road safety and reducing pollution for all. In tandem with this, we will introduce a ban on car advertising to reduce induced demand and we will phase out SUVs from urban areas.

In this Budget, we will also allocate €500 million towards rapid expansion of bus services, including €337.5m to purchase an additional 500 electric buses[18], and €163 million on running costs for expanded free services, recruiting additional drivers, and improving

13 *It is recognised that some BER exempt homes will not be suitable for retrofitting.*

14 *Hunt, Joanne - Running a Second Car Costs €10,386 a Year. Is It Worth It? The Irish Times, https://www.irishtimes.com/your-money/2023/06/09/running-a-second-car-costs-10386-a-year-is-it-worth-it/*

15 *CSO - Travel to School, College and Childcare, https://www.cso.ie/en/releasesandpublications/ep/p-cpp7/census2022profile7-employmentoccupationsandcommuting/traveltoschoolcollegeandchildcare/*

16 *According to the Department of Education, 161,600 children were enrolled on the school transport scheme last year. Costs are Based on Department of Education figures for current costs of €1400 a head, PQ reply.*

17 *Based on figures provided by the Department of Education in Parliamentary Question [39518/23] for costs of waiving fees for parents.*

18 *The current unit cost of a new double-deck battery-electric bus is approximately €675,000 including VAT.*

wages and conditions for all drivers to boost recruitment and retention. This would allow further expansion of the Connecting Ireland Rural Mobility Programme. We also propose doubling capital investment in public transport to reignite and expedite important light rail projects, including Metro South-West to Knocklyon, Luas to Finglas and Luas to Lucan. This would cost additional €1.042 billion[19].

Making public transport affordable is vital to encourage uptake of expanded services. The most effective way to do this is to abolish fares. Therefore, we will allocate €665m towards immediately abolishing fares on all Public Service Obligation (PSO) and publicly contracted commercial services[20]. This will ensure that customers of private bus companies also benefit from free public transport, pending transition to public ownership of all public transport services in the medium term. To encourage motorists to switch to public transport for more of their journey, we will abolish parking charges at Park and Ride facilities and double average annual investment in Park and Ride facilities at a cost of €25 million[21]. To encourage drivers not to drive through Dublin city centre specifically, we would abolish the M50[22] and EastLink tolls. The estimated cost of this would be €154 million. Both of these measures could be funded through reducing funding for building new roads based on the principle that no new roads should be built unless they are needed for safety reasons or to bypass towns. In the medium to longer term, we would use billions of euros currently allocated to the Future Ireland Fund for capital investment in implementing the recommendations of the All-Island Rail Review[23] as well as building Luas lines in Cork, Limerick and Galway.

4.4 New Farming for Biodiversity payment and Dairy Herd Reduction schemes for farmers

Agriculture is the largest emitting sector in Ireland by far, producing 37.8% of emissions. Yet it has been given the lowest emissions reduction target under the government's Climate Action Plan: 25% by 2030 compared to an overall legally binding reduction target of 51%. People Before Profit believes that the emissions reduction target for agriculture should be substantially increased.

Just one single measure of reducing the size of the dairy herd back to what it was ten years ago[24], before a decade of rapid government-sponsored expansion, would achieve more than 54% of the current 2030 target. To achieve this, we would cap the size of dairy farms at 200 cows[25], which would affect around 1,429[26] of the biggest and most

19 Revised Estimates, p. 131 shows capital spending figures for 2024

20 Parliamentary Question [28874/24]

21 Based on email from NTA Oireachtas Liaison to Paul Murphy TD, September 16 2024, which estimates that annual funding of between €15 and €25m a year is required for the current projected rollout of Park and Ride facilities

22 The NTA estimated the cost of abolishing the M50 toll at approximately €150m.

23 Department of Transport and NI Department for Infrastructure - All-Island Strategic Rail Review Final Report.

24 Based on reducing the number of 428,400 cows to December 2013 numbers, calculations of emissions reductions per cow in the Government's Food Vision Dairy Group report, "Report of the Food Vision Dairy Group on Measures to Mitigate Greenhouse Gas Emissions from the Dairy Sector," October 25, 2022, p. 31 and the emissions reduction targets for agriculture: EPA. "Ireland's Provisional Greenhouse Gas Emissions Report 1990-2023," September 7, 2024. https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/EPA-Provisional-GHG-Report-Jul24-v5.pdf. Dairy cow numbers from 2005-2023 are available here: https://data.cso.ie/table/AAA06

25 This is more than twice the average dairy herd size of 95 and more than 3 times the average herd size of 64 in 2013.

26 O'Brien, Breifne - Average Dairy and Suckler Herd Sizes for 2022 Revealed, https://www.agriland.ie/farming-news/average-dairy-and-suckler-herd-sizes-for-2022-revealed/

profitable dairy farmers and bring in a dairy cow reduction and exit scheme. This would be voluntary for all dairy farmers with fewer than 200 cows, in other words for more than 91% of dairy farmers. Based on the estimates provided by the government's Food Vision Dairy Group[27], this would cost as much as €1.247bn. This could be funded by the new millionaires' tax on wealth (see Section 5), a substantial chunk of which would come from taxing very large landholdings.

We would also introduce a new Farming for Biodiversity payment that would be contingent on adhering to biodiversity criteria to be developed democratically in conjunction with farmers, scientists, and environmental groups. This would be additional to existing payments and be available only to small farmers with a Family Farm Income of less than €20,000. We estimate this would cost €975m[28].

4.5 Referendum on the Rights of Nature and the Right to a Healthy Environment

One of the main recommendations of the Citizens' Assembly on Biodiversity was to hold a referendum on inserting the Rights of Nature and the Right to a Healthy Environment into the Constitution. This was accepted by the Oireachtas Environment Committee, which also recommended that an expert group be established during the lifetime of the current Government to begin preparing the referendum questions. The government has failed to act on this. People Before Profit commits to holding a referendum in 2025, at an estimated cost of €20m.

Summary table of additional expenditure on climate and environment, and an ecosocialist transformation:

Proposal	Cost (€ million)
Investing in 100% renewable energy	**5,000**
Additional investment in low BER and high energy poverty households for retrofitting	**1,000**
Free school bus funding	**96**
Additional invest in the Safe Routes to School Scheme	**54**
Investment in additional bus services – including purchase of electric buses	**500**
Doubling capital investment in public transport infrastructure	**1,042**
Abolish fares on all public transportation services and publicly contracted commercial services	**665**
Abolish parking charges at park and ride facilities	**25**
Abolish M50 and EastLink tolls	**154**
Farming for Biodiversity payment	**975**
Dairy Herd Reduction scheme for farmers	**1,247**
Referendum on the Rights of Nature and the Right to a Healthy Environment	**20**

27 *Food Vision Dairy Group - Report of the Food Vision Dairy Group on Measures to Mitigate Greenhouse Gas Emissions from the Dairy Sector, p. 31*

28 *Minister for Agriculture, Food and Marine, Parliamentary Question [32955/24], https://www.oireachtas.ie/en/debates/question/2024-07-23/section/1519/*

REVENUE RAISING MEASURES: TAXING THE RICH AND WEALTHY

SECTION 5: Revenue Raising Measures - Taxing the Rich and Wealthy

The great untold story of the Irish economy is that, while working people have been hammered with a cost of living and housing crisis and chronically under resourced and understaffed public services, the wealthiest corporations have experienced a staggering increase in profits and the very richest individuals have experienced an equally staggering increase in their personal wealth. Our revenue raising measures focus on taxing the rich and wealthy and give a break to working people struggling to get by.

5.1 Economic Outlook and the Budgetary Position

People Before Profit is proposing a set of revenue raising measures which would truly transform Irish society and transfer resources from the wealthiest to create a more equal society, where the needs of the majority are met through appropriate taxation measures. For many years People Before Profit has argued and presented data and analysis on raising additional revenue from those in our society who have the most. However, political will is currently missing to make those who have the most pay their fair share. It is also clear that the current crisis has highlighted the significant profits being made by corporations and the additional wealth that's being accrued by the wealthy. Revenue raising measures in the People Before Profit Budget 2025 focus on addressing wealth and income inequality and increasing funding for public expenditure.

Going into this budget the state's economic performance and finances are extremely healthy with unprecedented resources available to address the various crises. According to the ESRI economic commentary, the Irish economy is expected to grow across all key economic indicators in 2025[1]. Modified Domestic Demand, which is all household and government expenditure as well as capital investment in the country, is projected to grow by 2.5% in 2025; unemployment rate is expected to fall further; and inflation is to decline with anticipated growth in real incomes. The Gross National Income, which is mostly the total amount of income earned by all residents of a country, is forecasted to grow by 2.1% in 2024 and 2.5% in 2025[2]. In a booming economy we will strive to increase the overall tax-intake, broaden our tax base, and implement additional progressive taxation systems that adequately fund public expenditure.

Already halfway through 2024 the state's finances look extremely heathy. Gross revenue of €54.7 billion has been collected and an Exchequer surplus of €3.1 billion recorded in

1 *ESRI, https://www.esri.ie/publications/quarterly-economic-commentary-spring-2024*
2 *Irish Fiscal Advisory Council, https://www.fiscalcouncil.ie/wp-content/uploads/2023/06/Fiscal-Assessment-Report-June-2023.pdf*

the first half of 2024[3]. According to the Summer Economic Statement[4], tax revenues so far in 2024 are already ahead of the same period last year by €3.8 billion. Income tax receipts are up by 7.5% and VAT is up by 6.2% on the same period last year. Projected corporation tax revenue in 2024 is €24.5 billion which is approximately 3% ahead of 2023 corporate tax intake. In the first half of 2024 corporate tax receipts are already €1.2 billion ahead of projections.

The government is arguing that our budgetary position and corporate tax receipts should not be relied upon to fund ongoing public expenditure, we do not agree that more sustainable additional revenues cannot be raised from the corporate sector or that all additional revenues already raised should be stored away for some rainy day in the future. We do not support government's current saving system through the Future Ireland Fund and Climate and Nature Fund, but we do want to save for future public expenditure. We will prioritise current public expenditure needs before allocating significant funds for savings. Once all current public expenditure needs are met, we will allocate any remaining revenues to a savings fund to be spent on productive investments in future years, such as building social and affordable housing, and improving healthcare, transport, and renewable energy infrastructure, and to deal with unexpected shocks. According to our budget estimates, we will be able to allocate the budget surplus in 2025 for future capital expenditures and to deal with economic shocks. The rainy day is happening now for many households and the resources available to the state should be used to protect them from the cost-of-living crisis and to invest in necessary infrastructure, such as housing.

Revenue raising measures in this budget contain changes to the existing fiscal policy. Therefore, we indicate how much additional funding can be raised through our revenue raising measures only. We do not state how much in total would be raised by the state. For more information on total revenue raised in 2023 please see Revenue Annual Report[5] and in 2024 see the Fiscal Monitor Report[6].

5.2 Income Tax

The richest 10% of people had as much disposable income as the poorest 40% of people in 2023[7]. The share of equalised disposable income going to the richest 20% of individuals as well as the Gini coefficient[8] has been increasing since 2021, which is indicative of persistent income inequality. There are also over 160,000 individuals earning more than €100,000 per year, which is about 5% of all taxpayers, and combined they are collecting 23% of total gross pay[9]. At the same time the average annual earnings were €44,523 with 65% of people earning less than the average wage in 2022[10]. The median wage in 2022 was €34,887.

3 *Fiscal Monitor June 2024, https://assets.gov.ie/297735/cc0931c3-960e-445e-bea7-966166941bfc.pdf*
4 *Summer Economic Statement 2024, https://www.gov.ie/en/organisation/department-of-finance/?referrer=https://www.finance.gov.ie/wp-content/up-loads/*
5 *Revenue Annual Report 2023, https://www.revenue.ie/en/corporate/press-office/annual-report/2023/ar-2023.pdf*
6 *Fiscal Monitor – Incorporating the Exchequer Statement, https://assets.gov.ie/297735/cc0931c3-960e-445e-bea7-966166941bfc.pdf*
7 *CSO – Survey on Income and Living Conditions (SILC) 2023, https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2023/equalityofincome/*
8 *The Gini coefficient is a measure of income inequality that shows the extent to which incomes in an economy deviate from a perfectly equal income distribution.*
9 *Revenue Commissioners – PAYE Real-time Data: Insights on Taxpayers in 2022, https://www.revenue.ie/en/corporate/documents/research/paye-real-time-insights-2022.pdf*
10 *CSO – Earnings Analysis using Administrative Data Sources 2022, https://www.cso.ie/en/releasesandpublications/ep/p-eaads/earningsanalysisusingadministrativedatasources2022/distributionofearnings/*

Individuals earning more than €100,000 per year have significantly more disposable income than most other people, which is a privilege, and therefore, they should contribute more to the society. In addition to maintaining current income tax rates and rate bands we would introduce the following income tax bands for higher earners:

- 50% on earnings between €100,000 and €150,000;
- 55% on earnings between €150,000 and €200,000;
- 60% on earnings between €200,000 and €275,000;
- 65% on earnings over €275,000

Proposal	Revenue (€ million)
Introduce four new tax bands on top earners[11]	**4,005**

5.3 Value Added Tax (VAT)

Value Added Tax is charged on sale of goods and services. This additional tax on a sale of goods and services is typically passed on to the customer through a price increase. Since low- and high-income earners pay the same price for the same goods and services, VAT can be viewed as a regressive tax. The lowest income households pay 29.2% of their weekly earnings in indirect taxes, which is mostly VAT, while the richest households pay only 7.9% of their weekly income in indirect taxes[12]. We would reform the current VAT system to alleviate the cost of living crisis for low-income households.

There are currently five VAT rates in Ireland: a standard rate of 23% which is applied on fuel, alcohol and tobacco products, clothing and most non-food items; a reduced rate of 13.5% on mainly labour intensive services, such as hospitality, electricity and gas; a second reduced rate of 9% is applied on newspapers and electronic publications, and sporting activities; a livestock rate of 4.8%; and a zero rate on staple foods, children's clothes, baby care items, childcare, public transport, and medicines. VAT is an important source of exchequer funding. In 2023, Net VAT Receipts were €20.2 billion which is 23% of total tax receipts[13].

Our end goal of reforming VAT rates is to help low-income households to deal with the cost-of-living crisis and to ensure that those who have additional disposable income to spend on luxury goods and services are taxed appropriately. Our VAT approach would apply zero tax to necessities, such as food, general clothing, utilities, childcare, and healthcare, and a progressive tax on non-necessities and luxuries. We acknowledge that reforming VAT is not an easy task, but it is necessary tackle the cost-of-living crisis. In terms of revenue generation, this would be a revenue-neutral measure, but we will ensure that contributions are distributed in a way that non-necessities are taxed more.

5.4 Employer Pay Related Social Insurance

Irish workers pay above the average Pay Related Social Insurance (PRSI) contributions in the European Union, but this is not the case for their employers. Irish employers are

---

11 *Estimates provided by the Oireachtas Budgetary Costing Service*

12 *Parliamentary Budget Office – EVE: a model of indirect taxes using household micro-data, https://data.oireachtas.ie/ie/oireachtas/parliamentaryBudgetOffice/2024/2024-02-20_eve-a-model-of-indirect-taxes-using-household-micro-data_en.pdf*

13 *Revenue Commissioners – VAT Payments and Returns 2023, https://www.revenue.ie/en/corporate/documents/research/vat-payments-returns-2023.pdf*

paying less in PRSI contributions than most EU counterparts[14]. In a move towards the EU average employers' PRSI, we would increase the current Class A employer PRSI rate of 11.05% by 2%. We are conscious of the impact of extra cost at the lower end of the labour market, and therefore, we would maintain the 8.8% for incomes not exceeding €410 per week. We would also introduce a high earners PRSI contribution for employers hiring workers on more than €90,000 per year. This would be levied at 19.75%.

Proposal	Revenue (€ million)
Establish employer PRSI rate of 19.75% on salaries over €90,000 per year[15]	**1,350**
Increase employer PRSI rate to 13.05% on salaries below €90,000 per year[16]	**1,620**

5.5 Employee PRSI - Removing Cliff Edges

To increase disposable income for most households we would remove cliff edges when paying employee PRSI. Cliff edges occur when individuals with an income below €352 per week are exempt from PRSI, but when once income increases above the cut-off point then PRSI is charged on the entire weekly income. In other words, when someone earns €352 per week, they pay no PRSI but when they earn €353 per week, they would pay €119 per annum. To remove cliff edges and increase disposable income of most households we would reform PRSI in accordance with ESRI recommendations[17].

To remove cliff edges and introduce a more progressive distribution of PRSI contributions, we would maintain the current 0% PRSI threshold on weekly incomes below €352 and apply a 5.79% employee PRSI on incomes above the threshold. Although we increase PRSI contribution from 4% to 5.79%, this applies only to incomes above the threshold, unlike the current PRSI structure where total income is taxed once threshold is reached and maintaining the 0% below the threshold has an overall effect of increasing disposable incomes for low and up to some high earners by as much as 0.52%. Only the highest paid 10% of earners would see their disposable incomes reduced by less than 1%. This initiative maintains revenue-neutrality, that is, the exchequer does not lose or gain on this reform, but more disposable income is available to low, medium, and some high-income households.

5.6 Corporate Tax Revenues

Ireland is a corporate tax haven. Large multinational corporations often use Ireland's base erosion and profit shifting tools to reduce corporate tax. In return, these companies may bring employment opportunities to Ireland, but it is unclear to what extent potential employment opportunities outweigh the billions of Euros in foregone tax revenues. We plan to review and close tax loopholes, and collect any corporate taxes owed to the people of Ireland. Recently, the European Court of Justice has ordered Apple to pay over €13 billion in unpaid taxes in Ireland. For almost a decade the government sided with Apple and paid millions in legal fees not to collect the €13 billion owed to the people of Ireland, which could have been spent to resolve the housing crisis, healthcare crisis, and

14 *https://enterprise.gov.ie/en/publications/publication-files/an-assessment-of-the-cumulative-impact-of-proposed-measures-to-improve-working-conditions-in-ireland.pdf*
15 *Parliamentary Question [28779/24]*
16 *Parliamentary Question [28780/24]*
17 *https://www.esri.ie/publications/cliff-edges-in-the-irish-tax-benefit-system#:~:text=Trade%2Doffs%20exist%20in%20protecting,employment%20or%20to%20work%20more*

alleviate cost of living pressures. We will use this money immediately to invest in public services and necessary infrastructure.

In addition to closing tax loopholes, we will review corporate deductions, reliefs and allowances that enable large multinational corporations to minimise taxable profits. The largest and most profitable corporations try to cheat the Irish people by exploiting the current taxation system. Through business acquisitions, royalty and interest payments on intellectual property and other intangible assets mostly to their own subsidiaries, the largest and most profitable corporations can transform billions in sales revenues from profits into costs, thus writing down their taxable profits. The Revenue Commissioners show that the main corporate tax expenditures accounted for €124 billion in 2022; €132 billion in 2021; €125 billion in 2020; €113 billion in 2019; and €100 billion in 2018 (Table 1). Costs of Corporate Tax Expenditures, worth tens of billions in forgone tax revenues overwhelmingly benefit a small number of extraordinarily profitable multinational corporations, and not the small or medium sized enterprises in Ireland. We will close ineffective corporate deductions, increase revenues from the corporation tax, and prioritise growth of small and medium enterprises.

Table 1: Main Corporate Tax Expenditures

Year	2022 (€ million)	2021 (€ million)	2020 (€ million)	2019 (€ million)	2018 (€ million)
Capital Allowances Used	**101,157**	**99,178**	**76,250**	**80,570**	**72,357**
Intra-Group Transactions	**4,463**	**23,061**	**35,275**	**16,185**	**12,559**
Certain Companies' Reconstructions and Amalgamations	**486**	**374**	**496**	**1,708**	**273**
Losses, Including Capital Allowances Brought Forward	**16,473**	**8,505**	**11,158**	**13,048**	**13,974**
Research and Development Tax Credit	**1,150**	**753**	**658**	**626**	**355**
Group Relief	**746**	**576**	**704**	**548**	**536**
Knowledge Development	**24**	**18**	**17**	**14**	**10**
Total	**124,499**	**132,465**	**124,558**	**112,699**	**100,064**

Note: Figures for Corporate Tax Expenditures come from Revenue Commissioners. The table includes key deductions used to reduce taxable profits.

There has been a staggering increase in corporate profits over the last decade (Table 2). Since 2013, profits before deductions and taxation have increased by 294%, with growth only halted in 2020 by the global pandemic and lower balancing charges than previous years. There has been a surge in corporate tax take in 2021, 2022, as well as in 2023 with €23.8 billion net corporate tax paid, and this trend is expected in 2024 when corporate tax receipts could exceed €24 billion.

Table 2: Corporate Tax Revenues

Year	Total Corporate Profits (€ million)	Total Taxable Income After Deductions (€ million)	Total Corporation Tax Paid (€ million)	Effective Rate of Corporation Tax
2022	317,450	203,664	22,645	7.1%
2021	256,887	152,525	15,323	5.9%
2020	199,261	110,457	11,833	5.9%
2019	203,815	106,439	10,887	5.7%
2018	190,890	96,049	10,387	5.4%
2017	159,025	79,655	8,201	5.1%
2016	158,788	71,476	7,353	4.6%
2015	143,926	65,077	6,873	4.8%
2014	95,374	50,703	4,617	4.8%
2013	80,672	40,462	4,079	5.1%

Note: Information related to Corporate Tax Profits, Taxable Income, and Total Corporation Tax over different time periods comes from reports produced by the Revenue Commissioners. The Effective Rate of Corporation Tax is calculated by dividing Total Corporation Tax by Total Corporate Profits expressed in percentage terms, which was estimated by People Before Profit.

It is also clear from Table 2 that corporations have not paid the corporate tax headline rate of 12.5%, on pre-tax trading profits. The effective tax rate in 2022 was 7.1%; in 2021 it was 5.9%; in 2020 it was 5.9% and in 2019 it was 5.7%. While Ireland has signed up to the OECD minimum effective corporation tax rate of at least 15%, People Before Profit believes it is long past time for this country to abandon its corporate tax haven model and increase the headline rate to 20%, a figure which is at least commensurate to the proportion of income tax paid by the average worker. We would maintain the 12.5% corporation tax rate for businesses with less than €750 million in revenues.

We plan to impose the new 20% corporate tax rate as a minimum effective rate. For example, if we take the €24 billion that is expected to be raised in 2024 and assume, based on historical data, that it represents no more than a 6% effective tax rate, and if we made the OECD proposal of a 15% corporate tax rate, a minimum effective rate applied to pre-tax trading profits on a straight line basis, we estimate that €60 billion would be raised. Raising the rate to 20% gives you €80 billion.

We would conservatively estimate that an extra €20 billion could be raised from our modest proposal to increase headline corporate tax rate to 20% and close corporate loopholes even with a possible change in behaviour of the corporations.

Proposal	Revenue (€ million)
Raise Corporation Tax to 20% for large corporations and close loopholes	**20,000**
Collect tax monies owed by Apple Inc.	**13,800**

5.7 Other Corporate Taxation Measures

5.7.1 Levy on profits of pharmaceutical and private health companies

In addition to raising the Corporate Tax rate and collecting owed tax monies, we will introduce additional levies on profitable companies in pharmaceutical and energy sectors. The pharmaceutical industry in Ireland is deeply bound up with tax avoidance activities. Ireland's pharmaceutical industry is also highly profitable thanks in no small part to the waiting times in Irish hospitals, which often force people to use expensive pain-relieving medication. People Before Profit believes in a different model of health and wellbeing. Our goal is to reduce dependency on medication through tackling health service waiting lists, investing in primary health care centres, and promoting healthier lifestyles. To help pay for this, People Before Profit would place a special levy of 4% on the profits of pharmaceutical companies and private heath companies. This would generate additional €1.6 billion in funding for the public healthcare sector[18].

5.7.2 Windfall tax on profits of energy companies

In terms of energy companies, profiteering in the energy sector has contributed significantly to the current cost of living crisis. While energy companies such as ESB, Centrica, SSE, and Energia have recorded significant profits, they are also more likely to increase energy prices when those profits are threatened. No company in charge of the supply of necessities should be driven by profit maximisation. Therefore, we would introduce a new windfall corporate tax rate of 50% on the profits of all energy providers. This would generate approximately €540 million[19].

Proposal	Revenue (€ million)
Introduce a 4% levy on the profits of pharmaceutical companies and private health companies	**1,600**
Introduce a 50% windfall tax on profits of energy companies	**540**

5.8 Wealth Taxation Measures

5.8.1 Millionaires' Tax

According to the latest Central Bank Quarterly Accounts, as of the end of Q4 2023 the net worth of Irish households was greater than €1.1 trillion, an increase of €33.2 billion in just the last quarter of 2023. This includes €527 billion of financial assets, €738 billion in housing assets, less €152 billion in liabilities[20]. Oxfam has shown that wealth inequality has risen in recent times with two people in Ireland having more wealth than the bottom 50% of the population[21]. The Central Bank finds that just 10% of Irish households own 54% of total household net wealth, and Oxfam indicates that the richest 1% own 35.4% of Irish financial wealth. We would introduce a wealth tax on the very wealthy in our society.

18 Estimates provided by the Oireachtas Budgetary Costing Service
19 Parliamentary Question [33742/24]
20 Central Bank of Ireland – Quarterly Financial Accounts, https://www.centralbank.ie/statistics/data-and-analysis/financial-accounts
21 Oxfam Ireland – Wealth of five richest men doubles since 2020 as five billion people made poorer, https://www.oxfamireland.org/press/wealth-of-five-richest-men-doubles-since-2020-as-five-billion-people-made-poorer

To address increasing wealth inequality, we want to make significant steps now to redistribute the wealth of a tiny minority to benefit the majority in our society. In Ireland, there are now 10 billionaires, over 1,400 individuals with wealth over €47 million, and over 20,000 individuals with wealth over €4.7 million. Oxfam has illustrated the revenue that can be generated by a tax on wealth over €4.7 million. We think that this is a useful start but believe additional resources can be generated by taxing all wealth over a €1 million threshold. The key issue for us is that action is now taken to redistribute the considerable wealth of a tiny minority to benefit the vast majority in our society. The revenue raised from a wealth tax would more than cover the cost of lifting many households out of poverty.

We would introduce a progressive wealth tax on Irish millionaires and billionaires informed by Oxfam report[22]. Our wealth tax will not apply to the 99% of the Irish population who do not possess more than €4.7 million in wealth, and it excludes the family home. As recommended by Oxfam, we will Introduce a permanent wealth tax of 2% on net wealth over €4.7 million and up to €50 million, 3% tax on wealth from €50 million to one billion, and 5% on all wealth above one billion. This would generate approximately €8 billion annually.

Proposal	Revenue (€ million)
Millionaires' Tax on total wealth above €4.7 million	**8,000**

5.8.2 Vacant Property Tax

We will abolish the Local Property Tax (LPT) and impose a Vacant Property Tax on non-principal residences or long-term vacant land and property. Essentially, in a housing crisis, those who can afford to buy more than one property should also pay for that privilege. According to the Census 2022 there are over 166,000 empty homes in the state excluding holiday homes. 65,000 of these were also vacant in 2016 and over 40,000 have been vacant since at least 2011. People Before Profit proposes a €1,000 tax per month on vacant homes with the aim of bringing these back into use. If 40,000 remained vacant for the full year of 2025 this would conservatively raise €480 million[23]. Vacant homes tax will apply to property left vacant for more than six months without a good reason. In addition, we would introduce a tax on unworked vacant land zoned for residential purposes. A conservative estimate is that there are currently 15,000 hectares of empty land zoned for residential purposes. We propose a new zoned land tax of €20,000 per hectare per year which would raise additional €300 million.

Proposal	Revenue (€ million)
Tax on vacant homes	**480**
Tax on vacant land zoned for residential development	**300**

5.8.3 Non-Principal Private Residence Tax

There are over 170,000 individuals or funds who own more than one home. Local Property Tax will be replaced by a Non-Principal Private Residence Tax on second and more homes as follows:

22 *Oxfam – Survival of the Richest, https://www.oxfamireland.org/sites/default/files/survival_of_the_richest-full_report.pdf*

23 *Calculation: €12,000 per vacant home per year multiplied by 40,000 vacant homes*

- €1,000 on a second home
- €1,500 per property on two to ten Non-Principal Private Residences
- €2,500 per property on 11 or more Non-Principal Private Residences

Proposal	Revenue (€ million)
Non-Principal Private Residence Tax[24]	**631**

The government introduced a Vacant Homes Tax (VPT) as the key measure to tackle dereliction and long-term vacancy. However, the tax appears to be ineffective or not properly enforced since around 3,500 properties have been eligible for VPT in 2024 from which only €2 million could be collected. This is inadequate given the large scale of long-term vacancy. Therefore, we propose alternative and necessary changes to bring those homes back to the people who need them the most.

5.8.4 Windfall Gains Tax

In addition to vacant property taxes and the zoned land tax we would reintroduce a tax on speculative gains from rezoned land. Significant profits were made by property speculators on the rezoning of land during the Celtic Tiger period, which lead to an introduction of a windfall gains tax in 2010. This tax was subsequently scrapped in 2015 on the grounds that it did not generate enough revenue and that it may have prevented growth in housing supply. The purpose of this tax was to prevent situations where land developers would purchase agricultural land and then pressure local councillors to rezone the land for residential purposes which would significantly increase the value of said land, and therefore, generate millions in added value for private property developers and landowners[25].

We would reintroduce windfall gains tax with the primary aim of reducing land speculation and land hoarding. Previous implementation of this tax indicates that minimal revenue could be raised from this tax. We would impose an 80% tax on value of land rezoned for residential purposes. For example, if agricultural land valued at €100,000 is rezoned for residential purposes and its market value increases immediately to say €200,000, which is a €100,000 profit to the owner of the land. Applying 80% tax on profits would generate €80,000 in tax revenues while the owner still makes a profit of €20,000 or 20% of original value. The goal of this tax is not just about revenue raising but also fair distribution of wealth. It is unclear how much revenue was raised when Windfall Gains Tax was active between 2010 and 2015. Currently, the government has no idea by how much the value of rezoned land increases. Therefore, we will record the value of rezoned land for Windfall Gains Tax purposes and make appropriate adjustments to the taxation structure based on this evidence.

5.9 Other Property Related Taxes

We would increase the stamp duty of non-residential property, such as commercial property, from 7.5% to 10% which would generate additional €145 million[26]. In terms of commercial rates that businesses pay to local councils, these are currently based on the market value of the property, but we would introduce contributions based on business

24 *Parliamentary Question [33732/24]*
25 *Social Justice Ireland – Time to Bring Back the Tax on Windfall Gains from Re-Zoned Land, https://www.socialjustice.ie/content/policy-issues/time-bring-back-tax-windfall-gains-re-zoned-land*
26 *Revenue Ready Reckoner – Post Budget 2024, https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf*

revenue. This reform would mean that more funding will be collected from larger organisations and help smaller enterprises to deal with costs of running a business. To reduce property speculation, and tackle the profits made by Vulture Funds and other Real Estate Investment Trusts, we would increase the Capital Gains Tax from 33% to 40%. This would generate additional €525 million in tax revenue[27].

Proposal	Revenue (€ million)
Increase commercial stamp duty to 10%	**145**
Increase Capital Gains Tax from 33 to 40%	**525**

5.10 Other Revenue Raising Measures

5.10.1 Taxing social media and ICT companies

To abolish the TV licence fee and advertising and sponsorship by RTÉ, and to allocate further funding for public media organisations we would introduce additional taxes on the largest social media and ICT companies. ICT sector in Ireland recorded a gross profit of €44.8 billion in 2022[28]. We propose an additional 2.25% tax on profits of the largest social media and ICT companies to raise additional €896 million to fund public media.

5.10.2 Closing Tax Loopholes

Multinational corporations are using loopholes in the Irish corporate tax structure to reduce their taxable profits. Corporations may use Irish accounting frameworks and existing taxation structure to funnel profits from Intellectual Property (IP) out of Ireland without paying corporation tax. For example, we will introduce a retrospective 12.5% tax on 20% of total profits from IP to generate approximately €722 million, from a specific tax loophole identified in the Coffey Report[29].

5.10.3 Financial Transactions Tax

Speculative financial transactions, such as trading of currency, stocks, and bonds, have increased over the last decade. These transactions have almost no economic or societal relevance in Ireland, yet multimillionaires and billionaires enjoy this practice to raise their wealth and drive companies towards profit maximisation. According to the Bank for International Settlements, in Ireland US$7.2 billion foreign exchange and US$7.3 billion interest rate derivatives are traded daily[30]. In support of European Union's recommendation regarding the implementation of a financial transactions tax we would introduce a 0.1% tax on trading of shares, bonds, and other financial securities, and 0.01% on trading of derivatives. According to Nevin Institute estimates this would generate additional €320 million in tax revenue and reduce unnecessary financial speculation.

5.10.4 Taxing the aviation industry

In a transition to zero-carbon society, we would first abolish the unfair carbon tax and

27 Revenue Ready Reckoner – Post Budget 2024, https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf

28 Revenue Commissioners – Corporation Tax 2023 Payments and 2022 Returns, https://www.revenue.ie/en/corporate/documents/research/ct-analysis-2024.pdf

29 Coffey, S. (2021). 'The changing nature of outbound royalties from Ireland and their impact on the taxation of the profits of US multinationals'

30 Bank of International Settlements – Triennial Survey, https://data.bis.org/topics/DER/data?filter=DER_RISK%3DB%255EDER_REP_CTY_TXT%3DIreland introduce a commercial aviation tax. It is important to emphasise that household energy costs are still high, and that aviation industry is amongst the biggest polluters in the world. Currently the aviation industry in Ireland is enjoying jet fuel VAT and excise exemptions which effectively encourage carbon emissions. We would eliminate such tax exemptions to raise at least €325 million[31].

5.10.5 Additional revenue raising measures

We will cut Pension Relief Threshold from €115,000 to €60,000 which would raise additional €121 million. We would abolish the Special Assignment Relief Programme which previously costed €41.8 million and invest this money in reskilling and upskilling of Irish residents to take on key roles in the economy. Summary of other revenue raising measures discussed in this section are presented below.

Proposal	Revenue (€ million)
A 2.25% tax social media and largest ICT companies	**896**
Retrospective 12.5% tax on 20% of profits from Intellectual Property	**722**
Financial Transaction Tax	**320**
Tax on commercial aviation	**325**
Reduction in Pension Relief Threshold	**121**
Abolish the Special Assignment Relief Programme (SARP)	**42**

31 *CSO figures on jet fuel excise and VAT exemptions in 2021, https://www.cso.ie/en/releasesandpublications/ep/p-ffes/fossilfuelsubsidies2021/fossilfuelsubsidies/#:~:text=In%202020%20fossil%20fuel%20subsi-dies,a%2016%25%20increase%20on%202020*

People Before Profit
BUDGET SUMMARY2025

2023 Accounts	€ million
General Government Revenue in 2023	123,715
Government Expenditure	115,387
General Government Surplus	**8,328**

PBP Budget estimates (as per our Budget document)	€ million
REVENUE	
Surplus carried forward	8,328
Introduce four new tax bands on top earners	4,005
Employer PRSI increases (total)	2,970
Corporate Tax (CT) - Apple Inc	13,800
CT - 20% headline rate	20,000
CT - pharmaceuticals & health	1,600
CT - energy companies	540
Millionaires' Tax	8,000
Tax on vacant homes	480
Tax on vacant land zoned for residential development	300
Non-Principal Private Residence Tax	631
Increase commercial stamp duty to 10%	145
Increase Capital Gains Tax from 33 to 40%	525
A 2.25% tax social media and largest ICT companies	896
Retrospective 12.5% tax on 20% of profits from Intellectual Property	722
Financial Transaction Tax	320
Tax on commercial aviation	325
Reduction in Pension Relief Threshold	121
Abolish the Special Assignment Relief Programme (SARP)	42
Total	**€63,750**

Expenditure (Costs)	€ million
Refundable tax credit	1,300
Acquire 15,000 additional properties for social housing	4,248

Expenditure (Costs)	€ million
Increase both targets for cost rental and affordable purchase to 10,000 per year (these targets to be achieved through a combination of direct construction and acquisition (part V, tenant in situ, CPO), ramping up direct construction and reducing acquisition as the states own construction capacity expands)	1,806
As an interim measure pending introduction of maximum rent controls and prior to housing list being cleared – increase HAP limits to level of average rents	1,097
Establish a state construction company to deliver social and affordable housing and renovate vacant and derelict property	500
Increase funding to DHRE and local authorities to improve the quantity and quality of emergency accommodation	50
Increase renter's credit to €3,000 pending rent controls and other rent reduction measures	900
100% redress for all defective homes built between 1991 and 2013 - €300 in the first year	300
100% mica redress – first payment	210
Increase social protection payment to €300 per week (excluding disability related payments)	2,798
Increase Disability Allowance, Invalidity Pension and Blind Pension to €350 per week	1,340
Reduce the State Pension age to 65	415
Increase the Qualified Child Allowance by €12 for under 12s & €30 for over 12s	274
Increase Child Benefit by 20%	434
Abolish the means test for Carers' Allowance	600
Increase public sector pay by 10% for all those earning below €100,000	2,600
Index linking tax credits by 2%	470
Abolish USC for earners under €100,000 and introduce a Higher Income Social Charge of 10% on income over €100,000	3,200
Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment	499
Abolish the waiting period of a year for Fuel Allowance for those on Job Seekers Allowance	15
Increase Fuel Allowance by €20 per week for current and proposed new recipients	540
Extend Child Benefit to 6,372 children under the age of 18 in the international protection process	13
Cap energy prices at EU average levels and fully renationalise the energy system	1,800
Abolish childcare fees for parents	332
Free preschool meals for all children in the ECCE scheme	67
A €2 per hour wage increase for all childcare workers	152
Expanding the number of public childcare places	1,016

Expenditure (Costs)	€ million
Extending paid Parent's Leave and amalgamating it with Maternity and Paternity Leave to 12 months' paid leave in the first two years of child's life.	479
Abolish all charges (including voluntary contributions) and provide free school books and uniforms.	497
Provide free school meals at secondary level	223
Double the capitation grant for primary schools	100
Increase the Minor Works Grant by 20% and the Ancillary Grant by €10 million	16
Reduce pupil teacher ratios to 15:1 in primary and post-primary	468
Reinstate the number of assistant principals to the highest previous level	28
Increase the number of Special Needs Assistants by 2,000	82
Increase the number of Special Education Teachers by 1,000	71
Increase the number of psychologist posts in NEPS by 50%	16
Invest in Equal Start Model to support children who experience disadvantage	50
Double DEIS funding	180
Abolish the student contribution charge	255
Abolishing fees for EU postgraduates and mature or repeating students	100
Fund to ensure all PhD researchers receive a stipend of at least €30,000 per year	102
Double maintenance grants and reduce adjacent rate to 24 kilometres	94
Increase mental health supports on campuses to ensure one counsellor per 1,000 students	18
Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)	300
Add 1,000 permanent acute beds with appropriate staffing. Costs €439 in running costs and €850 in capital expenditure	1,289
Additional 50 level 3 ICU beds. Costs: €43 million in running costs and €95 million in capital expenditure	138
100 additional speech & language therapists: €5.9 million 100 additional clinical psychologists: €8.7 million 100 additional occupational therapists: €5.9 million 100 additional physiotherapists: €6 million 100 additional consultants: €32 million	59
Free Primary Care including GP Care	672
Abolish all Emergency Department charges for public patients	105
Reduce Drug Payment Threshold to €10 per month	200
Scrap Prescription Charges for Medical Card Holders	100
Reinstate pre-crisis Dental Treatment Services Scheme	34
Abolish car parking charges at HSE Statutory Hospitals	9
Introduce a state funded universal contraception scheme	105
Free hormone replacement therapy (HRT)	10

Expenditure (Costs)	€ million
Invest in Mental Health Services to bring spending in line with Mental Health Reform recommendation of 10% of overall health budget by 2027:	500
Investment in transgender healthcare: including upskilling and reskilling of healthcare professionals, and provision of free transgender healthcare	6
Hire additional 375 clinicians required to clear assessment of needs waiting lists for children with autism and the estimated full-year cost of ensuring that the timelines for assessment of needs outlined in the Disability Act 2005	34
Invest additional €2bn in 2025 as a year 1 increase as part of a multi-year programme of transformational increases in funding in disability services to end poverty and exclusion.	1,000
Additional funding youth information services	15
Investing in autism supports	58
Additional funding for Local Drug and Alcohol Task Force	6
Additional funding for Local Authorities	800
Additional funding for arts and culture (other than the RTE and public media)	370
Increase funding for Údarás na Gaeltachta, Roinn na Gaeltachta and Foras na Gaeilge for investment and supports in the Gaeltacht and to support Irish speaking outside the Gaeltacht	41
Additional investment in TG4	26
Transform RTE and public media	600
Additional funding for sports and recreation services	150
Basic Income for the Arts	109
Abolish residential waste collection charges	400
Investing in 100% renewable energy	5,000
Additional investment in low BER and high energy poverty households for retrofitting	1,000
Free school bus funding	96
Additional invest in the Safe Routes to School Scheme	54
Investment in additional bus services – including purchase of electric buses	500
Doubling capital investment in public transport infrastructure	1,042
Abolish fares on all public transportation services and publicly contracted commercial services	665
Abolish parking charges at park and ride facilities	25
Abolish M50 and East Link tolls	154
Farming for Biodiversity payment	975
Dairy Herd Reduction scheme for farmers	1,247
Referendum on the Rights of Nature and the Right to a Healthy Environment	20
Total	**€47,669**

NOTES