



## **A Better and Fairer Ireland**

A policy agenda for transformative change and the common good



## Contents

Introduction .....	2
Harnessing our success to manage transitions.....	2
Social infrastructure and social cohesion .....	2
Transformative change and the Common Good .....	3
An end to poverty: improved welfare and wellbeing for all.....	5
Adequately resourcing the Future .....	7
Infrastructure and services for vibrant and resilient communities .....	9
An economy that works for all.....	12
Strengthening our democracy .....	15
A Just Transition.....	17
A policy agenda for transformative change and the common good .....	19
Poverty and Income Distribution.....	20
Taxation.....	23
Work and Employment .....	26
Housing .....	29
Healthcare.....	32
Education .....	33
People, Participation and Communities .....	35
Sustainability.....	37
Rural Development .....	38
Global South.....	40

## Introduction

Ireland is in a privileged position with strong GDP and GNI\* figures and very strong labour market figures. In addition, the exchequer has seen unprecedented levels of corporate windfall revenue in recent years. The Irish economy is in a strong and stable position. Yet, despite this strong economic performance, to date, Ireland has failed to ensure the social dividend from this economic success has reached everyone in society. We have failed to build on recent years of economic growth and windfall revenues to deliver a just society, to put a social floor of adequate income and services in place for everyone. We must grasp this opportunity to harness our economic success, success which is the result of investment in human capital, social infrastructure, our communities and our natural capital, to deliver transformative change for all.

Everyone in our society has a right to a share in the Common Good. It is the job of government to harness the benefits of our strong economic position to invest in policies that foster the Common Good and wellbeing of everyone in our society.

We are in a position where we can build a just society. We can end poverty. We can provide decent levels of public services and infrastructure for our people and communities. We can ensure that those in employment have access to decent pay and conditions. We can ensure that vulnerable groups are supported, that everyone in society can live a life with dignity. We can plan for the future and meet the needs of a rapidly changing society.

## Harnessing our success to manage transitions

Ireland is on the cusp of major transitions, some global and others more local. We must adapt to meet climate and digital challenges, which will change the way we live and work. The impact of a changing global economy, requires a reorganisation of our economic model so that it works for the many, not just the few. The success stories of demographic change and people living longer, and the new communities enriching our society, must be planned for and managed with proper, well resourced public services and infrastructure. A new government will have to successfully manage these changes, balance competing priorities, and deal with the many challenges that have yet to be resolved. The next government must harness the fruits of the economy and make sure it delivers a social dividend for all, supporting our social and economic goals.

Over the past fifteen years we have been through the financial crash, austerity, Brexit, a pandemic and a cost of living crisis. Our economy has weathered each of these challenges and has recorded the strongest economic growth in the European Union for a considerable period. Enormous windfall tax surpluses have been generated. And yet, the problems that we faced before the last General Election persist. In 2024, as in 2019, many of the fundamentals of the Irish economy – headline employment numbers, consumption, exports – are on positive trajectories, but they are in sharp contrast with other progress indicators.

## Social infrastructure and social cohesion

Housing is a basic need of all humans. But despite a booming economy Ireland simply has failed to provide appropriate accommodation for its citizens. Record levels of homelessness and child homelessness persist due to failures in housing policy. Unprecedented numbers of people seeking asylum are sleeping in tents as we are unable to offer them accommodation. Our healthcare system continues to struggle with long waiting lists and people lying on trolleys in hospitals across the country.

Equally as debilitating are the persistent levels of poverty and inequality in our society. Income inequality has remained stubbornly stable over the past fifty years, raising serious questions about the values guiding this society. Climate change is already having a profound impact on our natural environment and on farmers.

Immigration is, and has always been, a fact of life in Ireland. Despite calls that Ireland is full, the number of people who moved to Ireland in 2023 was still fewer than in 2007. The needs of immigrants coming to fill jobs in high-tech, high-paid industries will be different to those seeking refuge from wars and persecution. However, there are some areas of commonality: all will need accommodation; healthcare; public transport; many will need childcare and education. Migration is a positive thing, rejuvenating communities and adding to the local labour force. Indeed, it is essential for Ireland's economy to continue to progress. However, recent years have seen communities struggle to access services such as healthcare and childcare, and the housing crisis has turned a challenging situation into a crisis.

Despite the years of record economic growth and windfall tax surpluses, we have not harnessed this wealth with the ambition necessary to develop our social and economic infrastructure for the future. Indeed, we have not even managed to meet the needs of the present or provided the infrastructure required to keep pace with population growth. This failure has been compounded by rising unplanned immigration, providing a convenient scapegoat for the systemic pressures being widely experienced.

Anxiety about the negative consequences of change is already affecting our communities and social cohesion. The spread of anti-immigrant sentiment and the growth of a politics of resentment and hostility forces us to confront the reality that many in our community feel alienated from the political system and the offer of mainstream political parties. It also forces us to confront the reality of inadequate levels of income and service-provision over a prolonged period and the consequences of such inequality and under-investment for the social fabric. The failure to harness the fruits of recent economic growth and windfall revenues to deliver the transformative change that allows people to live life with dignity, to improve the welfare and wellbeing of everyone in society and to deliver the public services and infrastructure that people and communities need, means that many people and communities now feel that their voice is no longer heard or considered in the political and policy making process.

### Transformative change and the Common Good

Environmental, demographic, technological and economic transformation means that business as usual cannot continue. This brings with it risk and disruption. But we can take advantage of the coming change to build a better future where social justice and the wellbeing of everybody in our country, whether born here or newly arrived, is prioritised. This requires our politicians to ensure that the common good, social wellbeing and investment in infrastructure and services take precedence. It requires planning for the long-term, and allocating resources to housing, health services, renewable energy, public transport, income adequacy. Politics must consider the needs of Ireland in the decades to come, not just the needs of Ireland today.

The next government can bring transformative change to Ireland and Irish society by prioritising those areas which will make a difference to society, our wellbeing and our communities. To do so, it must harness our economic success to deliver a social dividend and a social wage. It must commit to ending

poverty and improving the welfare and wellbeing of all. It must invest in and provide the services and infrastructure required today, and those required to meet the needs of a rapidly changing Ireland in the coming years. It must plan for how to fund and resource the services and infrastructure we need today, and those we will need in the future. Planning for our future taxation needs must be a policy priority. The next government must invest in the vibrant and resilient communities across our country. It must build capacity in our communities and in community development, engage with communities in policy making, and strengthen our democracy so that all stakeholders can engage in a deliberative process that is respectful and responsive. If we truly want an Ireland that can meet the needs of young and old, and can meet the digital and climate transitions that are coming, then we need strong, vibrant and resilient communities.

The next government must ensure our transition to a greener economy and society is just, truly transformative and that the benefits of this change are felt by everyone. It must ensure that those who will be most impacted by this transformation are supported, and that their voices are heard.

Putting the Common Good at the heart of public policy can deliver the transformative change required to build a thriving Ireland for all, a thriving Ireland with resilient communities, a thriving Ireland that can respond to the needs of a changing society, with an economy that works for all - that supports our social and environmental goals, a thriving Ireland where there is a plan for collecting sufficient revenue to resource our public services, now and into the future, a thriving Ireland that plans for and delivers a Just Transition, a thriving Ireland where everyone feels that their voice is heard and valued.

Change is here, we cannot stop it. But we can plan for it. Not only can we manage the impacts of change, we can shape and direct that coming change in a way that is inclusive, transformative, constructive and positive.

## An end to poverty: improved welfare and wellbeing for all



For much of the hundred years since our independence, Ireland has struggled to escape grinding economic stagnation, deprivation and forced emigration. But the economic transformation of our country over the past 30 years, imperfect and uneven though it has been, has brought about prosperity unparalleled in our history. We now have an opportunity to take the next step in the transformation of our society and finally end poverty and deprivation during the lifetime of the next government.

High rates of poverty and income inequality have been the norm in Irish society for far too long, the at-risk-of-poverty rate has never fallen before 10 per cent. They are problems that require greater attention than they currently receive, but tackling these problems effectively is a multifaceted task. It requires action on many fronts, ranging from healthcare and education to accommodation and employment. However, the most important requirement in tackling poverty is the provision of sufficient income to enable people to live life with dignity. No anti-poverty strategy can possibly be successful without an effective approach to addressing low incomes.

Almost 560,000 people in Ireland are living in poverty, of which more than 176,000 are children, more than 145,000 are in employment and almost 65,000 are aged 65 and over.<sup>1</sup> The next government must commit to ending poverty. It must set ambitious poverty reduction targets, with sub targets for vulnerable groups such as children, the ‘working poor’, lone-parent families, persons with a disability, and older persons living alone. To address high levels of poverty, income inequality and social inclusion, policies that address income adequacy must be combined with the provision of properly resourced services and infrastructure.

### *Proposal: Set an ambitious national poverty target*

*Social Justice Ireland* suggests that Government set a 5-year plan for dramatically reducing poverty in Ireland as part of any programme for government. With the prolonged and disproportionate impact of the cost of living crisis on vulnerable and low income households, this kind of clear policy commitment is all the more important to protect the most vulnerable in Irish society. Ireland needs this kind of centralised policy commitment coupled with accountability mechanisms to mobilise a multi-departmental approach to the crisis of poverty.

### *Proposal: Benchmark core social welfare rates to average weekly earnings*

A lesson from past experiences of economic recovery and growth is that the weakest in our society get left behind unless welfare increases keep track with increases elsewhere in the economy. Indexation of minimum rates of social welfare payments to movements in average earnings is therefore an important policy priority. At a minimum, the next government must commit to benchmarking core social welfare rates to 27.5 per cent of average weekly earnings in its first year in office. In year two it should publish an Indexation Roadmap, setting out how core social welfare rates

<sup>1</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2023/>

will be indexed to average earnings over a ten year period, with a view to meeting the minimum essential budget standard over this time.

*Proposal: Invest in policies to address educational disadvantage*

Make the improvement of educational outcomes for pupils from disadvantaged backgrounds and disadvantaged communities a policy priority, with additional resources focused on addressing the persistence of educational disadvantage. The next government should adequately resource the DEIS programme, and ensure adequate resources are allocated to non-DEIS schools to enable them to fully support disadvantaged pupils. It should also publish an implementation roadmap for the recommendations of the OECD Review of Resourcing Schools to Address Educational Disadvantage in Ireland.<sup>2</sup>

---

<sup>2</sup> [https://www.oecd.org/content/dam/oecd/en/publications/reports/2024/07/oecd-review-of-resourcing-schools-to-address-educational-disadvantage-in-ireland\\_96adfedd/3433784c-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2024/07/oecd-review-of-resourcing-schools-to-address-educational-disadvantage-in-ireland_96adfedd/3433784c-en.pdf)

## Adequately resourcing the Future



Ireland's demographics are changing, we are living longer which is a huge success story. Now is the time to plan for this success story, to build on it, and ensure that we use our economic success to provide the services and infrastructure that people need now, and into the future. Ireland needs to have a real debate about the levels of services and infrastructure it wishes to have in the coming decades, and how these are to be financed. We need to plan now for resourcing the future, and we must be clear about what types of services and infrastructure deficits exist that need to be addressed and resourced immediately, and how these are to be funded. We also need to be clear about what types of services and infrastructure people and communities need and expect in the future, how much this will cost and how this will be funded on an annual basis. Regardless of what levels of services and infrastructure are agreed upon, one thing is absolutely clear, the proportion of revenue that we collect will have to increase in years to come, and our tax take will have to increase. Ireland can achieve this in a fair and equitable manner. Partly by reforming the tax code and broadening the tax base and making sure that those who benefit the most from Ireland's economic system contribute the most.

### *Proposal: Publish an Annual Resourcing Statement*

Government must have a clear view of how much resourcing is required on an ongoing basis, and how this revenue might be generated. An annual statement to the Oireachtas outlining how much resourcing is required to maintain existing levels of service, and how much resourcing is required to deliver additional services and meet changing demographic needs, and how this might be raised should become an integral part of the annual budgetary process. This statement should also set out provisions for the gradual withdrawal of windfall revenues, and the projected costs associated with servicing the national debt.

### *Proposal: Set a new tax-take target*

*Social Justice Ireland* believes that, over the period ahead, policy should focus on increasing Ireland's tax-take. Previous benchmarks, set relative to the overall proportion of national income collected in taxation, have become redundant following recent revisions to Ireland's GDP and GNP levels as a result of the tax-minimising operations of a small number of large multinational firms.<sup>3</sup> Consequently, an alternative benchmark is required.

We have proposed a new tax-take target set on a per-capita basis; an approach which minimises some of the distortionary effects that have emerged in recent years. Our target is calculated using CSO population data, ESRI population projections, and CSO and Department of Finance data on recent and future nominal overall taxation levels. The target is as follows:

***Ireland's overall level of taxation should reach a level equivalent to €15,000 per capita in 2017 terms. This target should increase each year in line with growth in nominal GNI\*.***

<sup>3</sup> For many years *Social Justice Ireland* proposed that the overall level of taxation should reach 34.9 per cent of GDP.



This target is equivalent to approximately €25,500 in 2024 terms – meaning that an additional €26 billion per annum in stable, recurring tax revenue needs to be raised excluding windfall gains. Increasing the overall tax take to this level would require a number of changes to the tax base and the current structure of the Irish taxation system.

Gradually increasing the overall taxation revenue to meet this new target would represent a small overall increase in per capita taxation levels and one that is unlikely to have any significant negative impact on the economy. However, reaching that level would provide a lot more recurring sustainable revenue for the state to invest in public services and improved living standards for all. As a policy objective, Ireland can remain a low-tax economy, but it should not be incapable of adequately supporting the economic, social, and infrastructural requirements necessary to support our society and complete our convergence with the rest of Europe.

*Proposal: Provide an Annual Review of Tax Expenditures*

Commit to an annual review of Tax Expenditures to be presented to the Oireachtas as part of the Budgetary process. This review could be published as part of the Summer Economic Statement (or Spring Economic Statement) for discussion. Sunset clauses, the impact of each tax expenditure, their cost to the State in terms of revenue foregone, their economic, social and environmental impact and the length of time that they have been in place should all form part of this report. Consideration of any additional tax expenditures should also be presented to the Oireachtas for debate and discussion in advance of any decision being made.

*Proposal: Introduce a Minimum Effective Corporate Tax Rate of 10 per cent*

The adequacy and fairness of corporate tax payments has been a recurring issue for a number of years. *Social Justice Ireland* has long advocated for the adoption of an EU-wide agreement on a minimum effective rate of corporation tax. We welcome international developments over the past few years to achieve a minimum effective rate of 15 per cent for large firms, but this is still low and open to being undermined by use of tax breaks and tax write-offs, such that some large firms will continue to contribute small amounts of corporate taxation. We also welcome Ireland's adoption of this rate from 2024 which will apply to all firms with a global annual turnover of over €750m in at least two of the last four years. While the aforementioned 15 per cent minimum effective rate applies to large firms, *Social Justice Ireland* believes that a minimum effective rate of corporate tax should be extended to all firms over the next few years to ensure everybody pays their fair share. In the medium-term, we believe that a minimum rate should be agreed within the EU and set below the 2021 EU-27 average headline rate of 21 per cent but above the existing low Irish level.<sup>4</sup> A headline rate of 17.5 per cent and a minimum effective rate of 10 per cent seem appropriate. This reform would simultaneously maintain Ireland's low corporate tax position and provide additional revenues to the exchequer. Rather than introducing this change overnight, agreement may need to be reached at EU level to phase it in over three to five years. Reflecting this, we propose that the effective rate be adjusted to a minimum of 6 per cent in the first year of the new government.

---

<sup>4</sup> Data from European Commission (2022: 58).

*Social Justice Ireland* believes that the issue of corporate tax contributions is principally one of fairness. Profitable firms with substantial income should make a contribution to society rather than pursue various schemes and methods to avoid these contributions.

## Infrastructure and services for vibrant and resilient communities



Well designed, accessible and well-resourced services and infrastructure that are adaptable to meet changing needs are the foundation of vibrant and resilient communities. Without adequate social infrastructure and services, it is impossible to achieve the minimum standard of living to which all citizens, from children to older people, aspire. Increased participation, a better standard of living, increased involvement at local level, communities with the capacity to adapt to change are among the many economic and social benefits of decent services and infrastructure. Despite the economic gains of the last three decades or so, substantial deficits in areas such as housing, water, healthcare, public transport and energy remain. These deficits have negative social and economic impacts, with people and communities struggling to access basic services despite strong and sustained levels of growth and record corporate windfall revenues in recent years. Well-targeted and adequately resourced investment in these areas is required to improve social infrastructure, foster wellbeing and build resilience in communities.

Results from the 2022 census suggests that the population grew by an estimated 8 per cent since 2016 to reach 5.1 million people.<sup>5</sup> The population is growing across regions, with the most significant growth amongst older age groups. According to the Census 2022 figures, over 776,000 people are aged 65 or older, an increase of 21.8 per cent since Census 2016. By 2057, this proportion is projected to rise to 1.9 million.<sup>6</sup> Although our population is ageing, we have one of the youngest populations in Europe, with a comparatively high birth rate.<sup>7</sup> Advances in healthcare provision and healthier food, an increased awareness of wellbeing, and improved standards of living more generally, have led to low infant mortality rates and increased life expectancy.

Ireland has a long history with migration, and over its history has seen periods marked by higher levels of emigration, with citizens leaving, and at other times higher levels of immigration, with more people coming to Ireland than leaving. Net migration into Ireland was positive in April 2024, continuing a pattern which has been in place since 2015.<sup>8</sup> This means that more people have entered the country than have left it. It was also the third consecutive year with over 100,000 people immigrating to Ireland, a combination of returning Irish citizens, other EU citizens, UK citizens and citizens of other countries including Ukraine. Over 69,000 people left Ireland in 2024, the highest figure since 2015. The pandemic had the impact of essentially stalling migration for a number of years, and the war in

<sup>5</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-cpr/censusofpopulation2022-preliminaryresults/introduction/>

<sup>6</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-plfp/populationandlabourforceprojections2023-2057/populationprojectionsresults/>

<sup>7</sup> [https://ec.europa.eu/eurostat/databrowser/view/demo\\_pjanind/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/demo_pjanind/default/table?lang=en)

<sup>8</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-pme/populationandmigrationestimatesapril2024/keyfindings/>

Ukraine has seen a substantial increase of people fleeing their country to seek shelter in Ireland, which has put enormous pressure on a system that was already unfit for purpose. In order to harness the social and economic benefits of new communities, and new members to existing communities, we must invest in resilience, in adequate services, decent and well-designed infrastructure, in our people, in our communities and in capacity building so that communities themselves can engage in the policy making process.

Ireland's growing and ageing population is a success story. Now is the time to plan for this change and to develop and design appropriate policies and services. Future tax and spending policy should focus on building up Ireland's social infrastructure, prioritising areas with large deficits such as social housing, active travel and public transport, water infrastructure, primary care and mental health facilities, step down care and community nursing facilities, capacity building at local level and childcare and early education facilities. The investment in Ireland's social infrastructure and services can build resilient communities whilst enabling the transition to a low-carbon future.

*Proposal: Set a target of 20% of all housing stock in Ireland to be social housing*

Government needs to increase the supply of social housing in Ireland. Currently, only 9% of all housing stock in Ireland is social housing. This is far lower than our nearest neighbour the UK (at 18%) and our European peers such as Austria (24%), France (16.5%), Sweden (19%) and The Netherlands (30%).<sup>9</sup> Government should aim to emulate our European peers who perform well in terms of social housing provision and social housing stock. *Social Justice Ireland* proposes that Government set a target of 20% of all housing stock in Ireland to be social housing and substantial progress to this target should be made in a 5-year programme for Government. Progress updates and reports should be presented annually to the Oireachtas. An increase in the overall stock of social housing would also assist the development of an Affordable Rental and Cost Rental system in Ireland by reducing subsidies to the private rented sector which contribute to falsely inflating market rents.

*Proposal: Enhance the process of planning and investment so that the healthcare system can cope with the increase and diversity in population and the ageing of the population projected for the coming decades.*

Ageing populations represent increased longevity, a success story that is to be welcomed. However, significant increases, particularly in the numbers of people who are amongst the oldest in our community, will result in increased numbers living with long-term illness or disability. This must be planned for using an appropriate model of healthcare. Community-based health and social services require a model of care that is accessible and acceptable to the communities they serve, one that, amongst other things, affords primary care priority over acute care and recognizes the need for adequate resources across the full continuum of care, including primary care, social care, and specialist acute hospital services.

*Proposal: Invest in capacity building for communities*

*Social Justice Ireland* believes strongly in the importance of developing a rights-based approach to social, economic, and cultural policy. To deliver on this, we must ensure that people and communities can engage with and contribute to policy discussions, and that their voices are heard. This requires investment in capacity building within communities, through a community development approach. There must be increased funding for community development, and for community development

---

<sup>9</sup> <http://www.housingeurope.eu/resource-1323/the-state-of-housing-in-the-eu-2019>

workers to build the capacity of local communities to identify and respond to their own needs and engage in the policy making process.

*Proposal: Establish an expert social infrastructure and community planning forum to address the following issues*

- (i) What universal basic services will be required by all demographic cohorts between now and 2057?
- (ii) How should these services be designed and resourced?
- (iii) What would be an acceptable minimum basic floor of income support for every demographic cohort?
- (iv) How best to combine this basic floor of income support and universal basic services to ensure improved social progress and enhanced wellbeing for all as we plan to meet the needs of a growing and ageing population?
- (v) What would a minimum social floor for every member of society look like over time?

The work of this forum should be underpinned by seven basic economic, social and cultural rights: Sufficient income to live life with dignity; Meaningful work; Appropriate accommodation; Relevant education; Essential healthcare; Cultural respect; and Real participation in society.

## An economy that works for all



The purpose of economic development is to drive and support our social and environmental goals. Ireland's economy should be one which works for all, now and into the future. A sustainable economy means that we move away from the current linear economic model towards a circular economic model. We need to address the problems that our two-tier economy currently causes, promote regional economic balance, and resolve the persistent challenges of precarious employment, low pay and income adequacy, which despite all of our economic growth and progress over the past decade, we have failed to resolve. While growth and economic competitiveness are important, they should be considered in the context of sustainability, where environmental, social and economic indicators are also taken into consideration, such as the cost to the State of an economic policy that depletes natural resources, and the cost to the State of addressing the consequences of poverty and low-paid employment.

In a 'tight' labour market, with full employment, a job should pay a living wage and offer decent pay and conditions to workers. How is it, that in a period of full-employment, and jobs going unfilled, the number of 'working poor' and the proportion of workers who are low paid remains stubbornly high?

Government should strive to create a new economic model based on fairness. This would ensure that the benefits accruing from a vibrant economy would be distributed in a more equal manner. Among other things, this would mean that people with a job have sufficient income to live life with dignity, that social welfare payments are set at an adequate level and are indexed to average earnings, and that public services are funded sufficiently in order to close the gap between the living standards of the least well off in society and what is considered to be a minimum socially acceptable standard of living in a developed Western country.

*Proposal: Support the widespread adoption of the Living Wage.*

The Living Wage is a wage which makes possible a minimum acceptable standard of living. Its calculation is evidence based and built on budget standards research which is grounded in social consensus. In principle, a living wage is intended to establish an hourly wage rate that should provide employees with sufficient income to achieve an agreed acceptable minimum standard of living. In that sense it is an income floor, representing a figure which allows employees to afford the essentials of life. There are many adults living in poverty despite having a job – the working poor. Improvements in the low pay rates received by many employees offers an important method by which levels of poverty and exclusion can be reduced. Paying low paid employees a Living Wage offers the prospect of significantly benefiting the living standards of these employees.

The mandate of the Low Pay Commission should be altered to give it the remit to calculate the Living Wage for Ireland, based on the methodology of the Living Wage Technical Group.<sup>10</sup> Government, in its first year of office should set out a roadmap detailing how the National Minimum Wage will, over

---

<sup>10</sup> <https://www.livingwage.ie/>

time, be increased to the Living Wage, as calculated by the Low Pay Commission. In addition, Government should outline clear timelines, providing certainty for employers and employees, ensuring that a suite of supports is developed to assist small businesses and their employees in the transition of the National Minimum Wage to the Living Wage.

*Proposal: Introduce Refundable Tax Credits and support low paid workers through the Tax Credits System*

Many people assume that a job is an automatic poverty reliever, and this has been a key driver of Government policy, but this is clearly not the case. The job must also be well-paid with decent conditions. Ireland has a problem with low paid employment. More than 145,000 workers in Ireland are living below the poverty line, the ‘working poor’. Specific interventions are required to tackle the problem of the ‘Working Poor’. Introducing a system of Refundable Tax Credits would allow low income workers who do not earn enough to use their full credit to have the unused portion “refunded”, and support their ability to deal with increasing living costs. Making tax credits refundable would make Ireland’s tax system fairer, address part of the working poor problem, and improve the living standards of a substantial number of people in Ireland.

Such a reform would enable future Governments to make all necessary changes to the tax system via the tax credits system. This would support low paid workers, ensuring that they get the full benefits of any tax changes that are announced in any given budget. In recent budgets, this large cohort of lower income workers, earning around €15 to €20 per hour (€30,000 to €40,000 per annum) have gained the least. These are workers who are earning above the minimum wage but below annual income levels that allow them to experience much of the value of the income tax changes. Year after year this large group of workers hears of ‘gains’ from the Budget but experiences little if any of them. Refundable tax credits would not only make the tax system fairer, but it is also a means of targeting this cohort of workers.<sup>11</sup>

*Proposal: Plan for projected labour market changes and social insurance fund shortfalls*

The labour market in Ireland has recovered from the impact of the pandemic, with Ireland now experiencing full employment. Indeed, in the period since the financial crash there has been a remarkable transformation, with an additional 820,000 people in employment, and a fall in unemployment of over 222,000 people. While still having one of the youngest populations in Europe, Ireland’s population is ageing. We must begin to plan now for the impact of a changing age dependency ratio that will see less people in employment in years to come as the population ages, and more demands on the social insurance fund. According to the latest CSO projections, Ireland’s old age dependency ratio is projected to grow from 25 per cent in 2027 to 41 per cent in 2047.<sup>12</sup>

The pandemic and the cost-of-living crisis has highlighted the critical role of the social safety net provided by the State. A core aspect of this is the social insurance system. In European terms, Ireland

---

<sup>11</sup> <https://www.socialjustice.ie/sites/default/files/attach/publication/2897/2010-07-05-buildingafairertaxsystem-thertxcrstudyfinal.pdf?cs=true>

<sup>12</sup> <https://www.cso.ie/en/releasesandpublications/hubs/p-opi/olderpersonsinformationhub/ageingpopulation/projectedoldagedependencyratio/>

collects very low levels of PRSI from employers, employees and the self-employed. For most employers the rate in Ireland is 11.25 per cent compared to an EU average of 21.34 per cent. While the increase of 0.1% in the PRSI rate introduced in Budget 2025 was welcome, this does not adequately address the anticipated future shortfalls in the social insurance fund, particularly in light of Ireland's ageing population. The next government should commence a process of increasing all PRSI rates by 0.5% a year for the next five years (reaching 6.6% and 13.65% by 2030) and develop a funding roadmap for the social insurance fund out to 2040.

## Strengthening our democracy



Enhanced participation strengthens our social fabric, our communities and our democracy. Recent events have highlighted how anxiety about the negative consequences of change is already affecting our communities and social cohesion. The spread of anti-immigrant sentiment and the growth of a politics of resentment and hostility forces us to confront the reality that many in our community feel alienated and excluded from the political system. They feel that their voice is not being heard, and the reality of very limited investment in service provision and community development over time has resulted in a situation where they feel disengaged with the policy making process and left behind in a rapidly changing Ireland.

Widening participation, and ensuring that participation is representative of communities, particularly at local level is key if Ireland is to address current and future challenges and ensure sustainable, vibrant and resilient communities across the country into the future.

*Proposal: Adequately resource the Public Participation Network (PPN) structures for participation at Local Authority level*

Adequate funding and supports must be given to the Public Participation Networks (PPNs), who work in every local authority in Ireland with local communities, ensuring local representation in local decision-making structures, as well as ensuring training for all stakeholders to facilitate greater understanding of the role of the PPNs. The PPNs across every local authority are a vital link between national and local Government and policy making. Long term investment in staffing and capacity building is crucial to support meaningful engagement with policy structures at local level.

*Proposal: Establish a Dialogue Forum in Every Local Authority involving the LA and the PPN*

Public Participation Networks provide an opportunity for real engagement between local people and the local authorities across the country on issues that are vital to the future of their communities. This engagement is vital as Ireland strives to implement the Sustainable Development Goals and well-being at a local and regional level. A dialogue forum should be established involving the PPN and the Local Authority in each area to discuss the Vision for Community Wellbeing Statement that the PPNs are developing for their local areas. This Forum should become an essential part of the ongoing LECP processes and of the annual Local Authority Budget process.

*Proposal: Establish a social dialogue process*

An on-going social dialogue structure at regional and national level is required to ensure that appropriate services and infrastructure are delivered, and that there is ongoing public support for the pathway by which these services and infrastructure will come on-stream. This dialogue should also focus on what is required to transition Ireland to a low-carbon future, and how such services and infrastructure can be delivered and managed in a sustainable way. This requires input from all stakeholders, including the community and voluntary and environmental pillars. Such a mechanism



would ensure that there is support and understanding as to how services and infrastructure are to be resourced and rolled out at local, regional and national level

A robust social dialogue process provides a structure where current and future challenges can be addressed in a positive manner, acknowledging the task ahead, where reasoned, and evidence-based debate forms the basis for decision making and where all stakeholders are included in the decision-making process.

## A Just Transition



Climate change is one of the most pressing challenges we face; how we adapt, mitigate and manage this transition now will, in large part, determine the type of world in which future generations live. When adapting to meet this challenge, we must also grasp the opportunity to address social and economic challenges that already exist, making sure that the actions we take begin to address these problems rather than exacerbate them. This requires a Just Transition approach to meeting climate goals, managing change, and addressing the multifaceted social and economic challenges that we have failed to address for many years. A Just Transition that involves solidarity between generations is vital as we implement the policies to meet our target of carbon neutrality by 2050 in a fair way.

*Social Justice Ireland* understands a Just Transition as a process that leave no-one behind; that means that we leave no people, communities, economic sectors or regions behind as we transition to a low carbon future. For *Social Justice Ireland* transition is not just about reducing emissions. It is also about transforming our society and our economy and investing in effective and integrated social protection systems. It is about delivering quality services and a robust social infrastructure to support those people, communities, sectors and regions most impacted as we transform how our economy and society operates. Government policy must support and invest in thriving communities all across the country, but especially in rural areas. This requires leadership and commitment on the policies required to move to a low carbon future, and also requires investment in services and infrastructure that are capable of adapting to the changing needs of the population and climate over time.

*Proposal: Integrate climate adaptation and natural capital accounting into the annual budgetary process and our national accounting systems.*

Strong policies with clear adaptation goals, defined responsibilities and commitments that are coordinated across government and across sectors can deliver progress on mitigating the worst impacts of climate change. This requires mainstreaming climate adaptation into our annual budgetary cycle, regular monitoring, evaluation and inclusive governance that prioritises policies that address specific inequities based on gender, ethnicity, disability, age, location and income. If Government is to deliver our 2030 targets, strong policy coherence; the mainstreaming of climate adaptation into fiscal policy; and governance focused on addressing inequalities is required.

*Proposal: Integrate green budgeting and social impact assessment of all climate proposals into the policy making process.*

To ensure policy coherence, government should integrate a Sustainable Development Framework into economic policy. There appears to be a strong degree of policy incoherence at national level, with government pursuing policies that result in increased emissions and inhibit the achievement of our climate-related goals. Government's commitment to green budgeting and the publication of all Exchequer climate-related expenditure is an important part of the policy coherence process and incorporating climate change and the SDGs into the budget process. In order to improve policy coherence, green budgeting and social impact assessments of proposed policies should be placed at the centre of policy making in Ireland.

*Proposal: Apply the principle of the 'common good' to public investment into climate research and development.*

Apply the principle of the 'common good' to public investment into climate research and development to ensure the resulting innovations remain a public good and accessible to all. Government must take advantage of Ireland's developed skills and innovation systems to expand and increase so-called 'green markets' and ecological innovation. This will require increased public investment in climate related research and development. At present our investment in climate research and development is among the lowest in the OECD. Government should increase this investment annually, with a specific focus on small and medium-sized enterprises rather than larger corporations. This public investment should improve public access to innovations and green technologies for all and support innovation.

## A policy agenda for transformative change and the common good

This section of the general election briefing offers a snapshot of current trends and some specific policy proposals across ten key public policy issues. These are intended as a contribution to public debate and discussion. The issues examined are:

- Poverty and Income Distribution
- Taxation
- Work and Employment
- Housing
- Healthcare
- Education
- People, Participation and Communities
- Sustainability
- Rural Development
- Global South

## Poverty and Income Distribution

### The present situation - a snapshot of some key issues

- Ireland has one of the most unequal distributions of market income in the European Union. We rely heavily on our tax and social welfare systems to produce a more equal society.
- The poverty line is measured as 60 per cent of the median disposable income in society. In 2022 – the latest year for which we have data – this was €16,558 per year, or around €317 per week. Anyone living below this threshold is considered at risk of poverty.
- The at-risk-of-poverty rate in Ireland is 10.6 per cent. Without the tax and social welfare systems, that rate would be 34 per cent. Such an underlying poverty rate suggests a deeply unequal distribution of market income.
- Of the almost 560,000 people living in poverty in Ireland, more than 176,000 are children.
- In 2023, the top 10 per cent of the population received almost one quarter of total income while the bottom decile received just 4.1 per cent. Collectively, the poorest 60 per cent of households received almost the same share of income as the top 20 per cent. Overall, the share of income going to the top 10 per cent is more than 5.5 times the share of the bottom 10 per cent.

### Problems with Social Welfare

- The poverty line in Ireland for 2024 is €324. What is immediately apparent is that all core weekly social welfare payments are considerably below this level.
- In 2024, the State Pension (Contributory) is €277.30 per week, while Jobseeker's and other similar payments are €232 per week. Given that wage increases continue in the economy, the gap between core welfare rates and the poverty line will have increased even further.
- Core social welfare rates have not kept pace and due to increasing wages over the last few years, it is almost inevitable that poverty rates will increase as a result of this decision.
- At times in the past when social welfare rates have been allowed to fall behind improvements elsewhere in the economy and society, the result has always been an increase in the numbers of vulnerable people being left behind.
- At present the welfare system provides a basic payment for each claimant – e.g. a pension, a disability payment or a jobseeker's payment – and pays an additional payment of about two-thirds of the basic payment for dependants.
- This system is unfair and inequitable. *Social Justice Ireland* also believes that the system as currently structured is not compatible with the Equal Status Acts. People, more often than not women, are disadvantaged by living as part of a household unit because they receive a lower income.

### The Working Poor

- There is an unacceptably high instance of low paid employment in Ireland. 145,561 people live below the poverty line despite having a job. Over 300,000 people at work are experiencing enforced deprivation, having to go without essentials despite having a job.
- 7 per cent of workers in Ireland earn the National Minimum Wage (NMW) or less, and approximately one in five full time workers earn below the Living Wage – the rate a single person working full-time must earn to achieve a minimum socially acceptable standard of living. The difference between the two rates if working a 40 hour week is €84 gross.

- Ireland has one of the highest rates of low-paid employment in the OECD. Low pay impacts opportunities for secure housing, to access further education, health and wellbeing.

### What is the purpose of policy in this area?

- Policy should aim to provide everyone with sufficient income to live life with dignity.
- This would require enough income to provide a minimum floor of social and economic resources in such a way as to ensure that no person in Ireland falls below the threshold of social provision necessary to enable him or her to participate in activities that are considered the norm for society generally.

### Things a new Government can do to reduce poverty and inequality

#### *Acknowledgement of the problem*

- Government must acknowledge that Ireland has an on-going poverty problem, and adopt ambitious targets aimed at reducing poverty among particularly vulnerable groups such as children, lone parents, the disabled and jobless households.
- Policymaking would be improved by an acceptance that persistent poverty – a measure of those in poverty in a given year, as well as in two of the previous three years – should be used as the primary indicator of poverty measurement. Sufficient resources should be provided to the CSO to assist in the collection of this data.
- Government should establish a Working Group to examine and determine an adequate social floor that covers both income and access to service and which is accessible to everyone.

#### *Social Welfare*

- Government should ensure that core social welfare rates keep pace with changes in the economy and elsewhere in society. Welfare rates should be benchmarked to 27.5 per cent of average weekly earnings. This is the modern equivalent of the previous benchmark of 30 per cent of Gross Average Industrial Earnings.
- There should be increased equity of social welfare rates, in particular for jobseekers ages under 25 and less reliance on Qualified Adult payments.
- Policy should ensure that payments for children are adequate, in order to address child poverty and recognise that older children require a higher payment level.

#### *Employment*

- Policy should seek at all times to ensure that new jobs have reasonable pay rates, and the labour inspectorate should be adequately resourced.
- Income Tax Credits should be made refundable as part of the process of addressing the working poor and making the tax system fairer.
- Government should seek to remove unemployment and poverty traps by integrating income tax, welfare and employment policies.
- Government must ensure that thresholds are increased as a matter of course in line with changes to welfare and taxation.
- Government must recognise the challenges of long-term unemployment and of precarious employment and adopt targeted policies to address these.

#### *Social Inclusion*

- Government should introduce a cost of disability payment in acknowledgement of the fact that having a disability often automatically leads to a higher cost of living. People with a disability are disproportionately at risk of experiencing poverty and social exclusion.

- The next Government must recognise the reality of poverty among migrants and adopt policies to assist this group. In addressing this issue, it should replace Direct Provision with a fairer system that ensures adequate allowances are paid to asylum seekers.
- Child poverty measures must focus on increasing household incomes. Child benefit and qualified child increases are key payments and must reflect the daily realities of increased costs for households with children, particularly those with older children.
- Ireland's ageing population will require planning. If we are to age well, adequate pension provision is a must.

## Taxation

### The present situation - a snapshot of some key issues

- Decisions to raise or reduce overall taxation revenue should be linked to demands on resources now and into the future, including funding local government, repairing and modernising our water infrastructure, paying for the health and pension needs of an ageing population, addressing the various crises Ireland faces, particularly in housing, and funding necessary environmental initiatives.
- Ireland must broaden its tax base and increase overall tax revenue to support its social and economic goals. This includes not only providing for current needs but also planning for and financing the future demands. With Ireland's older population projected to reach 1.9 million and a dependency ratio rising to 70.8% by 2057, there will be fewer than 2 working-age individuals for every dependent. A national debate is needed to discuss the desired levels of services, infrastructure, and social supports and how these will be sustainably financed.
- Suggestions that higher levels of taxation will damage Ireland's competitiveness relative to other countries is not supported by international studies of competitiveness. Ireland's overall tax-take has remained notably below the EU average in recent years. Compared to Ireland almost all other leading competitive economies collect a notably greater proportion of national income in taxation.

### Fairness in Taxation

- The latest year for which data is available suggests that tax reliefs (or tax expenditures) amounted to €17.2 billion per annum. For 2025, Government has budgeted a tax package of €1.4 billion. This revenue, which could be phased out, restructured, or delivered more appropriately as direct expenditure, is often foregone by Government every year.
- These tax expenditures are most often availed of by the better-off in society. Recent Budgets and Finance Bills have introduced new tax breaks targeted at high-earning multinational executives and research and development schemes, as well as extended tax breaks for film production and the refurbishment of older buildings in urban areas. However, there has been limited accompanying documentation evaluating the cost, distributive impacts, or appropriateness of these proposals.

### Corporations

- As part of the broader discussion on tax fairness, it is important to consider the role of multinational corporations (MNCs) in Ireland's tax system. In 2022, 60% of all corporation tax came from the top 10 corporate taxpayers, with over 40% coming from the top three contributors. This concentration raises concerns of corporation tax about the sustainability and fairness of relying on a small group of firms for such a significant portion of tax revenue.

### What is the purpose of policy in this area?

- To collect sufficient taxes to ensure full participation in society for all, through a fair tax system in which those who have more pay more, while those who have less pay less.



## Things a new Government can do to build a fair and sustainable tax system

### *Taxation policy overview*

- The next Government should increase the total tax-take so that sufficient revenue is collected to provide redistribution and fund public services at European-average levels.
- *Social Justice Ireland* proposes a new tax-take target set on a per-capita basis; an approach which minimises some of the distortionary effects that have emerged in recent years. Ireland's overall level of taxation should reach a level equivalent to €15,000 per capita in 2017 terms. This target should increase each year in line with growth in nominal GNI\*. In 2024, this equates to €25,822 per capita - €5,183 more than the Budget 2024 target excluding windfall gains. This increase is necessary to fund the essential public services and social infrastructure required to sustain the living standards of Irish citizens.
- It is also important to adopt policies which further shift the burden of taxation from income tax to eco-taxes on the consumption of fuel and fertilisers, waste taxes and a land rent tax. In doing this, government should minimise any negative impact on people with low incomes.

### Income Tax

- Income Tax Credits should be made refundable as part of the process of addressing the working poor and making the income tax system fairer.
- Increase PRSI by 2.5% by 2030 to address anticipated future shortfalls in the social insurance fund, particularly in light of Ireland's ageing population. This can be done by increasing all PRSI rates by 0.5% a year for the next five years.
- Accept that where reductions in income taxes are being implemented, they should favour fair options which do not skew the benefits towards higher earners.

### Land Taxes

- Government should restore the 80% windfall tax on the profits generated from land re-zoning and introduce Site Value Tax in place of the current Local Property Tax. This is in line with the Commission on Taxation and Welfare's suggestion to adopt 'Land Value Tax' on all property not subject to the current Local Property Tax. We welcome this recommendation and encourage its implementation, it would replace an outdated commercial rates system, bring greater fairness and efficiency to land use at a time where Ireland is experiencing an accommodation crisis and represent an overdue step towards a full Site Value Tax.

### Environmental Taxes

- Taxation has a role to play in helping Ireland meet our environmental targets. It should be the goal of policy to incentivise good environmental behaviour and disincentivise the kinds of actions that work against us meeting our environmental targets.
- Ireland's Carbon Tax is currently €56 per tonne of CO<sub>2</sub> emitted. The next Government must commit to continued increases until it reaches €100 per tonne by 2030. Taxation policy should also seek to curb the use of private cars, airline flights and single-use plastics.

### A Minimum Effective Rate of Corporation Tax

- The issue of corporate tax contributions is principally one of fairness. We welcome the OECD BEPS Pillar 2 proposals being adopted for large firms and suggest that next government should adopt policies to ensure that the 15% minimum effective corporate tax rate for large firms is

successfully implemented and minimise the opportunities for firms to use tax expenditures to reduce this.

- The next government should extend this measure to all corporate taxpayers over the next few years.

### A Fairer Tax System

- The Government should make all discretionary tax reliefs/expenditures only available at the standard 20% rate.
- Government must ensure that individualisation in the income tax system is done in a fair and equitable manner.
- The next Government should poverty-proof all budget tax packages to ensure that tax changes do not further widen the gap between those with low incomes and the better off.

## Work and Employment

### The present situation - a snapshot of some key issues

#### *Positive headline trends*

- Ireland's employment landscape shows remarkable improvement, with the unemployment rate standing at 4.3% in August 2024. This indicates a strong recovery in the job market, which has seen the number of people employed rise to 2.75 million, the highest in the history of the State. Employment is up 2.7%, or 71,500, in the 12 months to Q2 2024.

#### *Unemployment*

- Despite the positive overall employment trends, there are still pockets of unemployment that require attention. The Youth Unemployment Rate (aged 15-24 years), stood at 12% in Q2 2024. While 20.5% of unemployed persons were in long-term unemployment of one year and over.
- Six out of ten people persons with disability who were unemployed were out of work on a long-term basis. For people experiencing a long-lasting condition or difficulty to a great extent, this proportion increased to 72%.

#### *Precarious Work and The Working Poor*

- Despite these positive trends, a troubling reality persists for a substantial segment of the workforce. In 2023, 145,500 people live below the poverty line despite having a job, while 304,268 workers are experiencing enforced deprivation, indicating that employment alone does not guarantee financial security.
- In Q2 2024, more than one in every four part-time employees, some 141,800 people, were underemployed, meaning that they have part-time work but would like more hours. This represents a significant amount of labour capacity that is not being availed of.
- The digital transition has also contributed to the rise in precarious work, particularly in the gig economy. Data from European Trade Union Institute Survey on Internet and Platform Work shows that lower skilled tasks were more common in Ireland, with these workers engaged in this form of work on at least a monthly basis.

#### *Labour Force Participation*

- Ireland's current labour force participation rate (LFPR) is 66%. (This is calculated as the labour force divided by the total working-age population). LFPRs for women (61.4%), at all stages of the lifecycle, still lag behind that of men (70.9%).
- Census 2022 revealed that there were more than 400,639 persons with a disability in the labour force, a participation rate of 40% compared to 61% for the full population. For people experiencing a long-lasting condition or difficulty to a great extent, this figure was much lower, 22%.
- Ireland is undergoing significant demographic shifts, which add complexity to the labour force participation. As the population ages, the dependency ratio increases, putting pressure on social welfare systems. In addition, the rise in inward migration has diversified Ireland's workforce. Migrants contribute significantly to the economy, filling gaps in the labour market and bringing valuable skills. However, integration into the labour force can be uneven, with some migrants facing barriers to employment that need to be addressed. The digital transition also presents both challenges and opportunities. While new technologies create job

opportunities, they also require new skills, which may leave some groups at risk of being left behind.

### Recognising all types of work

- Census 2022 found that 6% of the population provided some care for sick or disabled family members or friends on an unpaid basis. This equates to 299,128 people. The dominant caring role played by women was highlighted by the fact that 61% of these care providers were female. At a conservative estimate, this time spent caring is worth €4.8bn (NMW) to €5.6bn (living wage) to the economy.

### What is the purpose of policy in this area?

- Policy should ensure that all people have access to meaningful work and can contribute to the society in which they live.

### Things a new Government can do to ensure access to meaningful work

#### *On Low Paid or Precarious Work*

- We welcome the decision to introduce living wage in 2022 and call for a time-limited subsidy to allow small businesses to accelerate its introduction by 2025, easing the cost-of-living pressures.
- Policy should ensure new jobs offer fair pay, with an adequately resourced labour inspectorate to enforce standards. As part of addressing the working poor, Income Tax Credits should be made refundable, making the tax system fairer.
- Policies should address the growing disparity between rising corporate profits and stagnant wages, with measures to redistribute wealth fairly. Government should seek to remove unemployment and poverty traps by integrating income tax, welfare and employment policies.

#### *Labour Force Participation*

- Government must address obstacles faced by women returning to the labour force by increasing the provision of affordable childcare, improving employment and flexibility, and providing information and training.
- Government should adopt policies to address the worrying issue of youth unemployment. In particular, these should include education and literacy initiatives as well as retraining schemes.
- The next Government should also increase resources for the up-skilling of the unemployed, particularly those at risk of becoming long-term unemployed or with low education levels, through integrated training and labour market programmes.
- With the need to move towards a carbon-neutral economy, there is ample opportunity to create employment in low-carbon sectors, if investment is correctly targeted.
- Reducing the impediments faced by people with a disability in achieving employment. In particular, address the current situation in which many face losing their benefits when they take up employment.

#### *Recognising all types of work*

- Government should redefine “work” beyond “paid employment”, acknowledging that everyone has a right to work, i.e. to contribute to his or her own development and that of the

community and wider society. This should not be confined to job creation. Work and a job are not the same thing.

- The priority given to paid employment over other forms of work is an assumption that must be challenged. Most people recognise that a person can be working very hard outside a conventionally accepted “job”. Greater recognition should be given to the work carried out by carers in Ireland, and policy reforms should be introduced to reduce the financial and emotional pressures on them.
- The profits of our productive economy should be shared more equitably. A system of Basic Income would help achieve this by redistributing wealth from economic growth ensuring that everyone benefits from these developments, not just corporations. It would reward all forms of contributions to society, while offering flexibility and eliminating unemployment traps. The next Government should set up a Working Group on the subject and develop a real Basic Income pilot.

## Housing

### The present situation - a snapshot of some key issues

#### On Demographic Changes and Housing Needs

- Ireland's ageing population is growing rapidly. According to Census 2022, 15.1 per cent (n=776,315) of the population were aged 65 or older, an increase of 21.8 per cent from Census 2016. By 2057, this demographic is expected to grow to 1.9 million.
- 8 per cent of the population reported experiencing at least one long-lasting condition or difficulty to a great extent or a lot. Insufficient housing options for older people and people living with disabilities. There is a growing need for age-friendly and disability-friendly housing, including homes designed with accessibility and adaptability in mind.

#### On Social Housing and Homelessness

- 58,824 households on the social housing waiting lists, not including c.85,000 on HAP, Rent Supplement or housed through the Rental Assistance Scheme. The supply of social housing is insufficient to meet the demand, leading to long waiting lists and increased pressure on emergency accommodation.
- Over-reliance on the private sector to provide 'social housing solutions'. Local Authorities spent €2.3 billion on HAP between 2019 and 2023 - €525 million was budgeted for 2024 alone.
- Homelessness has reached unprecedented levels. 14,486 people accessed emergency accommodation, including 2,099 families with 4,419 children (August 2024). This does not include rough sleepers, families accessing some emergency accommodation owned by the Local Authority; 'couch surfers'; victims of domestic violence in refuges; asylum seekers; people in Direct Provision.
- Adult-only homeless households have tripled since 2014, while family and child homelessness has risen by 400 per cent over the decade. The reported impacts include children not having enough space to learn to crawl or walk; not being able to properly chew due to lack of cooking facilities; and mental health difficulties in children and adults according to Royal College of Physicians (2019).
- 43 per cent of families in emergency accommodation in Dublin in Q2 2024 were there for a year or more, with 19 per cent accessing it for 2 or more years. This year, just over €434.7 million is expected to be spent by Local Authorities on emergency accommodation and €303 million has been allocated for 2025, while €2.2 billion were expended between 2014 and 2023.

#### On Housing Supply and Delivery

- Annual housing completions fall short of the targets set by government plans, exacerbating the housing crisis. Housing for All committed to 33,000 per annum. However, between April 2018 and March 2024, 144,704 homes were built, an average of 24,117 per (full) year.
- Ireland's housing deficit ranges between 212,500 and 256,000 homes according to the Housing Commission, requiring a 50% increase to the current annual Housing for All plan from 2024 to 2034.
- 163,433 vacant homes in Ireland (Census 2022), representing a missed opportunity to alleviate the housing shortage.
- Not all Local Authorities drawing down funding for Traveller Specific Accommodation.

### *On Private Rented Sector and Affordability*

- Average house prices in May 2024 were in excess of €335,000 nationwide and €513,000 in Dublin.
- 1 in 4 households live in rented accommodation. Long-term private rented accommodation are being replaced with short-term, higher-value lettings.
- 31per cent of the renters were under the age of 35. Younger population face significant barriers to home ownership due to high costs.
- Between the period 2012 – 2022, wages rose by only 27%, compared to residential property prices that surged by 75%.
- Only 12% of registered properties were inspected by Local Authorities, more than 90% of which were non-compliant with standards.
- In June 2024, just 4 per cent of the total properties were available to rent within the limits of the HAP payments.

### *What type of housing system does Ireland need?*

- A housing system that ensures that adequate and appropriate accommodation is available for all people and provides an equitable system for allocating resources within the housing sector.

### *Things a new Government can do provide adequate and appropriate housing to all*

- Set a target of 20 per cent of all housing stock to be designated as social housing. Achieve this by building more social housing units and decentralising responsibility for social housing to Local Authorities.
- Address affordability issues by focusing on supply-side cost reductions rather than demand-side income subsidies. This could be done by opening up procurement processes to allow developers to collaborate on bulk purchasing of materials and by waiving some or all construction levies for developers, conditional on the full waiver applying to house prices, thereby reducing unit costs.
- Increase investment in Solas's Housing Modern Methods Demonstration Park and invest in new methodologies, such as modular homes, greater use of timber frame houses, and a reduction on the reliance on concrete. This approach aligns with our environmental obligations under the National Reform and Resilience Plan, as concrete is very carbon intensive. Additionally, these methodologies are easier to scale, thus accelerating construction.
- Align apprenticeships provided under the Housing for All initiatives with new construction methodologies, ensuring a mix of practical experience and class-based learning. This will not only support a transition to these innovative methodologies but also create a cutting-edge construction workforce.
- Expand the provision of 'Housing First' accommodation for families in emergency accommodation, with wraparound supports to include public health nurses, dieticians, speech and language therapists, physical therapists, and mental health workers.
- Introduce legislation to limit the duration families can spend in Family Hubs and other emergency accommodation.
- Ensure that no State land suitable for housing is sold by a Local Authority or State agency.

- Adopt a life-cycle approach to housing development and town planning by implementing Universal Design principles.
- Introduce sanctions for local authorities who do not utilise funding available to provide safe, sustainable Traveller accommodation.
- Increase the rate of Local Authority rent inspections and increase tenant protections.
- Address vacancy and dereliction through the tax system and by introducing Compulsory Sale Orders. Overcome implementation challenges and ensure full compliance.



## Healthcare

### The present situation - a snapshot of some key issues

#### *Ageing*

- Our population is growing, and it is ageing which means we need a different approach to healthcare – one we can access in our communities, close to home.
- 15 per cent of the population are aged 65 or older, an increase of 22 per cent from Census in 2016.
- Those aged 65+ are projected to number 1.9 million by 2057, including a 371 per cent increase in those aged 85+, from 84,000 to 396,000.

#### *Waiting lists and access to healthcare*

- Ireland doesn't offer universal coverage of primary care – access to healthcare is an issue for many.
- Ireland has one of the worst waiting list times in Europe. Even if a waiting-list target of 18 months were reached, Ireland would still have the worst waiting times in Europe.

### What type of healthcare system does Ireland need?

- A healthcare service focused on enabling people to attain the World Health Organisation's definition of health as a state of complete physical, mental and social wellbeing and not merely the absence of disease or infirmity.

### Things a new Government can do ensure our healthcare system can meet population needs

- Increase the availability and quality of Primary Care and Social Care services.
- Ensure that announced budgetary allocations are valid, realistic and transparent and that they take existing commitments into account.
- Enhance the process of long-term planning and investment so that the healthcare system can cope with the increase and diversity in population and the ageing of the population projected for coming decades.
- Create additional respite care and long-stay care facilities for older people and people with disabilities.
- Focus on obtaining better value for money in the health budget but without unfairly affecting lower income people or those with long-term illness or disability.
- Ensure medical card-coverage for all people who are vulnerable.
- Act effectively to end the current hospital waiting list crisis.
- Create a statutory entitlement to Home Care Services.
- Properly resource and develop mental health services.
- Provide capital investment to build additional community nursing facilities, respite care and long-stay care facilities.
- Work towards full universal healthcare for all.
- Ensure that structural and systematic reform of the health system reflects key principles aimed at achieving high performance, person-centred quality of care and value for money in the health service.

## Education

### The present situation - a snapshot of some key issues

#### *On Educational Disadvantage*

- The trend of poorer outcomes for disadvantaged students at primary and second level continues. Despite substantial improvements between 2009 and 2012, progress has stalled.
- Income inequality and family poverty remains one of the largest determinants of educational outcomes.
- The children of parents with low levels of education have significantly lower proficiency than those whose parents have higher levels of education.

#### *On Early Childhood Education*

- Early childhood education and care has a profound and long-lasting impact on individual lives and on societies.
- Despite a considerable increase in investment, Ireland still has one of the lowest levels of public investment in early childhood education and care in the OECD.
- Ireland has the highest level of private provision of Early Childhood Care and Education in the OECD, funded primarily through public sources.

#### *On Higher Education*

- Full-time enrolment in higher education has increased by almost 33 per cent in the last decade and is projected to continue to grow to 2030.
- The employment rate is 16 percentage points higher for degree holders than for those with an upper secondary or post-secondary non-tertiary education .
- The benefits of investing in education, to the individual, to the economy and to society, far outweigh any initial outlay of resources.
- An immediate core funding gap of €307m has been identified in the higher education sector, funding required to deliver enhanced performance, strategic reforms and improved quality of outcomes. This does not address costs of future demographic increases, pensions or other measures.

#### *On Adult Literacy*

- 18 per cent of Irish adults have a literacy level at or below Level 1.
- 26 per cent of Irish adults have a numeracy level at or below Level 1.
- 42 per cent of Irish adults scored at or below Level 1 for problem solving in technology-rich environments.
- There is a rapid social and economic return on investment in adult literacy and numeracy for both the individual and the State through annual income gains, reduced social welfare transfers and increased tax revenue.

#### *On Lifelong Learning and Digital Skills*

- Lifelong learning is essential to ensure Ireland can meet the challenges that automation and adaptation pose to the future of work.
- Ireland's lifelong learning participation rate is slowly improving – 13 per cent in 2022.
- Those engaged in lifelong learning are more likely to be professionals rather than those with lower skills.

- More than one third of the adult population has low digital skills, and only one fifth cent has digital skills at a basic level.

### What type of education system does Ireland need?

- An education system that provides relevant education for all people throughout their lives, so that they can participate fully and meaningfully in developing themselves, their community and the wider society

### Things a new Government can do to address educational disadvantage

- Deliver a long-term sustainable, appropriately funded, education strategy that takes a whole-person, life-cycle approach to learning, with the common good at the centre of this strategy.
- Commit to increasing investment in Early Childhood Care and Education by 0.1 per cent of GNI\* annually to 2030.
- Make the improvement of educational outcomes for pupils from disadvantaged backgrounds and disadvantaged communities a policy priority.
- Commit to reducing class sizes and pupil teacher ratios at primary and post primary level by 1 point per annum to 2030.
- Make better access to higher education for students from areas of socio-economic disadvantage, more diverse access routes for underrepresented groups and improving lifelong and flexible learning policy priority.
- Publish a funding roadmap for the higher education sector to 2030.
- Update our lifelong learning target to reach 20 per cent by 2030, ensuring sufficient resources are made available to achieve this goal.
- Develop an integrated, multi-generational skills development strategy to meet digital and green transition challenges.
- Continue to develop an integrated skills development, vocational training, and apprenticeship programmes aligned with regional green and digital opportunities.
- Set ambitious targets for levels of literacy, numeracy and digital skills among adults and fully resource 'Adult Literacy for Life'.

## People, Participation and Communities

### The present situation - a snapshot of some key issues

#### *On Demographic Change*

- There are currently 5.2 million people living in Ireland.
- Fertility rates are declining, while life expectancy has increased, reaching 80.5 (males) and 84.3 (females) in 2021 (both higher than the EU 27 average).
- The dependency ratio is increasing, so that by 2050, there will be just over 2 people of working age for every one person aged 65+.

#### *On Diversity and Migration*

- 20 per cent of those usually resident in Ireland were born elsewhere.
- 1 in every 5 persons employed is a non-Irish national and migration has been responsible for much of the post pandemic economic growth.
- Net migration has been positive since 2015, with more people entering the country than leaving it.
- 18 per cent of total immigrants to Ireland in 2023 were from within the EU (excluding Ireland and the UK), and 57 per cent were from the rest of the World.
- Just under two-thirds of immigrants to Ireland have a third-level education.
- The traveller community in Ireland still has some of the worst outcomes in longevity, educational attainment, mental and physical health, employment and financial inclusion.

#### *On Social Exclusion, Racism and Human Trafficking*

- Membership of an ethnic minority presents a barrier to social inclusion.
- Despite recent improvements, Ireland needs to address hate speech and hate crimes; ethnic profiling; gender identity; the needs of Travellers; asylum seeker application processes; and discrimination against those in seeking International Protection.
- The Garda Síochána Human Trafficking Investigation and Coordination Unit (HTICU) who are tasked with investigating human trafficking in 2023, reported opening 53 new investigations. 28 for sex trafficking, 16 for labour trafficking, including seven for forced criminality and two for forced begging, and nine for unspecified forms of trafficking.

#### *On Asylum and Direct Provision*

- Between January and June 2024, there were 8,296 applications for international protection received to Ireland's International Protection Office, an increase of 75 per cent on the same period in 2023.
- 32,460 people, 8,824 of whom are children were living in 321 International Protection Accommodation Centres as of 29<sup>th</sup> September 2024.
- As of 4<sup>th</sup> October 2024, there were 2,805 eligible male International Protection Applicants waiting an offer of accommodation.

#### *On Participation and Democracy*

- The Community & Voluntary Sector is the only sector not to have funding restored since the Recession.
- The estimated value of volunteering work is €2.5 billion (using the average wage), based only on organisations required to register with the Charities Regulatory Authority.

- Public Participation Networks (PPNs) have been established in every Local Authority area and now have over 18,000 member organisations.
- The National Economic Dialogue is welcome, but insufficient to address the full range of issues.

### How can we become a more inclusive society?

- A society which ensures that all people from different cultures are welcomed in a way that is consistent with our history, our obligations as world citizens and with our economic status, and that every person has a genuine voice in shaping the decisions that affect them.

### Things a new Government can do to promote social inclusion, participation and cohesion

- Invest in the retention of young graduates and programmes to assimilate skills obtained while abroad.
- Fully implement the recommendations of the Commission for the Elimination of Racial Discrimination within a reasonable timeframe.
- Resource each Local Authority with the assistance of the Public Participation Networks to deliver a Voluntary Local Review of the Sustainable Development Goals Agenda 2030.
- Research and resource Financial Literacy programmes aimed at marginalised communities.
- Fully implement the recommendations of the 2024 Trafficking in Persons Report.
- Reinstate funding for Traveller-specific initiatives.
- Adequately resource the Public Participation Network (PPN) structures for participation at Local Authority level and ensure capacity building is an integral part of the process.
- Promote deliberative democracy and a process of inclusive social dialogue to ensure there is real and effective monitoring and impact assessment of policy development and implementation using an evidence-based approach at local and national level.
- Increase funding to the Community and Voluntary Sector.
- Implement the Sustainable, Inclusive and Empowered Communities Strategy.
- Resource an initiative to identify how a real participative civil society debate could be developed and maintained.
- Fund mis and dis-information training at the earliest educational level.
- Ensure resourcing to deliver on the Day Report as a matter of urgency.
- Resource Local Integration officers across every local authority to provide integration supports across the community.

## Sustainability

### The present situation - a snapshot of some key issues

#### *Climate and Sustainability*

- Ireland missed its 2030 greenhouse gas (GHG) emissions targets. Achieving our 2030 targets remains extremely challenging despite recent progress.
- Ireland's GHG emissions continue to increase in line with economic activity. Despite an encouraging reduction in GHG emissions of 6.8 per cent in 2023, almost two third of the carbon budget for the period 2021-2025 has already been used. GHG emissions reductions of more than 8 per cent per annum for the next two years are required to stay within budget.
- Agriculture accounts for the largest proportion of GHG emissions (more than one third), and we have one of the highest levels of emissions from agriculture in the EU.
- Transport accounts for the second largest proportion of GHG emissions. While ongoing increasing in the transport fleet are partially offset by electric vehicles and biofuels, overall transport trends present challenges.
- The energy sector has seen the largest reduction in emissions in recent years, largely driven by increases in imported energy, reductions in coal, oil and peat used in electricity generation and an increase in the share of renewable energy.
- We are failing in the necessary planning, services and infrastructure to ensure communities, towns and villages across all regions can adapt to changes that required to move to a more sustainable future.

#### How can we put sustainability at the core of all Government policy?

- Ensure that all development is socially, economically and environmentally sustainable.

#### Things a new Government can do to put sustainability at heart of policymaking

- Fully resource the policies required to implement our 2030 climate targets.
- Integrate climate adaptation into the annual budgetary process.
- Adopt targets and a reporting system for each of the Sustainable Development Goals.
- Introduce shadow national accounts and assign value to natural capital and ecosystems in national accounts.
- Introduce a circular economy strategy for Ireland.
- Develop a comprehensive mitigation and transition programme to support communities and people in the transition to a low carbon society.
- Develop a progressive and equitable environmental taxation system.
- Review all fossil fuel subsidies and environmentally harmful tax expenditures annually with a view to removing those that do not align with our national climate goals.
- Develop a National Retrofitting Plan incorporating a Building Renovation Passport Scheme.
- Pilot a Farm Sustainability Passport Programme to support sustainable land management and agricultural practices.
- Develop a Just Transition Dialogue structure at regional and national level.

## Rural Development

### The present situation - a snapshot of some key issues

- Rural areas generally have an older population, higher rates of part-time employment, lower median incomes, higher dependency ratios and higher poverty rates than the national average.
- The average distance to most everyday services for people in rural areas is at least three times longer than for people in urban areas. For supermarkets, GPs and pharmacies, the average travel distance was seven times longer for rural dwellings. This raises challenges for delivery of services as our population grows and ages.
- The driver of the rural economy in Ireland has moved from the primarily agricultural to a more diverse base involving services, manufacturing, tourism and others.
- The Midland region and the Border region had the lowest disposable income per person in 2021 (latest available data). Persons in the Border, West, and Midland regions have consistently reported a disposable income below the state average since 2004.
- High earning sectors and above average earning sectors such as ICT and professional services are predominantly concentrated in the Eastern and Southern regions. Agriculture, retail, hospitality, and construction, sectors associated with lower incomes, are more predominant in the Northern and Western Region.
- Supporting rural households to ensure that they have sufficient incomes will be crucial to the future of rural Ireland.
- High quality and connected public transport links, skills development and sustainable regional employment opportunities are vital to the future of rural economies.

### What type rural Ireland should we be planning for?

- One where there are viable and resilient rural communities in all parts of Ireland where people have access to meaningful work, adequate income and decent services and infrastructure.

### Things a new Government can do to build a thriving and resilient rural communities

- Ensure that investment is balanced between and within regions.
- Ensure rural development policy is underpinned by social, economic and environmental wellbeing.
- Continue to prioritise rolling out high speed broadband to rural areas.
- Invest in an integrated, accessible and flexible rural transport and rural active travel network.
- Ensure that sustainable agriculture policy, sustainable land management, and short supply chains for farmers and consumers form the basis of future agricultural policy.
- Ensure that development initiatives resource areas which are further from the major urban areas to ensure they do not fall further behind.
- Invest in human capital through targeted education and training programmes, especially for older workers and those in vulnerable employment.
- Establish a Just Transition and Adaptation Dialogue to ensure rural areas are not disproportionately impacted by low carbon policies and are supported to meet the challenges posed by the future of work.
- Prepare for the potential impact of technology on the future of work by investing in the regions and ensuring the necessary social, infrastructural and human capital supports are in place to manage any upheaval.

- Provide integrated supports for rural entrepreneurs, micro-enterprises and SMEs.
- Ensure public service delivery in rural areas according to the equivalence principle and that rural proofing is an essential component of all Government policies.



## Global South

### The present situation - a snapshot of some key issues

#### *Migration*

- In 2023, more than 117 million people were forcibly displaced due to violence, conflict, human rights violations, or other events. This equates to 1.5 per cent of the entire world's population.
- Internally displaced people account for the majority of those forcibly displaced, with more than 68 million people internally displaced in 2023. Sudan, Syria and the Democratic Republic of Congo account for the three largest internally displaced populations.

#### *Climate Change*

- There are growing links between displacement and climate vulnerability, at the end of 2023, almost 3 in 4 forcibly displaced people were living in countries with high-to-extreme exposure to climate-related hazards.
- The ten countries most affected by climate change in 2024 are all in the developing world. Of the ten countries most affected by climate change between 1997 and 2021, nine were developing countries in the low or lower-middle income country groups.

#### *Global Inequality*

- Today, average life expectancy is 20 years higher for people in the richest countries compared to those in Sub-Saharan Africa.
- According to Oxfam the wealth of the five richest people in the world has more than doubled since 2020, while 5 billion people have become poorer. Billionaire wealth has grown at three times the rate of inflation, with billionaires now 34 per cent richer than they were at the start of 2020

#### *Overseas Development Assistance*

- Ireland's Overseas Development Assistance (ODA) budget reached 0.59 per cent of GNP in 2008. This was the closest that Ireland has ever come to reaching the UN-agreed target of 0.70 per cent of national income. During the years of the financial crisis Ireland's ODA budget as a proportion of national income fell considerably, and after modest recovery it is now projected to be 0.48 per cent of new modified GNI (also known as GNI\*) in 2024.
- Reaching the UN goal of 0.7 per cent of income in ODA requires increased effort in the years ahead.

### What is the purpose of policy in this area?

- To ensure that Ireland plays an active and effective part in promoting sustainable development in the Global South and to ensure that all of Ireland's policies are consistent with such development.

### Things a new Government can do to support sustainable development in the Global South

- Renew its commitment to meeting the UN target of contributing 0.7 per cent of national income to ODA by 2029 and set a clear pathway to achieve this.
- Develop and publish a strategy to reach the 0.7 per cent ODA target, with a pathway of incremental increases to move from 0.48 per cent of GNI\* in 2024 to 0.7 per cent of GNI\* in 2029.

- Disaggregate our commitments to Climate Finance and Loss and Damage and increases in expenditure in respect of the Ukrainian crisis from our ODA target.
- Work to accelerate progress in the fulfilment of international and European commitments to Climate Finance and Loss and Damage.
- Take a far more proactive stance at government level on ensuring that Irish and EU policies towards countries in the Global South are just and in line with human rights obligations.
- Leverage our diplomatic ties to advocate for tighter regulation of the global arms trade.
- Champion a human rights-based approach to migration and challenge any breaches of humanitarian obligations by EU member states and agencies.
- Play a prominent role in the support and implementation of the Sustainable Development Goals (SDGs).
- Continue to support the international campaign for the liberation of the poorest nations from the burden of unpayable debt and take steps to further progress.
- Work for changes in the existing international trading regimes to encourage fairer and sustainable forms of trade.
- Take a leadership position within European and broader international arenas to encourage other states to fund programmes and research aimed at taking a person-centred approach to the HIV/AIDS crisis.

**Social Justice Ireland** is an independent think-tank and justice advocacy organisation of that advances the lives of people and communities through providing independent social analysis and effective policy development to create a sustainable future for every member of society and for societies as a whole.



### Acknowledgement

The work is partly supported by the Department of Rural and Community Development via the Scheme to Support National Organisations and Pobal.



An Roinn Forbartha  
Tuaite agus Pobail  
Department of Rural and  
Community Development



### Support **Social Justice Ireland**

If you wish to become a member of *Social Justice Ireland* or make a donation to support our work you may do so through our website [www.socialjustice.ie/members](http://www.socialjustice.ie/members) or by contacting our offices directly.

