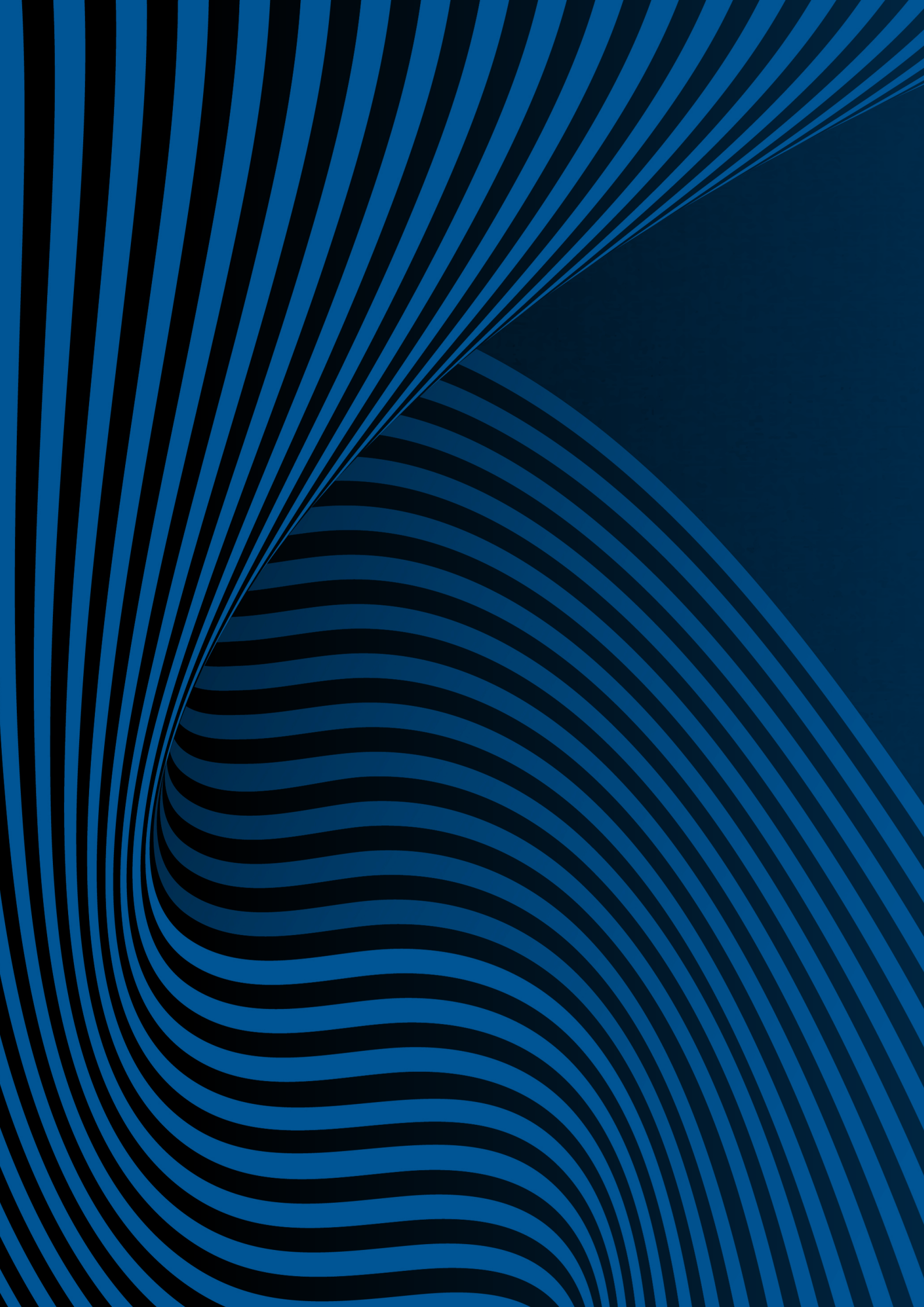


Pre-Budget Submission 2027

**Investing in Public Higher
Education, Research,
and Academic Workforces
for Ireland's Future**

Irish Federation of University Teachers (IFUT)



Contents

Foreword / Introduction	4
1. The Strategic Importance of Public Higher Education	5
2. Chronic Underfunding and Core Funding Deficits	6
3. Student-to-Staff Ratios and Educational Quality	7
4. Research Careers, PhD Pathways, and Workforce Precarity	8
5. Accommodation as an Access and Workforce Crisis	9
6. Governance, Sectoral Engagement, and Systemic Planning	10
7. Managerialism, Administrative Expansion, and Academic Mission	10
8. Tax Relief on Trade Union Subscriptions	11
IFUT's Pre-Budget Recommendations for Budget 2027	12
Key Statistical References	14
Conclusion	14

Introduction

The Irish Federation of University Teachers (IFUT), representing academics, researchers, lecturers, tutors, librarians, and associated professional grades across Ireland's publicly funded higher education sector, is pleased to submit its recommendations in advance of Budget 2027.

As the only trade union dedicated exclusively to workers in higher education, IFUT's perspective is grounded in the lived realities of those who deliver teaching, research, and academic support across Irish universities and associated institutions.

Ireland's higher education system is central to our economic prosperity, social mobility, democratic development, cultural life, and international competitiveness. However, despite repeated acknowledgements by Government, the Higher Education Authority (HEA), OECD, and sectoral stakeholders that Irish higher education remains systemically underfunded, the pace and scale of corrective investment remain wholly inadequate.

Without substantial intervention in Budget 2027, Ireland risks:

- Continued deterioration in staff-student ratios
- Further erosion of educational quality
- Growing workforce precarity for researchers and early-career academics
- Reduced international competitiveness
- Increased barriers to educational access due to accommodation and living costs
- Greater managerialism at the expense of academic mission

This submission builds on IFUT's longstanding evidence-based advocacy, informed by:

- *OECD Education at a Glance*
- *Investing in National Ambition* (Cassells Report, 2016)
- *Funding the Future* (2022)
- HEA and CSO data
- IFUT's own policy development, including *The Case for Publicly Funded Higher Education*

1. The Strategic Importance of Public Higher Education

Higher education is among the most significant public investments available to the Irish State.

Ireland consistently benefits from:

- One of Europe's most highly educated populations
- Strong productivity linked to tertiary attainment
- High levels of foreign direct investment supported by educational attainment
- Exceptional public returns on tertiary education investment

OECD *Education at a Glance* data repeatedly demonstrates that Ireland's public net returns from tertiary education significantly exceed OECD averages. Recent OECD analysis indicates public net financial returns from tertiary education in Ireland are approximately USD \$369,000 for men and USD \$143,000 for women, substantially above OECD averages of approximately USD \$148,000 and USD \$77,000 respectively.

CSO and OECD participation data further show that approximately 46% of Ireland's adult population aged 25–64 holds tertiary qualifications, compared with an EU average closer to 31%, positioning Ireland among the highest-performing countries in Europe for educational attainment.

Public higher education delivers:

- Skills formation
- Innovation and R&D capacity
- Regional development
- Social mobility
- Democratic participation
- Public service workforce development

Despite this, Ireland's public expenditure on tertiary education remains below comparator nations, while demographic growth and policy ambitions continue to increase demand.

This contradiction is unsustainable.

2. Chronic Underfunding and Core Funding Deficits

The central challenge facing Irish higher education remains core underfunding.

In May 2022, Government's own Funding the Future framework identified an immediate requirement for approximately €307 million annually in additional core recurrent funding simply to stabilise the system.

Subsequent allocations have failed to fully close this gap. While approximately €192 million in combined additional measures were announced across recent budget cycles, sectoral analysis indicates that only a fraction directly addressed core teaching and staffing deficits, with much absorbed by inflationary and operational pressures.

While some additional resources have been allocated in recent budgets, these have:

- Fallen short of required levels
- Been partially absorbed by inflationary pressures
- Failed to adequately restore staffing capacity
- Often prioritised targeted or capital measures over systemic operational sustainability

As a result:

- Student-staff ratios remain among the worst in the OECD
- Institutions remain overdependent on international student income
- Staffing deficits continue
- Precarious employment persists

IFUT Position

Budget 2027 must:

- Deliver the full outstanding core funding requirement as a baseline
- Introduce additional indexed commitments linked to:
 - Population growth
 - Inflation
 - Research needs
 - Workforce expansion

This investment must be explicitly linked to:

- Improved student-staff ratios
- Increased permanent academic posts
- Reduced casualisation
- Enhanced quality of teaching and research

3. Student-to-Staff Ratios and Educational Quality

Ireland's tertiary student-to-staff ratio remains dramatically above OECD norms.

Comparator	Ratio
Ireland	Approximately 22.4:1
OECD Average	Approximately 15.6:1

Ireland remains among the highest student-staff ratios in the developed world.

These ratios:

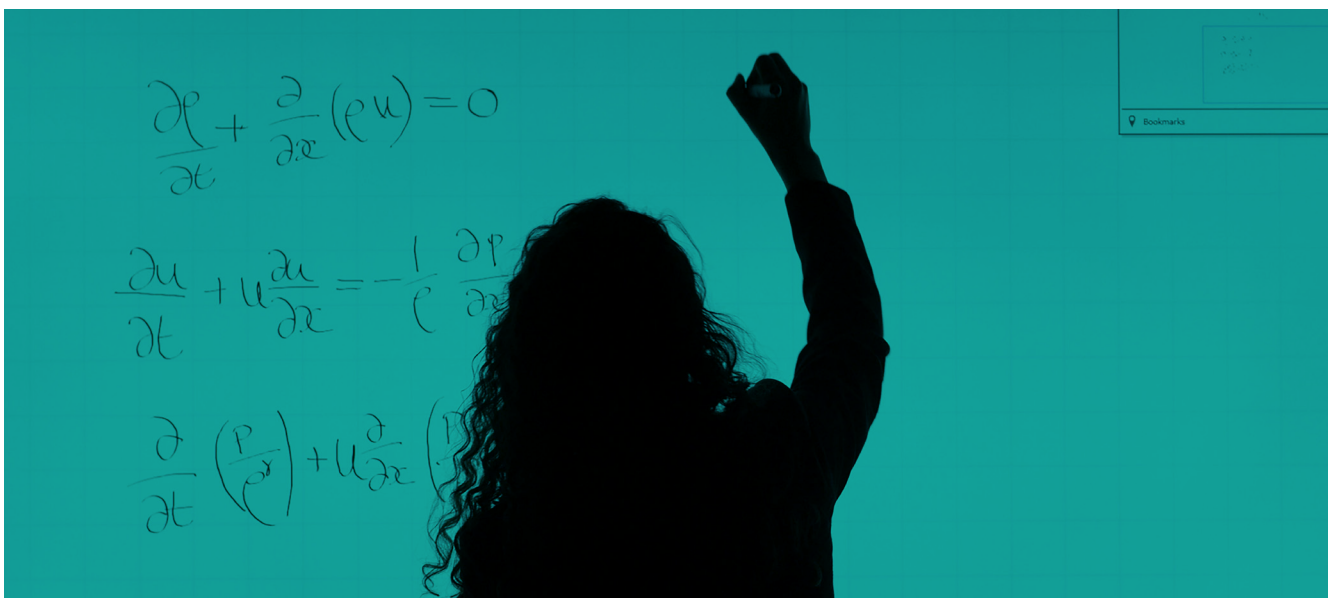
- Damage educational outcomes
- Increase staff burnout
- Limit pastoral supports
- Undermine research productivity
- Reduce international competitiveness

For over a decade, increased enrolments have not been matched by proportional academic staffing growth.

Budgetary policy must now explicitly reverse this trend.

IFUT Recommends

- Dedicated ringfenced funding for academic recruitment
- Restoration of staffing levels toward Cassells benchmarks
- Elimination of restrictive employment control frameworks
- Transparent reporting on academic versus non-academic staffing growth



4. Research Careers, PhD Pathways, and Workforce Precarity

Ireland's future knowledge economy depends upon sustainable researcher career structures. HEA graduate outcome data consistently shows that annual PhD graduate numbers significantly exceed the number of stable academic openings available, with many graduates entering precarious postdoctoral cycles or leaving academia altogether.

At present:

- PhD candidates often face inadequate financial supports
- Postdoctoral researchers remain trapped in insecure fixed-term cycles
- Career progression structures are weak
- Researcher voices are insufficiently represented in policymaking
- Research Ireland engagement with representative bodies has been inadequate

Recent developments have further heightened concerns across the research community regarding the future direction of Ireland's research system. In May 2026, a broad coalition of researchers and academics issued an open letter expressing concern about Research Ireland's emerging Strategy and Programme Plan. The letter follows a similar intervention in 2023, which attracted the support of more than 2,500 researchers and academics and prompted direct engagement with Government on the need to preserve a balanced and sustainable research ecosystem.

The concerns articulated in the current open letter reflect issues that IFUT has consistently raised on behalf of its members. In particular, there is growing unease regarding an increasing emphasis on commercially focused and industry-led research priorities at the potential expense of curiosity-driven, independent and public-interest research across all disciplines. While collaboration with industry and support for innovation remain important components of Ireland's research landscape, they must not come at the expense of academic freedom, disciplinary diversity, or the capacity of researchers to pursue fundamental and discovery-led scholarship.

These developments also reinforce the urgent need for structured sectoral engagement involving Research Ireland, Government departments, higher education institutions, representative organisations and those responsible for shaping research policy. Decisions relating to research funding structures, career pathways, employment conditions and strategic priorities have profound implications for the academic and research workforce and should not be developed in isolation from those directly affected. A sustainable research system requires both meaningful stakeholder engagement and a commitment to protecting academic freedom and research undertaken for the public good.

IFUT is increasingly concerned that poor workforce planning in research:

- Discourages talent retention
- Exacerbates emigration risks
- Undermines innovation capacity
- Creates inequitable access to research careers

IFUT Calls For

- Recognition of PhD researchers as workers
- Improved stipend/pay structures
- Restoration and expansion of postgraduate and postdoctoral supports
- Sectoral agreements addressing researcher precarity
- Formalised engagement structures between Government, Research Ireland, unions, and representative bodies

5. Accommodation as an Access and Workforce Crisis

CSO housing and rental data, alongside repeated student and worker representative testimony, confirms that accommodation inflation is now a critical structural threat to higher education participation and workforce sustainability.

Accommodation costs represent one of the greatest barriers to:

- Student access
- Participation
- Completion
- Academic recruitment
- Early-career researcher retention

Housing insecurity now materially undermines Ireland's educational ambitions.

IFUT Supports

- Large-scale public investment in affordable student accommodation
- Affordable housing solutions for key education workers
- Public or not-for-profit models of provision

However, IFUT strongly cautions that universities must not become over-reliant on accommodation income streams in ways that distort academic missions.

Educational institutions must remain focused on:

- Teaching
- Research
- Academic freedom

6. Governance, Sectoral Engagement, and Systemic Planning

A recurring weakness in Irish higher education governance is the absence of robust, standing, representative sectoral dialogue.

Major strategic decisions continue to be made without sufficient structured engagement with:

- Trade unions
- Researcher bodies
- Student representatives
- Workforce stakeholders

IFUT Recommends

The establishment of a permanent Higher Education Sectoral Engagement Forum involving:

- DFHERIS
- HEA
- Research Ireland
- Representative unions
- Employer bodies
- Student representatives

This structure would improve:

- Workforce planning
- Policy coherence
- Research sustainability
- Industrial relations stability
- Public accountability

7. Managerialism, Administrative Expansion, and Academic Mission

IFUT remains deeply concerned by the increasing managerialisation of higher education.

Evidence suggests disproportionate growth in:

- Senior management
- Administrative structures
- Compliance systems while frontline academic staffing remains under-resourced.

Budgetary investment must not simply reinforce bureaucratic expansion.

Public investment must prioritise:

- Teaching staff
- Research staff
- Student supports
- Academic infrastructure

Higher education policy must reaffirm that universities exist primarily as educational and scholarly institutions, not managerial enterprises.

8. Tax Relief on Trade Union Subscriptions

IFUT believes that Budget 2027 should include the re-introduction of tax relief on trade union subscriptions as a practical and meaningful measure to strengthen collective bargaining and support worker representation across Ireland's higher education sector.

As highlighted in the ICTU Working Paper on Action 12 of Ireland's Action Plan to Promote Collective Bargaining, the original relief, which operated between 2001 and 2010, was introduced "in recognition of the role played by the trade union movement in Irish society and in the partnership process generally." The removal of this modest support in 2011 has never been revisited despite the significant changes in the labour market, the rise of precarious employment, and Ireland's subsequent commitments at European level to strengthen collective bargaining coverage.

The Government has now committed, through Ireland's Action Plan to Promote Collective Bargaining, to examine the re-introduction of tax relief for trade union subscriptions. IFUT strongly supports this commitment.

Ireland's obligations under the EU Adequate Minimum Wages Directive require the State to establish "enabling conditions" for collective bargaining and to increase bargaining coverage. Strong, independent and sustainable trade unions are central to achieving these objectives.

In higher education, where increasing casualisation and insecure employment continue to affect many academic and research staff, measures that encourage and sustain union membership are of growing importance.

The ICTU working paper also points to a clear inconsistency in the Irish tax system. While subscriptions to employer representative bodies may continue to benefit from favourable tax treatment, tax relief for trade union subscriptions was abolished.

IFUT believes that restoring tax relief for union members would represent a fair and balanced approach to supporting social dialogue structures and workplace representation. Such a measure would also send a positive signal that the Government values collective bargaining and the role trade unions play in supporting fair pay, secure employment, and constructive industrial relations.

International evidence referenced in the ICTU paper further demonstrates that tax incentives for union membership can have a positive effect, particularly among younger workers and those in more precarious forms of employment.

This is particularly relevant to the higher education sector where early-career researchers, hourly paid lecturers, and fixed-term academic staff face increasing financial pressures and employment insecurity.

IFUT therefore calls on Government to engage constructively with ICTU and affiliated unions in advance of Budget 2027 with a view to restoring and modernising tax relief for trade union subscriptions as part of a broader strategy to strengthen collective bargaining and social dialogue in Ireland.

IFUT's Pre-Budget Recommendations for Budget 2027

IFUT calls on Government to:

1. Fully deliver and expand core higher education funding

- Provide the full outstanding core funding requirement identified under Funding the Future
- Introduce multiannual indexed investment commitments

2. Reduce student-staff ratios

- Ringfence funding for permanent academic hiring
- Restore staffing toward international norms
- Remove employment controls restricting recruitment

3. Address workforce precarity

- Expand secure academic career pathways
- Improve conditions for researchers and postdoctoral staff
- Recognise PhD candidates as workers

4. Tackle accommodation barriers

- Invest in publicly funded affordable student housing
- Support housing solutions for education workers



5. Reform sectoral governance

- Establish a Higher Education Stakeholder Forum
- Ensure structured union and workforce participation in policy formation

6. Protect academic mission

- Prioritise educational quality over managerial expansion
- Ensure public funds are directed toward teaching and research delivery

7. Strengthen research sustainability

- Restore confidence in postgraduate and postdoctoral funding structures
- Ensure meaningful stakeholder consultation on research strategy

8. Introduce tax relief on all trade union subscriptions



Key Statistical References

- OECD, Education at a Glance (latest available editions)
- HEA student enrolment, staffing, and graduate outcomes datasets
- CSO demographic, labour market, and housing data
- Investing in National Ambition (Cassells, 2016)
- Funding the Future (DFHERIS, 2022)
- IFUT, The Case for Publicly Funded Higher Education (updated edition pending)

These datasets consistently demonstrate that Ireland's higher education system remains underfunded relative to comparable advanced economies despite delivering exceptional social and fiscal returns.

Conclusion

Ireland cannot continue to demand world-class higher education outcomes while maintaining funding systems that consistently under-resource the workers and institutions responsible for delivering them.

Budget 2027 represents an opportunity for Government to:

- Correct structural underinvestment
- Strengthen Ireland's long-term social and economic resilience
- Improve educational accessibility
- Protect academic quality
- Build sustainable research and workforce futures

IFUT urges Government to act decisively.

The future prosperity of Ireland depends upon meaningful public investment in higher education — not as a cost, but as a strategic national asset.

Submitted by

Irish Federation of University Teachers (IFUT)
Parnell Square, Dublin
June 2026

