# National Minimum Wage Consultation

## *Social Justice Ireland's* submission to the Low Pay Commission - 2021

# Introduction

*Social Justice Ireland* welcomes the opportunity to make a submission to the consultation process on the appropriate rate of the National Minimum Wage. This submission will focus on three key areas:

(1) The Current Employment Context in Ireland

(2) The 'Working Poor' and how to deal with them, and

(3) the Living Wage and the National Minimum Wage.

We would welcome the opportunity to meet with members of the Commission to discuss these proposals, or indeed any other matters, in more detail if necessary.

# 1. The Current Context

### *Recent trends in Employment and Unemployment*

The year 2020 was unprecedented in its impact on the labour market, particularly on workers in low paying jobs. While 468,655 people were in receipt of the Pandemic Unemployment Payment in December 2020, the income tax take only decreased by 1 per cent[1]. This shows that the majority of those 468,655 people were in low paid employment and not inside the tax net.

Table 1, attempts to identify some of the labour market consequences of the pandemic by comparing CSO data from the final three months of 2020 to those for the same period in 2019. The table also includes the CSO's Covid-19 adjusted employment and unemployment estimates for December 2020; these represent the lower bound for the true employment indicator and the upper bound for the true unemployment figure.

**Table 1: Ireland's Labour Force Data and Covid-19 Impact, 2019–2020**

| | 2019 | 2020 | Dec 2020-Covid | Covid - impact |
|---|---|---|---|---|
| Labour Force | 2,471,700 | 2,445,100 | | |
| LFPR % | 62.7 | 61.3 | | |
| Employment % | 70.2 | 67.8 | 57.5 | - 10 |
| Employment | 2,361,200 | 2,306,200 | 1,970,609 | - 335,591 |
| *Full-time* | 1,868,300 | 1,871,200 | | |
| *Part-time* | 492,900 | 434,900 | | |
| *Underemployed* | 108,400 | 101,400 | | |
| Unemployed % | 4.5 | 5.7 | 19.4 | + 14 |
| Unemployed | 110,600 | 138,900 | 468,655 | + 329,755 |
| LT Unemployed % | 1.6 | 1.5 | | |
| LT Unemployed | 38,700 | 36,800 | | |
| Potential Additional LF | 98,700 | 162,500 | | |

**Source:** CSO, LFS Quarter 4 2020 and associated releases (CSO, 2021)
**Notes:** Data is for Quarter 4 2019, 2020 and the Covid impact estimates for December 2020.
LFPR = ILO labour force participation rate and measures the percentage of the adult population who are in the labour market.
Employment % is for those aged 15-64 years.

[1] gov.ie - Fiscal Monitor January 2021 (www.gov.ie)

Underemployment measures part-time workers who indicate that they wish to work additional hours which are not currently available.
LT = Long Term (12 months or more). LF = Labour Force.

Both estimates assume that most individuals in receipt of the short-term Covid-19 Pandemic Unemployment Payment (PUP) would be unemployed if the payment did not exist. The figures reveal the hidden reality of the pandemic's labour market impact with pronounced decreases in employment and increases in unemployment. These are in addition to the existing challenges of unemployment (almost 140,000 people), underemployment (over 100,000 workers), a declining participation rate and static levels of long-term unemployment.

An insight into the sectoral impact of these labour market changes is provided by an assessment of the change in the total number of hours worked in Ireland between late 2019 and 2020. Overall, there were 6.6 million less hours of work completed; either through job losses, declines in economic activity, Covid-19 related closures or reduced work hours and opportunities. However, the distribution of these reductions varies dramatically across economic sectors. Some areas saw small increases, or small declines and these contrast with dramatic reductions for sectors such as accommodation and food services (-53 per cent), cultural and recreational (-36 per cent), administrative services (-34 per cent), transport (-13 per cent), construction (-13 per cent) and retail (-5 per cent). The largest impacted sectors are frequently identified as having a larger number of female workers and low paid workers[2].

One of the major labour market concerns for the next few years is that many of these lost hours, or workers on temporary Government support payments, will be unable to return to work or will only be able to return to working less hours that they wish to have. As a result, the challenges of unemployment and underemployment look set to grow bigger.

Throughout the pandemic, the CSO's Labour Force Survey (LFS) has included special questions for those in receipt of Covid-19 income support payments; either the PUP or the Employment Wage Subsidy Scheme (EWSS). Table 2 presents the results from the final three months of 2020 to the question asking individuals if they expect to return to employment. While most have or expect to return (79 per cent of recipients) one-fifth do not expect to return to their previous employment. In the absence of other employment opportunities, this suggests the potential for a transfer of these individuals from these schemes to jobseekers payments. At the end of 2020 there were approximately 335,000 individuals receiving the PUP at approximately 300,000 employees receiving the EWSS[3]. Post-pandemic, this suggests that the unemployment rate may climb to between 10 and 12 per cent of the labour force.

**Table 2: Expectation of Return to Work by Covid-19 income Support Recipients, 2020**

| | PUP recipients | EWSS recipients | All |
|---|---|---|---|
| Yes, expect to return to the same job | 64.4% | 41.3% | 33.3% |
| Yes, have already returned to the same job | 14.3% | 51.6% | 45.7% |

[2] The CSO estimates do not provide a gender breakdown.
[3] As of January 2021, the CSO have been unable to release data for the Revenue Commissioners administered EWSS although estimates have been provided as part of parliamentary replies. The January 2021 PUP figure was considerably higher at 479,000 individuals.

| | | | |
|---|---|---|---|
| No | 21.3% | 7.1% | 21.0% |
| **Total** | **100%** | **100%** | **100%** |

**Source:** CSO Labour Market Insight Bulletin, Series 5 Q4 2020 (Feb 2021)
**Notes:** Data is for the final three months of 2020

The impact of the pandemic has also differed by age group. The CSO's unemployment estimates from March 2020 to January 2021 for those aged 15-24 years (youth unemployment) and those aged above this provide two estimates of unemployment, a low estimate which reflects the normal measure of individuals without work and seeking work and a high estimate which add to this all of those in receipt of the PUP. If all claimants of the PUP were classified as unemployed, the CSO's COVID-19 adjusted unemployment measure indicates an overall rate of 25 per cent in January 2021; 25.9 per cent for males and 24.1 per cent for females. Breaking these results down by broad age group, the estimate is 56.4 per cent for those aged 15 to 24 years and 21.4 per cent for those aged over 25 years. The data suggest the existence, and expected future growth, of a severe youth unemployment problem. Addressing this challenge will frame a core part of the policy response to the crisis in the period ahead.

Alongside these emerging challenges, it is important not to overlook the pre-pandemic labour market issues that remain, although they are somewhat hidden by the severity of the short-term labour market impacts. In particular, long-term unemployment remains a major labour market challenge. The number of long-term unemployed was 33,300 in 2007 and increased to exceed 200,000 by 2012 before falling again to almost 37,000 in 2020 (see Table 1). For the first time on record, in late 2010 the Labour Force Survey (LFS) data indicated that long-term unemployment accounted for more than 50 per cent of the unemployed. It took from then until late 2017 for this number to consistently drop below that threshold, reaching 26.5 per cent of the unemployed in the fourth quarter of 2020. The transition to these high levels was rapid and it is of concern that we might once again experience such a change. The experience of the 1980s showed the dangers and long-lasting implications of an unemployment crisis characterised by high long-term unemployment rates. It remains a policy challenge that Ireland's level of long-term unemployment remains high and that it is a policy area which receives limited attention.

Addressing a crisis such as this is a major challenge and we outline our suggestions for targeted policy action later. However, it is clear that reskilling many of the unemployed, in particular those with low education levels, will be a key component of the response. Using data for the third quarter of 2019, 48 per cent of the unemployed had no more than second level education with 20 per cent not having completed more than lower secondary (equivalent to the Junior Certificate). Post-pandemic, as employment recovers and as unemployment declines, Social Justice Ireland believes that major emphasis should be placed on those who are trapped in long term unemployment – particularly those with the lowest education levels.

Previous experiences, in Ireland and elsewhere, have shown that many of those under 25 and many of those over 55 find it challenging to return to employment after a period of unemployment. This highlights the danger of the aforementioned expected increases in long-term unemployment and the potential for the emergence of a large structural unemployment problem in the years immediately ahead. Given this, *Social Justice Ireland* believes that a major commitment to retraining and re-skilling will be required in the years ahead.

### *Low-paid Work and Precarious Work*

The figures in Table 1 also point towards the growth of various forms of part-time and precarious employment over recent years. While the number of people employed is higher now than in most years since 2007 among these jobs, part-time employment has become a more frequent occurrence and now represents almost one in five jobs. Within those part-time employed it is worth focusing on those who are underemployed, that is working part-time but at less hours than they are willing to work. By the fourth quarter of 2020 the numbers underemployed stood at 101,400 people, 4.4 per cent of the total Labour Force and about one-quarter of all part-time employees.

Judged over time, the CSO labour force data suggest the emergence of a greater number of workers in precarious employment situations. The growth in the number of individuals with less work hours than ideal, as well as those with persistent uncertainties concerning the number and times of hours required for work, is a major labour market challenge and one which may grow in the period ahead. Aside from the impact this has on the well-being of individuals and their families, it also impacts on their financial situation and adds to the working-poor challenges. There are also impacts on the State, given that the Working Family Payment (formerly known as Family Income Supplement (FIS)) and the structure of jobseeker payments tend to lead to Government subsidising these families' incomes, and indirectly subsidising some employers who create persistent precarious employment patterns for their workers.

A report from Collins[4] provided new insights into the scale and composition of low pay in Ireland. It established that 25 per cent of employees (almost 345,000) earned less than the (then) Living Wage of €11.45 per hour. The paper found that low pay was most common among: female workers; young workers; those in retail, hotels and security sectors; single parents; and those on temporary contracts. Looking at the household level, the paper also found that a higher proportion of low paid employees are living in households that struggle financially, borrow for day to day living costs, and experience deprivation.

*Social Justice Ireland* believes that now is the time to adopt substantial measures to address and eliminate these problems. Our commitment to the development and adoption of a Living Wage reflects this.

[4] Collins, M.L. (2017) 'Earnings and Low Pay in the Republic of Ireland'. Journal of the Statistical and Social Inquiry Society of Ireland, Vol. XLV pp. 146-176.

## 2. The working poor

Having a job is not in itself a guarantee of freedom from the risk of poverty. As Table 3 indicates, 4.6 per cent of those who were employed in 2019 were living at risk of poverty. The CSO release on deprivation in October 2020 also indicated that 11.4 per cent of those in employment experienced enforced deprivation.

Despite decreases in poverty among many other groups, poverty numbers for the working poor have remained static, reflecting a persistent problem with low earnings. In 2019, over 98,000 people in employment were at risk of poverty and just over 240,000 were experiencing enforced deprivation. These are remarkable statistics, given everything we know about positive trends in employment and the economy, and it is important that policymakers finally begin to address this problem.

**Table 3: Risk of Poverty Among all Persons Aged 16yrs+ by Principal Economic Status, 2004-2019**

| | 2004 | 2010 | 2015 | 2019 |
|---|---|---|---|---|
| At work | 7.0 | 5.7 | 5.7 | 4.6 |
| Unemployed | 37.2 | 27.3 | 41.0 | 35.4 |
| Students and school attendees | 23.6 | 22.7 | 32.6 | 19.4 |
| On home duties | 32.1 | 19.5 | 24.1 | 22.8 |
| Retired | 26.1 | 8.8 | 12.7 | 11.1 |
| Unable to work as ill/disabled | 47.3 | 19.8 | 33.5 | 37.5 |
| **Total population** | **19.4** | **14.7** | **16.3** | **12.8** |

**Source:** CSO online database.

Many working families on low earnings struggle to achieve a basic standard of living. Policies which protect the value of the minimum wage and attempt to keep those on that wage out of the tax net are relevant policy initiatives in this area. Similarly, attempts to highlight the concept of a 'living wage' (see section 3) and to increase awareness among low income working families of their entitlement to the Working Family Payment (formerly known as Family Income Supplement (FIS)) are also welcome; although evidence suggests that FIS had a very low take-up and as such this approach has questionable long-term potential. However, one of the most effective mechanisms available within the present system to address the problem of the working poor would be to make tax credits refundable.

One of the most effective mechanisms for addressing the problem of the working poor would be to make tax credits refundable.

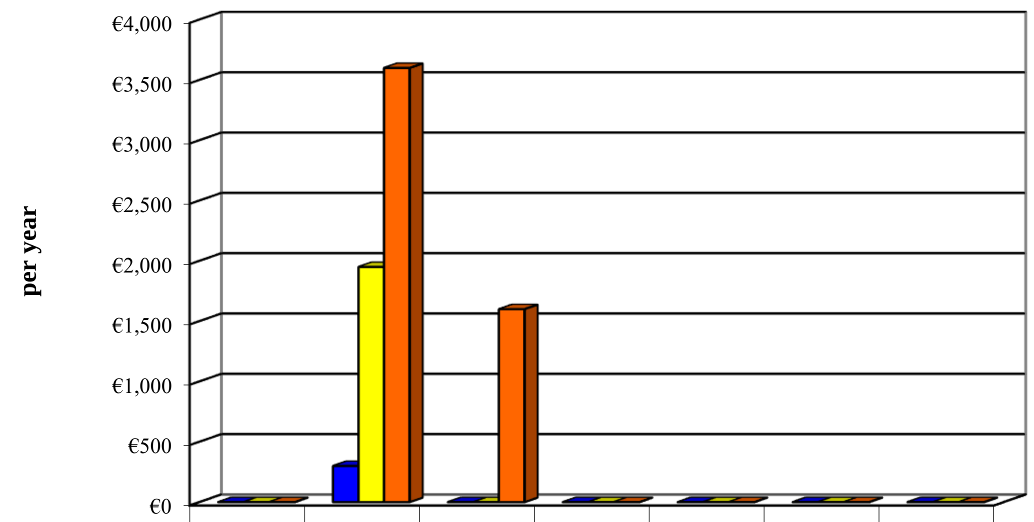
## *Refundable Tax Credits – an explanation*

The move from tax allowances to tax credits, completed in Budget 2001, was a very welcome change. One problem persists, however. If a low-income worker does not earn enough to use up his or her full allocation of tax credits then he or she will not benefit from any income tax reductions introduced by government in its annual budget via increases to the PAYE or Personal tax credits.

Making tax credits refundable would be a simple solution to this problem. It would mean that the part of the tax credit that an employee did not benefit from would be "refunded" (essentially paid in cash, possibly at the end of the tax year) to him/her by the Revenue Commissioners.

The major advantage of making tax credits refundable lies in addressing the disincentives currently associated with low-paid employment. The main beneficiaries of refundable tax credits would be low-paid employees (both full-time and part-time). Chart 2.1 displays the impacts of the introduction of this policy across various gross income levels. It clearly shows that all the benefits from such a policy would go directly to those on the lowest incomes.

**Chart 2.1: How much better off would people be if tax credits were made refundable?**




| | Unemp | €15,000 | €25,000 | €50,000 | €75,000 | €100,000 | €125,000 |
|---|---|---|---|---|---|---|---|
| Single | - | 300 | - | - | - | - | - |
| Couple 1 Earner* | - | 1,950 | - | - | - | - | - |
| Couple 2 Earners* | - | 3,600 | 1,600 | - | - | - | - |

**Note:** * Except where unemployed as there is no earner.

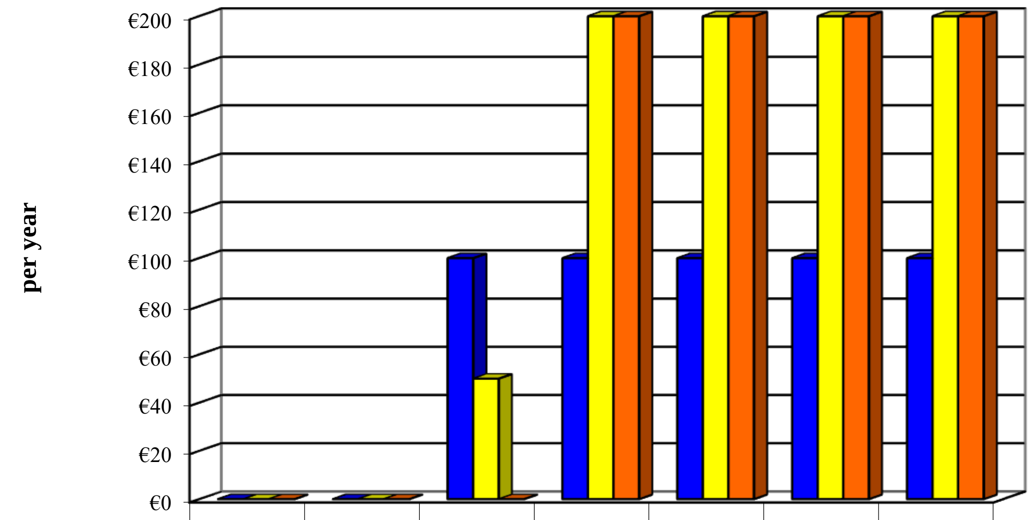
Most people with regular incomes and jobs would not receive any cash refund because their incomes are too high. They would simply benefit from any increase to tax credits via a reduction in their tax bill, should such an increase be brought in by Government.

Therefore, as chart 2.1 shows, no change is proposed for these people. For other people on low or irregular incomes, the refundable tax credit could be paid via a refund by the

Revenue Commissioners at the end of the tax year. Alternatively, given the Revenue's recent technological advances and a move to real-time reporting, this could potentially be done monthly. Following the introduction of refundable tax credits, all subsequent increases in the level of the tax credit would be of equal value to all employees.

To illustrate the benefits of this approach, charts 2.2 and 2.3 compare the effects of a €100 increase in the personal tax credit - before and after the introduction of refundable tax credits. Chart 2.2 shows the effect as the system is currently structured – an increase of €100 in credits, but these are not refundable. It shows that the gains are allocated equally to all categories of earners above €50,000. However, there is no benefit for those workers whose earnings are not in the tax net.

**Chart 2.2: How much better off would people be if tax credits were increased by €100 per person?**



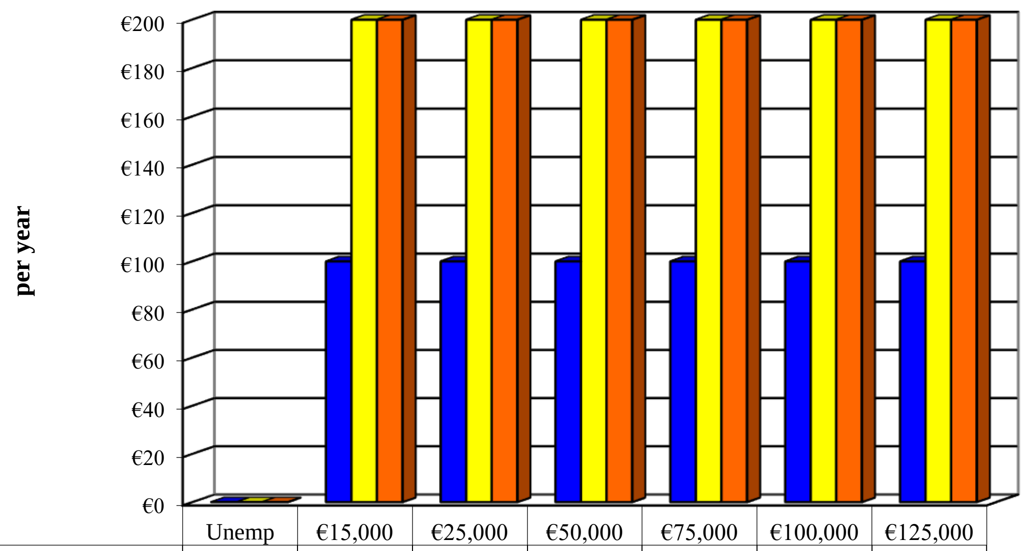

| | Unemp | €15,000 | €25,000 | €50,000 | €75,000 | €100,000 | €125,000 |
|---|---|---|---|---|---|---|---|
| Single | - | - | 100 | 100 | 100 | 100 | 100 |
| Couple 1 Earner* | - | - | 50 | 200 | 200 | 200 | 200 |
| Couple 2 Earners* | - | - | - | 200 | 200 | 200 | 200 |

**Note:** * Except where unemployed, as there is no earner

Chart 2.3 shows how the benefits of a €100 per year increase in personal tax credits would be distributed under a system of refundable tax credits. This simulation demonstrates the equity attached to using the tax-credit instrument to distribute budgetary taxation changes. The benefit to all categories of income earners (single/couple, one-earner/couple, dual-earners) is the same. Consequently, in relative terms, those earners at the bottom of the distribution do best.

**Chart 2.3: How much better off would people be if tax credits were increased by €100**

**per person and this was refundable?**




| | Unemp | €15,000 | €25,000 | €50,000 | €75,000 | €100,000 | €125,000 |
|---|---|---|---|---|---|---|---|
| Single | - | 100 | 100 | 100 | 100 | 100 | 100 |
| Couple 1 Earner* | - | 200 | 200 | 200 | 200 | 200 | 200 |
| Couple 2 Earners* | - | 200 | 200 | 200 | 200 | 200 | 200 |

**Note:** * Except where unemployed, as there is no earner

Overall the merits of adopting this approach are: that every beneficiary of tax credits would receive the full value of the tax credit; that the system would improve the net income of the workers whose incomes are lowest, at modest cost; and that there would be no additional administrative burden placed on employers.

*Social Justice Ireland* has published a detailed study on refundable tax credits. Entitled *Building a Fairer Tax System: The Working Poor and the Cost of Refundable Tax Credits*, the study identified that the proposed system would benefit 113,000 low-income individuals in an efficient and cost-effective manner.[5] When children and other adults in the household are taken into account the total number of beneficiaries would be 240,000.

The cost of making this change would be approximately €140m.

The *Social Justice Ireland* proposal to make tax credits refundable would make Ireland's tax system fairer, give Government a mechanism by which it could address the working poor problem, and improve the living standards of a substantial number of people in Ireland. The following is a summary of *Social Justice Ireland's* proposal:

### ***Making tax credits refundable: the benefits***

- Would address the problem identified already in a straightforward and cost-effective manner.
- No administrative cost to the employer.

5The study is available from our website: https://www.socialjustice.ie/sites/default/files/attach/publication/2897/2010-07-05-buildingafairertaxsystem-therftxcrstudyfinal.pdf?cs=true

- Would incentivise employment over welfare as it would widen the gap between pay and welfare rates.

### *Details of Social Justice Ireland proposal*

- Unused portion of the Personal and PAYE tax credit (and only these) would be refunded.
- Eligibility criteria is applied to the relevant tax year.
- Individuals must have unused personal and/or PAYE tax credits (by definition).
- Individuals must have been in paid employment.
- Individuals must be at least 23 years of age.
- Individuals must have earned a certain minimum annual income from employment. E.g. €4,800 in the year in question.
- Individuals must have accrued a minimum of 40 PRSI weeks.
- Individuals must not have earned an annual total income greater than €16,500.
- Married couples must not have earned a combined annual total income greater than €33,000.
- Payments would be made at the end of the tax year.

### *Cost of implementing the proposal*

- As noted above, the total cost of refunding unused tax credits to individuals satisfying all the criteria mentioned in this proposal is estimated at €140m.

### *Major findings*

At the time of the study, it was estimated that:

- Almost 113,300 low income individuals would receive a refund and would see their disposable income increase as a result of the proposal.
- Most of the refunds would be worth under €2,400 per annum, or €46 per week, with the most common value being individuals receiving a refund of between €800 to €1,000 per annum, or €15 to €19 per week.
  Considering that the individuals receiving these payments have incomes of less than €16,500 (or €317 per week), such payments are significant to them.
- Almost 40 per cent of refunds would flow to people in low-income working poor households who live below the poverty line.
- Around 91,000 men, women and children below the poverty threshold would benefit either directly through a payment to themselves or indirectly through a payment to their household from a refundable tax credit.
- Of the approximately 91,000 individuals living below the poverty line that benefit from refunds, most, over 71 per cent would receive refunds of more than €10 per week with 32 per cent receiving in excess of €20 per week.
- In total, approximately 149,000 men, women and children above the poverty line would benefit from refundable tax credits either directly through a payment to themselves or indirectly (through a payment to their household. Most of these beneficiaries have income less than €120 per week above the poverty line.

- Some 240,000 individuals overall, all of whom are living in low-income households, would experience an increase in income as a result of the introduction of refundable tax credits.

Once adopted, a system of refundable tax credits as proposed in this section would result in all future changes in tax credits being equally experienced by all employees in Irish society. Such a reform would mark a significant step in the direction of building a fairer taxation system and represent a fairer way for Irish society to allocate its resources.

## 3. The Living Wage and the National Minimum Wage

Over the past seven years, *Social Justice Ireland* and other organisations have come together to form a technical group which researched and developed a Living Wage for Ireland. The latest update was published in September 2020[6]. It put the figure for a Living Wage at €12.30 per hour – no change on the previous year.

The increase of 10 cent per hour to the statutory National Minimum Wage (NMW) fell far below what is necessary to provide a decent wage. The new hourly minimum wage rate of €10.20 remains at approximately 83 per cent of the Living Wage of €12.30 per hour.

Addressing low pay remains a key challenge for Irish society. As we have continuously highlighted, the annual poverty figures show that more than 100,000 people in employment are living in poverty (the working poor). Improvements in the low pay rates received by many employees offer an important method by which these levels of poverty and exclusion can be reduced.

### *What is a Living Wage?*

In principle, a Living Wage is intended to establish an hourly wage rate that should provide employees with enough 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.

Paying low-paid employees a Living Wage offers the prospect of significantly improving the living standards of these employees. *Social Justice Ireland* has supported the emergence of this concept over the past few years and we hope to see this new benchmark adopted across many sectors of society in the years to come.

The call for the introduction of a Living Wage for Ireland reflects a belief that individuals working full-time should be able to earn enough income to enjoy a decent standard of living. 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. The new figure is:

- based on the concept that work should provide an adequate income to enable individuals to afford a socially acceptable standard of living;
- the average gross salary which will enable full time employed adults (without dependents) across Ireland to afford a socially acceptable standard of living;
- a rate that provides for needs, not wants;
- an evidence-based rate of pay which is grounded in social consensus and is derived from Consensual Budget Standards research which establishes the cost of a Minimum Essential Standard of Living in Ireland;

[6] Microsoft Word - Living Wage 2020 4 page document

- based on the cost of living, unlike the National Minimum Wage, which is not – and never has been – set or benchmarked relative to any measure of the cost of living.

In principle, the Living Wage is intended to establish an hourly wage rate that should provide employees with enough income to achieve an agreed acceptable minimum standard of living. Earnings below the Living Wage suggest employees are forced to do without certain essentials so they can make ends meet.

### *How is the Living Wage Calculated?*

The Living Wage for Ireland is calculated based on the Minimum Essential Standard of Living (MESL) research conducted by the Vincentian Partnership for Social Justice. This research establishes a consensus on what members of the public believe is a minimum standard that no individual or household should live below.

Working with focus groups, the minimum goods and services that everyone needs for a MESL are identified. With a focus on needs, rather than wants, the concern is with more than survival as a MESL is a standard of living which meets physical, psychological and social needs, at a minimum but acceptable level. Where necessary the core MESL data has been complemented by other expenditure costs for housing, insurance and transport.

The Living Wage Technical Group decided to focus the calculation of a Living Wage for the Republic of Ireland on a single-adult household. In its examination of the methodological options for calculating a robust annual measure, the group concluded that a focus on a single-adult household was the most practical approach. However, in recognition of the fact that households with children experience additional costs which are relevant to any consideration of such households' standards of living, the group has also published estimates of a Family Living Income each year.

The calculations established a Living Wage for the whole country, with cost examined in four regions: Dublin, other Cities, Towns with a population above 5,000, and the rest of Ireland. The expenditure required varied across these regions and reflecting this so too did the annual gross income required to meet this expenditure. To produce a single national rate, the results of the gross income calculation for the four regions were averaged; with each regional rate being weighted in proportion to the population in the labour force in that region. The weighted annual gross income is then divided by the number of weeks in the year (52.14) and the number of working hours in the week (39) to give an hourly wage. Where necessary, this figure is rounded up or down to the nearest five cents. The number is updated on an annual basis.

### ***The Merits of a Living Wage***

*Social Justice Ireland* believes that concepts such as the Living Wage have an important role to play in addressing the persistent income inequality and poverty levels outlined earlier in this submission.

There are many adults living in poverty despite having a job – the 'working poor'. Improvements in the low pay rates received by many employees offer 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 improving the living standards of these employees and we hope to see this new benchmark adopted across many sectors of society in the years to come.

## 4. Our Recommendations

1. *Social Justice Ireland* would like to see the Low Pay Commission look at the issue of Refundable Tax Credits as part of its programme of research. Refundable Tax Credits should be an important part of the process of addressing the issue of the working poor. Such a change would also make Ireland's tax system fairer and improve the living standards of a substantial number of people.
2. Policy should seek to ensure that new jobs have reasonable pay rates and reduce the instance of zero-hours contracts and other working conditions of a precarious nature.
3. *Social Justice Ireland* would like to see government commit to a timeframe over which the National Minimum Wage (NMW) would move towards the rate of the Living Wage.
   The Living Wage, and the fact that it is notably higher than the NMW, should always be a consideration in the decision-making process for choosing a new rate for the NMW.

**Social Justice Ireland** is an independent think-tank and justice advocacy organisation of individuals and groups throughout Ireland who are committed to working to build a just society where human rights are respected, human dignity is protected, human development is facilitated and the environment is respected and protected.

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