

Budget Choices

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Budget 2018 should substantially increase investment in infrastructure such as social housing and rural broadband, should address major problems in services like healthcare and education, should support development of the economy by investing in affordable childcare while not generating any net reduction in taxation.

Following several difficult years after the crash of 2008, Ireland is doing very well on a range of fronts. GDP is growing dramatically. There are more people employed and fewer unemployed. Ireland's population is rising steadily. Challenging fiscal targets have been met and, in some cases, exceeded. Exports are booming and the cost of borrowing is low.

At the same time there are many problems that need to be addressed urgently. Budget 2018 is an opportunity to address these issues.

A Question of Priorities

Most Irish people want to see an end to homelessness, social housing shortages, hospital waiting lists and child poverty. They want to see the lack of affordable childcare addressed, and investment in climate change mitigation, rural broadband, and much more. These should be the priority targets of Budget 2018.

The fiscal space available for the Budget should be supplemented by additional resources garnered from savings within the current budget, tax changes that make the system fairer, and new resources made available through special purpose vehicles as required.

The Fiscal Rules should also be changed to allow a country like Ireland to close the gap in infrastructure that we experience because of historical constraints that contrast dramatically with its wealthy European neighbours

Taking account of the demographic changes since the crash, there are still over 100,000 fewer jobs in Ireland than was the case a decade ago. **Precarious employment** (i.e., a job that is insecure and uncertain, often low-paying, and in which the risks and costs of work are shifted from employers and the government to workers) **has emerged as a serious concern** for individuals and families and underlies many of the insecurities that have fuelled recent populist political movements.

A quarter of Ireland's population (1.2 million people) are experiencing poverty or social exclusion. Of these, 308,000 are children under 16. The urban/rural divide is widening.

Investment in infrastructure, especially social housing, is far too low and has been this way for far too long. This is also the case where rural broadband and affordable childcare are concerned. If Ireland's economy is to thrive in the years immediately ahead, it is essential that these infrastructure deficits are addressed.

If these problems are not addressed we are likely to see the ongoing development of a two-tier society where some people do very well but others are blocked from participation because they don't have appropriate accommodation or necessary childcare, or they are forced to migrate to the larger cities or to commute inordinately long distances every day because businesses are unable to locate in desired locations because of the lack of infrastructure such as broadband.

Social Justice Ireland acknowledges and has welcomed the commitment to dramatically increase funding for social housing. There is still quite a distance to go, however, before this allocation is sufficient to eliminate homelessness and ensure everyone has appropriate accommodation.

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Budgetary Stance and Proposals

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Economically Sound, Socially Fair

In the Programme for Government there is a commitment to creating a fair and compassionate society supported by a strong economy which will support people at all stages of the lifecycle (Programme for Government, 2016, p. 9). *Social Justice Ireland* welcomed this commitment when it was published.

Budget 2018 should be designed so that it is both economically sound and socially fair. Otherwise this commitment will not be honoured. These twin objectives are both realistic and achievable. However, they need to be underpinned by a clear policy commitment and by Budget decisions aimed at achieving both.

On page 4 we set out the parameters *Social Justice Ireland* believes should guide fiscal policy in Budget 2018. While the 'fiscal space' is relatively small, Government is free to generate additional taxation revenue and to invest this money to improve Ireland's infrastructure and social services.

In recent years the scale of the Budget package has notably differed from the size previously signalled by Government (in the Stability Programme Updates and Summer Statements). However, irrespective of the scale of the final Budget package announced by Government for the forthcoming Budget, this document clearly highlights that fairer choices are feasible and possible in Budget 2018. All our proposals have been independently costed and we have set out clearly how they can be financed.

Low Overall Tax-take is Unsustainable

***Social Justice Ireland* believes that, over the next few years, policy should focus on increasing Ireland's tax-take.** On pages 5, 6 and 7 of this publication we set out our proposed choices and reforms in this area.

In the absence of a robust measure of national income, it is difficult to propose a measure fixed to this benchmark. However, given the historically low levels of taxation reported in recent documents from the Department of Finance, we believe an increase in the overall tax-take is more than feasible.

For example, raising the overall tax-take by 3 percentage points of GDP would be a small overall increase, which, if properly structured, is unlikely to have any significant negative impact on the economy in the long term. The yield from such an increase would average €9 billion per annum in additional taxation revenue between now and 2021.

There will be additional demands on Government resources to meet needs that already exist in areas such as Local Government, water infrastructure, the health and pension needs of an ageing population, EU contributions, and funding pollution-reducing environmental initiatives

An increase in Ireland's overall level of taxation is unavoidable in the years to come; even to maintain current levels of public services and supports, more revenue will need to be collected.

Consequently, an increase in the tax-take is a question of how, rather than if, and we believe it should be of a scale appropriate to maintain and improve current public service provisions while providing the resources to build a better society.

The fiscal space available for Budget 2018 should be supplemented by additional resources garnered from savings within the current budget, tax changes that make the system fairer. and new resources made available through special purpose vehicles as required.

The Brexit Effect

The impending departure of the UK, our largest trading partner, from the European Union will have a significant effect on Ireland, economically and socially. It is important the infrastructure, services and supports required to mitigate the worst impacts of the departure are put in place.

Social Justice Ireland believes Government should engage civil society much more actively than heretofore in preparing to make the adjustments that will be needed to tackle the post-Brexit challenges effectively.

Investment Proposals

In this Policy Briefing our proposals include:

- **Social Housing:** €500m towards increasing the resources needed to move Ireland towards providing an additional 90,000 social housing units. (p. 8)
- **Rural/Regional Development:** €450m to help complete the rollout of a high quality rural broadband network, as well as additional investment in the rural transport programme, a rural enterprise scheme, retrofitting houses and community facilities as well as developing community hubs within the Post Office Network. (p. 10)
- **Education:** €460m investment focused on adult literacy, lifelong learning, and further/higher education. (p. 12)
- **Healthcare and disability:** €459m investment prioritising a statutory scheme for home care services, primary care, programmes for children, families, and an obesity and chronic disease programme. (p. 11)
- **Pensions:** A universal pension financed mostly by reducing tax-breaks that currently strongly favour the better-off. (p. 13)
- **Social Welfare:** €346m to finance an increase of €5 a week on social welfare payments, an equalisation of jobseekers rates for under-26s and an increase in direct provision payments. (p. 9)
- **Children:** €90m focused on Early Childhood Care and Education, paternity leave and affordable childcare. (p. 12)
- **ODA:** An additional €106m as a contribution towards increasing the aid budget over the next seven years to 0.59 per cent of GNI* (which it had reached before the crash in 2008). (p. 13)

Guiding vision and policy framework

Vibrant economy	Decent services and infrastructure	Just taxation	Good governance	Sustainability
Fiscal and financial stability and sustainable economic growth	Secure, well-funded public services and social infrastructure	A tax-take closer to the EU average	Deliberative democracy & PPNs	Increased environmental protection and climate justice
Adequate public investment	Reduced unemployment & under-employment	Increased equity in taxation and reduced income inequality	Social dialogue – all sectors in deliberative process	Balanced regional development
A more just economic structure	Seven social, economic and cultural rights to be achieved	A fair share of corporate profits for the State	Reformed policy and budgetary evaluation	New indicators of progress and Shadow National Accounts

If the decisions reached in Budget 2018 are to be coherent and integrated with other Government decisions, then **it is essential that there be a clear guiding vision of Ireland's future to inform decision-making.**

Social Justice Ireland has long advocated a guiding vision for Irish society based on the values of human dignity, equality, human rights, solidarity, sustainability and pursuit of the common good. These values are central to the vision for a nation in which all men, women and children have what they require to live life with dignity and to fulfil their potential: including sufficient income; access to the services they need and active inclusion in a genuinely participatory society. We believe these are the aspirations of the majority of Irish citizens. We also believe they are achievable.

To move towards such a future it is essential that policy decisions not just focus on the economy and assume everything else will follow. Instead there is a need to recognise the importance of an integrated approach that seeks to deliver five outcomes simultaneously. These outcomes are:

- a vibrant economy;
- just taxation;
- decent services and infrastructure;
- good governance and
- sustainability.

These five policy areas are interdependent. All must be focused on in tandem if Ireland is to achieve its long-term economic, social and environmental policy goals.

Long-term approach essential

This integrated approach also recognises the need to plan now to ensure Ireland has the required infrastructure in place to provide for its growing population and changing demographics in the years ahead.

Ireland is not going to solve its major challenges in a single year or in a single term of office of any Government. Addressing the country's challenges effectively will take a decade or more. Decisions will have to be made regarding priorities and sequencing. All sectors of Irish society should be involved in shaping and delivering these decisions.

Clarity is required and care must be taken to ensure that decisions made in each year's budget move society and the economy in this direction.

It is crucial that Government take a long-term perspective, realising that there are serious economic, social and environmental challenges that must be addressed if Ireland is to have a just and fairer future.

It is crucial that Government take a long-term perspective, realising that there are serious economic, social and environmental challenges that must be faced but that these will take more than a single term of Government to resolve.

Building a vibrant business-friendly economy requires that Government simultaneously focus on all five parts of the framework we outline here. As noted already, they are interdependent and none of these outcomes can be delivered without the other four being delivered simultaneously.

Broken societies are bad for business. Without the integrated approach we advocate here Ireland will not become the fair, just and sustainable society Irish people seek.

If the economy is to be vibrant and thrive it needs a well-educated and healthy labour force. It needs people who feel they have a stake in the society. They need to be confident that their wellbeing and the wellbeing of their families and of future generations are a central concern of Government. They need to be confident that the tax system is fair and that they have a real voice in shaping the decisions that impact on them. Crucially, they also need to be convinced that the actions being taken on the economy, on society and on the environment are sustainable in the long-term.

Adopting the framework set out here would ensure Government has a coherent and integrated approach to building a just and fair future and would go a long way towards restoring the faith of many people in the political process.

Macro-Economic Stability - Fiscal Policy

Sound & Fair Fiscal Policy

Budget 2018 should be designed so that it is both economically sound and socially fair. These twin objectives are both realistic and achievable. However, they need to be underpinned by a clear policy commitment to achieving both.

The design of the overall Budget package is influenced by EU-wide Stability and Growth Pact rules and the Fiscal Compact. Under these regulations the net size of the Budget package is limited by the available 'fiscal space' - simply the money available for Budget decisions after account is taken of demographic pressures on public spending, capital plans, the indexation of income taxation structures, and other pre-committed policies.

As the fiscal space measure is a net one, Government has the freedom in Budget 2018, and in any future Budget, to generate additional taxation revenue, from raising taxes in one area, and then spending or investing this money elsewhere. Similarly, it has the ability to ignore some of the assumptions involved in the calculation of the fiscal space and, for example, decide not to index the income taxation system.

This is particularly relevant as the calculations for Budget 2018 assume this will happen at an estimated cost of €450 million. Deciding not to do this, as has been the case in all other Budgets, increases the size of the 2018 Budget package by €450m.

The fiscal space available for Budget 2018 should be supplemented by additional resources garnered from savings within the current budget, tax changes that make the system fairer, and new resources made available through special purpose vehicles as required.

Composition of Budget Choices

While adhering to the EU rules places limits on Government policy choices, neither the adherence to the rules or budget policy choices in general should deviate from the need for fiscal policy to be both sound and fair.

Throughout this document we highlight that fairer policy choices are feasible and possible. Irrespective of the scale of the final Budget package announced by Government for the forthcoming Budget, this document clearly highlights that fair choices are feasible and possible in Budget 2018.

Irrespective of the scale of the final Budget 2018 package, this document clearly illustrates that fairer choices are feasible and possible

Budget Outcomes: progressive or regressive?

Over the past few years *Social Justice Ireland* has developed its ability to track the distributive impact of annual Budgets on households across Irish society.

The households we examine are spread across all areas of society and capture those with a job, families with children, those unemployed, and pensioner households. (See charts below). Within those households that have income from a job, we include workers on the minimum wage; on the living wage; workers on average earnings and multiples of this benchmark; and families with incomes ranging from €25,000 to €200,000.

Following Budget 2017, we assessed the cumulative impact of changes to taxation and welfare following that Budget. At the outset it is important to stress that our analysis does not take account of other budgetary changes, most particularly to indirect taxes, other charges (such as prescription charges) and property taxes. Similarly, it does not capture the impact of changes to the provision of public services. As the impact of these measures differs between households it is impossible to quantify precise household impacts and include them. However, as we have demonstrated in previous publications, these changes impact greatest upon those living on the lowest incomes in Irish society.

Among households with jobs the gains experienced ranged from €2.29 per week to €13.52 per week (almost six times as much) for couples with 2 earners and an income of €200,000. Overall, across these households the main gains flowed to those on highest incomes.

Among households dependent on welfare, the gains ranged from €4.60 per week to €10.93 per week for pensioner couples.

Our analysis points towards the choices and priorities made as part of designing a Budget package. Overall these choices, while fairer in Budget 2017 than in recent years, favoured the better-off.

Budget 2018 should build on last year's outcome and further prioritise fairness.

Chart 1: Welfare Dependent Households, Budget 2017

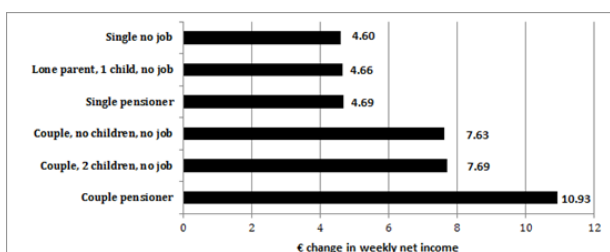
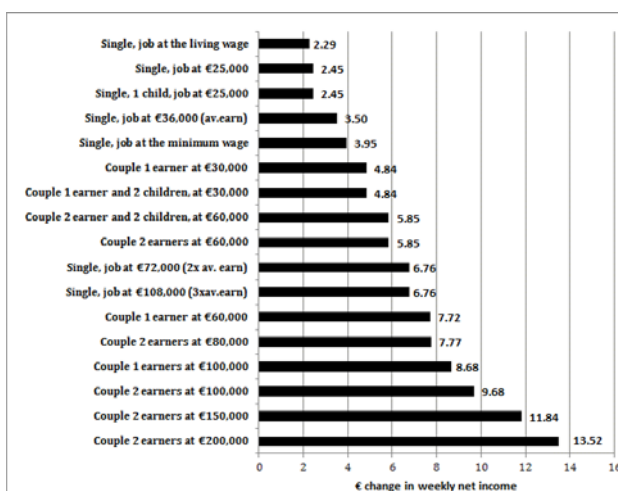


Chart 2: Household with Jobs, Budget 2017



Source: Social Justice Ireland Socio-Economic Review 2017 (p68-70).

Taxation - Choices and Reforms

Low Overall Tax-take is Unsustainable

Social Justice Ireland believes that, over the next few years, policy should focus on increasing Ireland's tax-take. In the absence of a robust measure of national income, it is difficult to propose a measure fixed to this benchmark. However, given the historically low levels of taxation reported in recent documents from the Department of Finance, we believe an increase in the overall tax-take is more than feasible.

For example, raising the overall tax-take by 3 percentage points of GDP would represent a small overall increase and one which, if properly structured, is unlikely to have any significant negative impact on the economy in the long term. The yield from such an increase would average €9 billion per annum in additional taxation revenue between now and 2021.

An increase in Ireland's overall level of taxation is unavoidable in the years to come; even to maintain current levels of public services and supports more revenue will need to be collected. Consequently, an increase in the tax-take is a question of how, rather than if, and we believe it should be of a scale appropriate to maintain current public service provisions while providing the resources to build a better society.

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As a policy objective, Ireland should remain a low-tax economy, but not one incapable of adequately supporting necessary economic, social and infrastructural requirements. Our current low tax model is not sustainable and the current set of Government projections for taxation revenue is unrealistic.

Over the remainder of this page and page 6, we outline a series of taxation proposals for inclusion in Budget 2018. Each proposal concludes with an estimated cost of the reform - cost figures which are reflected in the costed summary of all our proposals on pages 16 and 17. The overall thrust of our proposals is the development of a fairer taxation system and a broader taxation base.

Tax Choices

Reforming Income Taxes

Increase the PAYE tax credit

Any individual whose salary is subject to PAYE is entitled to a PAYE tax credit. At present the PAYE tax credit is €1,650 per annum. *Social Justice Ireland* recommends that social welfare rates be increased by €5 per week. To ensure that this increase will not lead to the creation of any disincentive to take up paid employment we are also recommending that the PAYE tax credit be increased by the same amount; €5 per week or €260 per year.

In distributing the available resources through the tax credit

system we are also ensuring that they are distributed in a progressive manner. While everyone receives the same amount of cash benefit, the increase is proportionately much larger for lower paid employees.

Proposal: Increase the PAYE tax credit by €5 per week (€260 per year). This would cost €375m in 2018.

Introduce Refundable Tax Credits

Social Justice Ireland's proposal to make 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. This system would also result in all future changes in tax credits being equally experienced by all employees in Irish society.

According to the most recent data 13.3 per cent of all those in poverty have a job. Our detailed study on this issue in 2010, *Building a Fairer Tax System: The Working Poor and the Cost of Refundable Tax Credits*, identified that 113,000 low-income individuals would benefit in an efficient and cost effective manner from making tax credits refundable. The proposal only applies to the unused portions of the Personal and PAYE tax credits. The cost of refunding unused tax credits to individuals satisfying all of the criteria outlined in the study is €140 million.

Proposal: Make tax credits refundable. This would cost €140 million in 2018.

Reforming Tax Breaks

Standard Rating

Making all discretionary tax reliefs/expenditures available at the standard 20 per cent rate only would represent a crucial step towards achieving a fairer tax system. If there is a legitimate case for making a tax relief/expenditure available, then it should be made available in the same way to all. It is inequitable that people on higher incomes should be able to claim certain tax reliefs at the top marginal income tax rate while people with less income are restricted to claim the same relief at the lower standard rate of 20 per cent.

Budget 2018 should standard rate the tax break on all private pension contributions and apply to same rate to public sector pension deductions and standard rate all other discretionary tax reliefs costing more than €10m per annum.

Proposal: Standard rate the tax break on all pension contributions. This would yield €414m in 2018.

Proposal: Standard rate non-pension discretionary tax breaks costing more than €10m per annum. This would yield €480m in 2018.

Reform the R&D tax credit

A tax break for companies engaged in research and development was introduced in 1997, and has been revised and reformed on a number of occasions since.

A curious component of the current structure is that firms may claim a tax refund on unused R&D credits - i.e. where they have not paid tax to cover the refund amount. A reform to this structure is overdue and it should be removed from the structure of this tax break in Budget 2018.

Proposal: Remove the tax refund element for unused R&D tax credits. This would yield €168m in 2018.

Taxation - Choices and Reforms

Reforming Corporate Taxation and Subsidies

Introduce a Minimum Effective Rate

While Ireland's low headline Corporation Tax rate (12.5%) is well known, there is limited data on the effective rate of corporate taxation in Ireland. A report from the Department of Finance in 2014 pointed towards four methods of calculating that rate. Although each were valid methods, it favoured one which reported an effective rate of 11.9 per cent on 'taxable income'. As 'taxable income' excludes income removed or offset from taxation through various tax breaks, it is unsurprising that the measure is close to the headline rate.

However, in practical terms, the provision of tax breaks and exemptions is likely to imply corporations enjoy a substantial reduction in their tax liability. Data from Eurostat estimate an implicit corporate tax rate on business income of between 6 and 6.6 per cent, although it is likely to be as low as 3 per cent for many large corporations while Small and Medium Enterprises (SMEs) pay close to 12.5 per cent for the most part.

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 such contribution.

Proposal: Introduce an effective corporation tax rate of 6%. This would yield in excess of €1,000m in 2018.

Remove the 9% VAT rate for accommodation sector

During the recession a second reduced-rate of VAT of 9 per cent was introduced for specific sectors of the economy. In particular, this reform was targeted at the hospitality sector, including hotels and restaurants, and was a response to a downturn in activity and visitor numbers.

Irrespective of the merits of this policy at the time, the argument that the accommodation sector continues to need fiscal support is limited. *Social Justice Ireland* proposes that this 13.5% VAT rate should be restored for the accommodation sector in Budget 2018 as part of a two year process to phase out this reduced VAT rate for the hospitality sector.

Proposal: Restore the VAT rate to 13.5% for accommodation only. This would yield €189m in 2018.

Abolish the SARP subsidy

The Special Assignee Relief Programme (SARP) was introduced in 2014 to provide a tax reduction to high earning individuals who locate to Ireland for work purposes (generally in Multinational Corporations working in the IT and financial sectors). Recipients must earn between €75,000 and €500,000. Qualifying employees with income above €75,000 receive a reduction in their income tax liability. This subsidy was intended to boost the attractiveness of Ireland for foreign investment; however there is no evidence to suggest the scheme has achieved this or that it has induced any recent investment or relocations that would not have otherwise occurred. Abolishing this scheme would also make the tax system fairer.

Proposal: Abolish SARP. This would yield €10m in 2018.

Increase the National Training Fund Levy

A recommendation of the Cassells Report on the future funding of higher education was that employers should make

greater contributions to the cost of the higher education sector, given the benefits they receive from those educated by that sector. The report recommended that the National Training Fund Levy paid by employers be gradually increased and that the fund be reformed to provide greater support for programmes in higher education. We recommend that Budget 2018 commences this process with a 0.2 per cent increase in the levy (bringing it from 0.7 per cent to 0.9 per cent of employee earnings).

Proposal: Increase the National Training Fund Levy by 0.2% to 0.9%. This would yield €134m in 2018.

Reforming Land and Capital Taxes

Taxing Empty Houses / Underdeveloped Land

Budget 2018 should empower local authorities to collect a new site value tax on underdeveloped land, such as abandoned urban centre sites and land-banks of zoned land on the edges of urban areas. This tax should be levied at a rate of €2,000 per hectare (or part thereof) per annum. The objective of the tax should be to encourage land owners to utilise the land they possess, and prevent speculation and land banking.

In the context of a shortage of housing stock, building new units is not the entire solution; there remains a large number of empty units across the country. Policy should be designed to reduce the number of these units and penalise those who own units and leave them vacant for more than a six month period. We propose that Budget 2018 introduce a levy on empty houses of €200 per month with the revenue from this charge collected and kept by local authorities. Income from both these measures should reduce the central fund allocation to local authorities by at least €100m per annum.

Proposal: Introduce taxes on empty houses and a site value tax on underdeveloped land. These measures would yield at least €100m in 2018.

Stamp Duty on Non-Residential Property

Budget 2018 should reform the persistently generous structure of stamp duty on transfers of non-residential property in Ireland. *Social Justice Ireland* believes that the current 2 per cent stamp duty should increase to 3 per cent for all transfers of non-residential property in excess of €500,000, except for transfers of stocks, shares and insurance policies where other stamp duty regimes apply.

Proposal: Increase by 1% point the stamp duty on non-residential property transfers on all amounts in excess of €500,000. This measure would yield €91m in 2018.

Social Justice Ireland proposes **five further taxation reforms** aimed at broadening the tax base and inducing positive behavioural change. These include:

- the restoration of the Windfall Gain Tax on re-zoned land (abolished in Budget 2015);
- an increase from 30% to 35% of the minimum effective tax rate of people earning more than €400,000 per annum
- increase the in-shop and online betting tax to 3 per cent;
- the adoption by Ireland of current European plans for a Financial Transactions Tax (FTT); and
- implementing the promised Sugar Sweetened Drinks tax announced in Budget 2017 (due April 2018).

Taxation - Fairness

Fairness in Changing Income Taxes

Possible changes to income taxation levels have been highlighted as a potential policy reform in Budget 2018. *Social Justice Ireland* believes that the best reform to the income taxation system would be to make the two main income tax credits refundable. Such a reform would mean that the full value of tax credits goes to everybody who has an earned income. We outline our proposal on this issue on page 5.

Broader reforms to income taxes are not a central priority for *Social Justice Ireland* either in the forthcoming Budget or in any future plans for taxation policy reform. We believe that any available money should be used to improve Ireland's social services and infrastructure, reduce poverty and social exclusion, and increase the number of jobs; policy priorities highlighted throughout this publication.

However, as discussion and policy considerations often focus on income taxation reductions, we have undertaken a study which examines, from the perspective of fairness, various reform choices. As a minimum, the analysis highlights the distributive impact taxation policy choices can have and the potential that policy has to pursue both fair and unfair outcomes.

Table 1 presents this comparison. In all cases the policy examined would carry a full year cost of between 1 per cent and 1.4 per cent of the total income taxation yield (€184m-€288m).

The reforms examined are for changes to the 2017 income taxation system and are:

- a decrease in the top tax rate from 40% to 39%
- a decrease in the standard rate of tax from 20% to 19.5%
- an increase in the personal tax credit of €100 with commensurate increases in couple, widowed parents and the single person child carer credit
- an increase in the standard rate band (20% tax band) of €1,500
- the abolition of the 0.5% USC rate that applies to income below €12,012 and a 1% point decrease in the 2.5% USC rate that applies to income between €12,012 and

€18,772

- a 0.5% point decrease in the 5% USC rate that applies to income between €18,772 and €70,044
- a 1.5% point decrease in the 8% USC rate that applies to income above €70,044

Although all of the income taxation options have similar costs (1 per cent-1.4 per cent of the income taxation yield), they each carry different effects on the income distribution.

Overall, two of the changes would produce a fair outcome:

- increasing the personal tax credit; and
- reducing the 0.5% and 2.5% USC rates.

The other five changes produce an unfair outcome where the benefits are skewed towards those with higher incomes.

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Table 1: Comparing gains under seven possible income tax reforms (€ per annum)

Gross Income	€15,000	€25,000	€50,000	€75,000	€100,000	€125,000
Decrease in the top tax rate from 40% to 39% (full year cost €283m)						
Single earner	0	0	162	412	662	912
Couple 1 earner	0	0	72	322	572	822
Couple 2 earners	0	0	0	74	324	574
Decrease in the standard tax rate from 20% to 19.5% (full year cost €288m)						
Single earner	0	125	169	169	169	169
Couple 1 earner	0	50	214	214	214	214
Couple 2 earners	0	0	250	338	338	338
Increase in the personal tax credit of €100 (full year cost €227 million)						
Single earner	0	100	100	100	100	100
Couple 1 earner	0	20	200	200	200	200
Couple 2 earners	0	0	200	200	200	200
Increase in the standard rate band of €1,500 (full year cost €264 million)						
Single earner	0	0	300	300	300	300
Couple 1 earner	0	0	300	300	300	300
Couple 2 earners	0	0	0	600	600	600
Abolish 0.5% USC rate and a 1% point decrease in the 2.5% rate (full year cost €283m)						
Single earner	89.94	127.66	127.66	127.66	127.66	127.66
Couple 1 earner	89.94	127.66	127.66	127.66	127.66	127.66
Couple 2 earners	0.00	102.44	242.60	255.32	255.32	255.32
A 0.5% point decrease in the 5% USC rate (full year cost €184m)						
Single earner	0.00	31.14	156.14	256.36	256.36	256.36
Couple 1 earner	0.00	31.14	156.14	256.36	256.36	256.36
Couple 2 earners	0.00	0.00	68.64	187.28	312.28	381.25
A 1.5% point decrease in the 8% USC rate (full year cost €221m)						
Single earner	0.00	0.00	0.00	74.34	449.34	824.34
Couple 1 earner	0.00	0.00	0.00	74.34	449.34	824.34
Couple 2 earners	0.00	0.00	0.00	0.00	0.00	168.09

Source: *Social Justice Ireland* Occasional Paper (2017) **Notes:** All workers are assumed to be PAYE workers. For couples with two earners the income is assumed to be split 65%/35%. Cost estimates are based on the latest available Revenue Commissioners taxation ready reckoner.

Investment - Social Housing

Ireland has a major housing crisis. Demand far exceeds supply, especially in the Greater Dublin area. As a result the cost of accommodation has risen steeply and is now far beyond the financial capacity of many.

According to the Social Housing Needs Assessments, published in December 2016, there are 91,600 households on the waiting list for social housing; an increase of almost 2 per cent on the previous year. Of the 91,600 households on the waiting list, the highest percentage is in Dublin (39 per cent), followed by Cork (nine per cent), Galway (six per cent) and Kildare (six per cent).

The number of households becoming homeless because their rent has been increased has also been escalating. Add to this the dearth of social housing construction, the introduction of 'vulture funds' into the mortgage market and the fact that 2016 saw the highest rate of rental inflation since 2002 (Daft, 2017). 2017 has also seen record numbers of people and families becoming homeless in Ireland.

More public investment is required in direct residential construction. Given the extent of the undersupply and housing need, the traditional policy of letting local authorities provide should be expanded.

Social Justice Ireland proposes an investment of €500m in Budget 2018 to deliver a social housing package. This package should include:

- **A cost rental system:** A cost rental system is one where a social housing provider charges rents sufficient to cover current and capital costs. A cost rental offering has been recognised as a necessity for the Irish market since 2014. A cost rental system would keep costs manageable for low income households and generate income for local authorities to cover current and capital housing stock costs.
- **Repair to Lease and Buy and Renew Initiatives:** Additional funding should be allocated to the repair to lease and the buy and renew initiatives. Additional staff resources at local government level should also be made available for promotion, implementation and monitoring.
- **Loan scheme for Rent Pressure Zones:** Government should introduce a loan scheme available to anyone with a long-term empty property in a Rent Pressure Zone. These loans would be issued by the local authority to be repaid in no more than 3 years. This would help to bring properties back to use.
- **Homelessness:** Provide increased resources for homeless services, focusing on preventative measures and information for persons at risk of homelessness. There also needs to be an increase in adequate social housing supply prioritised for those who are homeless or at risk of homelessness, as well as appropriate supports to ensure a reasonable standard.

Social Housing—proposals to increase supply

Government will never solve the housing problem without substantially increasing the supply of social housing. Increased public investment is required in direct residential construction programmes. In short, Government must expand local authority construction of social housing units. We make some proposals with regard to off-balance sheet funding and initial subsidisation to support the framework below.

Financing Social Housing Construction

Government needs to plan on the scale required to end Ireland's social housing crisis. The key challenge is to increase the supply of housing generally and of social housing in particular. There is an urgent need to address the issue of how the required increase in social housing is financed. The fiscal rules that set the parameters for each year's budget are blocking Ireland from investing in this essential infrastructure.

Government cannot provide the amounts required by using traditional methods, such as an increase in borrowing to fund local authority social housing. This would add to the Government deficit, which Ireland is committed to reducing as part of the Fiscal Compact and related initiatives. New approaches are needed.

(i) Fiscal Rules

Ireland's fiscal commitments under the Fiscal Compact and the Growth and Stability Pact (SGP) should not inhibit Ireland's investment strategy. Government should work at a European level to deliver flexibility within the fiscal rules so that public investment in social infrastructure (in areas such as health, education, social housing and childcare) is excluded from the 3% public deficit threshold in the SGP.

(ii) Special Purpose Vehicle (SPV)

Currently, the Irish Government can borrow substantial sums of money at record low interest rates. Government should put in place an *off-balance-sheet* mechanism that would access low-cost finance to address the lack of supply of social housing. One way of doing this would be to use a vehicle such as NAMA which has expertise in developing such mechanisms.

There are about 107,000 social housing units owned by Local Authorities and generating rent regularly which could be used as collateral against the loans taken on by an SPV. It should be possible to put together a proposal that meets the Eurostat conditions for an acceptable off-balance-sheet initiative.

Another possible approach to establishing an SPV, suggested by NESC in its 2014 report on housing, is based on a French model; a portion of the An Post savings deposits could be made available through the NTMA to the Housing Finance Agency, which would then lend to housing bodies at a moderate fixed mark-up on the rate paid to savers.

Both of these initiatives would provide the finance for Local Authorities and Approved Housing Bodies to dramatically increase the supply of social housing. This supply is required to stabilise the rental market and enable Ireland to move to a cost-based rental approach. In passing we note that a move to a cost-rental approach will require initial subsidies to allow housing bodies to service available loans and to ensure that those on low incomes do not lose out.

Investment - Work, Jobs and Unemployment

Ireland's headline employment trends over the last number of years have been broadly positive. Unemployment was at 6.3 per cent in June 2017, and 2016 was the first year for a decade that saw a net increase of more than 65,000 jobs.

However, *Social Justice Ireland* remains concerned with several features which appear to be becoming structural features of the Irish labour market.

The latest CSO data indicate that there are approximately 79,000 people in long-term unemployment. They represent 3.6 per cent of the labour force and 54 per cent of all unemployed people. The long-term unemployed have comprised the majority of the unemployed since late 2010.

Older workers are worst affected by long-term unemployment. The proportion of all unemployed people made up of workers aged 45 and older that are long-term unemployed has increased by a factor of four, while an older person losing their job today is more than twice as likely to still be without a job in 12 months than in 2009.

There are also increased instances of precarious work, underemployment (people working part-time hours who would take full-time work if it were available), and dependency on state income supports among employees. Figures from Eurostat show that Ireland also has a rate of low-paid employment that is well-above the EU average.

It should also be noted that unemployment numbers do not include the approximately 67,000 on employment activation programmes.

As employment numbers continue to improve, issues like the quality of employment, adequacy of income, and a fairer spread of economic gains, amongst people and regions, must figure more prominently in the policy discussion.

Regional Employment Trends

Since the beginning of the downturn in 2007, regional variations in employment trends and rates have been conspicuous, with certain regions experiencing an employment situation notably worse than others.

Unbalanced economic growth hinders Ireland's overall economic potential. It is detrimental to the regions, but also to the greater Dublin area, with huge strain being put on the capital's housing, transport and other infrastructure.

Among the issues that must be taken into consideration are the development of an adequate rural broadband network, integrated public transport throughout the regions, and the development of regional economic and social hubs. **Table 3**, below, illustrates the changes across the regions since Ireland's employment peak at end Q3 2007 (to Q1 2017).

Region	Jobs	Labour Force	Participation Rate
Border	-11.9%	-10.5%	-10.6%
Midland	-5.0%	-0.8%	-9.5%
West	-5.9%	-3.9%	-5.2%
Dublin	-2.1%	-0.5%	-4.8%
Mid-East	-4.7%	-3.7%	-12.1%
Mid-West	-8.9%	-7.8%	-8.6%
South-East	-5.1%	-0.9%	-6.4%
South-West	-8.5%	-6.5%	-9.2%
State	-5.7%	-3.8%	-7.6%

Social Justice Ireland proposes that Government:

- Reform the taxation system to address the working poor issue by making tax credits refundable. This would cost €140m in a full year.
- Increase the PAYE tax credit by €5 a week. This would cost €375m in 2018.
- Pursue policies that encourage employment generation in the regions, including the rollout of rural broadband, developing integrated regional public transport and skills development.

Social Welfare Rates

Adequate social welfare payments are required to prevent and address poverty. Without the social welfare system 46.3 per cent of the Irish population would have been living in poverty in 2015. Such an underlying poverty rate suggests a deeply unequal distribution of direct income. In 2015 social welfare payments reduced the poverty rate by almost 30 percentage points to 16.9 per cent.

In 2015 there were almost 790,000 people in Ireland living below the poverty line. Of these almost 246,000 were aged under 18. See Chart 6 and Table 5 on page 15.

Since 2010 the minimum social welfare payment has increased by only €5. Previously, the rate of Jobseekers Benefit (as an example) was benchmarked at 30 per cent of Gross Average Industrial Earnings. This is equivalent to 27.5 per cent of the new CSO average earnings figure. Chart 5 on page 15 illustrates how the minimum social welfare payment has diverged from this in recent years.

Social Justice Ireland welcomed the €5 per week increase in core welfare payments in Budget 2017, but this was not enough to keep pace with this benchmark. A further increase is required to address the growing gap between welfare payments and average earnings.

Based on ESRI projections of an increase in average hourly earnings of 2.5 per cent, *Social Justice Ireland* estimates a total shortfall in 2017 of €7.13. **Government should increase (non-pension) social welfare rates by a further €5 per week this year** (approximate cost: €210m in 2018) in order to keep pace, and aim to increase this rate again in 2019.

One of the least justifiable welfare policies pursued in recent years was the increase in the age of eligibility for full Jobseekers payments to 26 years. While just one of many examples of how young people were disproportionately affected by austerity measures, it is one of the most obviously discriminatory, with little obvious benefit. Government should move to **equalise Jobseekers rates for under 26s** with the rest of the population. We estimate this would cost €132m in 2018.

Government should also **increase the direct provision payment** for adults from €21.60 to €39 per week and for children from €21.60 to €30 per week, and recognise the right to work of all asylum seekers whose application for asylum is at least six months old.

Older people living alone have a high rate of poverty and deprivation. In order to address this *Social Justice Ireland* proposes that Government **increase the Living Alone Allowance by €5** in Budget 2018. We also propose **Fuel Allowance rates be increased by €6.50** in Budget 2018 to restore purchasing power parity to 2010 levels.

Investment - Rural Ireland, the Regions and Communities

A growing urban-rural divide has developed in Ireland since 2008. Poverty and unemployment are higher in rural Ireland. The economic recession and subsequent decline in off-farm employment has led to a narrowing of the economic base in rural areas. Some regions have been particularly impacted by unemployment and a subsequent fall in both labour force and participation rates, implying that many have left these areas in order to find employment, or have become discouraged by long-term unemployment. Political commitment and sustained investment are required to reverse these trends.

Public investment will play a crucial role in the success of both *Ireland 2040* and the *Action Plan for Rural Development*. The challenge for Government is to ensure that rural economic development fosters economic diversification and the social development of rural areas, as well as continuing to support farming and other traditional rural-based economic activity.

There are long-term costs of not investing in rural areas and not providing adequate quality public services to rural and regional communities. These include the costs of unemployment, continued and sustained underemployment, poverty, social exclusion, and isolation.

Employment

The areas that are highlighted as possible drivers of rural job creation are social enterprise and social services (e.g. childcare and elder care), tourism, 'green' products and services, and cultural and creative industries. In order to promote development of these drivers of employment and to support local entrepreneurs and local enterprises in rural and coastal areas, the economic policies for these areas must take into account specific local needs such as accessible transport and access to childcare.

Employment and enterprise policy should have a specific rural and regional element with a dedicated budget line. Regional and national enterprise policy should be better aligned.

Training

Ongoing support of apprenticeship, lifelong learning, and training programmes is essential to help both long-term unemployed people and people in low skilled or precarious employment to retrain for employment opportunities that have been identified in particular regions. These programmes require continuous investment to ensure expansion and to remove any age restrictions. Integration with, and expansion of, the Rural Transport Programme would ensure that people can access these opportunities. This would involve collaboration, cooperation and commitment between the Institutes of Technology, Local Enterprise Offices, employers, Intreo offices (and other employment services in the area), and community groups.

Social Justice Ireland proposes €100m investment in a Rural Enterprise, Training and Services Scheme focused on fostering entrepreneurship, sustaining enterprise, developing skills, supporting the work of the Local Enterprise Offices, and investing in the local infrastructure required to support local enterprise. Investment in accessible efficient transport and child and dependent care are two examples. It is essential that local communities are active in devising sustainable solutions for their areas.

Rural Transport

The Rural Transport Programme is vital for the active support and promotion of social inclusion in rural areas.

In Budget 2018 **Social Justice Ireland proposes that Government allocate an additional €50m to the Rural Transport Programme** to enable full delivery of services and to support innovation and integration across routes.

Broadband

The lack of broadband in rural areas continues to hinder job creation and the growth of SMEs and micro enterprises and their ability to access export markets. The employment commitments in the *Action Plan for Rural Development* are heavily reliant on the provision of reliable, quality, high-speed broadband.

The immediate rollout of the fibre infrastructure for rural broadband must be a priority for Government. **Social Justice Ireland proposes that €300m should be made available for this roll out in Budget 2018.**

Energy efficiency and Retrofitting

One of the most cost effective measures to promote sustainable development and move towards meeting our *Europe 2020* energy targets is to increase building energy efficiency (through retrofitting, for example). **Social Justice Ireland proposes that €60m be allocated in Budget 2018 to retrofitting houses, community buildings and facilities, and to a Pilot Community Energy Advisors programme.** This would have long-term social, economic and environmental benefits.

Local and Community Development Committees

Local Community Development Committees (LCDCs) were established in 2014 to have primary responsibility for coordinating, planning and overseeing local and community development funding. They involve multiple agencies and representatives of civil society, including the PPNs. Resources are required to further develop the capacity of the LCDCs to co-ordinate, streamline and evaluate the application of available funds and schemes to ensure maximum impact. **Social Justice Ireland proposes that €1m be invested this area in Budget 2018.**

Community Capacity Building Programme

In order to build the capacity of communities to engage fully in public policy at a local level **Social Justice Ireland proposes that a €2m Community Capacity Building Programme be developed** to compliment the work of the SICAP, CLAR, RAPID and LEADER programmes. We propose that this programme be run through the PPNs and focus on developing socially sustainable and resilient communities, supporting groups to access funding for projects, and facilitating peer learning.

Post Office Network

The Post Office Network has the potential to develop a series of community hubs delivering essential services such as access to a Basic Payment Account and access to expertise, funds and other services for local social and private rural enterprises. This forms part of the recommendations of the Final Report of the Post Office Network Business Development Group. **Social Justice Ireland proposes that €2m be invested in developing community hubs within the Post Office Network.**

Investment - Healthcare and Disability Services

Healthcare services are fundamental to wellbeing. They are important in themselves and important to economic success in a range of ways, including improving work participation and productivity. Good healthcare services are one of the top priorities constantly identified by Irish people.

Ireland's total expenditure on healthcare equals that of many developed countries. Yet many people feel they are not getting the service that is required.

We welcome the Government commitment to enhance primary care. We also welcome the increased integration between primary and secondary care, as well as the commitment by Government to publish a detailed long-term budget for the health service.

Cutbacks during the period 2008-2014 (including increased thresholds for the Drug Repayment Scheme and higher prescription charges) adversely affected people, especially those on low incomes. Long waiting times impact more heavily on poorer people who cannot afford private health insurance.

Demographic changes will have a significant impact on healthcare, leading to a steady increase in the number of older people and people with disabilities accessing services. Those over 65 are increasing in number by approximately 20,000 each year. Those over 85 years, who have the greatest healthcare needs, are growing by some 4% annually. This ageing of the population is the most dramatic anticipated change in the future structure of the Irish population, according to the Department of Health.

Community-based health and social services require a model of care that:

- Is accessible and acceptable to the communities being served;
- Is responsive to the particular needs and requirements of local communities;
- Is supportive of local communities in their efforts to build social cohesion;
- Accepts primary care as the key component of the model of care, affording it priority over acute services as the place where health and social care options are accessed by the community; and
- Provides adequate resources across the full continuum of care, including primary care, social care as well as access to specialist services to fully meet the needs of our ageing population, particularly those with the most complex needs and who are most at risk of unplanned hospitalisation or requiring access to long-stay care prematurely.

In light of the above, **Social Justice Ireland** proposes that Government:

- Give first priority to the establishment of a statutory scheme for the provision of homecare services for older people, people with disability, mental health needs and other vulnerable groups - €50m in Budget 2018
- Roll out the nine Community Healthcare Organisations and 90 primary care networks intended, inter alia, to support primary care teams. An investment of

€250m over a five year period is needed to support the infrastructural development of the Primary Care Teams (PCTs) required to cover the whole country - €50m of that should be included in Budget 2018.

- In tandem with the development of PCT services, focus on health and social care provision for children and families, particularly in the areas of therapies and other community supports - additional €50m in Budget 2018
- Provide capital investment of €250m over a five year period, developing 7-8 community nursing facilities with about 50 beds each. The aim should be to provide additional capacity each year in priority locations where current capacity is insufficient to meet the needs of local communities - €50m of this should be allocated in Budget 2018.
- Invest €75m in the prevention of obesity and chronic disease, financed by a tax on sugar sweetened drinks.
- Provide an additional €52m to support provision of additional services to meet demographic pressures through provision of;
 - ⇒ €30m for Disability Services including residential, Respite and PA services
 - ⇒ €22m to improve mental health services through implementation of *Vision for Change* with a particular focus on suicide prevention and child and adolescent mental health.

People with a Disability

People with a disability experience higher everyday costs of living because of their disability when compared to others in society. Ireland's poverty figures reveal that people who are ill or have a disability are part of a group at high risk of poverty.

Census 2016 found that a total of 643,131 people had a disability in Ireland; equivalent to 13.5 per cent of the population. It also found that persons with a disability in the labour force represented a participation rate of 30 per cent, less than half that for the general population. This low rate of employment among people with a disability is of concern. Apart from restricting their participation in society it also ties them into state dependent low-income situations.

There was a 9.4 per cent reduction in spending on disability services (excluding inflation) between 2008 and 2015 at a time when there were increased demands for these services. People with a disability experienced cumulative cuts in recent Budgets. These include cuts to the disability allowance; changes in medical card eligibility criteria; increased prescription charges; cuts in respite services, home help and personal assistant hours; and cuts to other community supports such as the housing adaptation grants scheme.

Social Justice Ireland proposes that government introduce a cost of disability payment of €20 per week. We propose this as an interim measure to achieving an adequate income for people with a disability, recognising that they face extra costs on a daily basis and experience disproportionately high levels of poverty and deprivation. Initial funding of €132m should be allocated to this in Budget 2018.

Investment - Education and Childcare

Additional investment is needed in education at all levels if government is to deliver a more equal and inclusive society. In Ireland under-investment in education is apparent in early childhood education, lifelong learning and second-chance education.

Adult Literacy

A very significant proportion of Ireland's adult population does not possess the basic literacy, numeracy and information processing skills considered necessary for success in the world today (OECD, 2013). Those with low literacy skills are almost twice as likely to be unemployed, are more likely to report poor health outcomes, are less likely to participate in social and civic life, and are likely to be furthest from the labour market. Significant resources must be allocated to adult literacy programmes and second-chance education through SOLAS in order to address this problem. **Social Justice Ireland proposes an additional €30m investment in adult literacy in Budget 2018.**

Lifelong learning & Community Education

Lifelong learning is defined as formal, non-formal, and informal learning for improving basic skills, obtaining new qualifications, up-skilling, or re-skilling for employment. Ireland's participation rates in lifelong learning do not compare well with other European countries, being well below the average. The EU 28 average for 2015 is 10.7 per cent; Ireland's rate is 7.7 per cent. An analysis of Ireland's lifelong learning participants reveals further inequities, with just 7 per cent of participants having qualifications of lower secondary or less, and 59 per cent of participants having a third level qualification. **Social Justice Ireland proposes an additional €30m investment in lifelong learning in Budget 2018.**

Community Education

Expanding non-formal adult learning and community education opportunities is a very effective measure that will assist those groups who are furthest from the labour market to gain the skills and confidence necessary to participate fully in society and to take advantage of employment and training opportunities. An increase in SOLAS funding for community education programmes of 1.6 per cent to 3.2 per cent by 2020 would support the expansion of community education. **Social Justice Ireland proposes an investment of €18m investment to bring this process in Budget 2018.**

Skills Development and Training

Investment in Skills Development and Training is vital to Ireland achieving employment targets, improving our human capital, and ensuring the labour force can adapt to changes in employment driven by technology. **Social Justice Ireland proposes that the Employer Contribution to the National Training Fund be increased by 0.2% in Budget 2018, which would yield €134m.** This increased funding should be invested in skills development and training programmes designed to complement existing employment strategies. The Local Enterprise Offices, Education and Training Boards, employers, and employment services should be involved in developing and monitoring the programme.

Further and Higher Education

The fundamental aim of education is to serve individual, social and economic well-being and to enhance quality of life. The National Risk Assessment (Department of An Taoiseach, 2016) identifies the lack of investment in human capital and the resourcing of Higher Education as one of the seven social risks facing Ireland.

The need for investment is most acute in the further and higher education sector where there has been a 20.4 per cent reduction in funding per student in higher education and a 30 per cent decline in the staff to student ratio.

Social Justice Ireland proposes a €150m investment to begin the implementation of *Investing in our National Ambition: A Strategy for Funding Higher Education*. This should include the publication of a multi-annual budget for further and higher education, and the establishment of an implementation team to design an income contingent student loan scheme that can be rolled out in September 2018.

Extend Maintenance Grant to Part-time Students

Social Justice Ireland proposes that the third level maintenance grant be extended to part-time students at both undergraduate and postgraduate level. **€80m should be allocated to this in Budget 2018.**

Primary and Second Level Education

Social Justice Ireland proposes that the capitation grants at primary level and second level be increased by 5% in Budget 2018. This will allow schools to meet the needs of an increasing student population. **Government should allocate €18m to this proposal in Budget 2018.**

Childcare

The introduction of the Affordable Childcare Scheme in Budget 2017 is a welcome step towards improving access to quality and affordable childcare in Ireland. In order to progress this scheme and ensure parents can avail of the scheme while accessing the childcare that is most appropriate for their family **Social Justice Ireland proposes an additional allocation of €39m in Budget 2018.** This funding would allow for:

- Investment in supports for the regulation of childminders;
- An increase in the Affordable Childcare Subsidy for under 3's to €1 per hour;
- An additional two weeks paternity leave.

Early Childhood Education and Care

Early childhood education and care plays a crucial role in providing young people with a chance to develop their potential to the fullest possible extent. **Social Justice Ireland proposes that Government allocate €51m in Budget 2018** to invest in early childhood education and care, and after school care. This investment would allow for the following:

- Increased investment in non-contact time in ECCE centres.
- An increase in the ECCE capitation grant by 10 per cent.

Pensions and Overseas Development

The state pension is, by some distance, the greatest poverty reliever among older people in Ireland. Yet access to a payment is closely linked with labour market participation, with individuals qualifying for payment based on their PRSI contribution history.

This results in incomplete coverage and anomalies where many individuals with irregular work histories are penalised and do not receive the full amount. Where elderly people do not qualify for a payment as individuals, they may do so as qualified adults based on their spouse's contribution record, or based on a means-test.

Changes made to the eligibility criteria in 2012 have created additional anomalies where many new recipients, a disproportionate number of whom are women, receive further-reduced benefits due to their having postponed their retirement, or having taken extended leave from the workplace in order to care for their families.

The objective of a pension system is to provide citizens and residents with an income that removes them from risk of poverty in old age. Yet the Irish pension system is characterised by incomplete coverage and a generous system of tax reliefs that disproportionately benefits the better off in society. (More than 70 per cent of pension tax reliefs accrue to individuals in the top income quintile).

The objective of a pension system is to provide citizens with an income that removes the risk of poverty in old age

Social Justice Ireland proposes that Ireland move to a single-rate universal state pension payment of €238.30. We will soon publish a report outlining how Ireland can move to such a system in 2018, using money that is mostly already in the pension system.

It is estimated that €584m extra would have been required to implement such a system in 2015. The additional funding required can be raised by standard-rating the tax relief on contributions to private pensions, and by making a small increase in the rate of Employer PRSI.

It is estimated that more than €300m can be saved annually by granting tax relief on private pension contributions at the standard rate, rather than at the marginal rate. This would also mean that all employees, regardless of income, would receive relief at the same rate; much fairer than the current system.

The earnings contribution cap should be reduced from €115,000 to €72,000, and the Standard Fund Threshold on private pension arrangements should be reduced from €2m to €500,000. A fund of this size would purchase a pension for life of approximately €20,000.

Social Justice Ireland believes that individuals should be encouraged to save for their retirement, in order that they do not have to rely solely on the State Pension for their post-retirement income. However, this should not be done at the expense of leaving tens of thousands of residents without any payment from the State in old age. Similarly, there is no justification for the State to subsidise private pensions that afford retirees a lifestyle in retirement that most cannot aspire to even while in employment.

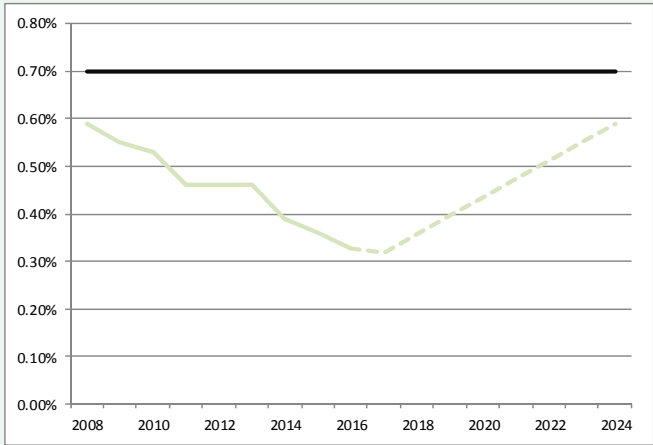
Overseas Development Assistance (ODA)

In the context of Ireland's current challenges, it is important to bear in mind that many people in the world face a far worse situation. In 2017, Ireland will give €650m in overseas aid; an amount equivalent to approximately 0.32 per cent of GNP. The United Nations-agreed target is for developed countries like Ireland to provide 0.7 per cent of GNP. Since 2008, Ireland's ODA expenditure as a proportion of GNP has significantly decreased (see Chart 3, below). This limits the resources for tackling extreme poverty, hunger and human rights abuses. ***Social Justice Ireland strongly urges Government to provide an additional €106m in Budget 2018*** and make a commitment to increase the aid budget over the next seven years to 0.59 per cent of GNP (see Table 4 below). This would return the aid budget to pre-recession levels, and would allow coherent forward planning for aid recipients which would maximise the impact of that aid. The Irish government needs to recognise the mutual benefits in trade and stability that translate into security and prosperity, and should provide international leadership, honouring its commitments by aiming to reach 0.59 per cent of GNP by 2024 as a staging post on the journey towards the UN-agreed goal of 0.7 per cent.

Table 4: Pathway to UN target of 0.59% of GNP by 2024

Year	GNP (€m)	% of GNP to achieve 0.59 target by 2024	Required budget for ODA in each year (€m)	Increase in Budget allocation for ODA in (€m)
2017	204,285	0.32	650	-
2018	211,435	0.36	756	106
2019	217,356	0.40	860	104
2020	222,355	0.43	966	106
2021	227,024	0.47	1,075	109
2022	231,792	0.51	1,188	113
2023	236,660	0.55	1,304	116
2024	241,630	0.59	1,426	122

Chart 3: ODA as a % GNP, Ireland (2008-2024, projected)



Sustainability

Sustainable development is development which meets the needs of the present while not compromising the needs of the future. Financial, environmental, economic and social sustainability are all key objectives. Policies must be adopted that create a sustainable future through the introduction of measures to promote climate justice, protect the environment, and promote balanced regional development.

New indicators to measure performance, alongside traditional national accounting measures such as GNP, GDP and GNI should be developed.

Climate change and Shadow National Accounts

Climate change remains the largest long-term challenge facing Ireland today. The economic crisis, for obvious reasons, focused attention on economic growth and financial stability. Now is the time to focus on the environment, as failure to tackle climate change now will have significant impacts into the future, including on food production, regional and global ecosystems, and on flood-prone countries and regions. In order to ensure we are making progress towards our international climate targets Government should ensure that the appropriate indicators are being monitored and measured.

A new set of indicators are needed which measure the effects of policy decisions on people's lives as well as the environmental, social, and economic costs and benefits of those policies. The United Nations High Level Panel on Global Sustainability recommends that the international community measure development beyond GDP and that national accounts should measure and cost social exclusion, unemployment and social inequality, and the environmental costs of growth and market failures.

Shadow national accounts would help to make sustainability and 'green' procurement mandatory considerations in the policymaking process. The Environmental Protection Agency and CSO collect a significant amount of data in this area and funding should be made available to finance a project to develop a system of accounts for Ireland which includes the value of our natural capital and biodiversity and the cost to society of their depletion.

In Budget 2018 Government should allocate **€10m** to the CSO, to be used for the purpose of **measuring targets for the Sustainable Development Goals** and developing **new indicators of progress through shadow national accounts**.

Budget impact assessments and poverty proofing

Social Justice Ireland welcomes the commitments in the Programme for Partnership Government to fund an Independent Budget Office as a core part of budgetary reform and to develop the process of equality-proofing and gender-proofing budget and policy proposals. It is important that the Independent Budget Office is sufficiently resourced in order to ensure Oireachtas members have all of the relevant information available to them (including equality, gender, poverty, rural and regional proofing data) when assessing budget and policy proposals.

***Social Justice Ireland* proposes that €10m be made available for this in Budget 2018.**

Balanced regional development

A sustainable recovery requires balanced regional development. During the recession, particular regions of Ireland have suffered more than others. Government must ensure that recovery takes hold in all parts of the country. Rural areas have been severely impacted by cuts in services. Policy must ensure balanced regional development through the provision of public services – including cultural, economic and social services – and through capital spending projects. Delivering balanced regional development must be at the heart of *Ireland 2040*, the new spatial strategy.

Environmental Subsidies

Government should publish the costs to the state of environmental subsidies. It should also undertake an annual review of these subsidies for discussion in the Oireachtas to ensure that taxpayers are not funding harmful environmental practices.

Aggregate Levy

In order to promote recycling of aggregates (rock, sand and gravel) in the building industry and the re-use of old buildings, ***Social Justice Ireland* proposes an aggregate levy of €2.50 per tonne should be introduced in Budget 2018**. This €2.50 levy would apply to each tonne of sand, gravel, crushed stone and other aggregates extracted from the ground or lifted from the surface and used in construction. It is estimated that a levy of €2.50 per tonne could yield €79m per annum.

Energy Efficiency

An increasing share of Ireland's generation capacity for electricity is subsidised. Under the EU 2020 targets Ireland has committed to generating 40 per cent of its electricity requirements from renewable sources. ***Social Justice Ireland* proposes that the PSO levy for Peat be removed, saving €132 million in 2018.**

A significant part of this this saving should be diverted to a nationwide programme to retrofit houses and community buildings, a Pilot Community Energy Advisors programme and transition planning. Increasing building energy efficiency through retrofitting is one of the most cost effective ways to promote sustainability and meet climate targets.

Excise duty on Diesel

The purchase of new vehicles in Ireland has been dominated by diesel engines in recent years, such that the diesel-powered private passenger car now contributes the highest amount of carbon dioxide (CO₂) emissions of any category of vehicle in road transport in Ireland. Government must implement policies to promote the use of alternative fuels and to limit the use of diesel-powered private passenger cars. Diesel emissions pose significant environmental challenges and contribute to air pollution which is harmful to our health.

***Social Justice Ireland* proposes a 5 cents increase in the excise duty on a litre of diesel in Budget 2018**. This would yield €123m in 2018. *Social Justice Ireland* proposes a **commensurate increase in the commercial diesel rebate scheme of 5 cents per litre** to offset any negative impacts on road haulage.

Ireland: Some Key Diagrams and Tables

Chart 4: National Debt as % GDP, 2000-2016

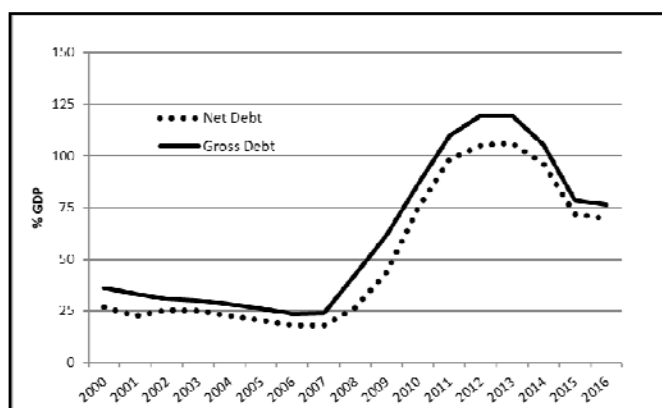


Chart 5: Jobseekers Benefit (% of Avg Weekly Earnings)

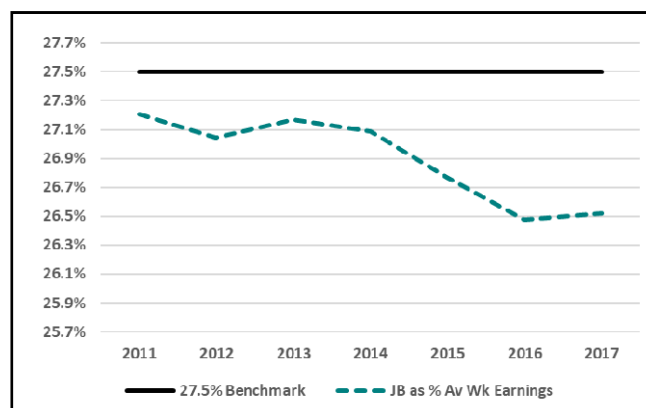


Chart 6: Poverty and Deprivation, 2005-2015

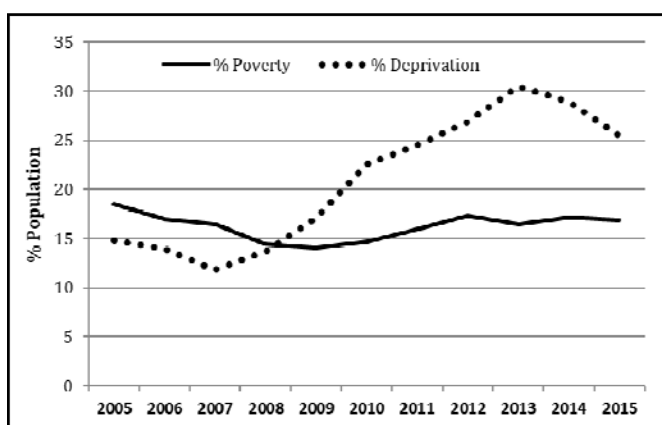


Chart 7: Unemployment 2007-2017 (000s)

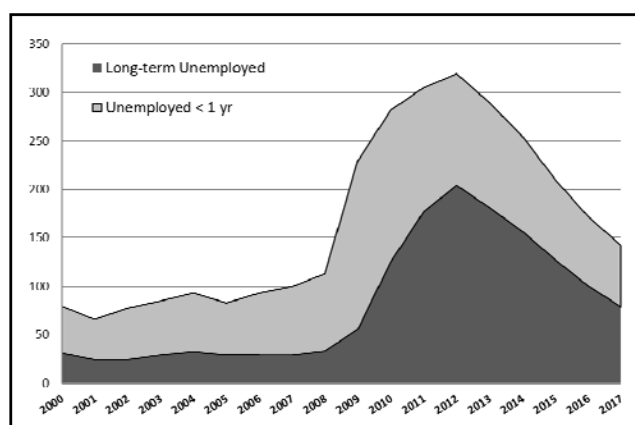


Table 5: The Minimum Weekly Disposable Income Required to Avoid Poverty in 2017, by Household Types

Household containing:	Weekly poverty line	Annual poverty line
1 adult	€235.73	€12,301
1 adult + 1 child	€313.52	€16,360
1 adult + 2 children	€391.32	€20,419
1 adult + 3 children	€469.11	€24,478
2 adults	€391.32	€20,419
2 adults + 1 child	€469.11	€24,478
2 adults + 2 children	€546.90	€28,537
2 adults + 3 children	€624.69	€32,596
3 adults	€546.90	€28,537

Table 6: Effective Taxation Rates for selected household types, 2000 / 2008 / 2017

	2000	2008	2017
Single earner			
Gross Income €25,000	24.0%	8.3%	13.0%
Gross Income €60,000	37.7%	27.5%	31.1%
Couple 1 earner			
Gross Income €40,000	20.2%	9.4%	12.1%
Gross Income €60,000	29.0%	19.8%	23.5%
Couple 2 earners			
Gross Income €40,000	17.5%	3.6%	7.9%
Gross Income €100,000	35.9%	23.8%	27.5%

Data on this page is from: OECD Economic Outlook; CSO National Income and Expenditure Annual Results; CSO Quarterly National Accounts; Department of Finance Stability Programme Update; IMF World Economic Outlook; CSO QHNS; CSO SILC, Social Justice Ireland Budget Analysis and Critique and Socio-Economic Review.

Table 7: Taxation: *Social Justice Ireland's* key Budget Initiatives for Budget 2018

Area	Proposal	Increase in Exchequer Income	Decrease in Exchequer Income	Balance
	Tax decreases			
Carry-over	Carryover from Budget 2017		€172m	
PAYE	Increase PAYE Credit by €5 per week		€375m	
Tax Credits	Make the two main Income tax credits refundable		€140m	
	Tax reform			
Tax Breaks	Standard rate discretionary non-pension related tax reliefs above an annual cost of €10m	€480m		
Pensions	Standard-rate the tax-break on all private pension contributions (including the public sector PRD)	€414m		
	Reduce Earnings Cap for contributions to private pensions to fund Universal Pension	€44m		
Corporate Tax Credits	Reform R&D Tax credit by removing tax refund element for unused credits	€168m		
Indexation	Non indexation of the income tax system	€450m		
	Tax increases			
Corporate Sector	Minimum Effective Rate of Corporation Tax - 6%	€1,000m		
	Abolish the Special Assignee Relief Programme (SARP)	€10m		
Capital Taxes	Increase Capital Gains Tax from 33% to 35%	€50m		
	Increase Capital Acquisitions Tax from 33% to 35%	€27m		
Land Taxes	Introduce a levy on underdeveloped sites and empty homes	€100m		
Gambling	Increase tax on in-shop and online betting to 3%	€150m		
VAT	Remove the special 9% VAT rate in the tourism sector for accommodation only	€189m		
Stamp Duty	Increase stamp duty from 2% to 3% (non-residential property in excess of €500k)	€91m		
Health	Tax on Sugar Sweetened Drinks	€75m		
Excise Duty	Increase Excise Duty on Diesel by 5 cents per litre	€123m		
	Increase commercial diesel rebate by 5 cents per litre		€20m	
	Increase Excise Duty on beer by 5 cents per pint	€34m		
	Increase Excise Duty on spirits by 5 cents per half glass	€17m		
	Increase Excise Duty on cider by 5 cents per pint	€4m		
	Increase Excise Duty on wine by 25 cents per 75cl	€15m		
High Earners	Increase from 30% to 35% the minimum effective tax rate of people earning €400,000+ pa	€12m		
PRSI	Amend Employers PRSI to Fund Universal Pension	€226m		
	Increase employer's contribution to National Training Fund Levy by 0.2%	€134m		
Sustainability	Remove PSO subsidy for Peat	€132m		
	Introduce an Aggregate Levy of €2.50 per tonne	€79m		
Total		€4,024m	€707m	€3,317

Table 8: Expenditure: Social Justice Ireland's key Budget Initiatives for Budget 2018

Area	Proposal	Decrease in Exchequer Expenditure	Increase in Exchequer Expenditure	Balance
Carry-over	Carry-over from Budget 2017 (expenditure)		€473m	
Older People	Increase the Living Alone Allowance by €5		€50m	
	Introduce a Universal Basic Pension from January 2018		€584m	
	Increase Fuel Allowance rates by €6.50		€64m	
Young People	Equalise Jobseekers rates for under 26s		€132m	
Welfare	Increase non-pension welfare rates by €5 per week		€210m	
	Increase direct provision payment for adults from €21.60 to €39 per week and from €21.60 to €30 per week for children		€4m	
Health	Provide 7-8 Community Nursing Facilities with about 50 beds each		€50m	
	90 Primary care networks		€50m	
	Increased social provision for children and families		€50m	
	Obesity prevention programme		€75m	
	Implementation of <i>Vision for Change</i> (mental health)		€22m	
	Investment in social care, including Home Care Packages		€50m	
	Disability services, including residential respite and PA services		€30m	
	Introduce a cost of disability payment (€20 p/w)		€132m	
Sustainability	Retrofitting programme and Community Energy Advisors		€60m	
Governance	Central Statistics Office - Sustainable Development Goals		€10m	
	Increase funding for Independent Budget Office		€10m	
ODA	Increase Aid Budget towards UN target		€106m	
Education	Implementation of Higher Education Funding Strategy		€150m	
	Increase funding for adult literacy		€30m	
	Increase funding for life-long learning		€30m	
	Increase community education budget		€18m	
	Extend Maintenance Grant for Part-Time students at 3rd level		€80m	
	Increase capitation grants at primary level and second level by 5%		€18m	
	Increase funding for Skills Development and Training		€134m	
Children	Increase ECCE capitation by 10%		€34	
	Increase Investment in ECCE non-contact time		€17m	
	Invest in supports for regulation of childminders		€2m	
	Increase paternity leave by 2 weeks		€11m	
	Increase Affordable Childcare subsidy for under 3s		€26m	
Housing	Increase provision for social housing		€500m	
Rural	Rural Enterprise and Training Programme		€100m	
	Rural Transport Programme		€50m	
	Rollout of Rural Broadband		€300m	
Community	Community programmes		€5m	
Total		€0m	€3,667m	€3,667m

Table 9: Fiscal impact of *Social Justice Ireland's* Budget proposals for Budget 2018

Area	Impact on Expenditure	Impact on Revenue	Impact on Government Balance
Increases in expenditure	€3,667m		
Decreases in expenditure	€0m		
Overall change in Government Expenditure	€3,667m		
Increases in revenue		€4,024m	
Decreases in revenue		€707m	
Overall change in Government Revenue		€3,317	
Total Adjustments	€3,667m	€3,317m	€350m

Summary of Areas for Investment and Key Proposals

Pensions and Older People

Universal Pension for everyone aged 66 and over: €584m
 Increase the Living Alone Allowance by €5: €50m
 Increase Fuel Allowance Rates by €6.50: €64m
Total investment: €698m

Children

Increase ECCE capitation by 10%: €34m
 Increase investment in ECCE non-contact time: €17m
 Invest in supports for childminders: €2m
 Increase paternity leave by 2 weeks: €11m
 Increase Affordable Childcare Subsidy: €26m
Total investment: €90m

Social Welfare

Increase Social Welfare Rates by €5 per week: €210m
 Equalise Jobseekers Rates for Under 26s: €132m
 Increase Direct Provision Payment: €4m
Total investment: €346m

Employment

Make tax credits refundable: €140m
 Increase PAYE credit by €5 per week: €375m
Total investment: €515m

Education

Implementation of Higher Education Funding Strategy: €150m
 Extend maintenance grant to part-time students at 3rd level: €80m
 Increase capital grants at 1st and 2nd level by 5%: €18m
 Increase funding for adult literacy: €30m
 Increase funding for lifelong learning: €30m
 Increase funding for community education: €18m
 Increase funding for skills development and training: €134m
Total investment: €460m

Environment

Retrofitting Programme and Community Energy Advisors: €60m
 Implementing Sustainable Development Goals: €10m
Total investment: €70m

Health and Disability

Community nursing facilities: €50m
 Primary Care Networks: €50m
 Social provision for children and families €50m
 Obesity prevention programme: €75m
 Mental Health: €22m
 Social care and home care packages: €50m
 Disability services: €30m
 Cost of disability payment: €132m
Total investment: €459m

Housing

Increase provision for social housing: €500m
Total investment: €500m

Rural and Regional

Enterprise and Training: €100m
 Rural Transport Programme: €50m
 Rollout of Broadband: €300m
Total investment: €450m

Community

Community Capacity Building: €2m
 LCDC funding: €1m
 Post Office Network: €2m
Total investment: €5m

Key Taxation Proposals

Standard rate all discretionary tax expenditures: €480m
 Standard rate tax break on all pension contributions: €414m
 Remove tax refund element for R & D tax credits: €168m
 Introduce an Aggregate Levy of €2.50 per tonne: €79m
 Introduce a minimum effective corporate tax rate: €1,000m
 Increase Excise Duty on Diesel by 5 cents per litre: €123m
 Increase commercial diesel rebate by 5 cents per litre: €20m
 Restore accommodation sector VAT rate to 13.5%: €189m
 Increase tax on in-shop and online betting to 3%: €150m

The Social and Economic Position Framing Budget 2018

Table 10 brings together a range of relevant data and indicators which reflects various aspects of Ireland's social and economic reality today. These data frame the context of Budget 2018.

Some of the indicators are positive and much improved on recent years. GDP is growing. Unemployment is falling. The number of people in employment is growing.

At the same time there are a number of significant challenges facing Ireland, including high national debt levels; literacy, numeracy and information processing skills deficits; growing pressure on public services; a sustained problem

with poverty, particularly child poverty; a low tax-take as a proportion of national income and resultant major infrastructure deficits; an ageing population; and lengthy social housing waiting lists.

Ireland's total tax-take is not just low; it is well below the EU average. It is not possible to address the challenges listed above without increasing taxation, in a fair and equitable manner, towards the EU average.

This is necessary to provide the investment required for the public services and social infrastructure most Irish people aspire to having.

Table 10: Ireland's Social and Economic Position in 2017

GDP growth in 2017*	4.3%	Minimum Wage (per hour / 39hr week)	€9.25 / €360.75
GDP growth in 2018*	3.7%	Living Wage (per hour / 39 hr week)	€11.70 / €456.30
GDP growth in 2019*	3.1%	Minimum Social Welfare Payment (1 adult)	€193 per week
Real GNP growth 2017*	4.2%	Median equivalised disposable income (2015) (South & East / Border, Midlands and West)	€20,436 / €17,829
2017 General Government Balance (%GDP)*	-0.4%	Poverty line 1 Adult (week / year)	€235 / €12,301
Gross National Debt (%GDP) 2007	25.1%	Poverty line 2 Adults (week / year)	€391 / €20,419
Gross National Debt (%GDP) 2017*	85.5%	Poverty line 1 Adult + 1 Child (week / year)	€313 / €16,360
Gross National Debt (%GDP) 2018*	81.3%	Poverty line 2 Adults + 2 Children (week / year)	€547 / €28,537
Net Exchequer Capital Expenditure 2017 / 2018	€5.36bn / €6.13bn	% of population living in poverty (numbers)	16.9% (790,000)
Revenue as % GDP 2018*	27%	The number of children living in poverty	246,000
Revenue / Expenditure as % GDP 2018*	27.2%	% of population experiencing deprivation (2+ basic items) (2007/2013/2015)	11.8% / 30.5% / 25.5%
Gini Coefficient (Ireland / EU)	29.8 / 31.0	Local Authority Housing waiting list (households)	91,600
%Tax on €25,000 income (single / 2 earners)	13.0% / 0.7%	On the waiting list more than 7 / 10 years	13,380 / 5,096
%Tax on €60,000 income (single / 2 earners)	31.1% / 15.3%	Median time on waiting list (2013 / 2017)	2yr 8m / 3yr 9m
%Tax on €100,000 income (single / 2 earners)	39.1% / 27.5 %	Homelessness (May 2017, Focus Ireland)	7,699
Corporation Tax rate	12.5%	% increase in homeless families since May 2016	25%
Capital Gains Tax rate	33%	Level 1 - Literacy problems adults (2013)	17.9%
Labour Force (Q1, 2017) total / 12mth increase	2,191,400 / (+35,400)	Best / worse-case fine	€700m / €1,400m
Employment (Q1, 2017) total / 12mth increase	2,045,100 / (+68,600)	Population of Ireland (2016)	4,761,865
Unemployment (June 2017) numbers / rate (ILO Basis)	139,400 / 6.3%	Population 2021* / 2041* (2011 projections)	4.901m / 5.701m
Long-Term Unemployment numbers / rate (Q1, 2017)	78,700 / 3.6%	% of population older than 65 in 2016 / 2036*	13.3% / 20.6%
Youth Unemployment numbers / rate (Q1, 2017)	24,300 / 13.2%	% of population older than 80 in 2016 / 2036	1.5% / 3.2%
Net migration (year to April 2016)	3,100	Inflation rate (CPI/HICP) to May 2017	0.2% / 0%
Net migration Irish Nationals (2016)	-10,700	Extent to which CPI underestimates the rising cost of a Minimum Essential Standard of Living	8.3%

Sources: Department of Finance *June Economic Bulletin* and *Economic and Fiscal Outlook*, Revenue Commissioners (2016), CSO *QNHS*, CSO *Population and Migration Estimates*, CSO *SILC*, CSO *Census 2011* and *Census 2016*, OECD *PIAAC 2013*, CSO *Population and Labour Force Projections (assumption M2F1)*, VPSJ's *MESL data*, *Summary of Social Housing Assessments 2016*, CSO *Measuring Ireland's Progress 2016*, and Social Justice Ireland's *Socio-Economic Review and Budget 2017 Analysis & Critique*. **Note:** * = projection;

Long-term Strategy Essential to Meet Challenges

Ireland's economy is growing and there are improvements on many fronts. Employment is rising, unemployment is falling and the population is growing, with the likelihood that the country will have more than five million people within a decade.

At the same time, Ireland also faces major challenges; the most significant being the serious deficits in infrastructure and services, and the urgent need to address climate change on the scale required. These challenges are exacerbated by threats associated with Brexit.

In this *Briefing* we have identified the need for increased investment in social housing, affordable childcare, rural broadband, climate change mitigation, education and healthcare services, regional development, and employment, among many other areas.

Social Justice Ireland believes these challenges are of such a scale that they cannot be resolved during a single term of office of Government. They highlight the need for Government to set out a long-range plan on what is to be achieved in these areas over the coming ten-year period and to get agreement on sequencing these developments, as they cannot all be delivered in the short-term.

It would be very important to engage with civil society in this process as societal acceptance of decisions on issues such as the prioritising and sequencing of developments is critical if they are to be implemented successfully.

Social Justice Ireland also believes that even if the Government achieves its aim outlined in the Summer Economic Statement

of delivering a balanced budget by 2018, the scale of the infrastructure challenges that the country faces, particularly in the area of social housing, require changes to the fiscal Rules. This is necessary if Ireland is to have the resources needed to invest on the scale required to bring the country's infrastructure and services up to the level achieved by our peers in the EU-15.

When it comes to prioritising limited resources it is crucial that Government make decisions that are equitable, fair and just, that protect the vulnerable, address structural inequality, and promote the wellbeing of this and future generations.

Budget 2018 is an opportunity for Government to deliver on its commitment to creating a fair and compassionate society as set out in its Programme for Government.

Finally, the scale of the challenge is such that all available resources in Budget 2018 should be invested in infrastructure and social services. Any tax reductions should be funded by tax increases in other areas.

Recent Publications and Research from Social Justice Ireland

Employment Monitor – Issue 4 (May 2017)

A New Social Contract for a New Century - Annual Socio-Economic Review (April 2017)

Fairness and Tax Reform – Policy Briefing (April 2017)

Ireland and the Europe 2020 Strategy – A Review (March 2017)

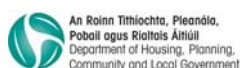
Sustainable Progress Index 2017 (February 2017)

Europe: The Excluded Suffer while Europe Stagnates (January 2017)

All of these are available on our website at www.socialjustice.ie
Printed copies can be purchased from the Social Justice Ireland offices.

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Social Justice Ireland is an independent think tank and justice advocacy organisation 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.

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