

---

# 6. Towards wellbeing for all

## Proposals for a Programme for Government

Seán Healy, Colette Bennett,  
Eamon Murphy, Michelle Murphy

---

### Introduction

While there is considerable discussion around what kind of Ireland we want to live in, very little attention is given to one of the key policy instruments that might actually get us there – the Programme that will be negotiated by the next Government. This paper proposes a framework to guide public policy over a five to ten-year period (or the lifetime the next Government or two). It sets out the priorities that should shape our society and our economy, and these priorities, in turn, guide and influence policy decisions (including decisions on taxation and expenditure) for five or ten years. It does this with the objective of securing wellbeing for this and future generations in Ireland and beyond.

Almost since the conclusion of the General Election of February 2016, there has been talk of the likelihood of another election not being far away. While such talk has been shown to be unfounded, it now seems much more likely than not that Ireland will go to the polls soon to elect a new government.

The makeup of the next Government can only be speculated upon, but whichever parties and politicians comprise it, the Government of the 33<sup>rd</sup> Dáil and its Programme for Government will have major impacts on Irish society and will be in a position to shape the future of this country for a considerable time to come.

There is, therefore, a clear need to ensure that the *Programme for Government of the 33<sup>rd</sup> Dáil* is focused on creating a more just and sustainable Ireland.

Right now, the Irish economy is booming. Employment is at a record high, and tax receipts in many areas are rising on a regular basis. While there is

no guarantee that either of these situations will persist, particularly given the many challenges that Ireland faces in the coming months and years, this should be seen as an opportunity to make improvements in the many areas of Irish life where we lag behind our European peers, including in the quality of public service provision, infrastructural investment, and the level of revenue generation. Developing the economy should not be seen as an end in itself; it is a means to provide the resources and conditions to secure wellbeing for all of Ireland's population in a sustainable manner.

Central to all of this are the answers to five key questions that the politicians and policymakers developing the next Programme for Government must consider:

- **Where should Ireland be** in five and ten years' time?
- What **services and infrastructure** are required to get there?
- How are these services and infrastructure to be **delivered**?
- How are these services and infrastructure to be **paid for**?
- How can we develop and maintain a **vibrant and sustainable economy and society**?

The answers to these questions should be central to informing the structure and content of the *Programme for Government of the 33rd Dáil*. This is particularly so in relation to the first question. Many of the challenges that the next Government faces are of a scale that means they will not be fixed over the course of one Dáil term. The next government must have the foresight to plan for a decade and more down the line, because it is only within such timeframes that Ireland will be able to resolve our failings in areas such as housing, healthcare, poverty, childcare and environmental sustainability among others.

## Context and Vision

As previously mentioned, Ireland's economy is booming again. One of the good news stories of Ireland's recent recovery has been the falling rates of unemployment and the increased levels of employment. Consumer demand is up, Irish exports are thriving, and interest rates are still low by historic standards. Emigrants are gradually beginning to return.

But despite such positive trends, Ireland is still experiencing high levels of poverty, social exclusion, and deprivation; high levels of public and private debt; high levels of youth unemployment; and a notable divide between urban and rural progress and living standards. Vulnerable households, who gained nothing from the ‘Celtic Tiger’ era, were among those who suffered proportionately the most during the downturn with Budget cuts to public services and welfare rates, as well as an increase in precarious and underemployment. Despite the improved economic situation, and some sound steps in the right direction, many such households are continuing to feel the strain of austerity policies.

It should go without saying that there is a widespread desire among ordinary citizens that the conditions that led to the financial crash of 2007/8 are not recreated. Policymakers must learn from the mistakes of the pre-crisis period. The *Programme for Government of the 33<sup>rd</sup> Dáil* will be an opportunity to ensure this does not happen, and that Ireland is set on the path to becoming a just society in which human rights are respected, human dignity is upheld, human development is promoted, and the environment is respected and protected.

If the Programme for Government is guided by such a vision, and underpinned by these values, Ireland can become a nation in which all women, men and children have what they require to live life with dignity and to fulfil their potential, with sufficient income, access to the services they need, and active inclusion in a genuinely participatory and sustainable society.

These proposed outcomes reflect the aspirations of the majority of Irish citizens. *Social Justice Ireland* believes such a future can and should be delivered, and that the 33<sup>rd</sup> Dáil can take the first steps by putting these principles at the heart of their Programme for Government. A policy framework to deliver such a future is set out in the following pages.

## **Focus of the Programme for Government**

The *Programme for Government of the 33<sup>rd</sup> Dáil* should focus on the following five key areas that, if fully delivered, would ensure the sustainability of a just society and a sound economy while securing the wellbeing of all Ireland’s people:

- A vibrant economy
- Decent services and infrastructure
- A just taxation system
- Good governance
- A sustainable society

Each of these areas, set out in Table 1, overlap but it is of value to separate them for analytical purposes. The Programme for Government must address each of these areas comprehensively and in an integrated manner, working on them simultaneously, not sequentially. In order to ensure an integrated approach, we recommend the establishment of an Inter-Departmental Committee to oversee the implementation of a Programme for Government based on these principles. This Committee should produce a quarterly report setting out the overall progress made on implementing every individual commitment contained in the Programme for Government and on the progress made in implementation since the previous quarterly report. This report should be published at the end of each quarter, and, should also set out progress made on implementing the Country Specific Recommendations produced in the European Semester Progress.

A further strengthening of the implementation process would be for the National Economic and Social Council (NESC) to produce a mid-term strategic review of the priorities being pursued and the progress, or otherwise, being made under the Programme for Government. This should be undertaken when the Government has been two and a half years in office.

The Programme for Government should also include a permanent forum for regular dialogue on policy. This forum should discuss social and environmental as well as economic policy. One key function of this forum could be monitoring the implementation of the Programme for Government, ensuring strategic priorities are being met.

Choices will have to be made in terms of when and how various policies will be implemented and monitored. Not all the challenges that Ireland faces can be resolved at once. The rationale behind the sequencing of these choices must be clearly communicated. Furthermore, the resourcing and timeline for delivery of policies must be realistic. Regular updates on implementation and progress are essential to ensure public support. The

publication of a quarterly review of progress on implementing every item, action and commitment would enhance public awareness of and support for the choices made in the Programme for Government.

In learning from our past mistakes, we must accept that any approach prioritising the economy over other areas will not result in a society that is balanced or fair. Decent services and infrastructure, just taxation, good governance and sustainability are essential if the economy is to be stable and vibrant and if it is to grow in a way that is suited to the development of a society characterised by justice, equality and well-being.

As noted earlier, this is a long-term strategy that should be designed to outlast a single Programme for Government in order to fully address Ireland’s many crises and protect both the economy and society from future shocks.

## Policy Framework

**Table 1: Five Priorities for the Programme for Government of the 33rd Dáil<sup>27</sup>**

<b>Vibrant economy</b>	<b>Decent services and infrastructure</b>	<b>Just taxation</b>	<b>Good governance</b>	<b>Sustainability</b>
Fiscal stability and sustainable economic growth	Secure, well-funded public services and social infrastructure	Tax-take closer to the EU average	Deliberative democracy and PPNs	Environmental protection and climate justice
An adequate investment programme	Reduced unemployment & improved employment quality	Equity in taxation and reduced income inequality	Real social dialogue	Balanced regional development
A more just economic structure	Achievement of seven Social, Economic and Cultural rights	A fair share of corporate profits for the State	Reformed policy and budgetary evaluation	New indicators of progress and Satellite National Accounts

<sup>27</sup> This Policy Framework is adapted from *Social Justice Ireland's* publication *Social Justice Matters - 2018 guide to a fairer Irish society* <https://www.socialjustice.ie/sites/default/files/attach/publication/5239/socialjusticematters.pdf?cs=true>

### **i) A vibrant economy**

To ensure a vibrant economy and macroeconomic stability, the *Programme for Government of the 33<sup>rd</sup> Dáil* should concentrate on restoring fiscal and financial stability, supporting an adequate investment programme and creating a more just economic structure. Each of these measures are connected. An investment programme, if properly structured and correctly targeted will contribute to real economic growth, sustain employment and produce the social infrastructure required to reduce inequality and deliver improved living standards in Ireland.

An economy run competently in the interests of all society is one of the main expectations of citizens in a modern democracy. To ensure macroeconomic and fiscal stability, the Government must secure its revenue stream, broaden the tax-base, and increase its tax-take.

Caution is advised when considering substantially reducing – or indeed abolishing – the revenue flow from any particular source, including the Universal Social Charge, property taxes or others. While Ireland’s macroeconomy is healthy in many respects, policymakers should proceed cautiously. Ireland’s reliance on exports for economic growth makes us susceptible to outside shocks and there is cause for concern in the global economy, as well as a significant degree of uncertainty regarding the eventual outcome and repercussions of Brexit.

With this in mind, the Programme for Government should ensure the use of any available funds to support a public investment programme. This would not only stimulate domestic consumption, alleviating reliance on the export sector, but would also create employment and strengthen Ireland’s infrastructure.

By committing to an infrastructure investment programme within the Programme for Government, the 33<sup>rd</sup> Dáil would go a long way towards securing a minimum standard of living for all inhabitants of Ireland; secure, adequate housing; a quality, community-based healthcare system; affordable childcare; a properly functioning broadband system; decent public transport and quality education are basic expectations of a modern European society.

Investment is needed to produce a well-functioning economy, to generate high-quality employment, to ensure adequate income support and to ensure access to high quality services - the kind that the majority of Irish people rely on to underpin their standard of living. *Ireland 2040*<sup>28</sup> provided an outline of the type of infrastructure investment needed but would need some adjustments to ensure investment is balanced and clearly focused on securing a society that prioritises the wellbeing of all. The Programme for Government should set out the details of what these necessary adjustments are and how they can be delivered at the required scale.

While the level of public investment has been growing in recent years<sup>29</sup>, it has been growing from a historically low base<sup>30</sup>. The level of capital expenditure is often a good illustration of whether government really has a vision for the kind of future we are setting out here. Increased investment not only generates increased full-time employment but also improves the long run productivity of the Irish economy. Indeed, the Programme for Government should acknowledge that it is difficult, if not impossible, to meet the macroeconomic goals of full employment or infrastructural maintenance and expansion, or the social goals of adequate housing, healthcare and education services, without adequate levels of investment.

Increased investment must be carefully planned. Our services in housing, health, education and transport are already under significant pressure. A clear analysis of the type of investment required and the sequence in which it will be delivered must be clearly communicated and implemented. This would assist in preventing further pressure on already overstretched services in areas such as housing and transport whilst simultaneously addressing the shortfalls Ireland faces in these areas.

It is vital that the Programme for Government priorities also align with the investment priorities of European Cohesion Policy beyond 2020 to ensure an integrated approach and the best use of resources.

---

<sup>28</sup> Project Ireland 2040 National Planning Framework was published in 2018 and is Government's overarching policy and planning framework for the social, economic and cultural development.

<sup>29</sup> In Budget 2019, Gross Capital Expenditure was €8.4bn. This is an increase of €800m of what had been forecast for 2019 in the previous budget, and is a substantial increase on previous years (Department of Finance, 2018).

<sup>30</sup> This figure is almost double the Gross Capital Expenditure in Budget 2015.

If the lessons of the late-2000s have taught us nothing else, it is that our small open economy is prone to shocks that can cause large swathes of revenue to disappear very quickly. Ireland must broaden its tax base in order to mitigate against the effects of a future economic slowdown. We address the tax issue later in this paper.

There is also a need for a more just economic structure in Ireland. Figures from the most recent Survey on Income and Living Conditions (SILC) (CSO, 2017) indicate that one in six people in Ireland are living at risk of poverty, and one in five children are living in households at risk of poverty. Perhaps more shockingly, there are over 100,000 people in Ireland with a job who are living at risk of poverty, and around a quarter of a million people who experience deprivation despite being employed.

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

The eradication of persistent poverty<sup>31</sup>, particularly among children, should be a primary focus of the next Government, and we would hope that by the time the next Programme for Government comes into being a robust National Action Plan for Social Inclusion will be in place, with the objective of eradicating poverty. In particular, Government needs an ambitious poverty reduction target with appropriate subsidiary targets for vulnerable groups including children, lone parents, jobless households and people living in social rented housing. The current target on child poverty (Department of Children and Youth Affairs, 2014), for example, is to reduce the rate of children experiencing consistent poverty to 2% by 2020. The consistent poverty rate among children is currently 8.3%, so it is clear that we have a lot of work to do.

---

<sup>31</sup> Persistent-at-risk-of-poverty rate is defined as the share of persons with an equivalised disposable income below the risk-of-poverty threshold in the current year and in at least two of the preceding three years. The threshold is set at 60 % of the national median equivalised disposable income. <https://ec.europa.eu/eurostat/web/products-datasets/product?code=tespm150>



The next Government should implement a Cost of Disability Allowance to acknowledge that those living with a disability face a higher cost of living than those without. This should form part of an integrated policy approach for people with a disability that is consistent and coherent across all departments and services and is consistent across the life cycle.

In Ireland, the top 20 per cent receive almost 40 per cent of income, compared to the bottom 20 per cent who receive just over 8 per cent of income (CSO, 2017)<sup>32</sup>. The bottom income decile has a deprivation rate of over 50 per cent, compared to just 1 per cent for the top (ibid) decile.

While income inequality has fallen in the last 5 years, it is clear that this reduction has not been sufficient. *Social Justice Ireland* has been saying for years that the economy cannot be treated in isolation. Policymakers must acknowledge that a thriving economy is not a goal in itself, but a means to social development and well-being for everyone. Substantial evidence has emerged in recent years to support the view that economies and societies perform better across a number of different metrics, from better health to lower crime rates, where there is less inequality (Wilkinson & Pickett, 2009; OECD, 2018).

With this in mind, Government should move to implement a system of Basic Income<sup>33</sup> in Ireland. This would have the benefit of placing an income floor underneath every individual which can be relied upon regardless of changing circumstances, whilst also structuring Ireland's welfare system in a way that better meets the needs of the modern economy, increasing flexibility for individuals of working age and reducing inequality in society. The Secretary General of the United Nations highlighted the need for stronger safety nets and a universal basic income as a response to the changing nature of work in a recent speech to the UN General Assembly<sup>34</sup>.

As the next step on the road towards a Basic Income system, the Government of the 33<sup>rd</sup> Dáil should implement a universal pension, giving a payment from the state to all individuals over the State Pension

---

<sup>32</sup> For further income distribution analysis see pages 49-52 *Social Justice Matters - 2018 guide to a fairer Irish society* <https://www.socialjustice.ie/sites/default/files/attach/publication/5239/socialjusticematters.pdf?cs=true>

<sup>33</sup> In February 2018, the Council of Europe voted in favour of a resolution to introduce a system of Basic Income. More at: <http://basicincome.org/news/2018/02/europe-council-europe-adopts-resolution-basic-income/>

<sup>34</sup> <https://www.un.org/sg/en/content/sg/speeches/2018-09-25/address-73rd-general-assembly>

Age based on residency and not – as is currently the case – based on social insurance history and means-testing. *Social Justice Ireland* has published a comprehensive study outlining how a universal pension could be implemented<sup>35</sup>.

It is time to ensure that the Irish economy is truly working in the interests of Irish society, and not the other way around. The gains from positive economic trends must be shared more widely and more fairly.

## **ii) Decent services and infrastructure**

To ensure the vindication of the social, economic and cultural rights of all Irish citizens and residents, the *Programme for Government of the 33rd Dáil* should seek to secure the delivery of decent services and infrastructure, and combat unemployment and underemployment.

Most Irish people would like to see their services and infrastructure equal to the norm in Western Europe but, in reality, they fall short of that in many areas. The next Programme for Government should contain a strong focus on improving public services and social infrastructure in Ireland, with the aim of bringing them up to the standard of other Western European countries.

Ireland has serious deficits in services such as education, childcare and health, and in social infrastructure like housing and rural broadband. Adequate social infrastructure and services are necessary to support economic development. They are also essential if Ireland is to achieve dignity and equality for all citizens, from children to older people to those living with a disability.

This is particularly so in the context of an increased total fertility rate and our gradually ageing population<sup>36</sup>. These are both positive trends, but long-term planning is required so that Ireland can reap the benefits of these demographic developments and enter this period with services and infrastructure to meet the inevitable demand. To date, investment to prepare for the increasingly ageing population has been lacking, if not non-existent.

---

<sup>35</sup> <https://www.socialjustice.ie/content/publications/universal-state-social-welfare-pension-ireland>

<sup>36</sup> The percentage of the population older than 65 will increase from 13.3 per cent to 20.6 per cent, and the percentage older than 80 will more than double, from 1.5 per cent to 3.2 per cent (CSO, 2018).

Delays often have an unduly detrimental effect on society; often long-term. Key investment priorities in the Programme for Government should be social and affordable housing, primary care and mental health facilities, infrastructure for rural broadband, childcare infrastructure and early education facilities. A Cost-Rental system of housing provision has a significant role to play in alleviating Ireland's current housing issues, particularly in providing affordable accommodation for those 340,000 households in the private rented sector.

The goal of universal provision, particularly in healthcare must remain. The deterioration of the health service will continue so long as the system is incoherent, unequal and dominated by short-term incentives and interests. *Social Justice Ireland* has pointed out in the past that a sustained long-term vision for the health system is required – something that is only possible with a blueprint that is forged through consensus and will not change with each change in Government. The *SláinteCare Report* is such a blueprint. The next Government must ensure that the necessary resources are available for the *SláinteCare Implementation Strategy*, including the necessary €3 billion infrastructure investment over six years.

Among the keys to alleviating strain on the Irish healthcare system, getting value for money and making the necessary plans to care for our ageing population, are:

- The full integration of the Primary Care Networks into the primary care system to secure a reformed structure;
- The creation of a statutory entitlement to Home Care Services;
- The construction of additional nursing and primary care facilities;
- The creation of additional respite care and long-stay care facilities for older people and people with disabilities.

*Ireland 2040* and the *National Development Plan (NDP)* are important initiatives, in particular because they are a welcome return to some element of long-term planning in Ireland. However, as much as they have been heralded by Government and the media, these plans feature a significant number of projects that have already been announced, as well as relatively little additional spending compared to that which would have taken place anyway had Government's capital budget increased gradually over the period. There is certainly not sufficient capital spending included to close the deficit between Ireland and our European counterparts. The next

Programme for Government should aim to build upon the work done in the NDP.

There must be a continued focus on addressing issues within the labour market. Unemployment continues to fall and employment has now reached record levels. But behind headline numbers, several undesirable trends have emerged which look like becoming entrenched features of the Irish jobs market. They include a growth in low paid and precarious work<sup>37</sup>, a substantial increase in the potential additional labour force<sup>38</sup> and increased underemployment. These features have implications for active inclusion and education and training policy.

Likewise, there is a need to recognise all work, including work in the home and work done by voluntary carers. A new departure would be for the Programme for Government to change the definition of work and of what constitutes a 'contribution' to society. It must be acknowledged that the contribution to society of carers and volunteers is significant in terms of economic, social and individual well-being even though this contribution is not recognised in the national accounts because it is unpaid work.

Ireland performs poorly compared to our European peers in the area of Lifelong Learning and so, as part of a human capital investment strategy, the Government of the 33<sup>rd</sup> Dáil should increase investment in this area.

Ireland's economy is booming. In order to ensure that those on lowest incomes are not left behind (as happened in the late 1990's) and that the recovery is felt by all, the Programme for Government must be based on a socially just approach. An important step in this direction would be the equalisation of Jobseekers Allowance rates for young people and the introduction of refundable tax credits.

For some years after 2006, Ireland's poverty rates fell slowly, driven by increases in social welfare payments delivered in the Budgets of 2005-2007. These increases compensated only partly for the extent to which social

---

<sup>37</sup> A report published in late 2017 by the Irish Congress of Trade Unions (ICTU, 2017) asserted that while employment is rising in the aftermath of the recession, so too is the instance of precarious employment, with nearly 160,000 people – or 8 per cent of the workforce in Ireland – having significant variations in their hours of work, from week to week or month to month. Over half of those were in temporary employment because they could not find permanent work – a 179 per cent increase since 2008

<sup>38</sup> The potential additional labour force was 37,800 in Q2 2016 and increased to 131,900 in Q2 2018. <https://www.cso.ie/en/releasesandpublications/er/lfs/labourforcesurveyquarter22018/>

welfare rates had fallen behind other incomes in society over the preceding two decades.

As these advances were reversed after the crash, the ‘at-risk-of-poverty-rate’ grew notably. The demographic group which is at, by far, the greatest risk of poverty is children; approximately one in five were at risk of poverty in 2016 (CSO, 2017). As previously stated, tackling these rates must be a priority. In particular, any worthy programme for government should, at a minimum, include a commitment to eradicate child poverty over the course of its term and include appropriate subsidiary targets for vulnerable groups including lone parents, jobless households and people living in social rented housing.

With economic growth strong once again, policy should now aim to provide equity in social welfare rates across genders, with adequate payments for children and for those with disabilities. This should be combined with the adoption of the Living Wage as the minimum wage by the end of the term of office of the 33<sup>rd</sup> Dáil.

*Social Justice Ireland* believes strongly in the importance of developing a rights-based approach to social, economic and cultural policy. Such an approach would go a long way towards addressing the growing inequality Ireland has been experiencing. We believe that every person has seven core rights, whose vindication are essential to the development of a just society and which should be part of any future Programme for Government. We also believe that these rights are so fundamental to the experience of Irish citizens and their expectations of what our well-off democracy should provide that there will be almost universal agreement on these rights among Irish people.

These core rights are:

- the right to sufficient income to live life with dignity;
- the right to meaningful work;
- the right to appropriate accommodation;
- the right to relevant education;
- the right to essential healthcare;
- the right to real participation
- and the right to cultural respect.

The achievement of each of these rights should form the basis of the new Programme for Government. To be vindicated, these rights will require greater public expenditure to fund a broader provision of services.

The economy cannot be treated in isolation. A thriving economy is not an end in itself; what counts is what the fruits of that economy are used for. Certainly, great disparities in wealth and power divide society, weakening the bonds between people and undermining social solidarity. But they are also bad for the economy, as a greater proportion of income and wealth concentrated in the lower income groups of society would result in a more powerful economic multiplier. A lot of the present political instability and social unrest is as a result of inequalities in society. Ireland is not immune to this.

To this end equality must also be a central component of the new Programme for Government. Inequality has been at the heart of much of the upheaval faced by the world in the last few years. Some of this has been caused by economic changes that were either inevitable or the downside of desirable developments; technological progress cannot be arrested, nor can the improving competitiveness of emerging economies of the Global South. But failure to ensure the gains from these trends are more widely shared has led to political and social upheaval in other countries and the new Programme for Government will require action be taken to avoid similar outcomes here.

### **iii) Just Taxation**

Taxation plays a key role in shaping Irish society through funding public services, supporting economic activity and redistributing resources to enhance fairness in society. The *Programme for Government of the 33<sup>rd</sup> Dáil* should set out a plan to raise sufficient taxation to finance the levels of services and infrastructure needed in the coming decades – something that is currently being largely ignored.

The recent re-emergence of economic growth should be seen as an opportunity to secure our revenue base and revitalise our depleted social infrastructure (and plan for future demographic challenges), rather than reduce taxes. Previous benchmarks, set relative to the overall proportion of national income collected in taxation, have become redundant following

recent revisions to Ireland’s GDP levels<sup>39</sup>. The tax-minimising and tax planning operations of a small number of large multinational firms mean that Ireland’s GDP is not a realistic representation of Ireland’s economic output and so an alternative benchmark is required.

We propose a new tax take target set on a per-capita basis; an approach which minimises some of the distortionary effects that have emerged in recent years. Our target is calculated using CSO population data, ESRI population projections, and CSO and Department of Finance data on recent and future nominal overall taxation levels. The target is that Ireland’s overall level of taxation should reach a level equivalent to €15,000 per capita in 2017 terms. This target should increase each year in line with growth in GNI\*.

Table 2 below compares our target to recent expectations of the Department of Finance. We also calculate the overall tax gap for the economy; the difference between the level of taxation that is proposed to be collected and that which would be collected if the *Social Justice Ireland* target was achieved. In 2018 the overall tax gap is €2.8 billion and the average gap over the period 2017-2019 will be €2.6 billion per annum.

**Table 2: Ireland’s Tax Gap, 2017-2019**

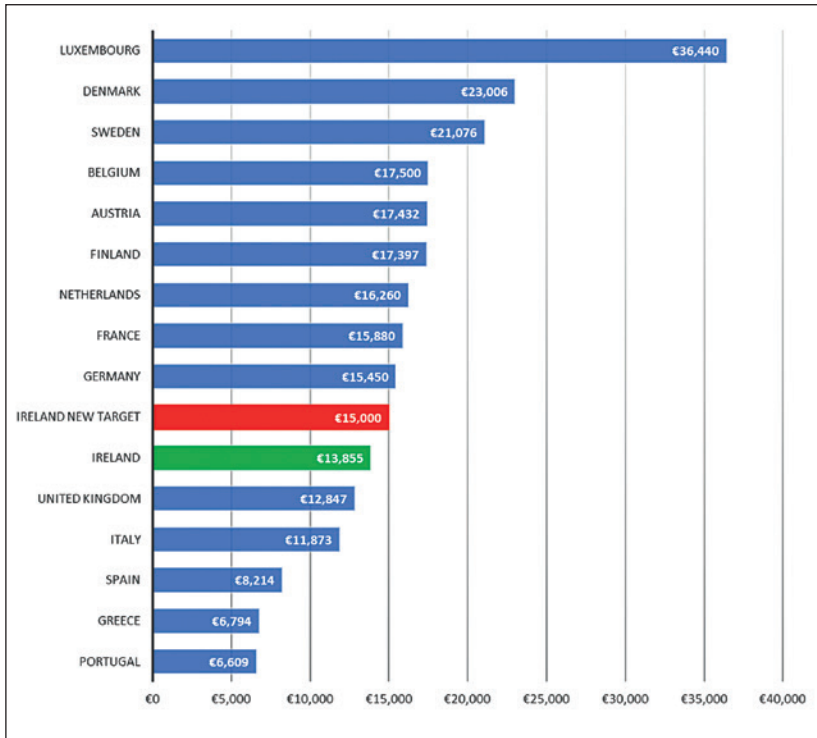
	<b>2017</b>	<b>2018</b>	<b>2019</b>
Tax-take € per capita			
Budget 2018 projection	€14,402	€14,979	€15,448
Social Justice Ireland target	€15,000	€15,495	€15,960
Difference	€598	€516	€512
Overall Tax-take €m			
Budget 2018 projection	€68,806m	€72,136m	€74,988m
Social Justice Ireland target	€71,663m	€74,620m	€77,473m
Tax Gap	€2,857m	€2,484m	€2,485m

Notes: Calculated from Department of Finance (2017: 49), CSO population data, ESRI population projections (Morgenroth, 2018:48), and CSO online database table GFA03. GNI\* is assumed to move in line with GNP – as per Department of Finance (2017:49). The Tax Gap is calculated as the difference between the Department of Finance projected tax take and that which would be collected if total tax receipts were equal to the *Social Justice Ireland* target.

<sup>39</sup> For many years *Social Justice Ireland* proposed that the overall level of taxation should reach 34.9 per cent of GDP

Increasing the overall tax take to this level would require a number of changes to the tax base and the current structure of the Irish taxation system. Increasing the overall taxation revenue to meet this new target would represent a small overall increase in taxation levels and one which is unlikely to have any significant negative impact on the economy.

**Chart 1: Per-Capita Tax Take in EU-15 states, 2016**



Source: Eurostat online database and see notes to Table 2.

Chart 1 compares the target to the situation in other comparable high-income EU states (the EU-15) using the latest Eurostat data which is for 2016. In that year Ireland's per capita tax figure was €13,855, it grew to €14,402 in 2017. The *Social Justice Ireland* tax target of €15,000 per capita (in 2017 terms) would not alter Ireland's relative position or alter its status as among the lowest taxed economies in Europe. As a policy objective, Ireland



can remain a low-tax economy, but it should not be incapable of adequately supporting the economic, social and infrastructural requirements necessary to support our society and complete our convergence with the rest of Europe.

The Programme for Government should be the first such Government document to recognise that European-average levels of services and infrastructure cannot be delivered without moving towards European-average levels of taxation. It should also acknowledge that Ireland faces demographic challenges over the coming decades and that increased public revenue will be required to deal with this.

Ireland can never hope to address its longer-term deficits in infrastructure and social provision if we continue to collect substantially less income than that required by other European countries. Increasing the total tax-take should be done in a fair, timely and equitable manner. The plan to increase the total tax-take should also be communicated in a timely manner so that people are aware of future tax changes and the rationale behind these changes. The necessary extra revenue should be attained by reforming the tax code, broadening the tax base, and ensuring those who benefit most from Ireland's economic system contribute most. This will also involve ensuring the corporate sector pays a fair share of tax.

Another core objective of the Programme for Government must be reducing income inequality. Ireland's tax and social welfare system play a key role in the redistribution of resources. Without this redistribution almost half of the Irish population (44.9 per cent) would have been living in poverty in 2016 (CSO, 2017). Such an underlying poverty rate suggests a deeply unequal distribution of direct income. For Ireland, the key point is that despite the aforementioned role of the social transfer system, the underlying degree of direct income inequality dictates that our income distribution remains much more unequal than in many of the EU countries we wish to emulate in terms of economic and social development. Though the promotion of pre-redistribution income equality is important, redistribution through tax and spending decisions should be used to achieve greater equality in Ireland.

Income inequality, gender inequality, inequality of opportunity and inequality of outcome are problems in Irish society. They produce a range

of negative outcomes for those who are poor and/or excluded, exacerbated by growing inequality in recent years. Stiglitz (2016) has asserted that excessive inequality tends to lead to weaker economic performance. The Programme for Government should acknowledge this and set out a strategy to ensure this trend is reversed, including increases in social protection payments to **fully** reverse the cuts implemented since 2010 combined with a strategy to benchmark social welfare payments in parallel with rises in average incomes.

As mentioned, another key priority in the Programme for Government must be the reconceptualization of the role of the Irish corporation tax regime. Under international pressure from the EU, the G20 and OECD, controversial loopholes have been closed but a serious discussion about the role of corporation tax in Ireland's industrial strategy is still needed.

This strategy of attracting foreign direct investment through the use of a low headline corporation tax rate has recently caused reputational damage, due to the utilisation of the Irish tax regime by multinational corporations to avoid taxes on their corporate profits.

The Programme for Government should recognise the damage being done and set a minimum effective corporate tax rate as a step towards a fair resolution of the current unacceptable situation. It should also include a commitment to negotiate a Europe-wide minimum headline corporation tax rate of 17.5%. This could evolve from the ongoing discussions around a Common Consolidated Corporate Tax Base (CCCTB). The minimum rate should be set well below the 2017 EU-28 average headline rate of 21.9 per cent but above the existing low Irish level. A headline rate of 17.5 per cent and a minimum effective rate of 10 per cent seem appropriate. This reform would simultaneously maintain Ireland's low corporate tax position and provide additional revenues to the exchequer. It will still allow scope for incentives to be offered by individual countries but would prevent a race to the bottom in terms of corporate taxation. Rather than introducing this change overnight, agreement may need to be reached at EU level to phase it in over three to five years.

The Programme for Government should aim to make taxation fairer and more efficient, and should include commitment to the following initiatives:

- Implement a national minimum effective corporate tax rate of 6%, which would ensure that large multinationals pay a fairer share of the corporate tax burden;
- Reform the R&D Tax credit for corporations by removing the tax refund element for unused credits;
- Remove the ability for banks that received taxpayer-funded bailouts to carry forward all their losses from the financial crash to offset against future tax liabilities. This should be limited to only a proportion of losses;
- Change from a Local Property Tax to a Site Value Tax, which would perform the dual role of raising revenue for government and encouraging the flow of capital towards productive social and economic enterprise. Empty homes and vacant site levies would also encourage good behaviour whilst raising revenue;
- Restore the 80 per cent Windfall Gains Tax;
- Take a lead role in negotiating a Financial Transactions Tax, which, in cooperation with other European countries, would serve to curb speculative finance while raising money for government;
- Bring in a system of Refundable Tax Credits for working people, to make low-paid work more rewarding;
- Standard rate all discretionary tax expenditures;
- Bring in a system of Basic Income, which would integrate the present tax, work and social welfare systems, and eliminate the disincentives of the current system. (See boxed text at the end of this section).

The Programme for Government should pursue taxation policies which would allocate capital to productive investment and away from speculative finance. What speculation does take place should be taxed in such a way as to discourage it, whilst simultaneously generating revenue for investment in social infrastructure. A commitment to work with other EU countries to introduce a Financial Transactions Tax<sup>40</sup> should form part of the Programme for Government. The revenue generated by this tax should be used for national economic and social development and international development co-operation purposes, in particular assisting Ireland and other developed countries to fund overseas aid and reach the UN ODA target.

<sup>40</sup> A Financial Transactions Tax (FTT) or Tobin Tax. The Tobin tax, first proposed by the Nobel Prize winner James Tobin, is a progressive tax, designed to target only those profiting from speculation. It is levied at a very small rate on all transactions but given the scale of these transactions globally, it has the ability to raise significant funds. [https://ec.europa.eu/taxation\\_customs/taxation-financial-sector/en](https://ec.europa.eu/taxation_customs/taxation-financial-sector/en)

International cooperation on taxation should be to the benefit of all countries. Leadership and political will is what is most required.

*Social Justice Ireland* has long argued that Ireland's total tax-take is simply too low to pay for the services and infrastructure we expect as citizens of a developed nation. The Programme for Government should acknowledge this and increase Ireland's total tax-take in a just way so that the burden falls on those most able to bear it.

## Basic Income

Ireland's social welfare system is not fit for purpose in the 21<sup>st</sup> century. *Social Justice Ireland* has consistently argued that the present tax, work and social welfare systems should be integrated and reformed through the introduction of a system of Universal Basic Income (UBI).

A UBI is an income paid unconditionally to every person without any means test or work requirement. In a UBI system, every person would receive a weekly tax-free payment from the Exchequer while all other personal income is taxed. The UBI payment would replace income from social welfare for a person who is unemployed and replace tax credits for a person who is employed.

**The Programme for Government of the 33<sup>rd</sup> Dáil should provide for the establishment of a Commission on Basic Income with the purpose of setting out the costings and the pathways to introducing a Basic Income system in Ireland within the five-year term of office.**

## iv) Good Governance

Events of the last few years have shown that Ireland's governance is not at the required standard in certain areas. While efforts have been made to rectify this, there is still a long way to go. This is particularly true in the area of financial regulation. Ireland is, ostensibly, at the beginning of a new era. The *Programme for Government of the 33<sup>rd</sup> Dáil* should seize the opportunity to implement real reform in the political system, in areas including:

- Financial regulation;
- The Oireachtas;
- Government budgets;
- Land speculation;
- Social dialogue and deliberative democracy;
- Transparent negotiation.

A 2015 report from the OECD into the Irish budgetary process stated that “the level of budget engagement by the Houses of the Oireachtas is the lowest observed in any OECD country”. It observed a lack of engagement with parliament as a partner throughout the budget process; a lack of parliamentary input to medium-term fiscal planning; and of delaying and limiting legislative scrutiny of budget Bills and meaningful debate (OECD, 2015). Measures have been taken to improve matters including the establishment of the Parliamentary Budget Office. The next government should continue to address this dearth of openness and engagement.

For example, government should also publish their analysis of the distributional impact of budgetary measures and engage in public debate in light of that analysis. If organisations like *Social Justice Ireland* can – as we do every year – calculate and publish such distributional impacts within 24 hours of the Budget being announced, then the Department of Finance should be quite capable of doing so in advance of the Budget itself.

Policy evaluation has often been extremely poor over the years in Ireland’s policy development process. A step in the right direction would see the Programme for Government aim to increase the transparency of budgetary and other important decisions, which are often opaque. Impact assessment and poverty proofing should be carried out on all Government initiatives.

The Programme for Government should also include plans to implement the recommendations of the Kenny Report of 1974. This would ensure that all or a substantial part of the increase in the value of land attributable to the decisions and operations of public authorities be secured for the benefit of the community. Any consequent receipts at local government level should be ring-fenced for the provision and maintenance of social and affordable housing within the Local Authority, rather than general distribution.

The need for such governance has been highlighted in the Report of the Mahon Tribunal and elsewhere. Irish citizens deserve a system where decisions taken by public bodies are taken in the interest of the common good and are not adversely influenced by other factors.

The result of the Seanad abolition referendum in 2013 showed that while a majority want to retain a bicameral Oireachtas, a significant portion of the electorate is unhappy with it in its present form. As part of a programme of real reform, the Programme for Government should seek to improve the structure of the upper house, including making the selection process more democratic.

The first National Economic Dialogue was held in July 2015 and has been held every summer since then. *Social Justice Ireland* welcomes this tentative step towards a deliberative approach to policy-making and believes the Programme for Government should include a permanent and ongoing forum along these lines for regular dialogue on policy. This dialogue should discuss social and environmental as well as economic policy. Such social dialogue, in various forms, is common across Europe's most successful societies and economies and can play a key role in building a vibrant and sustainable society here in Ireland. However, for this dialogue to be worthwhile, a commitment to engagement by key Government stakeholders is necessary (which presumably would be the case if it were included in the Programme for Government), in addition to an expansion of this concept so that it becomes a National Dialogue for Sustainable Economic, Environmental and Social Development.

To facilitate real participation, a process of 'deliberative democracy'<sup>41</sup> is required. Structures should be created to enable discussion and debate to take place without any imposition of power differentials (Healy & Reynolds, 2011). Issues and positions are argued and discussed on the basis of the available evidence rather than on the basis of assertions by those who are powerful and unwilling to consider the evidence. Such debate produces evidence-based policy and ensures a high level of accountability among stakeholders. The Citizen's Assembly is an example of a forum of deliberative democracy, albeit with limited scope and an agenda set by Government.

---

<sup>41</sup> For more on the concept of deliberative democracy, see Gutmann & Thompson (2004).

The Public Participation Networks (PPNs) in Local Authorities are providing an opportunity for real engagement between local people and the local authorities across the country. They are a good step towards a more deliberative democratic system and they should be supported in developing their engagement with Local Authorities.

Among the work being done by PPNs is the generating of a Vision for Community Well-being for each local area. These statements consider six domains, each of which is essential for human well-being: Economy & Resources; Social & Community Development; Participation, Democracy & Good Governance; Values, Culture & Meaning; Health (physical & mental); and Environment & Sustainability. The structure of these Visions acknowledges the interdependence of each of these areas for the holistic well-being of individuals and communities.

Government will make the final decisions on all policy issues; that has always been the case. But it is important that any new policymaking approach adopted by Government is integrated and inclusive and engages all sectors of society. Without this, lop-sided outcomes that will benefit only some will emerge.

At past National Economic Dialogues, *Social Justice Ireland* has posed five questions that should form the basis of any discussion on a framework for Ireland's future. We set these out at the start of this paper and we repeat them here:

- Where should Ireland be in ten years' time?
- What services and infrastructure are required by Ireland?
- How are these to be delivered?
- How are these services and infrastructure to be paid for?
- How can we maintain a vibrant and sustainable economy and society?

These are questions that must be asked as part of any discussion on Ireland's future. Action must be taken to ensure that meaningful consultation is engaged in with the major sectors of Irish society. Reforming governance and getting much broader participation in decision-making are essential if Ireland is to have a just and inclusive future, and the Programme for Government should acknowledge as much.

*Social Justice Ireland* believes that a new social model for Ireland must be founded on the idea of deliberative democracy, in which decisions about what kind of society and economy Ireland needs are founded upon reasoned, evidence-based and enlightened debate, involving all sectors of society and in which decisions taken by government are explained and accessible to the general public.

Reforming governance and widening democratic participation are a necessity. In some instances, there are lessons to be learned, good and bad, from the old social partnership process. If Government wishes for all of society to take responsibility for producing a more viable future, then it must involve all of us in shaping it. When groups have been involved in shaping decisions they are far more likely to take responsibility for implementing these decisions, difficult and demanding as they may be.

We find ourselves at a time in Irish history where not only is there real demand for reform, but real opportunity to implement it. The new Programme for Government should grasp this opportunity.

## **v) Sustainability**

Sustainable development is development which meets the needs of the present while not compromising the needs of the future. Sustainability should be at the heart of all government decision-making and the *Programme for Government of the 33rd Dáil*. Environmental sustainability, economic sustainability and social sustainability all form part of this reality.

Prioritising sustainability will require the introduction of measures to:

- promote climate justice and protect the environment;
- promote balanced regional development;
- develop new economic and social indicators to measure performance.

Climate change remains the largest long-term challenge facing Ireland today. The challenge of reducing Ireland's fossil fuel emissions should not be postponed in deference to the goal of economic growth. Yet this is what has been happening, and this was particularly clear in Budget 2019 when government passed on the opportunity to implement a carbon tax.



It is no longer enough to say that the next Programme for Government should adopt ambitious statutory targets limiting fossil fuel emissions and introduce taxation measures necessary to compensate for the full costs of resource extraction and pollution. Targets have been adopted in the past and are repeatedly missed with no consequences for government. A likely scenario in 2020 will involve Ireland paying hundreds of millions, if not billions of euros, in fines for failing to meet our 2020 goals.

Commitments made at the COP21 conference in Paris in 2015 were based on the growing realisation that our environment is finite – a fact that had often been ignored in the past. The most recent report from the Intergovernmental Panel on Climate Change outlines the urgent and unprecedented changes Governments must make to meet the ambitious target of keeping temperatures between 1.5C and 2C within the next twelve years<sup>42</sup>. The next Programme for Government cannot ignore these facts the way previous programmes have. This provides Ireland with special challenges as it seeks simultaneously to prioritise a type of agricultural development that will have negative impacts on the environment. This is a challenge to be met, rather than a responsibility to be shirked. The next Government must explore new initiative to promote behavioural change through the taxation system, including carbon taxes and policies to deal with single-use plastics. A key component of the Programme for Government must be the development of a comprehensive mitigation and transition programme to accompany an ambitious climate policy.

The Programme for Government should also take concrete measures to prevent a two-tier recovery between urban and rural areas from becoming embedded in Ireland. Policy must ensure balanced regional development through the provision of public services – including cultural, economic and social services – and through capital spending projects.

One of the most obvious ways in which this can be done is by finally rolling out a good quality rural broadband network, but as has been well documented, this process has been flawed and subject to repeated delays. Regarding the goal of ensuring that rural Ireland does not get left further behind, the roll-out of rural broadband must be a priority

---

<sup>42</sup> <http://www.ipcc.ch/report/sr15/>

for the next Government. A better, more integrated and accessible – and environmentally friendly – public transport network will also be key.

The next Programme for Government should also set out a strategy to meet Ireland's Overseas Development Aid target (and UN target<sup>43</sup>) of 0.7 per cent of national income by 2025. Ireland is regularly commended by the OECD Development Assistance Committee Peer Review for the effectiveness of our aid programme. We can be justifiably proud of our record of providing high quality, untied, grant-based aid, and Budget 2019 took the first truly significant step in more than a decade towards the 0.7 per cent goal. However, many other countries have taken a leadership role in moving towards the 0.7 per cent target, and Ireland's record in this regard has historically been very poor. Budget 2019 will hopefully be seen in hindsight as a turning point, but a defined strategy is needed.

Finally, creating a sustainable Ireland requires adoption of new indicators to measure progress. GDP alone as a measure of progress is unsatisfactory, as it only describes the monetary value of gross output, income and expenditure in an economy.

The *Report by the Commission on the Measurement of Economic Performance and Social Progress*, (2009) led by Nobel prize winning economists Amartya Sen and Joseph Stiglitz and established by President Sarkozy, argued that new indicators measuring environmental and financial sustainability, well-being, and happiness are required, and *Social Justice Ireland* is fully supportive of such a conclusion.

Such an approach would acknowledge that many activities that make up GDP are in fact detrimental to society and antithetical to the common good. The Programme for Government should develop and adopt new indicators of progress alongside traditional national accounting measures such as GNP, GDP and GNI.

### **An integrated approach**

If there is to be an inclusive and just recovery, all five of these policy areas must be developed in an integrated and sustainable manner. A competent mechanism to ensure this integration is essential. Priority in the *Programme for Government of the 33rd Dáil* must be given to long-term outcomes. To this

---

<sup>43</sup> <http://iif.un.org/content/un-target-oda-global>

end, multiannual budgeting is essential, as is a constant focus on medium to long-term policy goals. As already pointed out, many of the challenges, deficits and crises facing Ireland cannot be solved over the term of one government.

## Global Goals (SDGs)

The Sustainable Development Goals (SDGs) are an intergovernmental 17-point plan, with 169 targets, to end poverty, half climate change and fight injustice and inequality. They were agreed by the United Nations in 2015 and apply to all countries in world.

**The *Programme for Government of the 33rd Dáil* should build on the National Implementation Strategy published this year by setting out the steps Ireland will take both at home and abroad to ensure these goals are attained by the target date of 2030. This Implementation Plan should be coordinated by the Department of the Taoiseach to ensure cross-department integration. It should also set interim targets designed to ensure that Ireland achieves all seventeen goals by 2030.**

Substantial investment over a protracted period is required if Ireland's social and physical infrastructure deficits are to be addressed. Such investment is also required given the demographic changes the country faces in the coming decades as the population grows and ages. The policy challenges which Ireland faces in the coming decades require a framework such as the one set out here if they are to be addressed in an integrated and sustainable manner.

A Programme for Government that incorporated the integrated approach and policy priorities set out in this paper would need to have a detailed plan for each of the five key policy areas we have identified. What would these plans address? Here we set out some suggestions for inclusions in each of these five sub-plans. These sub-plans should set out priority and time lined actions to meet the key policy commitments in the Programme for Government and should be updated and revised on an annual basis.

**Table 3: Suggested Priority Area Sub Plans**

<b>Vibrant economy</b>	<b>Decent services and infrastructure</b>	<b>Just taxation</b>	<b>Good governance</b>	<b>Sustainability</b>
<p><b>Resource an infrastructure investment programme including:</b></p> <ul style="list-style-type: none"> <li>- Construction of social housing units.</li> <li>- Broadband.</li> <li>- Water infrastructure.</li> <li>- Additional primary care and community nursing facilities.</li> </ul>	<p>Reform the healthcare system by, for example, fully integrating the Primary Care Networks into the primary care system.</p> <p>Create a statutory entitlement to Home Care Services</p>	<p>Outline a strategy to increase Ireland’s overall level of taxation to finance the levels of services and infrastructure needed in coming decade.</p>	<p>Publish detailed quarterly reports on the implementation of all commitments in the Programme for Government.</p> <p>Set out and deliver action plan to move towards deliberative democracy at all levels, involving all sectors of society.</p>	<p>Publish comprehensive implementation, mitigation and transition plan to address climate change including:</p> <ul style="list-style-type: none"> <li>- Investment in Retrofitting.</li> <li>- Carbon taxation roadmap.</li> <li>- Set ambitious emissions reduction targets to 2030.</li> </ul>
<p>Fully resource public services to improve the living standards of all.</p> <p>Make elimination of persistent poverty among children a primary focus of Programme for Government.</p>	<p>Invest in Lifelong Learning as part of human capital investment strategy.</p> <p>Resource up-skilling of those who are/or at risk of unemployment by integrating training and labour market programmes aligned with regional skills needs.</p>	<p>Introduce tax reforms including:</p> <ul style="list-style-type: none"> <li>- Restore 80% Windfall Gains Tax.</li> <li>- Standard rate discretionary tax expenditures.</li> <li>- Change LPT to Site Value Tax.</li> <li>- Make tax credits refundable.</li> </ul>	<p>Establish a National Dialogue for Sustainable Economic, Environmental and Social Development as a forum for regular dialogue on policy.</p> <p>Take a ‘social dialogue’ approach to all policy development.</p>	<p>Frontload rollout of a quality rural broadband infrastructure as a priority.</p> <p>Develop an integrated, accessible and environmentally friendly public transport network.</p> <p>Assign biodiversity, natural capital and ecosystems value into our national accounting system.</p>
<p>Work towards equality by developing a rights-based approach to social and economic policy.</p> <p>Start moving towards a basic income system</p> <ul style="list-style-type: none"> <li>- introduce a Universal Pension as a first step.</li> </ul>	<p>Develop a Cost Rental system of housing provision.</p> <p>Invest in the provision of quality, accessible and universal childcare infrastructure.</p>	<p>Introduce a Minimum Effective Corporate Tax Rate on all corporate profits passing through Ireland.</p>	<p>Introduce impact assessment and poverty proofing on all Government initiatives.</p>	<p>Develop new measures of progress ensuring social and environmental issues are incorporated into our overall national accounts.</p>

# Conclusion

As noted at the beginning of this paper, the *Programme for Government of the 33rd Dáil* should focus on the following five questions:

- Where should Ireland be in five and ten years' time?
- What level of public infrastructure and services do Irish people want?
- How are these to be delivered?
- How are they to be financed?
- How can we secure a vibrant and sustainable economy as we travel towards the destination this debate would identify?

In this paper we have identified five key policy areas that must be addressed in an integrated and sustainable manner if Ireland is to achieve wellbeing for all in the coming decade. These are focused on achieving:

- A vibrant economy
- Decent services and infrastructure
- A just taxation system
- Good governance
- A sustainable society

We have also set out some suggestions for what should be included in the sub-plans to be developed under each of these five headings.

Future policy development will likely involve increasing public spending and tax levels, as well as changes in how services are delivered. It is important to ensure that all policy decisions in the coming years work to deliver sustainable outcomes that respect this and future generations. In a society characterised by good governance, these questions would be openly debated and decided upon.

At this pivotal time for politicians and policy-makers, it is important that we learn what the recession has taught, that we decide to distribute the prosperity we have earned fairly and sustainably and that we bolster the confidence of a new generation to secure the supply of new and progressive ideas and ambitions that are essential if we are to secure wellbeing for this and future generations in Ireland and beyond.

## References

CSO (2018) *Population and Labour Force Projections 2016-2046*. Available at: <https://www.cso.ie/en/statistics/population/populationandlabourforceprojections2016-2046/>

CSO (2017) *Survey on Income and Living Conditions 2016*. Available at: <https://www.cso.ie/en/releasesandpublications/er/silc/surveyonincomeandlivingconditions2016/>

Department of Children and Youth Affairs (2014) *Better Outcome Brighter Futures – The National Policy Framework for Children and Young People 2014-2020*. Available at: [https://www.dcyu.gov.ie/documents/cypp\\_framework/BetterOutcomesBetterFutureReport.pdf](https://www.dcyu.gov.ie/documents/cypp_framework/BetterOutcomesBetterFutureReport.pdf)

Department of Finance (2018) *Economic and Fiscal Outlook 2019*. Available at: [http://www.budget.gov.ie/Budgets/2019/Documents/Budget\\_2019\\_Economic\\_and\\_Fiscal\\_Outlook\\_E.pdf](http://www.budget.gov.ie/Budgets/2019/Documents/Budget_2019_Economic_and_Fiscal_Outlook_E.pdf)

Department of Housing, Planning and Local Government (2018) *Project Ireland 2040 National Planning Framework*. Available at: <http://npf.ie/wp-content/uploads/Project-Ireland-2040-NPF.pdf>

Gutmann, A. and Thompson, D. (2004) *Why deliberative Democracy?*. Princeton: Princeton University Press

Healy, S. and Reynolds, B. (2011) 'Sharing Responsibility and Shaping the Future: Why and How?' In Healy, S. and Reynolds, B. eds *Sharing Responsibility and Shaping the Future*, Dublin: Social Justice Ireland.

ICTU (2017). '*Insecure and Uncertain*': *Precarious Work in the Republic of Ireland & Northern Ireland*. Available at [https://www.ictu.ie/download/pdf/precious\\_work\\_final\\_dec\\_2017.pdf](https://www.ictu.ie/download/pdf/precious_work_final_dec_2017.pdf)

OECD (2018) *A Broken Social Elevator? How to Promote Social Mobility*. Available at: [https://read.oecd-ilibrary.org/social-issues-migration-health/broken-elevator-how-to-promote-social-mobility\\_9789264301085-en#page1](https://read.oecd-ilibrary.org/social-issues-migration-health/broken-elevator-how-to-promote-social-mobility_9789264301085-en#page1)

OECD (2015) *Review of budget oversight by parliament: Ireland*. Available at <http://www.oecd.org/gov/budgeting/Ireland-Parliamentary-Budget-Review-Preliminary.pdf>

Social Justice Ireland (2018) *Social Justice Matters – 2018 guide to a fairer Irish society*, Dublin: Social Justice Ireland.

Stiglitz, J., (2016) *Inequality and Economic Growth*. Available at: <https://www8.gsb.columbia.edu/faculty/jstiglitz/sites/jstiglitz/files/Inequality%20and%20Economic%20Growth.pdf>

Stiglitz-Sen-Fitoussi Commission (2009) *Report by the Commission on the Measurement of Economic Performance and Social Progress*. Available at:

<https://www.uio.no/studier/emner/sv/oekonomi/ECON4270/h09/Report%20in%20English.pdf>

Wilkinson, R. and Pickett, K., (2009) *The Spirit Level: Why More Equal Societies Almost Always do Better*. London, UK: Penguin