SOCIAL JUSTICE IRELAND
working to build a just society

Delivering a Just Transition for Ireland
Policy options

Contents

1. Executive summary

Just Transition

Social Justice Ireland understands a Just Transition as leaving no people, communities, economic sectors or regions behind as we transition to a low carbon future. Transition is not just about reducing emissions. It is also about transforming our society and our economy and investing in effective and integrated social protection systems. It is about delivering quality services and a robust social infrastructure through investment in education, training and lifelong learning, childcare, out of school care, health care, long term care and public transport.

Investment

Public investment in a productive and balanced portfolio is an important aspect of a Just Transition for Ireland. Investment in renewable and clean energy, climate related research and development, commercial and residential retrofitting and other key sectors should be prioritised by Government. Align the National Development Plan, Future Ireland Fund and the Infrastructure, Climate and Nature Fund with SDG priorities as part of the SDG National Implementation Plan. Government should also ensure the outcome of climate research and development remains a public good which is accessible to all, investing in human capital and skills development for a Just Transition.

Energy Transformation

Energy is the third largest driver of emissions in Ireland. In order to significantly reduce Ireland's emissions, investment in retrofitting and the national grid should be a priority. Develop a National Retrofitting Plan, integrating into this a Building Renovation Passport Scheme and upgrade the national grid as key elements of infrastructure investment for a Just Transition.

Renewables

In light of the current energy crisis, its impact on the cost of living and the challenges presented by the ongoing war in Ukraine, a move to renewable energy must be an immediate policy and investment priority. Government should review all fossil fuel subsidies in 2024 and set out a roadmap to remove them by 2030. The savings from their removal should be invested in renewable energy to support a Just Transition.

Industry

Industry can be a key driver of change. Emission reductions in industry will require using materials more efficiently, reusing and recycling products and minimising waste. The introduction of a circular economy would reduce emissions and contribute to restoration of natural capital.

Government should implement a polluter pays principle across industry, introduce regional living labs, pilot a circular economy town and other transformative policies to convert industry to a sustainable sector within the Just Transition.

Agriculture and Land Management

Sustainable land management is crucial to Ireland moving to more sustainable agricultural practices and achieving a Just Transition. The Climate Action Plan sets out the indicative range of a 22-30 per cent reduction in Agricultural emissions by 2030.

Government should publish Land Management and Farm to Fork strategies for Ireland in 2024 in order to progress us towards sustainable agricultural practices. Government should also pilot a Farm Sustainability Passport scheme to support farmers to move to environmentally friendly and sustainable agricultural methods.

Transport

A Just Transition must ensure that transport policy serves all communities, including rural communities and lower socio-economic groups. Reducing the number of private cars on the road through improving public transport and cycling infrastructure and the introduction of congestion charges in urban centres must be part of the transition to sustainable energy.

Government must progress work at EU level to remove the exemption of Jet Kerosene from excise and carbon taxes and invest in active travel and public transport expansion in order to progress Ireland's Just Transition.

Policy Coherence

In order for effective, well-designed policy to be implemented it must have clear adaptation goals, defined responsibilities and commitments and must be coordinated across all of Government. Climate adaptation should be included in our annual budgetary cycle, with regular assessment.

Integrate climate adaptation into the annual budgetary process, while also publishing a green budget within the annual national budget and create targets and a reporting system for each SDG in order to ensure accountability on targets at a national level.

Taxation

Environmental taxation, enforcing the polluter pays principle, and encouraging waste prevention can help to decouple growth from the consumption of resources and support the shift towards a low carbon economy. Removing fossil fuel subsidies can allow for the redirection of these funds towards creating a green economy and facilitating a Just Transition.

Develop a progressive and equitable environmental taxation system and remove fossil fuel subsidies which do not align with national climate goals, while protecting and supporting the most vulnerable throughout the transition.

Social protection

Social protection is a key component of wealth redistribution and the delivery of quality services under a functioning social contract. The redistribution of wealth contributes to a more equal society. The provision of quality public services ensures the well-being of all.

Ensure social protection systems adequately provide a safety net and minimum social floor for those most vulnerable to the shocks of a Green Transition and provide services and supports for those facing changes to their way of life due to a changing society and economy. As a first step, social welfare rates must be benchmarked against 27.5 per cent of average earnings in 2024.

Care

Care, in its various forms, is required throughout all stages of the life cycle; healthcare, childcare and long-term care should be local, affordable and accessible.

Receiving care is an essential part of the life cycle, in early years, later years and for some, throughout all stages of their lives. Whether paid or unpaid, carers contribute significantly to society each year. Care work is people-centred, green work and should be viewed as such in the Just Transition.

Government must recognise the essential contribution of carers to society and provide adequate income and protection for those providing care. *Social Justice Ireland* suggests government pilot a Universal Basic Services and a Universal Basic Income Scheme for Carers in line with the Programme for Government Commitment to a Carers Guarantee.

Education and training

The green transition will transform local labour markets, with new skills needed in all areas of the economy. Lifelong learning, training and education allow for people to gain, improve and learn new skills. Appropriate education and training systems facilitate labour market participation, remove impediments to accessing the workplace and allow for sustained labour market participation in the face of changing skillsets and workplaces.

Government should resource the up-skilling of those who are unemployed and at risk of becoming unemployed through integrated, place-based training and labour market programmes which are aligned with rural development and employment strategies.

Work and Employment

While recognising that work is not synonymous with paid employment, all in society should have access to meaningful work – i.e. to contribute to one's own development and that of the community and wider society. The green and digital transitions mean that the world of work is changing substantially, and policy must work to ensure that these transitions are just.

Government must support investment in the regions, particularly in research and development. It must also identify those employees working in polluting jobs and develop a reskilling and upskilling strategy to ensure these workers can take advantage of green opportunities as they arise and that they are not left behind. In addition, policy should promote quality employment, facilitate working from home, hybrid models and the expansion of remote working hubs around the country, not only to facilitate improved work-life balance, but also as remote working reduces transport emissions associated with daily commutes.

2. Introduction

This policy paper will explore what delivering a Just Transition for Ireland requires in the context of existing social, economic and environmental challenges, in keeping with our national and international climate commitments. The paper will outline the national and international context for our climate commitments, apply Just Transition principles to Ireland and makes policy proposals for managing this transition successfully, with a strong focus on aligning regional and national policy coherence, cognisant of the need for swift and effective action to meet our targets, and to ensure that those who are most vulnerable are protected.

In 'Our Shared Future' Government has committed to a Green New Deal and a new social contract (Government of Ireland, 2020). Ireland is also committed to legally binding climate-based goals in 2030 and a national commitment to be carbon neutral by 2050.

Meeting our climate goals and delivering the social and economic transformation required for a new social contract will be challenging. In terms of climate targets, Ireland is on track to miss its carbon budgets without urgent action (Climate Change Advisory Council, 2024) and is on track to overshoot the 2030 emission reduction targets (EPA, 2024). If current trends continue, the commitment to a Green New Deal would seem out of reach.

Delivering on the commitment to a new social contract is similarly challenging. Despite robust headline economic figures for GDP and GNI* growth, windfall corporate tax revenues of at least €6 billion in 2023 (Government of Ireland, 2023) and record employment levels, Government has not managed to deliver the transformative change required for a new social contract. In contrast to our strong economic performance, our social indicators make for more sobering reading. According to the most recent figures from the Central Statistics Office, 10.6 per cent of the population (over 559,000 people) are living in poverty, of whom more than 176,000 are children, and over 145,000 have a job (CSO, 2024). The cost of buying a home increased nationally by 3.4 per cent during 2023 and remains stubbornly high while private rents increased by 6.8 per cent in the same period. A persistent homelessness crisis continues, with the number of people accessing emergency homeless accommodation exceeding 14,000 in April 2024, including 4,206 children. Our health system is also under increasing strain, with just over 86,500 in-patients waiting for treatment, of whom 9,853 are children to February 2024 and more than 578,000 outpatients were waiting for treatment, of whom more than 80,000 are children in the same period.

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

3. Social Contract

Social Justice Ireland is committed to building a new social contract for Ireland. The social contract as a concept has evolved to encompass a situation whereby citizens contribute to the common good – whether economically, socially or culturally – on the assumption that the State will ensure a minimum standard of living, provision of essential social services and infrastructure, and the protection of their basic rights.

Social Justice Ireland believes strongly in the importance of developing a rights-based approach to social, economic, environmental and cultural policy. Such an approach should be at the heart of a new social contract. We believe seven basic rights should be acknowledged and recognised . These are the rights to (Healy, et al., 2015):

1. Sufficient income to live life with dignity;
2. Meaningful work;
3. Appropriate accommodation;
4. Relevant education;
5. Essential healthcare;
6. Cultural respect; and
7. Real participation in society.

For these seven rights to be vindicated, greater public expenditure to fund a broader provision of services is required. As part of this social contract arrangement in a modern democratic society, citizens may expect:

- access to meaningful work, as well as protection from poverty at times where paid employment is not accessible;
- a minimum floor of income and services;
- an education system that is relevant, accessible and high in quality;
- a guarantee that their needs will be met at times of ill-health;
- the regulation and protection of the environment for the good of all citizens; and
- ensured participation in civic life and in the decisions that affect them.

In return, citizens have a responsibility to contribute to society in different ways at different points in the lifecycle. This may be through being employed; through paying taxes; through engaging in caring and voluntary work; or making other contributions to the economic, social, cultural or environmental wellbeing of society.

A key part of the social contract is solidarity between generations. At different points in the lifecycle, all of us will (from a financial perspective) be either net beneficiaries from, or net contributors to, society. This differs, depending on whether we are children, adults of working age, or pensioners. It depends on whether we are in full-time or part-time education, engaged in caring work or in paid employment, or volunteering in the community. But, at almost all times, we contribute to and benefit from society in different ways. A new social contract is essential if we are to address the many challenges we face as a country, and to manage the transition to a green economy successfully, ensuring it is just and fair.

To deliver on its own commitment to a new social contract, Government should ensure that future tax and spending policy is focused on building up Ireland's social infrastructure, prioritising areas such as healthcare, social housing, education, childcare and early education facilities. These are areas in particular where Ireland is experiencing an infrastructure deficit. Without adequate future planning for the kinds of social infrastructure and services we need, it will not be possible to achieve a Just Transition for all people, sectors, regions and communities in Ireland.

Social Justice Ireland has proposed a policy framework for a new social contract that identifies five key policy outcomes and sets out key areas for action within each (Table 1). For the social contract to be realised, each of these five key policy outcomes must be achieved. It follows that all five must be worked on simultaneously to deliver the environmental, social and economic transformation envisaged in the Climate Action Plan (2021) goal to be carbon neutral by 2050.

Table 1 - A Policy Framework for a New Social Contract

Vibrant economy	Decent services and infrastructure	Just taxation	Good governance	Sustainability
Deal with the Deficit	Increase Investment	Increase the overall tax-take	Open, transparent, accountable structures	Climate Justice
Financial Stability	Quality Services	Taxation Governance	Social Dialogue	Protect the Environment
Boost Public Investment	Minimum Social Floor	Broader Tax Base	Real Participation / Deliberative Democracy	Balanced Regional Development
Decent Jobs				Sustainable Progress Index
Reduce Inequality				

Ireland needs a new social contract that delivers for all, one which addresses existing challenges and inequalities, and meets our climate goals while protecting the most vulnerable. A new social contract will require us to give climate action the priority it urgently needs. The response to Covid-19 showed that society can respond quickly and effectively to major threats. An effective response to climate change must figure prominently in the new social contract.

4. Just Transition

A Just Transition is a key pillar in *Social Justice Ireland's* proposed social contract. Solidarity between generations is vital as we implement the policies to meet our target of carbon neutrality by 2050 in a fair way, through a Just Transition process that leaves no-one behind. *Social Justice Ireland* understands a Just Transition as leaving no people, communities, economic sectors or regions behind as we transition to a low carbon future. For *Social Justice Ireland* transition is not just about reducing emissions. It is also about transforming our society and our economy and investing in effective and integrated social protection systems. It is about delivering quality services and a robust social infrastructure through investment in education, training and lifelong learning, childcare, out of school care, health care, long term care and public transport. We must prioritise social investment because it will support those people, communities, sectors and regions who will be most impacted as we transform how our economy and society operates.

We welcome Government approval to establish a Just Transition Commission[1]. We expect that the work programme of this Commission will be informed by the recommendations of the Just Transition Taskforce (2024) and the National Economic and Social Council report, 'Just Transition in Agriculture and Land Use' (NESC, 2023).

Social Justice Ireland sees a Just Transition as a key pillar of a new social contract. It is with this in mind that we outline proposals to manage, support and deliver a Just Transition in this paper.

The National Economic and Social Council (NESC) understanding of a just transition is "one which seeks to ensure transition is fair, equitable, and inclusive in terms of processes and outcomes" (NESC, 2020). The Government, in the Climate Action and Low Carbon Development (Amendment) Act 2021 situates a just transition to a carbon neutral economy as a process, within the wider statutory framework of climate action, which endeavours, in so far as is practicable, to maximise employment opportunities, and support persons and communities that may be negatively affected by the transition (Government of Ireland, 2021). In the Climate Action Plan, Government details a Just Transition which is made up of four principles (Government of Ireland 2021:40):

1. An integrated, structured, and evidence-based approach to identify and plan our response to just transition requirements;
2. People are equipped with the right skills to be able to participate in and benefit from the future net zero economy;
3. The costs are shared so that the impact is equitable and existing inequalities are not exacerbated;
4. Social dialogue to ensure impacted citizens and communities are empowered and are core to the transition process.

Government has committed to embedding just transition principles into the Climate Action Plan (Government of Ireland, 2021), including the principle that people need to be equipped with the skills to benefit from changes and that costs need to be shared. According to the plan, a Just Transition Commission will be established to support Government policy development and all increases in carbon tax receipts amounting to €9.5 billion out to 2030 are earmarked for targeted social protection measures, an expansion of retrofitting particularly for social and low-income homes, and agri-environment projects.

Transitioning to a sustainable economy

Transition to a sustainable economy can only be successful if it is inclusive and if the social rights and wellbeing of all are promoted. Policy must support a social, environmental and economic transition, and one must not come at the expense of another. This requires embedding sustainable development, 'development which meets the needs of the present, without compromising the ability of future generations to meet their needs' (World Commission on Environment and Development, 1987) across all of Government policy - through design, implementation and delivery.

A Just Transition requires a social protection system – along with appropriate services and infrastructure – that prevents poverty and social exclusion for those that lose employment or income due to the effects or mitigation of climate change (NESC, 2020).

[1] https://www.gov.ie/en/press-release/0f1d7-minister-ryan-secures-government-agreement-to-establish-a-new-just-transition-commission/

A Just Transition also requires a comprehensive mitigation and transition strategy to ensure there is public support for our domestic and international environmental and Sustainable Development Goals. This strategy must pre-empt some of the challenges we face as we move to a more sustainable form of development. *Social Justice Ireland* proposes that the strategy should contain, at a minimum:

- Retraining and support for those communities who will be most impacted by the loss of employment related to the move away from fossil fuels;
- Support and investment in the circular economy with regional strategies and targets;
- Investment in the deep retrofitting of homes and community facilities;
- The provision of community energy advisors and community energy programmes;
- Investment in renewable energy schemes;
- Policies to eliminate energy poverty;
- Investment in a quality, accessible and well-connected active travel system and public transport network.

The development of a national mitigation and transition strategy to accompany the Climate Action Plan is a matter of priority if there is to be public support for the significant and fundamental changes required in the years ahead.

Stakeholder engagement for a Just Transition

In order to ensure successful management of coming changes and the move to a sustainable future, stakeholders from all arenas must be involved in the process. Social dialogue is an effective mechanism for fostering trust and adopting a problem-solving approach to transition (NESC, 2020). Effective social dialogue would allow Government to get out in front of problems by identifying them at the earliest stages, facilitate communities and sectors to come to terms with the coming change, and build consensus about how best to manage that change in a way that allows communities to have a say in the policies affect them.

Government has committed to a Climate Dialogue process as part of the Climate Action Plan, and to date has established and held the National Dialogue on Climate Action annually since 2021, along with the Climate Conversations in 2022. While welcome, it is clear that genuine stakeholder engagement and dialogue to support the implementation of policies to meet our climate goals must go far beyond an annual process of engaging relevant stakeholders. A Just Transition Dialogue process must be established at a regional level, as part of a suite of measures required to implement the recommendations of the 'Just Transition in Agriculture and Land Management' Report (NESC, 2023). This includes the report's recommendation for a local and context specific, socially inclusive dialogue and participation for all stakeholders, with consultation and engagement throughout the process to create a shared drive and direction for the Just Transition (NESC, 2023).

Sustainable local development should be a key policy issue on the local government agenda, and the Public Participation Networks are a forum where sustainable development issues at a local level can become part of local policy making. There is a requirement for Local Authorities to integrate sustainable development principles in the Local Economic and Community Plan and for such plans to contain a statement which may include objectives for the sustainable development of the area concerned. Sustainable Development Councils (SDCs) are a model for multi-stakeholder bodies comprising members of all major groups – public, private, community, civil society and academic –

engaged in evidence-based discussion. The EU-wide experience has been that SDCs are crucial to maintaining a medium and long-term vision for a sustainable future whilst concurrently working to ensure that sustainable development policies are embedded into socio-economic strategies and budgetary processes.

In order to develop a sustainable society, services and infrastructure must be well-planned and capable of adapting to the changing needs of the population over time. This means that policy planning and design should, from the very beginning, include potential future changes, and as far as possible should be designed with these in mind.

An on-going social dialogue structure at regional and national level is required to ensure the appropriate services and infrastructure are delivered, and that there is ongoing public support for the pathway by which these services and infrastructure will come on-stream. There is an increased responsibility on local and national government to engage with communities on this issue and build local capacity (CCAC, 2020). This dialogue should also focus on what is required to transition Ireland to a low-carbon future, and how such services and infrastructure can be delivered and managed in a sustainable way. This requires input from all stakeholders. Such a mechanism would ensure that there is support and understanding as to how services and infrastructure are to be resourced and rolled out at local, regional and national level.

Policy challenges

Strong policies with clear adaptation goals, defined responsibilities and commitments that are coordinated across Government and across sectors can deliver progress on mitigating the worst impacts of climate change. This requires mainstreaming climate adaptation into our annual budgetary cycle, regular monitoring and evaluation and an inclusive governance that prioritises policies that address specific inequities based on gender, ethnicity, disability, age, location and income (IPCC, 2022). Transforming national policy also means ensuring that a just transition affects change at all levels. This must include social protection systems being updated to uphold an operational and fair social contract, planning for an ageing population through implementation of updated care policies and the recognition of unpaid labour in our economy and society. If Government is to deliver our 2030 targets, then strong policy coherence, the mainstreaming of climate adaptation into fiscal policy, and governance focused on addressing inequalities are all required.

At present, there appears to be a strong degree of policy incoherence at national level, with government pursuing policies that result in increased emissions and inhibit the achievement of our climate-related goals. The increased emissions from both agriculture and transport for example mean that Ireland will have to purchase emissions allowances from other member states and face the prospect of being subject to fines for not meeting our European targets. The resources required to purchase emissions allowances could be better used in measures to actively pursue our climate targets.

Energy policy is similarly affected through a mismatch between pursuing a policy of data centre expansion, and the pressure that this will put on energy resources whilst simultaneously trying to reduce our energy emissions and incentivising households to reduce energy usage at peak times.

To deliver a truly ‘Just Transition’ policy must support the most vulnerable people, sectors and communities who will be impacted by climate action. This will require coherence and collaboration across all Government Departments, state agencies and local authorities. It requires moving beyond actions to implement carbon budgets and the Climate Action Plan, which are vitally important and must be implemented, and also to focus on addressing current social and economic inequalities and infrastructure deficits. Aligning and transforming our economic policies to support our social and environmental goals, measuring progress and wellbeing, investing in social protection systems and a robust social infrastructure, resourcing quality services in areas such as education, care across the lifecycle and public transport must all form part of a whole of Government approach to a Just Transition.

5. Ireland's Climate Goals - Context

The Programme for Government commits to a Green New Deal and to an average 7 per cent per annum reduction in overall greenhouse gas emissions from 2021 to 2030 (a 51 per cent reduction over the decade), and to achieving net zero emissions by 2050. Ireland failed to meet its 2020 target of a 20 per cent reduction in greenhouse gas emissions under the EU Effort Sharing Decision and will have to purchase emissions allowances from other Member States to meet the shortfall. In order to meet our 2030 targets every measure in the Climate Action Plan will have to be fully implemented. Given challenges in implementing previous climate policies it is reasonable to question whether every measure in the plan will be implemented by 2030.

The Climate Action and Low Carbon Development (Amendment) Act 2021 established a legally binding framework with clear targets and commitments set in law, embedding the necessary structures and processes to ensure Ireland achieves national, EU and international climate goals and obligations in the near and long term on a statutory basis. The Climate Change Advisory Council (2021a) submitted its proposal for Ireland's first carbon budget programme on the 25th of October 2021. The programme is broken down into three five-year carbon budgets. Carbon budgets prescribe the maximum amount of greenhouse gases that may be emitted over a specific period of time in the State.

The first two carbon budgets in the programme provide for the 51 per cent reduction in greenhouse gas emissions from the State by 2030 relative to 2018 as set out in the Climate Action and Low-Carbon Development (Amendment) Act. The annual Average Percentage Change in Emissions from the first carbon budget 2021-2025 is a reduction of 4.8 per cent, the second carbon budget 2026-2030 sees a reduction of 8.3 per cent, and the third budget 2031-2035 sees a reduction of 3.5 per cent. Government agreed Sectoral Emissions Ceilings for Ireland in 2022 following the approval of the Carbon Budgets. These Ceilings are agreed both by the 5-year carbon budget cycle and with a final cap for the year 2030 (Climate Action Plan, 2023).

The Climate Action Plan sets out indicative ranges of emissions reductions for each sector of the economy. It also sets out the specific actions needed to deliver on our climate targets for each sector. The Plan also commits to a National Dialogue on Climate Action to give everyone in society the opportunity to play their part, and to embedding a just transition framework into the design and implementation of climate policy. Progress has been made with the publication of the Climate Action Plan and the country's first ever series of carbon budgets to 2030. However, a significant gap remains between climate action policy and climate action delivery. Current projections suggest the 2030 targets may be missed (EPA, 2024 and 2023) and that Ireland could overshoot the targets in the first and second carbon budget periods without immediate and urgent action to rapidly reduce and prevent emissions (Climate Change Advisory Council, 2023). Ireland is off-track from paths that deliver long-term transition to climate neutrality and our 2050 national policy goals.

Current provisional greenhouse gas emission estimates for Ireland indicate that 64 per cent of the Carbon Budget for the 5-year period 2021-2025 has already been used. According to the Environmental Protection Agency staying within the current carbon budget now requires emission cuts of over 8 per cent per annum over the next two years (EPA, 2024). The Climate Change Advisory Council (2023) projection that Ireland is very likely to exceed the limit set in the first carbon budget (2025) and may also exceed the second carbon budget (2030) is very concerning. The Council notes that failure to take action early has negatively impacted the prospects for meeting the cumulative target to 2030, and that this will have serious consequences for future carbon budgets. The most recent data from the EPA regarding emission reductions for 2023 is encouraging, however Ireland has a long distance to travel to meet it's targets and sustained, and deeper action is required to reduce emissions sufficiently to meet our own climate goals by 2030.

Emissions

Emissions in Ireland are cyclical, and even though emissions fell during the recession, they immediately increased as economic activity increased. Even with the impact of the pandemic taken into account, Ireland missed our energy and climate targets for 2020. In April 2023, the EU Effort Sharing Regulation, which establishes national greenhouse gas reduction targets for EU member states was amended. Where previously Ireland's national target was set at a 30 per cent reduction by 2030 compared to 2005 levels, the target was updated to a 42 per cent reduction of emissions by 2030 (EU2018/842). Ireland's current national greenhouse gas emissions target is 4.8 per cent annually for the years 2021 to 2025 inclusive. In 2022 Ireland's net greenhouse gas emissions reduction was 1.9 per cent, and in 2023 there was a 6.8 per cent reduction, a sign that implementing policies to reduce emission does work (EPA, 2023 and 2024). While the 2023 figures are encouraging, Ireland still has substantial work to do to meet our climate goals and sustained action is required.

Ireland complied with its EU Effort Sharing Regulation (ESR) commitments for 2021-2023, with the use of allowed flexibilities. However, these latest data show that 2023 greenhouse gas emissions were still only 10.1 per cent below 2005 levels, well short of Ireland's EU Effort Sharing reduction commitment of 42 per cent by 2030. Ireland still needs to achieve a reduction of 8.3 per cent annually in 2024 and 2025 if it is to stay within the first carbon budget (EPA, 2024).

In total in 2023, it is estimated that 55 million tonnes of carbon dioxide equivalent (Mt CO_2eq) were emitted, with emissions 6.8 per cent lower than in 2022. It should be noted that the largest decrease in emissions in 2023 compared to 2022 was seen in the energy sector, with an emissions reduction of 21.6 per cent. Residential emissions decreased by just over 7 per cent, emissions in agriculture decreased by 4.6 per cent, and emissions in transport decreased by just 0.3 per cent. The impact of climate policies is evident through the reduced sectoral emissions as a result of renewables in powering electricity, the reduction in use of fossil fuels for home heating and the reduction in fertiliser nitrogen use.

In recent years we have seen changing emissions targets for the EU and Ireland. We have also seen a change in baseline years used for measuring emissions reductions against. At an EU wide level, an agreement was reached to reduce emissions by 55 per cent by 2030 compared to 1990 levels (EU ESR (EU2018/841)). In 2022 this agreement was updated to indicate that Ireland must reduce emissions by 42 per cent by 2030 compared to 2005 levels in accordance with the new European Climate Law. Ireland's own Climate Act commits to a 51 per cent reduction in emissions compared to 2018 levels. The use of three different years as baseline rates against which emissions must be reduced creates difficulty in tracking Ireland's real progress on the issue. Further to this, EPA annual emissions data most prominently tracks emissions in a given year compared to the year before, or in some cases compared to pre-COVID 19 levels. While this may be a useful short-term indicator of the impact of policy changes, it does little to educate the public on real progress against the various baseline years employed by international obligations and the national Climate Act.

Table 2 highlights the difference in progress reducing emissions in 2023 depending on which year is taken as the baseline for emissions, and the challenges that this presents in terms of measuring progress over time and for policy development. For example, compared to 2005, Ireland saw a 21.5 per cent reduction in greenhouse gas emissions in 2023, whereas compared to 2018 (the baseline year for the Climate Act), Ireland saw a reduction of 9.2 per cent in 2023.

Table 2: GHG Emissions Change by Baseline Year

Year	Annual GHG Emissions (Mt CO2eq)	Change compared to 1990	Change compared to 2005	Change compared to 2018	Change compared to 2021
1990	55.680				
2005	70.129	+25.9%			
2018	60.582	+8.8%	-13.6%		
2021	60.191	+8.1%	-14.2%	-0.6%	
2022	59.002	+5.9%	-15.9%	-2.6%	-1.9%
2023	55.006	-1.2%	-21.5%	-9.2%	-8.6%

Source: EPA Provisional Greenhouse Gas Emissions, 1990-2023

Sectoral Emissions

It is clear that there will be challenges in meeting our emissions targets in all sectors, the publication of the carbon budgets shows just how far some sectors will have to go.

Agriculture

Agriculture accounts for the largest proportion of Ireland's emissions (more than one third). The trend of persistently high levels of emission from agriculture (one of the highest in the EU) is a challenge that has not yet been adequately addressed. 2023 saw the sector reduce emissions by 4.6 per cent, primarily as a result of reduced nitrogen fertiliser and lime use and a reduction in livestock numbers. However, the continued expansion of the dairy sector and increases in the dairy herd has the potential to undermine gains from more efficient and sustainable farming practices and reductions in livestock overall. According to Teagasc (2019) Irish dairy farms produce up to three times more greenhouse gas and ammonia emissions than other farming sectors. This type of policy incoherence makes it challenging for the sector to meet climate targets. Immediate action is required to meet the carbon budget target of a 22-30 per cent reduction in emissions from this sector by 2030.

Emissions from agriculture decreased by 4.6 per cent in 2023 compared to 2022, driven by decreased nitrogen fertiliser use (down 18 per cent), decreased lime use (down 26 per cent) with a 0.6 per cent increase in dairy cows and a 4.7 per cent decrease in milk production. 2023 is the 13th consecutive year that dairy cow numbers rose. It is worth noting that agricultural emissions in 2023, although down on 2022 were still 1.2 per cent higher than the 1990 levels (EPA, 2024).

Challenges relating to diverse objectives for the agriculture sector may be hard to resolve. This is evident in the 'Ag Climatise' strategy published by the Department of Agriculture, Food and the Marine (2020). The strategy commits to an absolute reduction in the agricultural greenhouse gas inventory by 2030 but it sets no annual targets, nor does it make reference to the size of the national herd, which is a fundamental driver of agricultural emissions. 'Food Vision 2030', the ten year strategy for the agri-food sector also fails to deal with the challenge posed by the expansion of the dairy herd and increasing emissions. This expansion in production in some farming sectors (dairy in particular) has negated the impact of efficiency gains and reduced activity in other farming sectors leading to increased emissions. This makes the targets set out for agriculture in the carbon budgets very challenging. Improvements in production efficiency will not be enough to meet the carbon budget target and the long-term trajectory for fertiliser, lime use and the livestock sector must be considered. Continued support for the beef sector must be contingent on much stronger conditionality and essential income support for low-income farm households via CAP (Common Agricultural Policy) should be consistent with the green transition and emissions reduction ambitions (CCAC, 2020). We must move away from the existing approach whereby the targets in our agricultural and food strategies serve to undermine the targets in our environmental policies. The recommendations of the 'Just Transition in Agriculture and Land Use' (NESC, 2023) must be built upon, with the necessary policy changes implemented, and adequate investment to support farmers in the transition to a greener economy and society.

Transport

The transport sector is the second largest contributor to greenhouse gas emissions. Emissions from transport decreased marginally by 0.3 per cent in 2023 compared to 2022, with emissions now 4.3 per cent below 209 levels (EPA, 2024). While electric vehicles and biofuels partially offset ongoing increases in the vehicle fleet, overall transport trends present challenges, driving congestion and a host of sustainability problems and costs (CCAC, 2021b). Long-term integrated spatial and mobility planning supporting public transport and active travel in Ireland must be given urgent priority. Significant investment is needed to develop a public transport network powered by electricity and renewable energy. At the end of 2021, there were 110,000 battery electric (BEVs) and plug-in hybrid electric (PHEVs) vehicles in Ireland, approximately 56 per cent of the Climate Action Plan target for 2025 of 195,400 and just over 11 per cent of the 2030 target(EPA, 2024). To encourage electric car usage the national charging infrastructure will require a substantial upgrade and the tax on electric vehicles should be reduced to make them a more affordable option.

The initial investment in public transport will be substantial if it is to have the necessary effect, but the long-term social, environmental and economic benefits of such a change would greatly outweigh the cost. It is vital that the upgrade to the public transport network has a strong focus on connectivity to ensure that people travelling from rural or regional areas to urban centres are encouraged to do so by public transport.

Road transport is just one element of transport emissions. Emissions from aviation are not taxed directly. Jet kerosene use increased by 12.7 per cent in 2023 compared to 2022, and is now greater than petrol use, and air travel is now second only to private cars as a share of transport energy (SEAI, 2024). As we begin to look at what measures are required to deliver on the policies in the Climate Action Plan, we must look at the aviation sector and the policy levers that are available to ensure that it makes a contribution to our climate targets. *Social Justice Ireland* has consistently argued that the aviation sector should make a contribution to Ireland's emissions targets[2] and outlined proposals as to how this could be achieved. Government must implement the key recommendations of 'The Impacts of Aviation Taxation in Ireland' (ESRI, 2021), in particular the recommendation to target the taxation of CO_2 directly by abolishing the Jet Kerosene exemption. Government should actively pursue this issue at EU level and introduce an interim aviation tax in 2024 that would enable the aviation sector to begin to make a contribution to our climate goals.

[2] For further details see our proposal on aviation taxation in Budget Choices 2020, 2021 and 2022.

Energy

Emissions from the Energy Industries sector decreased by 21.6 per cent in 2023 compared to 2022. The decline was driven increases in imported energy, reductions in coal, oil and peat used in electricity generation and an increase in the share of renewable energy. In addition, the residential sector saw a substantial decrease in emissions of 7 per cent, driven largely by reduced fossil fuel use as s result of high fuel prices and a mild winter.

Energy-efficient homes help reduce our carbon footprint as they require less fuel to heat. One of the most cost-effective measures to promote sustainable development is to increase building energy efficiency through retrofitting, for example. The SEAI estimate that €35 billion would be needed over the coming 35 years to make Ireland's existing housing stock 'low-carbon' by 2050. More than 50,000 homes will have to be retrofitted every year to meet the targets set out in the Programme for Government. Investment in renewable energy and retrofitting on the scale required to meet our national climate ambition requires large scale investment in infrastructure. However, barriers persist to accessing grants for low income households and the upfront costs associated with accessing sustainable energy grants. Whilst there have been positive developments including the National Retrofitting Programme (Government of Ireland, 2022), and in particular the Free Energy Upgrade for households in receipt of certain social welfare payments, there is a concern that the upfront cost associated with the One Stop Shop Service and Individual Energy Upgrade Grants Schemes remains a barrier to many low income households. These are households who are most likely to use solid fuels such as coal and peat; with an estimated 115,055 homes having the lowest BER ratings of F or G, it is imperative that Government support these households by redesigning these schemes to make them more accessible. If subsidies are only taken up by those who can afford to make the necessary investments, they are functioning as wealth transfers to those households on higher incomes while the costs (for example, carbon taxes) are regressively socialised among all users. Incentives and tax structures must look at short and long term costs of different population segments and eliminating energy poverty and protecting people from energy poverty should be a key pillar of any Just Transition platform.

6. Drivers of change in policy

In this section we summarise international policy options relating to climate mitigation and adaptation which will influence and shape climate policy formation globally, and in Ireland. At an international level the Intergovernmental Panel on Climate Change (IPCC) and the United Nations have identified specific areas for policy intervention to support mitigation, adaptation and meeting international climate obligations. We have taken these overarching themes as a means of applying policy proposals in an Irish context later in the report.

Intergovernmental Panel on Climate Change (IPCC)

The IPCC '*Climate Change 2022: Mitigation of Climate Change*' report identifies a series of specific areas where actions and policies can be implemented to support the mitigation of climate change. The areas identified in the report are the energy sector, city and urban planning, industry, agriculture and climate governance.

IPCC identified Mitigation Measures

Energy: Supporting renewables will be a key driver of reductions in this area, and this will require the removal of fossil fuel subsidies and the redirection of these supports towards renewables. Removing fossil fuel subsidies can reduce global Greenhouse Gas emissions by up to 10 per cent by 2030, and improve public revenue, but must be done in a way that protects the most vulnerable including supports for economically vulnerable groups.

City and Urban Planning: Urban and city planning can contribute to emission reductions through creating compact walkable cities, low emission energy sources, electrification of transport and enhanced carbon storage using nature. The energy efficiency of new buildings, including building zero carbon and zero energy buildings alongside retrofitting existing buildings can make a significant contribution to emissions reductions in urban areas.

Industry: Emission reductions in industry requires using materials more efficiently, reusing and recycling products and minimising waste. This will require new production processes, low and zero emissions electricity, hydrogen, and, where necessary, carbon capture and storage.

Agriculture: Improved forest and crop and grassland management, the restoration of bog and peat wetlands, improved biodiversity and implementation of sustainable agricultural practices can support reduced emissions from this sector.

Transport: Electric vehicles powered by low emissions electricity offer the largest decarbonisation potential for land-based transport, on a life cycle basis. Many mitigation strategies in the transport sector (including the promoting of walking and cycling infrastructure in addition to electric vehicles) would have various co-benefits, including air quality improvements, health benefits, equitable access to transportation services and reduced congestion.

Transport: Electric vehicles powered by low emissions electricity offer the largest decarbonisation potential for land-based transport, on a life cycle basis. Many mitigation strategies in the transport sector (including the promoting of walking and cycling infrastructure in addition to electric vehicles) would have various co-benefits, including air quality improvements, health benefits, equitable access to transportation services and reduced congestion.

Policy coherence: Well-designed policy packages that support innovation and capacity building are key to reducing emissions. This includes policies in areas such as long-term public spending commitments; pricing reform; and investment in education and training, natural capital, research and development and infrastructure.

Financing: Financing climate mitigation and adaptation and closing investment gaps will be key to achieving climate targets. At present financial flows are between three and six times lower than required. There is sufficient global capital and liquidity to close the investment gaps, but a stronger alignment of public sector finance with climate policy and stronger signals from the international community are required.

United Nations

The United Nations[3] has identified renewable energy transition as a tool to transform our energy systems and move towards meeting global climate targets and the Paris Agreement.[4] The United Nationals Secretary General has identified renewables as the only path to real energy security, stable power prices and sustainable employment opportunities.[5]

United Nations: Five Priority Areas for Renewables

Renewable energy technology must be a global public good that is available to all. In order to achieve this, barriers to knowledge sharing such as intellectual property rights must be removed. The UN proposes a new global coalition on battery storage to allow energy from renewable to be stored and released when people, communities and business need power. This would be led by national governments and would bring together major tech companies, manufacturers and financing to promote and fast-track innovation and deployment for the public good.

Global access to components and raw materials for renewable energy technologies must be improved. Widespread access to a robust and secure supply of renewable energy components and raw materials such as minerals needed to produce wind turbines and electric vehicles is essential. Supply chains for renewable energy technology and raw materials are concentrated in a handful of countries. More international coordination is needed to expand and diversify manufacturing capacity globally. Greater investments are also needed to ensure a just transition - including in people's skills training, research and innovation, and incentives to build supply chains through sustainable practices that protect ecosystems and cultures.

Governments should reform fossil fuel bureaucracies, fast-track and streamline approvals of solar and wind projects, and set ambitious renewable energy targets that provide certainty to investors, developers, consumers and producers. Governments must reform domestic policy frameworks to support renewable energy projects and generate private investment. Domestic policy can incentivise investments in renewables and reduce market risk.

Shift energy subsidies from fossil fuels to renewable energy. Fossil fuel subsidies are inefficient and inequitable. They are also one of the biggest financial barriers to the transition to renewable energy, with around half a trillion dollars annually used by Government to subsidise and lower the price of fossil fuels. Indeed, fossil fuel subsidies are more than triple the subsidies for renewables. Shifting subsidies from fossil fuels to renewable energy not only cuts emissions, but it also contributes to the sustainable economic growth, job creation, better public health and more equality, particularly for the poor and most vulnerable communities around the world.

Triple investment in renewables and renewable energy. Large scale investment in renewables must be a global and national priority and that investment in renewables and renewable energy be tripled. There is a key role here for the diversion of fossil fuel subsidies towards renewables, energy infrastructure and renewable energy.

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[3] https://www.un.org/en/climatechange/raising-ambition/renewable-energy-transition?gclid=EAIaIQobChMI6IiDgN2y-wIVmcftCh2tQwPoEAAYASAAEgKM1vD_BwE

[4] https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement

[5] https://unfccc.int/news/antonio-guterres-time-to-jump-start-the-renewable-energy-transition

7. Policy proposals for Ireland

In this section, we will outline policy proposals that would support a Just Transition and the achievement of our national climate targets and the Sustainable Development Goals whilst addressing current inequalities and infrastructure deficits.

These policy proposals are informed by our understanding of a Just Transition, which one which leaves no people, communities, economic sectors or regions behind as we transition to a low carbon future. Transition is not just about reducing emissions. It is also about transforming our society and our economy.

This section will outline policy proposals in the following areas:

- Investment
- Energy Transformation
- Industry
- Agriculture and Land Management
- Transport
- Governance and Stakeholder Engagement
- Policy Coherence
- Taxation
- Social Protection
- Care
- Education and Training
- Work and Employment

Investment

Proposals:

- Apply the principle of the ‘common good’ to public investment into climate research and development to ensure the resulting innovations remain a public good and accessible to all.
- As a general principle, investment rather than tax subsidies should be the preferred policy tool to support and develop climate infrastructure.
- Invest 0.01 per cent of GNI* in climate research and development annually to 2030.
- Human capital and skills development across the lifecycle.
- Climate labs in Technological Universities across the regions to develop mitigation and adaptation strategies and opportunities.
- Fully resource the polices required to implement our 2030 climate targets.
- Fully resource the CSO to implement the System for Environmental-Economic Accounts (SEEA) and the future compilation of natural capital accounts.
- Align National Development Plan with SDG priorities as part of the SDG National Implementation Plan.

Rationale:

Investment in a productive and balanced portfolio of sustainable physical capital, human capital, social capital, intangible capital, and natural capital assets consistent with global goals on climate change can improve progress towards climate targets, but care must be taken to ensure that existing issues regarding poverty, inequality and social inclusion are also addressed (Hepburn et al, 2020). Government should pursue a policy of climate and social investment underpinned by *Social Justice Ireland's* understanding of a Just Transition to ensure that existing inequalities are not exacerbated.

Hepburn et al (2020) identified five policy areas with high potential on both economic multiplier and climate impact metrics**:**

1. Clean Physical Infrastructure
2. Building Efficiency Retrofits
3. Investment in Education and Training
4. Natural Capital Investment
5. Clean Research and Development

Renewable energy and clean energy infrastructure are job intensive and they offer high returns on public investment as they drive down the cost of transition to clean energy. Residential and commercial retrofitting, natural capital spending in areas such as rural ecosystems, biodiversity and expanding parkland are identified as fast-acting climate friendly policies that will have an immediate impact and long-term returns. These areas form key elements of the policy proposals in this paper and should form key components of Government investment.

Government must take advantage of Ireland's developed skills and innovation systems to expand and increase so called 'green markets' and ecological innovation. This will require increased public investment in climate related research and development. At present our investment in climate research and development is among the lowest in the OECD (OECD, 2021). Government should increase this investment annually, with a specific focus on small and medium-sized enterprises rather than larger corporations. This public investment should improve public access to innovations and green technologies for all and support innovation.

Energy transformation

Energy is one of the key drivers of emissions in Ireland.
Increasing our energy efficiency through retrofitting and investment in renewable energy are two very effective ways of reducing our emissions.

Retrofitting
Proposals:

- Government should develop a national retrofitting strategy of sufficient scale, using the learning from the SEAI deep retrofit pilot programme, with an ambitious target to deep retrofit the entire existing housing stock in a 20 year timeframe and concurrent plans to increase capacity within the construction sector.
- An upgrade of the national grid must be a key element of infrastructure investment so that communities, cooperatives, farms and individuals can produce renewable energy and sell

what they do not use back into the national grid, thus becoming self-sustaining and contributing to our national targets.
- Integrate a Building Renovation Passport Scheme[6] into the National Retrofit Plan. This plan should be fully aligned with the existing BER system and existing retrofitting finance and regulatory measures. This would facilitate a step-by-step approach to retrofitting which could be more financially appealing and manageable for many households.
- Introduce and incentivise minimum energy efficiency standards in the rental sector to encourage renovation of existing housing stock.
- Prioritise the retrofitting of social housing, housing occupied by low-income, vulnerable households and carbon-intensive public buildings.
- Publish a roadmap for the phase-out of fossil fuel boilers and the switch to renewable alternatives for residential heating.

Rationale:

Energy is the third largest driver of our emissions in Ireland. Energy-efficient homes help reduce our carbon footprint as they require less fuel to heat. One of the most cost-effective measures to promote sustainable development is to increase building energy efficiency through retrofitting, for example. The SEAI estimate that €35 billion would be needed over the coming 35 years to make Ireland's existing housing stock 'low-carbon' by 2050. More than 50,000 homes will have to be retrofitted every year to meet the targets set out in the Programme for Government. Investment in renewable energy and retrofitting on the scale required to meet our national climate ambition requires large scale investment in infrastructure. However, barriers persist to accessing grants for low income households. These are the households who are most likely to use solid fuels such as coal and peat; the very households that policy should be targeting. As noted already, the upfront costs associated with accessing sustainability energy grants can act as a barrier for those on low incomes and due care must be taken to ensure that any subsidies are not functioning as wealth transfers to households on higher incomes.

In terms of the rental sector (both private rental and social housing) there remains much work to do. At present, there is no support for tenants in terms of improving the energy efficiency of the housing in which they live. For the private rental sector, Government must look at how to introduce minimum energy efficiency standards in the sector without displacing tenants, whilst incentivising landlords to retrofit their properties and remain in the private rental sector. When it comes to the social housing sector and social housing stock, Government should prioritise the retrofitting of the entire social housing stock by 2030 and support Approved Housing Bodies and other social housing providers to retrofit their own housing stock.

Renewables

Proposals:

- Review all fossil fuel subsidies in 2024.
- Set out a roadmap to remove fossil fuel subsidies by 2030.
- Invest the savings made from removing fossil fuels subsidies into renewable energy with a focus on support the most vulnerable households, communities and regions.

[6] https://www.igbc.ie/wp-content/uploads/2020/09/Introducing-BRP-In-Ireland-Feasibility-Study.pdf

- Reorganise the PSO levy according to average demand to ensure that each sector is responsible for the proportion of renewable electricity that is gives rise to.

Rationale:

In 2020 renewables made up 13 per cent of final energy consumption, well short of the 2020 target of 16 per cent and in 2022 renewables made up just 13.1 per cent of final energy consumption[7]. In light of the current energy crisis, its impact on the cost of living and the challenges presented by the war in Ukraine, a move to renewable energy must be an immediate policy and investment priority. The latest OECD Environmental Review of Ireland (OECD, 2021) recommends that gradually remove remaining tax exemptions and rebates that encourage wasteful fuel use in agriculture, fishery, heating and transport. A review of fossil fuel subsidies is a vital first step.

The value of fossil fuel subsidies in Ireland is substantial (€2.9bn in 2021). By ending environmentally damaging tax breaks and investing this money in renewables, renewable energy infrastructure, people, communities and regions that will be most affected by climate adaptation. If Government is really serious about Ireland transitioning to a low carbon economy all subsidies for fossil fuels should be reviewed in 2023, with those which are harmful removed, and the savings invested in renewable energy and Just Transition programmes.

The IMF note that globally fossil fuels are now massively under-priced, reflecting undercharging for production and environmental costs—including for air pollution and global warming. The estimate for the cost of global energy subsidies (the gap between existing and efficient prices) was around $4.7 trillion in 2015, or about 6.3 percent of global GDP (IMF, 2020). Correctly pricing carbon would reduce its use while boosting the supply of low-carbon alternatives.

Eirgrid found in their 'All-Island Generation Capacity Statement 2019-2028' that forecasted energy demand in Ireland continues to be heavily influenced by the expected growth of large energy users, primarily data centres. Data centres can require the same amount of energy as a small town and Eirgrid forecast that 29 per cent of total energy demand will come from data centres by 2028 (Eirgrid, 2019). To begin to address this challenge, and the pressure the expansion of data centres will put on our energy infrastructure and the amount of our renewable energy production that these data centres will require in the future *Social Justice Ireland* proposes that the PSO levy should be reorganised according to average demand. This would ensure that each sector is responsible for the proportion of renewable electricity that it gives rise to. This is a first step to ensure that Data Centres make an appropriate contribution to Ireland's renewable energy targets.

Industry

Proposals

- Implement the polluter pays principle.
- Mainstream sustainable products and services.
- Introduce an aggregate levy to promote the recycling of aggregates (rocks, sand and gravel) in the building industry, and the re-use of old buildings.
- Pilot a circular economy town in each province.

[7] https://ec.europa.eu/eurostat/databrowser/view/nrg_ind_ren/default/table?lang=en

- Invest in the development and expansion of Living Labs in each region focusing on areas such as plastics, renewables, zero carbon buildings.

Rationale

A sustainable economy can only be achieved with transformative policies. The 'circular economy' theory is based on the understanding that it is the reuse of vast amounts of material reclaimed from end of life products, rather than the extraction of new resources, that should be the foundation of economic growth (Wijkman and Rockstrom, 2012:166). Furthermore, the shift to a circular economy is labour intensive, focusing on repair, recycling, research and development, regenerating natural capital, and preserving and enhancing land, oceans, forests and wetlands.

Embedding the circular economy principles into our economic framework is a key step towards decoupling economic growth from resource consumption and meeting the targets set out in the Climate Action Plan and the carbon budgets. Finland sees the transformation of its economy to a circular economy by 2035 as a key step towards its target of carbon neutrality by 2035. Key elements of the Finnish circular economy programme that can be applied to Ireland are the mainstreaming of the sharing economy and sustainable products and services; choices that strengthen a fair welfare society and the sustainable use of natural resources ensuring materials remain in circulation longer.

'Living More, Using Less' is Ireland's first circular economy strategy, which has a welcome focus on policy coherence in order to deliver on our national ambitions. Among the objectives of the strategy are a national policy framework for Ireland's transition to a circular economy; a commitment to reduce Ireland's circularity gap, so that Ireland's rate is above the EU average by 2030; and promoting increased investment in the circular economy in Ireland, with a view to delivering sustainable, regionally balanced economic growth and employment.

Social Justice Ireland strongly welcomed the publication of the Whole of Government Circular Economy Strategy 'Living More, Using Less' and the Circular Economy Bill which marked significant policy progress for Ireland. Embedding the circular economy principles into our economic framework is a key step towards decoupling economic growth from resource consumption and meeting the targets set out in the Climate Action Plan and the carbon budgets. It puts the re-use of resources and reduced consumption at the heart of the Irish economy. The Circular Economy forms one of the key pillars of the Green New Deal for Europe and it is important that Ireland now moves to implement the monitoring framework provided in the European Commission 2018 Circular Economy Package.[8]

The Circular Economy Bill, which puts 'Living More, Using Less' on a legislative footing is welcome progress. In particular we welcome the commitment in the bill to eliminate the use of disposable coffee cups and phasing out of single use disposable products, policies which *Social Justice Ireland* has consistently advocated for. A reduction in waste and consumption will help prevent waste of our finite natural resources and aid Ireland in meeting our national and international climate targets. It will also positively impact our economy by eliminating harmful subsidies and enhancing adherence to the principle of 'the Polluter Pays'.

Moving towards a circular economy and decoupling economic growth from resource consumption could help Europe to improve its resource productivity by up to 3 percent which could generate cost savings as high as €600 billion a year and also potentially translate into a GDP increase of up to seven

[8] https://ec.europa.eu/environment/circular-economy/

percentage points over current development scenario projections.[9] A wider benefit of the circular economy is the reduction in carbon dioxide emissions.

Ireland should look to peer countries to see how successful circular economy strategies have been developed and implemented. Finland aims to transform its economy to one that is based on the principles of circular economy by 2035, with the circular economy principles forming a key step to the country meeting its target of carbon neutrality by 2035.[10] Finland identified five areas for circular economic growth: sustainable food systems; forest-based loops; technical loops; transport and logistics; and common action. The Finnish model could be informing policy in Ireland. Were Ireland to adopt this model, it would need the support of the agricultural sector to engage in more sustainable practices in food production to minimise emissions; a concerted effort to increase forestry; a commitment to Research and Development (R&D) that focuses on longevity and sustainable production; greater incentives to use clean fuels in transport; and recognition of the relationships and interconnectivity between the economy, environment and society. Targets for each sector for decreased consumption of non-renewable resources and increased productivity of existing resources would be required, with regular monitoring and actions if targets are not met.

According to a recent report by the Housing Commission, there is an underlying shortage of 212,500 to 256,000 homes based on the 2022 census figures, reflecting pent-up demand before considering future population growth and inward migration[11]. Addressing this deficit would increase pressures on the construction and built environment sector, significantly impacting natural resources and carbon emissions. As per the Irish Green Building Council[12], the sector is directly responsible for 37 per cent of Ireland's emissions, equalling that of agriculture, with operation of residential buildings being the single largest contributor (45 per cent) to these emissions. This comprises approximately 23 per cent operational emissions from the energy used to heat, cool, and light buildings, and a further 14 per cent embodied carbon emissions from the production of construction materials, transportation, construction processes, maintenance, repair, and disposal of buildings and infrastructure. Moreover, the report suggests current actions in the Climate Action Plan are insufficient to achieve reduction of 51 per cent by 2030 from the built environment, and emissions could actually grow as it does not factor in the increase in construction and renovation over the next decade. Thus, it is important to align housing policy with Ireland's climate targets. This can be achieved by focussing on maximising the usage of existing stock by bringing Ireland's very high levels of vacant and derelict properties; reducing the carbon intensity of new construction and renovation through better design and innovation in low-carbon construction materials and processes; and development of more efficient construction systems such as offsite construction or Modern Methods of Construction (MMC) cutting waste. To promote the re-use of old buildings and recycling of aggregate materials (rocks, sand and gravel) in the construction sector Government should introduce an aggregate levy.[13]

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[9] https://www.mckinsey.com/~/media/McKinsey/Business%20Functions/Sustainability/Our%20Insights/The%20circular%20economy%20Moving%20from%20theory%20to%20practice/The%20circular%20economy%20Moving%20from%20theory%20to%20practice.ashx

[10] Strategic programme to promote a circular economy - Ministry of the Environment (ym.fi)

[11] Report of the Housing Commission

[12] IGBC (2022), Building a Zero Carbon Ireland – A roadmap to decarbonise Ireland's Built Environment across its Whole Life Cycle, 7th of October 2022

[13] For further detail see our pre-budget submission Budget Choices 2024 https://www.socialjustice.ie/publication/budget-choices-2024

Ireland can and should be at the forefront of rethinking and redeveloping the use of plastics in the global supply chain. An innovative and sustainable plastics industry, where all elements fully respect the circular economy principles, would help to create jobs and reduce waste.

The circular economy in Ireland is supported by the Environmental Protection Agency Waste Prevention Programme. The circular manufacturing platform CIRCULÉIRE has set a target of a 20 per cent reduction in greenhouse gas emissions and waste production for 30 Irish companies. Adapting circular economy principles leads to economic benefits for business. An analysis of the Smart Farming programme on 50 farms, identified 10 per cent greenhouse gas emissions reductions and savings of €6,336 per farm.[14] Ireland has often been lauded as a hub of innovation. Our environment, and consequently our economy and society, will benefit greatly from the adoption of Circular Economy principles.

Agriculture and land management

Proposals:

- Publish a Land Management Strategy in 2024.
- Publish a Farm to Fork Strategy for Ireland in 2024.
- Implement carbon pricing for food products.
- Pilot a Farm Sustainability Passport scheme to support farmers to move to environmentally friendly and sustainable agricultural methods.
- Make the implementation of the recommendations of the Mackinnon Report on the 'Review of Approval Processes for Afforestation in Ireland' a priority.
- Develop a strategy for solar panel expansion on farm buildings with accompanying reform of the RESS system.

Rationale:

The European Commission's proposals for the Common Agricultural Programme (CAP) for 2021 to 2027 stipulated that at least 40 per cent of the CAP's overall budget and at least 30 per cent of the Maritime Fisheries Fund would contribute to climate action. Ireland's CAP Strategic Plan 2023-2027 notes the strong emphasis on higher environmental ambition at an EU level, and the incorporation of this ambition and 'Green Architecture' into Ireland's CAP 2023-2027. The new CAP system will incentivise more sustainable practices. However, the new CAP will also have a reduced budget meaning there are less funds to be allocated within Ireland. The Green New Deal and the Farm to Fork Strategy have informed the priorities for CAP 2023-2027. The Commission's Farm to Fork Strategy is focused on the transition to a sustainable food system based on circular economy principles. Key priorities are reversing biodiversity loss, mitigating climate change, ensuring access to nutritious food and generating fair economic returns, reducing food waste and introducing sustainable food processing and short supply chains.[15] Irish agriculture policy should be at the forefront of developing short supply chains in order to progress the 'Farm to Fork' proposal. This would assist farmers in negotiating a fair price for their produce, and ensure consumers have access to locally produced food

[14] https://www.epa.ie/publications/circular-economy/resources/national-waste-prevention-programme--annual-report-2019.php

[15] https://ec.europa.eu/food/farm2fork_en

which is more sustainable in the long term. The introduction of carbon pricing for food products would also level the playing field for farmers and food producers, as the price of imported food products would reflect the carbon cost of transport and packaging.

Sustainable land management is crucial to Ireland moving to more sustainable agricultural practices. The Intergovernmental Panel on Climate Change (IPCC) defines sustainable land management as the use of land resources to meet changing human needs while ensuring the long-term productive potential of these resources and the maintenance of their environmental functions. The adoption of sustainable land management would reward sustainable forms of agriculture and acknowledge the role of farmers as custodians of this vital national asset. Ireland will have to adapt to this new reality with sustainable agricultural policies, sustainable land management, protecting biodiversity and rural social and economic development guiding policy.

Government must implement policies to support income diversification for farmers, as climate policies will have a significant impact on their livelihoods. At present, only a minority of farmers are generating an adequate income from farm activity and even on these farms, incomes lag behind the national average. Farm incomes are also inconsistent, as the prices of commodities fluctuate, and gains are predicated on expanding dairy production which runs contrary to our climate commitments. Average family farm income was €44,936 in 2022, a substantial increase on the 2021 figure (Teagasc, 2023) although this is projected to have dropped by more than 40 per cent in 2023 (Teagasc, 2023a), highlighting the fluctuation in farm incomes annually. As ever, there are wide variations, with sixty-eight per cent of farms earning less than €30,000 in 2022, and just forty-three per cent of farms considered economically viable (Teagasc, 2023). The agriculture sector has had a very challenging time in recent years with rising fuel and fertiliser prices offsetting any gains, and the sector faces an uncertain outlook for 2024. Government should introduce a Farm Sustainability Passport (designed in a similar process to a Building Renovation Passport) which would reward sustainable agricultural practices and allow farmers to make changes in a clearly defined step-by-step process.

Solar panels for example present an opportunity for farmers to reduce costs and increase their income, however this policy will only be successful as part of a wider strategy to upgrade the national grid to allow farmers, communities and others to sell excess energy back into the grid via a reformed Renewable Electricity Support Scheme (RESS).

Transport

Proposals:

- Actively pursue the removal of the exemption of Jet Kerosene from excise and carbon taxes EU level.
- Introduce an interim aviation tax in 2024 enabling the aviation sector to begin to contribute to our climate goals.
- Invest in electric vehicle charging infrastructure.
- Set out a roadmap for our freight sector to be run on renewable energy by 2050.
- Invest in our public transport fleet, infrastructure and capacity with a focus on increasing local and regional capacity (intra and intercity) and ensuring our fleet is compatible with our climate targets.
- Invest in significant expansion in active transport, our walking and cycling infrastructure, (including to and from schools), with a roadmap for rural and urban areas to 2030.
- Increase provision of subsidised school transport.

- Examine the potential for the introduction of congestion charges in urban centres by 2025.
- Enforce planning regulations to ensure that all developments promote settlements with easy access to transport links and include a network of safe walking and cycling routes.

Rationale:

Public transport

The Climate Action Plan sets out a required reduction of 42-50 percent in transport emissions to 2030. In 2022, transport made up 19.1 percent of Irish Green House Gas emissions (EPA, 2022) and in 2020, passenger cars accounted for 54 percent of road transport emissions (EPA, 2021).

According to the National Household Travel Survey 2022, (National Transport Authority, 2023) 69 per cent of all journeys taken in 2022 were by private car. Walking is the second most popular form of transport, accounting for 20 per of trips. Five per cent of trips were made by bus, 2 per cent on bike and 2 per cent for train/DART/Luas journeys. Those in densely populated areas were less likely to use a car than those in thinly populated areas, with private cars accounting for 53 per cent of all journeys in Dublin City and Suburbs, compared to 80 per cent in rural areas.

Private car journeys continue to dominate transport in Ireland. There is a need to consider congestion charges in urban centres, alongside increased investment in public transport and walking and cycling infrastructure. Revenue from congestion charges could fund investment in public transport and infrastructure for pedestrians and cyclists (OECD, 2021).

Bicycle sharing schemes have been operational in Cork, Dublin, Galway and Limerick since 2015. This scheme is an excellent initiative and supports environmentally sustainable commuting in urban centres. However, each scheme has seen a downward trend of reduced journeys since 2016 (*Social Justice Ireland*, 2022). Without hard infrastructure for cycle lanes, our continued reliance on private cars for urban commutes makes city-cycling hazardous. Government must expedite the introduction of hard infrastructure to support safe cycling in our cities.

Cycling and walking must also be promoted at a rural level. Regional strategies to promote safe cycling and walking infrastructure should be developed and fully resourced. Within these strategies a particular focus should be given to schools and the development of cycle paths to allow children and teenagers to cycle to school. Government should build on the strong public support for reorganising our road space to make it safe for children to walk and cycle from school.[16] The OECD (2021) recommended that Ireland should better enforce planning regulations to ensure that all developments promote settlements with easy access to transport links and include a network of safe walking and cycling routes. This recommendation should be embedded in all development policy.

Public transport in rural areas

The lack of reliable public transport in rural areas means that rural households are more reliant on their car to access basic services and commute to and from work and school. This reliance is contributing to our carbon footprint, with transport being one of the three main contributing industries. Whilst transport emissions were reduced in 2020 by 15.7 per cent, passenger cars were responsible for 59 per cent of that.[17] Government expenditure on public transport as a percentage of

[16] https://www.foe.ie/assets/files/pdf/foe_poll_june_2022_headline_results.pdf
[17] https://www.epa.ie/ghg/transport/

total land transport expenditure has fluctuated since 2002, reaching a low of 30 per cent in 2006. Notwithstanding commitments made to increase active travel and green transport, in 2021, less than half of Government expenditure on land transport was for carbon reduction and public transport (43 per cent) (Irish Government Economic and Evaluation Service, 2022).

A recent study found that access to public transport is a significant challenge in rural areas, with forty-seven percent of respondents not having access to public transport including local link (Irish Rural Link and *Social Justice Ireland*, forthcoming).

Infrastructure must be in place to support thinly populated areas to grow and thrive, while those living in Dublin and surrounding areas, with access to an extensive public transport network, should be encouraged and incentivised to use it. We must improve our active travel infrastructure such as walking tracks and cycling lanes, and work towards making these a permanent transport feature in both rural and urban areas.

Public transport was also included in the Government's response to the increases in the cost of living, published in February 2022. An average reduction in public transport fares of 20 per cent came into effect in April, as well as a cap on the school transport scheme with a reduction to €500 per family at post primary level and €150 per family at primary level. While reduced public transport fees are welcome, they assume that people have access to public transport. Due to the lack of public transport in rural Ireland, and the subsequent need to have access to a private car, not everyone will see an immediate reduction in their transport costs.

The Climate Action Plan sets a goal of 945,000 electric and low-emitting vehicles on Irish roads by 2030 (Climate Action Plan, 2021), along with the phasing out of selling petrol and diesel vehicles by 2030 as part of the Climate Action Bill (2019). This will require substantial investment in the charging infrastructure and in our national grid. Electric vehicles are expensive, despite current incentives and will be competing with the cost of retrofitting for many households. While they will make a major contribution to reducing emissions from transport, investing to ensure our public transport fleet is compatible with our climate targets and is expanded should be the immediate investment priority as this is where some of the largest gains in terms of reduced emissions can be made. While this transition is required to reduce Ireland's GHG emissions, there are knock on quality of life and socio-economic justice benefits to a transition to green transport.

The shift to green modes of transport not only benefits emissions levels and eases long-term costs of transport, but also benefits public health and quality of life for all. In a 2011 report, the World Health Organisation found that one in three people in Europe are annoyed by traffic noise pollution during daytime hours (WHO, 2011). In 2017, road traffic noise was "by far the most influential contributor to noise-induced harmful effects on the Irish population" (Murphy et al, 2022: 5). There have been clear links found between noise pollution and negative health consequences, including cardiovascular disease and sleep disturbance in adults and increased blood pressure and impaired cognitive function in children (WHO, 2018). Greener modes of transport, such as electric vehicles, bicycles and light rail produce lower levels of both noise and air pollution than non-green equivalents (EEA, 2018). Therefore, transitioning to green transport must be supported by government for those in both rural and urban areas, and must reach all income brackets, not only those able to afford costly electric vehicles up front. This requires investment in public transport networks across the country (both inter and intra-city) and schemes which support the purchase of private vehicles which reduce emissions.

Air travel

Emissions from aviation are not taxed directly Jet kerosene use increased by 12.7 per cent in 2023 compared to 2022, and air travel is now second only to private cars as a share of transport energy. As we begin to look at what measures are required to deliver on the policies in the Climate Action Plan, we must look at the aviation sector and the policy levers that are available to ensure that it makes a contribution to our climate targets. *Social Justice Ireland* has consistently argued that the aviation sector should make a contribution to Ireland's emissions targets[18] and outlined proposals as to how this could be achieved. Government must implement the key recommendations of 'The Impacts of Aviation Taxation in Ireland' (ESRI, 2021), in particular the recommendation to target the taxation of CO_2 directly by abolishing the Jet Kerosene exemption. This would ensure that air travel makes an appropriate contribution to the sectoral carbon budget for the transport sector and to our national climate targets. Government should actively pursue the removal of the exemption of Jet Kerosene from carbon taxes at EU level. In the interim an aviation tax should be introduced in 2024, enabling this sector to contribute to our climate goals.

Governance and stakeholder engagement

Proposals:

- Develop a comprehensive Mitigation and Transition Strategy by end 2024.
- Develop a Just Transition Dialogue structure at regional and national level.

Rationale:

In order to ensure the move to a sustainable future for all is successful, stakeholders from all arenas must be involved in the process. Research by Irish Rural Link and *Social Justice Ireland* (forthcoming) found that overwhelmingly, rural communities feel they have not been engaged with when it comes to climate policies and the impact that this will have, and that their voice is not heard in the policy and decision making process. To successfully meet our climate targets and protect the most vulnerable the voices of all stakeholders must be heard.

Sustainable local development should be a key policy issue on the local government agenda, and the Public Participation Networks are a forum where sustainable development issues at a local level can become part of local policy making. Indeed, there is a requirement for Local Authorities to integrate sustainable development principles in the Local Economic and Community Plan and for such plans to contain a statement which may include objectives for the sustainable development of the area concerned. Sustainable Development Councils (SDCs) are a model for multi-stakeholder bodies comprising members of all major groups – public, private, community, civil society and academic – engaged in evidence-based discussion. The EU-wide experience has been that SDCs are crucial to maintaining a medium and long-term vision for a sustainable future whilst concurrently working to ensure that sustainable development policies are embedded into socio-economic strategies and budgetary processes.

In order to develop a sustainable society, services and infrastructure must be well-planned and capable of adapting to the changing needs of the population over time. This means that policy planning and design should, from the very beginning, include potential future changes, and as far as possible should be designed with these in mind. Rural areas are among those that will be most

[18] For further details see our proposal on aviation taxation in Budget Choices 2020, 2021 and 2022.

impacted by the transition to a carbon-neutral society. They will also be impacted by the potential changes of technology and automation on employment and the future of work. An ongoing dialogue on how to support transition and adaptation is essential to ensure that vulnerable rural communities are protected, supported to meet future challenges, and not disproportionately impacted.

This requires input from all stakeholders. Such a mechanism would ensure that there is support and understanding as to how services and infrastructure are to be resourced and rolled out at local, regional and national level. This dialogue should be built into any Just Transition framework with the appropriate mechanisms, supports and investment at all levels.

Social dialogue is an effective mechanism for fostering trust and adopting a problem-solving approach to transition (NESC, 2020). An on-going social dialogue structure at regional and national level is required to ensure the appropriate services and infrastructure are delivered, and that there is ongoing public support for the pathway by which these services and infrastructure will come on-stream. There is an increased responsibility on local and national government to engage with communities on this issue and build local capacity (CCAC,2020). This dialogue should also focus on what is required to transition Ireland to a low-carbon future, and how such services and infrastructure can be delivered and managed in a sustainable way. This requires input from all stakeholders. Such a mechanism would ensure that there is support and understanding as to how services and infrastructure are to be resourced and rolled out at local, regional and national level.

Mitigation and transition for communities

Develop a comprehensive mitigation and transition programme to support communities and people in the transition to a low carbon society; the development of a national mitigation and transition strategy to accompany the Climate Action Plan is a matter of priority if there is to be public support for the significant and fundamental changes required in the years ahead.

A comprehensive mitigation and transition strategy is required to ensure there is public support for our domestic and international environmental and Sustainable Development Goals. This strategy must pre-empt some of the challenges we face as we move to a more sustainable form of development. *Social Justice Ireland* proposes that the strategy should contain, as a minimum:

- Retraining and support for those communities who will be most impacted by the loss of employment related to the move away from fossil fuels;
- Support and investment in the circular economy with regional strategies and targets;
- Investment in the deep retrofitting of homes and community facilities;
- The provision of community energy advisors and community energy programmes;
- Investment in renewable energy schemes;
- Policies to eliminate energy poverty;
- Investment in a quality, accessible and well-connected public transport network.

The development of a national mitigation and transition strategy is a matter of priority if there is to be public support for the significant and fundamental changes required in the years ahead.

Policy coherence

Proposals:

- Integrate climate adaptation into the annual budgetary process.
- Publish a green budget as part of the annual budget.
- Adopt targets and a reporting system for each of the Sustainable Development Goals and incorporate this reporting into the budget process.
- Introduce a system of Natural Capital Accounting by assigning value to natural capital and ecosystems in our national accounting systems.
- Develop a strategy to support and resource the CSO to develop Ireland's System of Environmental-Economic Accounts (SEEA).
- Develop a process whereby Ireland's System of Environmental-Economic Accounts will be incorporated into the National Development Plan.
- All proposed environmental taxation changes over the period.
- Details of the energy efficiency and renewable energy projects that this revenue will fund over the period to support our low carbon transition.
- A circular economy strategy for Ireland.
- A mitigation and transition programme.
- Adopt clear emissions reductions targets, baselines and policy grounded in accessible language.
- Implement a temperature target within emissions goals to ground progress in accessible metrics and provide clarity regarding climate science.
- Progress work ongoing to establish a Just Transition Commission and adequately resource the work programme of the Just Transition Commission and its secretariat.

Rationale:

As outlined earlier, policy coherence, and well-designed policy packages that support innovation and capacity building are key to reducing emissions. These include economy-wide packages that support mitigation and avoid negative environmental outcomes, meet short-term economic goals while reducing emissions and moving towards sustainable development.

Strong policies with clear adaptation goals, defined responsibilities and commitments that are coordinated across Government and across sectors can deliver progress on mitigating the worst impacts of climate change. This requires mainstreaming climate adaptation into our annual budgetary cycle, regular monitoring and evaluation and an inclusive governance that prioritises policies that address specific inequities based on gender, ethnicity, disability, age, location and income (IPCC, 2022). If Government is to deliver our 2030 targets, strong policy coherence; the mainstreaming of climate adaptation into fiscal policy; and governance focused on addressing inequalities is required.

To ensure policy coherence Government should integrate a Sustainable Development Framework into economic policy. There appears to be a strong degree of policy incoherence at national level, with government pursuing policies that result in increased emissions and inhibit the achievement of our climate-related goals. The increased emissions from both agriculture and transport mean that Ireland will be subject to fines for not meeting our European targets. Energy policy is also affected by policy incoherence. There is a mismatch between pursuing a policy of data centre expansion, and the pressure that this will put on energy resources whilst simultaneously trying to reduce our energy emissions. Eirgrid found in their 'All-Island Generation Capacity Statement 2019-2028' that forecasted energy demand in Ireland continues to be heavily influenced by the expected growth of large energy users, primarily data centres. Data centres can require the same amount of energy as a small town and Eirgrid forecast that 29 per cent of total energy demand will come from data centres by 2028 (Eirgrid, 2019).

In addition to the immediate financial costs of missing our 2020 targets, the potential social, economic and environmental impacts of climate change are immense, and their cost must also be taken into account. The recommendations of the report by the National Economic and Social Council on Natural Capital Accounting (NESC, 2024) should be progressed as a matter of urgency.

Government's commitment to green budgeting and the publication of all Exchequer climate-related expenditure is an important part of the policy coherence process and incorporating climate change and the SDGs into the budget process. In order to improve policy coherence, the SDGs should be placed at the centre of policy making in Ireland.

Develop a new National Index of Progress

Moving towards an economy and society built on sustainable development principles requires that we develop new metrics to measure what is happening in society, to our natural resources, to the environment and in the economy. We cannot tackle climate change and continue to pursue a growth model based on consumption.

As Stiglitz (2019) points out:

"What we measure affects what we do, and if we measure the wrong thing, we will do the wrong thing. If we focus only on material wellbeing – on, say, the production of goods, rather than on health, education, and the environment – we become distorted in the same way that these measures are distorted."

The European Commission has published guidelines on integrating ecosystems and natural capital into decision-making (European Commission, 2019b). Government should ensure that our natural capital and eco-systems are included, not only in the decision making and policy making process, but also in our national accounts. The Commission guidelines state that the integration of ecosystems and natural capital should take place within existing frameworks, and that ex ante assessments on the environmental impacts of plans, policies or programmes should be carried out.

The SDGs related to natural capital and living ecosystems are the basis for achieving all other social and economic goals according to a recent report from the European Commission on integrating natural capital and ecosystems into decision-making. Ireland must develop a new National Index of Progress encompassing environmental and social indicators of progress as well as economic ones. By measuring and differentiating between economic activities that diminish natural and social capital and those activities that enhance them, we can better track our progress and ensure that our economic welfare is sustainable. Such an Index would also allow us to move beyond a purely financial approach and look at the value added to or subtracted from our natural and social resources as a whole by the policies that we pursue. The use of such indicators would help ensure that issues such as climate justice and balanced regional development, among other key indicators of wellbeing, are given the priority they deserve by policymakers.

The Environmental Protection Agency (EPA, 2017c) report on the state of knowledge of climate change impacts in Ireland found that while there was sufficient information available to support the integration of environmental protection principles into economic and social policy making, there remained areas on which a number of 'important knowledge gaps' remain, such as coastal and marine, critical infrastructure, emergency planning and human health (2017:31).

The report indicates that climate change has the potential to impact all economic sectors, with adaptation measures made difficult by a lack of certainty of the severity of the risks and the subsequent impact on the insurance sector. It also makes a number of key recommendations including advancing the knowledge base; developing sectoral risk and vulnerability assessments; developing and assessing adaptation options which would include cost-benefit analyses; and developing and implementing governance structures. The Irish Government needs to take on board these recommendations to mitigate the costs of climate change on our economy, while having the benefit of providing jobs in implementing these measures. At a practical level the CSO should be fully resourced to implement the System for Environmental-Economic Accounts (SEEA) and the future compilation of natural capital accounts. These datasets will be vital to measure progress on environmental issues and the SDGs.

Taxation

Proposals:

- Review all fossil fuel subsidies and environmentally harmful tax expenditures annually with a view to removing those that do not align with our national climate goals.
- Develop a roadmap of all proposed environmental taxation changes up to 2030 and details of the energy efficiency and renewable energy projects that this revenue will fund over the period to support our low carbon transition.
- Develop a progressive and equitable environmental taxation system.
- Set out a roadmap to manage and plan for replacing revenue that will be lost as the transport fleet moves towards electrification.
- Implement the polluter pays principle across the taxation system.
- Implement a Commercial Air Transport tax**.** This would ensure air travel makes a contribution to carbon budgets for the transport sector in line with the 'Polluter Pays' Principle and the Environment Liability Directive while Government proactively pursue the removal of the exemption of Jet Kerosene from excise and carbon taxes at EU level.[19]
- Overhaul the fuel allowance, delink it from fuels and make it available for the whole year.

[19] For further details see our pre-budget submission Budget Choices 2024 https://www.socialjustice.ie/publication/budget-choices-2024

Rationale:

Incentives and tax structures must look at short and long term costs of different population segments. Eliminating energy poverty and protecting people from energy poverty should be a key pillar of any Just Transition platform.

In designing taxes or incentives transitional measures, regional differentiation, the availability of alternatives and differences in purchasing power should all be taken into account. When designing environmental taxes, it is vital that revenues generated should be used to offset any regressive impacts. When considering environmental taxation measures to support sustainable development and the environment, and to broaden the tax base, the Government should ensure that such taxes are structured in ways that are equitable and effective and do not place a disproportionate burden on rural communities or lower socio-economic groups. The European Commission has recommended the use of economic instruments such as taxation to ensure that product prices better reflect environmental costs.

Subsidies are also an element of the environmental tax code that should be reviewed. Eliminating these subsidies mean that government has a wider fiscal space available to it in terms of climate policy and taxation. In terms of overall public expenditure, systematic reviews should be carried out and published on the sustainability impacts and implications of all public subsidies and other relevant public expenditure and tax differentials. Subsidies which encourage activity that is damaging to natural, environmental and social resources should be abolished.

Environmental taxation, enforcing the polluter pays principle, and encouraging waste prevention can help to decouple growth from the use of resources and support the shift towards a low carbon economy. Incorporating social and environmental costs in regulating and pricing both goods and services, combined with promoting those goods and services which are sustainable, should become part of sustainable development policy.

Review Fossil Fuel Subsidies

Social Justice Ireland has consistently called for a review of fossil fuel subsidies, for the elimination of those which are harmful to our environment and climate goals and that these resources be invested into renewable energy, upgrading the national grid and supporting a just transition. The latest OECD Environmental Review of Ireland (OECD, 2021) recommends gradually removing remaining tax exemptions and rebates that encourage wasteful fuel use in agriculture, fishery, heating and transport. A review of fossil fuel subsidies is a vital first step.

The value of environmental subsidies in Ireland is substantial (€2.9bn in 2021).[20] By ending environmentally damaging tax breaks and investing this money in people, communities and regions that will be most affected by climate adaptation, Government can help to ensure a Just Transition. It also increases the fiscal space available to government in terms of climate policy. Government can alleviate adverse climate change impacts by removing these subsidies rather than levying new environmental taxes or increasing the existing environmental tax rates/levels. This is something that must be considered in budgetary terms when implementing and designing climate policy.

In terms of overall public expenditure, systematic reviews should be carried out and published on the sustainability impacts and implications of all public subsidies and other relevant public expenditure

[20] https://www.cso.ie/en/releasesandpublications/ep/p-ffes/fossilfuelsubsidies2021/

and tax differentials. Subsidies which encourage activity that is damaging to natural, environmental and social resources should be abolished.

Eliminating harmful subsidies and investing in renewable energy and schemes to address energy poverty would put Ireland in a much better place to meet our energy targets. If Government is really serious about Ireland transitioning to a low carbon economy all subsidies for fossil fuels should be reviewed in 2023, with those which are harmful removed and the savings invested in renewable energy.

Protecting the most vulnerable

Those who are on the lowest incomes must be protected during our transition to a green economy and society. Using a proportion of funds from carbon tax revenues to support low-income households, those in fuel poverty, and support climate displaced workers must be part of our climate strategy (OECD, 2021). One innovative policy that should be pursued is rebranding fuel allowance, expanding eligibility, and providing it to eligible households during the whole year to support those on low incomes.

Social Protection

Proposals

- Benchmark core social welfare rates to 27.5 per cent of average weekly earnings in 2024.
- Publish a roadmap on a move to a system of indexation to set targets for the social welfare system by 2030.
- Integrate climate adaptation into social protection systems to ensure they are robust and flexible enough to support those who will be most impacted by the changes to come.
- Establish a minimum social floor of income and services below which no one in society should fall.
- Reconceptualise the interaction of employment and work, taxation, and welfare and give serious consideration to policies such as a universal basic income and universal basic services.

Rationale

To achieve a Just Transition, Government and policies must ensure that no-one is left behind and that existing inequalities are not exacerbated. Vulnerable groups, particularly those on fixed incomes, must be protected from negative impacts of the green transition, and everyone should experience the benefits and opportunities that a sustainable, green economy and society can bring. High rates of poverty and income inequality have been the norm in Irish society for some time. They are problems that require greater attention than they currently receive, and our approach to a Just Transition must be clear in setting out to ensure we reduce existing rates of poverty and inequality. Tackling these problems effectively is a multifaceted task, one which will require an effective approach to addressing income adequacy.

The latest Survey on Income and Living Conditions (SILC) (CSO, 2024) gives us the most up to date and comprehensive data on poverty. The results detail how 10.6 per cent of the population is living in poverty (559,850 people). The breakdown of this figure is revealing; of this number 176,912 are children, more than 59,300 are aged over 65 and more than 145,500 have a job. Over 2.3 million people are in receipt of some form of social welfare payment 2022 (Department of Social Protection, 2023)**.** More than 85 per cent of these are directed to individuals who are not in a position to seek employment. Among them, the largest proportion of these people are in receipt of Child-related payments (852,903 people i.e. 36.5 per cent), followed by those in receipt of the State pension (707,879 people i.e. 30.3 per cent), and those in receipt of Illness, Disability and Carers payments (436,366 people i.e. 18.7 per cent). These statistics underscore a crucial reality: the majority of social welfare payments are for individuals unable to pursue employment opportunities. Given this, it is imperative that social welfare supports are not kept at inadequate rates for fear of discouraging people from seeking work. Furthermore, it is essential to recognise that even gainful employment does not guarantee an escape from poverty. As previously outlined, the latest SILC data reveals that in-work poverty is 5.9 per cent - equating to more than 145,500 people in employment living below the poverty line.

The indexation of core social welfare payments to average earnings is essential to ensure recipients do not fall behind the rest of society. As detailed, the majority of people in receipt of welfare payments, people on fixed incomes, are not connected to the labour market. To this end benchmarking core social welfare rates and establishing a system of indexation to average earnings is essential to ensure adequacy of income, and address issues of poverty and inequality. The benchmark should start at 27.5 per cent of average earnings as a minimum, and that Government should commit to reaching this benchmark in 2024. We further propose that a pathway and process is then outlined for the indexation of core social welfare payments to set targets against average weekly earnings. to 2030.[21] This approach ensures that payments remain responsive to economic shifts, aligning them with changes in the cost of living and overall economic performance.

In addition to the immediate priority of benchmarking core social welfare rates, sufficient investment must be made in the services and supports (such as training, upskilling and reskilling, employment supports) that will be required by those facing lifestyle changes due to a changing economy and society. As we consider the profound impact of these changes, we must reconceptualise the interaction of employment and work, taxation, and welfare as we manage the green and digital transitions and give serious consideration to a minimum social floor and policies such as a universal basic income and universal basic services. Our social protection system must be robust, fit for purpose for the times in which we live now, and fit for purpose to meet future challenges, and it must be flexible enough to provide support to those who need it when they need it.

Care

Proposals

- Use population projections and spatial planning to ensure that the necessary investments in care across all stages of the life cycle; healthcare, childcare and long-term care is of high standard, local, affordable and accessible.
- Increase investment in early childhood education and care and after-school care by 0.1 per cent of GNI*each year with a view to reaching 1 per cent of GNI* by 2030.
- Increase the availability and quality of Primary Care and Social Care services.

[21] For further detail see *Social Justice Ireland's* submission to the Oireachtas Committee on Budgetary Oversight https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/committee_on_budgetary_oversight/submissions/2022/2022-01-26_opening-statement-dr-sean-healy-ceo-social-justice-ireland_en.pdf

- Invest in early years education and childcare and tackle the issue of insurance costs in the sector.
- Recognise the essential contribution of carers to society and provide adequate income and protection for those providing care.
- Increase the provision of respite opportunities to carers and to those for whom they care.
- Pilot a Universal Basic Services and a Universal Basic Income Scheme for Carers in line with the Programme for Government Commitment to a Carers Guarantee.
- Create a statutory entitlement to home care.

Rationale

Care, in its various forms is required throughout all stages of the life cycle; healthcare, childcare and long-term care should be local, affordable and accessible. Receiving care is an essential part of the life cycle, in early years, later years and for some, throughout all stages of their lives. It is an essential element of the social contract. Whether paid or unpaid, carers contribute significantly to society each year. Care work is people-centred, green work and should be viewed as such in the Just Transition.

In 2021, 64.4 per cent of children under the age of three years are cared for only by their parents (an increase from 57.6 in 2021), which means 35.6 per cent of children under the age of three are cared for by people other than their parents, be it grandparents, childminders or with formal childcare providers.[22] Investment in early childhood care and education needs to increase by a minimum of 0.1 per cent of GNI* with a view to reaching 1 per cent of GNI* by 2030 in line with the top performing countries in the OECD. This level of investment is crucial to ensuring that all children have access to quality childcare and after-school care which supports their development and facilitates parents to participate in the labour market.

Social Justice Ireland believes that childcare staff should earn a decent wage and that Government should ensure that any subsidies aimed at improving the conditions of childcare staff are not used to increase costs to parents. This could be facilitated to some extent by legislating to reduce ancillary costs such as insurances which are having a detrimental effect on the sector.

In Ireland, results from the 2022 census suggests that the population grew by an estimated 8 per cent since 2016 to reach 5.1 million people (CSO, 2023). The population is growing across all regions, with the most significant growth amongst older age groups. The highest increase in population was seen in the over 70s (at 26 per cent), while there was a 4 per cent fall in the numbers of people aged 25 to 39 (CSO, 2023). Although Ireland's population is young in comparison to other European countries, it is ageing rapidly. In fact, Ireland had the largest relative increase in the population aged 65 and over (+27 per cent) between 2015 and 2022 among EU countries (OECD/European Observatory on Health Systems and Policies, 2023).

Ageing populations represent increased longevity, a success story that is to be welcomed. But significant increases, particularly in the numbers of people who are amongst the oldest old, will result in increased numbers living with long-term illness or disability, which must be planned for using an appropriate model of healthcare. Results from the 2022 Census (CSO, 2023a) demonstrate a strong link between disability and increased age with the proportion of people experiencing disability

[22] https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Living_conditions_in_Europe_-_childcare_arrangements

increasing notably from age 75 onwards. In 2022, amongst those aged 75 to 79, approximately 47 percent people experienced disability while almost 76 percent of people aged over 85 did so (with disability defined as experiencing at least one long-lasting condition or difficulty). The number of people providing regular unpaid care is increasing – they increased by over 50 per cent between 2016 (195,263 people) and 2022 (299,128 people) (CSO, 2023b). This represented 6 per cent of the population, the majority being women (CSO, 2023b). Consistent with these trends, reports from the ESRI project increased demand for health and social care across all sectors to 2030 (in home care, long-term and intermediate care, and in hospital beds/inpatient services) (Wren et al, 2017; Keegan et al, 2018).

The ageing of the population must be properly planned for using population and spatial projections. A statutory basis for home care has been called for by *Social Justice Ireland* and initiatives taken in this direction are welcome, but publication of details and implementation are regrettably delayed. Supporting people to live at home requires an integrated approach that ensures access to a range of supports in the home as well as access to dedicated rehabilitation services, respite care places as well as new models of supported housing. To achieve this, deficits in infrastructure need to be addressed urgently with an emphasis on replacement and/or refurbishment of facilities. If this is not done, inappropriate admissions of older people to acute care facilities will continue with consequent negative effects on acute services and on people and their families.

Education and Training

Proposals

- Update our lifelong learning target to reach 20 per cent by 2030. with sub targets for older workers and other underrepresented groups.
- To meet the digital and green transition challenges, develop an integrated, multi-generational skills development strategy.
- Embed local skills strategies, vocational training and apprenticeships as key enablers of skills for a just transition.
- Develop a forward-looking and comprehensive adult learning strategy that is flexible to regional and local realities to help workers acquire skills required in a green economy.

Rationale

Almost half of the labour force will be impacted by changes to their jobs as a result of automation by 2040 (OECD,2019). Our training and skills development policy must develop to ensure that our regions and communities have the necessary resilience, and supports in place to ensure that they can adapt to meet this challenge. Deep and rapid changes in the world of work driven by the digital and green transformations as well as population ageing have been associated with greater job instability (OECD, 2023). The green and digital transformations mean that many occupations will alter significantly in the coming decade, with older workers more likely to experience skills obsolescence. A multigenerational skills strategy is necessary to support workers of all ages to navigate new employment realities. This strategy must be flexible to adapt to local and regional realities, as the impact of transformations on the labour market in Ireland will not be homogenous. The level of exposure of employment across Ireland to the green and digital transitions is wide-ranging, spanning towns across all four provinces. This is particularly problematic for rural areas as there are few alternative employment opportunities for displaced workers. It is essential therefore that skills policies are flexible, can adapt to local realities, and are aimed not just at those who have lost employment, but workers who currently have jobs which are likely to be impacted significantly in the coming decade.

The Programme for the International Assessment of Adult Competencies (PIAAC) data shows that on average across OECD countries only 24 per cent of adults aged 55-65 participate in job-related training, compared to 41 per cent of adults aged 45-54 (OECD, 2023). This can leave older workers without the right skills navigate a changing labour market. A similar picture is evident in Ireland, with 20 per cent of those aged 25-34 engaged in lifelong learning compared with 8 per cent of those aged 55-64 (SOLAS, 2022). Ireland's lifelong learning rate is 12.8 per cent. Government should set a target to reach a lifelong learning rate of 20 per cent by 2030 with sub targets for older workers and those with lower levels of qualifications.

Older workers can also face several barriers to training, including cost and age discrimination that prevents them from accessing training. There is a risk of polarisation and inequality in the labour force if effective upskilling and reskilling systems are not put in place in a timely fashion. Promoting all-age lifelong learning is essential to supporting skills development and ensuring that the transition to a green economy is just for all workers.

With both the challenges and opportunities of the green transition being place-specific, local actions or national initiatives tailored to local realities are needed. Local government covers the spaces where local development needs to be joined up with employment and skills policies. Efforts must be made by local government to engage with all relevant local stakeholders, from education to employers to community development to ensure that everyone can develop the skills needed for a changing labour market. Establishing strong links between vocational education and employers can help ensure training meets demand in the local labour market. Apprenticeships and traineeships which are not age restricted can also serve as a mechanism to address green labour market shortages, by helping participants develop the right skills that are directly employable.

Work and Employment

Proposals

- Ensure that at all times policy seeks to ensure that new jobs have reasonable pay rates, and adequate resource are provided for the labour inspectorate.
- Reduce the impediments faced by people experiencing disability in achieving employment. In particular, address the current situation in which many face losing their benefits when they take up employment.
- Increase the National Minimum Wage to the Living Wage.
- Make tax credits refundable to address the issue of in-work poverty.
- Increase investment in lifelong learning and the up-skilling of those who are unemployed, or who are at risk of unemployment.
- Develop regional green transition roadmaps, aligning spatial data and population and skills data with environmental policy with regional development, and employment and skills policy.
- Recognise that the term 'work' is not synonymous with the concept of 'paid employment'. Everybody has a right to work, i.e. to contribute to his or her own development and that of the community and the wider society. This, however, should not be confined to job creation. Work and a job are not the same thing.

Rationale

The green transition will drive a transformation of local labour markets, with new skills needed, and others becoming redundant. The green transition is policy driven (OECD, 2023a) allowing Government and policy makers to develop and implement proactive plans to protect those who will be most impacted, and to ensure optimal outcomes for all, especially those who are vulnerable. Regional dialogue and engagement to support place-based strategies are key to supporting communities during the transition, as risks and impact will vary across regions within the same country (OCED, 2023a). To date, green-task jobs (defined as those with at least 10 per cent green tasks) are predominantly found in large companies (firms with 250+ employees) and require more education than polluting jobs (OECD, 2023a). In Ireland, the majority of green-task jobs are located in the Eastern and Midlands region, with the lowest levels found in the Northern and Western region. Learnings from past transitions both in Ireland (Bord na Móna closure in the Midlands) and further afield regarding what policies work best must be applied to the green transition. An OECD analysis of past transitions found that the drivers of successful local policies were a clear and long-term vision for local economic transition, significant investment in upskilling and reskilling programmes, coalitions focused on social inclusion through social dialogue, assisting affected workers before their jobs became redundant and using regional assets to build resilient communities. Government must set out a clear, long-term vision and forward-looking strategy for green transition, aligning environmental policy with regional development, and employment and skills policy with targeted supports for vulnerable groups.

Workers in polluting jobs, who tend to have lower educational attainment and hold medium-skilled occupations, will be the most negatively affected by the green transition. Supporting these workers early on through a tailored mix of career guidance, training, and income support maximises chances of re-employment and helps to reduce social resentment. Ireland's public employment service through the Intreo offices must be updated to reflect the impact of the green transition to allow for flexible training opportunities, and to ensure local skills are aligned to local employment opportunities. Engagement with local stakeholders and access to timely local data on skills and labour market participation will be an important element of aligning our public employment services with the green transition.

Looking beyond green jobs, policy must ensure that vulnerable groups are not negatively impacted by future changes. The challenge of in-work poverty has been outlined earlier in this paper. If Government is going to address the problem of low-paid employment, and struggle of individuals and families on low earnings to achieve a basic standard of living, policies which protect the value of the minimum wage and attempt to keep those on that wage out of the income tax net and promote the living wage are those which require consideration. Improvements in the low pay rates received by many employees offers an important method by which levels of poverty and exclusion can be reduced. Paying low paid employees a Living Wage offers the prospect of significantly benefiting the living standards of these employees and we hope to see this new benchmark adopted across many sectors of society in the years to come.

There are also simple changes to the income taxation system that can be made to ensure low paid workers get any benefits from income tax changes. If a low income worker does not earn enough to use up their full tax credit then they will not benefit from any income tax reductions introduced by the Government in its annual budget. As we have demonstrated in our analysis of recent budgets, this has been the case for a large number of low income workers following recent Budgets.[23] Making tax

[23] https://www.socialjustice.ie/system/files/file-uploads/2023-10/Budget%20Response%20-%20FINAL.pdf

credits refundable would be a simple solution to this problem. It would mean that the part of the tax credit that an employee did not benefit from would be "refunded" to them by the state. The major advantage of making tax credits refundable lies in addressing the disincentives currently associated with low-paid employment. The main beneficiaries of refundable tax credits would be low-paid employees (full-time and part-time).[24]

Policy must also aim to ensure that groups currently underrepresented in the labour force are not left behind in the green transition. People experiencing disability or a long-lasting condition are one such group, with a labour force participation rate of 40 per cent, compared to 61 per cent for the full population aged 15 years and over (CSO, 2023). Among those found to have a long-lasting condition or difficulty to a great extent, the participation rate was 22 per cent. These findings reflect earlier results from Census 2011, the 2006 National Disability Survey and the 2016 Census. This low rate of labour market participation 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. Further efforts should be made to reduce the impediments faced by people with a disability to obtain employment. In particular, consideration should be given to reforming the current situation in which many such people face losing their benefits when they take up employment. This situation ignores the additional costs faced by people with a disability in pursuing their day-to-day lives.

A major question raised by the green transition, and indeed the digital transition are assumptions underpinning culture and policymaking when it comes to work, employment and productivity. The priority given to paid employment over other forms of work is one such assumption. Most people recognise that a person can be working very hard outside a conventionally accepted 'job'. Much of the work carried out in the community and in the voluntary sector comes under this heading. So too does much of the work done in the home. *Social Justice Ireland* believes that government should recognise, in a more formal way, all forms of work. We believe that everyone has a right to work, to contribute to his or her own development and that of the community and wider society. We also believe that policymaking in this area should not be exclusively focused on job creation. Policy should recognise that work and a job are not always the same thing.

8. Conclusion

Social Justice Ireland presents this paper as a contribution to public policy discourse on how to deliver a Just Transition in Ireland, meet our national and international climate obligations and protect those who will be most impacted by the necessary changes. A Just Transition is essential to managing the many changes that we face, and it is a key pillar of *Social Justice Ireland's* proposed social contract. When designing and implementing policies to transform our society and economy, we should not only be working towards meeting our climate obligations, but simultaneously improving living standards, building a thriving and sustainable economy and addressing existing inequalities. Policies for the common good are at the core of any Just Transition

In Ireland, our leaders in all sectors, political, enterprise, trade unions, farming, environmental and community and voluntary must be involved in developing and implementing the policies that will deliver a Just Transition and meet our climate goals. A failure to put sustainability at the forefront of national policy for many years has led to a situation where the window of opportunity is small, and

[24] For full details on this proposal see https://www.socialjustice.ie/content/policy-issues/refundable-tax-credits-key-helping-working-poor

the effort required is considerable. This should make our leaders all the more determined to drive and deliver the necessary changes. The time has come to manage this transition and ensure that it is fair and just, and that it delivers changes that improve our environment, our economy and our society. Managing this transformation challenges us to envisage a society and economy based on a system other than what is already in place. It challenges us to find and implement alternative and better ways of managing and organising economic activity to deliver a Just Transition and a new social contract, one that would deliver a better standard of living and wellbeing for everyone in society. To be successful, we must put the common good at the heart of public policy.

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