



# **A Better and Fairer Ireland**

Proposals for a Programme for Government



## Contents

Introduction .....	2
An end to poverty: improved welfare and wellbeing for all.....	3
Adequately resourcing the Future .....	5
Infrastructure and services for vibrant and resilient communities .....	7
An economy that works for all.....	10
Strengthening our democracy .....	13
A Just Transition.....	15

## Introduction

Ireland is in a privileged position with strong GDP and GNI\* figures and very strong labour market figures. In addition, the exchequer has seen unprecedented levels of corporate windfall revenue in recent years. The potential risk of external shocks to the economy has implications for our corporate tax-take in the longer term. This requires planning for a sustainable tax-take and wise investment of available funds into infrastructure and services to embed resilience. Notwithstanding these potential risks, the Irish economy is in a strong and stable position. Yet, despite this strong economic performance, to date, Ireland has failed to ensure the social dividend from this economic success has reached everyone in society. We have failed to adequately build on recent years of economic growth and windfall revenues to deliver a just society, to put a social floor of adequate income and services in place for everyone. We must grasp this opportunity to harness our economic success, success which is the result of investment in human capital, social infrastructure, our communities and our natural capital, to deliver transformative change for all.

Everyone in our society has a right to a share in the Common Good. By making the Common Good and policies which support it a foundation of the next Programme for Government, we can harness the benefits of our strong economic position and invest in policies that will make a difference to society, our wellbeing and our communities.

Putting the Common Good at the heart of public policy can deliver the transformative change required to build a thriving Ireland for all: a thriving Ireland with resilient communities; a thriving Ireland that can respond to the needs of a changing society, with an economy that works for all - that supports our social and environmental goals; a thriving Ireland where there is a plan for collecting sufficient revenue to resource our public services, now and into the future; a thriving Ireland that plans for and delivers a Just Transition; a thriving Ireland where everyone feels that their voice is heard and valued.

## An end to poverty: improved welfare and wellbeing for all



For much of the hundred years since our independence, Ireland has struggled to escape grinding economic stagnation, deprivation and forced emigration. But the economic transformation of our country over the past 30 years, imperfect and uneven though it has been, has brought about prosperity unparalleled in our history. We now have an opportunity to take the next step in the transformation of our society and finally end poverty and deprivation during the lifetime of the next government.

High rates of poverty and income inequality have been the norm in Irish society for far too long, the at-risk-of-poverty rate has never fallen before 10 per cent. They are problems that require greater attention than they currently receive, but tackling these problems effectively is a multifaceted task. It requires action on many fronts, ranging from healthcare and education to accommodation and employment. However, the most important requirement in tackling poverty is the provision of sufficient income to enable people to live life with dignity. No anti-poverty strategy can possibly be successful without an effective approach to addressing low incomes.

Almost 560,000 people in Ireland are living in poverty, of which more than 176,000 are children, more than 145,000 are in employment and almost 65,000 are aged 65 and over.<sup>1</sup> The next government must commit to ending poverty. It must set ambitious poverty reduction targets, with sub targets for vulnerable groups such as children, the ‘working poor’, lone-parent families, persons with a disability, and older persons living alone. To address high levels of poverty, income inequality and social inclusion, policies that address income adequacy must be combined with the provision of properly resourced services and infrastructure.

### *Proposal: Set an ambitious national poverty target*

*Social Justice Ireland* suggests that Government set a 5-year plan for dramatically reducing poverty in Ireland as part of any programme for government. With the prolonged and disproportionate impact of the cost of living crisis on vulnerable and low income households, this kind of clear policy commitment is all the more important to protect the most vulnerable in Irish society. Ireland needs this kind of centralised policy commitment coupled with accountability mechanisms to mobilise a multi-departmental approach to the crisis of poverty.

### *Proposal: Benchmark core social welfare rates to average weekly earnings*

A lesson from past experiences of economic recovery and growth is that the weakest in our society get left behind unless welfare increases keep track with increases elsewhere in the economy. Indexation of minimum rates of social welfare payments to movements in average earnings is therefore an important policy priority. At a minimum, the next government should commit to benchmarking core social welfare rates to 27.5 per cent of average weekly earnings in its first year in office. In year two it should publish an Indexation Roadmap, setting out how core social welfare rates

<sup>1</sup>Figures based on CSO SILC data

<https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2023/>

will be indexed to average earnings over a ten year period, with a view to meeting the minimum essential budget standard over this time.

*Proposal: Invest in policies to address educational disadvantage*

Make the improvement of educational outcomes for pupils from disadvantaged backgrounds and disadvantaged communities a policy priority, with additional resources focused on addressing the persistence of educational disadvantage. The next government should adequately resource the DEIS programme, and ensure adequate resources are allocated to non-DEIS schools to enable them to fully support disadvantaged pupils. It should also publish an implementation roadmap for the recommendations of the OECD Review of Resourcing Schools to Address Educational Disadvantage in Ireland.<sup>2</sup>

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<sup>2</sup> [https://www.oecd.org/content/dam/oecd/en/publications/reports/2024/07/oecd-review-of-resourcing-schools-to-address-educational-disadvantage-in-ireland\\_96adfedd/3433784c-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2024/07/oecd-review-of-resourcing-schools-to-address-educational-disadvantage-in-ireland_96adfedd/3433784c-en.pdf)

## Adequately resourcing the Future



Ireland's demographics are changing, we are living longer which is a huge success story. Now is the time to plan for this success story, to build on it, and ensure that we use our economic success to provide the services and infrastructure that people need now, and into the future. Ireland needs to have a real debate about the levels of services and infrastructure it wishes to have in the coming decades, and how these are to be financed. We need to plan now for resourcing the future, and we must be clear about what types of services and infrastructure deficits exist that need to be addressed and resourced immediately, and how these are to be funded. We also need to be clear about what types of services and infrastructure people and communities need and expect in the future, how much this will cost and how this will be funded on an annual basis. Regardless of what levels of services and infrastructure are agreed upon, one thing is absolutely clear, the proportion of revenue that we collect will have to increase in years to come, and our tax take will have to increase. Ireland can achieve this in a fair and equitable manner. Partly by reforming the tax code and broadening the tax base and making sure that those who benefit the most from Ireland's economic system contribute the most.

### *Proposal: Publish an Annual Resourcing Statement*

Government must have a clear view of how much resourcing is required on an ongoing basis, and how this revenue might be generated. An annual statement to the Oireachtas outlining how much resourcing is required to maintain existing levels of service, and how much resourcing is required to deliver additional services and meet changing demographic needs, and how this might be raised should become an integral part of the annual budgetary process. This statement should also set out provisions for the gradual withdrawal of windfall revenues, and the projected costs associated with servicing the national debt.

### *Proposal: Set a new tax-take target*

*Social Justice Ireland* believes that, over the period ahead, policy should focus on increasing Ireland's tax-take. Previous benchmarks, set relative to the overall proportion of national income collected in taxation, have become redundant following recent revisions to Ireland's GDP and GNP levels as a result of the tax-minimising operations of a small number of large multinational firms.<sup>3</sup> Consequently, an alternative benchmark is required.

We have proposed a new tax-take target set on a per-capita basis; an approach which minimises some of the distortionary effects that have emerged in recent years. Our target is calculated using CSO population data, ESRI population projections, and CSO and Department of Finance data on recent and future nominal overall taxation levels. The target is as follows:

***Ireland's overall level of taxation should reach a level equivalent to €15,000 per capita in 2017 terms. This target should increase each year in line with growth in nominal GNI\*.***

<sup>3</sup> For many years *Social Justice Ireland* proposed that the overall level of taxation should reach 34.9 per cent of GDP.

This target is equivalent to approximately €25,500 in 2024 terms – meaning that an additional €26 billion per annum in stable, recurring tax revenue needs to be raised excluding windfall gains. Increasing the overall tax take to this level would require a number of changes to the tax base and the current structure of the Irish taxation system.

Gradually increasing the overall taxation revenue to meet this new target would represent a small overall increase in per capita taxation levels and one that is unlikely to have any significant negative impact on the economy. However, reaching that level would provide a lot more recurring sustainable revenue for the state to invest in public services and improved living standards for all. As a policy objective, Ireland can remain a low-tax economy, but it should not be incapable of adequately supporting the economic, social, and infrastructural requirements necessary to support our society and complete our convergence with the rest of Europe.

*Proposal: Provide an Annual Review of Tax Expenditures*

Commit to an annual review of Tax Expenditures to be presented to the Oireachtas as part of the Budgetary process. This review could be published as part of the Summer Economic Statement (or Spring Economic Statement) for discussion. Sunset clauses, the impact of each tax expenditure, their cost to the State in terms of revenue foregone, their economic, social and environmental impact and the length of time that they have been in place should all form part of this report. Consideration of any additional tax expenditures should also be presented to the Oireachtas for debate and discussion in advance of any decision being made.

*Proposal: Introduce a Minimum Effective Corporate Tax Rate of 10 per cent*

The adequacy and fairness of corporate tax payments has been a recurring issue for a number of years. *Social Justice Ireland* has long advocated for the adoption of an EU-wide agreement on a minimum effective rate of corporation tax. We welcome international developments over the past few years to achieve a minimum effective rate of 15 per cent for large firms, but this is still low and open to being undermined by use of tax breaks and tax write-offs, such that some large firms will continue to contribute small amounts of corporate taxation. We also welcome Ireland's adoption of this rate from 2024 which will apply to all firms with a global annual turnover of over €750m in at least two of the last four years. While the aforementioned 15 per cent minimum effective rate applies to large firms, *Social Justice Ireland* believes that a minimum effective rate of corporate tax should be extended to all firms over the next few years to ensure everybody pays their fair share. In the medium-term, we believe that a minimum rate should be agreed within the EU and set below the 2021 EU-27 average headline rate of 21 per cent but above the existing low Irish level.<sup>4</sup> A headline rate of 17.5 per cent and a minimum effective rate of 10 per cent seem appropriate. This reform would simultaneously maintain Ireland's low corporate tax position and provide additional revenues to the exchequer. Rather than introducing this change overnight, agreement may need to be reached at EU level to phase it in over three to five years. Reflecting this, we propose that the effective rate be adjusted to a minimum of 6 per cent in the first year of the new government.

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<sup>4</sup> Data from European Commission (2022) *Taxation Trends in the European Union*. Brussels: European Commission p.58.

## Infrastructure and services for vibrant and resilient communities



Well designed, accessible and well-resourced services and infrastructure that are adaptable to meet changing needs are the foundation of vibrant and resilient communities. Without adequate social infrastructure and services, it is impossible to achieve the minimum standard of living to which all citizens, from children to older people, aspire. Increased participation, a better standard of living, increased involvement at local level, communities with the capacity to adapt to change are among the many economic and social benefits of decent services and infrastructure. Despite the economic gains of the last three decades or so, substantial deficits in areas such as housing, water, healthcare, public transport and energy remain. These deficits have negative social and economic impacts, with people and communities struggling to access basic services despite strong and sustained levels of growth and record corporate windfall revenues in recent years. Well-targeted and adequately resourced investment in these areas is required to improve social infrastructure, foster wellbeing and build resilience in communities.

Results from the 2022 census suggests that the population grew by an estimated 8 per cent since 2016 to reach 5.1 million people.<sup>5</sup> The population is growing across regions, with the most significant growth amongst older age groups. According to the Census 2022 figures, over 776,000 people are aged 65 or older, an increase of 21.8 per cent since Census 2016. By 2057, this proportion is projected to rise to 1.9 million.<sup>6</sup> Although our population is ageing, we have one of the youngest populations in Europe, with a comparatively high birth rate.<sup>7</sup> Advances in healthcare provision and healthier food, an increased awareness of wellbeing, and improved standards of living more generally, have led to low infant mortality rates and increased life expectancy.

Ireland has a long history with migration, and over its history has seen periods marked by higher levels of emigration, with citizens leaving, and at other times higher levels of immigration, with more people coming to Ireland than leaving. Net migration into Ireland was positive in April 2024, continuing a pattern which has been in place since 2015.<sup>8</sup> It was also the third consecutive year with over 100,000 people immigrating to Ireland, a combination of returning Irish citizens, other EU citizens, UK citizens and citizens of other countries including Ukraine. Over 69,000 people left Ireland in 2024, the highest figure since 2015. The pandemic had the impact of essentially stalling migration for a number of years, and the war in Ukraine has seen a substantial increase of people fleeing their country to seek shelter in Ireland, which has put enormous pressure on a system that was already unfit for purpose. In order to harness the social and economic benefits of new communities, and new members to existing communities, we must invest in resilience, in adequate services, decent and well-designed

<sup>5</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-cpr/censusofpopulation2022-preliminaryresults/introduction/>

<sup>6</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-plfp/populationandlabourforceprojections2023-2057/populationprojectionsresults/>

<sup>7</sup> [https://ec.europa.eu/eurostat/databrowser/view/demo\\_pjanind/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/demo_pjanind/default/table?lang=en)

<sup>8</sup> <https://www.cso.ie/en/releasesandpublications/ep/p-pme/populationandmigrationestimatesapril2024/keyfindings/>



infrastructure, in our people, in our communities and in capacity building so that communities themselves can engage in the policy making process.

Future tax and spending policy should focus on building up Ireland's social infrastructure, prioritising areas with large deficits such as social housing, active travel and public transport, water infrastructure, primary care and mental health facilities, step down care and community nursing facilities, capacity building at local level and childcare and early education facilities. The investment in Ireland's social infrastructure and services can build resilient communities whilst enabling the transition to a low-carbon future.

*Proposal: Set a target of 20% of all housing stock in Ireland to be social housing*

Government needs to increase the supply of social housing in Ireland. Currently, only 9% of all housing stock in Ireland is social housing. This is far lower than our nearest neighbour the UK (at 18%) and our European peers such as Austria (24%), France (16.5%), Sweden (19%) and The Netherlands (30%).<sup>9</sup> Government should aim to emulate our European peers who perform well in terms of social housing provision and social housing stock. *Social Justice Ireland* proposes that Government set a target of 20% of all housing stock in Ireland to be social housing and substantial progress to this target should be made in a 5-year programme for Government. Progress updates and reports should be presented annually to the Oireachtas. An increase in the overall stock of social housing would also assist the development of an Affordable Rental and Cost Rental system in Ireland by reducing subsidies to the private rented sector which contribute to falsely inflating market rents.

*Proposal: Enhance the process of planning and investment so that the healthcare system can cope with the increase and diversity in population and the ageing of the population projected for the coming decades.*

Ageing populations represent increased longevity, a success story that is to be welcomed. However, significant increases, particularly in the numbers of people who are amongst the oldest in our community, will result in increased numbers living with long-term illness or disability. This must be planned for using an appropriate model of healthcare. Community-based health and social services require a model of care that is accessible and acceptable to the communities they serve, one that, amongst other things, affords primary care priority over acute care and recognizes the need for adequate resources across the full continuum of care, including primary care, social care, and specialist acute hospital services.

*Proposal: Invest in capacity building for communities*

*Social Justice Ireland* believes strongly in the importance of developing a rights-based approach to social, economic, and cultural policy. To deliver on this, we must ensure that people and communities can engage with and contribute to policy discussions, and that their voices are heard. This requires investment in capacity building within communities, through a community development approach. There must be increased funding for community development, and for community development workers to build the capacity of local communities to identify and respond to their own needs and engage in the policy making process.

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<sup>9</sup> <http://www.housingeurope.eu/resource-1323/the-state-of-housing-in-the-eu-2019>

*Proposal: Establish an expert social infrastructure and community planning forum to address the following issues*

- (i) What universal basic services will be required by all demographic cohorts between now and 2057?
- (ii) How should these services be designed and resourced?
- (iii) What would be an acceptable minimum basic floor of income support for every demographic cohort?
- (iv) How best to combine this basic floor of income support and universal basic services to ensure improved social progress and enhanced wellbeing for all as we plan to meet the needs of a growing and ageing population?
- (v) What would a minimum social floor for every member of society look like over time?

The work of this forum should be underpinned by seven basic economic, social and cultural rights: Sufficient income to live life with dignity; Meaningful work; Appropriate accommodation; Relevant education; Essential healthcare; Cultural respect; and Real participation in society.

## An economy that works for all



The purpose of economic development is to drive and support our social and environmental goals. Ireland's economy should be one which works for all, now and into the future. A sustainable economy means that we move away from the current linear economic model towards a circular economic model. We need to address the problems that our two-tier economy currently causes, promote regional economic balance, and resolve the persistent challenges of precarious employment, low pay and income adequacy, which despite all of our economic growth and progress over the past decade, we have failed to resolve. While growth and economic competitiveness are important, they should be considered in the context of sustainability, where environmental, social and economic indicators are also taken into consideration, such as the cost to the State of an economic policy that depletes natural resources, and the cost to the State of addressing the consequences of poverty and low-paid employment.

In a 'tight' labour market, with full employment, a job should pay a living wage and offer decent pay and conditions to workers. How is it, that in a period of full-employment, and jobs going unfilled, the number of 'working poor' and the proportion of workers who are low paid remains stubbornly high?

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

### *Proposal: Support the widespread adoption of the Living Wage.*

The Living Wage is a wage which makes possible a minimum acceptable standard of living. Its calculation is evidence based and built on budget standards research which is grounded in social consensus. In principle, a living wage is intended to establish an hourly wage rate that should provide employees with sufficient income to achieve an agreed acceptable minimum standard of living. In that sense it is an income floor, representing a figure which allows employees to afford the essentials of life. There are many adults living in poverty despite having a job – the working poor. 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.

The mandate of the Low Pay Commission should be altered to give it the remit to calculate the Living Wage for Ireland, based on the methodology of the Living Wage Technical Group.<sup>10</sup> Government, in its first year of office should set out a roadmap detailing how the National Minimum Wage will, over time, be increased to the Living Wage, as calculated by the Low Pay Commission. In addition,

<sup>10</sup> <https://www.livingwage.ie/>

Government should outline clear timelines, providing certainty for employers and employees, ensuring that a suite of supports is developed to assist small businesses and their employees in the transition of the National Minimum Wage to the Living Wage.

*Proposal: Introduce Refundable Tax Credits and support low paid workers through the Tax Credits System*

Many people assume that a job is an automatic poverty reliever, and this has been a key driver of Government policy, but this is clearly not the case. The job must also be well-paid with decent conditions. Ireland has a problem with low paid employment. More than 145,000 workers in Ireland are living below the poverty line, the ‘working poor’. Specific interventions are required to tackle the problem of the ‘Working Poor’. Introducing a system of Refundable Tax Credits would allow low income workers who do not earn enough to use their full credit to have the unused portion “refunded”, and support their ability to deal with increasing living costs. Making tax credits refundable would make Ireland’s tax system fairer, address part of the working poor problem, and improve the living standards of a substantial number of people in Ireland.

Such a reform would enable future Governments to make all necessary changes to the tax system via the tax credits system. This would support low paid workers, ensuring that they get the full benefits of any tax changes that are announced in any given budget. In recent budgets, this large cohort of lower income workers, earning around €15 to €20 per hour (€30,000 to €40,000 per annum) have gained the least. These are workers who are earning above the minimum wage but below annual income levels that allow them to experience much of the value of the income tax changes. Year after year this large group of workers hears of ‘gains’ from the Budget but experiences little if any of them. Refundable tax credits would not only make the tax system fairer, but it is also a means of targeting this cohort of workers.<sup>11</sup>

*Proposal: Plan for projected labour market changes and social insurance fund shortfalls*

The labour market in Ireland has recovered from the impact of the pandemic, with Ireland now experiencing full employment. Indeed, in the period since the financial crash there has been a remarkable transformation, with an additional 820,000 people in employment, and a fall in unemployment of over 222,000 people. While still having one of the youngest populations in Europe, Ireland’s population is ageing. We must begin to plan now for the impact of a changing age dependency ratio that will see less people in employment in years to come as the population ages, and more demands on the social insurance fund. According to the latest CSO projections, Ireland’s old age dependency ratio is projected to grow from 25 per cent in 2027 to 41 per cent in 2047.<sup>12</sup>

The pandemic and the cost-of-living crisis has highlighted the critical role of the social safety net provided by the State. A core aspect of this is the social insurance system. In European terms, Ireland collects very low levels of PRSI from employers, employees and the self-employed. For most employers the rate in Ireland is 11.25 per cent compared to an EU average of 21.34 per cent. While the increase of 0.1% in the PRSI rate introduced in Budget 2025 was welcome, this does not adequately address the anticipated future shortfalls in the social insurance fund, particularly in light of Ireland’s

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<sup>11</sup> <https://www.socialjustice.ie/sites/default/files/attach/publication/2897/2010-07-05-buildingafairertaxsystem-thertxcrstudyfinal.pdf?cs=true>

<sup>12</sup> <https://www.cso.ie/en/releasesandpublications/hubs/p-opi/olderpersonsinformationhub/ageingpopulation/projectedoldagedependencyratio/>

ageing population. The next government should commence a process of increasing all PRSI rates by 0.5% a year for the next five years (reaching 6.6% and 13.65% by 2030) and develop a funding roadmap for the social insurance fund out to 2040.

## Strengthening our democracy



Enhanced participation strengthens our social fabric, our communities and our democracy. Recent events have highlighted how anxiety about the negative consequences of change is already affecting our communities and social cohesion. The spread of anti-immigrant sentiment and the growth of a politics of resentment and hostility forces us to confront the reality that many in our community feel alienated and excluded from the political system. They feel that their voice is not being heard, and the reality of very limited investment in service provision and community development over time has resulted in a situation where they feel disengaged with the policy making process and left behind in a rapidly changing Ireland.

Widening participation, and ensuring that participation is representative of communities, particularly at local level is key if Ireland is to address current and future challenges and ensure sustainable, vibrant and resilient communities across the country into the future.

### *Proposal: Adequately resource the Public Participation Network (PPN) structures for participation at Local Authority level*

Adequate funding and supports must be given to the Public Participation Networks (PPNs), who work in every local authority in Ireland with local communities, ensuring local representation in local decision-making structures, as well as ensuring training for all stakeholders to facilitate greater understanding of the role of the PPNS. The PPNS across every local authority are a vital link between national and local Government and policy making. Long term investment in staffing and capacity building is crucial to support meaningful engagement with policy structures at local level.

### *Proposal: Establish a Dialogue Forum in Every Local Authority involving the LA and the PPN*

Public Participation Networks provide an opportunity for real engagement between local people and the local authorities across the country on issues that are vital to the future of their communities. This engagement is vital as Ireland strives to implement the Sustainable Development Goals and well-being at a local and regional level. A dialogue forum should be established involving the PPN and the Local Authority in each area to discuss the Vision for Community Wellbeing Statement that the PPNS are developing for their local areas. This Forum should become an essential part of the ongoing LECP processes and of the annual Local Authority Budget process.

### *Proposal: Establish a social dialogue process*

An on-going social dialogues structure at regional and national level is required to ensure that 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. 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, including the community and voluntary and environmental pillars. 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

A robust social dialogue process provides a structure where current and future challenges can be addressed in a positive manner, acknowledging the task ahead, where reasoned, and evidence-based debate forms the basis for decision making and where all stakeholders are included in the decision-making process.

## A Just Transition



Climate change is one of the most pressing challenges we face; how we adapt, mitigate and manage this transition now will, in large part, determine the type of world in which future generations 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 we take begin to address these problems rather than exacerbate them. This requires a Just Transition approach to meeting climate goals, managing change, and addressing the multifaceted social and economic challenges that we have failed to address for many years. A Just Transition that involves solidarity between generations is vital as we implement the policies to meet our target of carbon neutrality by 2050 in a fair way.

*Social Justice Ireland* understands a Just Transition as a process that leave no-one behind; that means that we leave 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 to support those people, communities, sectors and regions most impacted as we transform how our economy and society operates. Government policy must support and invest in thriving communities all across the country, but especially in rural areas. This requires leadership and commitment on the policies required to move to a low carbon future, and also requires investment in services and infrastructure that are capable of adapting to the changing needs of the population and climate over time.

*Proposal: Integrate climate adaptation and natural capital accounting into the annual budgetary process and our national accounting systems.*

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, evaluation and inclusive governance that prioritises policies that address specific inequities based on gender, ethnicity, disability, age, location and income. 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.

*Proposal: Integrate green budgeting and social impact assessment of all climate proposals into the policy making process.*

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. 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, green budgeting and social impact assessments of proposed policies should be placed at the centre of policy making in Ireland.



*Proposal: Apply the principle of the 'common good' to public investment into climate research and development.*

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. 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. 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.

**Social Justice Ireland** is an independent think-tank and justice advocacy organisation of that advances the lives of people and communities through providing independent social analysis and effective policy development to create a sustainable future for every member of society and for societies as a whole.



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Tuaithe agus Pobail  
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