Measuring Progress
The Sustainable Progress Index 2026

2026

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Introduction

Ireland ranks 7th out of 14 comparable EU countries in this year's Sustainable Progress Index, commissioned by *Social Justice Ireland*. The index comprises three dimensions: economy, society and environment. Ireland is ranked in the middle of the 14 countries on the economy index in 6th place, and slightly higher on the social index in 5th place. On the environment index, Ireland performs very poorly, coming second from the bottom in 13th place. The EU14 countries are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and Sweden. We pick these countries because they are in the Eurozone and because they have adjusted to the European Union standards. We believe this comparison provides a useful benchmark that shows what similar countries have achieved.

For the past 30 years, we have been presenting reports on measuring Ireland's progress. The first report (Clark and Kavanagh, 1996) came at the beginning of the 'Celtic Tiger' economy when the Irish economy underwent a major transformation and modernisation. In Table 1, we can see the dramatic change in Ireland's ranking within the EU14 countries we have selected as comparable economies. During this period, Ireland's GDP growth rivaled China's historic growth rates, rising from nearly a quarter below the EU14 Average in 1990 (76 per cent) to just over 70 per cent above, going from the third lowest GDP per capita to the second highest (behind only Luxembourg).

Table 1 EU14 GDP per Capita, 1990, 2005 and 2024

Country	1990	Country	2005	Country	2024
LUX	$29,929	LUX	$68,788	LUX	$150,929
SWE	$20,382	IRL	$40,466	IRL	$130,797
DEU	$19,521	NLD	$37,778	NLD	$84,222
AUT	$19,383	AUT	$34,777	DNK	$79,514
NLD	$19,190	EU14 AVG	$28,602	EU14 AVG	$59,063
BEL	$18,675	DNK	$34,238	DEU	$72,295
ITA	$18,668	SWE	$34,198	BEL	$72,237
DNK	$18,227	BEL	$33,178	AUT	$71,622
FIN	$18,135	DEU	$32,314	SWE	$71,030
EU14 AVG	$20,001	FIN	$32,048	FIN	$64,289
FRA	$17,472	FRA	$30,431	FRA	$61,290
IRL	$13,734	ITA	$30,138	ITA	$60,881
ESP	$13,667	ESP	$27,630	ESP	$56,878
GRC	$13,118	GRC	$25,004	PRT	$50,650
PRT	$11,772	PRT	$22,725	GRC	$44,005

Source: World Bank

In our 1996, paper we compared Ireland's rise in GDP with the Index of Social Health, which included 15 indicators in five categories (Table 2). When we constructed ISH we had very limited choices to pick from. Our guide was the Miringoff, Miringoff and Opdycke (1996) *Index of Social Health* for the USA. Today's Sustainable Development Goals have over 230 indicators, evidence that our profession has come a long way since our earlier efforts.

Table 2 Indicators Used in Index of Social Health

Children	Infant Mortality, Child Abuse, Children in Poverty
Youth	Teen Suicide, Drug Usage, Teen Pregnancy, School Drop-out Rate
Adults	Unemployment Rate, Real Hourly Wages, Net Migration
Old Aged	Poverty amount the Elderly
All Ages	Homicides, Traffic Accidents, Social Housing Needs, Medical Card Coverage

Source: Clark and Kavanagh, 1996.

It was clear to most observers that there was a growing disconnect between GDP growth and the lived experience of most citizens of advanced capitalist economies, especially in Ireland. Starting in 2016, we changed our focus to comparing Ireland's progress with 13 other countries in the Eurozone (original countries to adopt the Euro as its currency).[1] In this approach we could both look at the overall trend of progress, while also narrowing our focus to look at Ireland's relative performance on individual aspects of wellbeing and progress.

1 Originally the UK was included, but was dropped after the UK left the European Union.

Today the decoupling of GDP growth and wellbeing is now widely accepted. As we see below in this year's report, one of the goals of the United Nation's updating of the System of National Accounts 2008 (guide for measuring national income) focused on this very issue. Furthermore, there has been a wide adoption of the Sustainable Development Goals framework by many international statistical agencies (such as Eurostat, OECD and World Bank) as well as by most national statistical agencies (including Ireland's CSO). Additionally, a specific focus on wellbeing has been more widely adopted, many following the OECD Well-being Framework.[2]

In this current report we will again review the purpose and limitations of GDP as a measure of wellbeing or social and sustainable progress. We will also review some of the developments in measuring GDP and social progress. Since our 2017 report (Clark and Kavanagh, 2017) we have adopted the United Nation's Sustainable Development Goals framework and the indicators in the SDGs as our metrics to compare Ireland's progress with the EU14 (Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, and Sweden). We are now a decade into the SDG era, so we will reflect on the changes the SDGs have brought to public policy. This will be followed by our 2026 Sustainable Progress Index and some reflections on policy.

2 Measuring Well-being and Progress, OECD.

2

GDP, Wellbeing and Progress

The goal of this series of reports is to expand the range of indicators and evidence used to inform public policy discussions with the goal of improving outcomes. In the post-World War II era, economists had concentrated on the overall growth in the economy as measured by Gross Domestic Product (GDP) as the most important public policy goal. The centrality of GDP as a measure of progress comes from it being the sum of final goods and services produced in a country[3], a measure of the size of the economy, with the presumption that more is better than less. Economic growth leads to higher incomes and rising standards of living. It also provides more resources to tackle other issues society's face. Adding the related issues of inflation and unemployment and you have the typical political advice of most commentators: "it's the economy stupid".

Governments do not collect data and create statistics to inform voting citizens, but to assist in government planning and budgeting. This has always been the case: governments collect data based on their needs and goals. Historically, the primary goal of governments has been to transfer wealth from the conquered and subjugated populations to ruling elites (often the head of state). Joseph and Mary did not travel to Bethlehem for a vacation, but instead were forced by a decree issued by Caesar Augustus so that their conquerors (the Roman Empire) could conduct a census to assist the transfer of wealth to Rome and support the Roman occupation of their homeland. Other famous milestones in government economic data collection, such as the Domesday Book (William the Conqueror cataloguing the value of his conquest) and the Downs Survey (William Petty adding up the wealth of Ireland to pay Cromwell's investors) had the same purpose.

For the most part today, governments represent the populations that have elected them, and thus the collection of economic, social and environmental statistics is to help inform

3 Measured by price of final goods and services sold or by incomes earned.

and evaluate public policy that represents a wider range of interests. Collecting accurate government data is a costly undertaking, thus it must have enough value to justify the cost. In a modern economy dominated by large multinational corporations, official government data is vital for private sector planning purposes. You could not have large corporations, with their massive investment in research and development and future oriented investments without the knowledge provided by official statistics.[4] And while there are private businesses that collect and present economic and social statistics, they could not do their work without reliable and accurate official statistics.

From the beginning of the modern age (1600), public policy has been guided by the dual forces of ideas and interests. Often these are presented as competing or mutually exclusive categories, yet all ideas are aligned with someone's interests, and most interests develop theoretical frameworks (ideas) to support their goals. With the development of democratic states, conflicting interest groups debate and discuss their differences, and much of this debate is in the form of ideologies. An important component of any exchange of ideas is connecting them to the lived experience of actual communities and societies, connecting ideas to realities. When John Maynard Keynes said that ideas rule the world "for good or bad", often the bad is when the ideas are not an accurate reflection of the real economy. To give the most famous example, Jean-Baptist Say's famous theory "Say's Law of Markets" argued that "supply creates its own demand", which means that the income generated to produce a country's output is enough to buy it, thus economies are always at or near full employment. This idea (and modern versions like supply-side economics or trickle-down economics) recommends to governments that they do not need to worry about economic crashes, recessions and depressions, as they are not likely to happen. This theory supported doing nothing during the Great Depression (which prolonged it) and along with the related concept of the "efficient market hypothesis" supported the deregulation policies that produced the 2008 financial meltdown. Say's Law was a widely accepted dogma of economics even though economic crises, and the mass unemployment they created, were regular events. It did not fit the reality it purported to explain, and governments made bad decisions when they were guided by it. Evidence based public policy-making is the best antidote to purely ideologically driven public policy.[5]

2.1 Wealth and Wellbeing

In the Mercantilist era (1600-1800) the dominant interests were for kings to expand their kingdoms and for merchants to expand their wealth, these coming together in an economic policy of governments seeking to expand their economic control over more lands and people (which lead to colonialism and slave trade) and to accumulate gold and silver (the most common

4 See also Hughes-Cromwick and Coronado (2019).

5 We are not making the case that ideologies or ideas can be completely removed from public policy discussions, as our understanding of the real is always informed by our conception of the ideal. Due to space constraints, we will leave this issue aside in this report.

form of wealth in that time period) via theft or, if someone had already stolen the gold and silver from the native populations, a positive balance of foreign trade. To assist in this process governments set up custom houses to collect income from the importation of goods (via tariffs). Data on imports and exports were among the first economic statistics because it assisted in tax collections.

The pursuit of wealth was been a constant theme throughout human history, yet it was more wealth capture (taking from others) than wealth creation (increasing productivity). Thomas Hobbes' famous depiction of life in a "state of nature" as "poor, nasty, brutish, and short" (1964) does not reflect what historical anthropology now teaches us, but it does match the reality of those people who were victims of others' pursuit of wealth and riches. The natural state of prehistoric humans was abundance (most of the time). Human populations spread so quickly and widely because of the abundance of food and resources.

Scarcity only becomes a defining feature of human existence with the pursuit of wealth. Scarcity is an essential feature of wealth. Adam Smith noted: "Wherever there is great property, there is great inequality. For one very rich man, there must be at least five hundred poor, and the affluence of the few supposes the indigence of the many" (Smith, 1976b., p.709). Writing nearly a century later (in 1871) Carl Menger[6] expanded on this individualistic perspective on wealth: "if there were a society where all goods were available in amounts exceeding the requirements for them [a society of abundance], there would be no … 'wealth'" (Menger, 1976, pp. 109-110). Menger explicitly states that wealth for the individual is different from wealth for the community. "The problem," he wrote, "arises from the fact that a continuous increase in the amount of economic goods available to economising individuals would necessarily cause these goods to lose their economic character, and in the way cause the components of wealth to suffer a diminution. Hence we have a 'queer contradiction' that a continuous increase of the objects of wealth would have caused, as a necessary final consequence, a diminution of wealth" (Ibid.).

From the perspective of the mercantilists (1600-1800), exchange was a zero-sum game with winners and losers, so that if one country is gaining wealth it is at the expense of other countries. This perspective has had a revival of late, with some world leaders arguing that trade deficits are "theft", and tariffs need to counter this "stealing". The Mercantilists also understood the domestic economy as a zero-sum game, with the affluences of the merchants and aristocracy requiring the poverty of workers and farmers. Low wages allowed for higher profits from exports, and it ensured that the working class did not consume too much of national production so that these goods could be exported for gold and silver. The emphasis on exports over domestic consumption was based partly on the idea that the wealth of a nation consisted in how much gold and silver it had accumulated (the second reason was that profits were more valuable as a source of income than wages). In the 1500s, Europe's demand for luxury goods (silk, spices) from

6 Founder of the Austrian School of Economics and one of the developers of the "marginal utility theory of value."

the East caused the outflow of gold and silver to exceed domestic production, which resulted in what is known as the "Great Bullion Famine". Without new discoveries in Europe, the method to get gold and silver was to steal from the newly conquered lands (South America and Africa), steal it from those who stole from the newly conquered lands (state sponsored pirates), or to sell goods and services to the countries with newly found gold and silver. Coupled with the wealth generated by the slave trade and other resource extractions, it is easy to see how the creation of wealth was seen mostly as a zero-sum game.

During this time period merchants and royal families were getting very rich, but overall growth in incomes and standards of living for the average person did not improve significantly. Adam Smith's *Inquiry into the Nature and Causes of the Wealth of Nations*, published in 1776, was a rejection of nearly every aspect of Mercantilism. Smith saw voluntary trade as mutually beneficial, with individuals specialising in what they could do well and thus producing more, and trading for their other needs with those who could produce them efficiently. While each person is motivated by their own self-interest, the net result was an increase in output, and thus the standard of living for all. The pursuit of wealth has since been tied to increases in output that allowed for a rise in the general population's material standard of living rather than just increasing the wealth of the powerful. As we see in Table 3, while the Mercantilist model did not lead to increasing incomes, the period after Mercantilism did.

Table 3 Growth in GDP per Capita ($2011) During and After Mercantilism, 1600-1950

Year	Holland	United Kingdom	Spain	Northern Italy	Western Europe	USA
1600	2,662	1,082	892	1,363		
1650	2,691	925	687	1,398		
1700	2,105	1,513	814	1,476		900*
1750	2,355	1,695	783	1,533		1,232**
1800	2,609	2,097	916	1,363		1,296
1850	2,355	2,718	1,079	1,481	1,592	1,849
1900	3,329	4,492	1,786	1,855	2,917	4,091
1950	5,996	6,939	2,189	3,172	4,517	9,561

Source: Maddison Project Database. Gray shade rows represent Mercantilist era.
** 1720, ** 1775*

Adam Smith dramatically changed the discussion when he redefined the "wealth of a nation" from gold and silver to the annual output of "necessaries and conveniences of life" which the country consumes, with this output being the result of the "annual labour" of the country (Smith, 1976b, p. 10). Smith changed the primary focus of economics from the stock of wealth (gold and silver was most important at that time) to the flow of goods and services that meet people's needs and wants. In doing so, he also changed the focus from the land owners and merchants (elites) to the workers and consumers (general public), with how much the average person consumes being the most important metric for progress. Smith stated that "Consumption

is the sole end and purpose of all production" (Ibid., p. 660) and that "No society can surely be flourishing and happy, of which the greater part of the members are poor and miserable. It is but equity, besides, that they who feed, clothe and lodge the whole body of the people, should have such a share of the produce of their own labour as to be themselves tolerably well fed, clothed, and lodged" (Ibid., p. 96).

2.2 Economic Growth and Wellbeing

The link between economic growth and improving wellbeing, however you define it, is, to borrow Adam Smith's quote on consumption, "so perfectly self-evident, that it would be absurd to attempt to prove it" (Smith, 1976b, p. 660). As living beings, humans must consume food, shelter and other necessities. In an economy in which people live by exchange, no matter the form of exchange (gift, non-market, or market) the more "goods and services" people can consume, the better, as a rule, they can meet their needs. Yes, people can consume goods and services that are harmful to them and thus lessen rather than improve their wellbeing, but for most people across most of human history, excess consumption was not a problem.

Increasing consumption requires increasing production. Output was increased either by increasing inputs (land, labour and capital) and/or by improving the efficiency of existing inputs (productivity). Allowing markets to direct economic activities, produces economic growth by directing economic initiative towards its most profitable use (what consumers want), which will naturally lead to greater "division of labour" and the development of machines (technological change), all of which will improve the standard of living for the average citizens. After Adam Smith most economists promoted "laissez-faire" economic policies (minimal government involvement in the economy) based on the belief that market forces will do a more efficient job promoting the accumulation of capital, and thus economic growth, yet in practice governments used elements of the Mercantilist agenda (tariffs and subsidies to support influential industries) restricting the practice of "laissez-faire" policies to their colonies or to the poor. Laissez-faire was preached as the new religion of economics yet selectively practiced. As Ha-Joon Chang (2002) has demonstrated, the advanced capitalist economies all achieved developed status with extensive government intervention, and, once achieved, then pushed free market policies on the developing world, effectually "kicking away the ladder."

The proposition that economic growth is good and ought to be pursued was widely accepted and went unchallenged until fairly recently (over the past 30-40 years). We now know two limitations to the view that all economic growth is good:

1. As Adam Smith pointed out at the beginning of the capitalist age, at some point an individual's consumption goes well-beyond the basic necessities and are geared towards "trinkets of frivolous utility" (Smith, 1976a, p. 181) which do not add to their wellbeing. Furthermore, Smith warned his students in the 1760's, that the values of a market based economy focused primarily on growth were harmful to society: "These are the disadvantages of a commercial spirit. The minds of men are contracted, and rendered incapable of elevation. Education is despised,

or at least neglected, and heroic spirit is almost utterly extinguished" (Smith, 1978, p. 541). This is no small problem in Smith, for the division of labour, the very factor that produces material progress, is the cause of the end of that progress, resulting in decline and decay rather than happiness and wellbeing. As Robert Heilbroner (1973, p. 254) noted, Smith provides a "dilemma of economic progress accompanied by moral decay, and of moral decay coupled, in the end, with economic stagnation."

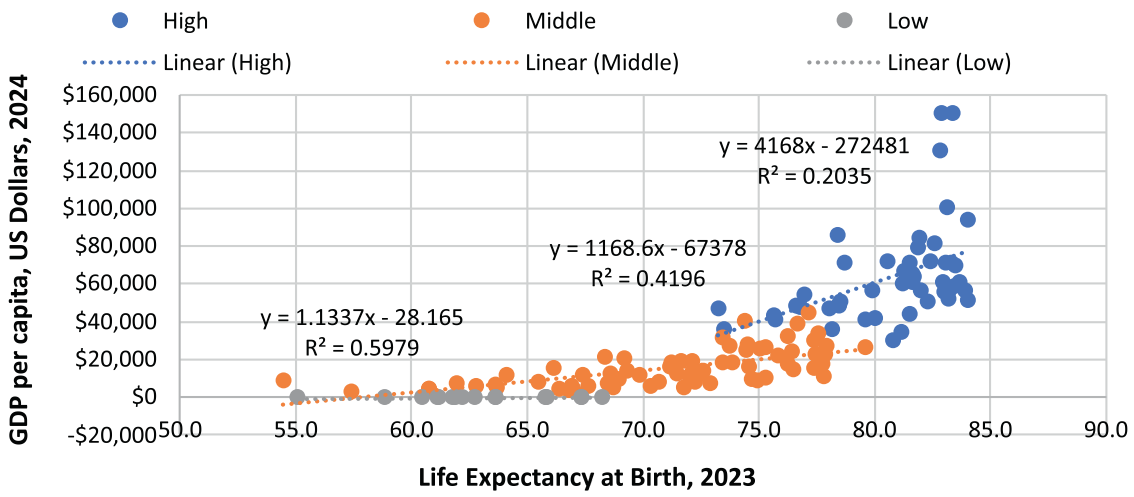
John Maynard Keynes brought up this issue at the outset of the Great Depression when he asked how long do we need to promote economic growth as the primary goal. Eventually the economic problem will be solved (he forecasted 2030 as when this would happen) and then our social values can be reprioritised: "When the accumulation of wealth is no longer of high social importance, there will be great changes in the code of morals. We shall be able to rid ourselves of many of the pseudo-moral principles which have hag-ridden us for two hundred years, by which we have exalted some of the most distasteful of human qualities into the position of the highest virtues. … All kinds of social customs and economic practices, affecting the distribution of wealth and of economic rewards and penalties, which we now maintain at all costs, however distasteful and unjust they may be in themselves, because they are tremendously useful in promoting the accumulation of capital, we shall then be free, at last, to discard" (1931, p. 199).

Eventually, at least for rich countries, economic growth is de-coupled from wellbeing because non-market factors like social support, healthy life expectancy, freedom to make life choices, generosity, and perception of corruption (to use the World Happiness Report's list of factors that promote happiness) are important and not provided by market based economic growth.[7] Furthermore, because of the dramatic rise in inequality, the benefits of economic growth are being concentrated in fewer households, so most people are not feeling better with increases in GDP. Adam Smith argued that economic growth would make everything cheaper, thus allowing people to purchase more, but that has not been the experience in the post-World War II era, where prices, with few exceptions, rarely go down once they have risen.

We see in Figure 1 the relationship between GDP per capita and Life Expectancy at birth, the most fundamental indicator of wellbeing. Overall as GDP goes up so also does life expectancy, but the benefit of economic growth, measured by the correlation coefficient between GDP per capita and life expectancy, falls significantly from 59.79 per cent for low-income countries to 20.35 per cent for high-income countries. If we only look at countries with a life expectancy of 80 and over, the trend line becomes flat and the correlation coefficient drops to 10.3 per cent. Furthermore, the richest (in total) and most powerful country in the world (USA) does not even make the 80 or older cut off. Here, we are probably seeing that there is a natural limit to the life span of humans and that raising the amount of material goods, which is most beneficial in low-income countries where many do not have sufficient food, shelter and other needs, contributed less benefit in affluent societies.

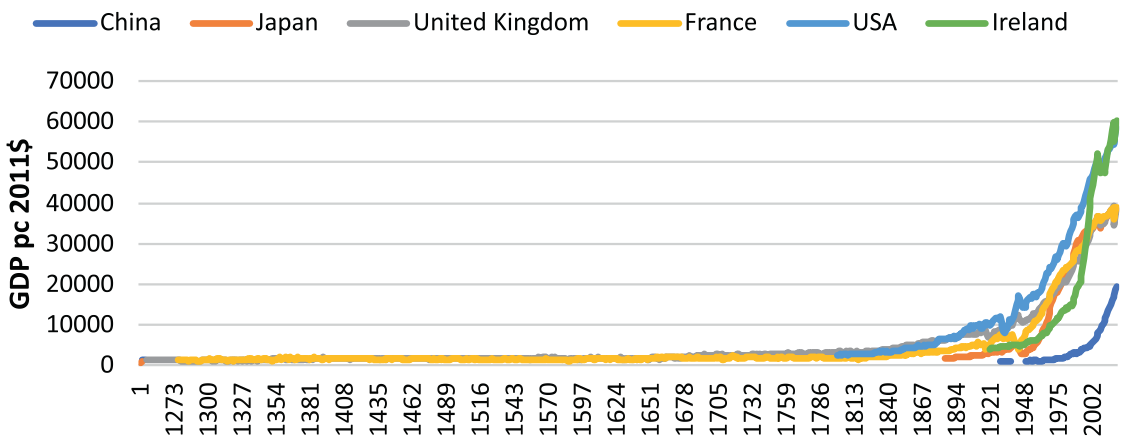
7 Generally, GDP accounts for between 25% and 35% of happiness in the World Happiness Reports.

Figure 1 Life Expectancy and GDP, 2023-24



2. The second problem with growth in GDP as an indicator of progress is the "progress trap" we mentioned in our 2025 report. The rise in GDP per capita seen in Figure 2 below is coupled with similar looking graphs of global temperature, CO2 and other environmental threats, which could challenge not only our ability to promote growth in the future, but more importantly, our ability to inhabit planet Earth.

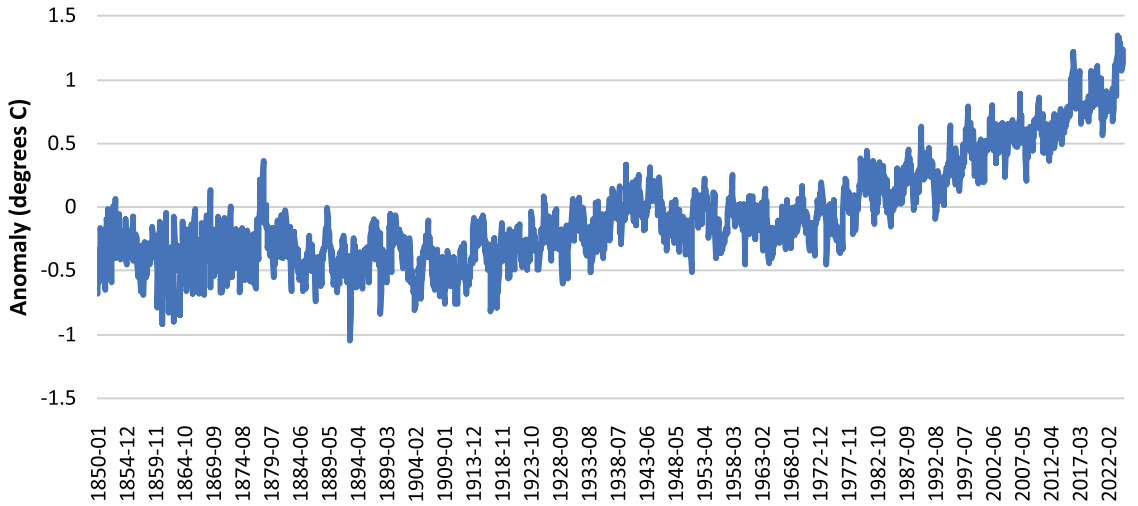
Figure 2 Various Countries GDP per capita Growth, 1-2022



Source:Maddison Project 2023

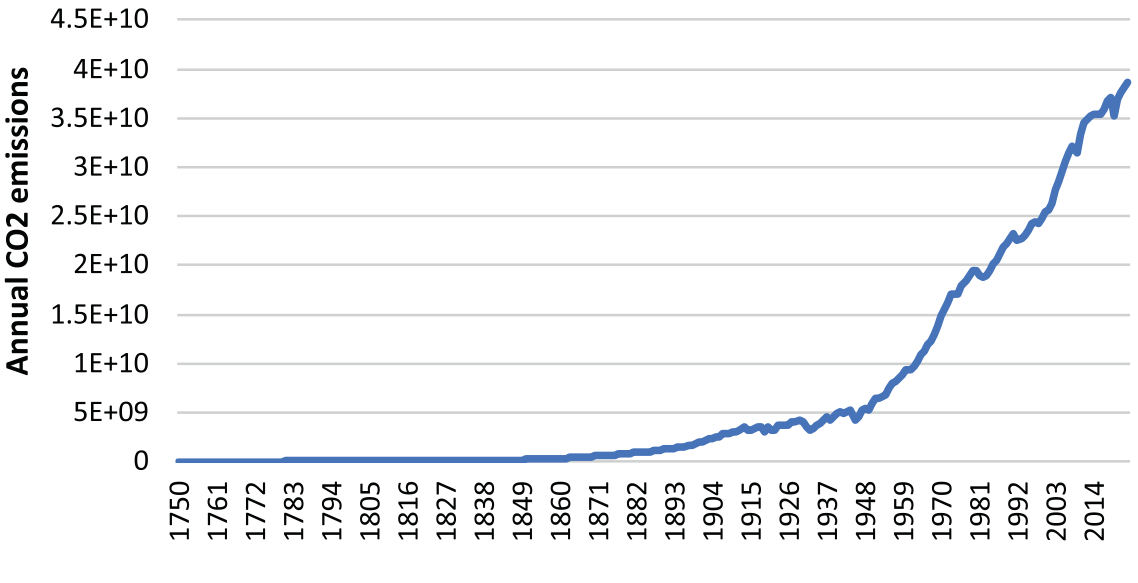
As we noted in last year's report, the economic growth "hockey stick" graph is matched by similarly shaped graphs on world temperatures (Figure 3) and carbon emissions (Figure 4), which are the negative aspects or costs of economic growth, what is called a "progress trap".

Figure 3 Global Temperature, 1850-2024



The problems of climate change threaten to overwhelm all the positive gains of economic progress, forcing us to rethink what is progress and how we should be measuring it.

Figure 4 World CO2 Emissions, 1750-2024



2.3 One Statistic to Rule them All

Initially, National Accounts were developed to assist the war production planning of the United Kingdom and the United States during World War II. In order to effectively plan

their military strategies, they had to first calculate potential output of their economies (what we now call Full employment GDP) and then subtract civilian needs to arrive at potential military production. These efforts were based on the theoretical framework of John Maynard Keynes' (1936) *The General Theory of Employment, Interest and Money* (the basis of macroeconomics) and his pamphlet *How to Pay for the War* (1940). In *How to Pay for the War,* Keynes lays out the central issue "how best to reconcile the demands of War and the claims of private consumption" (p. iii). Richard Stone, who lead the United Nations efforts to develop a uniform system of national accounts, was Keynes' assistant during the war. Richard Stone headed the 1947 United Nations report "Measurement of National Income and the Construction of Social Accounts," which Stone argued was "no radical innovation" (UN 1947, p. 8), that it followed the methods used by Australia, Canada, the Netherlands, the United Kingdom, the United States and Ireland (1946). In 1953, the United Nations published *A System of National Accounts and Supporting Tables (SNA 1953)* providing guidance for uniformity in National Income statistics.

The usefulness of GDP (and national account systems in general) to governments is to provide the information needed for budgeting and planning. First, it can direct efforts to support higher levels of economic growth, usually by increasing investment or public support of infrastructure and research and development. Second, it provides information on the taxing capacity of the government, which is one of the limits on government spending. It also informs how much debt the government can take on, which is the other limit on government spending. While the political process sets the priorities of what problems government will address, its capacity to fund its expenditures is limited by its national income. If a government has its own currency, and if it taxes, spends and borrows in that currency, they have more freedom in spending. All of the countries in this study are in the Eurozone, so they do not have this freedom.[8]

Accurate National Income accounting is also necessary for the normal planning of modern business enterprise, which has to make decisions based on the state of the economy (where they are in the business cycle) and future trends. Inflation, interest rates, consumer confidence and many other factors business watch to guide their choices are all at least partly based on the state of the economy, which is primarily measured by National Income Accounting. The failure of so many economists to see the housing bubble and extreme risk associated with derivatives and thus to predict or be prepared for the 2008/9 financial meltdown and great recession has prompted a great expansion and focus on macroeconomic indicators of systemic risk. Furthermore, GDP is a measure of market sales, a majority of which are business sales, thus the business sector is the strongest proponent for economic growth (rising GDP). A growing economy is a precondition for most business success. The smartest business planning and decision-making is dependent on the health of the economy.

8 This extra fiscal freedom however is not free, as it comes with the responsibility to manage borrowing and spending with restraint so that they do not put excess pressure on prices (inflation).

2.4 GDP and Wellbeing

In the SNA 2008 (p. 12-13), the relationship between GDP and wellbeing is expanded from a short mention in the earlier SNA 1992 to two pages. The report notes that GDP should not be used as a measure of wellbeing because:

1. GDP measures spending and not all spending adds to welfare;
2. Much economic activity takes place outside of market relations, and thus is not included in GDP (household production);
3. Many non-economic events (like natural disasters) have a negative impact on welfare but often can have a positive effect on GDP;
4. Many consumption or production expenditures have a positive effect on the welfare of the individuals undertaking them, but a negative effect on non-market participants (economists call these externalities); and
5. An individual's wellbeing is greatly affected by many non-economic factors, such as their health, family relations, friendships, factors that GDP does not measure.

After the financial crisis of 2008/09, the Beyond GDP movement attracted some official support, including the President of France. President Macron commissioned Amartya Sen and Joseph Stiglitz (Sen, Stiglitz and Fitoussi, 2010) to produce a report on GDP and its relationship with wellbeing. The Commission made the following recommendations (pp. 58-59):

Recommendation 1: Measures of subjective wellbeing provide key information about people's quality of life. Statistical offices should incorporate questions to capture people's life evaluations, hedonic experiences and priorities in their own surveys.

Recommendation 2: Quality of life also depends on people's objective conditions and opportunities. Steps should be taken to improve measures of people's health, education, personal activities, political voice, social connections, environmental conditions and security.

Recommendation 3: Quality-of-life indicators in all the dimensions they cover should assess inequalities in a comprehensive way.

Recommendation 4: Surveys should be designed to assess the links between various quality of-life domains for each person, and this information should be used when designing policies in various fields.

Recommendation 5: Statistical offices should provide the information needed to aggregate across quality-of-life dimensions, allowing the construction of different scalar indexes.

It is hard to find a report that has had such an impact on the practice of economics. Eventually, governments and international agencies like the World Bank, IMF, Eurostat and the

OECD, started to work on the relationship between GDP and wellbeing, supporting research and producing data.

2.5 System of National Accounts 2025

For the past many years, under the United Nations Statistical Commission, a group of experts, international agencies (like the IMF and World Bank) and representatives of numerous national statistical agencies have been working towards an update of the System of National Accounts (SNA) 2008 (which was the last update). These consultations have been partly in response to the Beyond GDP movement mentioned above. The two main critiques of Beyond GDP are:

1. GDP is often used as an indicator of wellbeing and that it is not adequate for that purpose; and
2. GDP does not consider issues of environmental damage and sustainability, thus it is not a good measure of a country's economic performance because it measures the monetary costs of creating pollution (such as burning fossils fuels and depleting natural resources); social breakdown (high crime and family breakups add to monetary transactions on lawyers, therapists, building prisons etc.) and the monetary costs of the harm caused by pollution (extra medical costs, funerals costs of those who died prematurely from the effects of pollution, rebuilding costs of damage due to severer weather events caused by climate change) as additions to economic activity, so that a lot of the measured increase in economic activity (economic growth) experienced in the past 40 years has been social and environmental decay and not progress.

The issues raised by the Beyond GDP movement, especially those of sustainability, have been central to the United Nations' overall economic and social programmes, seen most clearly in the development of the Sustainable Development Goals framework adopted in 2015. These issues became the central focus of the process of updating SNA 2008. There were two main (and conflicting) narratives during the consulting process:

1. There was a group of experts who wanted to correct the omissions in GDP so that it will become a more accurate measure of the economy and well-being. This is done by more accurately measuring the negative transactions and the cost and benefits of environmental effects. So that instead of ignoring these negative effects, they can be included: "[T]he integrated framework of national accounts can be adapted and extended to organize data on the environmental and social dimensions of (material) well-being and sustainability. Examples of these accounting-based approaches cover topics such as environmental stocks and flows, unpaid household service work, health

care expenditure, education and training" (UN, 2025, 1.11). Here the SNA would be a better measure of material wellbeing.

2. Another narrative was that it is impossible to measure all aspects of wellbeing and environmental costs and benefits in monetary units, and that instead of attempting to make GDP into the one statistic that captures everything, it is better to construct a comprehensive set of social and environmental statistics as detailed and comprehensive as the SNA, recognising that everything cannot be reduced to monetary units.

   Here is how SNA 2025 presents its analysis of measuring wellbeing:

   2.14 The measurement of the well-being of present and future generations can be considered in a number of ways. Three aspects are of most relevance. Firstly, the goods and services consumed by people as recorded in measures of household final consumption. Secondly, the goods and services consumed by people that are outside the scope of the production boundary as applied in the integrated framework of the SNA. These will include the supply (or loss of) benefits including those sourced from the environment, from unpaid household service work, and from the connections and relationships people hold with each other. Thirdly, people's functioning and capabilities – i.e. the freedom and possibilities they have to satisfy their needs (*Sen, 1993, 2000*). These capabilities will be linked to topics such as education and training, health care and human capital. The connections and boundaries between these different aspects may be challenging to identify. For example, the nature of the relationship between people's level of functioning and capabilities and their level of consumption of market goods and services is not definitive. Thus, well-being is best characterized as a multi-dimensional concept that encompasses a range of benefits accruing to people and not all aspects will be able to be embodied within an accounting context.

   2.15 Measuring the sustainability of well-being requires introducing a time dimension, i.e. assessing whether the capacity to provide well-being can be secured in the future. From an economic perspective, the capacity to provide well-being in the future is most readily interpreted in terms of the capital available to underpin future well-being. From an accounting perspective, the link between well-being and sustainability can be reflected by recording monetary and non-monetary data about (i) a range of capitals namely economic, natural, human and social capital; and (ii) the associated changes in benefits (including losses of benefits) across the economic, environmental and social dimensions using a common set of accounting rules and assumptions about how these benefits might change in the future.

   (UN, 2025, 2.14-15)

While the authors of SNA 2025 note that there are still aspects of wellbeing that will be outside the scope the SNA, this is a very ambitious expansion of national income accounting. We should note the adoption of the World Bank's four capitals framework (economic, natural, human and social). The fact that none of these capitals can be adequately measured in monetary terms to fit into the SNA framework is troubling. Take a simple example: if one purchases an ice-cream cone, we know how to enter it into GDP as the price of the cone. However, the value of the machine (capital asset) that made the ice cream is not based on its price, but is based on, among other things, the future income streams created by future production and sale of ice-cream, which of course is unknowable (as Keynes said "We simply do not know!"). Now, consider that the vast majority of the capital assets owned by large corporations are intangible assets (patents, trademarks, goodwill) the value of which on some days changes dramatically.

In Table 4, we see how SNA 2025 lays out the connection between GDP and wellbeing, expanding elements of wellbeing were possible, and mentioning the aspects of wellbeing that cannot be included in GDP (other aspects of wellbeing). Here they are trying to include, where possible, the social and environmental costs and benefits which historically been left out of GDP. We should remember that SNA 2025 is a guide and that it will take many years to implement the changes.

Table 4 Conceptualisation of Wellbeing in United Nations System of National Accounts, 2025

Aspects of Wellbeing		
Aspects of Material Wellbeing		**Other aspects of Wellbeing**
Within National Accounts	**Outside National Accounts**	
* Income (household) * Final Consumption * Labour * Household distributions of income, consumption and wealth	* Unpaid household service work * Ecosystem services * Health care activity * Education and training	* Subjective wellbeing * Governance * Social cohesion * Health outcomes * Crime and justice outcomes * Leisure * Capabilities and freedoms

Source: SNA 2025

3

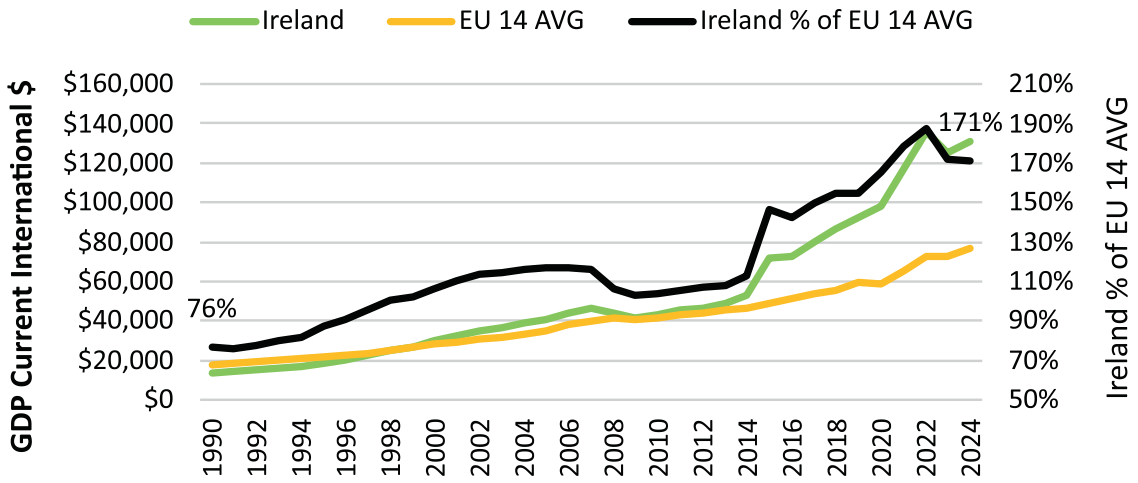
Ireland's Problem with GDP

Even though the connection between GDP and wellbeing is widely recognised as problematic, for Ireland the problem with GDP is that it is not a good measure of aggregate economic activity. While going beyond GDP is important to address the much more complex issue of wellbeing and progress, here we want to highlight some of the problems caused by GDP as a measure of Ireland's economic performance to promote evidence-based macroeconomic public policy.

There are two basic ways to use data to inform public policy: look at how Ireland has done over time to see if the situation is improving or getting worse and comparison against peer countries. With the growth of evidence-based public policy, the two main tools are examining "time-series" data, which is data over time, and "cross-sectional" data, which compares Ireland with Eurozone countries with similar levels of economic development and demographics. To do either exercise requires stability in how economic and social phenomena are being measured in time-series and international uniformity when comparing with other countries.

However, the effect of globalisation and Irish tax policy on the official measure of aggregate economic activity (GDP) made it a less useful measure of the actual aggregate economic activity and incomes earned in Ireland. In effect for Ireland, GDP and GDP per capita became a meaningless statistic. As we see in Figure 5, Ireland's GDP per capita has grown way beyond the lived experience of Irish citizens. In 1990, Ireland's GDP per capita was 76.3 per cent of the average of the EU14, and by 2024 it had increased to 171.0 per cent of the average. Even in the 1990s it was well known that Ireland's GDP was a poor indicator of the Irish economy, overvaluing the level of economic activity. Many suggested using Gross National Income as a better indicator of Ireland's overall aggregate performance. Yet Ireland's rise in GNI per capita is also beyond the real rise in standards of living, from 71.7 per cent in 1990 to 138.5 per cent of the EU14 average in 2024.

Figure 5 Ireland and EU 14 AVG GDP, 1990-2024



Source: World Bank

Table 5 EU14 GDP per capita and Disposable Income of Households per capita, 2024

Country	GDP	Country	Adjusted Gross Disposable Income of Households per capita in PPS
Luxembourg	€127,030	Luxembourg	€41,552
Ireland	€104,510	Germany	€37,098
Denmark	€65,650	Austria	€34,443
Netherlands	€62,380	Netherlands	€34,406
EU14 AVG	€55,809	Belgium	€33,078
Austria	€53,830	France	€32,371
Sweden	€52,550	EU14 AVG	€30,873
Belgium	€52,370	Finland	€29,876
Germany	€51,830	Sweden	€29,539
Finland	€49,100	Denmark	€29,268
France	€42,590	Ireland	€28,933
Italy	€37,310	Italy	€28,646
Spain	€32,630	Spain	€26,999
Portugal	€27,060	Portugal	€25,378
Greece	€22,480	Greece	€20,639
Ireland as % EU14 AVG	**187.3%**	**Ireland as % EU14 AVG**	**93.7%**

Source: Eurostat

While there is no doubt that Ireland caught up considerably in the past 30 years, the argument that the average Irish citizen is 38.5 per cent richer than the average citizen for the EU14 would be hard to argue with a straight face. In Table 5 we compare GDP per capita with

Adjusted Gross Disposable Income of Households. Ireland's GDP per capita is valued 87.3 per cent above the EU14 average, yet when we look at how much money households have to spend, we see that they are just a little below the average.

The distortion in Ireland's GDP creates an exaggerated decoupling of GDP and wellbeing, as it is also decoupled with other macroeconomic statistics. This is a problem for assessing Ireland's economic performance compared with Ireland's past performance. It is also a problem for benchmarking Ireland's performance and policies with other countries. To give an example from a recent IMF report *Long-Term Spending in Europe*, commenting on healthcare spending, the report notes: "There is a lot of variation across countries, especially in Advanced Europe, with health care spending ranging from 4 percent of GDP in Ireland to 8.4 percent of GDP in France" (Elbe, Pitt and Bunda, 2025, p. 9).[9] This is misleading, as it gives the impression that Ireland spends less than most if not all European countries, when the reality is that in 2023 Ireland had the second highest spending on healthcare per capita in the EU14, nearly 30 per cent above the average.

Table 6 Two Ways to Compare EU14 Health Care Spending, 2023

Healthcare Spending per cap		Healthcare Spending as % of GDP	
Country	**Spending**	**Country**	**% of GDP**
Luxembourg	€6,888	Germany	11.7
Ireland	€6,313	France	11.5
Denmark	€6,021	Austria	11.2
Germany	€5,902	Sweden	11.2
Netherlands	€5,871	Belgium	10.8
Austria	€5,780	Finland	10.5
Sweden	€5,728	Portugal	10
Belgium	€5,468	Netherlands	9.8
Finland	€5,117	EU14 AVG	9.6
EU14 AVG	€4,864	Denmark	9.5
France	€4,755	Spain	9.2
Italy	€3,037	Greece	8.4
Spain	€2,857	Italy	8.4
Portugal	€2,540	Ireland	6.6
Greece	€1,816	Luxembourg	5.7

Source: Eurostat

Any comparative analysis of Ireland's healthcare spending would have to ignore any data based on GDP, but that limits the analysis. This is especially a problem because GDP should be an indicator of how much income is available for a country to address its needs. Much of the argument in favor of growing GDP is that it allows countries to address more problems.

9 This IMF report's healthcare expenditures data differs from Eurostat's data.

Another example of the misleading effect Ireland's GDP has on comparative analysis is the statistic "labour income as a share of GDP" which is used to discuss rising inequality. We see in Figure 6 that in the beginning of the 21st century Ireland's labour share of GDP was fairly close to the EU14 average, yet it started to decline in 2008 so that by 2024 it was at 33.5 per cent of GDP, significantly under the EU14 average of 58.2 per cent. Over this time period we see that the average for the EU14 remained very stable. One would expect that this fall would have increased inequality (as happened in the USA), yet Ireland's inequality declined in this time period. Inequality in Ireland (as measured by the GINI coefficient) in the 1980s and 1990s was in the 0.33-0.34 range, among the highest measures of inequality for advanced economies (only the USA was consistently higher), yet by the 2015 it had fallen below 0.3 and is currently in the 0.27-0.28 range. In this same time period, the USA went from 0.34 in the 1980s to currently around 0.39.[10]

Figure 6 Labour Share of GDP, 2004-2024

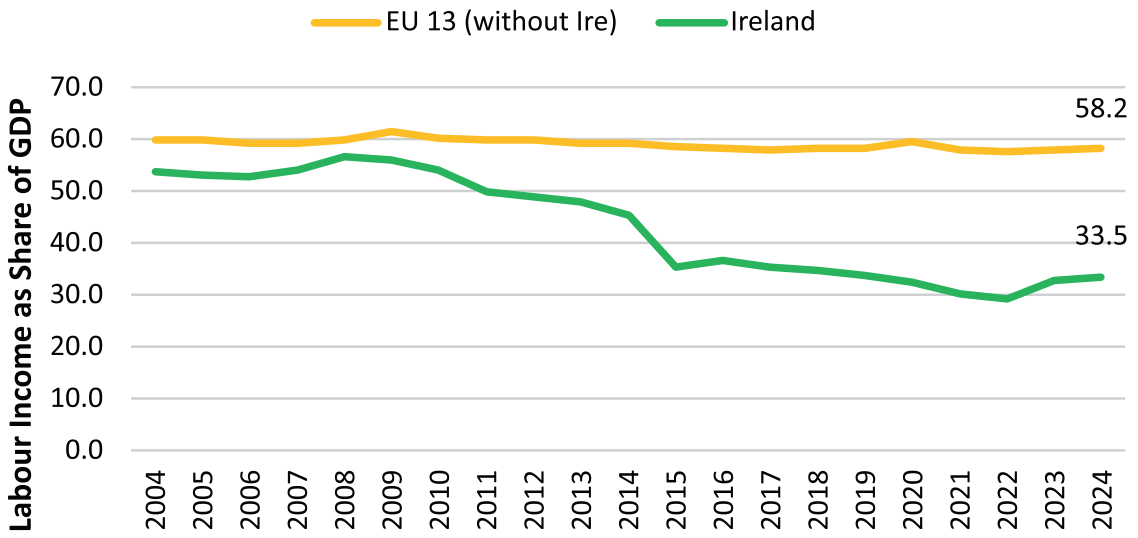


Table 7 below presents the indicators used in the IMF report on Long-Term Spending mentioned above. The purpose of this report is to evaluate how European countries are prepared for the various challenges connected with an ageing population (pension and healthcare costs), the cost of climate transition, increased defence spending, and higher government borrowing costs (with the end of near zero interest rates). To address any of these issues, governments need to know their economy's potential output and fiscal capacity. The analysis of the IMF is helpful for most countries, but near meaningless for Ireland.

10 All GINI data comes from the Luxembourg Income Study.

Table 7 Indicators Based on GDP

Public Debt as a % of GDP
Fiscal Balance as % of GDP
Spending Pressure as % of GDP
Health Care Expenditures as % of GDP
Defence Spending as % of GDP
Climate Spending Pressures as a % of GDP
Total Gov Revenue as % of GDP
Annual Spending Pressure as % of GDP
Total Energy Subsidies as % of GDP
Tax Gap as % of GDP

Source: Long-Term Spending in Europe, IMF

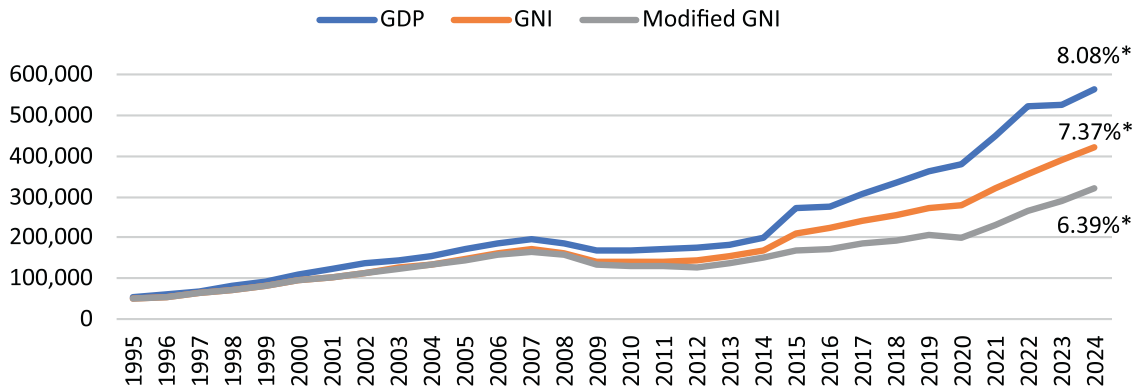
To give another example, it is very important for governments to know their capacity to raise revenue through taxation. Table 8 presents the EU14 governments' tax revenue as a share of GDP, a common metric one looks at when starting an examination of their fiscal capacity. The natural conclusion of Table 8 is that Ireland should be able to double their taxes, but since Ireland's GDP is not a useful number, we cannot draw any conclusions. As we see in Figure 7, GNI is not much of an improvement, and modified GNI for Ireland does not have the same metric for whatever countries you are using for comparisons, so it also is not very helpful.

Table 8 EU14 Revenue as a % of GDP, 2024

Country	Rev % GDP
Denmark	45.8
France	45.3
Belgium	45.1
Austria	43.8
Luxembourg	42.7
Italy	42.6
Sweden	42.4
Finland	42.3
Greece	41.7
Germany	40.9
EU14 AVG	40.6
Netherlands	39.4
Spain	37.3
Portugal	37.1
Ireland	22.4

Source: Eurostat

Figure 7 GDP, GNI and Modified GNI at Market Prices, 1995-2024



Source: CSO

** Annual Average Growth Rate*

4

From Economic Growth to MDGs and SDGs

By 1960 most of the former colonies were given (or achieved) independence, and the gap between the rich and poor countries became a glaring reality. President John Fitzgerald Kennedy proposed that the developed countries (former colonial powers) redirect technology and capital to the developing countries to help them catch up to the developed world. Kennedy proposed (and the UN adopted) a "Decade of Development" based on the framework of Robert Solow's growth model (Solow was a member of Kennedy's *Council of Economic Advisors*) which called for increased savings and investment to raise the growth rate of GDP in the poor countries. This call for GDP growth came at the height of the Keynesian Era when governments, especially the United States of America, had leading economic advisors who drew up Keynesian inspired plans to promote economic growth.

The consensus was that poor countries would adopt the technology of the richer countries and thus earn higher yields. Furthermore, the new investments by rich countries would not increase the distance between rich and poor countries because of the assumption of decreasing returns would produce lower profit rates (they had already invested in the high return industries/projects and now were investing in lower return investments). The key to economic development was thus to get poor countries to save more so that they could invest more. Additionally, if domestic savings were not enough, then countries needed to make their economies more "capital friendly" so they could attract foreign investment, usually from rich countries.

Table 9 Main Goals of Four United Nations Development Decades

1st UN Dev Dec 1961	2nd UN Dev Dec 1971	3rd UN Dev Dec 1981	4th UN Dev Dec 1991
1. Increase economic growth rate to 5%.	1. Increase economic growth to 6%.	1. Increase economic growth to 7%.	1. Speed up economic growth (8-10%).
2. Call for economic planning.	2. Increase savings to 20%.	2. Increase exports and imports.	2. Reduce extreme poverty.
3. Promote education, reduce illiteracy, hunger and disease.	3. Promote exports over imports.	3. Increase savings to 24% of GDP.	3. Promote sustainable environment
4. Increase foreign trade and earnings	4. Universal primary education and improve healthcare.	4. 9% growth rate in manufacturing.	4. Improve international financial systems, macro management and International cooperation.
		5. lower infant mortality and improve life expectancy.	

Source: United Nations

An examination of the four United Nations Decades of Development plans (for the 1960s, 1970s, 1980s and 1990s) show how this widely accepted view of economic growth, specifically growth in GDP per capita, was put into action (see Clark 2021b). Each Decade of Development plan sought higher economic growth rates, higher savings levels, and liberalisation of the financial sector (see Table 9). To give just one example, during the 1980s and 1990s the IMF and World Bank imposed "structural adjustment" programs in the poorest countries to reduced public spending so that it was easier for these countries to repay the loans from private Western banks.[11] The argument was that government borrowing and spending was crowding out private sector investment spending. These structural adjustment policies frequently forced significant cuts in education and healthcare spending, which forced millions to drop out of school (as their parents could not afford to pay the higher fees) and to get less healthcare (as reduced spending meant less access). These policies produced a fall in economic output in Africa during the 1980s (Ibid).

There is no doubt that these poor countries needed to increase their level of output in order to better raise the standards of living of their populations. A good part of the standard of living is the level of material consumption, obtaining food, clothing and shelters; the basics humans need to survive. An increase in consumption required, in the long run, an increase in production. However, the challenges faced by developing countries were different from those Keynesian economists typically addressed. Keynesian economics deals with ensuring enough aggregate demand to promote maximum/full employment. Keynesian economics focus is demand-constrained economies where the central problem is fully employing the labour

11 Since much of the cuts in government spending were in healthcare and education, the policy became one of promoting illness and illiteracy. Sick and stupid is not a good development strategy. The areas where this policy was most completely enforced (sub-Saharan Africa) experienced contraction or stagnation rather than economic growth. (See Clark 2021b).

force, so that everyone who wants to get paid employment can, and so that the capital stock returns an acceptable rate of return to justify their investment. However, the challenges facing developing countries are different. The labour force in developing countries is more flexible, moving between the traditional agriculture sector and the more capitalist manufacturing/urban sectors. Full employment is not a meaningful economic concept in this situation.

Table 10 Growing Gap between Rich and Poor Countries, 1820-1992

Year	Ratio of Rich to Poor country GDP
1820	3 to 1
1913	11 to 1
1950	35 to 1
1973	44 to 1
1992	72 to 1

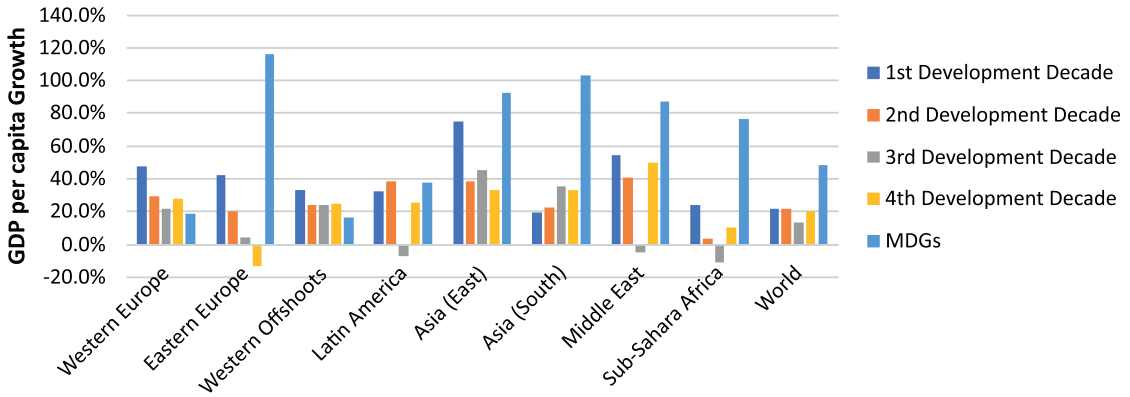
Source: UNDP, Human Development Report, 1999, p. 38.

In Table 10 we see that the convergence the Solow model projected did not materialise, as the gap between rich and poor countries increased significantly rather than decreased. Even after colonialism had ended and the poor countries became independent the gap kept expanding. Part of the reason was that even though many of the poor countries were technically politically independent, their economies were still dependent on their former colonial masters, so that most of the surplus generated in these poor countries ended up in banks in the West or in profits from the multinational corporations that ran the advanced sectors of their economies or which purchased raw materials from them.

The first UN Development Decade called for economic planning, which reflects the success of economic planning during World War II (especially in the USA) and the success of the socialist countries that grew faster than the capitalist economies in the 1950s. But as we move to the second, third and fourth Development Decades, we see the shift towards promoting savings (20 per cent and 24 per cent in the second and third Development Decades) and making national economies more friendly to foreign investment and foreign trade (that is integrating their economies with the advanced capitalist economies). This is the growth of neo-liberalism and globalsation.

One of the most outstanding features of the four United Nations Development Decades is the lack of economic growth in the poorest countries. Some areas experienced declines (especially in the third Development Decade). So that when the fourth Development Decade was coming to an end, the UN system shifted to the Millennial Development Goals which did not target GDP growth at all, but which instead, targeted actual problems directly related to human flourishing: extreme poverty and hunger; lack of education; extreme gender inequality; child mortality and maternal health; various diseases which were particularly harmful in poor countries as well as protecting the environment and promoting global partnerships. The goal of the MDGs was to cut these problems in half within the 15-year period (2000-2015).

Figure 8 Regional Growth by Development Decades



Source: Maddison Historical Statistics;
**Author calculations*

4.1 MDGs and SDGs as a Paradigm Shift?

Table 11 Goals of Millennium Development Goals and Sustainable Development Goals

MGD 2000	SDG 2015
1. Eradicate Extreme Poverty and Hunger	1. No Poverty
2. Achieve Universal Primary Education	2. Zero Hunger
3. Promote Gender Equality and Empower Women	3. Good Health and Wellbeing
4. Reduce Child Mortality	4. Quality Education
5. Improve Maternal Health	5. Gender Equality
6. Combat HIV/AIDS, Malaria, and other diseases	6. Clean Water and Sanitation
7. Ensure Environmental Sustainability	7. Affordable and Clean Energy
8. Global Partnership for Development	8. Decent Work and Economic Growth
	9. Industry, Innovation, and Infrastructure
	10. Reduced Inequalities
	11. Sustainable Cities and Communities
	12. Responsible Consumption and Production
	13. Climate Action
	14. Life Below Water
	15. Life on Land
	16. Peace, Justice and Strong Institutions
	17. Partnerships for the Goals

One of the lessons from the Millennium Development Goals is that countries have more success improving the health and education outcomes for their citizens by directly addressing them than by promoting economic growth and hoping the increase in incomes

would provide the resources to fund improved social and health outcomes. The second lesson is that when you improve the health and education of the population, they become more productive and the measured economy grows. All but the rich regions (Western Europe and Western Offshoots) experienced higher increases in economic growth as measured by GDP per capita during the MDG period than they did during any of the Development Decades. The rich countries (Western Europe and Western Offshoots) experienced slowest growth rates in the MDGs period.

Last year (2025) marked the ten-year anniversary of the United Nations adoption of the Sustainable Development Goals framework for addressing various global challenges, particularly extreme poverty and the threats posed by climate change and other environmental challenges. The SDGs have become a primary lens to investigate and understand economic, social and environmental issues, and in many ways created both the framework and the indicators needed to provide evidence-based analysis to inform public-policy for better outcomes across these three dimensions.

The MDGs were called the world's report card, as not only were bold goals set (cutting poverty in half) but it included indicators so that countries can monitor progress. Eight years into the 15 year MDG period the financial meltdown happened on Wall Street and spread to nearly all financial markets, eventually leading to the Great Recession, which for many countries (especially the advanced capitalist economies) was the worst economic crisis since the Great Depression. Yet, when the 2015 deadline arrived most countries hit their MDG targets. And as we saw above in Figure 8, with the exception of the rich West and West Off-shoots, did better in the MDG era than during any of the four previous Development Decades.

Table 12 EU14 Sustainable Development Goal Index Scores, 2000, 2015 and 2024

Country	2000	2015	2024	MDG	SDG	MDG/Year	SDG/Year
Austria	80.3	83.5	83.0	4.1%	-0.6%	0.271%	-0.070%
Belgium	73.8	79.2	80.7	7.4%	1.8%	0.493%	0.204%
Germany	77.2	82.5	83.7	6.9%	1.5%	0.458%	0.164%
Denmark	81.3	84.6	85.3	4.1%	0.8%	0.275%	0.086%
Spain	74.1	78.7	81.0	6.2%	3.0%	0.415%	0.329%
Finland	82.9	86.3	87.0	4.1%	0.8%	0.275%	0.088%
France	76.9	81.3	83.1	5.9%	2.2%	0.390%	0.244%
Greece	71.4	76.8	79.1	7.5%	3.1%	0.501%	0.339%
Ireland	74.4	78.1	78.6	5.1%	0.6%	0.338%	0.067%
Italy	72.6	78.4	80.3	8.0%	2.3%	0.533%	0.258%
Luxembourg	69.4	75.1	76.7	8.2%	2.1%	0.546%	0.238%
Netherlands	76.1	79.4	80.0	4.3%	0.8%	0.285%	0.088%
Portugal	71.6	78.8	80.6	10.1%	2.3%	0.672%	0.258%
Sweden	84.4	85.6	85.7	1.4%	0.1%	0.095%	0.014%
EU14 AVG	76.2	80.6	81.8	5.8%	1.5%	0.389%	0.162%

Source: Sustainable Development Report, 2025

In Table 12, we see how much progress the EU14 countries made using the SDG Index Score developed by the Sustainable Development Solutions Network. In the MDG era Ireland progressed just under the EU14 average (5.1 per cent compared with 5.8 per cent). In the SDG era (which so far is nine years, compared with the full MDG era of 15 years) Ireland has the third lowest improvement in their SDG Index score. Overall, the rate of improvement is less than half that of the MGD era, which is partly due to the negative effects the Covid-19 pandemic and partly due to the increased ambition of the SDG agenda.

4.2 Alternative Measures of Progress

As we have with the previous reports, we are presenting a variety of widely used progress indicators, along with GDP per capita, updated to the last year of available data. Again, we see what an outliner Luxembourg and Ireland are in the first columns, with Ireland's GDP per capita being 87 per cent above the EU14 average (and Luxembourg is more than twice as rich as the average as well as being twice as rich as all countries except Ireland and Denmark).

Table 13 Alternative Measures of Progress for EU14, 2024-2025

Gross Domestic Product per capita		Social Progress Index		World Happiness Index		Sustainable Development Goals Index	
Country	**GDP**	**Country**	**2025**	**Country**	**2024**	**SDGI**	**2024**
Luxembourg	€127,030	Denmark	91.65	Finland	7.736	Finland	87.02
Ireland	€104,510	Finland	91.28	Denmark	7.521	Sweden	85.74
Denmark	€65,650	Sweden	90.75	Sweden	7.345	Denmark	85.26
Netherlands	€62,380	Luxembourg	88.86	Netherlands	7.306	Germany	83.67
EU14 AVG	€55,806	Netherlands	88.82	Luxembourg	7.122	France	83.14
Austria	€53,830	Ireland	88.76	Belgium	6.910	Austria	83.01
Sweden	€52,550	Germany	88.24	Ireland	6.889	EU14 AVG	81.78
Belgium	€52,340	Austria	87.8	EU14 AVG	6.833	Spain	81.04
Germany	€51,830	Belgium	87.51	Austria	6.810	Belgium	80.67
Finland	€49,100	EU14 AVG	87.35	Germany	6.753	Portugal	80.64
France	€42,590	Spain	85.58	France	6.593	Italy	80.26
Italy	€37,310	France	84.81	Spain	6.466	Netherlands	79.98
Spain	€32,630	Portugal	84.63	Italy	6.415	Greece	79.12
Portugal	€27,060	Italy	84.08	Portugal	6.013	Ireland	78.59
Greece	€22,480	Greece	80.13	Greece	5.776	Luxembourg	76.73
Ireland as % EU14 AVG	**187.3%**	**Ireland as % EU14 AVG**	**100.5%**	**Ireland as % EU14 AVG**	**100.0%**	**Ireland as % EU14 AVG**	**96.1%**

Sources: Eurostat, Social Progress Report 2025; World Happiness Report 2025; Sustainable Development Goals Report, 2025.

Ireland is just above the average for the Social Progress Index, which is published by the Social Progress Imperative. The SPI is not an attempt to improve on GDP, but instead focuses on basic needs, foundations of wellbeing and opportunity. The third set of results in

Table 13 present the World Happiness Index, which is a three-year average of gallop survey results. Here Ireland is equal to the EU14 average. The last columns present the 2024 SDG Index, where Ireland and Luxembourg are on the opposite position of their GDP ranking. If you take Ireland and Luxembourg out, there is a slight positive correlation between GDP and SDG (0.27 r^2), yet if you include them the trendline slope down.

5

The Sustainable Progress Index 2026

It is now ten years since world leaders embraced the UN's 2030 Agenda for Sustainable Development, so it is particularly timely to take the opportunity to take stock of progress. The introduction of the Sustainable Development Goals (SDGs) by the UN in 2015, and actioned in 2016, was in part aimed at putting sustainable development at the heart of policy-making. 17 SDGs were identified as part of the 2030 Agenda, based on 169 targets and over 230 indicators.

Figure 9 The 17 Sustainable Development Goals

Source: United Nations (UN)

The need to prioritise the SDGs has been reiterated by Antonio Guterres, UN Secretary General, given that recent events have threatened progress towards achievement of them.

> "The Sustainable Development Goals remain within reach, but only if we act decisively and act now. Together, we can still build the sustainable future everyone, everywhere, deserves". (UN Department of Economic and Social Affairs, 2025, p.2)

Li Junhua, Under-Secretary-General for Economic and Social Affairs concurs with this view, while emphasising that the challenges we face are global and interconnected, and therefore require greater international cooperation:

> "No country, regardless of its wealth or capacity, can address climate change, pandemic preparedness or inequality alone. The 2030 Agenda represents our collective recognition that our destinies are intertwined and that sustainable development is not a zero-sum game, but a shared endeavour that benefits all. This moment demands what I call "urgent multilateralism" – a renewed commitment to international cooperation based on evidence, equity, and mutual accountability. It means treating the SDGs not as aspirational goals but as non-negotiable commitments to current and future generations." (Ibid, p.3)

At EU level, the European Council Strategic Agenda 2024-2029 emphasises commitment to achievement of the SDGs:

> "[the] European Union will pursue efforts to promote global peace, justice and stability, as well as democracy, universal human rights and the achievement of the Sustainable Development Goals in all international fora. We will strive for a reformed multilateral system, making it more inclusive and more effective." (European Council, 2024)

This is reiterated by Valdis Dombrovskis, European Commissioner for Economy and Productivity in the most recent Eurostat report on the SDGs:

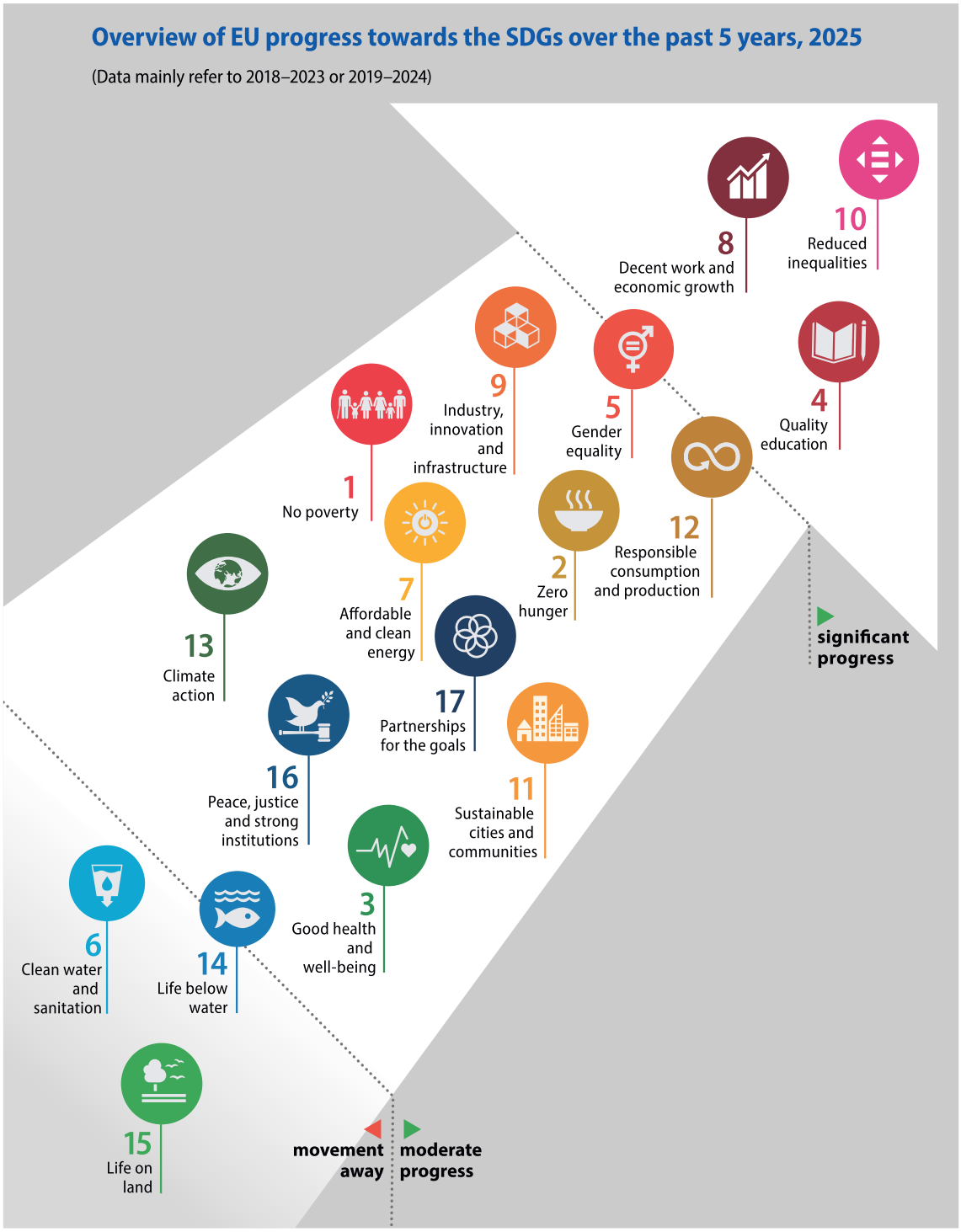
> "The full implementation of the United Nations' 2030 Agenda is key to strengthening the EU's resilience against current and future shocks. The Sustainable Development Goals (SDGs) remain an integral part of President von der Leyen's political guidelines and are embedded in all Commission proposals, policies, and strategies". (Eurostat, 2025, p.4)

Over the years, monitoring of the SDGs has been supported by data collection efforts by many institutions, including the World Bank, WHO, IMF, OECD and Eurostat. And the UN, Eurostat and the SDSN have produced regular reports that track progress of countries towards achievement of the 2030 Agenda vision[12]. The most recent Eurostat (2025) monitoring report is based on a set of a 100 indicators[13], including 32 multipurpose indicators, and covers a five year time span. The monitoring exercise is based on the EU SDG indicator set. It is structured along the 17 SDGs and covers the social, economic, environmental and institutional dimensions of sustainability as represented by the 2030 Agenda. Progress towards each SDG is measured by six main indicators. An overview of the key findings for the EU as a whole is presented in Figure 10. As can be seen, the EU continued to make the strongest progress towards SDG 10 (reducing inequalities), SDG 8 (decent work and economic growth) and SDG 4 (quality education). Good progress is also seen on SDG 9, SDG 5, SDG 12, SDG 1 and SDG 2. The EU has also made progress towards most of the other SDGs, but at a slower pace. Important challenges remain for some of the environmental SDGs.

12 See Sachs et al, (2016, 2024 and earlier reports); Eurostat, (2025, 2024, 2023 and earlier reports; UN (2025 and earlier reports), OECD, (2017).

13 The EU SDG dataset is structured along the lines of the SDGs. However, some indicators are not official UN indicators, but are more specific to EU policies and strategies. Further, the report does not produce an index. Rather, it examines the SDGs at indicator level and by key themes to arrive at an overall assessment of progress.

Figure 10 Eurostat's Assessment of EU Progress on the SDGs



Source: Eurostat (2025, p.11)

The reports by Jeffrey Sachs and his colleagues in the Sustainable Development Solutions Network (SDSN, 2025 and earlier reports) complement the Eurostat reports. The most recent report provides a detailed assessment of all 193 UN countries, (including many

less developed countries), utilising 126 indicators. Their computation of an SDG index ranks each country on the basis of how far away it is from achieving each SDG. The Sachs et al (2025) assessment of Ireland's progress towards the SDGs is illustrated in Figure 11. The dashboard colour codes identify the progress being made under each SDG. A green indicator rating implies achievement, this requires that all indicators under the goal also be colour coded green. Yellow, orange and red indicate increasing distance from the achievement of the goal. Their analysis suggests Ireland scores poorly on 7 SDGs where major challenges are visible (colour coded orange) and very poorly on 4 other SDGs where major challenges are seen (colour coded red). Overall, their analysis ranked Ireland is ranked Ireland 31st out of 167 countries.

Figure 11 Ireland's Current SDG Dashboard

Source: Sachs et al (2025, p. 224)

The key aim of our work over the years[14] is to complement this body of work. The current report is our latest contribution. As previously, we specifically focus on how Ireland performs relative to the EU countries that share a similar level of economic development. Specifically, we look at the EU14 countries, and shed some light on the actions that we must take to achieve the 2030 Agenda.

5.1 The Data

An extensive dataset is required for the computation of our Sustainable Progress Index. Similar to previous reports, our starting point is the official UN Global Indicator Set which was adopted in 2017. We also draw heavily on the EU SDG Indicator Set (2025), which is aligned with the UN indicator set as closely as possible, but also includes indicators most

14 See Clark and Kavanagh (2017, 2019, 2021), Clark, Kavanagh and Lenihan (2018 and 2020), Clark, Kavanagh and Bennett (2022 and 2023), and Clark, Kavanagh and McGeady (2024 and 2025).

relevant to the EU[15]. So the final dataset therefore is aligned as closely as possible to the official global indicators while also taking account of the experiences of countries in the EU context. We employ a number of additional rules to guide our approach to data collection:

- ***Relevance and applicability:*** the data must be directly related (e.g. an exact match), similar, or relevant to monitoring of the SDG. For example, some official indicators (e.g. prevalence of undernourishment, prevalence of stunting and wasting, extreme poverty measures, etc.) are less relevant to high income countries in the EU. We exclude these indicators. Other indicators, (mainly those used by the EU) although not official UN indicators, are included to capture the theme of a particular SDG.
- ***Quality:*** The presentation of the most up to date and reliable data remains the backbone of this report. In addition to the EU and UN datasets, we use data from official sources (OECD, World Bank, WHO, ILO, others) and non-official data sources (research centers and non-governmental organisations such as Gallup and Transparency International). Our aim is to ensure the best, most reliable data is used to capture each SDG.
- ***Most recent available:*** as far as possible, all data must refer to the most recent year available. For most indicators, this is 2023 or 2024 data. However, due to time lags in data generation, earlier data must be used for some indicators. We exclude data that is judged to be outdated (for example, some official indicators have not been updated in several years and hence their use in the assessment of SDG achievement is questionable).
- ***Coverage:*** we only include indicators where data is available for all our 14 EU countries. Indicators that have missing data for countries are not used in our index.

Guided by the above criteria, our ***index draws on 82 indicators*** across the 17 goals to arrive at our final scores. The following additional points are worth noting.

- The number of indicators evolves as new information becomes available. Additionally, some SDG indicators are revised based on new methodologies for producing better quality indicators in an attempt to better reflect the SDGs. As a result, our SDG scores and rankings are not comparable to results from previous reports.

15 This data set is open to annual reviews to incorporate indicators from new data sources and to take into account new EU policy priorities. It is argued that this choice of indicators better reflects EU policy and initiatives, while still reflecting the principles of the official UN indicators incorporated in the SDGs.

- Our dataset is structured along the 17 SDGs and covers the social, economic, environmental aspects of sustainability as represented by the Agenda 2030. Where possible, each SDG is covered by a minimum of 4 indicators. There are some exceptions (e.g. data limitations and coverage imply we use less for the environment indicators, e.g. just two for SDG 13, and only three for SDG 14)[16].

5.2 Method

In our analysis, Ireland is compared to its peers, the EU14 countries. The comparison is useful due to similarities among countries in the EU region, and also at income group level.

In order to construct the index, all the data must be re-scaled. This is because of the heterogeneous nature of the data which is from various sources – but it must be made comparable across all indicators. As in previous reports, we employ a similar methodology to that used by Sachs et al (2016). The benefit of this approach is that it allows us to benchmark Ireland against the other countries, at indicator level, at SDG level, and also at an aggregate index level.

A brief summary of the method is as follows. First, a percentile rank is assigned to each indicator. A percentile rank of 100 is assigned to the best performance, 0 to the worst performance. All indicators must be expressed in ascending order, so that a higher score on the indicator corresponds to a higher overall SDG score. This allows for clarity and ease of interpretation. The next step involves aggregating the percentile rank of each indicator to compute the SDG score for each country. Hence, every country has an SDG score for each goal, given that we have data on each SDG. The last step is the calculation of the composite Sustainable Progress Index. The computed SDG values are aggregated across all goals to arrive at an overall score for each country. As in previous reports, equal weight is assigned to each SDG (and each indicator under each goal), as all goals are equally important. This complies with the UN's view that all SDGs are equally important and should therefore be treated equally[17]. The individual SDG scores allow us to rank the countries at goal level while the aggregate measure[18] provides a snapshot of how Ireland is faring overall on the SDGs relative to the EU14.

In the following subsections, we provide a snapshot of Ireland's record across three dimensions: economic development, social inclusion and environmental sustainability. While

16 Clearly, this is far from ideal, but it is driven by data availability at country level. The complete list of indicators used in the construction of the SDG measures is provided in Table A1 in the Appendix.

17 There is no agreement about assigning higher weights to some SDGs over others. The approach here has the benefit of allowing for the addition of new indicators for a particular SDG without affecting the relative weight of each SDG in the composite measure.

18 Both the arithmetic mean and the geomean averages were explored as approaches to aggregating the data. The two indexes show a high degree of correlation (Pearson's correlation coefficient of 0.98). For ease of interpretation, we settle on the arithmetic mean.

we recognise that these elements are interconnected and all are crucial for the wellbeing of individuals and societies, there is value in attempting to understand how countries are doing on the three aspects of progress. Hence, using our judgement, we cluster the goals by the three dimensions: economic, social and environment. The final following section then presents the latest aggregate Sustainable Progress Index[19]. However, we encourage interested readers to go beyond the aggregate SDG Index and look at comparative performances at the goal and indicator level.

5.3 The Economy Index

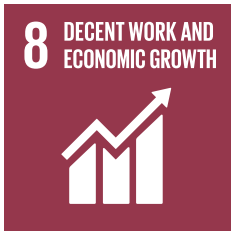
In order to reflect the economy aspects of the SDGs, we combine SDG 8 and SDG 9. Table 14 provides the ranking and scores of the Economy Index. There have been significant improvements in many aspects of the economy, (Ireland's GDP per capita continues to be at the top end of the scale relative to other countries). However, this broader measure of the economy shows there is room for progress, particularly in aspects of the SDG 9 indicators. Ireland ranks 6th relative to its EU peers on the Economy Index. Below, we explore elements of each SDG separately.

Table 14 The Economy SDG Index – Ranking by Country

Country	Index Score	Country Rank
Netherlands	0.8357	1
Denmark	0.8128	2
Sweden	0.8014	3
Germany	0.6320	4
Finland	0.6012	5
Ireland	0.5487	6
Austria	0.5293	7
Belgium	0.4998	8
Luxembourg	0.4627	9
Portugal	0.3445	10
France	0.3022	11
Spain	0.2855	12
Greece	0.1639	13
Italy	0.1458	14

Source: Authors' analysis

19 Statistical tests were conducted as part of the analysis. We assessed both collinearity between the goals and between the indicators under each goal. Based on the Pearson's pairwise correlation exercise for the goals, there is no sign of collinearity (defined as > 0.9). We found little evidence of collinearity at indicator level and retain the choice of indicators as they are directly related or relevant to the official UN list.



SDG 8 'Decent work and economic growth'

SDG 8 identifies the importance of sustained and inclusive economic growth, economic productivity and global prosperity. The goal recognises that growth is essential for employment (particularly well-paid quality jobs), living standards, and prosperity. It focuses on providing opportunities to eradicate forced labour, human trafficking, and child labour globally by promoting labour rights and safe and secure working conditions.

We use 5 indicators to reflect SDG 8. As well as GDP per capita and a measure of unemployment, we include additional measures to capture the theme of the goal: the employment rate, the NEET rate (youths not in employment, education or training), and fatal accidents at work. At EU level, SDG 8 shows continued signs of improvement. This is also the case in Ireland. Ireland's NEET rate has improved steadily and is now at 7.5 per cent, ranking Ireland third on this measure. The employment rate continues to improve also, and in 2024 it stood at 79.8 per cent, above the EU average.

The indicator 'fatal accidents at work' is used to mirror decent work, and Ireland is ranked 8th on this indicator, although it would be preferable to have a good measure of 'decent work' (there is yet no agreed measure developed for use in the SDGs). The combined indicators give Ireland a score that ranks it in a relatively good position of joint 4th place with Germany, just behind Luxembourg and Denmark, respectively.

SDG 8: Rank = 4 (joint)

SDG 9 'Industry, innovation and infrastructure'

SDG 9 focuses on supporting inclusive and sustainable development, technological progress, and human wellbeing, with the aim of improving living standards. In doing so, the goal is to promote increased access to financial services, and information and communication technologies, and it recognises the importance of research and innovation for achieving the goals.

The computation of SDG 9 draws on 6 indicators. At 1.38 per cent, expenditure on R&D (as a percentage of GDP) in Ireland is one of the lowest of the EU14; only Luxembourg is lower with 0.99 per cent. Sweden, Belgium and Austria top the rankings. They all have expenditure greater than 3 per cent of GDP.

Other indicators under this SDG - internet use, and number of researchers as a percentage of population - show Ireland performing better over the recent past, but there is still significant room for improvement. Ireland's share of R&D researchers, as a percentage of population has increased. We score relatively well on the extent of high-speed internet coverage. In contrast, the Logistics Performance Index - an indicator that attempts to measure the quality of trade and transport-related infrastructure from the World Bank, scores Ireland in last place for logistics capacity. Ireland' overall score on SDG 9 puts it in 10th place.

SDG 9: Rank = 10

5.4 The Society Index

The Society Index score and country ranking are presented in Table 15. The index is computed by combining 8 SDGs[20] that, together, we believe capture the theme of social inclusion. Overall, Ireland's scores puts it in 5th place in the rankings.

Strong performance on several SDGs impacts the overall score, in particular, the education theme, (SDG 4), peace and justice goals (SDG 16), reduced inequalities (SDG 10) and good health and wellbeing (SDG 3).

Table 15 The Society SDG Index – Ranking by Country

Country	Index Score	Country Rank
Sweden	0.6629	1
Finland	0.5935	2
Denmark	0.5906	3
Netherlands	0.5736	4
Ireland	0.5546	5
Austria	0.5348	6
Luxembourg	0.4979	7
Belgium	0.4694	8
Germany	0.4629	9
Portugal	0.4517	10
France	0.4477	11
Spain	0.4276	12
Italy	0.4198	13
Greece	0.3163	14

Source: Authors' analysis

20 The 8 SDGs that are included in the society index are: 1, 2, 3, 4, 5, 10, 16 and 17.

SDG 1 'No poverty'

SDG 1 pleads for an end to poverty in all its manifestations. It aims to ensure peoples' basic needs are met, by focusing on equal rights and access to economic and natural resources, including technology, property and basic financial services.

Monitoring SDG 1 in the EU context involves tracking aspects related to multidimensional poverty and basic needs. The EU's situation regarding SDG 1 has generally improved. However, "more needs to be done to meet the EU's multidimensional target of lifting at least 15 million people out of poverty or social exclusion by 2030" (Eurostat, 2025, p. 10).

Our analysis of SDG 1 is constructed using 3 indicators; one from the OECD, and two taken from Eurostat. They are chosen to reflect the broad objectives and ambitions of the goal (we exclude some of the less relevant UN indicator variables that capture extreme poverty, such as the poverty headcount ratio at $1.90/day, percentage of the population). Our indicators are: the poverty rate (the share of the population whose incomes fall below half the median disposable income for the entire population after taxes and social transfers – this is closely aligned with the UN indicator); severely materially deprived people (percentage of the population); and low-work intensity households. Ireland scores well on the poverty rate measure (4th place) and latest data from Eurostat indicate there are improvements on this measure relative to our EU peers.

Overall, Ireland's position on SDG 1 is relatively good and it is ranked in joint 4th place with Austria. Luxembourg, the Netherlands and Sweden top the list.

SDG 1: Rank = 4 (joint)

SDG 2 'No hunger'

SDG 2 is concerned with food security, the eradication of hunger, improved nutrition and sustainable agriculture. Many of the official indicators under this goal are more applicable to developing countries. Food security, in terms of sufficiency and supply, is generally not considered a major concern for the EU countries, but malnutrition problems are evident. Achieving healthy diets and ensuring agricultural systems remain productive and sustainable are the key challenges associated with this goal in the EU.

At EU level, including Ireland, trends in the area of malnutrition remain unfavourable, with a clear increase in the share of obese people in the EU since 2014 (Eurostat, 2023, p.14). Furthermore, latest data suggest no progress has been made, with the share of obese people in the EU stagnating. Obesity in Ireland is one of the highest among the EU14, according to the latest available data, with almost 20 per cent of the population categorised as obese.

The sustainability of agriculture and ensuring long-term productivity are also key elements of SDG 2. Four indicators are used to reflect this part of SDG 2: cereal yield efficiency; the extent of organic farming; ammonia emissions from agriculture; and a measure of pesticide use.

At just under 5 per cent, Ireland's organic farming share of the total utilised agricultural area (UAA) is well below the EU average: it scores lowest of the EU14 on this indicator. On the plus side, Ireland scores high (second place) on the cereal yield indicator, although the ranking on the ammonia emissions and pesticide is much less favourable. Combining all 5 selected indicators for this goal gives Ireland a ranking of 12th place.

SDG 2: Rank = 12

SDG 3 'Good health and wellbeing'

SDG 3 focuses on improving healthy lives and promoting wellbeing of all ages by improving reproductive, maternal and child health; ending epidemics of major communicable diseases; and reducing non-communicable and mental diseases. It also focuses on reducing behavioural and environmental health-risk factors. Hence, in addition to indicators like life expectancy, maternal and neo-natal mortality rates, subjective wellbeing measure, etc., indicators such as death due to chronic diseases, and the incidence of smoking are included under this SDG.

At the EU level, data shows both positive and negative developments. "While the EU's healthy life expectancy was on the rise until 2019, it fell below pre-pandemic levels in 2021. People's self-perceived health has also declined recently" (Eurostat, 2025, p.10). Furthermore, there has been a strong rise in the share of people reporting unmet needs for medical care, mainly because of increasingly long waiting lists.

A more expansive range of data is available at EU level to reflect this SDG compared to others. We compute SDG 3 using 8 indicators, many from the Eurostat database. We exclude indicators that are more relevant to

developing countries. Ireland's indicator scores put it in 6th place overall. Sweden, Belgium and the Netherlands score highest, respectively.

SDG 3: Rank = 6

SDG 4 'Quality education'

The aim of SDG 4 is to ensure access to equitable and quality education through all stages of life. It focuses on increasing the number of youth and adults with employment and entrepreneurship opportunities, and advocates for life-long learning. It also aims to eliminate gender and income disparities in access to education.

Education is seen as key in meeting other SDGs; it aims at reducing poverty, inequality, gender inequality and contributes to growth, employment, productivity, innovation, competitiveness and healthier lifestyles (Eurostat, 2017, p 89).

Our 6 indicators used to compute SDG 4 reflect education at all levels of life. Ireland scores high on several indicators: Ireland is ranked first on the share of the population aged 25 to 34 that have completed tertiary or equivalent education (a measure of Third Level outcomes) and first on the PISA[21] score (a measure of Second Level outcomes). Ireland also does well on the early-leavers indicator and an indicator capturing childhood education. We also do well on a new Eurostat indicator capturing the extent of basic digital skills in the population. We do less well in one area in particular: adult learning – which is used to reflect life-long learning. Overall however, the strong performance of several measures means that Ireland scores very well on this SDG and is ranked in second place overall.

SDG 4: Rank = 2

SDG 5 'Gender equality'

SDG 5 aims at ending all forms of discrimination, violence and any harmful practices against women and girls. It calls for equal rights, recognition and equal opportunities of leadership at all levels of political and economic decision making.

21 The Programme for International Student Assessment (*PISA*) is an international assessment of the skills and knowledge of 15-year-olds. *PISA* assesses students' performance on reading, maths and science.

Our analysis of SDG 5 is computed using 5 indicators, mainly drawn from the Eurostat database. At EU level, SDG 5 shows a quite favourable picture in most of the areas monitored, including the gender employment gap, and the proportion of women in parliament and in senior management positions in organisations. However, despite these improvements, "more efforts are needed to reach gender parity in the labour market and in leadership positions" (Eurostat, 2025, p.12).

We see a somewhat mixed performance for Ireland based on the selected indicators. The data shows that we are still below the EU average on the measure of the share of women in national parliament (13th place) but perform better on the indicator of women in senior management roles (4th place). The employment gap indicator also puts Ireland at the lower end of the ranking, as many more women than men still remain economically inactive due to caring responsibilities.

The gender pay gap has narrowed slightly over the years in the EU but remains about 12 per cent. The latest data for Ireland puts the gap at 8.6 per cent, which is below the EU average. Also on a positive note, Ireland is ranked first on the female education indicator (female education as a percentage of male education).

Overall, Ireland is ranked in 8th place on this SDG indicating there is some scope for improvement. Finland, Sweden and Denmark are the highest ranked countries.

SDG 5 Rank = 8

SDG 10 'Reduced inequalities'

SDG 10 aims at reducing disparities in terms of income, sex, age, disability, race, class, ethnicity, and religion, within and among countries.

Trends regarding inequalities in the EU reveal a favourable picture over the years with data suggesting significant progress towards SDG 10 'Reduced inequalities': "Income inequalities within countries have reduced, as the income gap between richer and poorer population groups has diminished" (Eurostat, 2025, p.13).

SDG 10 draws on 3 indicators to capture the theme of this goal. We use the latest WHO data to reflect the GINI index and a measure of the share of the bottom 40 per cent of income from Eurostat. We also include a measure of household debt (as percentage of NDI) to capture the extent that households struggle with financial debt. The Netherlands, Denmark

and Luxembourg are the worst performing countries on this indicator while Ireland scores highly on the measure. Overall, our selected indicators give a goal score that puts Ireland in the middle of the rankings for this SDG with a place of joint 5th.

SDG 10: Rank = 5 (joint)

SDG 16 'Peace, justice and strong institutions'

SDG 16 seeks to promote a peaceful and inclusive society for sustainability, supported by human rights, protection of the most vulnerable, access to justice, and secure governance.

A more expansive range of data is available to reflect this SDG compared to others. We use 8 indicators to reflect and assess the theme of SDG 16. The theme of peace and personal security is captured by indicators of homicides, occurrence of crime/violence/vandalism, the effectiveness of crime control, and proportion of prisoners in the population. The theme of access to justice and strong institutions is measured by: an indicator of confidence in the judicial system (Eurostat); the perception of corruption (Transparency International); and the number of unsentenced detainees (as a percentage of the population – an official UN indicator). Eurostat has added a new indicator on trafficking in human beings to its dataset and it is included here. At EU level, they note that there has been a rise in trafficking for sexual or labour exploitation in the EU since 2018.

Overall, the EU's progress towards SDG 16 'Peace, justice and strong institutions' has slowed somewhat in recent years and shows a mixed picture in the different areas. However, the data paint a favourable picture for Ireland: it is a relatively safe society with a low number of deaths associated with homicide or assault, and a lower perceived occurrence of crime, violence and vandalism, and we score well on the trafficking indicator. We conclude Ireland is doing well on this SDG relative to our peers based on the selected indicators, with an overall rank of 2.

SDG 16: Rank = 2

SDG 17 'Partnership for the goals'

A strong commitment to global partnership and cooperation is critical for the achievement of Agenda 2030. This is the aim SDG 17, which focuses on the global macro-economy to ensure an open universal multilateral trading system for sustainable development under the WTO. Global

partnership and cooperation with developing countries can promote and develop sustained economic activity, which aids in achieving the targets of the 2030 Agenda.

The EU has focused on global partnership and financial governance within the EU to reflect SDG 17. Most recent data shows a mixed picture for this SDG. They note that "EU financing to developing countries has increased, and the EU moved closer to the target of raising its official development assistance (ODA) to 0.7 per cent of gross national income (GNI) by 2030" which is favourable (Eurostat, 2025, p.14). Access to technology has also improved for EU households. However, government debt to GDP ratios remained above pre-pandemic levels in 2024 for most countries, and the already low share of environmental taxes in total tax revenues declined even further and reached a new low in 2023 (Eurostat, 2025, p.14).

We use 4 indicators to reflect SDG 17. Ireland's contribution to Overseas Development Aid (ODA) at 0.67 per cent of Gross National Income (GNI) in 2024, has improved slightly since 2023. Data for our second indicator comes from Eurostat; the share of environmental taxes as a proportion of revenue. Ireland is just below the European average on this indicator and is ranked 11th in our sample. To capture the theme of financial governance, we include an indicator of General Government Gross Debt. This indicator is important as the EU stipulates that EU countries' debt levels should not exceed 60 per cent of GDP. Ireland's debt has fallen over the years and at 38.3 per cent of GDP in 2024, is well below the EU27 average of 80.7 per cent. However, Ireland's performance on the final indicator, which measures expenditure on health and education as a percentage of GDP, shows Ireland in 14th place on this indicator.

Combining our indicators, Ireland is ranked 8th overall. We need to interpret the ranking of SDG 17 with some caution. Lack of data means the indicators do not necessarily capture the key aims of the SDG. Better quality data is required to fully capture the theme of this goal.

SDG 17: Rank = 8

5.5 The Environment Index

Table 16 shows the country scores and rankings for the Environment Index[22]. The analysis sees Ireland in 13th place among our peers. Our analysis indicates that significant

22 The 7 SDGS used to compute our Environment Index are: 6, 7, 11, 12, 13, 14 and 15.

challenges exist if Ireland is to meet our commitment to the environment goals set out in Agenda 2030.

Table 16 The Environment SDG Index – Ranking by Country

Country	Index Score	Country Rank
Germany	0.5826	1
Austria	0.5759	2
Sweden	0.5715	3
Netherlands	0.5715	4
Denmark	0.5648	5
Greece	0.5106	6
Luxembourg	0.4990	7
Finland	0.4943	8
France	0.4900	9
Spain	0.4748	10
Belgium	0.4475	11
Italy	0.4211	12
Ireland	0.4140	13
Portugal	0.4083	14

Source: Authors' analysis

SDG 6 'Clean Water and Sanitation'

SDG 6 calls for universal access to safe and affordable drinking water, sanitation and hygiene. It aims at improving water quality, water use efficiency and sustainable supply.

There has been a movement away from the desired direction of SDG 6 at EU level: "While the sanitation situation evolved favourably, the picture is mixed regarding water quality and unfavourable when it comes to water scarcity" (Eurostat, 2025, p.12).

Results for Ireland are mixed, based on 4 indicators. Relative to other countries, we score well on Eurostat's water exploitation index (a measure of total fresh water use as a percentage of the renewable fresh-water resources – groundwater and surface water). Ireland is ranked in third place on this indicator. Less favourable is our performance on the proportion of wastewater that is treated - Ireland is in last place. Also, indicators for access to improved drinking water and sanitation show further development is required. Ireland's overall rank on this SDG is 13.

SDG 6: Rank = 13

SDG 7 'Affordable and Clean Energy'

Access to reliable, affordable, and sustainable energy services to fulfil demands is a key aim of SDG 7. Specifically, it focuses on improving energy efficiency, access to modern energy services and increasing the share of renewable energy.

In the EU, most of the indicators of SDG 7 have improved compared with 2018, although "further acceleration is required in certain areas to ensure the EU reaches its 2030 targets" (Eurostat, 2025, p.12), including for example, access to affordable energy, which has been impacted by continuing high energy prices. Also, while there have been improvements in the share of renewable energy in most countries, this needs to grow faster to meet 2030 targets.

Our assessment of SDG 7 indicates that Ireland is performing poorly on this goal. We use 4 indicators to compute our measure. The share of renewable energy is one of the lowest relative to our EU peers and is well below the EU average (ranked 12). We also do poorly on the measure of CO2 emissions from energy fuels combustion/electricity output (MtCO2/TW). We do better on the indicator of final energy consumption in household per capita (Ireland is in 6th place). Our final indicator – the proportion of people who are unable to keep their home adequately warm – shows Ireland ranked 8th. Overall, our combined indicators give Ireland a score with a rank of 11th place.

SDG 7: Rank = 11

SDG 11 'Sustainable cities and communities'

The focus of SDG 11 is on designing cities, towns, and communities in a safe, resilient and sustainable manner. It aims to make cities safe and sustainable by ensuring access to safe and affordable housing, investing in infrastructure, and improving planning and management in a way that is both participatory and inclusive.

Some of the official indicators for this goal are more relevant to developing countries. We use 6 indicators, drawing mainly on Eurostat's data, to reflect this goal. Air pollution is less of a problem in Ireland's urban areas compared to other countries, outranked by just the Scandinavian countries. Our second indicator attempts to capture 'satisfaction with public transport' – we score poorly on this, ranked 12th. A third indicator captures the extent of rent over-burden – we use OECD data to reflect

the theme of 'safe and affordable housing'[23]. The proportion of fatal car accidents is low relative to other countries – Ireland is in third place. There is scope for improvement on the measure of CO2 from new passenger cars (ranked in 10th place). Finally, Ireland doesn't perform well on the recycling rate of municipal waste (also a ranking of 10th place).

To summarise, although we score well on several of the indicators used to mirror this goal, concerns about recycling of waste, CO" emissions from passenger cars and dissatisfaction with transport mean that overall, the goal which captures quality of life in our cities and communities ranks Ireland in 7th place.

SDG 11: Rank = 7

SDG 12 'Responsible consumption and production'

Economic growth has long been linked to an increase in resource and energy consumption. SDG 12 calls for adopting sustainable practices and procedures for business and an increase in environmentally friendly activity by consumers to enhance sustainable consumption and production. In the EU, the focus is on developments in the area of decoupling environmental impacts from economic growth, energy consumption, and waste generation and management.

In general, trends concerning SDG 12 in the EU have been largely positive. Indicators for this SDG focus on consumption patterns, waste generation and management, circular material use, electronic waste, and the green economy.

Our score for SDG 12 is based on 5 indicators and show that Ireland ranks poorly overall on this goal. This is driven mainly by the circular use rate (which puts Ireland in 13th place based on 2024 data) and the consumption footprint indicator (which also ranks Ireland in 13th place).

Combining all our indicators show Ireland continues to struggle on the achievement of this goal. The overall score puts Ireland in 12th place on this SDG.

SDG 12: Rank = 12

23 We take a closer look at SDG 11 later.

SDG 13 'Climate Action'

On fulfilling the promise to the United Nations Framework Convention on Climate Change and operationalising the Green Climate Fund, SDG 13 integrates climate change mitigation and measures into strategies and policies to reduce the severity of the effects of climate related hazards and natural disasters.

In the EU context, SDG 13 focuses on three themes: climate mitigation, climate impacts, and climate initiatives that support climate action. There have been improvements in this SDG, but according to the EU, more needs to be done. For example, the EU's greenhouse gas emissions decreased strongly in 2023, reaching a 36 per cent reduction relative to 1990, but stronger progress will be required though to meet the 55 per cent reduction target for 2030 (Eurostat, 2025, p.13).

Problems with data availability however (for example, reliable and comprehensive measures of mitigation, impacts and initiatives) make this one of the SDGs that international agencies still find problematic when attempting to determine important trends. A key indicator used by Eurostat is GHG emissions. In recent years, Ireland has witnessed a fluctuation in its GHG emissions but it continues to be well above the EU average. Ireland is ranked last on this indicator, based on most recent data. We do better on the indicator that reflects the carbon pricing score[24] (in 4th place). The overall score ranks Ireland in 11th place on this SDG.

SDG 13 Rank = 11

SDG 14 'Life below Water'

The conservation of the oceans by safeguarding and ensuring their sustainable use is the aim of SDG 14. It aims to reduce marine pollution, ocean acidification and overfishing as addressed through policy. The world's oceans – their temperature, chemistry, currents and life – drive global systems that make the Earth habitable for humankind. Hence, a key priority for a sustainable future is the careful management of this goal.

Available data measuring the themes of this SDG are still limited in scope. Hence caution is advised in interpreting the findings here. For example,

24 The Carbon Pricing Score (CPS) (also called the effective carbon tax rate) measures the extent to which countries have attained the goal of pricing all energy related carbon emissions at certain benchmark values for carbon costs. The more progress that a country has made towards a specified benchmark value, the higher the CPS. The measure here comes from the OECD and excludes CO2 from biomass.

available data for protected marine sites do not provide an indication of the sites' conservation status nor the effectiveness of the protection they offer to species and habitats (Eurostat, 2022, p.13). Also, it has, and continues to be, difficult to estimate how each country is contributing to ocean health. Ocean acidification poses a risk to the marine environment and global climate regulation. Overall, some slight improvements combined with a few clearly negative developments have resulted in an overall slightly negative goal-level assessment.

Given the data limitations at country level, our assessment of SDG 14 is computed using only 3 indicators for 12 countries[25], based on data on protected marine sites and quality of bathing sites by locality from Eurostat. Estimates of ocean health, including ocean acidity are available from the Ocean Health Index[26] which measures ocean health by country. The overall score gives it a ranking of 5 on this SDG. Given time, it is hoped better quality data will allow for more reliable estimates of SDG 14.

SDG 14 Rank = 5 (out of 12)

SDG 15 'Life on land'

SDG 15 seeks to protect, restore and promote the conservation and sustainable use of terrestrial, inland water and mountain ecosystems. It is one of the key goals, along with SDG 14 that incorporates environmental considerations for all UN member countries.

Similar to SDG 14, data availability means monitoring of SDG 15 remains somewhat limited. In the EU, policy focuses on attempting to ensure ecosystems are healthy and sustainably used and managed. The most recent assessment of this goal remains unfavourable with data indicating a further worsening of the situation compared with previous years, mainly due to continued land degradation and the decline in biodiversity.

Four indicators are selected here to mirror SDG 15. Ireland scores high on an indicator of the share of protected freshwater areas but poorly on Eurostat's measure of protected terrestrial site. The score on the Red List index which estimates biodiversity loss ranks Ireland in 9th place. Finally, Ireland has a low share of land dedicated to forestry which is well below

25 Both Austria and Luxembourg are landlocked – hence there is no data for this goal.

26 http://www.oceanhealthindex.org/region-scores/annual-scores-and-rankings. We use the clean waters score from the Index.

the EU average – Ireland is ranked 13th on this measure. Combining the indicators gives Ireland an overall rank on this SDG of 13.

SDG 15 Rank = 13

Summary

The SDGs are an essential tool for translating aspirations into positive and long-lasting consequences for humanity. Our analysis shows that although there is clear evidence of progress in Ireland, significant challenges remain, particularly for environmental sustainability. Table17 provides a useful summary of how Ireland scored on each SDG under the three areas of economic development, social inclusion and environmental sustainability.

Table 17 Ireland's Rank by Dimension and by SDG

Economy		Rank
SDG 8:	Good Jobs and Economic Growth	4 (joint)
SDG 9	Industry, Innovation and Infrastructure	10
Society		
SDG 1	No Poverty	4 (joint)
SDG 2	Zero Hunger	12
SDG 3	Good Health and Wellbeing	6
SDG 4	Quality Education	2
SDG 5	Gender Equality	8
SDG 10	Reduced Inequality	5 (joint)
SDG 16	Peace and Justice	2
SDG 17	Partnerships for the Goals	8
Environment		
SDG 6	Clean Water and Sanitation	13
SDG 7	Affordable and Clean Energy	11
SDG 11	Sustainable Cities and Communities	7
SDG 12	Responsible Consumption and Production	12
SDG 13	Climate Action	11
SDG 14	Life Below Water	5
SDG 15	Life on Land	13

Source: Authors' analysis

Strengths

Much of the findings of our analysis mirror the Sachs et al (2025) assessment of Ireland's progress on the SDGs. Ireland continues to do well on SDG 4, 'Quality education', and

SDG 16 'Peace and justice'. Ireland's performance on SDG 4 has continued to be positive relative to the sample of countries here, much as expected. Ireland enjoys a relatively safe quality of life relative to other countries with a lower incidence of serious crime and transparent, effective and accountable institutions (SDG 16). Furthermore, the good score on SDG 8 'Good jobs and economic growth' also points to improvements on many of the indicators used to mirror this theme over the recent past.

Weaknesses

After 10 years of implementation of the 2030 Agenda, a reality check reveals significant challenges are still evident in meeting some of the environment goals. There are obvious pressing sustainability issues in the areas reflected by SDG 7 'Affordable and clean energy' and SDG 12 'Responsible consumption'. The low proportion of renewables in our energy mix points to the need for significant policy action to ensure that current energy needs continue to be met without jeopardising future generations. While there have been improvements in SDG 13 'Climate action', more work needs to be done. The low score on 'SDG 2' also points to the need for further action. Obesity continues to be a significant health issue and is a contributing factor to non-communicable diseases, such as cancer, cardiovascular diseases and diabetes (Eurostat 2021, p. 77) with important implications for the healthcare system in the future. Further, the low score on SDG 2 emphasises the need to embrace fully the idea of sustainable agriculture. Challenges also remain in the areas of infrastructure and logistics capacity, as indicated by the score on SDG 9 'Industry, Innovation and Infrastructure'. Finally, the SDGs can only be realised with a strong commitment to global partnership and cooperation. Our SDG 17 score shows that Ireland is a long-way off in meeting its commitments in this area.

Somewhere in the Middle

Many of the scores for the remaining goals puts Ireland in the middle of the rankings. While certain areas have witnessed progress, it is important that we do not become complacent; there remains a proportion of indicators that are stagnating or progressing too slowly. Continuous monitoring of all the indicators that make up the goals is required in order to fully meet the aims of Agenda 2030.

5.6 How Are We Doing Overall? - The Sustainable Progress Index 2026

The objective of the 17 SDGs as part of the 2030 Agenda was to set universal goals that meet the urgent environment, political and economic challenges evident in our world. These 17 global goals are a blueprint to achieve a better and more sustainable future. They focus on identifying global challenges relating to issues of poverty, inequality, climate, environmental degradation, prosperity, peace, and justice.

Achievement of the SDGs remains not only relevant, but also critical to our collective future. With only five years remaining to achieve the SDGs, it is important to assess how Ireland is performing relative to the EU countries that share a similar level of economic development. In Table 18, we present our composite Sustainable Progress Index (SPI) for 2025 – a measure that provides a simple report card to track Ireland's overall performance on the SDGs compared to its EU peers. We see that once again, the Nordic countries, along with the Netherlands, top the index rankings. **Ireland is in 7th place in the SPI 2026.**

Table 18 The Sustainable Progress Index 2026 (Ranking by Country)

Country	Index Score	Country Rank
Sweden	0.6416	1
Denmark	0.6061	2
Netherlands	0.6036	3
Finland	0.5535	4
Austria	0.5495	5
Germany	0.5321	6
Ireland	0.4960	7
Luxembourg	0.4939	8
Belgium	0.4640	9
France	0.4480	10
Spain	0.4303	11
Portugal	0.4212	12
Italy	0.3881	13
Greece	0.3784	14

Source: Authors' analysis

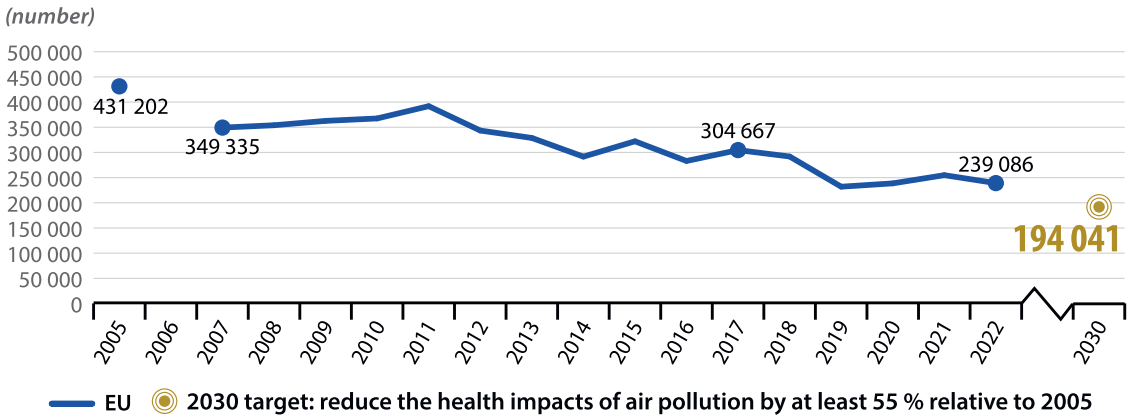
5.7 A Closer Look at SDG 11 'Sustainable Cities and Communities'

In this section, we take a closer look at the data and indicators used to compute SDG 11. The UN (2025, p.30) note that over half the global population currently resides in cities and this proportion is estimated to increase to 70 per cent by 2050, cities play a crucial role in fighting climate change. For the EU, the estimate is almost 80 per cent. There are clear implications for housing affordability, climate threats that intensify urban vulnerabilities, and civil society. Now more than ever, there is a critical need to create safe, resilient and sustainable cities and this requires coordinated investments in affordable housing, climate-resilient infrastructure and inclusive governance.

A key indicator used to capture the theme of SDG 11 by Eurostat is premature deaths due to air pollution. Figures 12 and 13 shed some light on the trends in the EU. There has been a downward trend in premature deaths since 2005, and the indication is that the EU is on track to meet the zero pollution action plan target for 2030 (Eurostat, 2025, p.199). When we look at

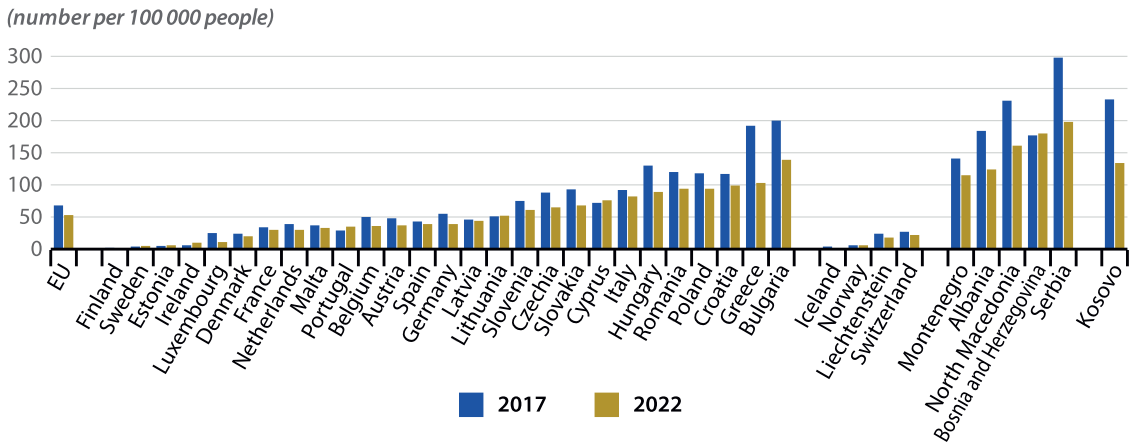
this indicator by country, we see that Ireland is well below the EU average in 2022 (Ireland is on the very left of Figure 13).

Figure 12 Premature Deaths Due to Exposure to Fine Particle Matter (PM2.5), EU, 2005-2022



Source: Eurostat (2025, p.206)

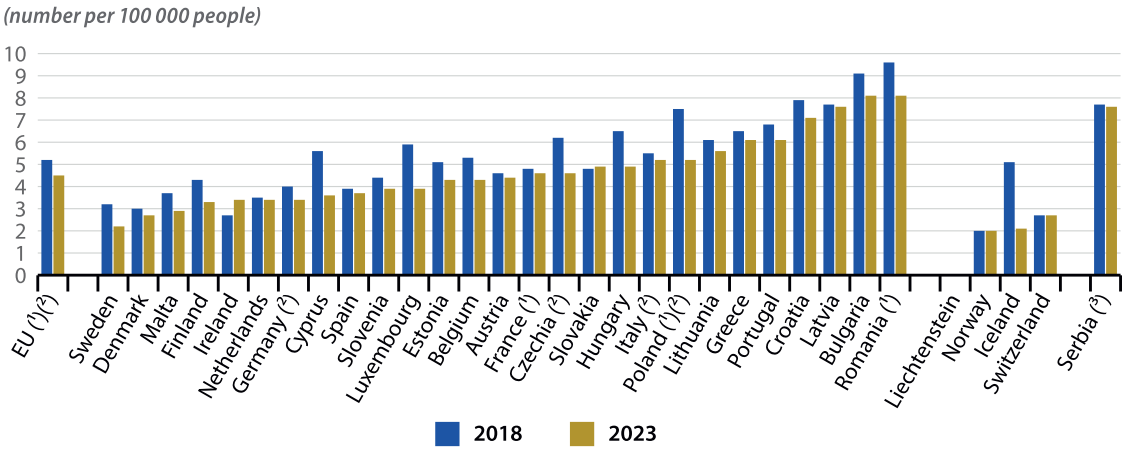
Figure 13 Premature Deaths Due to Exposure to Fine Particle Matter (PM2.5), by Country, 2017 and 2022



Source: Eurostat (2025, p.206)

Another indicator that Ireland does well on under SDG 11 is 'Road Fatalities' – this is despite the increase in fatalities on our roads in the recent past. Aside from the fact that road traffic injuries are a huge public health issue, they also have a significant economic cost. In the EU, the trend in this indicator has been downward over the years. However, despite this positive step, the overall pace of improvement remains too slow (Eurostat, 2025, p.201). Figure 14 shows that Ireland is below the EU average on this indicator.

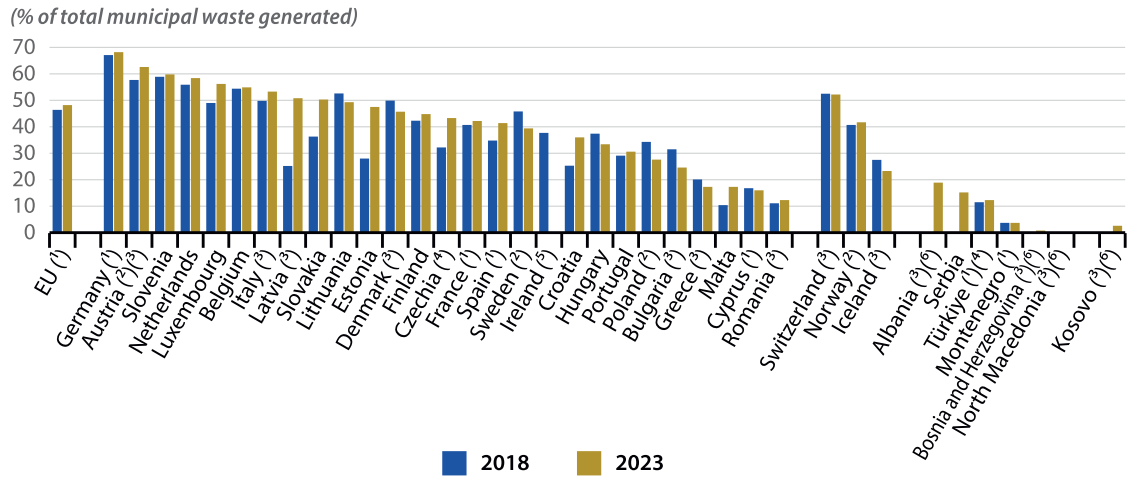
Figure 14 Road Traffic Deaths by Country, 2018 and 2023



Source: Eurostat (2025, p.207)

As cities expand rapidly, managing municipal solid waste has become a critical challenge. Hence, SDG 11 attempts to capture the vulnerability of development on waste recycling. Data trends for the EU suggest that although there has been no real reduction in municipal waste generation, the EU has increased the amount of waste that is recycled. A key issue with municipal waste is that it is highly visible and closely linked to consumption patterns, although it only accounts for about 10 per cent of total waste generated in the EU. Figure 15 shows that relative to the EU27 countries, Ireland is about half-way in the rankings and as noted in earlier sections, we do much worse on this indicator among the EU14 countries.

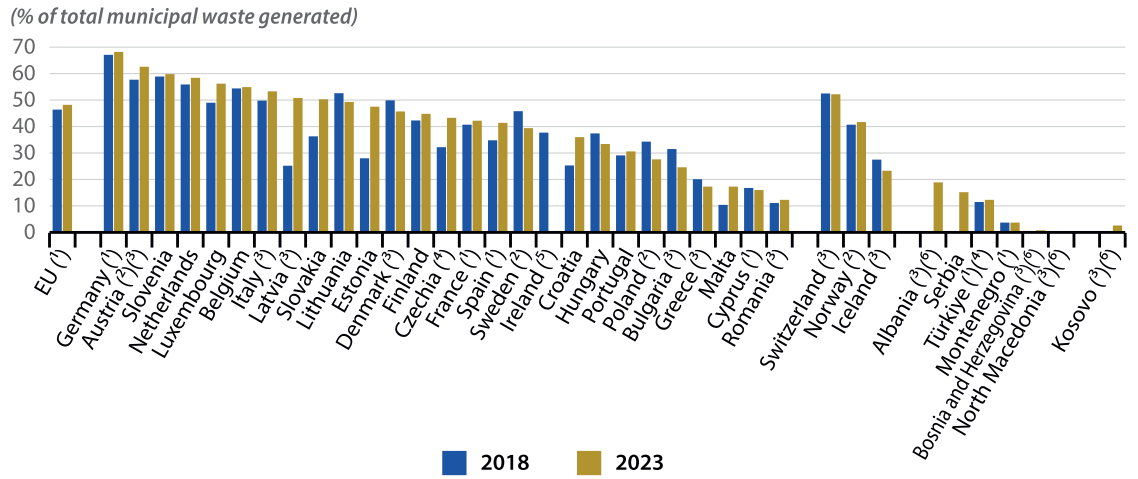
Figure 15 Recycling of Municipal Waste by Country, 2018 and 2023



Source: Eurostat (2025, p.209)

In many cities globally, housing affordability has reached crisis levels. One measure that is often used to reflect housing affordability is the housing cost overburden rate. The OECD proposes that households that spend more than 40 per cent of disposable income on housing are considered "overburdened" (OECD, 2017). This indicator is also used by Eurostat. We know that people suffering from poverty are more likely to be restricted to sub-optimal housing than the overall population. Furthermore, those in low-income households are particularly prone to being overburdened by their housing costs.

Figure 16 Housing Over-Burden Rate by Country, 2018 and 2023



Source: Eurostat (2025, p.36)

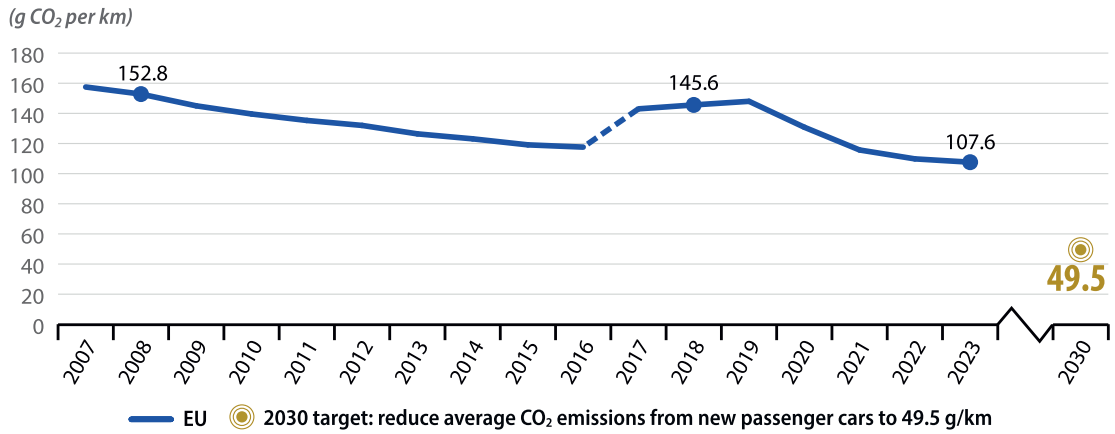
Recent data from the EU indicates that the share of people overburdened by their housing costs or facing severe housing deprivation has fallen since 2010, when 10 per cent of the population were affected. It fell to 8.8 per cent in 2023, although the rate has increased since 2020 when it was 7.8 per cent. Figure 16 shows that on this measure, Ireland is below the EU average. However, it is important to emphasise that this measure does not take into account those who are living at home (due to inability to purchase a home) nor individuals and families that are homeless. Hence, caution must be exercised in using this measure as an indicator of housing affordability overall, as it does not accurately reflect recent events in the housing market in Ireland.

It should also be noted that the housing over-burden rate does not paint the full picture with regards to accessibility or sustainability of housing. In particular, the trend in homelessness in Ireland over the past decade is deeply concerning. This reality is not captured by the indicators used to assess progress on SDG 11, for reasons outlined in the discussion of methodology above. Nevertheless, it is important to acknowledge that the monthly data from the Department of Housing, Local Government and Heritage reveals a troubling ongoing

upward trend of individual and family homelessness in Ireland over many years.[27] This is clearly a challenge to achieving inclusive, safe, resilient and sustainable cities and communities as envisioned by SDG 11.

Our final measure under SDG 11 is CO2 emissions from new passenger cars. In 2022, road transport was responsible for almost a quarter of the EU's total GHG emissions, and more than half of road transport emissions came from passenger cars (Eurostat, 2025, p.231). Although the emissions have fallen significantly over the recent past, (EU average CO2 emissions reached 107.6 g/km in 2023), and this is the lowest level on record, it is still far from EU targets for 2030 (see Figure 17).

Figure 17 Average CO2 Emissions per km from New Passenger Cars, EU, 2007-2023

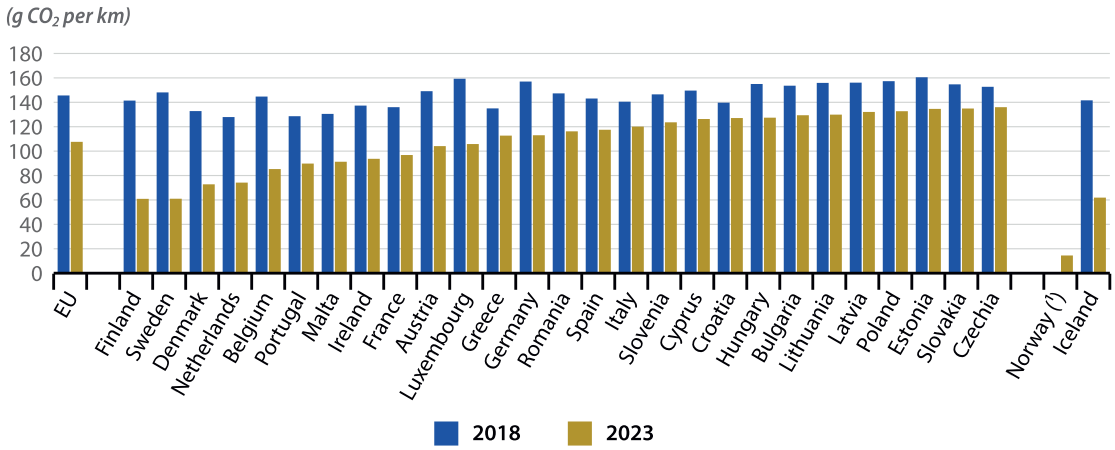


Source: Eurostat (2025, p.237)

Ireland has seen positive trends in this indicator (see Figure 18), but we are still behind many of the EU14 countries (particularly the better performing Scandinavian countries), pointing to the need for greater action on accelerating the market uptake of new zero emission vehicles to help achieve CO2 emission targets.

27 See, for example, Department of Housing, Local Government and Heritage. (December 2025) *Monthly Homelessness Report: December 2025*, Dublin: Government of Ireland.

Figure 18 Average CO2 Emissions per km from New Passenger Cars by Country, 2018 and 2023



Source: Eurostat (2025, p.238)

6

Conclusion and Policy Considerations

The 2030 deadline for the achievement of the Sustainable Development Goals is fast approaching. In its 2025 Programme for Government, *Securing Ireland's Future*, the Irish Government commits to 'Implement a Whole-of-Government Strategy to fully integrate the SDGs into national policies and initiatives, ensuring that each goal is actively pursued across all levels of government' (Government of Ireland, 2025, p. 51). Given that time is running out, Government must take bold action now if it is to achieve its SDG targets, and this will require significant and concerted adoption and implementation of public policy geared towards achieving those targets.

As noted in the Government's second report on the Well-being Framework, the SDGs are complementary to Ireland's Well-being Framework (Government of Ireland, 2022, pp. 30-32). This development of this framework was warmly welcomed by *Social Justice Ireland*. The 2022 *Understanding Life in Ireland* report has been followed by subsequent annual reports in 2023, 2024 and 2025. The Government's wellbeing reports assess progress using Ireland's Well-being Dashboard which consists of a total of 35 indicators across economic, environmental and social issues. These 35 indicators provide a snapshot of progress on eleven dimensions outlined in the National Well-being Framework:

- Subjective wellbeing
- Mental and physical health
- Income and wealth
- Knowledge, skills and innovation

- Housing and the built environment
- Environment, climate and biodiversity
- Safety and security
- Work and job quality
- Time use
- Connections, community and participation
- Civic engagement, trust, and cultural expression

Unfortunately, the 2024 iteration of the Well-being report (Government of Ireland, 2024), while continuing to offer insights into Ireland's progress, falls short in addressing equality and sustainability – the very pillars essential for ensuring inclusive and resilient wellbeing. While equality and sustainability continue to be included in the narrative of the report, these critical factors are no longer part of the core progress measurement. Notwithstanding this backward step, the development of a multi-dimensional framework to measure progress in societal wellbeing remains positive. Explicitly linking the SDGs to the eleven dimensions of the Well-being Framework would provide mutual reinforcement and support greater policy coherence.

Social Justice Ireland has consistently proposed a policy framework for a new social contract that identifies five key policy outcomes: a Vibrant Economy; Decent Services and Infrastructure; Just Taxation; Good Governance; and Sustainability (Social Justice Ireland, 2020). Each of these five key policy outcomes must be achieved if the social contract is to be comprehensively renewed. It is not enough to have three or even four of the five, while neglecting other areas. All five must be worked on simultaneously. The eleven dimensions of the Well-being Framework can mapped onto *Social Justice Ireland's* policy framework for a renewed social contract (see Figure 19).

Figure 19 Well-being Framework and the New Social Contract

Vibrant Economy	Decent Services & Infrastructure	Just Taxation	Good Governance	Sustainability
				
Work & Job Quality	Subjective Wellbeing	Income & Wealth	Safety & Security	Environment, Climate & Biodiversity
Knowledge, Skills & Innovation	Mental & Physical Health		Civic Engagement, Trust & Cultural Expression	Time Use
	Housing & Built Environment			
	Connections, Community & Participation			

Below we set out a range of policy recommendations under each SDG and linked both to the eleven dimension of the Government's wellbeing framework and Social Justice Ireland's own framework for a new social contract. We believe these policy recommendations, developed and delivered in tandem, can significantly progress Ireland's implementation of Agenda 2030.

6.1 Policy Proposals

A properly functioning wellbeing framework would support Ireland to achieve the Sustainable Development Goals and also realise the five key policy outcomes needed to renew the social contract as proposed by *Social Justice Ireland*. However, putting this interconnectedness into practice will require transformational change across all levels of Government and be supported by real social dialogue and participation. This will need to be facilitated by the introduction of local social dialogue mechanisms to ensure that all communities have a say in shaping the policies to support their wellbeing.

We make the following policy recommendations for the achievement of each of the 17 Sustainable Development Goals, linking them to the five policy outcomes for a renewed social contract and the eleven dimensions of the national Well-being Framework.

SDG 1 – No Poverty

A Vibrant Economy	
Work & Job Quality	• Recognise the challenges of long-term unemployment and of precarious employment and adopt targeted policies to address these. • Support the widespread adoption of a Living Wage so that low paid workers receive an adequate income and can afford a minimum, but decent, standard of living.
Decent Services and Infrastructure	
Subjective Wellbeing	• Set a 5-year plan for dramatically reducing poverty in Ireland, coupled with accountability mechanisms to mobilise a multi-departmental approach to the crisis of poverty. • Benchmark core social welfare rates to average weekly earnings, starting with a rate of 27.5 per cent of average weekly earnings, and setting out an indexation roadmap to reach the minimum essential budget standard. • Introduce a cost of disability allowance to address the poverty and social exclusion of people with a disability.
Housing & Built Environment	• Increase the provision of 'Housing First' accommodation for families in emergency accommodation, with wraparound supports. • Introduce legislation to limit the length of time families can spend in Family Hubs and other emergency accommodation. • Government must make State land available for development, acting on the report of the Land Development Agency which suggests that at least 60,000 homes could be built on State lands, and restrict the sales of State land suitable for residential development to private developers • Introduce an Equity Scheme for Borrowers in Long Term Mortgage Arrears.
Just Taxation	
Income & Wealth	• Commit sufficient resources to achieve policy targets on poverty reduction. • Implement a Refundable Tax Credit System to support the working poor. • Replace Local Property Tax with a Site Value Tax on all property not subject to Local Property Tax, based on the recommendations from the Commission on Taxation and Welfare's report, while including hardship measures for those who cannot afford to pay in full.

Good Governance	
Civic Engagement, Trust & Cultural Expression	• 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. • Carry out in-depth social impact assessments prior to implementing proposed policy initiatives that impact on the income and public services that many low income households depend on. This should include the poverty-proofing of all public policy initiatives.

SDG 2 – No Hunger

A Vibrant Economy	
Knowledge, Skills & Innovation	• Support 'farm to fork' and short supply chains in food production.
Decent Services and Infrastructure	
Mental & Physical Health	• Fund research on food poverty through stakeholder groups such as the Vincentian MESL Research Centre, Saint Vincent de Paul and MABS. • Extend the 'hot school meals' programme to DEIS post primary schools with a view to extending it to all post primary schools over time, prioritising those with a high concentration of children whose families are experiencing homeless / children living in Direct Provision who do not have their own cooking facilities.
Sustainability	
Environment, Climate & Biodiversity	• Provide funding for research on local initiatives on sustainable food production.

SDG 3 – Good Health

Decent Services and Infrastructure	
Subjective Wellbeing	• Increase educational campaigns promoting health, targeting particularly people who are economically disadvantaged, acknowledging that a preventative approach saves money.
Mental & Physical Health	• 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 next few decades. • Complete the roll-out of the Community Health Networks and increase the availability and quality of Primary Care and Social Care services. • Ensure medical card-coverage for all people who are vulnerable. • Act effectively to end the current hospital waiting list crisis. • Create a statutory entitlement to Home Care Services. This will require increased funding, but will save the State money long-term, as home support allows people to remain living in their own homes, rather than entering residential nursing care. • Properly resource mental health services and commit to addressing dementia and suicide prevention. • Improve 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. • Support the integration of primary care networks and GP led community healthcare services.
Good Governance	
Civic Engagement, Trust & Cultural Expression	• Ensure that announced budgetary allocations to health provision are valid, realistic and transparent and that they take existing commitments into account. • Work towards full universal healthcare for all. Ensure new system structures are fit for purpose and publish detailed evidence of how new decisions taken will meet healthcare goals.

SDG 4 – Quality Education

A Vibrant Economy	
Knowledge, Skills & Innovation	• To meet the digital and green transition challenges develop an integrated skills development, digital transition, vocational training, apprenticeship and reskilling strategy. • Update our lifelong learning target to reach 25 per cent by 2030, ensuring sufficient resources are made available. • Fully resource 'Adult Literacy for Life' by increasing the adult literacy budget to €100 million by 2030, including €25 million to improve ancillary and support services.
Decent Services and Infrastructure	
Subjective Wellbeing	• 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. • Adequately resource the DEIS and DEIS Plus programme, and ensure adequate resources are allocated to non-DEIS schools to enable them to fully support disadvantaged pupils. • Publish an implementation roadmap for the recommendations of the OECD Review of Resourcing Schools to Address Educational Disadvantage in Ireland • Commit to increasing investment in Early Childhood Care and Education by 0.1 per cent of GNI* annually to reach 1 per cent of GNI* by 2030. • Commit to reducing class sizes and pupil teacher ratios at primary and post primary level by a minimum of 1.5 points per annum to 2030.
Connections, Community & Participation	• Ensure full implementation of 'The Library is the Place: Information, Recreation, Inspiration National Public Library Strategy 2023-2027' and ensure that its implementation is inclusive and supportive of smaller branch libraries as a hub for local communities. • Enhance community education programmes and life-long learning through the library network.
Good Governance	
Safety & Security	• Implement the new Financial Literacy strategy and support financial literacy education across the school curricula.

SDG 5 – Gender Equality

Vibrant Economy	
Work & Job quality	• Adopt policies to address the obstacles facing women when they return to the labour force. These should focus on care initiatives, employment flexibility and the provision of information and training.
Decent Services and Infrastructure	
Connections, Community & Participation	• Support high-quality community childcare, particularly in disadvantaged areas.
Just Taxation	
Income & Wealth	• Introduce a Universal State Social Welfare Pension.
Good Governance	
Safety & Security	• Following our ratification of the Istanbul Convention, Ireland is obligated to have 538 family places for victims of Domestic Sexual and Gender-Based Violence. Ireland is falling far short of this target. Government must meet its commitment to provide further refuge spaces for victims of DSGBV.

SDG 6 – Clean Water and Sanitation

Decent Services and Infrastructure	
Housing & Built Environment	• Invest in Ireland's wastewater system.
Sustainability	
Environment, Climate & Biodiversity	• Continue to provide support and advice to farmers to improve water quality under the Agricultural Sustainability Support and Advice Programme.

SDG 7 – Renewable Energy

Decent Services and Infrastructure	
Connections, Community & Participation	• Develop a comprehensive mitigation and transition programme to support communities and people in the transition to a low carbon society.

Sustainability	
Environment, Climate & Biodiversity	• Upgrade the national grid and invest in infrastructure necessary to support a transition to renewable energy. • Invest in research and development for the use of renewable energy in our public transport systems.

SDG 8 – Good Jobs & Economic Growth

A Vibrant Economy	
Work & Job Quality	• Resource the up-skilling of those who are unemployed and at risk of becoming unemployed through integrating training and labour market programmes. • Adopt policies to address the worrying issue of youth unemployment. In particular, these should include education and literacy initiatives as well as retraining schemes • Ensure that policies consistently promote the creation of new jobs with reasonable pay rates and that adequate resources are allocated to the labour inspectorate.
Just Taxation	
Income & Wealth	• Plan for projected labour market changes and social insurance fund shortfalls increasing all PRSI rates by 0.5% a year for the next five years (reaching 6.7% and 13.75% by 2030) and develop a funding roadmap for the social insurance fund out to 2040. • Continue to reform the area of tax expenditures and further enhance procedures within the Department of Finance and the Revenue Commissioners to monitor on an ongoing basis the cost and benefits of all current and new tax expenditures. • Develop employment-friendly income tax policies which ensure that no unemployment traps exist. Policies should also ease the transition from unemployment to employment.

SDG 9 – Industry, Innovation & Infrastructure

Decent Services and Infrastructure	
Housing & Built Environment	• Launch a major investment programme focused on prioritising initiatives that strengthen social infrastructure, including a comprehensive school building programme and a much larger social housing programme. • Expedite the roll-out of the National Broadband Plan, commencing with those with the largest proportion of premises dependent on it.

Sustainability	
Environment, Climate & Biodiversity	• 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.

SDG 10 – Reduced Inequalities

A Vibrant Economy	
Work & Job Quality	• 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.
Decent Services and Infrastructure	
Housing & Built Environment	• Introduce sanctions for local authorities who do not utilise funding available to provide safe, sustainable Traveller accommodation.
Connections, Community & Participation	• Work to eliminate the barriers faced by people with disabilities in accessing basic services such as housing, healthcare, and education. • Fully implement the National Traveller and Roma Inclusion Strategy.
Just Taxation	
Income & Wealth	• Introduce a Minimum Effective Corporate Tax Rate of 15 per cent. *Social Justice Ireland* welcomes Ireland's adoption of a 15 per cent rate from 2024 to apply to all firms with a global annual turnover of over €750m. However, a minimum effective rate of corporate tax should be extended to all firms over the coming years to ensure everybody pays their fair share. We recommend a headline rate of 17.5 per cent and a minimum effective rate of 15 per cent, to be achieved over a number of years starting with a minimum rate of 10 per cent.
Good Governance	
Safety & Security	• Fully implement and resource the recommendations of the National Action Plan Against Racism within a reasonable timeframe. • Fully implement the recommendations of the 2024 Trafficking in Persons Report. • As more and more make the move to online and digital money services, especially those who may be unused to using these services, effective education and fraud prevention measure must be enhanced.
Civic Engagement, Trust & Cultural Expression	• Ensure adequate funding for civil legal aid.

Sustainability	
Time Use	• Give greater recognition to the work carried out by carers in Ireland and introduce policy reforms to reduce the financial and emotional pressures on carers. These should focus on addressing the poverty experienced by many carers and their families and on increasing the provision of respite opportunities for carers and to those for whom they care. • Request the CSO to conduct an annual survey to discover the value of all unpaid work in the country (including community and voluntary work and work in the home). Publish the results of this survey as soon as they become available.

SDG 11 – Sustainable Cities & Communities

Decent Services and Infrastructure	
Mental & Physical Health	• Increase funding to encourage sports participation and active lifestyle programmes.
Housing & Built Environment	• Set a target of 20 per cent of all housing stock to be social housing by 2040 and achieve this through directly building more social housing and decentralizing responsibility for social housing to Local Authorities. • Ensure that no state land suitable for housing is sold by a Local Authority or State Agency. • Address affordability issues by concentrating on supply-side cost reductions rather than demand-side income subsidies; invest in new methodologies and reconsider higher density developments. • Ensure people with disabilities can live independently where possible through increased resourcing, including suitable housing and housing related supports. • Resource the enforcement of legislation targeting short-term lettings. • Encourage the right type of supply and reduce reliance on the Build to Rent sector. • Allow local authorities and Approved Housing Bodies pool resources to sustainably finance increased supply. • Review planning legislation to ensure that its terms are consistent with the objectives of the SDGs and democratic engagement.
Connections, Community & Participation	• Invest in the provision and maintenance of community spaces, playgrounds and youth centres. • Increase 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

Just Taxation	
Income & Wealth	• Government should set a new tax-take target set on a per-capita basis to ensure adequate resources available for investment, especially as windfall revenue withdraws. 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*.
Good Governance	
Safety & Security	• Review building regulations to ensure good ventilation, heating and fire safety standards across all building.
Civic Engagement, Trust & Cultural Expression	• Review planning legislation to ensure that its terms are consistent with the objectives of the SDGs and democratic engagement.
Sustainability	
Environment, Climate & Biodiversity	• Invest in a deep retrofitting programme for community spaces.

SDG 12 – Responsible Consumption

Just Taxation	
Income & Wealth	• Phase out single-use coffee cups and single-use plastics and place a levy on single-use plastics. • Reduce the Vacant Homes Tax occupancy period to six-months and increase the rate to ten times the annual Local Property Tax. • Introduce an aviation fuel tax. • Reintroduce the Windfall Gains Tax at 80 per cent. • Explore new initiatives to promote behavioural change through the tax system.
Sustainability	
Environment, Climate & Biodiversity	• Emulating Finland, embed circular economy principles into our economic framework through the mainstreaming of the sharing economy and sustainable products and services. • Invest in the development of short supply chains. • Eliminate all single-use plastics from Local Authority buildings and public spaces. • Adopt the principles of a circular economy, particularly for construction and demolition waste, and 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.

SDG 13 – Climate Action

Decent Services and Infrastructure	
Connections, Community & Participation	• Develop a comprehensive mitigation and transition programme to support communities and people in the transition to a low carbon society.
Just Taxation	
Income & Wealth	• Increase carbon taxes in line with IPCC recommendations.
Good Governance	
Civic Engagement, Trust & Cultural Expression	• Ireland must escalate the implementation climate adaptation policies across all sectors and also allocate the upfront investment required to ensure alternatives are in place to support people, communities and business who will be most impacted in the near term with the significant changes required. • Support the development of a social dialogue to support a Just Transition as Ireland implements the mitigation and adaptation measures required to meet our national climate targets.
Sustainability	
Environment, Climate & Biodiversity	• Ensure sufficient resources to support the EU target of a 51% reduction in emission by 2030 compared to 2018.

SDG 14 – Life Below Water

Sustainability	
Environment, Climate & Biodiversity	• Regulate harvesting and end over-fishing. • Implement policies to restore fishing stocks to sustainable levels. • Put a plan in place to tackle pesticides in drinking water. • Implement the 'Nature' programmes and 'nature based solutions' set out in the Climate Action Plan.

SDG 15 – Life on Land

Sustainability	
Environment, Climate & Biodiversity	• Increase afforestation of native trees and reduce planting of Sitka spruce. • Ensure that sustainable agriculture policy, sustainable land management, and short supply chains for farmers and consumers form the basis of future agricultural policy. • Invest in programmes to rewet the boglands. • Implement the 'Nature' programmes and 'nature based solutions' set out in the Climate Action Plan.

SDG 16 – Peace and Justice

Decent Services and Infrastructure	
Connections, Community & Participation	• Develop a sustainable strategy for public participation, to include medium and long-term objectives and associated budget commitments. • Adequately resource the Public Participation Network (PPN) structures for participation at Local Authority level and ensure capacity building is an integral part of the process. Move from an annual funding model for PPNs to a multi-annual commitment.
Just Taxation	
Income & Wealth	• As part of the annual budgetary process, Government should publish an Annual Resourcing Statement outlining how much resourcing is required to maintain existing levels of service, to deliver additional services, and how this might be raised.
Good Governance	
Civic Engagement, Trust & Cultural Expression	• Government should increase recognition and include all stakeholders in the policy-making process. • National Economic and Social Dialogue should include all five pillars. • Ensure adequate resourcing for the Community and Voluntary Pillar to provide pay increases for the sector. • Include, in the Commission for Regulating Lobbying's Annual Reports, policy areas with the greatest lobbying activity, the lobbying organisations and the designated public officials engaged so as to highlight to the general public those influencing the political decision-making process. • Establish a Dialogue Forum in every Local Authority involving Local Authorities and the Public Participation Networks (PPNs). • Carry out in-depth social impact assessments prior to implementing proposed policy initiatives that impact on the income and public services that many low income households depend on.

Sustainability	
Environment, Climate & Biodiversity	• Integrate climate adaptation and natural capital accounting into the annual budgetary process and our national accounting systems. • Assign value to natural capital and ecosystems in our national accounting systems. • Integrate green budgeting and social impact assessment of all climate proposals into the policy making process.

SDG 17 – Partnership for the Goals

Good Governance	
Civic Engagement, Trust & Cultural Expression	• Increase Official Development Assistance (ODA), reaching the UN Target of 0.7 per cent of GNI* by 2030. • Tag all Government policies and policy proposals with the relevant SDGs. • Adopt targets and a reporting system for each of the Sustainable Development Goals. • Develop a new National Index of Progress, ensuring social and environmental issues are incorporated into our national accounts. • Include in the Commission for Regulating Lobbying's Annual Reports policy areas with the greatest lobbying activity, the lobbying organisations and the designated public officials engaged to highlight to the general public those influencing the political decision-making process. • Develop strategic partnerships with Local Authorities and local government organisations, in Europe and Internationally, to support the implementation of the Goals. • Ensure coherence between national and local government policies.

7

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Appendices

Appendix A: List of Indicators Used in the Construction of the Sustainable Progress Index 2026

Table A.1 List of Indicators Used in the SDGs

SDG	Indicator	Source
1	Poverty rate after taxes and transfers; poverty line 50% (% of population)	OECD
1	People living in households with low work intensity	Eurostat
1	Share of severely deprived people	Eurostat
2	Prevalence of obesity, BMI>30 (% of adult population)	Eurostat
2	Cereal yield (kg/ha)	World Bank
2	Ammonia emissions from agriculture	Eurostat (from EEA)
2	Pesticide exports hazardous to human health	FAO, Sachs et al (2024)
2	Area under organic farming (% of UAA)	Eurostat
3	Life expectancy at birth, total, years	Eurostat
3	Adolescent fertility rate (births per 1000, age15-19)	WHO, Sachs et al (2024)
3	Subjective wellbeing (average ladder score)	Gallup (2023)
3	Smoking prevalence (%, aged 15+)	Eurostat
3	Self-reported unmet health needs (% of population)	Eurostat
3	Deaths from NCDs (per 100,000)	WHO, Sachs et al (2024)
3	Perceived Health (% of population)	Eurostat
3	Universal Health Coverage Index	WHO
4	Tertiary education (% of population, age 30-34)	Eurostat
4	PISA Score	OECD
4	Share of population with basic digital skills	Eurostat
4	Adult participation in learning (%)	Eurostat
4	Early leavers from education and training	Eurostat
4	Early childhood education coverage	Eurostat
5	Proportion of seats held by women in national parliaments (%)	Eurostat
5	Proportion of women in senior management positions (%)	Eurostat

SDG	Indicator	Source
5	Gender employment gap	Eurostat
5	Gender pay gap in unadjusted form (% of male hourly wages)	Eurostat
5	Ratio of female years of education to male mean years (% of males), population aged 25 and above	UNDP
5	Ratio of female to male labour force participation rate	World Bank
6	Population using safely managed water services	World Bank
6	Population using safety managed sanitation services	World Bank
6	Water exploitation index	Eurostat
6	Anthropogenic wastewater that receives treatment (%)	EPI, Sachs et al (2024)
7	Share of renewable energy in consumption (%)	Eurostat
7	CO2 from fuels and electricity	IEA, Sachs et al (2024)
7	Population unable to keep adequately warm (%)	Eurostat
7	Final energy consumption per capita in households	Eurostat
8	Real GDP per capita	Eurostat
8	Long-term unemployment rate (%)	Eurostat
8	NEET rate (youths not in employment education or training (%)	Eurostat
8	Employment rate	Eurostat
8	Fatal accidents at work (per 100,00 workers)	Eurostat
9	Population using the internet (%)	Eurostat
9	R&D expenditure, % of GDP	Eurostat
9	Patents filed to the EU (% of million inhabitants)	Eurostat
9	Number of R&D researchers (% of active population)	Eurostat
9	Logistics Performance Index: Quality of trade and transport-related infrastructure (worst 1-5 best)	World Bank
9	High speed internet coverage	ITU, Sachs et al (2024)
10	GINI index	OECD
10	Household debt, % NDI	OECD
10	Bottom 40% share of income	Eurostat
11	Premature deaths from pollution 2.5PM	Eurostat
11	Population with convenient access to public transport (%)	UN
11	Housing overburden rate (40%)	Eurostat
11	CO2 from new passenger cars	Eurostat
11	Recycling rate of municipal waste (%)	Eurostat
11	Road fatalities	Eurostat
12	Raw material consumption per capita	Eurostat
12	Production based nitrogen emissions (kg per capita)	UNEP Sachs (2025)
12	Circular material use rate (%)	Eurostat
12	Consumption footprint (single measure)	Eurostat
12	E-waste not recycled (kg per capita)	ITU, Sachs et al (2025)
13	GHG emissions per capita	Eurostat

SDG	Indicator	Source
13	Carbon Pricing Score from non-road energy, excluding emissions from biomass	OECD
14	Mean area that is protected in marine sites important to biodiversity (%)	Birdlife International et al. (2024); UN
14	Ocean Health Index	Ocean Health Index 2023; Sachs (2025)
14	Bathing sites of excellent quality (coastal and inland)	Eurostat
15	Protected terrestrial sites	Eurostat
15	Percentage of land covered by forestry	Eurostat
15	Red List Index	Bird Life International (2024); UN
15	Mean area that is protected in freshwater sites important to diversity (%)	Bird Life International (2024); UN
16	Corruption Perception Index	Transparency International (2025)
16	Homicides per 100,000 population	Eurostat
16	Population reporting occurrence of crime, violence or vandalism in their area (%)	Eurostat
16	Perceived independence of the justice system (%)	Eurostat
16	Prisoners (% of population)	UNOCD (2024), Sachs et al (2025)
16	Human Trafficking Measure	Eurostat
16	Crime is effectively controlled	World Justice Project (2023), (Sachs 2025)
16	Unsentenced detainees (% of prison population)	UNODC (2024), Sachs et al (2025)
17	Overseas Development Assistance (% of GNI)	Eurostat
17	Environmental taxes as % of tax revenue	Eurostat
17	Government debt (% of GDP)	Eurostat
17	Government spending on health and education (% of GDP)	UNESCO (2023); Sachs et al (2025)

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