

**BUILDING
BETTER
TOGETHER**

LABOUR'S BUDGET 2025

Labour 

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INTRODUCTION

LABOUR'S 2025 BUDGET STRATEGY

BUILDING BETTER TOGETHER

Ireland is a rich country that feels poor. We are a country of contrasts.

Record corporation tax figures nearing €30bn this year, yet the number of children going without the basics, grows. The highest number of people in work ever, but one in five workers are living on low pay. Children with additional needs struggling for basic services citizens in other rich countries take for granted as we congratulate ourselves on how well the economy is doing.

Politics and government are about choices. Under Fine Gael and Fianna Fail, the choices they have made are making Ireland less equal. In 2024, we have an Ireland of winners and losers.

Nowhere is this more evident than when it comes to this government's catastrophic failure on housing. Its housing plan is breaking all the wrong records. Record breaking house prices. Record breaking rents. Record breaking numbers of children without their own home.

This isn't the 1980s. Neither is it the late 2000s or the early 2010s. Ireland's wealth gives us options we could only have dreamed of a few short years ago. This conservative coalition is devoid of vision. It has shown itself incapable of planning for and investing to meet the real housing, climate, water, energy, and public service needs of the Ireland of 2024 and beyond. Their poverty of ambition for Ireland is evident all around us.

Labour's vision is different. We want to build better together. And we are honest about the task ahead. There are risks, threats, and uncertainties everywhere in this increasingly insecure world. Climate change. Ageing. Population growth. Digitalisation. Artificial Intelligence. Security. Risk to the global trade on which we depend for good jobs. These complex and interwoven challenges can only be faced by building better together. So too are their opportunities. Ireland is on the cusp of an exciting transformation – if the right choices are made.

Building better together means identifying the gaps in our society, economy and in meeting our existential climate challenge and being honest about how we plan to tackle and pay for them.

Building better together means the security of an affordable place to call home. A tax system where those who have the most are asked to contribute more. An education system that is free and open to all. A health system fit for a rich republic. Childcare that's affordable, available and that nurtures our children and respects skilled workers. Cutting energy prices by doing what it takes to generate renewable energy, slash emissions, and create the good jobs of the future.

The Irish people deserve better than the FG & FF duopoly's "Sure, it'll be grand" approach to running the country. The status quo will change nothing.

Funding Labour's Budget Package

In truth, this government's reputation for sound fiscal management is undeserved. Their self-imposed 5% spending rule has been honoured more in the breach than in the observance. This is not an academic point. According to the Irish Fiscal Advisory Council watchdog, the government's actions have added €1,000 to yearly household costs.

A government that last year passed a Budget for a health service that they knew was a work of fiction, is not entitled to the trust of the people.

While inflation is coming down, the price of energy, the shopping, rent, childcare and your mortgage is much higher than 2021. Average prices have increased by 21 percent over the last four years. While the real value of wages is bouncing back, low- and middle-income households are still stretched and will continue to require additional support in the short-term. That support should be targeted and not add to inflation. When inflation balloons, it's those who can least afford it who shoulder the greatest burden of higher prices.

Labour's package for Budget 2025 includes 4.5% indexation of personal income tax bands (to track wage growth) and rates and credits (including USC rates) at a total cost of approximately €1bn. Allied with this, we have provided €1.5bn for significant increases of €20 per week to core social welfare payments.

As proposed by Labour in the Finance Bill 2024, in government Labour would provide for automatic annual indexation of tax and social welfare rates. This is the right approach to take to provide certainty for workers and society into the future, and it is common in other wealthy European States.

Labour's Budget includes a net, once-off Cost of Living package of **€2.8bn**, and in line with our proposals last year, Labour is proposing an additional increase of **€6.2bn** in new current expenditure in this year's Budget, offset by €3bn in net revenue raising measures. On the capital side, we would invest a further **€2bn**, noting the government already plans to increase the NDP by €1.7bn on Budget Day, and Labour focuses our increases principally in, social and affordable housing, education, health, retrofitting and public transport to help Ireland meet its climate targets.

In simple terms, Labour would add a total of **€5bn in spending** in addition to what the government will allocate for next year, though it is unclear how they intend to



deploy revenue from the sale of AIB shares and if this will be allocated to the National Development Plan. The Parliamentary Budget Office (PBO) makes it clear in their Pre-Budget Commentary (2025) that capital investment in Ireland for next year is still well behind the high recorded in 2008.

According to the Summer Economic Statement, the government plans to make an additional €8.3bn in total available in this Budget, with €1.4bn allotted for tax cuts and €6.9bn apportioned for expenditure hikes.

The vast bulk can be accounted for under spending commitments to fund 'Existing Levels of Service' to keep the show on the road in health, education, social protection and other categories. The government's plans will see a total of €1.8bn available for the provision of new public service innovations to meet the needs of our growing and ageing population.

In Labour's view, spending almost the same amount of money on tax cuts as will be spent on new and innovative public services such as a European-style, accessible model of childcare provided by the public system, is short-sighted and irresponsible of the coalition.

We would fund the additional expenditure to help bring services in health, childcare and other areas up the standards of comparable rich countries by collecting additional revenue from adjustments to taxes on non-productive wealth, and in line with the principles of sustainable taxation outlined in the report by the Commission on Taxation & Wealth.

Labour is confident that where additional expenditure is carefully targeted at the evolution of high-quality public services and paid for by the taxation of assets, the impact on inflation is negligible with the benefits derived by working families, enormous. An Ireland that works for all means cutting cost for families, not taxes for the better off. Labour's focus is on taxing wealth, not work.

New Labour initiatives to transform Ireland

Labour is different from the conservative parties. Our vision involves cutting costs for families, not excessive cuts to taxes that may have to be reversed, in short order.

While Labour would allocate €1 billion to make sure a worker who gets a modest pay increase does not pay more tax, we would target this measure at middle and lower income workers by tapering tax credits for those earning over €100,000 a year.

Fine Gael now agree with Labour that personal tax rates, bands and credits should automatically adjust every year (as is done across Europe), but they are silent on doing the same for pensioners and others who depend on the State for their incomes. We need to create a floor of decency beneath which no citizen should be allowed to fall. In 2025, Labour would spend over €1.5b to boost the pension, the carers' allowance, Jobseekers and other core payments by €20 per week, on the road to annual indexation of social protection rates to keep people out of poverty.

By creating, improving and enhancing the kinds and standards of public services taken for granted in other rich European countries, we will help to make Ireland more affordable and our economy and society more productive, innovative and competitive. Here are just some of Labour's key proposals.

1. Fund **6,000 public childcare places** and a full year of paid leave
2. Invest to build an extra **6,000 social and affordable homes** a year.
3. Fundamentally address **child poverty** with increases to the qualified child payment and child benefit, along with other targeted increases.
4. Introduce **street by street retrofitting** with free upgrades, and heat pumps.
5. Address the **recruitment crisis in the public service** with increased training allowances for Gardaí and Defence Force personnel, safe staffing in our hospitals, a working group to address teacher recruitment and retention, and key worker housing in our major cities.
6. Tackle the **Cost of Living for Workers and Families** by doubling the Rent Tax Credit to €1,500, provide €300 in energy credits and introduce tax relief on sports club membership and gym fees at standard rate to give 20% back.
7. Give workers the **freedom to learn** through access to skills vouchers and free part time 3rd level education so they can choose what they want to study – managed through Solas using the surplus in the National Training Fund.
8. Introduce an **Autism Special Needs Guarantee** to ensure a school place for all children, fully fund the Disability Services Action Plan, introduce a cost of disability payment, and invest to clear AON waiting lists.
9. Make **education free** and introduce a **DEIS+ model** to tackle disadvantage.
10. Introduce **free GP care for all children**, and invest in hundreds of new hospital beds, staffing and mental health services.

Using the Apple Windfall to Build Better Together

The Apple Tax Windfall of €14.1bn coupled with the decision to place a proportion of Ireland's 'excess' corporation tax revenues into two wealth funds – the Future Ireland Fund and the separate Climate, Infrastructure & Nature Fund (both supported by Labour) – can help transform Ireland. We now have the chance to plan with confidence, and invest in a better, fairer, cleaner, secure future.

The conservative parties of Fianna Fail and Fine Gael have shown themselves to be incapable of using the public's money well. Their record on housing, the National Childrens' Hospital and other key infrastructure projects show that, left alone, they are incapable of deploying our wealth for the best social, economic and environmental outcomes, responsibly.



For that reason, how we invest the €14bn tax from the Apple judgment must be left to the next government. Over the next five years, Labour in government would direct these funds, as follows:

■ **€7bn for housing deployed as follows:**

- €6bn to seed a State Construction Company developed through the LDA.
- €1bn to support water infrastructure and servicing of land.

■ **€6bn for climate measures deployed as follows:**

- €2.5bn for a National Retrofitting Plan to support street by street upgrades, and energy efficiency upgrades in the public and community sector, apartments and Approved Housing Bodies.
- €2.5bn for major public transport projects (Metro, LUAS, DART+, Bus Connects, rail upgrades) and balanced regional development.
- €1bn for the state to take direct equity stakes in Offshore wind developments (and get ISIF to do more too if there is appetite).

■ **€1bn for Health to create a Sláintecare Transition Fund**

- €500m to be dedicated to support the rollout of digital health records in the new Regional Health areas.

In 2021, Labour was the first main party to call for Ireland to sign up to global corporation tax reforms. We were roundly criticised – by Fine Gael and Sinn Féin - for doing so. We did so to ensure certainty for investors with an agreed international rate of 15% and in order to enhance Ireland's international reputation, and in the interests of global tax justice.

Labour is proud of the role it played in closing down the notorious 'double-Irish' ten years ago. Ireland's record corporation tax take which will near €30bn this year alone, can trace its origins back to that decision.

Labour is a party of tax fairness and justice. We have long called for a Standing Commission on Taxation to study emerging trends, case law judgements, potential loopholes and other developments to ensure that regulation and tax law stays ahead of creative accounting practices. Labour is also supportive of the new UN Framework Convention on International Tax Cooperation, and an EU wide Wealth Tax.



COST OF LIVING



COST OF LIVING

During the time of this government, prices have risen faster than wages and fixed incomes, reducing people's spending power. While inflation has now fallen to 1.1%, families and businesses are struggling with the permanently increased cost of living, and higher bills. Irish electricity prices are among the most expensive in Europe and the government is doing nothing to address the root causes.

Once off payments won't address underlying poverty or lack of access to healthcare or education. These payments help but are not a long-term solution when regular incomes are too low. That's why the Labour Party has proposed a comprehensive cost of living action plan to tackle price gouging and protect incomes against inflation.

For this Budget we are proposing a series of once off targeted measures to support people struggling with the increased cost of living, with a focus on energy poverty, low-income families, renters, students, and those on fixed incomes. As outlined in our Budget proposals, our priority on income and wages is making permanent increases that will provide for a minimum essential standard of living (MESL). We have put a dedicated focus on alleviating child poverty as part of our Budget 2025 proposals.

Labour would also provide €300m in once off supports for SMEs including a commercial rates refund, and €50m of targeted measures to boost the tourism and hospitality sector across the regions outside the main urban cities. Delivering on insurance reforms is a key priority for Labour to reduce costs for business and the voluntary sector.

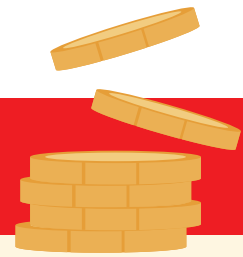
LABOUR'S COST OF LIVING PACKAGE

It is dishonest for the government to repeat a series of so called once off social welfare and energy measures to hide from the fact that current payment rates are inadequate. There were no rate changes in Budget 2024 to the Household Benefits package, Living Alone Allowance, Fuel Allowance or Child Benefit to take four examples.

The government is likely to deliver a cost-of-living package of between €1.5 and €2bn. The Labour Party is calling for measures totalling up to €2.8 billion offset with some tax increases and levies including a double child benefit payment and a once off €250 fuel allowance payment in November.

Rents continue to reach record highs, and we propose a doubling of the current credit to €1,500 for both 2024 and 2025. We propose a double social welfare payment in October, along with the usual Christmas bonus. Students are under severe pressure due to the accommodation crisis, and we provide for a refund of €1,000 for those who paid the student contribution, and an additional grant of €1,000 for students in receipt of SUSI grants. We also provide additional funding for schools and early year providers to meet winter energy costs.

WINTER COST-OF-LIVING PACKAGE



REVENUE RAISING MEASURES

- Apply a 30% levy on windfall energy profits. **(€450m)**
- €10/MwH surcharge levy on Data Centre energy use. **(€65m)**

EXPENDITURE MEASURES

- October and Christmas Social Welfare Bonus. **€700m**
- Total of €300 Energy Credits (€150 in October and December) **€670m**
- €9 per month Climate ticket for unlimited public transport in Ireland. **€330m**
- SME supports including commercial rates refund and increased funding for tourism promotion in the regions. **€300m**
- Child Benefit Double Payment in November. **€186m**
- €1,000 reduction in 2024 Student Contribution Charge, and once off €1,000 payment in two instalments of €500 for SUSI grant recipients. **€150m**
- €250 once off Fuel Allowance payment in November. **€105m**
- School and Early Years winter costs support payment. **€92m**
- Remove Motor Tax charge for quarterly and monthly payments. **€37m**

ONCE OFF TAX MEASURES

- Double Rent Credit to €1,500 in both 2024, and 2025 respectively. **€320m**
- Extend 9% VAT on electricity and gas supplies to end 2025. **€231m**
- €400 refundable Carbon Tax Credit for approx. 500,000 working families in energy poor households in 2025. **€200m**

TOTAL: €2.8bn



DRIVING DOWN HIGH ENERGY COSTS

As of July Ireland had the third highest household electricity prices in the EU. Labour would work to drive those down as it has led to increased costs across the economy.

We would levy windfall energy company profits and apply a €10/Mwh surcharge on data centres which we know are driving up prices by soaking up new renewable generation. Labour would extend the 9% VAT rate on electricity and gas supplies until the end of next year, remove the extra charges for Motor Tax instalment payments, and introduce a €400 refundable Carbon Tax credit. This income tax credit would be targeted at up to 500,000 ordinary working families in poorly insulated homes and allocated on a household basis up to an income limit of €60,000, for those living in homes with a BER rating of less than B2.

Labour has always argued for a different and more targeted approach than the government's energy credits but after two years of delivery this is the established route for supporting households with high energy costs. This winter we would provide for payments of €300 over two €150 credits, with clawback mechanisms including the withdrawal of income tax credits from those earning over €100,000. A levy equivalent to the electricity credit should also be applied to holiday and vacant housing modelled on the previous Non-Principal Private Residence charge to avoid those with multiple properties benefiting. Driving down the cost of electricity, increased rollout of retrofitting and more rapid development of renewable energy will eventually remove the need for energy credits, and in our Climate proposals, Labour outlines our transformative plan to achieve cheaper energy for Ireland and warmer homes.

ADDRESSING ENERGY POVERTY

Labour has provided for a series of targeted supports to help households most at risk of energy poverty. The ban on utility disconnections must be continued and long-term action taken to tackle persistent energy poverty.

The **Household Benefits package** is paid to nearly half a million households including all over 70's and has not been increased in many years. It provides a €35 per month electricity or gas credit and we would increase this by €10 to €45 per month to ensure all older people receive additional support this winter.

There has been no increase in the base rate of **fuel allowance** since October 2021. Last year a €300 once off payment was provided instead, €400 the year before. Fuel costs are not going to fall so permanent increases are needed. We provide for a €250 once off grant this winter to over 400,000 recipients, alongside the extension of the fuel allowance season by 4 weeks and a €5 increase to the weekly payment. This is equivalent to an overall increase of €538. We would also extend eligibility for the Fuel Allowance to recipients of the Working Family Payment, and ensure it supports the living arrangements of Traveller families. We also provide an extra €10m in funding to

address energy poverty through Additional Needs Payments and other supplementary welfare allowances.

Access to in-person face to face public services is a vital support for vulnerable and older people. Labour would recruit an extra 50 Community Welfare Officers who would be available to meet people and visit them in the community to ensure those in need have direct access to social welfare supports. We would also use the Social Protection budget to protect the Post Office network and expand and restore Citizens Information Centres.

- Provide once off Fuel Allowance payment of €250, increase weekly rate by €5 a week, and provide for four extra weeks. **€125m**
- Increase by €10 the monthly Household Benefits Gas or Electricity payment to €45. **€62.8m**
- Expand eligibility for Fuel Allowance to recipients of Working Family Payment and Traveller families. **€37.3m**
- New fund to address energy poverty and utility debts through additional needs payments and SWA payments (ENPs/UNPs). **€10m**
- Recruit an extra 50 Community Welfare Officers. **€4.5m**
- Use the Social Protection Budget to protect the Post Offices network and expand Citizen Information Centres.
- Extend Winter Ban on Utility Disconnections through 2025.

PROTECTING FIXED INCOMES AND OLDER PEOPLE

Recent increases to social welfare benefits and assistance payments have been below the rise in the cost of living and the government has relied instead on once off payments. To provide some insulation against higher costs we would apply an increase of €20 per week to all social welfare payments, in line with moving towards meeting a minimum essential standard of living (MESL).

Under Labour, future increases in weekly payment rates would be benchmarked in line with a composite measure of inflation and wage growth as part of annual automatic indexation of social welfare rates and income tax bands and credits. Any additional rise on top of that would then be confirmed as part of the Budget process so people will know if they are receiving real increases in their purchasing power. We provide €64m for the rollout of the auto-enrolment retirement savings scheme, with €10m for the establishment of the Central Processing Authority and €54m for the first-year state top up costs.

The Living Alone Allowance was not increased in the last two years, so we provide here for a €5 per week increase to support increased costs instead of another once



off payment. Labour is committed to the Pension Promise campaign, and calls on government to ensure retired semi-state workers such as those from An Post and CIE receive the pension increases they are entitled to.

- Increase weekly Social Welfare Payments by €20 per week. **€1,556m**
- Increase the Living Alone Allowance by €5 to €27 per week. **€66m**
- 2025 costs for Auto-enrolment Savings Scheme **€64m**
- The increase this year will meet the Pension Promise of a state pension rate of 34% of average earnings.
- Ensure pre-1995 civil and public servants have access to cost of living supports, and semi-state pensioners receive pension increases in line with others.

HELPING FAMILIES

In our Care section we provide for a targeted package of funding to address child poverty, and here we provide a further package to support all families. Child Benefit has not been increased since 2016, and we provide for a monthly increase of €10 extra and make it payable in the month a child is born when new parents often face unexpected costs. Increasing the thresholds of the Working Family Payment by €50 a month would provide additional support for thousands of families.

Labour is committed to reducing the cost of living for families. In our budget package this year we show how by investing in public services a much greater reward can be delivered through the social wage. Ireland can afford to provide free GP for all children, make education truly free by doing away with back-to-school costs, cap the weekly cost of childcare at €50 a week and provide for record targeted increases to the Qualified Child Payment. Labour would do all these, and we would reduce the costs of sports club membership by 20%, invest in climate action through warmer homes and better public transport.

- Increase child benefit by €10 a month. **€148m**
- Pay child benefit to new parents in the month of birth. **€8m**
- Increase Working Family Payment Thresholds by €50. **€9.5m**



WORK





WORK AND SOCIAL PROTECTION

IRELAND NEEDS A PAY RISE

Ireland is a high cost, and for far too many a low wage economy. This is putting huge pressures on working people and families at a time of record corporate profits, and something simply must give. That's why Labour has been campaigning for workers to secure pay rises, along with radical improvements in public services that directly reduce their out-of-pocket costs for essential public goods like education, childcare, public transport, and healthcare.

Significant progress must be made in Ireland to improve collective bargaining rates as planned under the EU Directive on Adequate Minimum Wages which is meant to be transposed by 15th November. Labour would implement in full the Final Report of the LEEF High level working group on Collective Bargaining and provide legal protections for workers and trade union representatives against victimisation and dismissal, and interference. As part of our mission of ending low pay and giving workers more power at work, Labour would:

- **Use the €17bn+ public procurement budget** to support decent incomes, raise the wages of low paid work and specifically reward collectively bargained earnings.
- **Lift low and precarious incomes** with employer-trade union Joint Labour Committees across all low paid sectors of the economy, end the employer veto, legislate to ensure the national minimum wage is 60% of median wages, strengthen the gender pay gap legislation, ensure all apprentices earn the NMW and create an automatic presumption of employee status.
- **Give workers and those who want to work greater control** over their work and life with a real right to flexible work, regulate the use of algorithmic management and AI in recruiting, remunerating and managing in the workplace, introduce a "stop and switch" scheme to allow mid-career workers to reskill and change careers, introduce a real right to switch off and ensure that reproductive health leave is available to all workers who need it.

In this Budget, Labour would restore tax relief on trade union subscriptions and increase funding for both the Workplace Relations Commission and the Health and Safety Authority by 10% for the increased recruitment and deployment of inspectors.

Too many workers live on low pay in Ireland, and the government must put in place a clear pathway to a living wage of €14.75 an hour. As a first step, **the minimum wage must be increased by €1 to €13.70** rather than the reported 80 cent, to reflect the ever-growing impact of inflation, and scrap sub-minima rates for young people.

The increase in the Small Benefits Exemption should be retained in 2025 and allowed to be paid in two instalments, while we support the ICTU calls for an increase in the Eating on Site allowance, and the FSU call for an increase in the Working from Home allowance. These would allow employers to make improved tax-free payments to staff that reflect their real costs.

- Restore tax relief for **trade union subscriptions**. **€37m**
- Increased funding for WRC and HSE Inspectors. **€5m**
- Provide a **Living Wage** for all workers, put in place a clear pathway to transform NMW up to 60% of median earnings, increase the NMW by €1 an hour to €13.70 and end sub-minima rates for young people.
- Retain the **Small Benefit Exemption** of €1,000 and allow for it to be paid in two instalments.
- Increase the **Eating on Site Allowance** from €5 to €6.20, the **Working from Home Allowance** from €3.20 a day to €5 and maintain **flat rate expenses**.

FREEDOM TO LEARN AND UPSKILL

There is an accumulated surplus of nearly €2bn in the National Training Fund, which is most often used to support employers and unemployed workers. Labour would unlock this fund to allow workers who are mid-career to 'stop and switch' and pursue upskilling or a new career direction. This would be managed by Solas and be demand driven where a worker has a minimum of 10 years of continuous social insurance contributions inclusive of credited leave. When in work, upskilling opportunities are most often controlled by the employer. Labour wants to give workers the personal freedom to choose for themselves after making many years of contributions. We would fund skills vouchers and free part time third level courses from the NTF to give workers the freedom to pursue new careers of skills.

- Provide free part-time third level and skills vouchers for workers **NTF**

INDEXATION OF INCOME TAXES

As outlined in Table 2 of the Appendix, under a Labour Budget we would ensure no net significant reduction in the balance of income and payroll taxes. Our spending plans provide for the indexation of income tax and USC credits and bands at a rate of 4.5%, equivalent to expected wage growth. The benefit of this would be clawed back from high earners through the withdrawal of tax credits on incomes over €100,000. This would ensure low and middle-income earners retain the benefit of salary increases, along with the support of our refundable Carbon income tax credit and a doubled rent tax credit.



Labour would introduce a legally binding commitment that as part of the annual Budget process, proposed increases to social welfare payments and changes to income taxes are indexed in line with a basket measure of inflation and wage growth and these would be published in July and then confirmed in October. The level of increase would be independently confirmed by the Fiscal Advisory Council.

To ensure the sustainability of our social insurance system and address Ireland's under-taxation relative to the EU average we would move to increase Employer's and self-employed PRSI starting with a 0.5% increase. Now is the right time to act with Ireland experiencing full employment and continued jobs growth expected in 2025.

- Index Income Tax and USC credits and bands at 4.5% (first year). **-€1,025m**
- 0.5% increase in Employer's and Self Employed PRSI (first year). **+€680m**
- Withdrawal of Income Tax Credits over €100,000 (first year). **+€395m**

A FULL YEAR OF PAID LEAVE

Parents should be able to take up to a year of paid leave. We would extend the amount of paid parent's leave available by a further 3 weeks for each parent, taking it to twelve weeks each. Combined with Maternity and Paternity Leave benefits, this would provide 52 weeks of leave. Labour has also called for the introduction of reproductive leave for miscarriage or threatened miscarriage as outlined in our Health-Related Leave Bill and call on the government to commit to linking paid leave to earned income.

- Extend Parent's Leave Benefit by a further 3 weeks to 12 weeks. **€42m**
- Provide up to 20 days of reproductive health related leave. **€8.6m**

SUPPORTING WORKERS WHEN THEY NEED IT

Our social insurance contributions are pay-related and fund social welfare benefits and pensions. The introduction of pay related jobseekers' benefit is welcome but long overdue, and Labour would develop proposals to introduce income linked parental leave benefits, and a PRSI defined rent benefit modelled on rent supplement with eligibility linked to social insurance contributions. We would also remove the three waiting days for Jobseekers Benefit. The current social insurance system still doesn't fully recognise cohabiting couples despite the O'Meara judgement, but we would complete the extension of benefits for surviving cohabitants when a loved one is lost. Labour would develop as a permanent feature of our employment and social protection safety net a Wage Subsidy Scheme to support workers and businesses when a downturn or future recession strikes. This short-term working scheme, which we call ObairGhearr would protect employees from lay-offs with state subsidies when companies encounter difficulties. Importantly, like the German 'Kurzarbeit' scheme,

it would guarantee that each worker has an individual training or upskilling plan to both improve productivity and prepare workers for potential new opportunities. It also ensures companies can retain staff and skills. This would be funded from the Social Insurance Fund and National Training Fund and act as an automatic stabiliser in future recessions, so doesn't have an immediate upfront cost.

- Develop proposals for introduction of further pay related social insurance payments including a rental benefit. **TBC**
- Waive the three-day waiting period for Jobseekers Benefit. **€9.6m**
- Widow/Widowers pension eligibility for surviving cohabitants. **€5m**
- Introduce ObairGhearr - a Short Term Working Scheme. **SIF & NTF**

DISABILITY AND EMPLOYMENT

Labour welcomes the decision of the government to drop the proposals for a tiered approach to disability payments as outlined in the Green Paper. We would reform disability payments to introduce a single, taxable benefit and phase in the long called for Cost of Disability payment starting with a €25 per week payment in 2025.

As an interim step, we would also increase the Disability Allowance weekly income disregard from €165 to €205 for those able to work. Ireland has very low rates of employment for people with disabilities and we would overhaul the Wage Subsidy Scheme to provide more supports with 1,000 extra places, restoration of the 70% link with the national minimum wage, and a new stream for those with significant disabilities of a minimum 8 hours and initial 3-month contracts to allow for people and employers to trial new working arrangements. We would also fund a further 1,000 places on the Employability scheme.

- Phased two-year introduction of a **Cost of Disability Payment** starting with €25 in 2025. **€289m**
- Increase the income disregard for Disability Allowance to €205. **€10.3m**
- 1,000 extra places in Employability to support those with disabilities into the workplace. **€3.5m**
- 1,000 extra places on the Wage Subsidy Scheme, restore link to 70% of the NMW, and other reforms to improve scheme. **€25.7m**

INVESTING IN COMMUNITY WORKERS

We would double the payments for workers on CE, Tús and RSS schemes, increase the Community Employment materials grant by 10%, and raise the individual training budget from €250 to €500. We would make changes to the eligibility rules



on all programmes to support uptake such as reducing qualifying access period to 6 months on CE and extending time on Tús to two years. Participants on the CE Drug rehabilitation scheme should be provided with free travel. Labour would also restore the link for CE supervisors and other community workers to receive pay increases in line with those agreed in the public sector pay agreement.

In the Community Services Programme, we would benchmark funding to a living wage for workers (€8.7m), restore the non-wage grant of €7m and provide increased funding for manager salaries through an overall investment package of €22.5m that also provides for a 10% increase in funding targeted for sustainability projects.

• Community Services Programme (Living Wage and other measures).	€22.5m
• Increase Community Employment, Tús and RSS top-up to €40.	€20.7m
• Additional 1,500 JobsPlus places.	-€13m
• 10% increase for CE Materials and double training grant to €500.	€6.6m
• Pay increases for CE, Tús, RSS and JI supervisors in line with public service agreement.	€5m

SUPPORTING LONE PARENTS

Lone parents transfer to the jobseeker's transition payment when their youngest child turns 7 but there are still a number of anomalies between the two, for example those on OPFP can access WFP but those on JST can't. We would extend access to WFP for those on JST and increase the earnings disregard for the one parent family payment from €165 to €205 costing €28.2m. Labour has also provided for fuel allowance to be paid for those in receipt of the Working Family Payment.

• Extend eligibility to WFP for lone parents on JST.	€63.6m
• Increase OPFP and JST income disregard to €205.	€28.3m

TRUSTING YOUNG PEOPLE

We would restore full adult Jobseekers rates for young people and provide the €500 cost of education grant to all back to education allowance recipients. Under our Community proposals we provide for the salaries of youth workers and other support staff to be increased in line with the public service pay agreement.

• Restore full adult Jobseekers to those under 25.	€66.5m
• Provide the €500 Cost of Education grant to all BTEA recipients.	€1.4m



CARE





CARE

We believe in a society that values care, and invests from cradle to grave, so that people have access to the services they need. We outline here proposals for public childcare, tackling child poverty as part of our Children’s Charter, protecting vulnerable children in care, supporting family carers and delivering a new Fair Deal for older people.

A RADICAL APPROACH TO CHILDCARE

Public funding for childcare in Ireland remains a fraction of what other European countries invest. Campaigning for *Equal Early Years*, Labour has long called for a guaranteed, publicly funded pre-school place for every child, as is in place for primary school children. Parents need affordable, accessible childcare while early years educators deserve decent pay and conditions. Most of all, children deserve an equal start. The best way to deliver this is to change focus away from subsidising private providers and towards the development of a public system of early years education and care. The impact goes far beyond the time spent in a childcare setting as it can transform society, reduce inequality and increase participation in the workforce.

OUR GOALS	OUR PLANS
Equality for Children Affordability for Parents Fairness for Professionals	A universal Public Childcare Scheme Cap childcare fees at €50 a week Provide core funding to increase pay

Our Budget Package for childcare seeks to deliver on each of our political goals by guaranteeing places through a universal public model, capping costs for parents at €50 a week, and delivering pay improvements for childcare workers.

A Public Childcare System

Labour would begin the rollout of a public childcare system by delivering 6,000 new places a year across an average of 100 services, with annual first year operating costs of approximately €53m and an average staff of 11 per service. To ensure the sustainable growth of the system, each year a further €53-60m will be allocated so that over 5 years 30,000 new places would be delivered. By 2030 the annual cost for these new places would be approximately €265-€300m.

Areas with a shortage of places would be prioritised first. New locations would be identified through existing publicly owned sites and buildings in the education sector and local authorities. Administration such as payroll and corporate services would be initially built out through existing systems in Education and Training Boards bringing early childhood education and care into the education system. For example, some

ETB colleges already operate creches. Support will continue to be provided for new community and not for profit co-operative services. Over time overall responsibility for the public system would transfer to the new state agency for early learning childcare and school age childcare that is already under development.

A new capital allocation of €50m will be provided for the delivery of appropriate new public childcare facilities, and the current annual €20m of capital investment provided to private suppliers under the NDP Building Blocks programme would be reallocated to the public model.

Providing a route to the public system for existing providers

In parallel, a separate annual fund of €7m will be ringfenced for a 'childcare in situ' scheme for the State to take over the operation of existing services that wish to transfer to the public scheme or buy out those that indicate their intention to close or withdraw from core funding. Priority for this nationalisation process would begin with smaller pre-school services offering the ECCE scheme that wish to move to the public model. As part of the transition to a public system the potential for expanding these would also be considered. The level of funding for the childcare in situ nationalisation scheme would be reviewed on an annual basis depending on demand. There will be savings to the State from not having to subsidise as many private operators.

Cap Costs for Parents at €50 per week

For the last two years Labour has called for costs for parents to be capped at €50 per week or €10 per day per child. This would bring costs closer to average European levels. In Budget 2025 Labour would give immediate relief to hard-pressed parents during this cost-of-living crisis, and this would cost approximately €172m in 2025.

Professional Pay

Labour would allocate €112m in ringfenced core funding to deliver improved pay and conditions for early year staff. A survey by SIPTU, the early years union highlights how the sector is struggling to retain staff with turnover at 25%. The funding allocation would guarantee a minimum €15 per hour rate for educators, a 10% increase across other grades and improvements to recognise experience and qualifications. We would also review pre-school staffing ratios with a view towards lowering it closer to 1:8.

Inclusion and Equality

The Access and Inclusion Model supports children with disabilities to participate in pre-school and we would increase funding by 10% to begin extending it to younger children, and ensure swifter decisions are made on supports. We would also fully fund the phase 1 rollout of the Equal Start programme supporting children experiencing disadvantage to participate fully in early learning and childcare.



- First stage of public childcare scheme rollout with 6,000 places across 100 services, and 'childcare in situ' programme. **€60m**
- Cap childcare fees through the NCS at €50 a week, €10 a day. **€172m**
- Ringfenced Core Funding for professional pay with a minimum wage rate of €15/hr, a 10% increase in other grades and recognition of service length and qualifications. **€112m**
- Full year 2025 costs for Phase 1 of Equal Start. **€13.5m**
- 10% increase for Access and Inclusion Model to support children with additional needs access early years education. **€10.7m**

CAPITAL

- New funding for provision of public childcare facilities. **€50m**

A CHILDREN'S BUDGET TO END POVERTY

Nearly 60,000 children in Ireland (SILC 2023) live in consistent poverty, with one in five children in enforced deprivation. Despite the creation of a dedicated unit in the Department of An Taoiseach to address child poverty there has not been the political follow through making the necessary investments or payment increases. Research published by the ESRI show 230,000 children (20% - a fifth) experiencing material deprivation in 2023, up from 17% in 2022.

In Budget 2024, there was a once off €100 payment to those who get a Qualified Child increase, and the payment was only increased by €4 a week for both age groups, despite calls for much more substantial increases of up to €15 for over 12s. This is a targeted payment that directly helps address child poverty. Labour would make the investment needed now of €135m in 2025 to provide for a €15 increase in the rate for over 12s, and a €6 increase for younger children.

We welcome the paper last year by the ESRI on a new child income support payment as a second tier of child benefit, a position previously recommended in 2022 by the Commission on Tax and Welfare, and the Mangan Commission on Welfare in 2012. It finds such a targeted payment would reduce child poverty by a quarter and the child poverty gap by half and estimate it would cost approx. €700 million and be more effective than increasing child benefit or qualified child increases. However significant design work would be needed to both deliver this and avoid unintended consequences from interactions with secondary benefits like fuel allowance and non-cash payments like medical cards, the National Childcare Scheme and HAP. Therefore, Labour would fund the creation of a dedicated Departmental team focused solely on the goal of eliminating child poverty and to produce a roadmap for how this payment would be introduced.

The TUSLA Area Based Childhood (ABC) Programme, set up by Labour, is an area-based funding measure intended to address multidimensional child poverty and we would continue the current 12 locations, and extend it to five new locations.

As outlined throughout our Budget proposals there is a dedicated focus on addressing child poverty with specific measures in each chapter.

- Increase the Qualified Child Payment for Social Welfare payments and BTWFD by €15 for children aged 12 and over to €69, and by €6 for children aged under 12 to €52. **€135m**
- Dedicated Departmental team to address child poverty and develop plan for a new Child Income Support Payment. **€2.5m**
- Extend Area Based Childhood programme to 5 new locations. **€3.9m**
- Introduce DEIS+ and make education free (See **Education**).
- Tackle child homelessness (see **Housing**).
- End the scandal of waiting for child disability services and therapies (see **Health**).
- Increase income supports for children in Direct Provision (see **Community**).

PROTECTING VULNERABLE CHILDREN

There are major deficits in the level of care provided to vulnerable children and Tusla, the Child and Family Agency is under significant pressure to deliver in an under-resourced system with nearly 100,000 referrals a year and almost 6,000 children in care. The agency needs a funding increase of at least 10% to support existing levels of service, meet increasing demand and implement a reform programme to reduce the use of special emergency arrangements and reliance on private providers.

As a first step we would invest more in foster care and kinship care to support children in family settings. We would extend eligibility for the State Pension to Foster Carer's by awarding credits for time spent caring, increase the foster carer allowance by 10%, introduce a €500 setting up allowance and increase reimbursement for travel costs.

Kinship care from a relative, often grandparents, provides a vital support to a child when a parent can't. We would increase the level of the Guardian payment by €100, improve processing times, and ensure access to appropriate therapeutic and social supports including respite and medical cards. We also commit to increasing the minimum core funding for Family Resource Centres to €240,000, support them in securing their own premises, and enhance the counselling and therapeutic supports they provide.

The historic lack of investment in residential places has left Tusla reliant on private providers, struggling to deal with unaccompanied minors and address the difficulties of providing special care emergency arrangements. We provide for a 10% budget increase



to meet existing levels of service, to fill vacant posts in the Child and Family Support Network and develop a workforce plan to train, recruit and retain more social workers. 63% of children needing care are placed with private providers. Tusla has 140 residential care beds and has struggled to staff and deliver new public capacity despite a 50:50 target by 2025. We commit increased investment over 3 years (€64m current, €57m capital) to deliver a further 155 public beds and reduce reliance on private accommodation which should be inspected independently by HIQA, rather than Tusla, which has a conflict as the procurer of private beds.

The challenge in providing additional special care provision beds is in securing suitably qualified staff for a challenging working environment. There is capacity to provide a further 11 such beds if staff can be hired at a significant cost of €1.15m per bed but a high support 'step down' placement facility needs to also be developed again.

• 10% increase in Tusla base funding to maintain ELS including the filling of Child and Family Support Network vacancies (€13.8m), and a social work workforce development plan.	€109m
• Increase Foster Carer's allowance by 10%, provide €500 start-up costs allowance, cover travel costs and extend pension eligibility.	€13.5m
• Support Kinship Carer's with €100 increase to the Guardians payment and quicker processing time of applications.	€9.9m
• Increase minimum core funding for 121 Family Resource Centres and introduce a capital funding stream for delivery of premises.	€8m
• Investment over 3 years in 155 new public residential care beds.	€41m
• Staffing for 11 additional Special Care provision beds and provision of step-down placements.	€12.7m

SUPPORTING FAMILY CARERS

There are over 500,000 family carers in Ireland, and their unpaid work saves the State €20 billion a year. The 2022 Census shows the number of unpaid carers increased by 53% to over 299,000.

Over the last four years Labour has proposed long needed policy changes to support family carers such as removing the restrictive means test, and the low rate of payment which is not sufficient to meet the financial needs of those caring for dependents, and we would carry out an evaluation of Carers' Allowance and other supports as part of a full Cost of Care review. We also know the application and appeals process for Domiciliary Care Allowance is simply not fit for purpose.

In this budget Labour would increase the income disregard and respite grant in recognition of the invaluable work done by Carers, extend eligibility for the Carer's

Allowance to all those in receipt of the Carer's Support Grant benefiting nearly 6,000 people, and increase the hours a Carer can work or study per week up to 20.

- Increase Carer's Allowance Income Disregards to €625 (single) and €1250 (couple) towards phasing it out completely. **€23.6m**
- €150 increase in Carers' Support Grant to €2,000. **€24m**
- Extend Carer's Allowance to all Carer Support Grant recipients. **€78m**
- Increase the hours a Carer can work or study per week from 18.5 to 20 and increase the income threshold. **€26.6m**
- Increase Domiciliary Care Allowance by €20, extend up to 18-year-olds and reform the application and appeal process. **€38.5m**
- Fully fund the Carer's Guarantee. **€3m**
- Replace Mobility Allowance and Motorised Transport Grant with long promised Transport Support Scheme.

A NEW FAIR DEAL FOR CARE

The development of a statutory home support scheme is long overdue, and the shortage of home care staff must be addressed with improved pay and working conditions. A key objective for Labour is investing in public services to reverse the privatisation of home care, more publicly run nursing care homes, a living wage and improved terms and conditions for care workers.

The Fair Deal scheme needs to be reformed to allow people to remain in their own homes where feasible and Labour will also put in place a plan to reverse the privatisation of long-term care. The budget for Fair Deal is about €1.5 billion, will need a minimum extra €35m next year to meet demographic demand, and supports around 23,000 people with over €700 million of that going to private nursing homes. We need to ensure people can be cared for in their own home and costings vary as every case will be different, but it will also be supported by substantial savings on residential care. As a priority the Fair Deal scheme should be changed to allow families to draw down funding for care at home rather than in a nursing home, on a cost neutral basis. We would appoint and resource a Commissioner for Older People and Aging. Further care measures are outlined under Health and Disability.

- Allow families to draw down Fair Deal funding for care at home. **TBC**
- Provide 2 million home additional home support hours and improve care workers terms and conditions. **€67m**
- Additional funding for the Fair Deal Scheme. **€35m**
- Fund the work of the Commission on Care and appoint a Commissioner for Older People and Ageing. **€2m**



CLIMATE



CLIMATE

As record-breaking temperatures and weather events like the floods in central Europe become the norm, Budget 2025 must address climate breakdown. To drive ongoing annual emission reductions in Ireland of up to 8% a year will require significant investment, and Labour is proposing to deploy €6bn from the Apple Tax windfall to support long term financing of retrofitting, renewable energy, and major public transport projects alongside existing allocations from an increased NDP capital budget. This will complement the future allocations from the Infrastructure, Climate and Nature Fund and give confidence that major projects will proceed.

We need swift and decisive action to support people and communities this winter by addressing Ireland's dependence on harmful fossil fuels. Ordinary workers and their families must be supported through this change and must also see the benefit of moving to a carbon neutral economy, through a Just Transition.

A key Labour cost of living climate measure in Budget 2025 is the introduction of a pilot €9 monthly Climate ticket for public transport, modelled on the German scheme. Based on that example, and the NTA estimated cost range of €235m to €411m, we have costed this proposal at €330m over 2025. In three months, the German scheme saved 1.8 million tonnes of CO2 emissions - equivalent to the annual output from 388,000 vehicles. In Ireland, that would be the equivalent of taking 23,000 cars off the road. If introduced, our Climate ticket would help people make the move to public transport, save costs on fuel, and help Ireland meet our emission targets. In the long run we will move to make travel on public transport for children and young people under 26 free, costing €110m.

- €9 per month Climate ticket for unlimited public transport in Ireland. **€330m**

The Labour Party is also proposed a range of measures to protect ordinary workers and families from rising energy prices and the impact of the Carbon Tax in our Cost-of-Living Package. Alongside these measures, Labour would invest more in retrofitting programmes, frontload investment in active travel and city bike schemes, equip farmers to meet sectoral emissions, and make targeted interventions to protect and rebuild biodiversity and sustainability. It is essential that completion dates for flagship public transport projects like MetroLink are confirmed and delivered on.

ENERGY EFFICIENT HOMES AND BUILDINGS

Improving the energy efficiency of our built environment is an immense and expensive challenge for Ireland. For too many people upgrading their home is outside their financial reach even with generous grants and the new low-cost loan product. Labour's priority is to first improve the energy efficiency of households with the lowest income, who are also most at risk of energy poverty.



Under the National Retrofitting Plan over €8 billion is committed up to 2030. Labour would radically increase the overall allocation to turbocharge the plan with five key actions:

1. Increase local authority upgrades to 5,000 homes a year.
2. Appoint 100 Local Community Energy Advisors.
3. Increase existing SEAI funding and incentives.
4. Fund a heat pump revolution.
5. Dedicate €2.5bn to a new SEAI fund for whole area upgrades.

Local Authority Upgrades

Of our approximately 140,000 local authority housing stock, 27% are at a B2 BER standard, 75,000 or 54% have had a shallow retrofit of C1, and the remaining fifth (27,000) should be prioritised for action. The energy efficiency retrofit budget for local authority housing was €90m in 2024, providing for 2,500 dwellings, and the Programme for Government plan is for 36,500 to be done by 2030. Based on an average cost of €36,000 per unit, to ensure 5,000 homes are progressed next year would require an extra €90 million factoring in efficiencies of scale. We will also provide in this package for the installation of solar panels and heat pumps to address energy poverty bringing the extra cost to €100m, for a total allocation of €190m in 2025.

Local Community Energy Advisors

To encourage retrofitting in private and rented homes, Labour would appoint 100 **local community energy advisors**. These will work with local communities to boost uptake of existing programmes and build momentum for whole area retrofitting.

Increase existing SEAI Funding

The SEAI **Better Energy Warmer Homes Scheme** provides free of charge energy efficiency upgrades to low incomes households. It has a budget in 2024 of €209m to retrofit approx. 6,325 homes. There are long delays of up to 20 months from application to completion, and demand is high with over 30,000 applications received since January 2022. The average cost to reach a BER of B2 was €33,000 per home. We would allocate a further €66m of capital to cover nearly 170 homes a month, or 2,000 a year, taking the total number of low-income households for retrofit in 2025 to nearly 8,500. We would include the automatic installation of renewable heating systems like heat pumps and solar panels on the Scheme and expand it to cover HAP tenancies on the condition of longer-term leases with claw back conditions.

Cost is a major barrier for many working people who want to retrofit their home. While the **Better Energy Homes Scheme** and other SEAI programmes offer significant grants there is still a gap for too many households. Labour would introduce a zero-interest

loan product similar to models in France and the Netherlands, and a new **Home Retrofit Tax incentive** modelled on the Home Renovation Incentive, which would be available to households earning less than €100,000, and claimable on the first €10,000 of work. This would complement available grants and low interest loans and help bridge the affordability gap in a targeted way.

Heat Pump Revolution

Ireland has a target of installing 400,000 heat pumps by 2030, and 45,000 by the end of 2025. The numbers being installed are nowhere near this. The SEAI expects to support just under 5,000 installations this year. Replacing oil boilers and solid fuel heating systems (turf and coal) will have the greatest impact on lowering our emissions, improving air quality and addressing energy poverty.

Labour would reduce the VAT on heat pumps and waive the €827 fee for disconnecting from the gas network. However, for many people, the price of installing a heat pump of between €10,000 and €20,000 (though SEAI grants of up to €6,500 are available), often requiring new radiators too, and then an uncertain operating cost that could drive much higher electricity bills is a real concern when they have a reliable oil boiler or solid fuel heating system. To address this, Labour is proposing for a trial period a new Heat Pump scheme that would fully fund the installation of up to 4,000 heat pumps a year for low to middle income households in rural and socially deprived areas. We would alongside this, develop a subsidised heat pump social tariff through an Energy Guarantee Scheme that would provide a cheaper rate of electricity for operating the system. The cost of other upgrades to bring the home to be heat pump ready would be met from existing SEAI schemes and the new National Retrofitting Fund.

National Retrofitting Fund

Using €2.5bn from the Apple tax windfall, Labour would create a new National Retrofitting Fund under the SEAI to be deployed over 5 years. It would take time to build up sufficient capacity in the sector to deploy the increased resources. €1.75 bn of the total would be delivered through new Community Energy schemes as follows:

- €1bn for whole area retrofitting consisting of street by street, estate by estate or whole parish plans, where the State would pick up the cost of energy efficiency upgrades, co-ordinated by local Community Energy Advisors. An offer would be made to cover all homes, with some level of clawback for higher incomes households and rental tenancies. The efficiencies and market certainty of delivering upgrade works in designated areas would provide for much quicker delivery.
- €500m would be allocated for apartment complexes, MUDs and approved housing developments.
- €250m for SMEs and the Community and Voluntary Sector.



The final €750m would be ringfenced for public sector pathfinder projects for upgrades of schools, Garda stations, hospitals, and other public buildings.

- Appoint 100 local Community Energy Advisors. **€14.5m**
- Targeted Home Retrofit Tax Incentive to bridge the affordability gap and introduce the residential retrofit loan guarantee scheme. **€30m**
- Reduce the VAT rate on Heat Pumps to 9%.
- Develop and introduce a subsidised heat pump electricity tariff for up to 5 years, waive gas network disconnection fees, and introduce a zero-interest rate on retrofitting loans for low to medium income households. **TBC**

CAPITAL

- National Home Insulation & Public Retrofitting Programme of local authority housing for up to 5,000 homes per year. **€100m**
- Increase Warmer Homes Scheme by a third to cover retrofitting for a further 2,000 low-income homes in 2025. **€66m**
- Up to 4,000 free installations of Heat Pumps per year to replace oil and solid fuel heating systems. **€60m**
- National Retrofit Fund over 5 years. **€2.5bn**

ENERGY TRANSITION

The reliance on gas and fossil fuels for electricity generation has exposed Ireland to some of the highest prices in the EU, and the risk of blackouts. The rapid deployment of offshore wind infrastructure is needed to diversify our grid, and Labour would direct the ESB and BNM to scale up delivery. Labour would deploy €1 billion of the Apple windfall as financing to take direct equity stakes in offshore wind projects and direct the Irish Strategic Investment Fund to both manage this and deploy its own resources to ensure we deliver on Ireland’s untapped renewable energy potential. We would also commit €80m to a new Strategic Ports Infrastructure Fund to support offshore construction.

The planning and regulatory system must be resourced to support our climate objectives and we allocate €3m in additional funding to support local authorities and An Bord Pleanála in 2025 to prioritise renewable energy projects, along with MARA, the NPWS, the CRU and other relevant agencies. In parallel we would invest in training and education places and fund an extra 1,000 Skillnet places for green tech, renewable energy and climate change courses.

For many years, Labour has called for flagship community energy projects like the retrofitting of schools and installation of solar panels on their roofs. These projects have symbolic value, demonstrating the urgent need for collective climate action. If such a

programme had been started in 2016, as we called for, the energy bills facing schools now would be a lot less. The public sector should be leading by example on climate upgrades, so we need radical action on retrofitting as pathfinding projects are no longer enough through the National Retrofitting Fund.

Eirgrid and ESB Networks must rapidly scale up the resilience of our transmission network so that the grid becomes more robust, with increased investment in battery and thermal storage options alongside projects like Silvermines Hydro. Funding for the EV charging network needs to increase by 50% over the next three years and working with local authorities provide on street e-charging facilities. The innovative EnergyCloud project to direct surplus waste renewable energy to low-income households in fuel poverty should be expanded.

CAPITAL

- Off-shore wind direct equity investment fund through ISIF. **€1bn+**
- Strategic Port Infrastructure fund. **€80m**
- School and community solar panel installation. **€30m**
- Increased resourcing and expertise in the planning system and public sector bodies for delivery of renewable energy projects. **€3m**
- 1,000 Skillnet places in the climate and renewable energy sector. **€1.5m**
- Develop a more robust electricity grid, increase the EV charging network including on-street e-charging, and expand EnergyCloud.

PUBLIC TRANSPORT AND ACTIVE TRAVEL

Labour would further invest in public and active transport and dedicate €2.5bn of the Apple windfall to a major transport project fund to signal our strong commitment to the Metro, LUAS extensions, Bus Connects, DART+, rail upgrades and balanced regional development.

We would also allocate an additional €35m to fund capital investment in public transport to meet increased demand from the €9/month ticket, including the purchase of 50 more electric buses. We provide for a 5% increase in the PSO subvention for public transport services and to support expanded routes but as a condition buses and trains must be punctual and operators held to account for failures. We provide funding for a 10-year capital plan to make all public transport accessible along with a national programme to provide covered bus shelters on routes across the country. It rains a lot in Ireland and if we want people to take the bus, then we should provide some shelter. We also commit €2m for the national rollout of the Travel Assistance Scheme to support people in learning to travel independently and fund fulltime security and assistance staffing at all DART stations.



Budget 2024 should deliver on **Labour's Cycling Package**. Encouraging the uptake of active travel is central to reducing emissions and the number of cars on our roads. We are calling for the introduction of an SUV tax like that in France, based on weight and size to tackle the dangerous bloat of cars over the last decade delivered through both the VRT and the annual motor tax system and this is estimated to raise over €64m.

Labour has long called for the Cycle to Work tax scheme to be expanded to allow parents to purchase bicycles for their children; and we estimate this 'Cycle to School' scheme would cost €1.4m. The current tax scheme does not support students, those out of work or self-employed to purchase a bike so we would allocate €5m through the to support grants of up to €250 to support those who want to buy a bike, and we would reduce VAT on bicycles, e-bikes and safety equipment.

France has introduced a car scrappage scheme that provides grants for those who trade in an old car in exchange for an e-bike or cargo bike. There are over 800,000 cars in Ireland that are over 10 years old. Many of these are the second car in a household. Labour would provide €25m for a pilot scheme that would allow for grants of up to €3,000 for cargo and e-bikes in exchange for trading in an old car. This would support the removal of up to 10,000 cars from the road. We would also provide seed funding for community cargo bike clubs.

We provide €26 million in capital funding for the expansion of the City Bike scheme with €20m for Dublin and the remainder allocated to other cities, and up to €500,000 for the rollout of the scheme to five new towns such as Drogheda, Dundalk and Swords. There would also be provision for e-bikes to facilitate longer distance travel. A further €2m would provide a 50-cent subsidy per trip to support operating costs. €12.5m is added to the existing €298m active travel capital budget to account for construction inflation, and €2.5m to support maintenance of the existing network based off NTA costings.

Increased funding is also needed for a rural hackney service, rural transport schemes and the Local Link service while Labour would look to integrate the School Transport Scheme with local services where possible. As a road safety measure, we provide €113m for the maintenance and improvement of a further 1,000 km of road pavement on the condition of the inclusion of segregated cycleways and upgraded paths.

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|---|---------------|
| • 5% increase in PSO funding for public transport. | €68.5m |
| • Introduce an SUV/Car bloat tax based on weight and size. | €64m |
| • Lower 9% rate VAT on bicycles, e-bikes and safety equipment. | €11m |
| • Funding for Rural Hackney Service and Local Link services. | €7m |
| • Bicycle grant funding for those outside Cycle to Work scheme. | €5m |
| • Ensure full time security staffing at all DART stations. | €3.7m |

- 50 cent subvention per trip for city bike schemes. **€2m**
- National Travel Assistance Scheme to support independent travel for those with disabilities (first year costs). **€1.7m**
- Introduce a new 'Cycle to School' tax scheme. **€1.5m**
- Extend short hop zones to Newbridge, South Kildare and Drogheda as part of Dublin commuter zone in NTA fares strategy.

CAPITAL

- Fund for major public transport projects including Metro, Luas, Bus Connects, DART+ and rail upgrades (Apple tax windfall). **€2.5bn**
- Targeted investment in new public transport routes including purchase of 50 additional electric buses. **€35m**
- Expansion of public City Bikes and new City e-bikes scheme. **€26m**
- Up to €3,000 Cargo or E-bike grant from car scrappage scheme. **€25m**
- Make public transport fully accessible over ten years for people with disabilities (first year funding - capital). **€21m**
- New funding for active travel projects, maintenance, and upkeep. **€15m**
- Delivery of approx. 1,300 covered bus shelters across the national bus network over five years (total €30m). **€6m**
- An additional 4 park and ride facilities a year (rolling programme). **€4m**
- Seed funding for Community Cargo Bike clubs. **€1m**
- Safety upgrading and improvement of a further 1,000km of local and regional roads a year inclusive of cycleways and paths. **€131m**

JUST TRANSITION, BIODIVERSITY AND SUSTAINABILITY

We would introduce a new Just Transition Fund to support 60 projects targeted outside the Midlands and establish the Just Transition Commission. We would invest in the NPWS to support commitments under the National Biodiversity Action Plan, restoration of land and waterways, and increase funding for the Farm Plan Scheme by 50% as well as funding 20 new sustainability projects through the Community Services Programme. Air pollution causes 1,400 premature deaths in Ireland a year, and we would expand EPA air and water quality monitoring, and provide €1m to the National Biodiversity Data Centre to support its work as a standalone agency.

We would explore the development of a National Recycling and Repair Company within the Bord na Móna structure and provide seed funding provided from the Climate Action Fund to pay a bonus to encourage people to have clothes and shoes repaired to tackle fast fashion.



- Expand a new Just Transition Fund targeted outside the Midlands area and establish the Just Transition Commission. **€22m**
- 38 new stations in EPA real time air quality monitoring network, and increased funding for EPA monitoring of water quality. **€6.5m**
- 20% current funding increase for NPWS to support biodiversity, conservation and restoration of land and waterways, and expand the Farm Plan scheme by 50%. **€13.8m**
- Community Services Programme new sustainability projects. **€5.2m**
- Annual Radon testing of 50,000 homes in at risk areas, and funding for remediation works in 2,500 homes a year. **€5m**
- Seed funding for pilot Repair Bonus project to tackle fast fashion. **€3m**
- Funding for the National Biodiversity Data Centre. **€1m**

AGRICULTURE, FOOD AND FORESTRY

If the agriculture sector is to meet ambitious emission reduction targets, then new capital investment is needed. Labour would increase the allocation for farm rooftop solar to support another 500 holdings in 2025 on top of the existing budget and provide additional funding under TAMS of up to 70% for slurry storage and LESS to improve water quality. The National Biomethane Strategy needs to be reviewed to ensure it does not result in emission increases, and we provide for capital funding and the renewable heat obligation. Labour would introduce a new equine tracing system which would have a once of establishment cost of up to €2m and provide for a 20% increase in animal welfare spending.

We allocate €50m of new funding to increase the budget for Areas of Natural Constraint and would ensure more farmers can access ACRES. Labour is committed to improving our food security and growing more of what we eat, in Ireland. We would transform Teagasc to carry out this task, and substantially increase investment in organic farming as part of a five-year plan to expand coverage to 20% of all farmed land. We would reintroduce the Horticultural Exceptional Payment Scheme and expand it to soft fruit growers to protect our home-grown food sector. To reverse the decline in cereals being planted supports under the Tillage Incentive Scheme need to be increased to boost domestic production of grain and fodder crops. We would also examine proposals to increase the protein aid scheme to support the cultivation of beans, peas and other related crops, and allocated €1.8m to support community gardens and allotments.

Despite the Forestry plan being in place for over a year, the annual target of 8,000 hectares of new planting is nowhere near being met with only 2,500ht likely to be planted this year. Labour would look at increasing planting grants and premia by up

to 10% within the existing budget and EU rules as we need renewed effort to meet the ambitious targets for afforestation.

Once off funding should also be made available to farmers and landowners to address ash dieback in hedgerows. To encourage generational change, we would reintroduce the Early Retirement Scheme for farmers, providing an annual payment of up to €15,000 for 100 farmers a year. We would ensure EU funds are being best used to aid the fishing sector and develop measures to support decarbonisation of the fleet.

- Increase ANC funding to €300m and pay on time. **€50m**
- Organic Farming Scheme towards 20% target of all farmed land. **€41m**
- Horticultural Exceptional Payment Scheme. **€3.5m**
- 25% increase to Tillage Incentive Scheme. **€3m**
- New Equine Tracing System (once off cost). **€2m**
- Increased funding for community gardens and allotments. **€1.8m**
- Reintroduce an Early Retirement Scheme for farmers. **€1.5m**
- 20% increase in animal welfare allocation. **€1.2m**
- Introduce Renewable Heat obligation under National Biomethane Strategy. **DECC**
- Examine increases to Afforestation grants and premiums by up to 10% within the existing budget allocation.

CAPITAL

- Biomethane Capital Grant scheme (multiannual). **€101m**
- Provide funding for rooftop solar on another 500 farms. **€9m**
- Increased funding rate of up to 70% for slurry storage and LESS. **€2m**



HOUSING



HOUSING

After three years the Housing for All plan is clearly failing. The number of people experiencing homelessness is at record highs, rents are up 27% and house prices up a quarter. It is the civil and workers' rights issue of a generation, and many young people have lost hope of ever owning their own home.

Ireland needs to build at least 50,000 homes a year, but the government's targets and level of funding for housebuilding remain far too low – they lack ambition.

Labour has been very clear in setting out our ambition on housing, and in government we would work to deliver on the vision of the Housing Commission Report. We have called for the delivery of one million homes over ten years. This would mean building a minimum of 50,000 new homes per year over the next decade; and enabling the provision of another 50,000 per year through deep retrofit and restoration of vacant and derelict properties.

This level of ambition is necessary to address our housing crisis, to meet our climate targets and to ensure sustainable use of our building stock. Our construction workforce planning must recognise the competing demands between building new, and restoring old, and it must ensure that we have enough workers to do both.

Young people are deeply frustrated, caught in a cycle of ever rising rent and house prices, with rents often consuming nearly half their wages. To help support renters, Labour has proposed a strong Renters' Rights Bill which would provide real protections for those in rented homes, to include greater security of tenure and quality of life measures instead of living in constant fear of eviction. We need to see State intervention to protect renters.

Labour calls for stronger State intervention also to build more affordable homes, freeze rents and tackle homelessness through massive public investment in the supply of social and affordable homes.

Labour will invest to build, and we propose to dedicate half of the Apple windfall into housing. We would transform the Land Development Agency into a State Construction Company and seed it with €6bn to build tens of thousands of affordable homes. This will resource it to build up substantial land banks and engage in the long-term planning needed for the development of homes and develop the infrastructure and administration to engage in direct building.

- Seed Funding for a State Construction Company developed from the Land Development Agency from Apple windfall tax. **€6bn**
- Investment into water infrastructure and land servicing. **€1bn**



A portion of the funding would also be used to underwrite longer term financing of Approved Housing bodies (AHBs) to develop more affordable cost rental housing. We would also commit a further €1bn to the development of water infrastructure and serviced land to remove roadblocks on construction.

Overall, in the context of Budget 2025 we would allocate over €1.8 billion more in capital to provide for the delivery of up to 6,000 new social and affordable homes to bring us closer to a 50,000 total target a year. To put that in context, €2.5bn of capital and €1.5bn of current spending was allocated by the Department in 2024.

SOCIAL AND AFFORDABLE HOUSING PROVISION

Over the medium-term Labour would move to double capital investment in social and affordable housing to address the over-reliance of the State on private developers and rental accommodation to provide social housing through current expenditure programmes like HAP, RAS and social leasing. The existing FG/FF model leaves the State with no asset, despite having invested hundreds of millions of annual current expenditure on housing provision.

Our goal is the phasing out of such schemes, to remain only as a short-term measure until a person or family with an identified housing need is permanently housed in a publicly owned building or home owned through an approved housing body.

In this year's Budget, by way of starting point, we would invest enough to deliver 22,000 social and affordable homes a year. The Government's proposed building programme is not doing enough. We would provide an additional €860 million to build an extra 2,000 local authority homes per year on publicly owned land.

Cost rental and affordable housing are funded through a variety of schemes, and increasingly by the LDA and we provide financing of €600m to support the delivery of an additional 1,800 units of each stream, including increased capital grants to Approved Housing Bodies, taking total delivery to 10,000 affordable units inclusive of the Housing for All 6,400 target. Over time we would phase down Help to Buy and the Shared equity scheme once the delivery of affordable housing increases. We would also invest in regenerating existing social housing increasing funding by 50%.

CAPITAL

- Build 2,000 more local authority homes a year on publicly owned land to bring new annual delivery to 12,000 units (All in cost). **€870m**
- Financing to ensure delivery of a further 1,800 cost rental units, and 1,800 affordable purchase homes a year through the LDA, AHBs and Local Authorities for delivery of up to 10,000 homes. **€520m**

- Community Infrastructure Fund for local authority and AHB building projects over 50 units. **€30m**
- Increase funding for the Regeneration Scheme by 50%. **€25m**

POLICY CHANGES

- Prepare for the establishment of a State Housing Construction Company, which would embed decent terms and conditions, good jobs, and sustainable building methods in its ethos.
- Cut red tape for local authorities carrying out the building of social homes, by devolving construction budgets for their direct management.
- Increase social housing income limits to €45,000 per single person.
- Make cost rental a condition of Croí Cónaithe (Cities) funding.

Increasing Residential Supply and the Construction Workforce

- Commit €1bn of the Apple windfall to Uisce Éireann over five years to support the existing annual €1bn of capital investment.
- Encourage conversion of redundant commercial properties to residential use, and disincentivise construction of speculative offices and other commercial and industrial properties - such as data centres - by using emergency development levies and increasing stamp duty.
- Pay apprentices at least the minimum wage and abolish apprenticeship fees; support training using the NTF surplus; stamp out bogus self-employment and protect the construction SEO process.
- Make the Housing Agency responsible for promoting construction careers, building on the Working Group in the Department of Further and Higher Education.
- Launch an international recruitment campaign with industry partners and widen the categories of construction work jobs on the critical skills list.

Tackle Vacancy and Dereliction, end speculation and land hoarding

Vacancy and dereliction represent a scourge across our communities. High levels of visible dereliction in our urban centres have a deeply negative impact on community solidarity, while vacant and derelict site registers kept by each local authority only reflect a small portion of the real levels. The continued presence of far too many empty homes represents a serious indictment of Government policy on housing. These buildings could be much-needed homes for people.

Local Property Tax returns show there were 57,206 properties declared vacant in



November 2021, while Census returns indicate that there are 166,752 vacant dwellings in Ireland. A Vacant Homes Tax (VHT) is finally in place, but enforcement methods must be strengthened, and the rate raised.

Labour would increase the VHT to 10 times the rate of LPT with a minimum charge of €3,000 per year. The purpose of this tax is not to raise revenue but rather to encourage the putting back into use of vacant homes. If an identified property remains empty, then the Vacant Housing Officers in each local authority will be resourced by Labour to proceed with CPO proceedings. Each local authority should have targets on returning vacant and derelict properties into use.

Vacant property refurbishment grants should be available in instalments and to bridge the affordability gap for some, a low interest credit scheme of up to €100,000 linked to the retrofit loan guarantee scheme should be made available through local authorities for those who want to buy, refurbish and put back into use vacant and derelict housing.

- Funding for hiring of Local Authority staff to tackle vacancy, dereliction, and CPO of properties. **€5m**
- Increase Vacant Homes Tax to a €3,000 minimum charge and charge at 10 times LPT base rate. **€13m**

CAPITAL:

- Additional capital funding for CPO of vacant and derelict properties and rapid repurposing for use as homes. **€70m**
- Increase capital grants for Built Heritage Investment and Historic Structures Fund by 20%. **€2m**

POLICY CHANGES

- Establish a comprehensive national building survey to review and upgrade the vacant and derelict buildings registers maintained by each local authority.
- Extend the Living City Initiative to more towns and make vacant property refurbishment grants available in instalments.
- Introduce a local authority low interest loan scheme linked to the retrofitting scheme for owner occupiers who want to buy and refurbish vacant and derelict buildings.
- Apply a minimum 20% Stamp Duty levy on bulk sale of houses and apartments to private investors.
- Change planning law to stop the repurposing of student accommodation into short term lets and invest in publicly owned cost-rental student housing.
- End social leasing under Part V and provide local authorities with a capital funding stream to purchase these units.

A FAIR DEAL FOR RENTERS

Ireland needs to change the laws on evictions, so that renters are not made homeless where their home is being sold, as it is the biggest driver of homelessness. There were over 23,000 notices to quit over the last year. We would resource the RTB to develop a Rents Register so that tenants know what rents are paid in their area and previously paid for their home, and to support the development of reference rents as recommended by the Housing Commission. The Minister must revise HAP limits to accurately reflect current market rents and the discretionary levels already being paid, while in the long-term committing to phasing it out through greater investment in publicly owned housing.

- Ensure every new HAP tenancy is inspected within 12 months and that 25% of all 55,000 HAP tenancies are inspected per year. **€10.9m**
- Double the Rent Tax Credit to €1,500 in 2024 and 2025. **€320m**
- Develop a Rents Register and Deposit Protection Scheme (RTB). **€3m**
- Pass Labour's Renter's Rights bill to introduce a three-year rent freeze, restrict reasons for evictions, and develop a Rent to Buy scheme.
- Phase in HAP Limit increase as requested by service providers and move quickly to regulate short term lets to return more homes to the market.

HOMELESSNESS

In September 2021 when Housing for All was launched, there were 8,475 people homeless including 1,005 families with 2,344 children. The most recent figures show 14,429 people, over 2,000 families and 4,401 children in homelessness, a 70% increase in child homelessness over three years.

Each person or family in homelessness is one too many. The direct lived experience of homelessness for each child or adult is deeply distressing and has lasting impacts. Government action to tackle homelessness has been inadequate and ineffective.

Urgent change is necessary to end homelessness. Such change will also deliver much more effective use of state funding. Apart from the appalling human cost of homelessness, the cost of maintaining a household in emergency accommodation is estimated to be over €40,000 per annum. This is money that could be better spent on housing delivery and should be refocused into turning around and repurposing vacant homes and buildings for use in housing.

Emergency measures should now be taken to recognise the worsening situation, where each case represents a human tragedy.



- Ensure every child in homelessness has a Tusla Child Support Worker, dedicated School Transport and mental health supports. **€2m**
- Allocate funding to pilot a Housing First for Families programme to support those with complex needs. **€4m**
- 20% funding increase for homeless services targeted at prevention, and to address pay deficit for Section 10 workers. **€44m**

CAPITAL:

- Refurbish 3,500 vacant council housing 'voids' within 6 months. **€40m**
- Continue Tenant-in-Situ provision into 2025 and increase provision for a further 300 homes to bring total to 1,800. **€80m**

POLICY CHANGES

- Reinstate the Winter Temporary No-Fault Eviction Ban to April 2025, and then leave this in place until homelessness is proven to fall for four consecutive months, and pass Labour's Housing Homeless Families Bill.

OTHER HOUSING MEASURES

Limits for the Housing Adaptation grant scheme haven't changed since 2014 and need to be urgently reassessed. The current cap of €30,000 on the grant for people with a disability is significantly below the real costs of having adaption work done on a home. Labour would double funding to the scheme to provide for grants of up to €60,000 and ensure when work is approved that it is aligned with the SEAI Warmer Homes scheme to deliver energy upgrades at the same time. Over 70,000 homeowners now have their mortgage loans owned and serviced by 'vulture funds' and their agents. The State should allow performing mortgage holders to refinance their loans through the Local Authority Home Loan Scheme.

CAPITAL

- 100% increase in Housing Adaptation Grant funding, align with SEAI retrofitting work, and increase the €30,000 limit to €60,000. **€75m**
- €100m direct state investment in affordable, public student accommodation. **€100m**

CONSTRUCTION DEFECTS

Labour would provide €2.5m of initial funding for the establishment of the Building Standards Regulator and fund redress for Construction Defects and MICA with a 2% recurring levy on profits from construction activities (€50-60m/year) over a decade, and provide for a 10% increase in Defective Concrete Block remediation grant limits and fund the replacement of foundations.

- Establish the Building Standards Regulator (initial costs) **€2.5m**



COMMUNITY



COMMUNITY

SUPPORTING THE ARTS, CULTURE AND GAEILGE

Labour has a proud record of support for our arts, culture and for all who work in these sectors, but they need more spaces. We must continue to invest in our national cultural institutions by increasing their core funding and ensure that they can be more widely accessed by extending their opening hours on weekends and weeknights. The promised reform of licensing laws to support the nighttime economy must be accompanied by investment into arts and cultural spaces across our cities and towns.

The chronic shortage of #spaceforarts is one of the most critical issues in the sector and we commit to a €25m annual fund to help Local Authorities and artists to wholly or part fund the purchase of new premises or refurbish vacant properties, and in the long term set up a Culture Infrastructure Company. It is also vital that specific supports are made available to help arts and cultural spaces to decarbonise.

The three-year Basic Income pilot for Artists needs to be retained and expanded, but this must not distract from improving wages in the sector. Disabled artists must be properly supported by the tax and welfare system, a diversity taskforce established, and the Arts Act updated to protect the intellectual property and rights of artists.

New measures this year to support broadcast include increased investment in TG4 to develop a news and current affairs service, and the development of Raidió Rí-Rá. Labour welcomes the certainty now for RTÉ but believes in the long term that a reformed funding model will eventually be needed as public service broadcasting is vital to the health of our society and our democracy.

In the 1990s, Labour's vision transformed the Irish film industry. The industry is nothing without its skilled performers and crew. Labour will again propose amendments to the Finance Bill to bring the pay and terms and conditions of performers and crew up to the standards in place in peer countries and in line with calls from Irish Equity and look to introduce a Section 481 regional uplift of 8%. The audio-visual media content levy should be introduced at a rate of 10% which will raise up to €80m to support independent producers, our growing animation sector, and Irish broadcasters. We also provide for a further €6.5m in regional production supports through Screen Ireland.

Credimíd gur cóir infheistíocht suntasach a cur in áit don teanga Gaeilge a chur chun chin. Is mór an tabhachtach go bhfuil níos mó infheistíocht le fáil do Foras na Gaeilge agus sna ionad cultúrtha Gaelach.

- Increase Arts Council Funding up to €160m. **€26m**
- Increased funding to Culture Ireland to bring budget up to €10m. **€2.4m**
- Extended opening hours for National Cultural Institutions and 10% funding increase for national and regional institutions. **€9.8m**
- TG4 funding to support development of news and current affairs. **€14m**
- 2025 additional allocation towards An Pleann Fáis proposals inclusive of funding for Raidió Rí-Rá and An Taibhdhearc, the National Irish Language Theatre. **€22m**
- Support diversity in the arts, and reform social welfare and medical card rules to recognise disabled artists. **€2m**

CAPITAL

- Funding for Local Authorities and artists to develop, secure and refurbish studio and cultural spaces. **€25m**
- Capital investment jobs package through Údarás na Gaeltachta. **€5m**
- Increase Screen Ireland's Regional Support Fund. **€6.5m**

INVESTING IN COMMUNITIES AND YOUTH

The community, voluntary and charity sector provides incalculable supports and services across our country, and we would invest in their work, staff, and volunteers.

Significant funding has been lost from the Leader Programme and SICAP in recent years and we would implement increases for each. We would provide an annual support grant of €2,000 to Men's and Women's Sheds and expand the Community Engagement Programme to a further ten areas of deprivation.

The Independent Youth Work Projects in Dublin has highlighted the chronic core funding deficit in the sector, and we provide for a 15% increase in funding for the UBU Your Place Your Space scheme (€7.2m) and a 10% increase for the youth services grant scheme (€1.5m) including a commitment to salary increases for youth workers in line with the public sector pay agreement.

A 25% increase in funding for the Town and Village Renewal Scheme taking it to €24m would be focused on securing new community, artistic and cultural spaces with this extra allocation supporting up to 80 more projects. The Walks Scheme now has a target of 150 routes up from 80, and we would deliver on this with a further €1m to deliver on a further 20 schemes each year over four years.



- Increase Leader Programme funding back to €55m a year and provide a 5% increase in SICAP funding **€13.4m**
- Invest in dedicated workforce skills, training framework and digitisation for the Community and Voluntary Sector. **€10m**
- Increase funding for youth work services by up to 15%, and youth worker salary increases in line with public pay agreements. **€8.7m**
- Expand Empowering Communities Programme to 10 deprived areas with hiring of more Community Engagement Workers. **€1.5m**
- Bring Charity VAT Compensation Scheme to €20m. **€10m**
- 25% increase in the Town and Village Renewal Scheme. **€4.8m**
- 20% in Department funding for libraries to €9.2m **€1.5m**
- €2,000 annual support grant for Women's and Men's Sheds. **€1m**
- Expand the Walks Scheme to 150 trails with 20 to take it to 100. **€1m**

SPORT AND RECREATION

Sport and exercise benefit our health, and Labour is developing proposals to introduce capped tax relief on sports club and gym membership on the same basis as medical expenses, and to reduce VAT to 9% on exercise classes as allowed under EU rules.

The success of Irish athletes at the Olympics shows the reward for investing in sport and Labour has long called for increased funding for the international carding system and national governing bodies. We would increase the betting levy by 1% to raise €50m and commit this to a range of sporting investments including a dedicated focus on grassroots and LOI football. We would allocate funding for new changing facilities for women and girls, and increased grants to promote inclusivity and access within sports clubs and organisations. There is enormous demand for playing pitches in communities across Ireland, and we provide funding for 50 additional community pitches in 2025 for towns with populations over 5,000, and this would form a key part of delivering on the vision of the FAI. There are 26 towns with a population over 10,000 without a public swimming pool and Labour would commit to funding an additional three a year over the next decade.

- Introduce tax relief on sports club and gym membership and reduce VAT on exercise classes. (Estimate) **€80m**
- Increased investment in grassroots and LOI football including Football Academy Programme in secondary schools. **€11m**
- Improved changing facilities for women and girls, and new grants to promote gender equality. **€6m**

- Double the number of athletes supports under the International Carding Scheme and increase individual payments by 20%. **€5m**
- 10% increase in funding for sporting national governing bodies and Youth Field Sports programme **€3m**

CAPITAL

- Funding programme for delivery of community multi-sports playing pitches and equipment grants in 50 locations. **€25m**
- Build three new public swimming pools a year. **€19.5m**

DOMESTIC, SEXUAL AND GENDER BASED VIOLENCE

Labour' Dáil motion in July on Gender Based Violence called for the introduction of a Commissioner to act as an independent advocate and voice for victims and survivors, the provision of effective training for legal professionals working in the area, and the speedier development of a comprehensive database of sentencing decisions.

CUAN, the new agency for Domestic, Sexual and Gender Based Violence has been established with a budget of €5m in 2024, and we provide a further €1m for next year, alongside a 20% increase in funding for Rape Crisis Centres, and multiannual funding through the new Agency. To meet the Istanbul Convention recommendation of one family refuge place for every 10,000 of population, Ireland would need at least 512 places. The current government strategy is to double provision to 282 places and based on 1 unit per 10,000 women rather than one place per 10,000 population. That means Ireland would still need at least a further 230 places, and our population continues to grow. A more ambitious five-year plan is necessary, and Labour would fund a further 50 emergency accommodation places every year above current plans, providing €6m for operating costs, and €27m in capital funding in 2025, and roll this provision forward in the years after that. We also provide an additional €4m to support operating costs of existing refuges and domestic violence services.

- Increased funding for CUAN, the DSGBV agency. **€1m**
- Funding for additional 50 refuge places towards meeting commitments under the Istanbul Convention (€27m capital). **€33m**
- 20% increase (€1.5m) in funding for 16 sexual violence and Rape Crisis Centres, commit to multi-annual funding, and an additional €4m for refuges and helplines to cover increased costs. **€5.5m**
- Set up a Victims Commissioner, resource the sentencing database and guidelines, with training for legal professionals. **€2.5m**



JUSTICE, POLICING AND HUMAN RIGHTS

We need more Gardaí in our communities, so the offer for new recruits must be improved. Labour would resource An Garda Síochána to recruit an additional 1,000 trainees in 2025 and to boost recruitment we would double the training allowance of €354 a week to the Garda starting salary, worth €706 per week. We would also provide enough funding to hire 200 more civilian staff, thus freeing up more frontline Gardai to patrol our streets and keep our communities safe. We would double the size of the Garda National Economic Crime Bureau and hire more forensic accountants to tackle money laundering, financial fraud, and corruption, and establish a dedicated forensic Unidentified Remains Unit. We also increase criminal legal aid fees in line with public sector pay increases and allocate increased funding for civil legal aid.

Both the Irish Council for Civil Liberties and the Irish Penal Reform Trust have published detailed and costed proposals for long needed reforms in the justice sector and Labour is allocating a funding package of over €10m that would invest in rights, provide for Coroners Support Staff and a new Coroners Service, tackle hate crime, provide increased resources for GSOC and replace Gardaí as prosecutors at District Court level with state solicitors, again freeing up Gardaí for frontline policing.

Prison overcrowding should be addressed by investing €5m in the Probation Service to provide for greater use of Community Service Orders, alongside a €1m package to counter recidivism, increased addiction counselling services, and education supports.

• Resource the recruitment of 1,000 additional Garda trainees in 2025 and provide for at least 200 additional Community Gardaí.	€29.6m
• Increase Garda Training Allowance to starting salary (estimate).	€13.7m
• Funding for an extra 200 Garda civilian staff.	€15m
• Double size of the GNECB and hire more forensic accountants.	€9.6m
• Establish a new forensic Unidentified Remains Unit.	€1m
• Increase Criminal Legal Aid fees in line with pay deal and allocated €1m for civil legal aid increase.	€8.6m
• Justice sector, civil liberties, and prison reform measures.	€10.3m
• 10% increase in funding for the Probation Service.	€5.9m

CITIZENSHIP AND INTEGRATION

Labour wants the system of Direct Provision abolished, but in the interim we would increase funding for payments, cut citizenship fees, and increase funding for integration. There is an urgent need for offers of vacant buildings to be taken up by relevant Departments to ensure suitable accommodation is in place for refugees and progress the development of publicly owned reception centres.

- Reduce Citizenship Fee to €200 and waive it for children. **€9.2m**
- Raise Direct Provision payments to €50 per adult and €40 per child. **€12m**
- Extend Child Benefit to children in Direct Provision. **€9.2m**
- New funding for the Asylum and Migrant Integration Programme. **€2m**

DEFENCE

The greatest risk to our national security is the falling force strength of our Defence Forces due to long running recruitment and retention issues. Labour supports increased investment to meet the Level of Ambition 2 objective, but that will be wasted money if we can't manage to meet the current establishment strength of 9,500, never mind higher targets. Issues around pay, terms and conditions still need to be addressed and the working time directive implemented, starting with a time and attendance system. As recommended in the Commission report, a new Lance Corporal Rank and long service increments should be introduced but no costing was available on these.

To progress towards meeting the Level of Ambition 2 as recommended in the Commission on the Defence Forces, we will increase capital spending from €176m to €215 next year and €220m in 2026 in line with the NDP and prioritise improvements to barracks and the acquisition of primary radar capability. Several pay measures can be taken immediately including the introduction of an increased Navy Patrol Duty allowance, the long-promised access to private medical care for all personnel, and an increase in the Daily Food Ration from €8 to €10.50.

- Further increase the Naval Patrol Duty Allowance by €50. **€1m**
- Improved medical care for serving personnel. **€10.6m**
- Increase the Daily Food ration by €2.50 to €10.50. **€1.6m**
- Introduce Lance Corporal Rank, long service increments and implement the Working Time Directive – **no costing provided.** **TBD**
- Increase Defence capital allocation to €215m in 2025 and €220m in 2026 **NDP**



FOREIGN AFFAIRS

Labour would provide for a €300m increase in overseas development aid to take the overall allocation up to €1.925 billion in 2025 and put Ireland on a pathway to meet a target of 0.7% of GNI by 2029. To meet our Climate Finance target of €225m in 2025, an increase of €43.6m will be needed from within the ODA budget. We would also open a new Passport Office in Belfast funding the capital costs from the existing budget and purchase a new Passport printing machine in Cork to address capacity issues.

- Increase in funding for overseas development assistance, towards meeting Ireland's target of 0.7%/GNI by 2029. **€300m**
- Passport Printing Office for Cork (€6m capital). **€7.6m**
- Open Passport Office in Belfast (staffing and operational costs). **€4m**



EDUCATION





EDUCATION

INCLUSIVE EDUCATION

Labour would hold a National Convention to plan for a modern, secular, and equality-based education system, to separate Church and State, that will include a Citizen's Assembly, the voices of young people and sectoral stakeholders. We will reinvigorate the school divestment process to multidenominational patronage bodies like Educate Together and through stronger local community involvement under Education and Training Boards with a greatly reformed Community National School model.

- Hold a National Convention on the Future of Education. **€1m**
- Funding to provide for a renewed divestment model and support schools ending gender segregation. **€2m**
- Phase out subsidy for private fee-paying schools over 5 years. **-€26.5m**

INTRODUCE DEIS+ AND TACKLE DISADVANTAGE

Labour would introduce a new DEIS+ cluster model, as principals from some of the most disadvantaged areas in the country have called for. This would be a focused stream of investment to break the cycle of intergenerational poverty and trauma in areas with long term socio-economic and education disadvantage. Central to these calls are supports that include the expansion of the NEIC multidisciplinary team model to schools in their cluster, fully resourced and staffed nurture rooms, and expansion of the support teacher service. We provide initial funding of €3m for the creation of DEIS+, and there will need to be strong co-ordination with other agencies and the budgets provided for health, mental health, and disability therapies. Placing multidisciplinary teams in schools will require close co-operation with the HSE.

The City Connects pilot project in the NEIC provides a comprehensive system of student support to ensure that every student receives all the services and resources they need in order to succeed and thrive in school and achieve their full potential. We propose expanding this to all DEIS Band 1 schools, beginning with DEIS+ clusters.

For many years Labour has called for increased dedicated funding for DEIS schools, and we provide allocations for reducing class sizes and increasing capitation for DEIS schools. We would further extend Hot School Meals with a focus on DEIS schools first, improve the quality of food offered, and pilot a €1m holiday hunger scheme. We provide increased funding for the school completion programme to expand it to a further 100 schools along with 20 more community liaison positions.

- Begin phasing in of DEIS+ within identified clusters. **€3m**
- Expand City Connects programme to all DEIS Band 1 schools beginning with schools in DEIS+ clusters (first year costs). **€7.2m**
- Cut DEIS schools class size ratio to 15:1 (phased, first year cost). **€17m**
- Additional 100% increase in capitation for DEIS schools (first year cost). **€7.2m**
- Rollout Hot School Meals to every school over 5 years prioritising DEIS schools in 2025/26 and a €1m holiday hunger pilot scheme. **€55m**
- 10% increase in School Completion Programme funding. **€3.4m**
- Appoint 20 additional Home School Community Liaison positions. **€1.5m**

MAKE EDUCATION TRULY FREE

We want a fair start for every child, and Labour will make education truly free for parents. Labour would complete the rollout of free schoolbooks to senior cycle students and restore the €7m cut from provision at primary level. Parents still face other costs, and every child should be supported for clothing and footwear costs by making the current means tested allowance universal and restore the €100 increase awarded in previous years. At present BTSCFA supports 273,000 children but there are over 960,000 pupils in our school system.

We would permanently abolish State exam fees and invest a further €27m in the School Transport Scheme to make it free for all and provide enough additional places to meet projected demand. Labour would ban voluntary contributions and increase capitation grants for schools by 20% while extending Child benefit for those aged 19 still in second level education. Cost should not be a barrier to studying home economics and we provide support for the purchase of the ingredients or materials needed in class as is the case for other practical subjects like wood technology and metalwork.

- Universal Back to School Clothing and Footwear Allowance at increased levels paid in 2023 (€260 for 4-11 and €385 12-22). **€244m**
- Extend Child Benefit to young adults in second level education. **€1m**
- Free of charge books at senior level and restored funding for primary school books scheme. **€57m**
- Increase school capitation by 20% while banning voluntary donations (first year costs). **€16.5m**
- Free School Transport and additional places to meet demand. **€34m**
- Permanently abolish State Examination Fees. **€12m**
- Provide funding for Home Economics materials and ingredients. **€2m**



SUPPORT SPECIAL NEEDS EDUCATION AND SNAS

It is a scandal that hundreds of children had no special needs educational facilities available to them at the start of this school year, or else had to travel long distances to access appropriate settings. Labour would end this with an Autism Guarantee that invests in better planning and provision to ensure suitable places and supports.

Department projections indicate that for the 2025/26 school year there will be a requirement for 300 additional special school places requiring 50 extra classes, 250 primary special classes and 250 additional post primary special classes. Labour is providing the funding for these projected needs, which will include additional staffing of approximately 688 teachers, and 1,150 Special Needs Assistants. The projected capital cost of additional required accommodation is at least €300m, but a substantial portion of this is provided for in the existing school building programme.

In other measures, we would invest more for in-school therapy supports through the NCSE, phase out the 72-hour obligation for SNAs, provide funding for SNAs to reach a relevant QQI level 6 equivalent to the UCD SNA course, and equalise bereavement leave with that afforded to teachers, and increase Summer Programme Fees by 10%.

As recommended in the report of the Oireachtas Special Committee on Autism we provide funding for an autism friendly audit of every school building over four years, and suitable CPD autism training for all education professionals.

• New funding for special educational needs in 2025.	€78m
• Expand the Educational Therapy Support Service providing OT and SLT within more schools.	€2.5m
• Phase out SNA 72-hour obligation, provide training to QQI Level 6 equivalent, and equalise bereavement leave.	€8m
• Autism Audit of all schools (over four years) – capital costs.	€4.9m
• Increase Summer Programme Fees by 10%.	€2.3m
• Autism CPD Training.	€1m

WORLD CLASS SCHOOLS

There is a crisis in teacher recruitment and retention that must be addressed, and Labour would establish a working group to propose solutions and commit to funding its recommendations on issues such as the prevalence of temporary and part time posts, incremental credit for teachers who work abroad and want to come home, the length of the PMA, the restructuring pay of scales, and allowances for Irish and Gaelscoileanna, location and qualifications. Some of this may be addressed through local bargaining, but that will not be sufficient to ensure fully staffed classrooms.

We will reduce class sizes at both primary and secondary level as Ireland has some of the largest in Europe, bringing primary schools close to the EU average of 1:20, and as already outlined increase capitation by 20% as Ireland also has some of the lowest education funding in the OECD. Labour would also undertake a full review of the grant funding system for primary and secondary schools. As part of our cost-of-living package Labour would again provide once off capitation funding this winter equal to what was awarded last year costing €62m.

We would extend the pilot counselling supports to all primary schools and provide for a €20 per pupil grant to secondary schools alongside increase provision of guidance and counselling. We also commit to increased investment in the building programme, the ICT grant, school libraries and PE Halls. The Minor Works Grant has remained unchanged since 2006 and we provide for a 20% increase to reflect construction inflation.

- Establish a working group to address teacher recruitment and retention and commit to funding its recommendations. **TBC**
- Reduce Primary School classes by 2 points to 1:21 (first year cost). **€14.6m**
- Reduce secondary school class sizes by 1 point (first year cost). **€22.6m**
- Extend the pilot counselling supports to all primary schools and at secondary provide a €20 mental health grant per pupil (first year costs) and increased guidance and counselling provision. **€9m**
- Expand NEPS by hiring 10 more educational psychologists. **€1m**
- Restore School Leadership posts of responsibility (first year cost). **€1.4m**
- Provide increased supports for homeless, Ukrainian, and migrant children in the education system. **€5m**
- Implement the National Traveller Education Strategy. **€1m**

CAPITAL

- Additional school classrooms after reduction in pupil-teacher ratios and to provide enough special education classes. **€129m**
- Increased School Library Funding. **€20m**
- Ensure every second level school has a PE hall (over 5 years – ramping up to €70m in year 3, and €150m in year 5). **€10m**
- Provide a defibrillator for every school. **€8m**
- Increase Minor Works Grant by 20% to reflect increased costs. **€6m**
- Increase ICT grant by 10% for primary and secondary schools. **€5m**



SUPPORTING STUDENTS

Students are under severe financial pressure due to the increased cost of living and accommodation crisis. Despite the purported removal of PLC fees, students still face individual levies in different ETBs and the Government hasn't acted to remove Apprenticeship fees. We would cut student fees permanently by €1,000 backdated to this year and effective from 2025/26, and provide a further €1,000 Cost of Living grant to all students this winter. The SUSI grant system needs major reforms to both reflect the real cost-of-living; and the lived reality of students today with a system that recognises estranged students, those in international protection, and those who wish to study part time with an increased exemption for holiday earnings. In this Budget we would increase SUSI income grant limits by 10% and overall SUSI grant amounts by 20%. We also provide funding to increase PhD stipends to a minimum level of €28,000.

We would increase the Student Assistance Fund by €6m with a dedicated fund for emergency accommodation and ensure students from International Protection qualify. SAF eligibility would also be extended to students in further education and PLC colleges. We would allocate a further €1m to the Fund for Students with Disabilities taking it to €9m. We provide €4.3m to set up a Materials Fund for Creative courses and provide access to specialist software like Adobe Suite. There were no capital grants for student accommodation last year, but Labour would deliver an annual €100m programme to deliver publicly owned affordable and subsidised student accommodation through HEIs. We would legislate to protect students in digs accommodation and pass Labour's Bill to stop speculators converting purpose-built student accommodation into other rental uses.

• Permanently reduce Student Contribution fee to €2,000.	€100m
• Increase SUSI grant income limits by 10%.	€17.6m
• 20% increase to SUSI grants and extend to part time students.	€35.7m
• Double uptake of postgrad grants and extend to cover full year.	€10m
• Increase Student Assistance Fund to €25m and increase the Fund for Students with Disabilities to €9m.	€7m
• Material Funds and specialist software fees for Creative courses.	€4.2m
• Remove Apprenticeship Fees.	€14.2m
• Increase PhD stipends to €28,000 over two years.	€22.5m

CAPITAL

• Direct State investment in Student Accommodation.	€100m
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FUNDING FURTHER AND HIGHER EDUCATION

Our goal is to achieve publicly funded education at all levels of the system. Despite lofty government commitments under Funding the Future, the higher education sector has not been properly funded for the cost of public sector pay agreements. €92m is required this year to address historical funding shortfalls, and a further €80m in 2025 for new pay increase. Labour would provide this funding through a supplementary estimate and pre-committed expenditure for the public service in 2025.

The accumulated surplus in the National Training Fund will exceed €2bn next year with an annual surplus in 2024 of over €200m that will be unspent. We would amend the NTF to provide for €150m of this sustainable revenue to be allocated to fund further and higher education which provides the skills and talent that drive our economy. A portion of new state funding would also be ringfenced for supporting the mental and physical health of students and staff through the hiring of more counsellors and clinical staff in campus health services.

A new capital programme to invest in research infrastructure and laboratory equipment is needed to replace PRTL and we would increase research funding by 10% including up to 50 more principal investigator awards over 5 years.

Workers who want to upskill or change career after many years of contributions face barriers. To address this Labour would fund skills vouchers and free part time third level courses from the NTF to give you the personal choice and freedom to pursue new careers or skills.

- Meet the cost of public sector pay agreements in the HEI sector. **€171m**
- Address Funding the Future deficit with recurring annual funding for third level institutions from the NTF, and ensure portion goes to support student and staff mental and physical health. **€150m**
- Introduce free part time third level and skills vouchers for those at work. **NTF**
- Increase Research Ireland funding by 10% and provide for a further 50 principal investigator awards over 5 years. **€26.5m**

CAPITAL

- New investment Programme in Research Infrastructure. **€100m**



HEALTH



HEALTH AND DISABILITY

Nowhere has the government's failure to increase funding in line with inflation been more obvious than in our health service. The government left a gaping hole in the health budget and finally had to resort to a €1.5bn increase for 2024, and a further €1.2bn for 2025. Much stronger forecasting and transparency over health spending is needed.

The promise of Sláintecare is being lost due to a lack of political follow through and an absence of consistent funding to drive reform. Using €1bn of the Apple windfall, Labour would seed a Sláintecare Transition Fund to reinvigorate progress and dedicate €500m of that to support the rollout of electronic health records in the new Regional Health Areas. Over the coming years Labour would allocate further funding to the Transition Fund from future windfall corporate tax gains.

- Sláintecare Transition Fund with commitment to future increases. **€1bn**

Now is our opportunity to finally deliver a single tier health system and as we have outlined in recent years Labour would rollout an Irish National Health Service, starting with major investments in community and primary care, disability, and mental health services to take pressure off our acute hospitals.

To end hospital overcrowding, waiting lists, under resourcing and break the cycle of crisis we need a new approach to resolve the underlying problems in our acute hospitals. Labour's Health Plan is built around addressing three key issues:

- 1. Valuing Staff.** A comprehensive workforce planning strategy to ensure we have enough trained healthcare workers in every discipline, but also measures to retain those we have by recognising their concerns and valuing their contribution. This includes the development of key worker housing and addressing real problems like staff safety.
- 2. Electronic Health Records.** If we want to improve productivity in our health service then quick access to medical records across the system will greatly improve speed of treatment and access to follow up care.
- 3. Enough Beds and Buildings.** A larger capital budget will be needed over coming years if four elective hospitals and a new national maternity hospital are to be built, while delivering on community and long term care, upgrading and climate-proofing existing facilities.

To achieve these goals Labour would commit over €1.1bn of new current spending to health and disability, and €600m of new capital investment as part of our Budget 2025 package.



VALUING STAFF

Labour would resource and implement a comprehensive workforce planning strategy to support the training, recruitment and retention of staff and address the impact of conditions on staff morale. These linked issues must be addressed in collaboration with higher education institutions. The recruitment embargo has been a disaster as it sent the wrong signal to future hires, and over 2,000 vacant positions have been suppressed since 2023. These posts need to be restored through the supplementary estimate for the health service this winter.

Meanwhile in 2023, nearly €650m was spent on agency staff, including €146m on nursing (enough for over 2,000 WTE positions) and €138m on medical and dental agency staff. Up to May 2024, €288.5m was spent on agency, on track to exceed the spend last year. There will always be a need for some flexibility and agency staff, but clearly many of these should be full time positions in the health service.

Labour is committed to hiring an additional 2,000 nurses and midwives in our health service for each of the next three years to provide ongoing service improvements and meet demographic demands, and we allocate €141m for 2025. We would implement the Framework for Safe Nurse Staffing and Skill Mix, underpin it in legislation and fully fund Phase 2 in 2025 across all Emergency Departments at an estimated cost of €10m and ensure Phase 1 in wards is operational, and begin planning for Phase 3 in community and long-term care.

Staff in many Section 39 and Section 56 organisations delivering health, social and other vital community services through service level agreements should have pay parity with their counterparts in the public service. We provide €17m for Section 56 organisations through DCEIDY/Tusla, and €44m for Section 39 bodies in 2025 though these are working estimates subject to further evaluation.

The housing crisis is a key barrier to the recruitment and retention of staff. The HSE has a portfolio of more than 250 vacant buildings and we are providing €24m to refurbish a portion of these to provide affordable accommodation for healthcare staff.

Non-Consultant Hospital Doctors are the backbone of the medical workforce but are very poorly treated. We would invest in improving their conditions with simple measures like ensuring they aren't subject to emergency tax when they move hospital and implement the recommendations of the NCHD taskforce report. Only 3,700 of 4,500 approved consultant posts are filled on a permanent basis, and significant work is needed to address this and improve conditions in the health service.

- Fund 2,000 additional nursing and midwife positions in 2025 **€141m**
- Funding for Phase 1 and 2 of Safe Staffing Framework (estimate). **€10m**
- Section 39 and 56 funding for staff salary increases (estimate). **€61m**

- Key Worker Housing - refurbish vacant HSE property for use as accommodation for health staff (once off funding). **€24m**
- Settle the Medical Laboratory Scientists pay claim. **€14m**
- Invest in better conditions for Non-Consultant Hospital Doctors. **€5m**

ELECTRONIC HEALTH RECORDS

The development of electronic health records and improved ICT across the health service is essential to boost productivity, improve outcomes and provide quicker access to care. Many health staff don't have access to a computer or even Wi-Fi, and patient records still are paper driven in most areas. €155m of capital is allocated in 2024 but estimates for rollout of electronic records in each of the new HSE regional health areas could be €200m per region or €1.2bn total with annual operating costs of €40m for each, on top of existing levels of service costs. Labour would allocate €0.5bn of the Apple windfall to transform e-health to increase existing and planned capital funding by €100m a year (on top of existing and planned increases) and provide €40m in new operational funding for 2025.

- Increased operational funding for ICT improvements. **€40m**
- New capital funding for electronic health records over 5 years. **€500m**

COMMUNITY AND PRIMARY CARE

Central to addressing overcrowding in our acute hospital system and improving outcomes for patients is investment in community and primary healthcare. Labour would commit to fully staffing the required 741 WTE positions needed for the Enhanced Community Care Programme over three years costing €54.1m. This will support specialist teams for older people, chronic disease, healthcare networks and intervention teams.

No parent should worry about money when their child is sick, and Ireland is the only country in western Europe without universal access to GPs. We would immediately act to provide free GP care to all children under 18 expanding eligibility for 174,000 children aged 8 to 12, and 283,000 aged 12 to 18. We also provide new funding to provide a full medical health screening and mental health assessment for everyone who turns 18.

Alongside free GP care, we would also provide €15.2m in additional resources for GP practises (€10m), the training of a further 20 new GPs a year above the current 250 (€2.2m) and develop a salaried GP programme for up to 50 positions to support rural and socio-economic deprived areas and address taxation issues. We would also roll out a new Minor Ailment Scheme through community pharmacies to take pressure off GP services and appoint a Chief Pharmaceutical Officer. Pharmacists should also have their public sector pay link restored.



- Extend free GP care for all children under 18. **€70.4m**
- Staffing of Enhanced Community Care Programme (over 3 years) **€18m**
- Increased resourcing for GP practises, increase GP training by an additional 20 places, and provide for 50 new position of salaried GPs in rural and socio-economically deprived areas. **€15.2m**
- Full medical health screening and mental health assessment for every person who turns 18. **€14m**
- Pharmacy based Minor Ailment Scheme, appoint a Chief Pharmaceutical Officer and negotiate a new funding agreement. **€12m**

Primary care however is about much more than GPs, and primary care centres should provide the full suite of community centred healthcare. We would invest in community diagnostics and assessment hubs, and work towards treating more chronic diseases in the community. Resourcing supports for those with dementia, diabetes, asthma, and a range of other conditions will reduce pressure on acute hospitals and a range of these measures are outlined under targeted service improvements.

Urgent action is needed to address the backlog of early development checks for children through the Public Health Nursing service. There are hundreds of vacant funded PHN positions, and 700 additional PHNs are needed by 2031 if we are to ensure Sláintecare recommendations on child health and wellbeing are implemented.

- Primary Care Centre funding for community diagnostics and assessment hubs, and other related services. **€25m**
- Phased addition of Asthma to the Long-Term Illness Scheme. **€14m**
- Restore at-home developmental checks, recruit an additional 180 Public Health Nurses, provide more training places and resource a Child Health and Wellbeing service (€55m over five years). **€11m**
- Provide direct GP access to echocardiograms. **€6.8m**

DISABILITY SERVICES

There is massive unmet demand for disability services as outlined under the Disability Capacity Review and the commitments in the Disability Services Action Plan. Labour is committed to funding these essential services. Based on 2024 figures at least €200m for sustaining existing levels of service will be required. We allocate €170m in new funding to provide for the service improvement planned in 2025 covering residential care, day services, PA hours and home support, respite care, and therapy services including Children’s Disability Network Teams.

Allocation to support existing level of Disability Services (estimate)	€200m
Disability Services Action Plan - Funding for new measures. Total:	€170m
• 180 new CDNT posts and 300 Therapy Assistants.	€25.2m
• Adult multi-disciplinary services (€17.2m total, first year costs)	€7.2m
• 1,200 additional day service places.	€39.2m
• 10% increase in respite services budget	€12.5m
• 800,000 additional Personal Assistant hours.	€20m
• 40,000 additional Home Support hours.	€1m
• 300 extra residential placements.	€36m
• Ongoing funding for de-congregation (with Dept. of Housing)	€28.9m

The commitment to hiring 180 new CDNT posts and 300 Therapy Assistant roles is essential to the Progressing Disability Services (PDS) programme and meets the commitments contained in the Roadmap for Service Improvement in relation to Disability Services for Children and Young People. However, this still leaves too many children waiting for assessment and therapy.

There will be around 10,000 applications for an Assessment of Need under the Disability Act in 2024, and by the end of the year there will be nearly 19,000 AONs due for completion, with 11,131 overdue at the end of June. Separately, over 16,000 children were waiting for therapies under Children Disability Network Teams. We provide €15m in 2025 under the Waiting List Initiative to outsource AONs for the 5,000 children waiting longest while capacity is built up in the public service.

• Waiting List initiative to provide diagnostic assessments for children.	€15m
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MENTAL HEALTH

A minimum of €120m is needed for mental health services in 2025, with €80 for new service development, and €40m to maintain existing services. Labour would target investment to improve CAMHS services to reduce waiting lists, ensure teams are fully staffed and develop new beds and care pathways. A key priority is perinatal mental health and the opening of the in-patient Mother and Baby unit. We will also focus on increased supports and staffing for the national clinical programmes covering eating disorders, ADHD, early intervention in psychosis and dual diagnosis to build up teams and develop the right model of care.

• New Mental Health funding to support implementation of Sharing the Vision, and adequate resourcing of CAMHS.	€80m
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GENERAL SERVICE IMPROVEMENTS

- Greater Medical Card provision and 5% increase to income limits, including provision for those with a spinal cord injury. **€26m**
- Funding for new drugs and treatments for rare diseases. **€25m**
- Increased funding for Cancer treatment, fully fund the Lymphoedema model of care, and expand Cancer Screening. **€23m**
- Development funding for the National Cancer Strategy. **€20m**
- Provide free Winter Flu Vaccine to 50-59 year olds (estimate). **€16m**
- Increased funding for the National Maternity Strategy, and the employment of more midwives and obstetricians. **€12.5m**
- Expand free Contraception Service to 16-year-olds and up to 40. **€11m**
- Fund five new emergency ambulances. **€6.6m**
- Increased allocation of funding for the Public Dental Service. **€5m**
- Fully resourced acute stroke units (€13m over 3 years). **€4.3m**

TARGETED SERVICE IMPROVEMENTS

- New funding for Women's Health, public IVF, menopause clinics and free of charge sanitary products to address period poverty. **€9.5m**
- Resource three community neuro-rehabilitation teams. **€8m**
- Rollout Chicken Pox and Shingles Vaccines (first year costs). **€7m**
- Enhanced dementia care and supports. **€5.2m**
- Increased funding for children's palliative care. **€5.1m**
- Set up a taskforce to develop a 10-year National Diabetes Strategy and fund continuous glucose monitors. **€5m**
- Fund implementation of the National Breastfeeding Action Plan; provide for an extra 35 hospital based-, and 20 community based-lactation consultants; and develop a Milk Bank. **€4m**
- Increased funding for community drug services through Local Drugs and Alcohol Task Forces. **€4m**
- Funding for Scoliosis treatment and spinal surgeries abroad. **€2m**
- Refund the Laura Brennan HPV Vaccine catchup programme. **€1.5m**
- Multiple Sclerosis services and National Care Centre. **€1.5m**
- Informed Consent Model of Gender Affirming Care in primary care settings. **€1m**

REDUCE OUT OF POCKET COSTS

- Reduce Drug Payment Threshold to €50/month. **€72.5m**
- Phase out prescription charges over two years, with reduction to 50c per item and cap of €5 a month in 2024. **€47.6m**
- Reduce car parking charges by half in public hospitals. **€4.8m**

NEW HOSPITAL BEDS

Overspends in the National Children's Hospital will reduce the capacity of the HSE to fund delivery of new hospital beds and health infrastructure from planned allocations under the NDP. Labour would provide an additional €600m of capital investment to deliver a mix of new beds as the first step towards building a modern, fit for purpose national health service. As we have argued since the pandemic the nationalisation of some private hospital facilities would provide an immediate increase in public capacity to effectively tackle waiting lists. We provide additional capital funding for the delivery of a further 300 acute beds, 20 ICU beds, and a mix of step down and rehabilitation beds. Labour strongly supports public long-term care and would invest in 100 new community nursing home beds. In total 5,000 additional public hospital beds will need to be funded by the end of 2030. University Hospital Limerick is chronically underfunded compared to the national average for other Model 4 hospitals, and we would address this allowing it to hire more staff, and resource the upgrading of an existing hospital in the region to a Model 3 facility with an Emergency Department.

- Operating costs for new hospital beds (exclusive of other staffing and service commits in Labour's Health proposals). **€113m**
- Funding for UHL to meet the national average for a Model 4 hospital (€91m over two years). **€45m**

NEW CAPITAL:

- Funding for 300 additional acute hospital beds as part of a five-year programme to deliver 1,500 total, above existing plans. **€310m**
- Develop 100 new Step Down/Transitional Care beds, and 100 new Rehabilitation non-acute beds. **€130m**
- Provide 100 new Community Nursing Home beds. **€67.5m**
- Funding for new Midwest ED and Model 3 hospital upgrade. **€40m**
- Deliver a further 20 ICU critical care beds in 2025. **€35m**
- Increased capital investment in primary care centres, diagnostic equipment, and upgraded infrastructure to support cancer care. **€17.5m**

LABOUR BUDGET 2025 - BALANCE SHEET

Table 1 – Overview of Financial Commitments

A. Government Initial Budget Package for New Measures.	€3.2bn
B. Labour Party Net Revenue Raising Measures.	€3.0bn
Total Labour Party Budget Package (A+B) for 2025	€6.2bn
2025 Voted Capital Increase (NDP and Windfall €0.75bn)	(€1.4bn)
Additional new Labour Capital Commitments.	€3.4bn
Total new spending commitments in 2025	€8.2bn

NET TAXATION AND REVENUE MEASURES

Tax receipts in Ireland have become increasingly concentrated on income and corporation taxes. As recommended by the Commission on Taxation and Social Welfare, there is a need to broaden the tax base. The Labour Party would increase taxes on wealth rather than on work, and close loopholes that allow the rich to save millions. In government we would begin detailed design work to introduce a net wealth tax along the lines of the Spanish with an annual recurring levy of 1% on assets worth over €2m excluding (up to specified limits) the family home, pension assets and family businesses and farms. At a European level we will work to introduce a tax on billionaires.

Table 2 – list of proposed tax raising measures and tax expenditures.

WEALTH TAXES – TOTAL	€1.5bn
Increase Bank Levy to a net €500 million.	€300m
Increase Dividend Withholding Tax to 33% on REITS & IREFs (estimate).	€288m
Increase CGT by 3%.	€213m
0.3% increase in Stamp Duty on Shares and apply duty to share buybacks.	€203m
Abolish CGT Section 604A relief (based on 2022 figures).	€155m
2.5% increase Stamp Duty on Non-Residential Property to 10%.	€145m
Increase Stamp Duty on house sales over €1m to 6%.	€100m
Increase CAT by 3%.	€65m
Stamp Duty of 20% on bulk housing purchases including apartments.	€20m

ENVIRONMENTAL TAXES – TOTAL	€802m
30% Windfall Levy on Energy Company profits (estimate 2024).	€450m
€7.50 increase in Carbon Tax.	€157m
€60 a tonne Waste Recovery Levy.	€77m
Levy of €10/MWh on Data Centre energy usage.	€65m
Weight based VRT charge on heavy and large cars such as SUVs.	€64m
Reduced rate VAT on bicycles, e-bikes and safety equipment	-€11m
PAYROLL AND INCOME TAX CHANGES – NET TOTAL	€7m
4.5% indexation of Income Tax and USC credits and bands.	-€1,025m
Phased 0.5% increase of Employer and Self-Employed PRSI (first year).	€680m
Withdrawal of Income Tax Credits on incomes over €100,000 (first year).	€395m
Capped tax relief on Sports Club membership fees and reduced VAT on exercise classes.	-€80m
Phase out Help to Buy tax relief scheme (approx. €180m+ cost in 2024)	€62m
End Special Assignee Relief Programme.	€42m
Restoration of trade union subscription tax relief.	-€37m
Introduce a Home Retrofit Tax Incentive capped to incomes of €100,000.	-€30m
OTHER TAXES AND EXPENDITURE CHANGES – TOTAL	€677m
50% Phase out of refundable element of R&D tax credit.	€365m
Improved tax collection rates.	€100m
Apply excise to vapes and e-cigarette liquid containing nicotine (estimate)	€100m
10% AVMSD Content Levy (estimate).	€80m
1% increase in Betting Duty.	€50m
Remove charge for half yearly and quarterly Motor Tax payments.	-€37m
HSE Recovery of Benefits and Assistance Scheme.	€16m
Minimum €3,000 Vacant Homes Tax and taxed at 10 times LPT base.	€13m
Increase Charity VAT Compensation Scheme to €20m.	-€10m
Net Total	€3.0bn



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