

LABOUR'S BUDGET 2024

**AN IRELAND THAT
WORKS FOR ALL**

Labour 

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OVERVIEW

LABOUR'S 2024 BUDGET STRATEGY

AN IRELAND THAT WORKS FOR ALL

Ireland is a rich country. Yet, for so many people in our society, Ireland is not working.

The housing model is broken. Vital climate targets are being missed. The cost of living is soaring. Low pay leaves many unable to make ends meet. Public services that are taken for granted in our peer countries are either patchy or unavailable.

These crises are strongly interlinked. They pose a fundamental – and sometimes existential – risk to our capacity to live. That is why this Budget must be generous and must be seen through the lens of climate action.

This government will be judged on whether it helps households through this winter and, critically, whether it chooses to help those who have the least.

This isn't the 1970s. Neither is it the late-2000s nor the early-2010s.


The difference is, in 2023, thanks to the hard work of the people in Ireland, we have the money to fix the problems holding our country back. The money to prevent families from facing into this difficult winter with anxiety, fear, and hopelessness.

Labour is proud of our country. The potential of the Irish people is boundless. We now have the resources – resources past generations could only dream of – to truly transform our small country into one of the most successful, and fairest, societies in the world.

For once, we can plan with confidence for a better tomorrow for everyone – but only if the right choices are made. Government is about making choices. Good GDP and exchequer figures alone won't heat homes or put food on the table. Putting public money to good, responsible use will.

Labour wants an Ireland that works for all – on care, on climate, on housing and on work.

An Ireland that works for all puts investment to end child poverty over the kinds of tax cuts that favour those who have the most.



An Ireland that works for all provides the security of a place to call home. A tax system where those who own the most are asked to contribute more. An education system that's free for all. A health service fit for a rich Republic. A childcare system that supports parents, nurtures our children and respects skilled workers.

Labour's fiscal approach

While the public finances are doing well, the same cannot be said for stretched household budgets. Almost 700,000 citizens are in poverty.

An Ireland that works means cutting costs for families, not taxes.

The kinds of tax cuts likely to be proposed by Fianna Fail and Fine Gael will disproportionately benefit those at the top half of the income distribution.

This is an inequitable and pro-cyclical approach which will only add to inflationary pressures.

Warnings from the ESRI on limiting tax changes must be heeded.

In this year's alternative budget, Labour has committed to indexing tax credits and bands at a rate of 3% to take account of pay rises while committing to progressively roll back tax credits on incomes over €100,000 and raising employer PRSI by half a percent.

This helps Ireland keep the pension age at 66, funds the move to pay-related welfare payments and takes some of the heat out of a red-hot economy and a labour market now at full employment. This is the responsible and prudent thing to do.

A failure to better spend workers' hard-earned taxes on investing in care, climate, housing, and work risks weakening the State services which are relied on by those at the sharpest end of the cost of living crisis: people on low incomes, single parent families, those who live in cold homes, and pensioners. The government risks making a bad crisis worse for them.

These are political choices. On balance, Labour's approach to the introduction of urgent cost of living measures and Budget 2024 favours the introduction of targeted measures to assist those on low- and middle-incomes through this extremely challenging time.

Fiscal Options and Physical Constraints

This summer the Labour Party commissioned a paper on the Irish economy from Dr. Rory O'Farrell looking at fiscal options and physical constraints, and we publish it in parallel with our Budget proposals. In summary it outlines that:

"The Irish economy is operating near full capacity, but constraints appear to be easing. Government plans (as set out in the Summer Economic Statement) are mildly contractionary and increasing spending by approximately €2.3 billion would not add further inflationary pressure. Nevertheless, increasing revenue by 1 to 2% of GNI* would put public finances on a more stable footing in the event of a downturn, and a further 2% in revenue will be needed by 2030 to meet the costs of an ageing population. While there is a risk that corporation tax windfall gains will end, the budget will likely be balanced even without this revenue.

Government spending plans do not keep pace with inflation or a growing population. Ongoing costs, such as providing humanitarian relief to Ukrainian refugees, are treated as one-off annual expenses, which is unrealistic. Government investment will need to increase by 24% if the goals set out in the National Development Plan are to be met, while greater current spending will be required in 2025 and 2026 to simply maintain current levels of service.

While windfall tax receipts should not be used to fund permanent tax cuts or increases in spending, creating a sovereign wealth fund to address future ageing costs is unlikely to effectively reduce net ageing costs. A national infrastructure fund would be of greater benefit, as secure funding would help prevent the previous boom-bust pattern of public investment."

Funding Labour's Budget package

Labour's budget includes a net, once off Cost of Living package of just under €3bn, that rises to €4bn when the overspend in health is accounted for. What the pressures in health show is the abject failure of last year's Budget to adequately resource our public services, and support people's incomes.

In line with our proposals for Budget 2023 and informed by the economic analysis outlined above, the Labour Party is proposing an increase in current expenditure of €6.9bn in Budget 2024. Put simply, we have added an additional €1bn for new spending measures above what the government has planned. Combined with the coalition's initial budget package of €3.1bn for new measures (€2bn for expenditure and €1.1bn for tax), we have also located €2.8 billion in revenue raising measures. This consists of the same package of tax increases we called for in 2022 and 2023. Our Budget plan provides for the increased spending needed in health and an allocation of €1.3bn for a future public sector pay deal and other spending pressures where commitments remain to be made.

Under our plans the combined health overspend of €1.1bn would be committed to the base and carried over to 2024. Combined with the €1bn extra above, this extra spending above the SES package would be less than the €2.3bn of potential extra current spending that our economic analysis concluded wouldn't add further to inflationary



pressures. As the economy slows the State can act responsibly to bolster domestic demand and consumer spending.

The series of tax increases proposed on non-productive wealth and assets allow us to sustainably raise additional revenue for spending, over and above the conservative framework adopted by the government, and in line with the principles of sustainable and fair taxation set out by the Commission on Taxation and Welfare.

Finally, we address the need for greater spending on infrastructure and account for inflation by allocating an extra €2.3bn of capital to address chronic deficits and bring investment to 5.1% of GNI* in 2024. This package will allow us to build an Ireland that works for all with a specific focus on housing, climate, and health.

A Labour View on a National Wealth Fund for Ireland

In August, Labour published a discussion document entitled “A Labour View on a National Wealth Fund for Ireland” which is also published alongside this Budget. Labour supports the concept of a national wealth fund, setting aside and growing the value of what is viewed at present to be ‘windfall’ corporation tax receipts. We are ambitious for the opportunity that a national wealth fund offers to make meaningful progress towards a fairer, sustainable and more prosperous Ireland.

Our proposals set out five principles for investment;

1. Take a long-term view of return on investment.
2. Build on existing NTMA, ISIF and NewERA expertise rather than displace it.
3. Fund social and environmental outcomes using a ‘triple bottom line’ approach.
4. Fund balanced regional development with a focus on indigenous enterprise.
5. Fund realistic climate, demographic and digital transition phasing.

This aligns also with the economic analysis we commissioned which said:

“While windfall tax receipts should not be used to fund permanent tax cuts or increases in spending, creating a sovereign wealth fund to address future ageing costs is unlikely to effectively reduce net ageing costs. A national infrastructure fund would be of greater benefit, as secure funding would help prevent the previous boom-bust pattern of public investment, while also allowing expertise in public procurement of infrastructure to be developed and retained within a government agency.”

We look forward to the publication by government of their plans and the legislation underpinning the establishment of the proposed Fund.

COST OF LIVING



COST OF LIVING

By failing last year to increase public spending in line with inflation that would protect public services and the purchasing power of social protection payments, the government has compounded the problem it faces this year with even greater demand for increases. 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. Expert independent analysis makes it clear – when the once-off measures are stripped away, Budget 2023 was regressive.

The Labour Party is 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 2024 proposals.

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. The permanent increases provided last year were insufficient to meet rising costs, as prices grew at levels not seen since the 1980s. There were no rate changes in Budget 2023 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 somewhere between €3 and €4 billion. It is unclear if this will be inclusive of additional health spending of approx. €1.1 billion. The Labour Party is calling for measures totalling up to €4 billion inclusive of the health overspend, and an extra once off €90m housing package to support local authorities this winter to CPO vacant homes and derelict sites (€50m), continue to advance tenant-in-situ sales, and return 3,500 empty council home to use (€40m).

Levy on Windfall Energy Gains

Labour sought costings for extending the levies on energy windfall gains to the end of 2023 and into 2024. No estimates were given, nor was clarity provided on how the existing revenues raised would be applied to lower bills.

In response to a Dáil question the Minister for Finance said that the 2022 revenue will be collected at the end of September and included in the Fiscal Monitor published the week before Budget, and he also went on to say *“The proceeds from the cap on market revenues will be retained and used in the electricity sector to lower prices for consumers. As such, this measure will not increase Exchequer revenue and will not be included in my Department’s projections of Exchequer receipts.”*

Therefore, our Budget is constructed on the assumption that the projected revenues from the existing windfall taxes will be used for new energy supports this winter, most likely in the form of energy credits again through the CRU or else direct lowering of electricity unit prices.


If the government proceeds again with domestic electricity credits, there must be claw-back mechanisms such as 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.

Without knowing yet what energy profits for 2023 will be, we have conservatively estimated that extending a windfall levy would yield €400m in 2023, rising to €600m in 2024. Our preference is for the application of a levy of 30% on profits for the second half of 2023 and all of 2024, with the revenue used to fund additional climate and energy poverty measures.

Addressing Energy Poverty

Labour has targeted supports through Budget 2024 to help over 1 million households at risk of energy poverty meaning half of all households in the country will benefit. In the short term, the ban on utility disconnections must be reinstated. However long-term adaptation is needed to tackle persistent energy poverty and in our climate proposals we commit over €200m more to the retrofitting of low-income households, alongside the recruitment of Community Energy Advisers.

As proposed in recent years and included in the cost-of-living package, we would fund in 2024 a refundable Carbon Tax Credit worth €400. This income tax credit would be targeted at ordinary working families in poorly insulated homes. It would be refundable 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. Our costing is based on up to 500,000 claims. Over time the credit would be phased out as homes are made more energy efficient.



Combined with the 2023 Cost of Living measure, this credit would be worth €800 in total to low- and middle-income workers. For families reliant on solid fuel and home heating oil this credit would make a significant difference.

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.

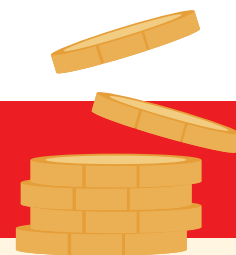
There has been no increase in the base rate of **fuel allowance** since 2022. Last year a €400 once off payment was provided instead. Fuel costs are not going to fall so permanent increases are needed. We provide for a €250 once off grant this winter to over 400,000 recipients, alongside the extension 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.

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 provide an extra €10m in funding to address energy poverty through Additional Needs Payments and other supplementary welfare allowances.

• Refundable Carbon Tax Credit (estimate).	€200m
• Increase by €10 the monthly Household Benefits Gas or Electricity payment to €45.	€62.4m
• Provide once off Fuel Allowance payment of €250, increase fuel allowance weekly rate by €5 a week, and extend four extra weeks.	€130m
• Expand eligibility for Fuel Allowance to recipients of Working Family Payment and Traveller families.	€38.6m
• €10m fund to address energy poverty and utility debts through additional needs payments and other SWA payments (ENPs/UNPs).	€10m
• Recruit an extra 50 Community Welfare Officers.	€4.4m
• Extend Winter Ban on Utility Disconnections through 2024.	

WINTER COST-OF-LIVING PACKAGE



REVENUE RAISING MEASURES

- Extend the Energy Windfall Levy to the end of 2023 (€400m)
- €10/MwH surcharge levy on Data Centre energy use. (€40m)

EXPENDITURE MEASURES

- Additional Health funding. €1.1bn
- October and Christmas Social Welfare Bonus. €690m
- Business supports and Energy Wage Subsidy Scheme. €400m
- €9 per month Climate ticket for unlimited public transport in Ireland. €330m
- Increase of €15 per week in Social Welfare Payments from October. €275m
- Child Benefit Double Payment in December. €170m
- €1,000 reduction in 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. €101m
- School winter support payment for energy and increased costs. €92m
- Council funding for Vacant Homes, Tenant-in-Situ scheme and Voids. €90m
- Additional core funding grant for childcare sector. €50m

ONCE OFF TAX MEASURES

- Double Rent Credit to €1,000 in 2023, and 2024 respectively. €400m
- Extend VAT rate of 9% on electricity and gas supplies to July 2024. €224m
- €400 refundable Carbon Tax Credit for approx. 500,000 working families in energy poor households in 2022. €200m
- Postpone October 31st fuel excise increase until July 2024. €155m
- Remove Motor Tax charge for quarterly and monthly payments. €37m

TOTAL: €4.0bn

Protecting Fixed Incomes, Older People and Pensioners

Recent increases to social welfare benefits and assistance payments have been substantially below the rise in the cost of living. To provide some insulation against inflation we would apply a phased increase of **€27.50 per week increase to all social welfare payments**, in line with a minimum essential standard of living (MESL).

This would consist of a €15 a week increase from January, a further €7.50 in June and €5 from October 2024. Future increases in weekly payment rates would then 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. As part of our Cost of Living package we provide for the €15 increase to come into effect from Budget week.

The Living Alone Allowance was not increased in 2023 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 has called on government to ensure retired semi-state workers such as those from An Post receive the pension increases they are entitled to. We would also provide funding for the new auto-enrolment pension scheme due to commence next year.

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| • Phased increase over 2024 of weekly Social Welfare Payments by €27.50 per week. | €1,473m |
| • Increase the Living Alone Allowance by €5 to €27 per week. | €62.5m |
| • 2024 funding for Auto-enrolment scheme (Top Up and CPA costs). | €82m |
| • Commit to 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 €20 a month would provide additional support for 17,000 families. As outlined further on in Labour’s Budget, we fund free GP for all children, slash back to school costs for parents, reduce the cost of childcare to €200 a month and provide for record targeted increases to the Qualified Child Payment. We also commit to €220,000 in dedicated core funding for each Family Resource Centre.

• 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 €20.	€32m
• Core funding for 121 Family Resource Centres.	€8.5m

WORK



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 throughout 2022 and 2023 for workers to secure a pay rise, alongside radical improvements in public services that directly reduce their out-of-pocket costs for essential public services 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. As a first step tax relief on trade union subscriptions should be restored. Labour would provide for a 10% increase in funding for both the Workplace Relations Commission and the Health and Safety Authority targeted at 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 €14.80 an hour. As a first step, the minimum wage must be increased by €2 to €13.30 rather than the proposed €1.40 (up to €12.70), to reflect the ever-growing impact of inflation, and sub-minima rates to young people scrapped. Increases in the NMW since 2021 are 5% below the rise in the cost of living. Labour would ensure government uses it's €17bn+ procurement budget to support decent incomes, raise the wages of low paid work and specifically reward collectively bargained earnings.

The increase in the Small Benefits Exemption should be retained in 2024 and allowed to be paid in two instalments, while we support the ICTU calls for an increase in the Eating on Site allowance, 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 **Living Wage** for all Public Servants and put in place a clear pathway to transform NMW up to €14.80 an hour.
- Increase **Minimum Wage by €2 an hour** to €13.30 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.
- Phased increase of the **Working from Home Allowance** from €3.20 a day to €5.
- Maintain the existing **flat-rate expenses** regime.

Public Sector Pay

The Labour Party believes in the principle that the world of work is best and most productively managed through an approach underpinned by collective agreements. No new public service pay deal for 2024 has been concluded in advance of the Budget however we are providing €1.3bn to allow for a phased 5% increase to salaries in line with expected wage growth next year. This package would also provide for addressing many of the outstanding pay claims in the public service.

Specifically, the Labour Party would also use this funding envelope to restore pay parity for workers in the community, care and voluntary sector, including those in Section 39, Section 10 and Section 56 organisations. Long-delayed pay improvements for workers like medical laboratory scientists must be delivered and increases provided for retained firefighters. Specific pay proposals to improve recruitment into our Defence Forces are also urgently needed and these are outlined under the Community section.

- Public Sector Pay Deal cost in 2024 and address a series of outstanding pay issues include S39/S10/S56 workers.

€1.3bn

Indexation - Income and Payroll Taxes

As outlined in Table 2 of the Appendix, under a Labour Budget we would ensure no net reduction to income and payroll taxes. Our spending plans provide for the indexation of income tax and USC credits and bands at a rate of 3%. 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 any salary increases and provides for relevant increases to tax bands to account for the increase in the NMW.

The Summer Economic Statement should outline in full the cost of the required increases to Social Welfare payments, and changes to income taxes needed to index in line with inflation. These should then be automatically part of the annual Budget process and defined by law.

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 PRSI starting with a 0.5% increase in 2024.

As outlined by ICTU in 'Making Work Pay' employers are '*significantly 'under taxed' as a percentage of output and employer contributions would need to double to reach the EU average*'.

Now is the right time to act with Ireland experiencing full employment and continued jobs growth expected in 2024.

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| • 3% indexation of Income Tax and USC credits and bands (first year). | -€669m |
| • 0.5% increase in Employer's PRSI (first year). | +€415m |
| • Withdrawal of Income Tax Credits over €100,000 (first year). | +€327m |

Providing Paid Leave when it matters

We would double the length of dedicated paternity leave available to new fathers up to four weeks and provide families with more flexibility by allowing the second fortnight to be taken within the first 12 months. We would also provide for a further week of paid parental leave to take it up to eight weeks. Labour has also called for the introduction of reproductive leave for miscarriage or threatened miscarriage and call on the government to commit to linking paid leave to earned income.

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| • Double the provision of Paternity Leave Benefit to four weeks and allow the second fortnight to be taken within the first year. | €13.4m |
| • Extend Parent's Leave Benefit up to eight weeks. | €12.8m |
| • Provide up to 20 days of reproductive leave as outlined in Labour's Reproductive Health Related Leave Bill. | €8.4m |

Supporting workers when they need it

Our social insurance contributions are pay-related and fund social welfare benefits and pensions. When a worker loses their job, they should be entitled to immediate support from the State and the link between previous income and the level of benefit paid out should be re-established. We are proposing a phased introduction, starting with a pilot €30 top-up, and the removal of waiting days for Jobseekers Benefit.

The current social insurance system doesn't recognise cohabiting couples, but we would extend widower's pension eligibility for surviving cohabitants for when a loved one is lost.

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| • Pilot phased introduction of Pay Related Jobseekers Benefit providing a €30 per week increase for incomes over €30,000. | €16.1m |
| • Waive the three-day waiting period for Jobseekers Benefit. | €8.6m |

- Widow/Widowers pension eligibility for surviving cohabitants. **€12m**
- Provide for an Energy Wage Subsidy Scheme and transition it over the medium term into *ObairGhearr - a Short-Term Working Scheme*. **€400m**

Energy Wage Subsidy Scheme

Thousands of jobs remain under serious threat due to exorbitant energy costs and increasing input costs, as businesses struggle from one crisis to the other. Many still carry legacy and warehoused debts from the Covid pandemic. Labour would again provide €400m of once off funding to support businesses through an Energy Wage Subsidy Scheme to support SMEs and those sectors particularly at risk such as manufacturing, retail, and hospitality. In the medium term we would then transition this new support into *ObairGhearr - a Short-Term Working Scheme* set at 80% of previous earnings.

Labour called for the pandemic Employee Wage Subsidy Scheme (EWSS) to be remodelled into a permanent fixture in our labour market to prepare us for future recessions. This short-term working scheme 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.

To stop firms taking advantage of these supports, compliance checks will be key. The scheme would ensure a collective agreement oversight mechanism, between workers, their unions, businesses, and the State. This will protect workers from unemployment, help businesses retain staff, while guaranteeing that each worker has an individual personal development plan.

Additional Disability and Jobseeker supports

Labour does not support the creation of three tiers of disability allowance and would urge the Department to focus on phasing in the long called for Cost of Disability payment starting with funding of €226m this year.

We would also increase the Disability Allowance weekly income disregard from €165 to €200 for those able to work. The Wage Subsidy Scheme and EmployAbility support people with disabilities in the workplace, and we would fund 1,000 extra places on each scheme.

We would double the payments for workers on CE, Tús and RSS schemes, increase the Community Employment materials grant by 10%, and double 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. We would also finance significant changes to the Community Services Programme.

• Phased two-year introduction of a Cost of Disability Payment starting with €20 in 2024.	€226m
• Increase the income disregard for Disability Allowance to €200.	€1.5m
• 1,000 extra places in Employability to support those with disabilities into the workplace.	€3.5m
• 1,000 extra places on the disability Wage Subsidy Scheme.	€13m
• Additional 2,000 JobsPlus places.	-€13m
• Increase Community Employment, Tús and RSS top-up to €40.	€19.2m
• 10% increase for CE Materials and double training grant to €500.	€6.6m

Investing in Young People

We would restore full adult Jobseekers rates for young people, provide the €500 cost of education grant to all back to education allowance recipients, and invest in youth work services. As provided for in the public pay allocation, the salaries of youth workers and other support staff should be increased in line with the next pay agreement as estimated below.

• Restore full adult Jobseekers to those under 25.	€65m
• Provide the €500 Cost of Education grant to all BTEA recipients.	€1.5m
• Increase funding for youth work services by 10%.	€1.3m
• Youth worker salary increases in line with public pay agreements.	€2.5m

CARE



We believe in a society that values care, and invests from cradle to grave, to ensure people have access to the services they need. We outline here proposals for childcare, addressing child poverty, supporting family carers and how we can deliver 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, the Labour Party and Labour Women have consistently 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.

OUR GOALS	OUR PLANS
Equality for Children	A universal Public Childcare Scheme
Affordability for Parents	Cap childcare fees at €50 a week
Fairness for Professionals	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.

To begin to realise that vision for a universal childcare system, Labour would invest €65m in 2024. This programme would be implemented through publicly owned facilities, with initial pilot schemes targeted in areas with a shortage of childcare places.

To give immediate relief to hard-pressed parents during this cost-of-living crisis, Labour would cap monthly childcare fees at €200 per month (€50 per week) per child, bringing costs closer to average European levels.

The SIPTU Big Start Campaign has estimated that at least €92m is needed to improve

pay and conditions of employment by at least €2 an hour. A further €50m is needed to ensure recognition of length of service and qualifications. Labour would also again allocate an additional once-off €50m of core funding this winter to meet wage and energy costs through our cost-of-living package.

A further commitment is also needed to provide the national co-financing for professional development of childcare workers as outlined in Nurturing Skills, the Workforce Development Plan for Early Learning and Care and School Age Childcare. The NTF surplus should be used to facilitate this multiyear investment. We would also increase AIM funding by 20% to allow for more hours to be covered supporting children with disabilities in pre-school education. It is also crucial that administrators are supported at AIM so that swifter decisions are made and implemented in advance of school years commencing. Design work must also continue on the Tackling Disadvantage: Equal Participation Model and funding proposals brought forward in 2024.

• Cap childcare fees through the NCS at €50 a week.	€244m
• Rollout first stage of our Universal Public Childcare Scheme.	€65m
• Increased Core Funding for pathway to professional pay.	€142m
• Workforce development funding – national co-financing.	€17.8m
• 20% funding increase for Access and Inclusion Model and further design work on the Equal Participation Model.	€10m

A CHILDREN’S BUDGET TO END POVERTY

Nearly 90,000 children in Ireland 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 a political follow through making the necessary investments or payment increases.

In Budget 2023, the Qualified Child payment was only increased by €2 a week, despite calls for much more substantial increases of up to €12. This is a targeted payment that directly helps address child poverty. Labour would make the investment needed now of €176m in 2024 to provide for a €15 increase in the rate for over 12s, and a €10 increase for younger children.

We welcome the recent paper 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 a key task would be producing 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 €65, and by €10 for children aged under 12 to €52. **€176m**
- Dedicated Departmental team to address child poverty and examine feasibility of new Child Income Support Payment. **€2.5m**
- Extend Area Based Childhood programme to 5 new locations. **€3.8m**
- 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***).

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.



In July the Seanad debated Labour's motion calling for a range of measures in Budget 2024 along with long needed policy changes to support family carers. The restrictive means test, and low rate of payment is not sufficient to meet the financial needs of those caring for dependents. The application and appeals process for Domiciliary Care Allowance is simply not fit for purpose.

During the pandemic Carers ensured many people were able to remain in their homes. They are our unsung heroes and need a helping hand. Too many receive little or no support from the State so we would increase the income disregard and respite grant in recognition of their invaluable work. We would also extend eligibility for the Carer's Allowance to all those in receipt of the Carer's Support Grant benefiting nearly 6,000 people.

We would extend eligibility for the State Pension to Foster Carer's and increase foster carer allowances with an additional investment of €48 million. These figures are estimates due to the inability to cost some of the proposed changes.

- | | |
|--|---------------|
| • Carry out an evaluation of Carers' Allowance and other supports as part of a full Cost of Care review. | |
| • Increase Carer's Allowance Income Disregards to €500 (single) and €1000 (couple). | €59m |
| • €150 increase in Carers' Support Grant to €2,000. | €22m |
| • Extend Carer's Allowance to all those in receipt of the Support Grant. | €60m |
| • Increase Foster Carer's allowances and extend pension eligibility. | €48m* |
| • Increase Domiciliary Care Allowance by €20, extend up to 18 year olds and reform the application and appeal process. | €36.4m |
| • 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 welcome, but long overdue. 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, and a living wage and improved terms and conditions for care workers.

We also believe the Fair Deal scheme needs to be reformed to allow people to remain in their own homes where feasible. The budget for Fair Deal is about €1.5 billion 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 but this is difficult to cost as every case will be different, and 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.

Critically, the long-awaited Commission on Care must be established in 2024, and a budget provided for appointing and resourcing 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.	N/A
• Restore 1.9 million home support hours, and pay home care workers the new Living Wage rate.	€70m
• Additional funding for the Fair Deal Scheme.	€40m
• Establish a Commission on Care and appoint a Commissioner for Older People and Ageing.	€3m

CLIMATE



CLIMATE

The Climate Change Advisory Council has been clear that on our current trajectory Ireland will not meet carbon emission targets, while the EPA has said Ireland will achieve only a reduction of 29% by 2030 rather than the legal binding target of 51%.

After another summer of recording breaking temperatures and apocalyptic weather events around the world, Budget 2024 must address climate breakdown which is our existential threat. We also still 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.

Again, our flagship climate measure in Budget 2024 is the introduction for one year 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 2024. 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.

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

The Labour Party has 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 investments to improve biodiversity and sustainability. It is essential that completion dates for flagship public transport projects like MetroLink are confirmed and delivered on.

We provide for an extra capital investment in climate measures of €395m, with €157m dedicated to retrofitting, €113m for solar installation, and €125m on public transport and cycling.

Energy Efficient Homes and Buildings

Improving the energy efficiency of our built environment is an immense and expensive challenge for Ireland. A good place to start is in people's homes as making them warmer will create jobs, reduce costs and cut our carbon emissions. The National Retrofitting Plan is making progress, but we can do more faster.

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.

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 €87m in 2023, providing for 2,400 dwellings, and the Programme for Government plan is for 36,500 to be done by 2030. Based on an average cost of €36,250 per unit, to ensure 5,000 homes are progressed next year would require an extra €100 million factoring in some construction inflation bringing the full investment to €187m.

The SEAI **Better Energy Warmer Homes Scheme** provides free of charge energy efficiency upgrades to low incomes households. It has a budget of €148m to retrofit around 6,000 homes a year. There are long delays of up to 19 months from application to completion, and demand is high with over 20,000 applications received since January 2022. The average cost is €24,000 per home. We would allocate a further €50m of capital to cover nearly 170 homes a month, or 2,000 a year, with provision for replacement of doors as well, taking the total number of low-income households for retrofit in 2024 to 8,000.

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. The government intends to introduce a low cost retrofit loan scheme, but it has been delayed for over a year. Other incentives are still needed to boost uptake of **one stop shops** through the **National Home Energy Upgrade Scheme**.

Labour would introduce 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 future low interest loans, therefore helping bridge the affordability gap in a targeted way.

To encourage uptake of these measures, Labour would also begin to appoint **local community energy advisors** who would help to empower people across the country to make the necessary changes as those most likely to act will have already done so.

- 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. **€40m**

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 2024. **€50m**

Energy Transition

The reliance on gas and fossil fuels for electricity generation has exposed Ireland to record prices, and the risk of blackouts. The rapid deployment of offshore wind infrastructure is needed to diversify our grid, and Labour would direct the ESB to scale up delivery. No offshore license was awarded to the ESB recently when state owned companies should be much more proactive in leading us in the energy transition, and Labour would plan to deploy resources from Ireland's new wealth fund to invest in delivering on Ireland's untapped renewable energy potential.

There is a desperate need to resource the planning system to support our climate objectives. In parallel we must invest in training and education places, and we would fund another 1,000 Skillnet places, with funding for 3,000 green tech and climate change courses of €4.5m.

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.

Demand continues to soar for the SEAI solar panel installation grant of up to €2,400, with applications this year projected to reach over 21,000 bringing the overall cost to €52m. We would increase this grant to €3,600 and provide enough funds for another 12,000 homes in 2024. We would also encourage farmers and small businesses to install

solar capacity.

Our grid must become 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 local authorities must be funded by the network to 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

- Increase SEAI Solar Panel installation grant to €3,600 and increased uptake to another 12,250 homes in 2024. **€59m**
- School retrofitting and solar panel installation over 10 years. **30m**
- Community Energy Grant Scheme. **€5m**
- Resource the planning system and invest in another 1,000 Skillnet places to support 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 and Active Transport – time for a Cycling Package

Beyond the €9 climate ticket, Labour would further invest in public and active transport. We would allocate an additional €50m to fund capital investment in public transport to meet increased demand from the €9/month ticket. Services must be punctual while operators must be held to account for failures, and in future be publicly owned. We provide funding for a 10-year capital plan to make all public transport accessible along with a national programme to provide 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.


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, to be designed and delivered through both the VRT and the annual motor tax system.

As a new measure, we would zero rate VAT on bicycles, e-bikes and safety equipment. Labour has also 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 those out of work or self-employed to purchase a bike so we would allocate €5m through the Social Welfare Allowance 'Additional Needs Payment' to support grants of up to €250 to support those who want to buy a bike. Alongside this, we would carry out a comprehensive review of how the tax system can be better used to incentivise uptake of cycling, e-bikes and cargo bikes both in homes, and businesses.

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.

Labour would provide €26 million in capital funding for the expansion of the City Bike scheme we introduced, 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 including Drogheda, Dundalk and Swords. There would also be provision for e-bikes to facilitate longer distance travel. A further €2m would be allocated to provide a 50-cent subsidy per trip to support operating costs. The underspend of €30.6 million at the end of August due to slower than expected drawdown for Greenway projects is concerning. Local authorities, the Department of Transport and the NTA need to better co-ordinate and plan project delivery.

Increased funding is also needed for a rural hackney service, rural transport schemes and the Local Link service. Contracts for a reformed and fit-for-purpose School Transport Scheme should also be adapted to reward operators who invest in new alternatively fuelled vehicles, and we would increase the Alternatively-Fuelled Heavy Duty Vehicle (AFHDV) Purchase Grant Scheme up to €5m to support private coach operators, subject to EU state aid rule changes.



• Introduce an SUV/Car bloat tax based on weight and size.	TBD
• Zero rate VAT on bicycles, e-bikes and safety equipment.	€17.6m
• Funding for Rural Hackney Service and Local Link services.	€7m
• €250 bicycle grant through DSP SWA Additional Needs Payment.	€5m
• National Travel Assistance Scheme to support independent travel for those with disabilities.	€2m
• 50 cent subvention per trip for city bike schemes.	€2m
• Introduce a new 'Cycle to School' tax scheme.	€1.4m
• As an interim measure extend short hop zone to Newbridge and South Kildare and Drogheda until new National Fares Strategy is implemented.	

CAPITAL

• New investment for public transport and active travel projects.	€50m
• Expansion of public City Bikes and new City e-bikes scheme.	€26m
• €3,000 Cargo or E-bike grant through car scrappage scheme.	€25m
• Make public transport fully accessible over ten years for people with disabilities (first year funding - capital).	€21m
• Alternatively-Fuelled Heavy Duty Vehicle (AFHDV) Purchase Grant Scheme.	€2m
• Seed funding for Community Cargo Bike clubs.	€1m
• Increase EPA allocation for monitoring water quality.	€2m

Just Transition, Air Quality, Biodiversity and Sustainability

We would fund at least a further 60 projects through the Just Transition Fund with a new allocation of €21.5m targeted outside the Midlands, invest in the NPWS, and fund 20 new sustainability projects through the Community Services Programme. We would also expand EPA air quality monitoring, and provide €1m to the National Biodiversity Data Centre.

A National Recycling and Repair Company should be developed within the Bord na Mona structure, and 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.

• Double the Just Transition Fund targeted for outside Midlands area.	€21.5m
• 38 new stations in EPA real time air quality monitoring network.	€4.5m
• Increase National Park and Wildlife Service current funding by 20%.	€9.5m
• New sustainability projects in the Community Services Programme.	€5m
• Seed funding for pilot Repair Bonus project to tackle fast fashion.	€3m
• Funding for EPA monitoring and waterway restoration.	€2m
• Move the National Biodiversity Data Centre to a standalone agency.	€1m

Agriculture, Food, Marine 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 2024 on top of the existing budget. With changes to the Nitrates derogation there is now also an urgent need for the anaerobic digestion support scheme.

Significant funding will likely be required to support the increase in applicants for the ACRES scheme. We would also allocate €50m of new funding to increase the budget for Areas of Natural Constraint. This critical payment for farmers should be paid on time, and not delayed as it has had limited design changes within the new CAP programme.

We would maintain the Horticultural Exceptional Payment Scheme in 2024 and expand it to soft fruit growers to protect our home-grown food sector. The €10.9m committed to the Tillage Incentive Scheme should also be increased by a quarter to support increased domestic production of grain and fodder crops and improve our food security. Labour would also substantially increase investment in organic farming by 50% from the current €48m, with provision within that for an increase in payments to encourage a greater take up.

Forestry must be made attractive as a long-term secure investment by addressing problems caused by ash dieback with a reconstitution scheme. The Forestry plan is now in place and we need renewed effort to meet the ambitious government targets for afforestation.

Ireland is entitled to just over €1bn from the EU Brexit Adjustment Reserve but most of these funds remain unspent, yet the deadline is fast approaching. Additional BAR funds should be allocated this year to support the farming sector, agri-food, marine and seafood producers.

- Increase ANC funding to €300m and pay on time. **€50m**
- 50% increase in the Organic Farming Scheme. **€24m**
- Horticultural Exceptional Payment Scheme. **€3.5m**
- 25% increase to Tillage Incentive Scheme. **€3m**
- 20% increase in animal welfare allocation. **€1.2m**
- Introduce an anaerobic digestion support scheme. **DECC**

CAPITAL

- Provide funding for rooftop solar on another 500 farms. **€24m**

HOUSING



HOUSING

Ireland needs a radical change in housing policy. In the context of the housing disaster brought about by this government and the previous government, we need to implement an ambitious and urgent State-led programme to deliver the much-needed homes for our people and our communities.

We need to see urgent adoption of more ambitious targets – because, two years on, the Government's own Housing for All plan has failed even to meet the inadequate targets set within it. And we need urgent adoption of a massive social and affordable house-building programme, to ensure delivery of homes; and access to decent, adequate, affordable and healthy housing for all, as demanded by the UN Sustainable Development Goals (UN SDG 11 - By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums).

The number of people experiencing homelessness has soared by over 50%, rents have risen to unaffordable levels for many, and house prices are also rising. Almost two thirds of our young people have now no option but to stay in the family home well into their 20s and 30s.

Ireland needs to build at least 50,000 homes a year, but the government's target for housebuilding is far too low. The government's plan, even if implemented in full, will only meet two thirds of the real need. It's simply not ambitious enough, and this lack of ambition will perpetuate and worsen the housing crisis for years to come.

Labour has been very clear in setting out our ambition on housing. 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 also 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. The crisis for renters has been deepened by the Government's disastrous decision to lift the temporary no-fault eviction ban earlier this year, without putting in place adequate effective measures by way of safety-nets for those facing eviction.

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.

By contrast, the latest solution offered by the Government on rental homes is to propose tax breaks for landlords, without any evidence that this measure will work to stop landlords from selling properties. In our view, landlords should not be paying lower taxes on passive rental income than

workers' pay on their wages - especially when a substantial portion of those wages then go on paying the rent! This is an issue of generational (in)justice. 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.

Economic analysis commissioned by the Labour Party shows that at least another €1bn needs to be invested by the State in housing delivery.

Overall, we would allocate over €1.6 billion more in capital to provide for the delivery of social and affordable homes in 2024.

Social and Affordable Housing Provision

Over the medium-term Labour would move to double capital investment in social and affordable housing. Doing so would also address the over-reliance of the State on private rental accommodation to provide social housing through current expenditure programmes like HAP, RAS and social leasing.

The existing FG/FF model is not a viable long term housing strategy, as it will leave the State with no asset, despite having invested hundreds of millions of annual current expenditure on housing provision.

Our ultimate 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 20,000 social and affordable homes in 2024.

The Government's proposed building programme under Housing for All in 2024 would deliver 9,300 social homes. This is not enough.

We would provide an additional €860 million, funded from excess corporation tax receipts, to build an extra 2,700 local authority homes next year on publicly owned land.

Accurate figures for the delivery of cost rental and affordable housing in 2023 are hard to come by, and costings from the Department are opaque. The building of these homes are funded by the Department through a variety of indirect schemes, and through the LDA. Only 101 affordable purchase homes were delivered in the first half of the year, alongside 22 AHB cost rental units.

Labour is proposing to more than double annual delivery for these two streams, to ensure that 4,000 affordable purchase homes, and 4,000 cost rental homes, can be delivered in 2024. This would be partially funded through the phasing down of the Help to Buy and First Home shared equity schemes, which have been shown to bring about higher house prices.

The Government is intent on pursuing the Croí Cónaithe (Cities) scheme which will use up to €450m of investment to underwrite private apartment developments on urban sites. If this scheme is to be continued, however, then at a minimum the delivery of cost rental homes should be a condition of funding.

CAPITAL

- Build an extra 2,700 local authority homes on publicly owned land in 2024 for total delivery of 12,000 units (All in cost). **€860m**
- Financing to ensure delivery of up to 4,000 cost rental units, and 4,000 affordable homes through the LDA. **€450m**
- Community Infrastructure Fund for local authority and AHB building projects over 50 units. **€30m**

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

- 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.
- 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, but it is clear that vacant and derelict sites registers maintained by each local authority only reflect a small portion of the real levels of vacancy and dereliction. The continued presence of far too many vacant homes represents a serious indictment of Government policy on housing. At a time when a chronic housing shortage exists nationwide, it is shocking to see so many properties remaining vacant – and so little action by Government to tackle this.

Dereliction is anti-social. Urgent measures must be taken to bring vacant and derelict properties back into use, to be repurposed to provide 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 Housing Tax levied at three times the rate of LPT is finally in place, but enforcement methods must be strengthened, and the rate raised.

Labour believes that the rate for this tax should be set at a minimum of €2,000 per year, and levied at 1% of value, with the rate then ratcheting up further every year.

The purpose of this tax is not to raise revenue but rather to encourage the putting back into use of vacant homes. Thus, if an identified property remains empty, then the Vacant Housing Officers in each local authority should be resourced to proceed with CPO proceedings. Each local authority should have targets on returning vacant and derelict properties into use.

New vacant property refurbishment grants are now in place, but these should be available in instalments. 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 the local authorities for those who want to buy, refurbish and put back into use vacant and derelict housing.

Labour has a radical plan for action to tackle vacancy and dereliction.

- Increase Vacant Homes Tax to a €2,000 minimum charge and set at 1% in first year. **N/A**
- Provide local authorities with a budget to expand and develop the Tenant in Situ scheme, and to CPO vacant and derelict properties and to ensure their rapid repurposing for use as homes. **€50m**

POLICY CHANGES

- Establish a comprehensive national building survey to review and upgrade the vacant and derelict buildings registers maintained by each local authority.
- Extend 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 10% Stamp Duty levy on bulk sale of 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

Tax breaks for landlords will not stop property sales or evictions. Ireland needs to change the laws on evictions, so that renters are not made homeless where their home is being sold.

The Minister must revise HAP limits to accurately reflect current market rents and the discretionary levels already being paid, whilst also committing long term to phasing out HAP, through greater investment in publicly owned housing.

- Ensure every new HAP tenancy is inspected within 12 months and that 25% of all tenancies are inspected per year. **€10m**
- Double the Rent Tax Credit to €1,000. **€200m**
- 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 a 40% HAP Limit increase as requested by homeless service providers.

Homelessness

In September 2021 when Housing for All was launched, there were 8,475 people homeless; that included 1,005 families with 2,344 children.

The most recent figures from August 2023 show that 12,691 people are now homeless, including 1,866 families with 3,895 children – a shocking figure, representing an increase of 50% overall.

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.

- Return 3,500 vacant Local Authority housing unit 'voids' to use within 6 months. **€40m**
- Increase Tenant-in-Situ provision to 5,000 units and hire 60 local authority staff to support the expanded scheme. **€4m**
- Allocate funding to pilot a Housing First for Families programme to support those with complex needs. **€4m**
- Ensure every child in homelessness has a Tusla Child Support Worker, along with a dedicated School Transport place and mental health supports. **€2m**
- 20% funding increase for homeless services to support record levels, and address pay deficit for Section 10 workers. **€43m**

POLICY CHANGES

- Reinstate the Winter Temporary No-Fault Eviction Ban to April 2024, and then leave this in place until homelessness is proven to fall for four consecutive months, as per legislation introduced by Labour.
- Pass Labour's Housing Homeless Families Bill.

Other Housing Measures

Over 70,000 homeowners now have their mortgage loans owned and serviced by 'vulture funds' and their agents. The excessive interest rates applied by Funds to 'mortgage prisoners' who have had their loans sold by the main banks is causing huge stress and worry for homeowners. Families who are making every effort to service their mortgage need to be given a fresh start. Government must use the threat of penal bank levies to encourage the highly profitable banks to welcome these customers back on fair interest rates and terms and conditions. In addition, government must examine ways in which local authorities can engage in such a process too, with State backing.

The student accommodation crisis is worsening every year, and the State must act to invest in publicly owned, affordable student accommodation in higher education institutions across the country. Direct state funding is now needed to ensure these cost rental units are built.

The incidence of short-term lets replacing longer-term rentals has to be addressed urgently with stronger regulation of short-term letting platforms.

Limits for the Housing Adaptation grant scheme need to be urgently reassessed to ensure they are in line with actual costs of delivery. We would increase the overall commitment by 20% to €78m to take account of increased demand and construction inflation. Adaptation grant work should also be compulsorily aligned with retrofitting and energy efficiency measures under the SEAI Warmer Homes Scheme.

CAPITAL

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| • €100m direct state investment in affordable, public student accommodation. | €100m |
| • 20% increase for Housing Adaptation Grant funding, align with SEAI retrofitting work, and review limits in line with construction inflation. | €13m |

Construction Defects

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| • Redress Fund for Construction Defects and MICA funded with a 2% recurring levy on profits from construction activities (€50-60m/year) rather than levy on concrete products. | €500m |
| • Tax relief for remediation costs of owner occupiers and AHBs in multi-unit developments. | €7.5m |

COMMUNITY



COMMUNITY INVESTMENT

Supporting the Arts, our Culture and Language

Labour has a proud record of support for our arts, culture and for all who work in these sectors. 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 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 are proposing a €10m annual fund to help Local Authorities to wholly or part fund the purchase of new premises or refurbish vacant properties. Additional funding in the Towns and Villages Scheme would also be used to secure new spaces. 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 is very much welcome however this must not distract from improving wages in the sector and it is vital that disabled artists are properly supported by the tax and welfare system. A diversity taskforce must also be established.

New measures this year to support broadcast and film include increased investment in TG4, Raidió Rí-Rá and Screen Ireland. Labour would allocate again additional direct State funding to the Sound and Vision Fund while committing to required funding for RTÉ.

Public service broadcasting is vital to the health of our society and our democracy and Labour supports a move towards a new funding model comparable to the progressive income-based system implemented in Finland.

In the 1990s, Labour's vision transformed the Irish film industry. The industry is nothing without its skilled performers and crew. Labour will 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 the recommendations of the recent Budgetary Oversight Committee report on the film tax relief system.

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.

• Additional Arts Council Funding up to €150m.	€20m
• Increased funding to Culture Ireland to bring budget up to €10.5m.	€3.5m
• Extended opening hours for National Cultural Institutions and 10% funding increase for national and regional institutions.	€9.5m
• TG4 funding to advance towards levels provided to S4C in Wales.	€8m
• 2024 Allocation towards An Pleann Fáis proposals.	€9m
• Reinstate direct State funding stream for Sound and Vision Fund.	€8m
• An Taibhdhearc, the National Irish Language Theatre.	€2m
• Reform social welfare & medical card rules for disabled artists.	€2m
• Funding for Raidió Rí-Rá.	€1m
• Once off direct grant for RTÉ.	€35m

CAPITAL

• Funding for Local Authorities to buy and refurbish vacant properties for cultural purposes and maintain existing premises.	€30m
• Jobs investment package through Údarás na Gaeltachta.	€5m
• Increase Screen Ireland's Regional Support Fund to €5.5m.	€2m

Investing in Communities

The community, voluntary and charity sector provide incalculable supports and services across our country, and Labour would invest in their work, staff and volunteers. We saw their vital role during the pandemic and how they are integrated in our public service infrastructure.

Significant funding has been lost from the Leader Programme and SICAP in recent years and we would implement increases for each. The €15m provided to LDCs and through SICAP for community response and integration work with Ukrainians and those seeking international protection should be continued.

We would benchmark funding in the Community Services Programme to provide a living wage for workers (€9.1m), restore the non-wage grant of €6.7m and provide increased funding for manager salaries through an overall investment package of €22.8m that also provides for a 10% increase in funding targeted for sustainability projects.

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.

It has been a long running target to grow the Walks Scheme to 80 routes, from the current 50, and we would deliver on this, and put in place a further €1m to deliver on a further 20 schemes.

• Community Services Programme (Living Wage and other measures)	€22.8m
• Increase Leader Programme funding back to €55m a year.	€9m
• Invest in dedicated workforce skills and training framework for the Community and Voluntary Sector.	€10m
• Increase SICAP Funding by 5% and provide continued €15m funding to LDS and SICAP for integration work.	€2.2m
• Bring Charity VAT Compensation Scheme to €20m.	€15m
• 25% increase in the Town and Village Renewal Scheme.	€4.8m
• 20% in Department funding for libraries to €8m.	€2m
• Finally bring Walks Scheme to 80 routes and fund another 20.	€1m

Sport

Increasing the betting levy by 1% would raise €50m and we would commit this to a range of sporting investments including a dedicated focus on grassroots and LOI football as outlined in Labour's Dáil football motion in July 2023. 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 2024 for towns with populations over 5,000, and this would form a key part of delivering on the vision of the FAI.

• Funding for 50 Community playing pitches.	€25m
• Increased investment in grassroots and LOI football including Football Academy Programme in secondary schools.	€13m
• 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. **€3.5m**
- 10% increase in funding for sporting national governing bodies and Youth Field Sports programme. **€3m**

Domestic Violence, Justice, Equality and Human Rights

As recommended in the Zero Tolerance strategy, a statutory agency to address Domestic, Sexual and Gender Based Violence will be established, and we provide €3m for running costs in 2024. We welcome the recent introduction of statutory Domestic Violence leave and provide for a 20% increase in funding for Rape Crisis Centres and there must now be 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 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 2024, 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.

Having failed to hold a referendum in 2023 to address the recommendations of the Citizens Assembly on Gender Equality on Articles 40 and 41 of the Constitution, Labour calls on the government to hold this in 2024, along with a proposed referendum on housing.

- Establishment and running cost for statutory DSGBV agency. **€3m**
- Funding for additional 50 refuge places towards meeting commitments under the Istanbul Convention. **€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**

Justice, Policing and Human Rights

Labour would resource An Garda Síochána to recruit an additional 900 trainees in 2024 which is the maximum capacity of Templemore. The training allowance of €184 a week should be increased to the starting salary grade of €34,572. We estimate this will cost €15m for up to 900 recruits over 33 weeks. We need more Gardaí to help tackle the

increase in anti-social behaviour, home burglaries and serious incidents of crime, so the offer for new recruits must be improved. 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 also provide €12m to provide an approximate 12% increase in criminal legal aid fees and restore a link to public sector pay increases.

Labour would establish a dedicated forensic Unidentified Remains Unit and backs the call from the Irish Council for Civil Liberties for a funding package of over €10m that would invest in rights, providing for Coroners Support Staff, tackling hate crime, and increased resources for the Police Ombudsman.

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 900 additional Garda trainees in 2024 and provide for at least 100 additional Community Gardaí.	€23m
• Increase Garda Training Allowance to starting salary (estimate).	€15m
• Garda Body Cameras (2024 requirement).	€1.25m
• Funding for an extra 200 Garda civilian staff.	€10.3m
• Establish a new forensic Unidentified Remains Unit.	€1m
• Restore Criminal Legal Aid fees.	€12m
• ICCL Investing in Rights package.	€10.3m
• Address Prison overcrowding by investing in the Probation Service and supports for prisoners to combat recidivism.	€6m

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.

• Reduce Citizenship Fee to €200 and waive it for children.	€8m
• Raise Direct Provision payments to €50 per adult and €40 per child.	€12.8m

- Extend Child Benefit to children in Direct Provision. **€4.9m**
- 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 which are in crisis 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 the future target of 11,500. Issues around pay, terms and conditions must be urgently resolved in public sector pay talks, and a bespoke settlement will be needed for the Defence Forces to resolve issues such as the implementation of the working time directive.

Once again, the Department was not able to provide the requested funding pathway to meet the Commission on Defence LOA2 by 2028, which is deeply concerning about how seriously it is taking future planning. Acquisition of primary radar and sonar capabilities should be an immediate priority. Several pay measures can be taken immediately including the introduction of a €100 per day Navy Patrol Duty allowance, and long promised access to private medical care. It is disappointing that our Defence Forces must resort to private medical care that will cost approximately €10.6m but as an interim measure until the full medical service is in place, extra funding of €150,000 to the PDFORRA medical assistance scheme should be provided.

As recommended in the Commission, a new Lance Corporal Rank and new long service increments should be introduced but no costing was available on these. A further retention measure is to increase the mandatory retirement age for post-1994 personnel to 55 for privates, corporals and sergeants and their Naval Service equivalents; and to 60 for Senior NCO ranks above that, once they meet the required regulatory, medical and fitness criteria. The long running saga over backdated allowances to the Army Ranger Wing must be finally resolved.

- Introduce a unified Navy Patrol Duty allowance of €100 per day. **€3m**
- PDFORRA Medical Assistance Scheme. **€0.15m**
- Cost of backdated allowances due to Army Ranger Wing. **€5.2m**
- Introduce Lance Corporal Rank, new long service increments and the Working Time Directive – **no costing provided.** **TBD**
- Allow all post-1994 Defence personnel to remain up to 55 or 60 respectively. **TBD**

Foreign Affairs

Labour would provide for a 10% increase in overseas development aid to take the overall allocation up to €1.56 billion in 2024 and we are committed to the achievement of the Sustainable Development Goals by 2030. Ireland must deliver on the €225m per annum of climate finance already committed to, and provide funding to the Loss and Damage Fund.

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.

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| • 10% increase in funding for overseas development assistance, towards meeting Ireland's target of 0.7%/GNI*. | €143m |
| • Passport Printing Office for Cork (€6m capital). | €7.6m |
| • Open Passport Office in Belfast (staffing and operational costs). | €3.5m |

EDUCATION



EDUCATION

Introduce DEIS+ and tackle disadvantage

For many years Labour has called for increased dedicated funding for DEIS schools to tackle disadvantage. However, the recent expansion of the scheme is at risk of diluting the impact of targeted measures, and we back the call from principals for a bespoke DEIS+ band with a focused stream of investment for the most disadvantaged areas. 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 propose these measures to be funded from the health and disability budgets, alongside the additional budget we are allocating for reducing class sizes and increasing capitation for DEIS schools. Placing multidisciplinary teams in schools will require close co-ordination with the HSE.

The City Connects pilot project in the NEIC provides a comprehensive system of student support to ensure that each and every student receives all the services and resources he or she needs in order to succeed and thrive in school and achieve their full potential. As part of our DEIS+ focus, we propose expanding this to all DEIS Band 1 schools.

Further expansion of the Hot School Meals pilot programme must be focused in DEIS schools first, and we provide increased funding for the school completion programme to expand it to a further 100 schools along with 20 more community liaison positions.

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| • Begin phasing in of DEIS+ within identified clusters. | €3m |
| • Cut class size ratio in DEIS schools to 15:1 (first year cost). | €20m |
| • Additional 50% increase in capitation for DEIS schools (first year cost). | €24.8m |
| • Rollout of Hot School Meals to every school over 10 years (first year cost) prioritising DEIS schools in 2024 and 2025. | €44m |
| • Expand City Connects programme to all DEIS Band 1 schools (first year costs). | €6.9m |
| • 10% increase in School Completion Programme funding. | €3.4m |
| • Appoint 20 additional Home School Community Liaison positions. | €1.4m |

Make Education Free - Cut Costs for Parents

We want a fair start for every child, and Labour will make education truly free for parents. After many years of campaigning in September we finally saw the introduction

of free books in our primary schools. This should now be extended to post-primary schools. Every child should be supported for clothing and footwear costs by making the current means tested allowance universal and retain the €100 temporary increase. 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 in 44,000 additional places on the School Transport Scheme to meet projected demand and make it free. Alongside that we would ban voluntary contributions and increase capitation grants for schools by 20% while extending Child benefit for those 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.

• Universal Back to School Clothing and Footwear Allowance at increased levels paid in 2023 (€260 for 4-11 and €385 12-22).	€243m
• Extend Child Benefit to young adults in second level education.	€65.5m
• Free of charge books at secondary level.	€62m
• Increase school capitation by 20% while banning voluntary donations.	€41.4m
• Free School Transport and enough additional places to meet demand (first year costs).	€15m
• Permanently abolish State Examination Fees	€11.5m
• Provide funding for Home Economics materials and ingredients.	€2m

Support Special Needs Education and SNAs

For the 2024 school year, there is a projected requirement for 300 additional special school places, 255 primary special classes and 148 additional post primary special classes. Labour is providing first year funding for these projected needs, which will include additional staffing of approximately 540 teachers, and 950 Special Needs Assistants. The projected capital cost of additional required accommodation is approximately €320m.

In other measures, we would phase out the 72-hour obligation for SNAs, provide funding for increased places on the UCD SNA course, and extend access to Bereavement Leave to school secretaries. Alongside these measures, we would increase Summer Programme Fees by 20%.

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 2024 (first year costs).	€20.6m
• Phase out SNA 72-hour obligation, increase access to UCD SNA course, and extend bereavement leave to all education staff.	€7m
• Autism Audit of all schools (over four years).	€4.9m
• Increase Summer Programme Fees by 20%.	€3.2m
• Autism CPD Training.	€1m

Reduce Class Sizes and fund our Schools

We will reduce class sizes at both primary and secondary level as Ireland has some of the largest in Europe, and as already outlined increase capitation by 20% as Ireland also has some of the lowest education funding in the OECD. An essential part of lowering the pupil teacher ratio is the need to retain staff in Ireland by addressing the housing crisis and increasing pay and recognising that living in our capital city is more expensive.

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 €92m.

We support the call for a €20 per pupil grant to fund school based mental health supports, allocating €19m for this in primary and secondary schools and we also commit to increased investment in the building programme, and school libraries.

• Reduce Primary School classes by 2 points (first year cost).	€14.8m
• Reduce secondary school class sizes by 1 point (first year cost).	€20.7m
• Mental Health funding grant of €20 per pupil.	€19.3m
• Restore School Leadership posts of responsibility (first year cost).	€2m
• Increased supports for homeless, Ukrainian, and migrant children.	€5m
• Implement the National Traveller Education Strategy.	€1m
• Phase out subsidy for private fee-paying schools over 5 years.	-€24.2m

CAPITAL

• Additional school classrooms after reduction in pupil-teacher ratios.	€150m
• Maintain School Library Funding.	€20m
• Provide a defibrillator for every school.	€8m

Tackle the Crisis facing Students

Costs for students must be radically reduced, and funding increased for SUSI grants to address the increased cost of living and student accommodation crisis. Our goal is to achieve publicly funded education at all levels of the system. Despite the removal of PLC fees the Government still have not acted to remove Apprenticeship fees.

We would cut student fees by a combined €2,000 in 2023/24 between permanent and once off measures. 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. In this Budget we would increase SUSI income grant limits by 10% and would increase overall SUSI grant amounts by a quarter reflecting the increased costs students face alongside a once off cost-of-living measure of an additional €1000 this autumn to each grant recipient paid in two instalments.


We would ensure all young adults in the International protection system are treated as residents for the purpose of accessing higher education and grant access to the Student Assistance Fund which we would increase by €6m. SAF eligibility should 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 €8.7m.

Labour would deliver a dedicated programme of capital investment to deliver publicly owned affordable and subsidised student accommodation through HEIs with an initial allocation of €100m in 2024. 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.

Critically, we provide first year funding to allow for the increase of PhD stipends to a minimum level of €28,000. We would also increase funding for further and higher education by 10% through a reallocation of the surplus in the National Training Fund and restore postgraduate grants.

• Permanently reduce Student Contribution fee by €1,000.	€92m
• Increase SUSI grant income limits by 10%.	€15.5m
• Increase SUSI grant levels by 20% and extend to part time students.	€33.5m
• Reinstate postgraduate grants and double uptake (estimate).	€12m
• Increase Student Assistance Fund and extend to international students.	€6m
• Increase the Fund for Students with Disabilities.	€1m

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| • Remove Apprenticeship Fees. | €11.4m |
| • Increase PhD stipends to €28,000 (first year costs). | €18m |
| • Increase funding for third level institutions by 10% (from NTF). | €160m |

CAPITAL

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| • Direct State investment in Student Accommodation. | €100m |
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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. We have provided for €1.1bn in additional spending in 2023, and this existing level of service must be included in the base.

The promise of Sláintecare has been lost due to a lack of political follow through. The Covid-19 pandemic highlighted the serious shortcomings in our health service but also showed the huge commitment of our healthcare staff, and the potential to deliver timely care if resources are deployed to the right places.

We still though have an 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 primary healthcare, disability, and mental health services to take the pressure off our hospitals. Labour would commit over €1bn of new current spending to health and disability, and €226 of new capital investment for health as part of our Budget 2024 package.

Primary Care

Central to addressing overcrowding in our acute hospital system and improving outcomes for patients is investment in primary care. 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 180,000 children aged 8 to 12, and 320,000 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 €22m in additional resources for GP practises and the training of new GPs. 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.

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| • Extend free GP care for all children under 18. | €98m |
| • New resourcing for GP practices and training of new GPs. | €22m |
| • Full medical health screening and mental health assessment for every person who turns 18. | €20m |
| • Pharmacy based Minor Ailment Scheme and appointment of a Chief Pharmaceutical Officer. | €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 also needed to address the backlog of early development checks for children through the Public Health Nursing service. There are 281 vacant funded PHN positions that need to be filled, and the Sláintecare recommendations on child health and wellbeing need to be implemented.

- Primary Care Centre funding for community diagnostics and assessment hubs, and other related services. **€25m**
- Add Asthma to the Long-Term Illness Scheme (2024 costs). **€6m**
- Restore at-home developmental checks, recruit an additional 180 Public Health Nurses and resource a dedicated Child Health and Wellbeing service (first year costs, €55m over five years). **€11m**
- Provide direct GP access to echocardiograms. **€7.5m**

General Service Improvements

Significant resources are already committed within the health service for the recruitment of staff but far too many positions remain unfilled despite being fully funded. This inability to recruit sufficient staff points to a failure of workforce planning and the impact of existing conditions on staff morale. These linked issues must be addressed in collaboration with higher education institutions, and with resourcing for general and targeted service improvements.

- New Mental Health funding to support implementation of Sharing the Vision, and adequate resourcing of CAMHS. **€115m**
- Greater Medical Card provision and increases to income limits, including provision for those with a spinal cord injury. **€26m**
- Funding increase for access to new drugs. **€25m**
- Increased funding for Cancer treatment (€15m) and fully fund Lymphoedema model of care (€8m) **€23m**
- Development funding for the National Cancer Strategy. **€20m**
- Expand the free Contraception Service up to 35 year olds in 2024, then up to 45 in 2025 (first year costs). **€15m**

- Increased funding for the National Maternity Strategy, and the employment of an extra 100 midwives and 10 obstetricians. **€12.5m**
- Fund five new emergency ambulances. **€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

- Provide free Winter Flu Vaccine to 50-64 year olds (estimate). **€19m**
- Resource three community neuro-rehabilitation teams and supports. **€8m**
- Rollout Chicken Pox and Shingles Vaccines (first year costs). **€7m**
- Cancer screening services funding (Bowel, Breast and Cervical). **€6m**
- Enhanced dementia care and supports. **€5.2m**
- Set up a taskforce to develop a 10-year National Diabetes Strategy and fund continuous glucose monitors for Type 1 diabetes. **€5m**
- End period poverty with free-of-charge sanitary products. **€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**
- HPV Vaccine catchup programme and older cohort rollout. **€3m**
- New funding for Women's Health, public IVF and menopause clinics. **€11m**
- Investment in Multiple Sclerosis services and National Care Centre. **€1.5m**
- Access to gender affirming healthcare services. **€1m**

Addressing Staffing Issues

Labour backs the campaign for safe staffing in our hospitals and the estimated HSE cost for full implementation of Phase 2 in 2024 of the Framework for Safe Nurse Staffing and Skill Mix, across all 29 Emergency Departments is just under €10m. 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.

Workers in many Section 39 and Section 56 organisations delivering health, social and other vital community services through service level agreements with government departments and agencies should have pay parity with their counterparts in the public

service. It is high time government accepted responsibility for this and engaged with the trade unions and employers to decisively resolve this long-running problem. Within our allocation of €1.3bn for public sector pay we provide an estimate of €90m for this.

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| • Resource the Safe Staffing Framework. | €10m |
| • Section 39 and 56 funding for staff salary increases (estimate). | €90m |
| • Refurbish vacant HSE property for use as accommodation for Health Care workers (once off funding). | €24m |
| • Settle the Medical Laboratory Scientists pay claim. | €14m |

Reduce Out of Pocket Costs

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| • Phase out prescription charges over two years, with reduction to 50c per item and cap of €5 a month in 2024. | €52.3m |
| • Reduce Drug Payment Threshold to €50/month. | €61m |
| • Reduce car parking charges by half in public hospitals. | €4m |

Disability Services

This year again we have focused on meeting the massive unmet demand for disability services as outlined under the Disability Capacity Review and we commit a total of €270m in funding for increased services to cover residential care, day services, PA hours and home support, respite care, and therapy services including Children's Disability Network Teams.

New funding of €70m over two years is needed to fully implement the Roadmap for Service Improvement in relation to Disability Services for Children and Young People, so €35m is committed in 2024. We would also commit a further €12m in 2024 for the Waiting List initiative to provide diagnostic assessments for children.

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| • Increased funding and investment for Disability Services as outlined under the Disability Capacity Review. | €235m |
| • Roadmap for Service Improvement in relation to Disability Services for Children and Young People. | €35m |
| • Waiting List initiative to provide diagnostic assessments for children. | €12m |

Capital Investment

Labour would provide an additional €676 of capital investment into health as the first step towards building a modern, fit for purpose national health service. As we have argued since the pandemic the nationalisation of two private hospitals would provide an immediate increase in public capacity in order to effectively tackle waiting lists and we provide additional capital funding for the delivery of a further 200 acute and step down beds. In total 5,000 additional public hospital beds will need to be funded by the end of 2030.

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| • Nationalise two private hospitals (off balance sheet). | €450m |
| • Funding for an additional 200 acute and step-down hospital beds. | €200m |
| • Public nursing homes, residential care, and cancer care centres. | €26m |



APPENDICES



LABOUR BUDGET 2024 - BALANCE SHEET

Table 1 – Overview of Financial Commitments

A. Government Initial Budget Package for New Measures.	€3.1bn
B. Labour Party Net Revenue Raising Measures.	€2.8bn
C. Additional current expenditure commitments.	€1.0bn
Total Labour Party Budget Package (A+B+C) for 2024	€6.9bn
Additional Capital Commitments outside NDP	€2.3bn
Total New spending commitments in 2024	€9.2bn

NET TAXATION AND REVENUE MEASURES

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

WEALTH TAXES - TOTAL	€1.451bn
Increase Bank Levy to a net €500 million.	€413m
Increase CGT by 3%.	€225m
0.3% increase in Stamp Duty on Shares to 1.3%.	€165m
Reform CGT Entrepreneurial Relief (based on 2021 figures).	€161m
2.5% increase Stamp Duty on Non-Residential Property to 10%.	€160m
Abolish CGT Section 604A relief (based on 2021 figures).	€147m
Increase Stamp Duty on house sales over €1m to 5%.	€100m
Increase CAT by 3%.	€60m
Increase Dividend Withholding Tax to 33% on REITS & IREFs (estimate).	€20m
ENVIRONMENTAL TAXES – TOTAL	€723m
30% Windfall Levy on Energy Company profits (estimate 2024).	€500m
€7.50 increase in Carbon Tax.	€166m

€60 a tonne Waste Recovery Levy.	€75m
Zero rate VAT on bicycles, e-bikes and safety equipment	-€18m
PAYROLL AND INCOME TAX CHANGES – NET TOTAL	€8.5m
3% indexing of Income Tax and USC credits and bands.	-€669m
Phased 0.5% increase of Employer's PRSI (first year).	€415m
Withdrawal of Income Tax Credits on incomes over €100,000 (first year).	€327m
Refundable €400 Carbon Income Tax Credit.	-€200m
Phase out Help to Buy tax relief scheme.	€180m
End Special Assignee Relief Programme.	€40m
Introduce a Home Retrofit Tax Incentive capped to incomes of €100,000.	-€40m
Restoration of trade union subscription tax relief.	-€37m
Tax relief for apartment defects.	-€7.5m

OTHER – TOTAL	€1.56bn
Phase out refundable element of R&D tax credit.	€339m
Improved tax collection rates.	€100m
Abolish Shared Equity Scheme.	€50m
1% increase in Betting Duty.	€50m
50c increase in Tobacco Duty and new duty on vapes and e-cigarettes.	€45m
Increase Vacant Homes Tax and RZLT – no Revenue estimate available.	N/A
HSE Recovery of Benefits and Assistance Scheme.	€16m
Increase Charity VAT Compensation Scheme to €20m.	-€15m
Net Total	€2.8bn

Note: In several cases the Department of Finance would not or could not provide a costing or projected yield for a series of requests, including on Corporation Tax, and a proposed Wealth Tax.



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2 Whitefriars, Aungier Street, Dublin 2, Ireland. D02 A008
Tel: +353 1 6784700 Email: info@labour.ie
www.labour.ie