



System Change – An Alternative Budget for People and Planet

2020

PEOPLE BEFORE PROFIT

Socialism For The 21st Century

Foreword

This year's budget takes place in a context of growing uncertainty. Six years of record domestic growth have left the Irish population richer than at any time in history, but darker clouds exist in the form of Brexit, the climate crisis, continued weaknesses in our social infrastructure and the threat of yet another global recession.

The standard wisdom is that the government must be prudent next year with a host of Fine Gael ministers warning of the need to be 'cautious and sensible'.

This conservative outlook is further reinforced by the neoliberal Fiscal Advisory Council, but it ignores the fact that we live in a society marred by deep inequalities in economic resources and wider life chances.

Since 2013, private household wealth has increased by more than €300 billion to €740 billion. Over the same time period, the incomes of the very rich have skyrocketed, with the top 10% (€206,000 taxpayers) now earning €180,000 on average versus a median wage of just €29,000.

Talk of being prudent in the midst of such deep inequality is code for a highly political decision to protect the interests of the establishment over those left vulnerable by

years of neglect and austerity.

Instead of this self-serving and conservative narrative, People Before Profit have produced an alternative budget that calls for system change to protect the majority made vulnerable by the political and economic decisions of the elites.

Using fully costed proposals we show how the taxation system could be used to improve the lives of everyone who uses vital public services at the same time as we put more money into the pockets of families earning less than €90,000.

This is the sensible, the prudent and the progressive thing to do in a country blessed with an extremely high level of resources but also one facing the threat of Brexit, climate chaos and another global recession.

For nearly a decade, Fine Gael have increased the power and privilege of elites whilst managing the expectations of the wider population. In **System Change- An Alternative Budget** for People and Planet we do the very opposite - narrowing the gap between the rich and the rest and encouraging the majority to expect more from their hard work and their political representatives.



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System Change- An Alternative Budget for People and Planet



Introduction

Budget 2020 is to be introduced in a country which has amassed incredible wealth over the last six years. Data collected in the Central Bank’s latest Quarterly Financial Accounts show that Ireland is now one of the richest countries in the world, with a combined wealth of €772 billion or €440,000 per household.¹

This level of wealth clearly allows the Minister for Finance to improve life for low and middle income families, but instead, Paschal O’ Donoghue is using the threat of Brexit to once again lower worker’s expectations as to what can be achieved.

His argument is that everyone must be prudent in the face of growing uncertainty, but the reality is that conservative policies –

pushed by his government - have left many people more vulnerable than they would otherwise be to the challenges posed by Britain exiting the European Union.

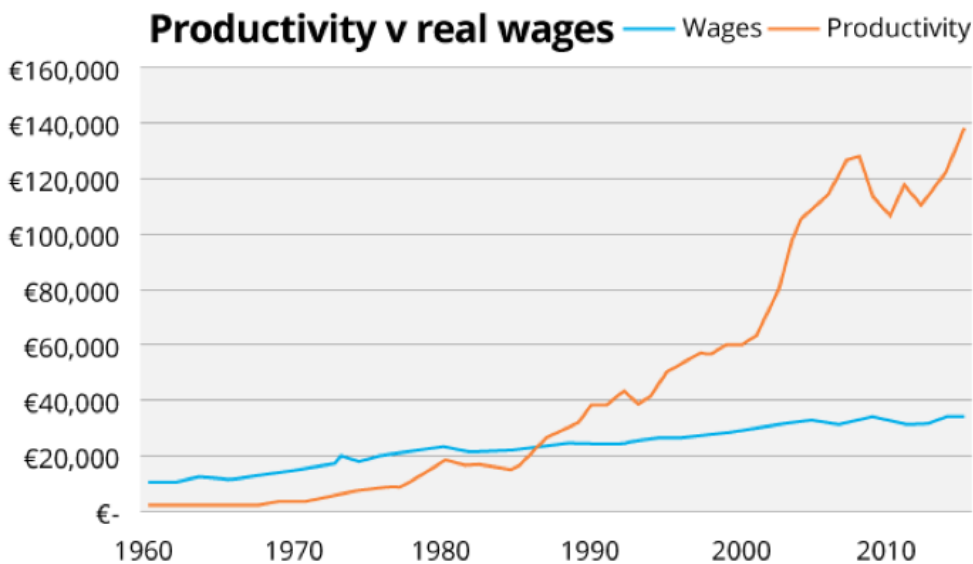
The table below shows that since the 1990’s, productivity has significantly outpaced real wages in a direct transfer from workers to their employers.²

This is further confirmed by data from the Nevin Economic Institute, which shows that the wage share in national output fell from 55% in 1995 to 44% in 2015 – the second biggest drop in the 37 countries surveyed.³

In a genuine republic one would expect the state to soften this blow, but successive Irish governments have actually exacerbated it through the taxation system. In 2007, Irish workers paid just over €13 billion in taxes

on their income, but changes made under the cover of austerity have increased this contribution to more than €21 billion today. This means that workers are paying more in tax from a wage share that is falling –resulting in many people being unable to cope.

The Government has also stoked a property



bubble that has further squeezed the take home pay of low and middle income earners and allowed waiting lists in our hospitals to spiral further out of control.

And as if this wasn't bad enough, Ireland now ranks as the worst country in Europe in terms of preventing climate damage according to the United Nations Climate Change Performance Index.

People Before Profit insists that we can, and must, do better. Our **System Change- An Alternative Budget for People and Planet** makes adjustments to the taxation system to protect low and middle income workers,

small and medium sized farmers and those who rely on social welfare regardless of what happens in the UK following Brexit.

We would also treat the climate emergency with the seriousness it warrants by making adjustments to reduce Ireland's carbon footprint by 50% in the next decade without making working people pick up the cost.

Alternative budgets are designed to offer a different vision to the population and for People Before Profit this must be one that prioritises the planet and its people over corporate profits and pollution.



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Section 1

EXPENDITURE

Government's have a duty to use the resources at their disposal for the betterment of everyone in society. In **System Change – An Alternative Budget for People and Planet**, People Before Profit deliver on this duty, by showing the economic options that are available to a left-wing government in one of the richest countries in the world.

Fine Gael has invoked Brexit as the reason to scale back on public spending, but from our perspective, the idea that working people may be adversely affected by a crisis not of their own making is a strong reason for redistributing some of the vast wealth in the country to protect low and middle income families.

The climate emergency is now a major priority and must be a central part of budgetary decision making from now on.

For these reasons, People Before Profit would use Budget 2020 to

- 1. Rebuild public services – including housing and the public health service - badly damaged through the years of austerity.**
- 2. Redistribute resources to low and middle-income workers who need support in a more turbulent economic and political environment.**
- 3. Target resources at those most likely to be affected by Brexit – particularly small and medium sized farmers.**
- 4. Direct resources into climate change initiatives that are capable of reducing our CO₂ emissions by 50% over the next decade.**

1.1 Public and Affordable Housing⁵

For nearly a decade, Fine Gael has favoured reflating property prices over people's fundamental right to a home. This has worked for the richest 20% of the population who own the majority of the €534 billion worth of property assets in the state, but it has left many people paying over the odds for mortgages and rents and left others in long term housing poverty.⁶

Meanwhile, the Government have sought to stigmatise public housing to excuse them for not building anything like the number required.

The National Assets Management Agency (NAMA) is ideally placed to help resolve the housing crisis, but instead of building public and affordable houses, it has amassed over €3 billion in cash and acted as a private money lender to the private sector.⁷

A consequence of all this is that working

people are spending more on rent than ever before and many will never be able to afford their own home. Research released in May 2019 showed it is now cheaper to pay a mortgage in all parts of the country than to rent a home. This is because rents are now at an all-time high averaging €1,350 and more than €2,000 in Dublin.⁸

Yet it is also worth remembering that mortgage costs in Ireland are also among the highest in Europe. Figures released by the Central Bank in September 2019 show that Irish borrowers pay at least €80,000 more on a €300,000 mortgage than their European counterparts.⁹ This demonstrates that the Irish housing crisis is not only affecting those in homelessness and on housing waiting lists it is affecting most people in society.

To break the logjam, People Before Profit would do a number of things.



Firstly, we would mandate the State owned Allied Irish Bank and Permanent TSB to reduce their mortgage rates to those being offered in the rest of Europe. This would offer a genuine alternative to profit gouging at the private banks and would put significant downward pressure on market prices.



Secondly, we would transform NAMA's mandate by using the more than €3 billion in cash reserves and their current land and property assets to deliver public and affordable housing.¹⁰



Thirdly, People Before Profit would establish a state building company to build or acquire 20,000 public and affordable houses this year and do this for the next five years.



A major State building programme is the most effective way to ensure we get the houses we need. It is also far cheaper than the private sector as figures from the Society of Chartered Surveyors in 2016 explain.¹¹

Building a Three Bed Semi: 2016	Cost Millions €
Construction	150,251
Land and Acquisitions	57,500
VAT and Levies	51,060
Sales, Marketing and Professional Fees	13,700
Finance	20,000
Profit Margin	37,980
Total Cost	330,000

Our Public and Affordable Housing Programme for 2020 would consist of the following initiatives (budgeted for in our Capital Accounts).

Proposal	Cost Millions €
Acquire 2,500 Vacant Houses in Dublin at a cost of €306,000 each* <small>12</small>	765
Acquire 2,500 Vacant Houses Outside Dublin at a cost of €219,000 each*	547.5
Build 10,000 Homes as part of a 100,000 Public and Affordable Housing Scheme This will involve building 4,000 1 bed units @ €143,750 2,500 2 bed units @ €149,576 2,500 3 bed units @ €167,224 1,000 4 bed units @ €176,629	1,543.6
Increase Part V from the current 10% to a statutory minimum of 20%	78.88
Task the National Assets Management Agency with delivering 5,000 social and affordable units in 2020. ¹³	Cost Neutral

In addition, we would make the following current spending adjustment.

Proposal	Cost Millions €
Increase funding for women’s refuges	50
Increase emergency accommodation	100
Reverse the 90% cut that was applied to Traveller Accommodation provision and enforce local authorities to fully utilise funds	50
Total	200



1.2 Build a National Health Care System¹⁴


How the sick and vulnerable are cared for is an important measure of any society. Health is essential for a happy and fulfilled life, but in our two-tier system, the size of your wallet often dictates the level of your healthcare.


Research recently published by Safefood Ireland showed that poorer families need to spend up to a third of their income on food that meets basic nutritional standards. It also found that households on low-incomes tend to “eat less well, have poorer health outcomes


with higher levels of excess weight and its complications”.¹⁵

Poorer people also spend longer on hospital waiting lists which are now the highest in the European Union. The National Treatment Purchase Fund keeps definitive figures on the numbers waiting for medical procedures. In May 2019, they revealed that 717,308 people are now waiting for some form of medical intervention – also the highest number in the history of the State.¹⁶

Combined Inpatient and Outpatient numbers from the National Treatment Purchase Fund

 2014
448,886¹⁷

 2016
518,573

 2019
717,308

Meanwhile, many healthcare workers are struggling to make ends meet with nurses being forced into major strike action earlier in the year in an attempt to secure a living wage.

In order to meet basic standards in our hospitals we need to employ thousands of nurses and hundreds of consultants. We also need a healthcare system that provides prescriptions free of charge and reduces the drug payment threshold so families are not facing monetary barriers

to their medical needs.

People Before Profit would also invest in dental services, palliative care and resources for vulnerable groups such as those with dementia, those with autism and those waiting on crucial gender reassignment operations.

Some of this can be delivered by fast tracking the key proposals in the Slainte Care Report, but in other areas we need to go further.¹⁸



“In May 2019, the National Treatment Purchase Fund revealed that 717,308 people are now waiting for some form of medical intervention- the highest number in the history of the state.”

In 2020, we propose the following adjustments.

Proposal	Cost Millions €
Employ 4,000 extra nurses	205.15
Employ 500 extra consultants to bring Ireland in line with European norms	83.7
Increase Health and Well Being Budget – including €41 million for child health and well-being service	274
Reduce the Drug Payment Threshold from €124- €50	84
Introduce Universal Palliative Care	48.9
Reinstate Pre-Crisis Dental Treatment Services Scheme and increase by 100%	67
Abolish all Inpatient and Emergency Department charges for public patients	18.6
Scrap Prescription Charges for Medical Card Holders	94
Clear Waiting Lists for Autism Assessment	18.1
Clear Waiting Lists for Gender Reassignment	20
Deliver the proposals costed in the Alzheimer Society Pre-Budget Submission	18.5
Bring Mental Health spending in line with Vision for Change	304
Cost Millions €	1,235.95

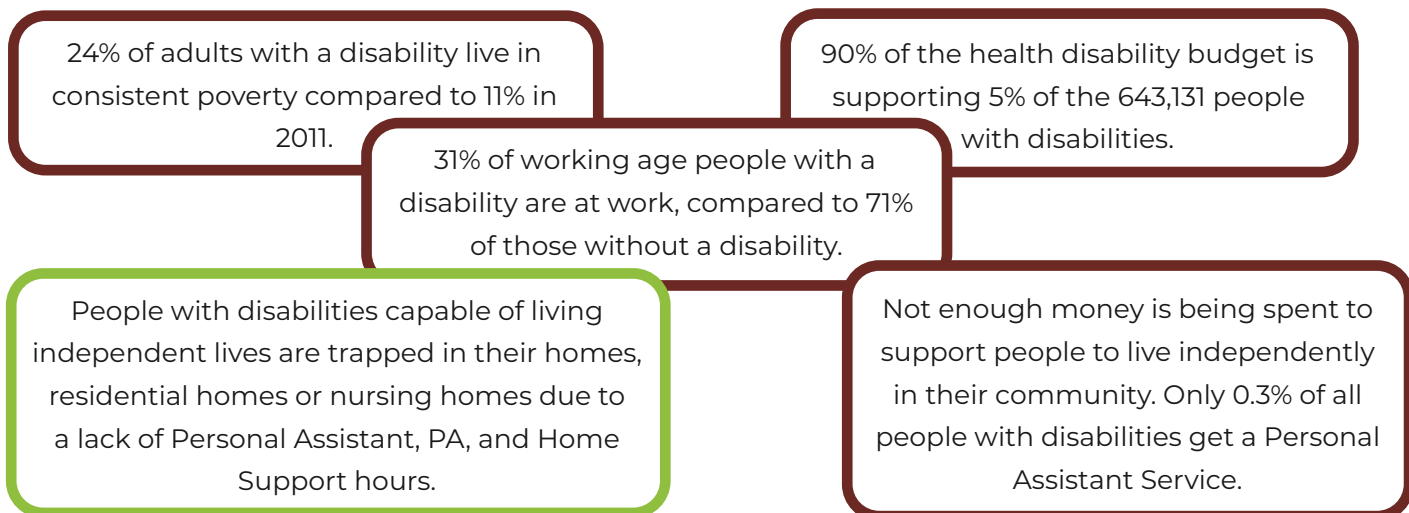
**For the purposes of this calculation we have assumed all consultants would be hired on public only contracts each costing €167,000 per annum.*

1.3 Disability Support and Investment

There are over 640,000 people living with a disability in Ireland according to the Disability Federation of Ireland (DFI). Almost 80% of these acquired their disability in their working lives and 56,000 additional people will be diagnosed with a disability in 2019.¹⁹

Budget 2020 will be the second since the Government ratified the UN Convention on the Rights of Persons with Disabilities, but despite this, the funding to make real change for people with disabilities has yet to materialise.

Consider some of the pertinent facts.²⁰



In line with DFI, People Before Profit insist there be an investment in vital community supports so that the remaining 95% of people with disabilities can experience the equality promised in the ratification of the UN CRPD.

We are also committed to increasing social welfare payments by €20 per week as requested by DFI, however the exact funding for this has not been

provided by the Department and cannot be explicitly included beyond noting that we would cover this cost from our projected alternative budget surplus. Finally, we would commit a minimum of 7.5% of all social housing in 2020 to provide appropriate housing for people on the social housing waiting lists because of disability.

In 2020 we would also do the following

Proposal Cost Millions	Cost Millions €
Commit to a Multi-Annual Investment Programme of €211m each year for five years 2020-2024 for community services for people with disabilities	211
Invest €13.5 million in additional services such as acute medical beds and neurology supports in 2020	13.5
Increase Housing Adaption Grants	28.38
Increase Capital Assistance Scheme	100
Clear Home Care Package Waiting Lists and Offering Home Care as a Demand Led Service	110
Hire 100 speech and language therapists, 100 psychologists, 100 occupational therapists, 100 physiotherapists	30
Disability Experts at ETB	1.5
Total Cost millions	494.38

1.4 Education for Lifelong Learning²¹

People Before Profit is motivated by a central ambition – to help each individual to reach their full potential in a society geared towards human flourishing. Education and care are essential to this project, as they equip people with the social, emotional and critical faculties necessary for productive and fulfilling lives. An educated society is reflexive, balanced and critically aware, allowing those living in it to meet the challenges of the 21st century.

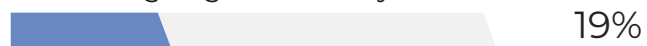
There are positives in our education system in terms of overall participation rates, but the inequality of the wider society contaminates education along with everything else. This starts at the pre-school level and worsens as children progress through the system.

Children from lower socio-economic backgrounds attain lower exam results and leave school earlier than their wealthier counterparts. Consider the table as one indicator of this pattern.

Numbers Going To University D4- 95%



Numbers going to university D17 – 19%²²



The system is also failing to provide enough apprenticeships, while at third level our universities are slipping down the various ranking league tables.

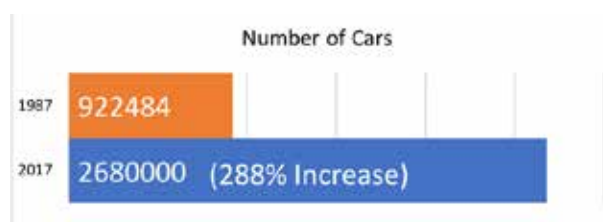
Our vision for education relies on separating church and State in favour of a secular, State run educational system. Education needs to be free for all and educational supports need to be allocated on the basis of need rather than budgetary constraints. Our schools are overcrowded and expensive to access. Now is the time to build a modern educational system that equips its users with the confidence and capacities to build successful lives for themselves and their families.

Proposal	Cost Millions €
Increase Funding for Special Education Provision in 2016 by 15%	252.5
Reduce Pupil Teacher Ratio's across Primary and Secondary from 1:27-1:22	327.5
Provide free school books for Primary and Post Primary students	40
Provide Free School Meals for 925,000 children	100
Abolish Voluntary Contributions and other Schools Costs	112
Reverse Cuts to Provision of Guidance Councillors	6
Abolish Tuition Fees for Third Level Students – both capitation and tuition	229
Abolish apprenticeship fees	4.8
Improve adult literacy (23,600 people)	76
Reverse cuts to back to education allowance	8.5
Abolish fees for all EU postgraduate students	66
Restore Capitation Grant to pre-2008 levels	35.6
Increase Student Grants to their highest historical levels Including Student Universal Support Ireland, Grant Adjacency Rates and Post Graduate Student Grants	100
Increase the National Stipend for Postgraduate Students from €16,000 to €19,000	3
Gaeltacht Fees for Student Teachers	2
Total	1,362.6

Note- People Before Profit would also spend €500 million on affordable accommodation for third level students - the details are captured in our Capital Expenditure Section Below

1.5 Make Public Transport Free²³

The Irish transport system is linked to planning more generally, as urban sprawl, the influence of the concrete and automobile industries and the lack of genuinely extensive public transport have led to a massive dependence on private cars and private goods vehicles. To see this, consider the period since the Celtic Tiger.²⁴



The transport sector is also a major polluter with 12.29 million tonnes of CO₂ equivalent in 2016 or 20% of the country's total.

One of the key reasons for this is a lack of investment in public transport. Spending by

the Department of Transport Tourism and Sport peaked at €3.65 billion in 2008, but has fallen back badly since then.²⁵

In 2018, the total figure was €1.93 billion or just 53% of the 2008 figure - amounting to 0.3% of GDP versus 0.8% in the EU on average.²⁶ To make matters worse, the Department has consistently prioritised investment in private over public transport, with between 55% and 65% of all money going into road based infrastructure.

People Before Profit would reverse this trend by embarking on major investment in public transport. A range of cities around Europe are now making public transport free and the benefits far outweigh the costs when the effects on air quality, emissions, social equality and congestion are considered. The details are explained below.

1

Lower Green House Gas (GHG) Emissions.

Public transport is potentially **45 times** more efficient than private motor transport when it comes to GHG emissions with just 0.3% of vehicle km's responsible for 16% of all passenger km journeys (*figure 1*).

2

Lower cost to working people.

The Department of Transport estimate it costs €1,656 a year to run a private car and €644 for other forms of transport. This equates to 13% of all household income.²⁷

3

Reducing the cost of congestion.

Research by the Economic and Financial Evaluation Unit of the Department of Transport found that congestion costs in the Greater Dublin area were €308 million in 2012 and are forecast to rise to €2.08 billion by 2033.²⁸

4

Improving air quality.

Figures released by the Environmental Protection Agency show that 1,500 die in Ireland annually due to poor air quality or 10 times the amount killed on Irish roads through traffic accidents.²⁹

Public Road Transport	Number Millions	% of Total
Land Vehicle Kilometres	185.2 (KM)	0.3
Journeys	252	5.5
Land Passenger Kilometres	16,600 (Equivalent KM)	16

Figure 1: Passenger kilometers to public transport emissions

For all of these reasons People Before Profit would make public transport free immediately and invest in the system to support this objective (see accompanying infrastructure spending in our Capital section).

Proposal	Cost Millions €
Make Public Transport Free	580
Total	580

1.6 Develop a Public Childcare System³⁰

Children have the right to education from birth under Article 28 of the UN Convention on the Rights of the Child. This is linked to the maximum development of their capacities under Article 6 (2) of the same Convention. It is crucial that any policy addressing the needs of young people should place the rights of children and their families at the forefront, rather than pursuing narrow economic considerations. Despite some funding increases, Irish early years education is still significantly underfunded when benchmarked against European norms.³¹

This has a number of negative impacts on children, families and workers in the sector. Average wages in the private sector are just €11.12 an hour and yet the cost of childcare for an individual child is anywhere from €800-€1400 a month depending on location.

This not only makes Irish childcare the second most expensive in Europe, it also means that many providers are cutting corners in a bid to make profits.

The 2019 scandal in Hyde and Seek shows the incompatibility of childcare and the profit motive.



If we want happy, healthy and developmentally successful children we need proper State led investment in pre-school children immediately.

The Early Childhood Ireland’s Childcare Barometer shows that 65% of the Irish public think that childcare, like primary education should be free.³²

To move towards achieving this, People Before Profit recommend the following.

Proposal	Cost Millions €
Extend the Early Childhood Scheme from 15 hours 38 weeks a year to 30 hours 48 weeks a year	450
Ensure all Early Childcare Workers are paid a Living Wage of €12.30 an hour	32
Employ 10,000 Childcare Workers on the Living Wage of €12.30 per hour	250
Total	732

1.7 End Pay Apartheid in the Public Sector³³

Public Sector workers suffered major pay cuts during the years of austerity. According to a recent Oireachtas Report, public sector pay was cut by €3.7 billion between 2009 and 2014 with €2.1 billion delivered through the Financial Emergency Measures in the Public Interest (FEMPI) legislation.³⁴

FEMPI was introduced as emergency legislation, but now it has been used to permanently reduce pay and conditions

for hundreds of thousands of public sector workers. The pay apartheid for new entrants is also completely unacceptable. The idea that workers should be paid less than their counterparts in one of the world's richest countries is disgraceful and completely flies in the face of Government claims for equality.

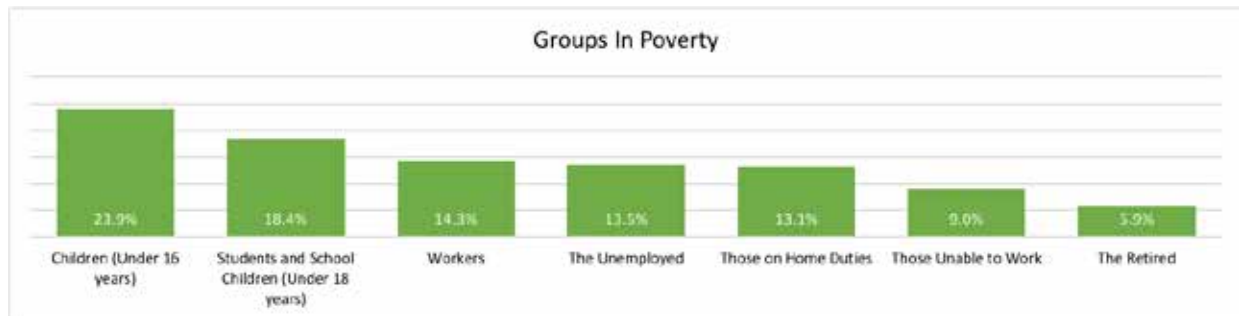
People Before Profit would immediately end both practices to re-energise our social services and end pay discrimination.

Proposal	Cost Millions €
End Pay Apartheid	199
Repeal the FEMPI Legislation	1,115
Community Employment Supervisors Pension Scheme	3.6
Tax Relief for Trade Union Subscriptions	26
Total	1,314



1.8 Social Protection³⁵

Poverty is the norm for many people living in Ireland. Social Justice Ireland put the number of people living below the poverty line at 760,000 with 15.7% of the population living in poverty.³⁶ More specific details are reproduced below.



One of the central duties of a progressive government is to make sure that everyone has the resources needed to live with dignity.

In order to meet this demand People Before Profit advocate the following in the area of Social Welfare Provision.

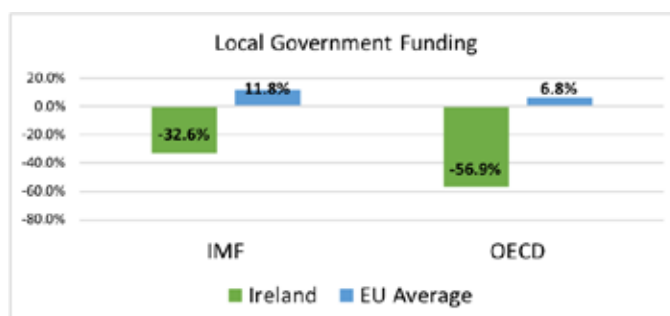
Proposal	Cost Millions €
Increase all social welfare payments by €10	694.4
Increase Fuel Allowance by 2 weeks and increase the payment by €5 per week	58
Restore all social welfare payments to the rates paid in 2009	141
Full restoration of Christmas Bonus plus 10%	309
Restore the value of the weekly Income Disregard to 2011 levels	13
Reinsert concurrent payment of half-rate illness benefit and Jobseekers Benefit in addition to One Parent and Widow's Pensions	12
Increase Child Benefit in respect of children over 12 by €30	159.5
Expansion of Homemakers Scheme	290
Increase Working Family Payment Multiplier from 60% to 75%	97.1
Extend Child Benefit to 18 year olds in second level education	80
Increase the age of the youngest child to 18 for receipt of OPFP	26.5
Increase Back to School Clothing & Footwear Allowance by €100	26.6
Increase Maternity Benefits to 12 months	256
Abolish the discriminatory JSA rates for under 26 year olds	59.7
Introduce a universal state pension of €260 and reduce pension age to 65	439.5
Introduce Refundable Tax Credits for families in work on low income	142
Ring fence funding for Child and Family Support Workers for children in homelessness	4.2
Total	2,808.5

1.9 Invest in Local Government³⁷

Ireland is one of the most centralised systems of government in Europe. Local government is an important link between the national and the citizen, but in Ireland this system is badly funded and starved of power.

During 2018, local councils planned to allocate about €4.8 billion to current expenditure, compared to planned current expenditure by central government of €56 billion.³⁸ Yet this is only half the story. Figures produced by both the International Monetary Fund and the Organisation for Economic Cooperation and Development independently show that Ireland instituted the biggest cuts to local government during the decade from 2008-2015.³⁹

Meanwhile, the Minister for Transport, Tourism and Sport has confirmed that around a billion euro which used to go directly into the Local Government Fund has been re-directed into



the Central Fund under the provisions of the Water Services Act since January 1 2018.⁴⁰ This puts even more pressure on local revenue and is partly responsible for the low turn out at local elections.

Funding for Local Authorities comes from a variety of sources, including the Local Government Fund and the Local Property Tax. Our goal in 2020 is to increase the central exchequer funding by €500 million to begin to repair the damage done during a decade of austerity.

Proposal	Cost Millions €
Increase Central Exchequer Funding by €500 million	500
Total	500

1.10 Arts

Ireland's artistic and cultural heritage is one of our greatest assets. Despite this, however, funding remains pitifully low. Figures compiled by the National Campaign for the Arts, indicate that across Europe, the average spend on culture and the arts is 0.6% of GDP.⁴¹ In Ireland, it is less than 0.1% or €244 million this year.⁴² Eurostat give related figures that show Ireland at the very bottom of the European league tables for spending on

culture and recreation.⁴³

To begin to make up this deficit, People Before Profit propose to increase the arts budget by 100% in 2019 to reach €500 million.

In particular, we would invest a significant proportion of the additional arts funding into providing income and employment security and a living wage to artists and art workers in the areas of health, mental health, education and the community sector.

We would also establish a permanent pool of film crew employees to provide income and employment security and proper training to workers in the film and television sectors.

Proposal	Cost Millions €
Increase total arts budget	256
Increase funding for Irish Language and the Gaeltacht	5
Total	261

1.11 Investment in Rural Ireland⁴⁴

The recent Beef Plan Movement Protests show the dire circumstances for many people living in rural Ireland. Beef farmers do not want to spend weeks on picket lines, but the amount they receive is not enough to cover their costs in an industry dominated by a handful of major processors and super-market chains.

A recent report by the Think-Tank for Action on Social Change showed that, when time spent working is factored in, agriculture is now the most unequal sector in the country with the top 10% of farmers receiving 30% of all income.⁴⁵

Beyond agriculture, rural Ireland has also been badly under resourced in terms of broadband, schools and a host of other vital services- often

lost due to austerity. For example, over the last 12 months the Government has proposed closing 159 rural post offices in a move that will further undermine rural living.

People Before Profit want to reverse these trends. Our goal is to make the agricultural system more sustainable by giving small and medium sized farmers the option to remain on their land over the longer term. Beyond this we want to invest in rural services to afford people living in rural areas the same opportunities as those in more urban settings. Our most substantial policies are captured in the Capital Section but in terms of current expenditure People Before Profit would make the following adjustment for 2019.⁴⁶

Proposal	Cost Millions €
Green Low Carbon Agri-environmental Scheme	250
Total Expenditure	250



1.12 International Aid

To meet our obligations to other human beings, People Before Profit proposes to increase overseas development aid to 0.9% of Gross National Income (GNI*) in 2020.⁴⁷

This year the Irish state spent €794 million on overseas aid.⁴⁸ To increase this to 0.9% of GNI* would cost €981 million.⁴⁹

Proposal	Cost Millions €
Increase development aid budget to 0.9% of GNI*	981
Total	981

Current Expenditure Totals

Proposal	Cost Millions €
Housing	200
Healthcare	1,235.95
Disability Support	494.38
Education	1,362.6
Transport	580
Childcare	732
Public Sector Pay	1,314
Social Protection	2,808.5
Local Government	500
Arts	261
Rural Ireland	250
International Aid	981
Additional Current Expenditure Total	10,719.53



Section 2

REVENUE

BUDGET 2020

After a decade of austerity, the Minister for Finance, Paschal O' Donoghue, is once again telling workers to lower their expectations. His mantra is the need to be prudent in the face of Brexit, but this ignores a number of important facts that should be part of the budgetary debate.

The first is that the State is now taking in €13 billion more than it was at the start of the economic crisis, thanks to a large increase in taxes on workers and years of economic growth.⁵⁰

An indication of the wealth available comes from the Central Bank's latest Quarterly Annual Report, which shows that Irish households now have €40 billion more than they had at the height of the Celtic Tiger.⁵¹ Clearly there are resources than can, and should, be used to protect workers and those using public services.

The second key point is that the workers who created this wealth have not benefited proportionately through their wages. Since 1990, productivity growth has far outstripped real wages, meaning many workers are now in need of state supports in order to survive. Figures from Social Justice Ireland continually

show that about a fifth of the population live in deprivation in one of the richest countries in the world.⁵²

The third key point is that during the crisis years the State made the gap between rich and poor even bigger by introducing new taxes on workers without introducing them for employers.

In the decade from 2008-2018 income taxes rose from €13.2 billion to €21.4 billion or more than €8 billion annually. Part of the reason was the introduction of a Universal Social Charge that was meant to be temporary but continues to be levied despite a strongly growing economy.

With Brexit now looming it is time to make sure working people have their own rainy day fund built up by lowering their taxes and improving their services.

This is the best way to make sure workers get through the economic challenge of Brexit, and it can be done by redistributing some of the vast resources held by the top 10% of the population.

The adjustments below come from official documentation – primarily questions to the Department of Finance.

TAXING THE CORPORATE SECTOR

2.1 Double the Corporation Tax Take⁵³

The Irish Government lauds the wind-falls that come from being a tax haven at the same time as they tell the population not to expect any of the benefits. A recent report by the Revenue Commissioners revealed that Ireland received €10.4 billion in corporation taxes in 2018 or 27% more than the previous year.⁵⁴

This money could be used to support working people during the Brexit transition, but instead it is held back under the narrative of prudence and security.

The key reason for this windfall is the fact that

Ireland allowed global corporations to move €100 billion through the country to avoid taxes elsewhere.⁵⁵

This is akin to money laundering for big business and it not only deprives other people of their much needed services, it makes the Irish economy overly dependent on the whims of private sector chief executives.

Just 10 global corporations paid 45% of the total corporation taxes for 2018, showing just how reliant Ireland is on the tax evasion strategies of the very wealthy.⁵⁶ Indeed, two thirds of all businesses didn't pay any corporate taxes at all.⁵⁷

THE THREE KEY MECHANISMS USED TO AVOID CORPORATION TAXES ARE

1

The use of artificial capital allowances for patents bought from within the corporate group

2

The use of historic losses which companies are allowed to use to reduce their current tax liability

3

The use of artificial loans made by companies within a corporate group to other companies in the group

In 2017, companies declared €159 billion in profits in Ireland but they used a series of exemptions to reduce this to a total taxable income of just €79 billion.⁵⁸

investments that make them better off, nor can they reduce their current taxes due to periods of unemployment, but this is routine for the corporate sector.

Workers cannot get major tax breaks for

Consider the table for some context.

Table 1 -Revenue Commission – Corporation Tax Revenue

Year	Total Profits Declared Before Deductions Millions €	Taxable Income After Donations Millions €	Total Corporation Taxes Paid Millions €	Effective Rate Of Corporation Tax
2018	Not computed yet	Not computed yet	10,400	Not computed yet
2017	159,025	79,654	8,104.8	5%
2016	158,788	71,475	7,159	4.5%
2015	143,926	65,076	6,248	4.3%
2014	95,374	50,703	4,930	5.1%
2013	80,672	40,462	4,078	5%
2012	74,775	43,242	4,374	5.8%

If the Irish State collected 12.5% on the vast profits declared in this jurisdiction in 2017 it would take in €19, 878 billion in corporation tax receipts annually.

Our proposal is far more modest – we would double the corporation tax declared for the latest set of fully available figures by closing loopholes created for tax evasion and avoidance.

TACKLING TAX EVASION

International corporations often reduce their Irish tax liability by claiming that they have interest payments that must be made out of their profits. What they don't make public is that this interest is usually paid back to themselves through a series of complex legal arrangements that ensure that one group in a company lends the money to another.

To reduce the influence of this process People Before Profit would only allow companies to claim this tax deduction at the ultra-low ECB rate. This would reduce the amount a company could claim and stop the abuse of the system

Proposal	Revenue Millions €
Double the Corporation Tax Take	8,104
Total	8,104

ANTI-TAX HAVEN INITIATIVES

2.2 Tax on Financial Transactions⁵⁹

A strong indication that Ireland is a tax haven is the fact that profits from Financial and Insurance Activities last year amounted to €23.8 billion or €625,000 for every employee in the IFSC.⁶⁰ This makes Ireland an extreme outlier in terms of financial profitability and presents the possibility of taxing the most speculative of these transactions to reduce the damaging role of financial tax evasion.

Accurate information for this measure was extremely hard to ascertain, with numerous departmental questions failing to elicit the relevant information. This is in line with our assertion that Ireland is a tax haven for

financial interests.

In the absence of this information, our proposal is to tax trade in shares and securities at 0.1% and trade in derivatives at 0.01%.


According to the Department of Finance transactions in equities totalled €98.1 billion in 2018 but this only accounted for 7.5 million trades, whilst the Irish Central Bank has recorded 36 million trades.⁶¹

A separate report by the Irish Central Bank estimates that derivative trades are roughly €3.3 billion daily or €1.2 trillion annually.⁶²

Applying the relevant charges would yield €219.6 million.

Proposal	Revenue Millions €
Tax 0.1% on Shares and Securities and 0.01% on Derivatives	219.6

Note – this would be charged in addition to stamp duty on stocks and shares which in 2018 amounted to €420.66 million.



**DROP
THE APPLE
TAX CASE
IMMEDIATELY**

The Government has already spent €7 million of our money on legal fees to stop us getting €14 billion in back taxes that Apple Inc owes. They intend to keep spending this money for many more years if they need to appeal any judgement. This absurd case should be scrapped and Ireland should **demand that Apple pay up.**

2.3 Taxing On-shoring of Intellectual Property

In 2015, Ireland recorded a 26% increase in Gross Domestic Product. This brought scorn from the economics community, with the Nobel Laureate, Paul Krugman, describing the phenomenon as ‘Leprechaun Economics’.⁶³ Driving this increase was a Government initiative that allowed transnational corporations to offset their entire capital expenditure on intangible assets against the income arising from the use of these assets. Up to that point the State had only allowed an

80% deduction.

In response, Apple Inc moved their entire balance sheet of IP assets into Ireland increasing the capital stock by some €250 billion in Q1 of 2015.⁶⁴ This subsequently led to a massive tax break for the transnational corporation with a €26 billion increase in intangible-asset related gross trading profits in 2015, offset by a similar increase in the amount of capital allowances for intangible assets.

Capital Allowance for Intangibles	Billions €
2014	2,653
2015	28,872

In his Review of Ireland’s Corporation Tax Code, the UCC Economist, Seamus Coffey, recommended reducing this allowance to the 80% level as a way of stopping any artificial increase in Irish GDP –and with it the amount paid by the state to the European Union.⁶⁵ Crucially, however, Coffey doesn’t make this

retrospective, meaning that massive amounts of tax avoidance was facilitated by the Irish State.

Given the fact that €26 billion was written off in 2016, People Before Profit advocate a retrospective tax of 12.5% on the 20% that should have been taxable.⁶⁶

Proposal	Revenue Millions €
Retrospective 12.5% tax on 20% of €28,872 billion profits from Intellectual Property	721.8

2.4 Levy on the Banking Sector⁶⁷

The Irish taxation system allows corporations to use historic losses to write down current tax liabilities. Irish banks have traditionally had little use for this measure but Bank of Ireland racked up €1.3 billion in so-called deferred tax assets during the worst of the crisis years, whilst for AIB the figure is an incredible €3.36 billion.⁶⁸

This means that two of the banks that were at

the very centre of the Irish financial crisis are now free to make billions in profits annually without putting anything back into society.

What is even worse is that both these banks were significantly bailed out by taxpayers. This is completely unacceptable and would be outlawed by any People Before Profit administration.

Indeed, we would repeat this measure annually until all historic losses were accounted for and make these banks pay 12.5% on the profits they make.

Proposal	Revenue Millions €
Disallow historic losses as tax deductions for banks and insurance companies	925

Stop feather-bedding the legal and accountancy firms.

While total figures are difficult to come by, the Irish State pays out a minimum of €15 million a year in consultancy services to accountancy and legal firms. Many of those working in these firms help to main support bases for FF and FG as a thank you for this easy money. This expenditure should be scrapped and the State should rely on its own internal staff to conduct its activities.

2.5 Pharmaceutical and Private Health Levy⁶⁹

The pharmaceutical industry in Ireland is deeply bound up with tax avoidance activities. Research by the Institute on Taxation and Economic Policy in the United States has

shown that a number of major pharmaceutical companies have offshore activities in Ireland. Most of these are summarised in the table below.⁷⁰

Name of Corporation	No of Irish Tax Haven Subsidiaries
Pfizer	27
Johnson and Johnson	23
Merck	23
Abbott Laboratories	13
Thermo Fisher Scientific	8
Gilead Sciences	7
Boston Scientific	6
Abb Vie Inc	6
Eli Lilly	6

Ireland's pharmaceutical industry is also highly profitable thanks in no small part to the waiting times in Irish hospitals which often force people to use expensive pain relieving medication. The pharmaceutical industry has a strong profit motive in keeping people on this medication, but this is both expensive and often comes with damaging side effects. People Before Profit believes in a different

model of health and wellbeing. Our goal is to reduce dependency on medication through tackling waiting lists, investing in primary health care centres and promoting healthier lifestyles.

To help pay for this, PBP would place a special levy of 4% on the profits of the pharmaceutical industry in 2019.

Proposal	Revenue Millions €
Introduce a 4% levy on the profits of Pharmaceutical Companies and Private Health Companies	470

BREXIT-PROOFING THE ECONOMY FOR WORKERS

Irish workers have powered the recovery and should not be made to pay for Brexit. To ensure that low and middle income households have the ability to survive any dislocation caused by

the UK leaving the European Union we would use budget 2020 to give workers earning less than €90,000 a much needed tax break.

Our three key measures in this area are

1. Replace the Universal Social Charge with a High Income Social Charge for those earning more than €90,000

2. Introduce higher tax rates for workers earning more than €100,000 designed to increase with earnings

3. Ensure that employers in Ireland pay their fair share of Pay Related Social Insurance to protect social services

2.6 Scrap the Universal Social Charge- Introduce a High Income Social Charge for those earning over 90,000⁷¹

The Universal Social Charge is an austerity tax that has now become a standard charge on working people. If you earn less than €13,000

you are exempt. If you earn more than €13,000 you pay the following rates on all of your income.

Standard rate of USC (2019)	
Rate	Income Band
0.5%	Up to €12,012
2%	From €12,012.01 to €19,874
4.5%	From €19,874.01 to €70,044
8%	From €70,044.01 and over
11%	Self-employed income over €100,000

The Department of Finance estimate that the Universal Social Charge will bring in €3.8 billion in 2020. Our proposal is to scrap this charge for all workers and simultaneously introduce a high income social charge to ensure that people earning more than €90,000 annually

pay the new HISC

This would be levied at a rate of 10% on all earnings **above €90,000** and would bring in €1.91 billion.⁷²

Accordingly, the overall adjustment here would cost €1.9 billion.

Proposal	Revenue Millions €
Scrap the Universal Social Charge (-3,800) High Income Social Charge (+1,900)	-1900
Cost	-1900.

2.7 Introduce New Tax Bands for Top 5% of Earners⁷³

Conservative's like to highlight the amount that high earners pay in tax, but the flip-side of this narrative, is how unequal wages are in the first place. The Central Statistics Office states that average wages in Ireland are currently around €37,000, but out of a total of 2.7 million tax units, more than 1.5 million earn less than €35,000.⁷⁴

In fact, it is much more accurate to use the median wage of around €29,000 as an accurate estimate of the middle of the wage

distribution as this is not skewed by very high earners.

On the other hand, there are 206,000 individuals earning over €100,000 making up around 9% of the total.

Earning a wage of over €100,000 is a privilege that must come with attendant responsibilities to the rest of society.

Accordingly, we would introduce the following tax bands to collect more from those in the top 9% of income earners.



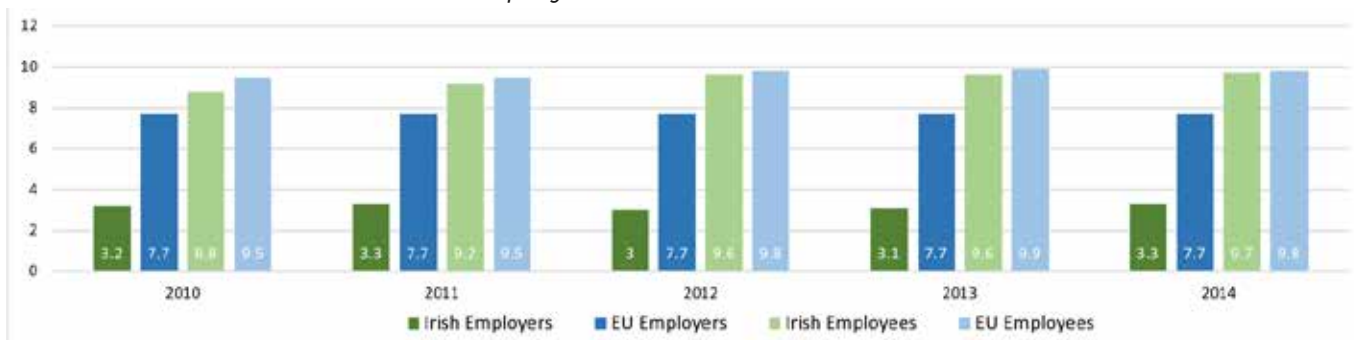
Proposal	Revenue Millions €
Introduce Four New Tax Bands for High Earners	2,100

2.8 Increase Employer PRSI Contributions⁷⁵

Pay Related Social Insurance helps to pay for maternity leave, occupational injuries, unemployment benefits and a host of other important social insurance benefits. Workers and employers are expected to contribute to this system, but their respective contributions are far from equal.

Irish workers pay close to the average contribution for workers in the European Union, but this is not true of their employers. Indeed, figures compiled by the Irish Congress of Trade Unions in 2016 revealed that Irish employers pay less than 50% the rate paid across the EU.

Irish Congress of Trade Unions- Breakdown of Labour Taxation Paid by Employers and Employees in % terms of GDP.⁷⁶



Note – In 2014 Irish Employers Paid 3.3% of GDP, their counterparts 7.7% of GDP etc.

To move towards the EU average, People Before Profit would increase the 10.95% rate of PRSI by 2%. Mindful of the impact of extra cost at the lower end of the employment market we would maintain the 8.6% rate and monitor

for any negative impacts and we would introduce a high earners PRSI contribution for employers hiring workers on more than €90,000. This would be levied at 19.75%

Proposal	Revenue Millions €
Increase the 10.95% rate of Employers PRSI by 2%	1,497
Increase PRSI contribution for employers hiring employees on more than €90,000 to 19.75%	713
Total when double counting from the two initiatives is removed	2,048.



ANTI-POLLUTION INITIATIVES

Any suggestion that Fine Gael take climate initiatives seriously has been undermined by the Central Statistics Office, which has shown that from 2012-2016, the State gave annual subsidies of €2.5 billion in fossil fuel supports and €1.5 billion in agricultural supports to industries and initiatives that incentivise behaviour that damages the environment.⁷⁷

One of the worst subsidies is €100 million given to peat powered electricity generation which is the worst fuel for the environment and deeply uneconomical as a power generation method. People Before Profit

is extremely concerned about the climate crisis, particularly in light of warnings from the International Panel on Climate Change (IPCCC) that we must reduce emissions by 50% in the next decade or face a tipping point that could bring about mass destruction.

The initiatives below are not exhaustive, but they are designed to begin to internalise the costs of pollution to the corporate sector and provide resources to support workers, small and medium farmers to make the transition to a more environmentally sustainable economy.



2.9 Pollution Tax on Major Agricultural Corporations

The Irish agriculture system will have to change dramatically over the next decade to reduce emissions and increase equality and sustainability. The Teagasc Annual Farm Survey shows that just 34% of 135,000 Irish farms are currently considered viable – mostly concentrated in the dairy industry.

This is one of the major factors behind the emergence of the Beef Plan Movement – a grassroots campaign to secure a living wage for small and medium sized beef farmers across the country.

The second major problem in the sector is emissions. On average, agriculture accounts for 10% of emissions in the European Union

but this rises to 33% in Ireland thanks to the intensity of production and the priority given to dairy and beef.

The climate crisis is extremely serious and needs a major shift in agricultural practices immediately. To protect small and medium farmers at the same time as we reduce emissions, People Before Profit would introduce a new pollution tax on the profits of the biggest and most profitable Agricultural Corporations.

The Department of Agriculture Food and the Marine has estimated that a major afforestation campaign would cost the State €567 million per annum - or a fifth of the

€2.84 billion in agricultural profits declared to the CSO in 2018.⁷⁸

We also know that Larry Goodman recently used companies in Luxembourg to avoid taxes on €170 million profits and that this process is widespread in other sectors too.⁷⁹

To increase equality and reduce emissions People Before Profit would levy a pollution tax

of €500 million of agricultural corporations, ring-fenced to support small and medium sized farmers who give part of their land over to farming methods that sequester CO₂.

To levy this successfully, we would also nationalise the major agricultural companies that have made farming unsustainable for tens of thousands of families and increased emissions regardless of the consequences.

Proposal	Revenue Millions €
Pollution Tax on the Profits of Agri-Food Corporations	500

2.10 Pollution Charge for Aviation

Ryanair made history in 2018 by becoming the first non-coal powered energy station company to make the list for the ten worst corporate polluters in Europe.⁸⁰ Ryanair created 9.9 million tonnes of CO₂ in 2018 or the same amount as all road transport in the Republic of Ireland.⁸¹ One of the reasons for this is that Ryanair do not face a tax on commercial air fuels in Europe, such as exist in the US, Canada, Japan and Australia.

The European Commission funded a study on aviation taxation which was completed in mid-2018 but never published. This showed that Europe is chronically under-taxing the sector and that a tax on commercial air-fuel would reduce emissions by around 11% (24

million tonnes) without having much impact on jobs.⁸²

At present, the cost of the pollution via the European Trading System is about €800 million annually. However, this is a fraction of the €27 billion which the EU estimate would be collected if levied on all kerosene lifted in the European Union at a rate of €0.33/litre.⁸³

Irish airports account for roughly 3.5% of all passenger journeys and flights in the EU.⁸⁴ If we levied the tax in Irish airspace this would take in, in the region of €900 million per annum. This should be accompanied by legal action to prevent companies passing on the increase to their customers.

Proposal	Revenue Millions €
EU Proposed Tax on Commercial Aviation Fuel	900

2.11. End the Subsidy for Peat Fuelled Electricity

In 2016, Ireland's CO₂ emissions from energy supply were 32% higher than the European average, thanks to the greater levels of coal and peat in the energy system.⁸⁵ On average, coal and peat emit 40% more GHG than oil and 96% more than natural gas, making them particularly damaging fuels to use in the generation of electricity.

Despite this, the Irish Government gives €100 million annually to peat production.

People Before Profit would end this subsidy immediately as part of a wider process to move towards renewable energy. To ensure a Just Transition we would make sure workers in any affected plants are retained on full pay and retrained to work on the bog in ways that help to capture CO₂.

To fund this, we would set aside €50 million of the original subsidy.

Proposal	Revenue Millions €
End State Subsidy for Peal Production	50

HOUSING BASED MEASURES

2.12 Abolish the Local Property Tax- Introduce Additional Home Tax⁸⁶

Conservatives often criticise People Before Profit for opposing a universal property tax as somehow against socialist principles. The truth is that a blanket property tax amounts to a tax on many people's family home, often before they even own them. Our alternative is twofold. On the one hand, we would scrap the tax on the first home, replacing it with a tax on second and subsequent properties – making this a genuine property tax. On the other hand, we would introduce a wealth tax

so that financial assets and others forms of property are also brought into the tax net.

Specifically, we would charge:

- **€600 for a second house.**
- **€1,000 for the third and fourth houses,**
- **and,**
- **€1,500 for all houses in excess of four.**

This would cost €70 million overall but would be a far more targeted intervention.

Proposal	Revenue Millions €
Abolish the Local Property Tax (-470m)	
Introduce Additional Properties Tax (400m)	-70

2.13 Idle Site Value Tax and Vacant Property Taxes

Land hoarding is a major problem with Real Estate Investment Trusts, property developers and International Vulture Funds sitting on their assets. The Society of Chartered Surveyors in Ireland estimate increased prices in the residential land market of 10% for 2019 – giving a strong incentive to sit on land and allow it to appreciate in value.⁸⁷

People Before Profit would use Budget 2020 to strongly disincentivise such land hoarding activity.

Specifically, we would set a tax of €5,000 per hectare (or part therefore) per annum on idle

zoned building land. In addition, we would impose a tax of €6,000 annually on properties left idle without valid reason.

Census figures from 2016 revealed roughly 183,000 empty housing units in the State – 65,000 of which had been empty for five years.⁸⁸

Social Justice Ireland estimated collecting €75 million from adjustments equalling 40% of these measures in 2017. Accordingly, we would expect to raise €187.5 million from these initiatives.

Proposal	Revenue Millions €
Tax of €5,000 per hectare of idle zoned building land per annum Tax of €6,000 on idle property	187.5

OTHER TAX MEASURES

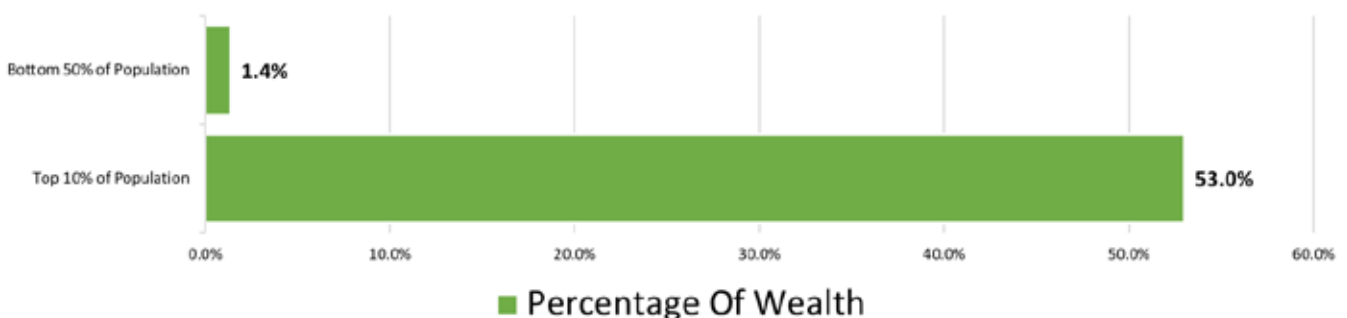
2.14 Tax the Wealth of the Richest 5%⁸⁹

According to the latest Central Bank Quarterly Accounts, the net worth of Irish households now stands at a record high of €740 billion. This includes €374 billion of financial assets, €534 billion in housing assets and €147 billion liabilities and is €13 billion more than this time

last year.

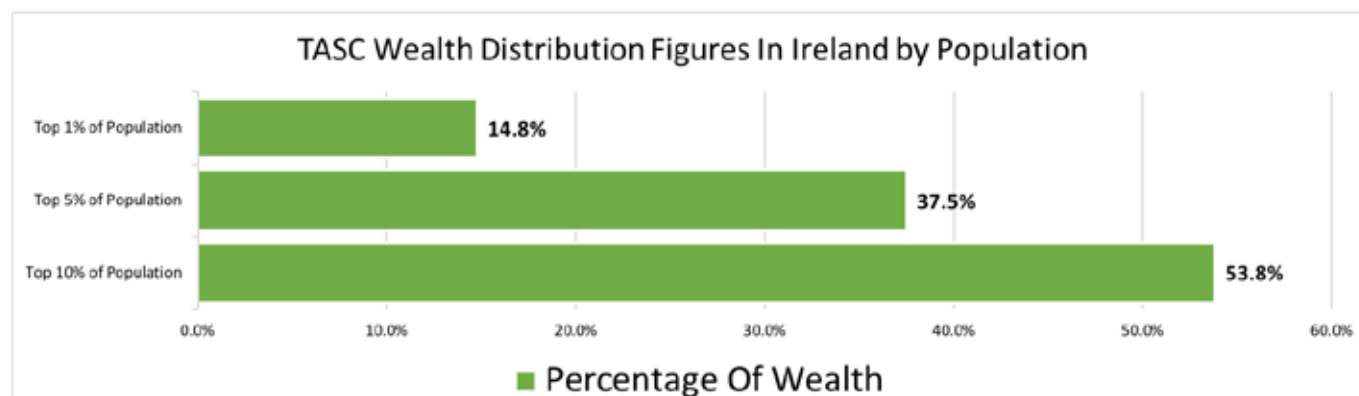
An equal share of this wealth would give every person wealth of around €150,000 but we know that at least half the population has no savings - and that the top 10% have 53% of the wealth to themselves.

2017 Dept Of Finance Wealth Distribution Figures In Ireland by Population



Analysis by the **Think Tank for Action on Social Change (TASC)** gives similar figures for the top 10%, but goes on to analyse the wealth of the top 5% and those in the top 1%.

Their figures reveal the following break down



This means that the 85,000 households making up the top 5% have roughly €3.26 million on average each.⁹⁰

To allow for a family home we would exclude €1 million per household and tax the remaining

wealth of this group at 2% per annum. This is defensible both on the basis of the social needs of the rest of the population and on the basis that much of this wealth is invested and generating a return.

Proposal	Revenue Millions €
Tax the Top 5% of households 2% of their accumulated wealth less €1 million for a family home	3,850

2.15 Cut Pension Relief for High Earners⁹¹

One measure of the inequality in Irish society is that less than a third of all private sector workers currently save for their pension. This amounts to over 900,000 workers who are not earning enough to save for their future.⁹² On the other side, a small group of wealthy people can currently claim tax relief up to €115,000 on money put away for their retirement.

The current system benefits wealthier households for two interrelated reasons (1) They can claim relief at 40% rather than the 20% rate for many PAYE workers (2) they have the extra resources to put away with 73% of all

accumulated wealth held by the top 20%.

The Government now plan to introduce an auto-enrolment scheme to force workers already struggling with high costs to contribute 6% of their wages to a pension scheme.⁹³ Our alternative is to make the employer contribution mandatory and to introduce a universal state pension adequate for people retiring at 65 in 2020.

To help pay for this we would reduce the pension earning limit from €115,000 to €60,000 this year.

Proposal	Revenue Millions €
Reduce Pensions Earning Limit from €115,000 to €60,000	174

2.16 Increase Capital Gains Tax from 33%-40%⁹⁴

Vulture Funds and Real Estate Investment Trusts have made a killing in the Irish property sector. Entering when prices were rock bottom, they are now in a position to make major profits from the misery of Irish working

people. To claw some of this money back, People Before Profit advocates increasing the rate of Capital Gains Tax to 40% to bring it in line with the highest rate paid by PAYE workers.

Proposal	Revenue Millions €
Increase Capital Gains Tax from 33-40%	259

The Irish State accumulated €160 billion worth of debt during the crisis, due to the twin effects of a banking collapse and a collapse in employment. This pushed the country’s debt to GDP ratio towards 125% and acted as one of the primary catalysts for the years of austerity. The legacy of this is still with us. Although the State will run a primary exchequer surplus of €5,271 million in 2020, €4.8 billion of this will be handed to sovereign bondholders in interest payments as the State pays back many of the same bondholders who helped to crash the economy in the first place.

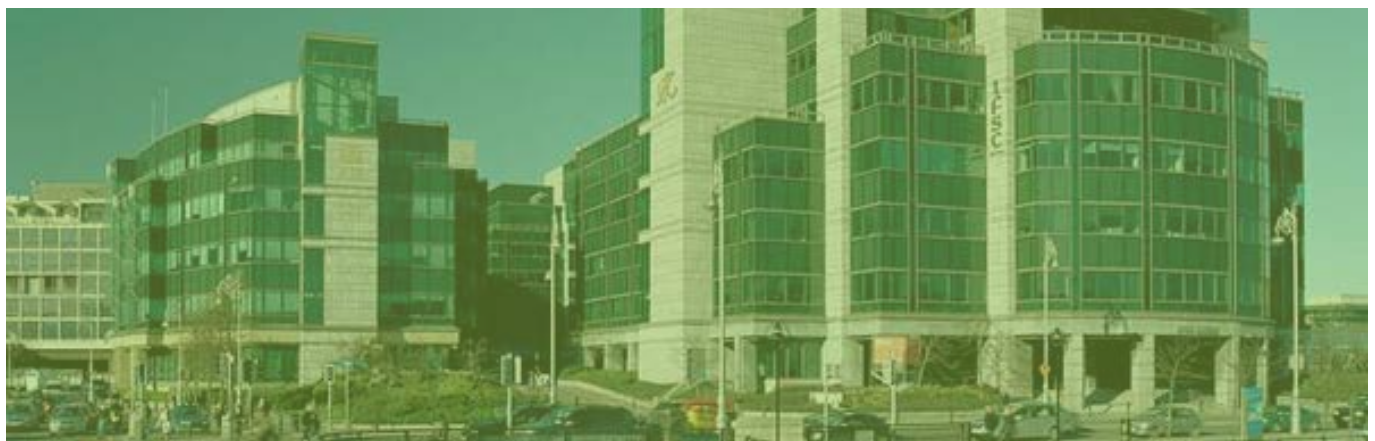
A statement from the Department of Finance confirms that “the vast bulk of the interest

paid in the first half of 2018 relates to debt contracted since 2008”.

Beyond the obvious costs of paying interests to bankers and bondholders this process is shrouded in secrecy. If People Before Profit were in government we would immediately undertake a debt audit, followed by a repudiation of all debts directly associated with the banking collapse.

Repudiate Debt Associated with the Banking Collapse⁹⁵

Carry Out An Audit on the National Debt



REVENUE TOTALS

Proposal	Revenue Millions €
Close Corporation Tax Loopholes	8,104
Financial Transactions Tax	219.6
On shoring Intellectual Property	721.8
Levy on Banking Sector	925
Levy on the Pharmaceutical Industry	470
Replace USC with HISC	-1,900
High Earners Income Tax	2,100
PRSI Changes	2,048
Agricultural Pollution Tax	500
Aviation Fuel Charges	900
Ending Peat Subsidy	50
Changes to Local Property Taxes	-70
Idle Land and Vacant Property Tax	187.5
Wealth Tax on Millionaire Households	3,850
Cut Pension Relief for High Earners	174
Increase Capital Gains Tax to 40%	259
Revenue	18538.9



Section 3

CAPITAL EXPENDITURE

Last year, Fine Gael announced a €116 billion programme of capital investment under the auspices of the New National Planning Framework.⁹⁶ This was meant to herald a new dawn in longer term capital project delivery, but over the last twelve months, we have instead been subject to major scandals surrounding the National Children's Hospital and the National Broadband Network.

Fine Gael like to cultivate an image of fiscal prudence that never holds when it comes to the profits of private contractors awarded major State contracts. In fact, if the figures in the media are to be believed, we will have the most expensive children's hospital and the most expensive broadband network in the world.

Fine Gael- and their partners, Fianna Fail- also refuse to tax financial wealth and higher incomes to protect Ireland in the face of both Brexit and the impending climate disaster. The Government's new Climate Action Plan (CAP) will only achieve a 28% reduction in emissions for example, when we need at least a 50% reduction in the time period concerned.⁹⁷

It also relies overwhelmingly on private investment to meet many of its objectives – such as electric cars - and is committed to continued growth in areas of high emissions including agriculture and data centres.

In contrast to this neoliberal strategy, People Before Profit is committed to the radical reorganisation of the Irish economy in a way that will meet, and surpass, our emissions targets, protect the most vulnerable and offer a pathway to workers threatened by the loss of jobs in high emission industries. We are also committed to the establishment of a number of State run organisations to deliver proper public and affordable housing, world leading childcare, a mass campaign of retrofitting and rural broadband.

For these reasons, we would focus capital spending on housing, rural broadband, transport and the renewable energy sector in 2020.

This would help to protect existing jobs through better infrastructure and create thousands of jobs in renewable energy.

3.1 Investment on Public and Affordable Housing⁹⁸

The private sector is incapable of providing houses for everyone in the country.

To make sure every person has a right to a home, People Before Profit would set up

a state building company linked to local authorities and responsible for the following initiatives in 2020.

Proposal	Cost Millions €
Acquire 2,500 Vacant Houses in Dublin at a cost of €306,000 each*	765
Acquire 2,500 Vacant Houses Outside Dublin at a cost of €219,000 each*	547.5
Build 10,000 Homes as part of a 100,000 Public and Affordable Housing Scheme This will involve building 4,000 1 bed units @ €143,750 2,500 2 bed units @ €149,576 2,500 3 bed units @ €167,224 1,000 4 bed units @ €176,629	1,543.6
Increase Part V from the current 10% to a statutory minimum of 20% This would deliver approximately 500 extra units.	78.88
Task the National Assets Management Agency with delivering 5,000 social and affordable units in 2019.	Cost Neutral
Affordable Student Accommodation ⁹⁹	500
Total Cost Millions €	3,434.98

*Our estimates for these prices come from an average of current prices and those in 2013 prior to the price explosion.

3.2 Invest in a National Health Service¹⁰⁰

Fine Gael have declared their support for a one tier health care system under the auspices of Slainte Care, but as usual, they have failed to deliver the requisite funding to make it a reality.

Building a genuinely universal national healthcare system will take many years of investment. In 2020, People Before Profit would move toward this goal with the following investment.

Proposal	Cost Millions €
Create 1,000 new beds in acute hospitals	320
Universal Free GP Care	455
Universal Primary Care	256.5
Total Cost Millions €	1,031.5

3.3 Investment in Childcare

Ireland’s private childcare system is poorly funded and expensive to access. Childcare workers are often badly paid too, meaning the system is failing on several levels. In

2020, People Before Profit would invest €500 million on a public childcare system to make lifelong learning more accessible to parents who want to use this facility.

Proposal	Cost Millions €
Invest in Public Childcare Facilities	500
Total Cost Millions	500

3.4 Investment in Renewable Energy and Water Infrastructure

According to the Irish Wind Energy Association, Ireland is now the second highest producer of wind-based electricity in Europe, despite the fact that the country is only ranked 22 of 28 countries for renewable energy overall.¹⁰¹

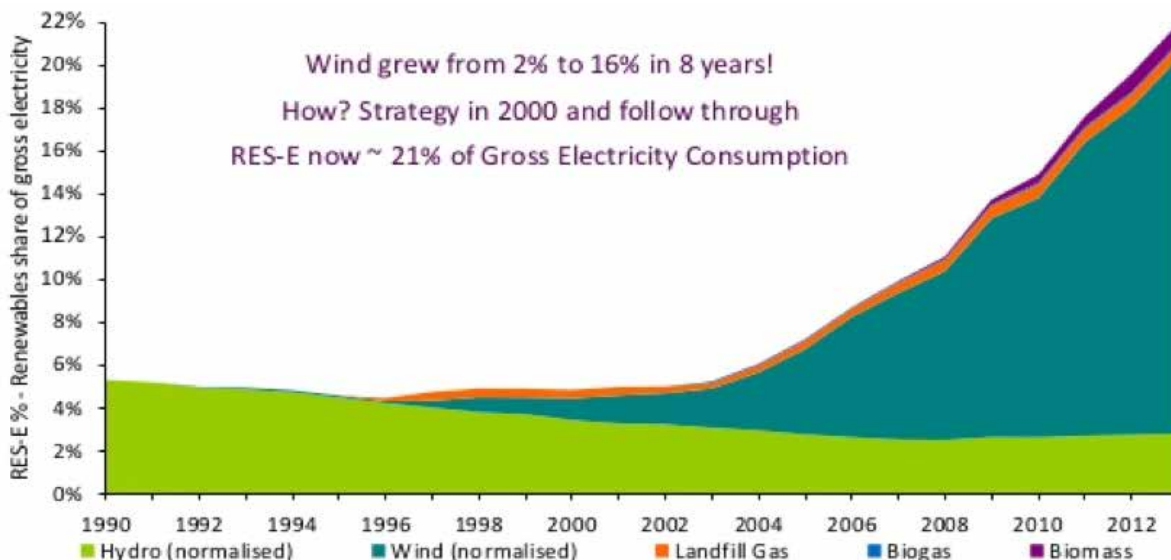
This reveals an important comparative advantage that we must make more use of. In 2016 for example, Ireland managed to avoid 4.2 million tonnes of CO₂ by using renewable energy, with 3.6 million tonnes (85%) coming from electricity generation.¹⁰² The graph below gives a visual representation of this transformation.

In 2019 Ireland managed to generate 27% of

its electricity from wind sources, prompting the Government to promise that by 2030, 70% of our electricity would come from this source.¹⁰³

However, Fine Gael also wants to increase final demand for electricity usage by 50% over the next decade, in order to allow major corporations to set up data centres in Ireland.¹⁰⁴

If we drop the aspiration to hand 31% of our electricity to private data centres - that provide little employment - we could provide most of the country’s energy supply from renewable sources simply by adopting the Government’s current investment projections.



The relevant figures are represented in the table below.¹⁰⁵

Year	Capacity Giga Watt Hours	Percentage of Energy from Wind Power	Total Cost (Billions €)
2017	3.5	27	4.55 - 3.3
2030	11.7	95- 90	24.31

Therefore, in 2020 we would invest €1.5 billion to significantly increase our wind energy capacity from 3.5 GW to 5 GW.

At the same time People Before Profit would establish a national construction company to invest in a major retrofitting campaign.

Our aim would be to retrofit between 50,000 and 100,000 houses annually. This would cost between €1.5 billion and €2.5 billion annually, but the direct and indirect savings are more than sufficient to make the investment as the figures below reveal.¹⁰⁶

Dwelling Type	Detached	Semi-Detached	Apartments – Terraced Houses	Totals
Total No of Retrofits Achieved	22,000	14,000	14,000	50,000
Cost Savings Per Unit (€)	6,000	3,000	2,300	-
Total Costs Savings (€)	132 million	42 million	32 million	206 million
Individual Reduction in CO ₂ Emissions (Tons of Oil Eq)	17	8	6.5	-
Total Reduction in CO ₂ Emissions (Tons of Oil Eq)	374,000	112,000	91,000	577,000



If we assume the cost to the State in year 1 is €2.5 billion owing to the higher levels of work to be completed, the total return to society is 8.25% on investment, even when we focus only on purely monetary considerations.

In addition, the saving of 577,000 tonnes of CO₂ represents a 10% reduction on total (non-electricity) residential emissions in year

one alone. This reduction will taper as better insulated houses are retrofitted, but the cumulative total would be far in excess of the 45% reduction required over 10 years.

Finally, People Before Profit would spend €400 million upgrading the country’s water infrastructure.

Proposal	Cost Millions €
Increase wind capacity from 3.5GW to 5GW	1,500
Invest in a major Retrofitting Programme	2,500
Investment in Water Infrastructure	400
Total Cost Millions €	4,400

3.3 Investment in Public Transport

Luxembourg is the first European country to announce free public transport, but there are also 50 European cities and towns offering free public transport at least part of the time. Instead of putting faith in regressive taxes and expensive electric cars, free public transport

would be a major signal that the government was serious about climate change and was willing to subsidise it for its citizens.

People Before Profit would make the following capital investment in public transport and cycling infrastructure in 2020.¹⁰⁸

Proposal	Cost Millions €
Triple Investment in Public Transport Capacity - including the purchase of 500 new electric buses	570
Increase capital expenditure including a major Western Rail Corridor from Letterkenny to Cork City. ¹⁰⁹	264
Invest 10% of Gross Voted Capital Expenditure on cycling infrastructure	165
Total Cost Millions	999



3.4 Investment in Rural Ireland¹⁰⁷

Rural Ireland has been badly neglected by establishment politicians. Our goal is to make a major shift in the power dynamics of rural Ireland at the same time as moving the agricultural sector decisively away from beef and dairy.

This overall project consists of three key parts

- 1. Breakup the major agricultural corporations that currently dominate the sector and use the revenues generated in the sector to fund a major agricultural diversification campaign, including a**
- dramatically expanded afforestation programme – focused on sustainable native and broad leaf species.**
- 2. Give small and medium sized rural landowners the chance to get a steady income stream of €3,000 for every hectare they give over to carbon absorbing activities such as agro-forestry.**
- 3. Invest in key rural services such as broadband and a Western Rail Corridor to breathe life and jobs back into rural Ireland.**

Proposal	Cost Millions €
Invest in Rural Broadband	505
Plant 125,000 hectares of forestry with a more sustainable mix of broadleaf and conifer	567
Double the Rural Development and Regional Affairs Budget	142
Maintain Existing Post Office Network	8
Total Cost Millions €	1,222



CAPITAL EXPENDITURE TOTALS

Investment	Millions €
Housing	3,434.98
Healthcare	1,031.5
Childcare	500
Renewable Energy and Water Infrastructure	4,400
Rural Ireland	1,222
Transport and Cycling Infrastructure	999
Total Capital Investment Millions	11,587.48

FINAL ACCOUNTS

Expenditure	Millions €	Revenue	Millions €
Current	10,719.53	Current Revenue	18,538
Capital	11,587.48	NAMA Cash	3,186
		Undrawn down ISIF funds	1,100
Total	22,307.01	Total	22,824.9
Overall Surplus	517.89		

CONCLUSION

Budget 2020 takes place at a pivotal juncture for Irish society with Brexit looming large on the horizon. Ordinarily, the economic aspect of this challenge would be manageable, but Irish governments and employers have used the last ten years to deliberately reduce wages and expectations via the mechanism of austerity.

In the process they have left a large minority of the population in deprivation, undermined public services and put the squeeze on low and middle income earners. This will make the challenge of Brexit more severe than it needs to be for those left vulnerable by Irish capitalism. Government policies have also created the conditions for major tax evasion by the corporate elite and facilitated runaway greenhouse gas emissions that are putting future generations in peril.

Working people have the right to expect far more from their elected representatives and the wider economy.

Instead of using Brexit for yet another reduction in general living standards, People Before Profit would tax the vast wealth that has been amassed over the last ten years to protect the most vulnerable, reduce our CO₂ emissions, reinvigorate rural Ireland and rebuild vital public and social infrastructure.

This should be standard practice in one of the richest countries in the world, but none of it is remotely possible in a political and economic system that prioritises profits over every other consideration.

People Before Profit is proud to challenge the logic of this inhumane system and we offer **System Change – An Alternative Budget for People and Planet** as an indication of the choices that an Irish government could make if they put the needs of the majority ahead of the profits of the few.



- 1 The information for this statement comes from a Parliamentary Question 33524/19.
- 2 See <https://www.irishtimes.com/opinion/david-mcwilliams-why-ireland-s-growing-economy-isn-t-making-you-richer-1.3327231> for more details.
- 3 See <https://www.nerinstitute.net/blog/2016/04/01/a-worrying-trend-in-wages/> for more details.
- 4 See <https://www.climate-change-performance-index.org> for more details.
- 5 The information for the cost of building houses comes from Parliamentary Questions 33514/18 and 35064/18.
- 6 This information comes from Parliamentary Question 33524/19.
- 7 According to Parliamentary Question 33523/19 NAMA has provided more than €500 million to private developers without making them build social and affordable housing units.
- 8 See <https://www.independent.ie/business/personal-finance/runaway-rents-at-record-high-as-tenants-pay-more-than-mortgage-38104655.html> for more details.
- 9 See <https://www.irishtimes.com/business/financial-services/irish-paying-at-least-80-000-more-on-300-000-mortgage-than-eu-counterparts-1.4017131> for more details.
- 10 See NAMA's End of Year accounts for more details @ <https://www.nama.ie/uploads/documents/Q4-2018-s55-Accounts-for-minister.pdf>.
- 11 See https://www.scsi.ie/documents/get_lob?id=885&field=file for more details.
- 12 The information for this section comes from the Geoview Residential Report Q2 2018 @ https://www.geodirectory.ie/Geodirectory/media/GeoView/Reports/Geoview_Residential_Q2_2018.PDF; <https://www.independent.ie/business/personal-finance/property-mortgages/dublin-house-prices-at-lowest-in-12-years-after-latest-dip-26814472.html> and <https://www.independent.ie/business/personal-finance/property-mortgages/revealed-183000-vacant-homes-lying-idle-in-demand-hotspots-nationwide-35710041.html>.
- 13 NAMA currently has cash reserves of €3.186 million. We would mandate NAMA to use €850 million of this to build public and affordable housing and take the rest for our state led initiatives.
- 14 Most of the information for this section comes from Parliamentary Questions 33542/19; 33543/19; 33547/19; 33548/19; 33544/19; 33550/19; 33549/19. The rest comes from the Slainte Care Report which can be found at https://data.oireachtas.ie/ie/oireachtas/committee/dail/32/committee_on_the_future_of_healthcare/reports/2017/2017-05-30_slaintecare-report_en.pdf
- 15 See <https://www.safefood.eu/News/2019/New-research-reveals-households-on-low-incomes-need-to-spend-up-to-1-3-of-take-home-income-to-afford.aspx> for more details
- 16 See <https://www.ntpf.ie/home/outpatient.htm> for more details.
- 17 Figures from the National Treatment Purchase Fund @ <http://www.ntpf.ie/home/nwld.htm>.
- 18 According to the Department of Finance Slainte Care will cost €2.8 billion every year by year 10 and €3 billion across 6 years to get it up to speed.
- 19 This information comes from the Disability Federation of Ireland Pre-budget Submission 2019 @ <https://www.disability-federation.ie/about/publications/dfi-prebudget-submission-2019/>
- 20 This information comes from the Disability Federation of Ireland Pre-Budget Submission 2020 @ https://www.disability-federation.ie/download/pdf/final_dfi_pre_budget_sub_no_crops_hw_110719_1.pdf.
- 21 The information for these adjustments came from Parliamentary Question 33558/19 and government spending reports found at <http://www.budget.gov.ie/Budgets/2018/Documents/5.Disability%20and%20Special%20Education%20Related%20Expenditure%20-%20Part%20of%20the%20Spending%20Review%202017.pdf>.
- 22 See <https://www.irishtimes.com/news/education/new-figures-show-extent-of-class-gap-in-higher-education-1.3573088> for more details.
- 23 The information for this adjustment comes from Parliamentary Questions 33555/19; 37162/18 and 35056/18. We requested up to date figures on the cost of free public transport but did not receive details from the National Transport Authority so the €580 million figure is estimated on 2018 figures.
- 24 See <http://www.dttas.ie/sites/default/files/publications/corporate/english/transport-trends-2018/transport-trends-2018.pdf> for more details.
- 25 Ibid.
- 26 Ibid.
- 27 See <http://www.dttas.ie/sites/default/files/publications/corporate/english/transport-trends-2018/transport-trends-2018.pdf> for more details.
- 28 See <http://www.dttas.ie/sites/default/files/publications/corporate/english/cost-congestion-main-report/cost-congestion-main-report.pdf> for more details
- 29 See <https://www.epa.ie/irelandsenvironment/air/> for more details
- 30 According to Minister Catherine Zappone the Early childhood scheme currently gives 15 hours 38 weeks a year and costs €300 million annually. See [https://www.oireachtas.ie/en/debates/question/2019-01-29/522/#targetText=Written%20answers%20\(Question%20to%20Children\)&targetText=This%20level%20of%20funding%20facilitated,children%20registering%20with%20ECCE%20providers](https://www.oireachtas.ie/en/debates/question/2019-01-29/522/#targetText=Written%20answers%20(Question%20to%20Children)&targetText=This%20level%20of%20funding%20facilitated,children%20registering%20with%20ECCE%20providers). For more details. We also used SIPTU figures to cost an increase in the wages of Early Care workers to €12.30 per hour. See https://www.siptu.ie/media/pressreleases2019/mainnews/fullstory_21326_en.html for more details.
- 31 See <http://www.oecd.org/education/education-at-a-glance/> for more details for more details.
- 32 See <https://www.earlychildhoodireland.ie/early-childhood-ireland-launches-first-annual-childcare-barometer/> for more details.
- 33 The information for this adjustment came from Parliamentary Questions 33552/19, 33583/19 and Examination of Remaining Salary Scale Issues in respect of Post-January 2011 Recruits at Entry Grades @ https://data.oireachtas.ie/ie/oireachtas/debates/questions/supportingDocumentation/2019-07-23_pq307-23-7-19_en.pdf.
- 34 Ibid.
- 35 The information for this adjustment comes from Parliamentary Questions 33569/19; 33574/19 and 33578/19 and from the Children's Rights Alliance Pre-Budget submissions @ https://www.childrensrightrights.ie/sites/default/files/submissions_reports/files/Children%27s%20Rights%20Alliance%20Pre-Budget%20Submission%20to%20DEASP%202019.pdf
- 36 See <https://www.socialjustice.ie/sites/default/files/attachment/5763/2019-04-15-sjipovertyfocus2019final.pdf?cs=true#targetText=One%20in%20every%20six%20>

people, population%20were%20classified%20as%20poor for more details.

37 The Information for this adjustment comes from the government's official expenditure figures found @ [http://www.budget.gov.ie/Budgets/2018/Documents/Expenditure%20Report%202018%20\(Parts%20I-III\).pdf](http://www.budget.gov.ie/Budgets/2018/Documents/Expenditure%20Report%202018%20(Parts%20I-III).pdf) pg 107 and from Parliamentary Question 35042/18.

38 See file:///C:/Users/boboyle/Downloads/local%20government%20spending%20(1).pdf for more details.

39 See file:///C:/Users/boboyle/Downloads/local%20government%20spending.pdf for more details.

40 The information for this comes from Parliamentary Question 33559/19.

41 Arts and Budget 2016 – Crunching the Numbers @ <https://www.rte.ie/culture/2016/1011/823280-arts-the-budget/>.

42 See the government's expenditure figures @ <http://www.budget.gov.ie/Budgets/2019/Documents/Parts%20I-III%20-%20Expenditure%20Report%202019v1.pdf> for more details pg. 68.

43 How Much is Spent on Culture and Recreation in the EU? @ <https://ec.europa.eu/eurostat/web/products-eurostat-news/-/DDN-20170807-1>.

44 The information for these adjustments comes from the Rural Development and Regional Affairs budget @ [http://www.budget.gov.ie/Budgets/2018/Documents/Expenditure%20Report%202018%20\(Parts%20I-III\).pdf](http://www.budget.gov.ie/Budgets/2018/Documents/Expenditure%20Report%202018%20(Parts%20I-III).pdf)

45 See https://www.tasc.ie/download/pdf/18457_inequality_in_irelandinnerv2.pdf for more details.

46 This information comes from the governments expenditure report for 2019 @ <http://www.budget.gov.ie/Budgets/2019/Documents/Parts%20I-III%20-%20Expenditure%20Report%202019v1.pdf>

47 A portion of this funding should also be used to assess the specific social protection needs of children in Direct Provision as advocated by the Children's Rights Alliance in their Pre-Budget Submission.

48 See <http://www.budget.gov.ie/Budgets/2019/Documents/Parts%20I-III%20-%20Expenditure%20Report%202019v1.pdf> pg. 96 for more details.

49 National Income and Expenditure accounts 2019 @ <https://www.cso.ie/en/releasesandpublications/ep/p-nie/nie2018/>.

50 This information comes from <http://www.budget.gov.ie/Budgets/2009/Documents/BudgetaryTables2009.pdf> and http://www.budget.gov.ie/Budgets/2019/Documents/White%20Paper_Estimates%20of%20Receipts%20and%20Expenditure%20for%20Year%20ending%2031%20Dec%202019.pdf.

51 This information comes from the Parliamentary Question 33524/19

52 See <https://www.irishexaminer.com/ireland/one-million-people-poor-or-deprived-in-rich-developed-ireland- for more details 465488.html#targetText=One%20million%20people%20poor%20or%20deprived%20in%20'rich%2C%20developed'%20Ireland&targetText=One%20million%20people%20in%20Ireland,and%20100%2C000%20%E2%80%9Cworking%20poor%E2%80%9D>.

53 Information for corporation profits found at <https://www.revenue.ie/en/corporate/documents/statistics/income-distributors/corporation-tax-calculation.pdf>. Note also that since 2012 the Revenue Tables exclude what are known as Manufacturing Profits. Post 2011 the figures outlined in the table underestimate the total profits and overestimate the effective tax rate. However, without accurate figures, it is impossible to put an estimate on this discrepancy.

54 See Pg 1 for more details @ <https://www.revenue.ie/en/corporate/documents/research/ct-analysis-2019.pdf>

55 See The Missing Profits of Nations @ <http://gabriel-zucman.eu/files/TWZ2018.pdf>; and, Offshore Shell Games @ <https://itep.org/wp-content/uploads/offshoreshellgames2017.pdf> for more details.

56 See @ <https://www.revenue.ie/en/corporate/documents/research/ct-analysis-2019.pdf> for more details

57 Ibid.

58 See this table for more details @ <https://www.revenue.ie/en/corporate/documents/statistics/income-distributors/corporation-tax-calculation.pdf>

59 The information for this adjustment comes from Parliamentary Question 33535/19 and from the Irish Central Bank New Data on Foreign-Exchange Contracts and OTC Interest-Rate Derivatives Market in Ireland @ <https://www.centralbank.ie/docs/default-source/statistics/credit-and-banking-statistics/bis-survey-on-foreign-exchange-and-derivatives-markets/gns-6-2-2-7-press-release.pdf?sfvrsn=4>.

60 See <https://www.revenue.ie/en/corporate/documents/research/ct-analysis-2019.pdf> pg 12 for more details

61 This information came from Parliamentary Question 33535/19.

62 See this Central Bank report @ <https://www.centralbank.ie/docs/default-source/statistics/credit-and-banking-statistics/bis-survey-on-foreign-exchange-and-derivatives-markets/gns-6-2-2-7-press-release.pdf?sfvrsn=4> for more details.

63 See <https://www.independent.ie/business/irish/leprechaun-economics-irelands-26pc-growth-spurt-laughed-off-as-farcical-34879232.html> for more details.

64 Review of Ireland's Corporation Tax Code @ <https://www.finance.gov.ie/wp-content/uploads/2017/09/170912-Review-of-Irelands-Corporation-Tax-Code.pdf> pg 124.

65 Ibid, pg 130.

66 Note – In the latest corporation tax tables the levels of deductions in intangible assets are not listed. Accordingly, we have had to use information from the Coffey Report and apply this to the only year for which we have accurate information. See <https://www.finance.gov.ie/wp-content/uploads/2017/09/170912-Review-of-Irelands-Corporation-Tax-Code.pdf> pg 124.

67 The information for this adjustment comes from a response to the Parliamentary Question 36600/18.

68 See this article for more details @ <https://www.independent.ie/business/irish/why-one-irish-bank-wont-have-to-pay-tax-until-2034-30391556.html>

69 The information for this adjustment comes from a response to the Parliamentary Question 33532/19.

70 For more information see <https://itep.org/offshoreshellgames2017/>

71 The information for these adjustments comes from Parliamentary Questions 33538/19 and 33539/19.

72 This information comes from the Central Statistics Office Income Tax Distribution Statistics. See @ <https://www.cso.ie/px/pxeirestat/Statire/SelectVarVal/Define.asp?Maintable=RVA01&Planguage=0> for more details and the Revenue Commissioners Ready Reckoner @ <https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf>.

73 The information for this adjustment comes from Parliamentary Question 36595/18.

74 The information comes from the Revenue Commissioners Pre-Budget Ready Reckoner @ <https://www.revenue.ie/en/>

corporate/documents/statistics/ready-reckoner.pdf pg 4.

75 The information for this adjustment comes from Parliamentary Questions 33538/19 and 33539/19.

76 Irish Congress of Trade Unions -The Truth About Ireland's Taxation System @https://www.ictu.ie/download/pdf/the_truth_about_irelands_tax_system.pdf.

77 See https://www.cso.ie/en/media/csoie/releasespublications/documents/rp/fossilfuelsandsubsidies/Fossil_Fuel_and_Similar_Subsidies.pdf for more details.

78 The information comes from PQ 33585/19 and from <https://www.cso.ie/en/statistics/agriculture/outputinputandincomeinagriculture/>

79 See <https://www.agriland.ie/farming-news/where-do-they-stand-rural-tds-call-for-mercotur-dail-vote/> for more details

80 <https://www.statista.com/chart/17582/megatonnes-of-co2-equivalent-in-the-eu/>

81 Ibid.

82 See this report for more details @ <https://www.transportenvironment.org/publications/leaked-european-commission-study-aviation-taxes>.

83 See <https://www.transportenvironment.org/press/eu-sat-data-showing-benefits-ending-airlines%E2%80%99-tax-break-%E2%80%93-leak> for more details.

84 For these calculations we used <https://ec.europa.eu/eurostat/documents/2995521/9428738/7-06122018-AP-EN.pdf/50a52d8d-3f61-4517-ace3-d3f56ed5cd91> and <http://www.dttas.ie/sites/default/files/publications/corporate/english/transport-trends-2018/transport-trends-2018.pdf>

85 See <https://www.seai.ie/resources/publications/Energy-Emissions-2017-Final.pdf> for more details.

86 The information for this adjustment comes from a combination of Parliamentary Questions 33533/19 and 34567/19

87 See Annual Commercial Property Review and Outlook 2018 @ https://www.scsi.ie/insight/annual_commercial_property_review_2018 pg 10.

88 Revealed 183,000 vacant homes lying idle in demand hotspots Nationwide @ <https://www.independent.ie/business/personal-finance/property-mortgages/revealed-183000-vacant-homes-lying-idle-in-demand-hotspots-nationwide-35710041.html>

89 The information for this adjustment comes from a response to the Parliamentary Questions 33524/19.

90 The figure for the number of households came from the Census 2016 figures collected by the Central Statistics Office. See <https://www.cso.ie/en/releasesandpublications/ep/p-cp4hf/cp4hf/hhlds/> for more details.

91 The information for this adjustment comes from the Revenue Commissioners Pre-Budget Ready Reckoner @ <https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf> pg 11.

92 See this article @<https://www.independent.ie/business/personal-finance/pensions/longawaited-plan-to-force-workers-to-pay-into-a-pension-37243240.html> for more details.

93 See this article @<https://www.independent.ie/business/personal-finance/pensions/longawaited-plan-to-force-workers-to-pay-into-a-pension-37243240.html> for more details.

94 The information for this adjustment comes from the Revenue Commissioners Pre-Budget Ready Reckoner @ <https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf> pg 14.

95 The information for this proposal comes from PQ 33517/19 and 33518/19.

96 See <http://npf.ie/project-ireland-2040-national-planning-framework/#targetText=What%20is%20the%20National%20Planning,%2C%20social%20and%20environmental%20terms> for more details.

97 See https://www.dccae.gov.ie/en-ie/climate-action/publications/Documents/16/Climate_%20Action_Plan_2019_Annex_of_Actions.pdf for more details.

98 The information for this section comes from the Geoview Residential Report Q2 2018 @ https://www.geodirectory.ie/Geodirectory/media/GeoView_Reports/Geoview_Residential_Q2_2018.PDF; <https://www.independent.ie/business/personal-finance/property-mortgages/dublin-house-prices-at-lowest-in-12-years-after-latest-dip-26814472.html> and <https://www.independent.ie/business/personal-finance/property-mortgages/revealed-183000-vacant-homes-lying-idle-in-demand-hotspots-nationwide-35710041.html>.

99 According to USI Prebudget Submission third level requires an extra 25,754 beds at an estimated cost of 100,000 per unit. To move towards this PBP would spend 500 million to create 5,000 extra beds in 2020. See the Union of Students Pre-Budget Submission @ http://usi.ie/wp-content/uploads/2018/06/USI-PRE-BUDGET-SUBMISSION-2019_FINAL.pdf for more details.

100 The information for this adjustment comes from PQ's 33542/19; 33543/19; 33547/19; 33548/19; 33544/19; 33550/19; 33549/19.

101 See <https://www.iwea.com/images/files/20190626-david-conolly-presentation-future-of-wind-energy.pdf> for more details.

102 Ibid.

103 <https://www.dccae.gov.ie/documents/Climate%20Action%20Plan%202019.pdf>

104 Ibid

105 See <https://www.dccae.gov.ie/documents/Climate%20Action%20Plan%202019.pdf> for more details.

106 The information for these calculations comes from <https://www.seai.ie/grants/home-energy-grants/deep-retrofit-grant/>

107 The information for the cost of the afforestation programme comes from Parliamentary Question 33585/19. The information for the rural Development Scheme comes from the following source @<http://www.budget.gov.ie/Budgets/2019/Documents/Parts%20I-III%20-%20Expenditure%20Report%202019v1.pdf> for more details pg. 68.

108 According to the Governments Official Expenditure Report the Gross Voted Capital Expenditure for 2018 is €1,643 million. We would therefore allocate 160 million of this to cycling.

109 See https://www.wdc.ie/wp-content/uploads/reports_rail_review.pdf for more details.



PEOPLE BEFORE PROFIT