ANOTHER IRELAND IS POSSIBLE

PEOPLE BEFORE PROFIT BUDGET 2026

MAKE THE RICH PAY

The Ireland We Live In

We are living in extraordinarily unique times, where another annual budget surplus is about to be recorded, where the richest two billionaires have more wealth than the bottom 50% of the population, and where poverty and homelessness is widespread and huge numbers of working class people struggle with cost of living increases.

Energy and food prices keep increasing while the government is planning to cut cost of living supports in their upcoming budget. Given the difficulties households face, it is not the time to be removing cost of living supports. In light of proposed increases in energy prices cost of living supports need to increase. We also need price controls for food and energy and significant wealth redistribution to provide living incomes for all.

Budget 2026 takes place at a time when American political and corporate interests threaten our government's political influence to address the overreliance on American multinationals and investment, which means that the Irish economy is highly susceptible to external shocks from the U.S., like Trump's tariffs and political bullying.

To prepare for a potential economic downturn, the Irish government is preparing to save money by raising student fees, abolish energy credits, and removing other one-off payments provided in 2025. This comes at a time when for the fourth year in the row the government is collecting more from taxes than they spend on public services.

The government is arguing that our budgetary position should not be relied upon to fund ongoing public expenditure. We do not agree that more sustainable additional revenues cannot be raised from the corporate sector and the very wealthy or that all additional revenues already raised should be stored away in a rainy-day fund.

We want to move away from the current economic model of prioritising multinational corporations and wealthy investors to appropriately taxing them to fund public services, infrastructure, and fair redistribution of wealth. We would use additional funding to establish a state-construction company to build necessary housing and invest in multi-annual capital expenditure projects like renewable energy transformation, retrofitting, public transport, healthcare, and education infrastructure projects.

We are also faced with existential climate, biodiversity and environmental crises that are destroying the conditions necessary for our survival. The government claims that it is not possible to fully address the problems our society faces in the short-term without fuelling inflation.

We reject their view as simply an excuse for the unwillingness of Fianna Fáil and Fine Gael to challenge the gross inequalities in the distribution of wealth in our society or the dictates of a market system that prioritises corporate profit over the needs of people and the environment.

We have enough resources to create a better, socialist society, where high quality, energy-efficient and affordable housing is available to all, where poverty is abolished, where incomes and wealth are redistributed back to those who create them, and where free high-quality public services are accessible to all. All it needs now is the political will.

TABLE OF CONTENTS

People Before Profit Budget 2026 Summary

1. **Ending the housing crisis**
    - Establish a State Construction Company to directly build social and affordable homes
    - Build 36,000 additional social and affordable homes
    - Renovate vacant and derelict homes, and convert vacant commercial buildings to provide 10,500 additional social and affordable homes
    - Increase funding for tenant-in-situ acquisitions by 150%
    - Introduce a "use it or lose it" policy on long-term vacant and derelict properties including a punitive €1,000 a month vacant property tax
    - Increase the renter's tax credit to €3,000 and introduce a €3,000 affordability grant for HAP tenants
    - Ban no-fault evictions, freeze and cut rents, legislate to ban corporate ownership of rental properties and protect deposits
    - Abolish the income limits for social housing, double investment in social housing maintenance and establish a national Social Housing Maintenance Fund

2. **Tackling the cost of living crisis**
    - Increase social protection payments to €350 per week and €400 per week for those with a disability
    - Abolish the means test for Carers' Allowance
    - Increase Child Benefit by 20%
    - Increase Child Support Payment by €12 for under 12s and by €30 for over 12s
    - Increase Fuel Allowance by €20, extend eligibility criteria and extend the payment period to 32 weeks

- Promote an increase in wages for all workers; increase public sector pay by 10% for all those earning below €100,000 and increase the National Minimum Wage to €17 an hour
- Abolish USC for those earning less than €100,000, and index link tax allowances
- Introduce a refundable tax credit
- Increase the energy credit to €500 for every household; nationalise the energy sector on a not-for-profit basis; cap energy prices and ban any more data centres which drive up energy costs for all
- Cap grocery prices on essential food items; introduce a pilot scheme for a publicly owned not-for-profit grocery service
- Abolish charges for waste collection and take the service back into public ownership

3. Providing high-quality public services

Disability

- Abolish the means tests for Carer's Allowance, Disability Allowance, the Blind Pension and Invalidity Pension
- Increase carers' pay to at least €17 per hour; provide recruitment and retention bonuses will be for carers
- Expand provision of disability-related home support hours by 270,000 per year
- Clear Assessment of Needs waiting lists as a matter of urgency; establish a national Case Management System and database; introduce a National Accessibility Fund to provide for appropriate facilities in public spaces
- Provide full funding for Mobility Allowance and expand the Local Link door-to-door bus service and community car scheme

Heath

- Add 1,000 permanent acute beds with appropriate staffing and an additional 450 level 3 ICU beds
- Bring staffing in public health teams to WHO-recommended levels
- Provide free primary care including GP care
- Eliminate all emergency department and hospital parking charges
- Reduce the Drug Payment Threshold to €10 per month

- Scrap prescription charges for medical card holders
- Invest in Mental Health Services to bring spending in line with Mental Health Reform's recommendation of 10% of the overall health budget by 2027
- Provide free transgender healthcare in primary healthcare at the point of entry

Early Learning and Childcare

- Abolish childcare fees
- Establish a National Childcare Service - including fully funding enough new public childcare places to clear waiting lists in 2026
- Immediately increase pay for childcare workers to a minimum of €17 an hour and transition them towards public sector pay and conditions on a par with teachers
- Treble funding for Equal Start (a Deis-type Early Years programme)
- Extend paid Parent's Leave and amalgamate it with Maternity and Paternity Leave to provide 12 months' paid leave in the first two years of child's life
- Introduce a Four Day Week without loss of pay

Education

- Abolish all back-to-school charges, voluntary contributions and fees and provide free uniforms
- Double the capitation grant for primary and post-primary schools
- Double capital spending for primary and post-primary schools to accelerate the school building programme and provide space for additional special classes
- Provide free pre-school, primary and secondary school meals
- Reduce pupil teacher ratios to 15:1 in primary and post-primary schools
- Increase the number of Special Needs Assistants by 3,000, Special Education Teachers by 1,500, and psychologist in NEPS by 50%
- Double DEIS funding and implement Deis+
- Pensions parity for school secretaries and caretakers
- Invest in the separation of Church and State by funding school patronage transfers to multi-denominational patrons like Educate Together and state Education and Training Boards
- Abolish graduate and postgraduate contribution charges and fees
- Increase funding for Higher Education services

- Enhance student supports and pay all postgraduate workers a living wage
- Provide 30,000 extra affordable student beds by 2029

Transport

- Expand the School Transport Scheme to 100,000 more children and abolish fares
- Double capital investment in public transport infrastructure, including buying an additional 500 electric buses
- €162 million increase in current spending on public transport services to hire more drivers, increase frequency and introduce new bus routes
- Abolish fares on all public transportation services and publicly contracted commercial services
- Abolish the M50 toll, expand Park and Ride facilities and abolish charges
- Use billions currently allocated to the Future Ireland Fund to implement the All-Island Rail Review, build Metro South West, and Luas lines in Cork, Limerick, Galway, Finglas and Lucan
- 50% increase in investment in active travel and €54 million additional investment in the Safe Routes to School scheme

Other services

- Increase funding of €55 million for investment in the Gaeltacht and promotion of the Irish language
- Transform RTE and public media funded by a levy on large social media and ICT companies
- Additional €420 million funding for arts and culture: Expand the Basic Income scheme for artists
- Increase funding by 50% for sports and recreation
- Additional funding Local Authorities of €800 million

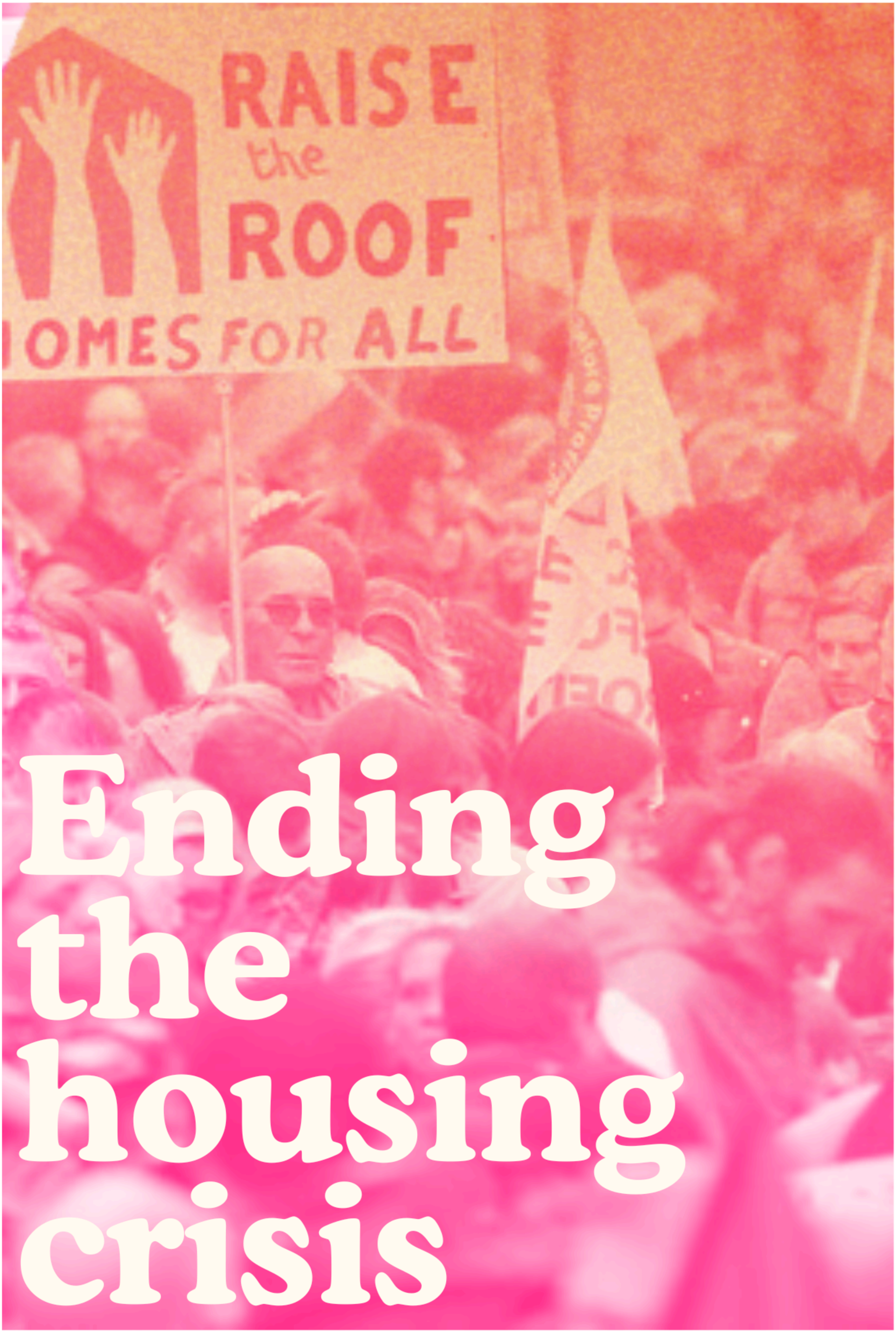
4. **Addressing climate and environmental crisis**
    - €5 billion investment in low-cost public renewable energy as part of a democratic plan to nationalise the energy system and phase out fossil fuels and transition to 100% renewable energy by 2030
    - Establish a Climate Action Service using direct labour to carry our free retrofits for an extra 30,000 low BER high energy poverty households

- Introduce a minimum B2 BER for the Private Rented Sector
- Ban new data centres and introduce an energy levy on existing data centres to discourage expansion and fund a €500 energy credit for households
- End the Nitrates Derogation
- Introduce a Dairy Herd Reduction scheme and an additional €20,000 Farming for Biodiversity Payments for small farmers at a cost of €2 billion
- Massively expand the Native Tree Area Scheme
- Legislate for Marine Protected Areas and fund initial protection of 10% of Areas in 2026
- Double funding for the National Parks and Wildlife Service

5. Revenue raising measures

- Introduce a Millionaires' Tax on wealth to raise at least €8 billion
- Introduce four new income tax bands on top earners to raise €4.1 billion
- Higher PRSI rates for employers to raise over €4.2 billion
- Raise Corporation Tax to 20% for large corporations and close tax avoidance loopholes to raise €20 billion
- Introduce a punitive €1,000 a month vacant property tax and a higher tax on multiple properties to raise €1.2 billion
- Introduce a Climate Damages Tax on CO2 emissions by companies to raise €326 million and an additional 20% corporate tax rate on fossil-fuel production and refining companies to raise €133 million
- €1.15 billion energy levy on data centres to fund €500 energy credit for households

Ending the housing crisis



Ending The Housing Crisis

More than 16,000 people, including 5,014 children, are now living in emergency accommodation. Hundreds sleep rough, in tents, parks and doorways. Thousands of people are trapped in overcrowded rentals or their family homes. Others pay extortionate rents for subpar housing. Housing is out of reach both for prospective home buyers and for HAP tenants who are not provided nearly enough to find a place to rent. Year after year the government fails to meet its own modest targets.

The government continues to double down on a failed model that relies on private developers and landlords to deliver housing. They speak of "attracting investment" but what that really means is increasing profits for developers and speculators. These profits will come at the direct expense of tenants and homebuyers in the form of higher rents and property prices. We need a completely different approach. Our objective is to not only reduce rents but also increase supply driven by the establishment of a State Construction Company.

According to the Central Bank of Ireland, there is a need for 68,000 new homes per year[1]. Our proposals would see, in addition to government targets, over 36,000 additional social and affordable homes through a combination of new builds, Part V acquisitions and the refurbishment of derelict properties.

1.1 Social and affordable housing

Social housing is the only proven way to guarantee affordability, because social housing rents are linked to income. Even for private renters, every additional social home delivered reduces pressure on the private market and helps to bring rents down across the board. People Before Profit is proposing a comprehensive package of measures to address the housing crisis and increase affordability.

[1] Central Bank of Ireland – Q3 Quarterly Bulletin 2024

Our core objective is to deliver, in addition to government targets, an absolute minimum of 20,000 social homes and 6,000 affordable homes in 2026, which would cost approximately €6.7 billion[2] in total. This will include increasing the Part V requirement or acquisition percentage on all private developments to a minimum of 50% social and affordable housing. Our social housing target includes delivery of designated long term social housing for survivors of domestic violence.

To provide immediate relief from the risk of poverty and homelessness, we would increase funding for tenant-in-situ acquisitions by €488 million and introduce an €3,000 affordability grant for HAP tenants.

1.2 Addressing dereliction and long-term vacancy

To end the scourge of property hoarding we would first apply a punitive €1,000 a month vacancy tax on derelict and vacant properties (see Section 5.7.2) in 2026 to incentivise property hoarders to either use their property or sell it. From 2027 onwards, any remaining derelict or long-term vacant property will be taken into public ownership and upgraded for use as homes. We will reform relevant housing legislation to allow for Compulsory Purchase Orders to acquire derelict and long-term vacant properties for €1 per unit from 2027 onwards.

Furthermore, vacant commercial units, which are concentrated in high-demand cities, would also be included in the ‘use it or lose it’ policy. We believe that our dereliction and long-term vacancy measures will deliver over 100,000 social and affordable homes and add massively to the available housing stock. We anticipate that 10,000 derelict or long-term vacant housing units can be brought into public ownership in 2026 by allocation of additional €1 billion.We will be provide additional €883 million for renovations of recently acquired properties.

[2] Based on average cost of Part V property acquisitions from Parliamentary Question [46449/25] for 20,000 additional properties above government targets and using €100,000 affordable housing subsidy from Parliamentary Question [46450/25] for 6,000 additional homes.

1.3 Additional housing measures for disabled and older people

People Before Profit would additionally invest €426 million to build 1,400 universal design social housing units for people with disabilities and dedicated older persons' housing units with appropriate supports[3]. Furthermore, we will allocate €150 million to reform and resource the Capital Assistance Scheme to provide appropriate housing supports for people with disabilities[4].

1.4 Supporting renters

We will increase the renter's tax credit to €3,000 and introduce a €3,000 affordability grant for all HAP tenants. We oppose the government's planned gutting of Rent Pressure Zones. We will also introduce rent controls to set rents at affordable levels with maximum allowable rents linked to average incomes and property size. We will immediately re-instate the no-fault eviction ban, introduce a Deposit Protection scheme and legislate to ban corporate ownership of rental properties.

In the private rental sector, 74% of inspected rentals fell short of standards, and around the country we are discovering serious maintenance problems with many social homes. To address the appalling conditions found in private rentals and social homes we would increase the funding dedicated to inspecting rental properties by a newly-established National Rental Inspectorate.

Routine inspections would be carried out to back up a system of NCT-style standards for all rental properties. For social homes, we would double investment in social housing maintenance and introduce a dedicated National Maintenance Fund.

1.5 Establish a State Construction Company

We would establish a State Construction Company employing direct labour to deliver social and affordable housing at scale. According to the Central Bank of Ireland, there is a need for 68,000 new homes per year[5]. We are proposing that in 2026 additional 26,000 should be

[3] Alone – Pre-Budget Submission 2026
[4] DFI – Pre-Budget Submission 2026
[5] Central Bank of Ireland – Q3 Quarterly Bulletin 2024

provided by the state. By increasing production and without profiteering we anticipate that these homes will be substantially cheaper to build. In the long run, with enough social housing stock we will phase out costly and inflationary programmes like HAP.

To ensure that we have necessary skills to deliver on our targets, we would provide additional funding to train up 40,000 new construction workers[6], which is provided for in Section 3.5 of this budget. To drive down unit costs, we would hold public competitions to generate designs for new, lower cost housing schemes using up-to-date technology like Modern Methods of Construction.

1.6 Other notable housing measures

- Remove income limits for public housing, and hold a referendum to insert the right to secure affordable housing for all in the constitution;
- Provide 100% redress for defective and mica-affected homes;
- Fund a new Traveller Housing Agency to permanently end Traveller homelessness and overcrowding;
- Increase funding for the Dublin Region Homeless Executive by €50 million;
- Provide 250 additional emergency accommodation units for people fleeing gender-based violence
- Address fire safety issues, damp, and other structural defects for 100,000 Celtic Tiger-era apartments and new builds we will allocate €251 million, including €50 million in retrospective costs, which will be co-managed by the Construction Defects Alliance[7].

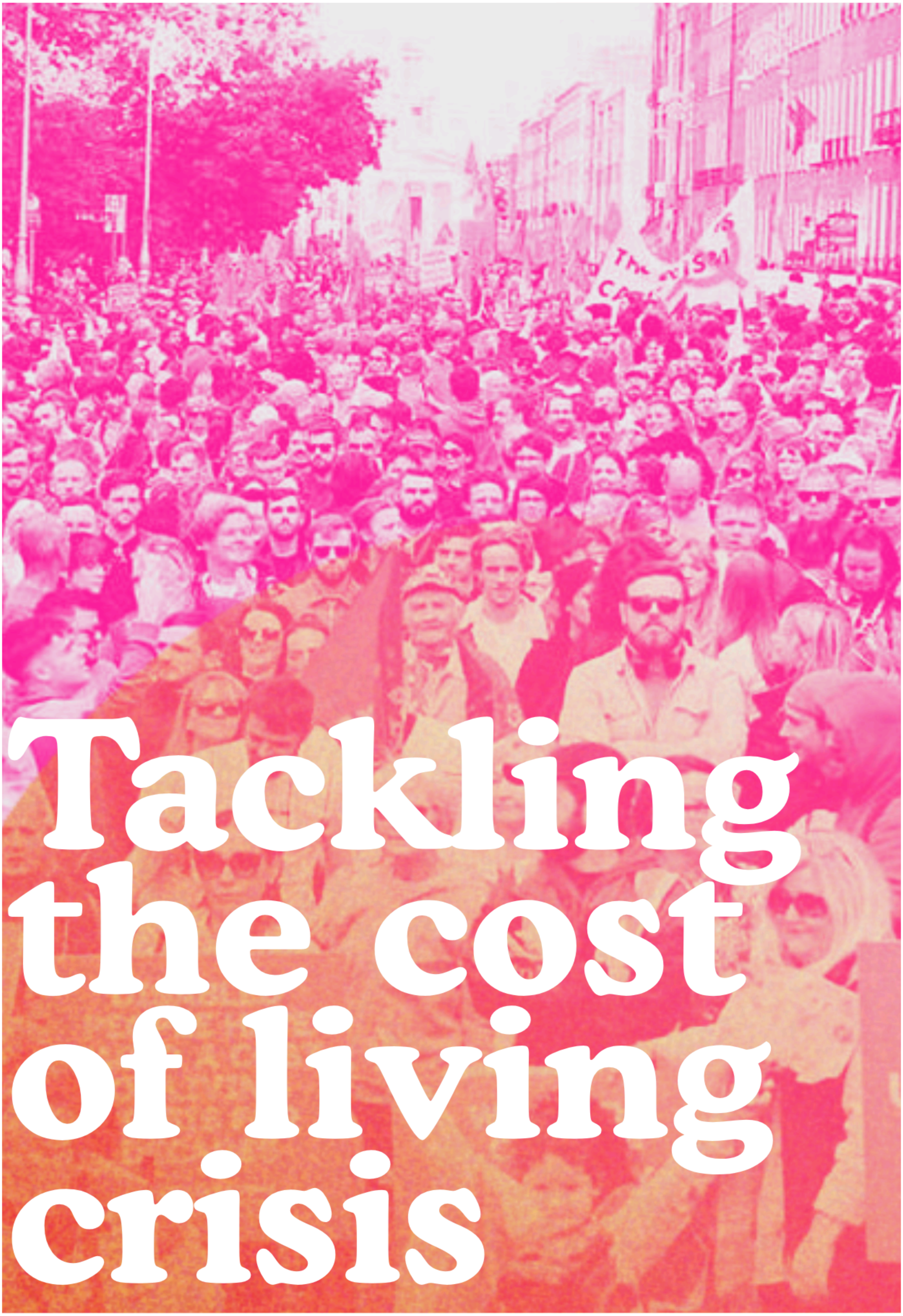
[6] 40,000 additional construction workers was identified by the ESRI - Quarterly Economic Commentary 2025
[7] Construction Defects Alliance – Pre-Budget Submission 2026

Proposal	Cost (€ million)
Build and acquire 20,000 additional properties for social housing, above Housing For All targets (30,000 social housing units in total)	6,100
Deliver 6,000 additional affordable homes	600
Build 1,400 additional dedicated social housing units for elderly people with supports	426
Invest in Capital Assistance Scheme to provide appropriate housing supports for people with disabilities	150
Tenant-in-situ acquisitions[8]	488
Increase the renter's tax credit to €3,000[9]	372
€3,000 HAP uplift[10]	163
100% redress for defective block and mica-affected homes[11]	500
Traveller Housing Agency	10
Increase DRHE funding	50
To address fire safety, damp and other structural defects for Celtic Tiger-era apartments and new builds plus retrospective costs	251
National Rental Inspectorate[12]	8

[8] Based on additional 150% of Budget 2025 allocation to tenant-in-situ current spending
[9] Parliamentary Question [40534/25]
[10] Parliamentary Question [14143/25]
[11] Parliamentary Question [46452/25] and [46453/25]
[12] Private rental inspections are self-funding, allocation is for inspection of one quarter of 185,000 social homes (including revised People Before Profit targets) plus 51,000 AHB tenancies (RTB Quarterly Report May 2025)

Double investment in social housing maintenance and establish a national Social Housing Maintenance Fund[13]	187
Provide 250 additional emergency accommodation units for people fleeing gender-based violence[14]	140
Establish State Construction Company[15]	500
Acquire additional 10,000 derelict and long-term vacant properties[16]	2,300
Renovation cost for 4,700 acquired long term vacant homes for social housing[17]	136
Renovation cost for 2,800 acquired derelict homes for social housing [18]	196
Cost for 3,000 commercial-to-residential conversions for social housing [19]	551

[13] A 50% boost on the actual maintenance spend from Local Authority Performance Indicator Report 2023, adjusted for inflation and demographics for 185,000 homes (including revised People Before Profit targets).
[14] Based on National Women's Council – Pre-Budget Submission 2026 and Parliamentary Question [32504/24]
[15] Parliamentary Question [39308/23]
[16] Based on estimates from Society of Chartered Surveyors Ireland the average market price of a derelict property is €230,000, https://scsi.ie/renovate/
[17] Estimated using the average cost of re-letting a social home from NOAC Local Authority Performance Indicator Report 2023 at €28,350 per re-let. Figure represents 10% of total cost.
[18] Estimated from 28,000 derelict properties at current €70,000 grant per property. Figure represents 10% of total cost.
[19] €180,000 per conversion from case study Block C of Cashel Business Centre. Figure represents 10% of total cost.



Tackling the cost of living crisis

Tackling The Cost Of Living Crisis

Many households are experiencing a cost of living crisis. Despite the inflation rate falling since the Covid pandemic, prices have remained high, and inflation is rising again. While the headline inflation rate is 2%, the cost of necessities such as food have risen by over 5% in the last year. We have the second most expensive food prices in the Eurozone and the third highest in the EU.

Eurostat show electricity prices here are the third highest across the EU, which are almost 30% more than the average price in EU-27. This means that Irish households are paying roughly €350 more per year for their electricity, averaging at around €1,800 a year. Furthermore, one third of households are living in energy poverty and 301,379 of people are in energy arrears. More families than ever before are having their electricity cut off. This is likely to increase as energy companies continue to raise prices.

According to Barnardos[20], over the first six months of 2025:

- Four in ten parents said that they skipped meals or reduced their portion size so that their children had enough to eat;
- Almost 30% of parents felt that they didn't have enough food to feed their children;
- 12% used a foodbank, and one in five families cut back on or went without heating and electricity

Barnardos say that the statistics have remained static over the past four years despite once-off government supports. According to the CSO, almost half of households (46.2%) said they had at least some difficulty in making ends meet in 2024.

[20] Barnardos (2025). Barnardos Cost of Living 2025 report reveals almost half of families going without or cutting down on basic essentials, https://www.barnardos.ie/news/press-releases/barnardos-cost-of-living-2025-report-reveals-almost

Households are struggling due to high prices but also because of low incomes. Despite being one of the richest countries in the world, poverty is persistent in Ireland, and cost of living pressures remain a challenge for those on the lowest incomes. In 2024:

- The percentage at risk of poverty grew to 11.7% from 10.6% in 2023;
- Over 600,000 people are living in poverty;
- 16% are suffering enforced deprivation, including 1 in 5 children;
- 5% (over 260,000 people) are in consistent poverty;
- Without cost of living supports 14% would be at risk of poverty[21].

It is mostly low-paid workers, persons relying on social welfare supports, single parents, pensioners and people with disabilities who experience poverty. Almost one in five children are living in poverty.

In 2024 a single adult living on €344.92 per week or below was living in poverty. Current welfare supports are far below this level. In 2025, the National Minimum Wage of €13.50 an hour for full time workers provided for 78.3% of their expenditure needs, leaving them short by €131 a week[22]. It is estimated that one in five workers are low paid. Urgent action is required to raise incomes and protect household from cost of living increases.

Given the difficulties households face, now is not the time to be removing cost of living supports. As well as increasing the energy supports to all households we will replaces on off payments for pensions, welfare and child support with substantial permanent increases to left people out of poverty and protect from cost of living pressures.

In the next section we set out proposals for raising incomes. In further sections we set out our proposals for reducing costs for households.

[21] EAPN (2025). Briefing on 2024 Income and Poverty Datahttps://eapn.ie/wp-content/uploads/2025/04/Briefing-on-2024-Income-and-Poverty-Data.pdf
[22] Vincentian MESL Research Centre, https://www.budgeting.ie/download/pdf/mesl_2025.pdf

2.1 Increasing income

Nobody should be living below the poverty line. Therefore, in this budget, given the resources available to the state and the ongoing cost of living crisis, we will take decisive steps to ensure that everyone receives appropriate income and supports and that no one is left behind to live in poverty.

People Before Profit would immediately:

- Increase all social welfare benefits and pensions to €350 per week, and up to €400 for those with a disability;
- Increase the Child Benefit by 20%, Child Support Payment by €12 for under 12s and €30 for over 12s;
- Abolish the means test for Carers' Allowance;
- Increase fuel allowance by €20, and extend the payment period to 32 weeks and extend eligibility to all pensioners and to all in receipt of the Working Family Payment

We would introduce a Living Wage of €17 an hour for all workers and increase public service pay by 10% for all those earning below €100,000 to compensate for lost wages due to excessive inflation in 2022, 2023 and 2024 and for reduction in real incomes.

We will scrap the USC for workers earning less than €100,000 per year and introduce a Higher Income Social Charge of 10% on incomes over €100,000.

2.2 Refundable Tax Credit

Basic tax credits for an employee amount to €4,000 per year. However, if an individual earns less than €20,000 per year, they lose out on unused tax credits that are enjoyed by higher income earners since credits are not refundable. Revenue data suggests that one third of "taxpayer units" earn below €20,000 per year[23]. Every time the government increases tax credits it primarily benefits middle to high income households while those on low incomes

[23] Revenue. Income Tax Distribution, https://www.revenue.ie/en/corporate/information-about-revenue/statistics/personal-taxes/income-tax-tables/gross-income.aspx

who are unable to use all their tax credits miss out on crucial poverty alleviating monetary benefits. Therefore, we propose a cash refund of unused tax credits to help those on low incomes.

The main beneficiaries of refundable tax credits would be low paid workers while those on higher incomes would benefit from any subsequent increases in tax credits. Over 1 in 20 workers are currently at risk of poverty. According to Social Justice Ireland, refundable tax credits would assist in tackling the problem of 'working-poor'. Around 870,000 individuals would be eligible for a refundable tax credit including irregular workers and full time or part time workers. The cost of implementing refundable tax credits would be €1.3 billion.

2.3 Radical measures to control prices

Significant price increases for energy and food have been key drivers of inflation and increasing costs of living. In the context of rapidly falling wholesale prices, urgent action is needed to reduce costs for consumers and protect their incomes from rising energy prices. Huge profits are being made by energy providers and large retailers, for example the ESB made €706 million and Tesco (Ireland and UK) made €3 billion in 2024.

2.3.1 Energy

To protect people from rising energy costs we will maintain the energy credit and increase it to €500 in 2026 for every household funded by an energy levy on data centres. We will ban any new data centres, which are putting undue pressure on the grid and driving up costs for all.

We want to fully nationalise the energy sector. To do this, a not-for-profit national energy company will provide every household with electricity and gas at a price equal to the cost of supply. We believe that our non-profit model will undercut the rest of the private market and eventually lead to a fully nationalised energy model.

2.3.2 Food prices

Action is also required to curb profiteering by food retailers. We will cap essential food prices. More radically we believe it's time for the state to intervene in providing the essentials of life that people need to survive.

Current policy which relies on the market has led to food deserts with limited access to fresh food; rising rates of diet-related illness; and pressure on small farmers squeezed by big retailers, threatening rural sustainability. Public provision can intervene where the market has failed and deliver healthy food as a public good.

People Before Profit are proposing a pilot scheme for a publicly owned, non-profit grocery service targeted at areas experiencing food poverty, poor nutrition, and high chronic disease burdens. This service will operate state-run grocery stores, delivering affordable, healthy food while supporting small Irish producers and creating secure, unionised jobs. This service would be funded a Public Nutrition Levy on the profits of the largest and most profitable food retail and fast-food chains and cost approximately €26 million to establish and operate.

2.4 Abolish waste collection charges

We will abolish residential waste collection charges and take the waste removal service back into public ownership. We will restructure waste services to make them more efficient and environmentally friendly. We will legislate to force companies to reduce packaging waste at source and incentivise recycling and composting through more frequent collections.

The following table summarises our priorities regarding our fight to address the cost of living crisis and to end poverty in 2026.

Proposal	Cost (€ million)
Increase social protection payment to €350 per week (excluding disability related payments)[24]	2,000
Increase Disability Allowance, Invalidity Pension and Blind Pension to €400 per week[25]	1,500
Reduce the State Pension age to 65[26]	430
Increase Child Benefit by 20% and extend payment to all children aged 18 years or under[27]	530
Increase Child Support Payment by €12 for under 12s & €30 for over 12s[28]	145
Abolish the means test for Carers' Allowance[29]	600
Increase public sector pay by 10% for all those earning below €100,000[30]	2,800
Index link tax credits by 2%[31]	476
Abolish USC for earners under €100,000 and introduce a Higher Income Social Charge of 10% on income over €100,000[32]	3,100
Provide a €500 energy credit to each private household funded by an energy levy on data centres[33]	1,150

[24] Parliamentary Question [35638/25]
[25] Parliamentary Question [35639/25]
[26] Parliamentary Question [35640/25]
[27] Parliamentary Question [35641/25]
[28] Parliamentary Question [35642/25]
[29] Parliamentary Question [35643/25]
[30] Parliamentary Question [35647/25]
[31] Revenue Ready Reckoner – Pre Budget 2026, https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf
[32] Parliamentary Question [32674/25]
[33] Parliamentary Question [43563/25, 45364/25]

Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment and extend the payment period to 32 weeks[34]	648
Abolish the waiting period of a year for Fuel Allowance for those on Job Seekers Allowance[35]	15
Increase Fuel Allowance by €20 per week for current and proposed new recipients[36]	533
Extend Child Benefit to 6,832 children under the age of 18 in the international protection process[37]	13
Cap energy prices and fully nationalise the energy system	1,800
Refundable Tax Credit[38]	1,300
Non-Profit Public Grocery Service	26
Abolish residential waste collection charges and take the service back into public ownership	400

[34] Parliamentary Question [47333/25]
[35] Parliamentary Question [35644/25]
[36] Parliamentary Question [35644/25]
[37] Estimate based on Parliamentary Question [35644/25]
[38] Department of Finance – Income Tax Strategy Group (23/01), https://www.gov.ie/en/collection/4f3cf-budget-2024-tax-strategy-group-papers/


Providing


Liffey Valley
via City Centre 40
high-quality
Grange Castle
via City Centre 13
Dublin Bus
Dublin Bus


public services

Providing High-Quality Public Services

3.1 Disability justice

The lived experience of many people with disabilities and their carers is of poverty and exclusion. Households with a disabled member are spending as much as 93% of their disposable income on disability-related expenditure[39].

Due to ableist and discriminatory obstacles and barriers, disabled people are hit harder by the many social crises facing society. Disabled people are twice as likely to be homeless and more likely to be unemployed or underemployed, with Ireland having the highest level of unemployment among disabled people in the EU.

Disabled people who are women, non-binary, LGBTQI+, immigrants, members of the Traveller community, or other ethnic groups face even more challenges accessing services and experience worse outcomes as a result.

There is a long history of systemic marginalisation of disabled people by the State through policies of institutionalisation and a chronic lack of investment in services, supports, care and research. This is coupled with systemic outsourcing of care to religious organisations, charities, and the family. These neoliberal policies have compounded marginalisation, discrimination, and injustice.

The state has resisted disabled people seeking rights through the courts, has forced them to campaign for what should be their entitlements to services and supports, in particular from the social protection and healthcare systems. Many disabled people must constantly reapply for medical cards or other entitlements. The means-testing of disability allowance, carer's allowance, medical cards and many other supports results in huge stress and pressure on

[39] ESRI (2025). Disabled households forced to spend majority of disposable income on disability, https://www.esri.ie/news/disabled-households-forced-to-spend-majority-of-disposable-income-on-disability

disabled people and their families. This results in many being prevented from forming families or made vulnerable to abusive relationships.

The state has failed children with disabilities and their parents/guardians. As of August 2025, there were 16,593 children who were overdue for assessment of need with average wait times of almost 25 months, which is way above the legal entitlement of assessment of need within 6 months of applying.

An economic system that sees workers as a commodity to increase profit and sees supports and rights for people as a cost, will always marginalise and discriminate against people with disabilities and foster a culture of ableism.

3.1.1 Disability related benefits

We would abolish the means tests for Carer's Allowance, Disability Allowance, the Blind Pension and Invalidity Pension and increase all disability-related payments to at least €400 per week, to reflect the rising cost of disability. Carers would be paid at least €17 per hour for their labour.

3.1.2 Reforming the disability sector

People Before Profit would bring disabled people, their families, unions, and officials together to form a brand-new disability workforce plan, to ensure that vacancies in CAMHS, CDNTs and other disability services are rapidly filled. Recruitment and retention bonuses will be provided to incentivise take up of roles and improve work quality.

People Before Profit would also establish home support as a legal right and expand home support hours by 270,000 per year. We would take most private disability services into the public control sector to ensure public sector pay and conditions for workers and consistent quality and coverage across the state, including addressing Section 39 and Section 38 workers' pay disparity. The remaining community and voluntary providers would be afforded significantly more autonomy than they are today, backed up by a system of multi-annual funding.

3.1.3 Additional disability services

- The Assessment of Needs backlog is a national scandal. We will clear the waiting lists as a matter of urgency, with dedicated funding;
- In education, we will ensure that no child is left without appropriate education and supports, which is covered in Section 3.4;
- People Before Profit would also establish a national Case Management System and database, which would include details of both health and community-based care needs for all disabled people and ensure that nobody falls through the cracks as they move from child to adult services

Although disability will continue to be defined by the social model of disability, those with medical diagnoses that are generally associated with a disability will be included on the system from the point of diagnosis, so that services can be planned before their needs are formally assessed.

3.1.4 Disability justice

Disabled people in Ireland are routinely denied the ability to make use of the public realm. We would establish a dedicated National Accessibility Fund to fund measures to:

- Ensure that all schools and third level institutions are completely accessible with proper toileting facilities;
- All government buildings and buildings open to the public are accessible and have changing places installed so that people with disabilities can have dignity when it comes to living independently in our society;
- The shortage in ISL translators is addressed

We would also reinstate the full Mobility Allowance and expand the Local Link door-to-door bus service and community car scheme to ensure that those who cannot use scheduled public transport can be free to travel. We would review purchase orders for new buses and aim for at least a two-wheelchair capacity on all new buses going forward so that wheelchair users can travel with companions.

Proposal	Cost (€ million)
Clear Assessment of Needs waiting list[40]	32
Invest additional €2 billion in 2026 in disability-related services to end poverty and exclusion. Additional measures include the following: ● Abolish the means tests for Carer's Allowance, Disability Allowance, the Blind Pension and Invalidity Pension and increase all disability-related payments to at least €400 per week (specific costing provided in Section 2) ● Expand home support hours by 270,000 per year – €8.5 million[41] ● Double the number of places in therapeutic courses ● Disability Case Management System ● National Accessibility Fund ● Reinstate full Mobility Allowance ● Abolish fees for disabled persons parking cards - €2 million[42] ● Disability Transport Service - expanded Local Link ● Ensure all lifts in public transport stations in full working order ● Increase funding of Children's Disability Network Team in primary health care settings ● Additional recruitment and retention investment in necessary disciplines and rural areas around the country	2,000

[40] Parliamentary Question [28813/24] adjusted for inflation
[41] Parliamentary Question [44329/25]
[42] Parliamentary Question [44340/25]

• Minimum carers' pay per hour: €17	
Investing in autism supports for adults and children[43]: • Autism One-Stop Shop across the country • Increase funding for Augmentative and Alternative Communication (AAC) support programme • Autism Innovation Fund funding • Increase funding for Augmentative and Alternative Communication devices, €2 million.	20

[43] As I Am – Ireland's Autism Charity – Pre-Budget Submission 2026 https://cdn.prod.website-files.com/6537ebf5bd64fee2cfd5af24/68777dad69bd61b8c49135e6_Ver%203%20Digital%20AsIAm%20Pre%20Budget%20Submission%202026%20Building%20a%20Fairer%20Future%20for%20Autistic%20People.pdf

3.2 Health

The scandals revealed at the CHI this year have shocked the public. The death of Harvey Sherrat Morrison, the children subjected to unnecessary hip operations, the use of unapproved materials in surgeries have shone a searing light on the deadly effects of decades of Fianna Fáil and Fine Gael health policy failures and the profiteering in the two-tier health system they enabled and continue to enable.

In recent months we have also seen more revelations of abuse of vulnerable elderly people in for-profit nursing homes. Twenty years ago, just 30% of nursing homes were in private hands. Now the private sector owns 80% of nursing homes. Recent research in UCD has found that investment funds were essentially non-existent in the nursing home sector up to 2017, but now the largest 10 investment funds own one in every three of the state's nursing home beds[44].

Emeis, a French corporation that runs 27 nursing homes in the state, is one of these 'investors'. Emeis-owned nursing homes were the subject of an RTÉ Investigates programme broadcast in June, The RTÉ investigation found evidence of elder abuse and neglect that HIQA described as "wholly unacceptable and shocking".

To assist elderly citizens, we will provide €267 million for sustainable home support services[45]. This money would eliminate waiting lists for home support and address the needs of an aging population.

Additional €110 million will be provided to address pay disparity of Section 39 and Section 38. This funding also includes expected increases in costs necessary for regulatory compliance.

[44] UCD Geary Institute for Public Policy Research, Analysis, Evidence, https://www.ucd.ie/geary/newsevents/hownursinghomesbecameaprofit-makingtargetforinvestmentfunds/
[45] Home Care Coalition – Pre-Budget Submission 2026

There is no doubt that the dysfunction and profiteering exposed in the CHI scandals is widespread across our two-tier health system. That is precisely why People Before Profit have always demanded the end of the two-tier health system and the creation of a single-tier National Health Service.

Profiteering in the health and care services costs people their health, their well-being and sometimes their lives. The CHI and nursing homes scandals have made it clear that the call to remove profit making from the public health service is not an abstraction, it is an urgent, life-saving public health necessity.

While Fianna Fáil and Fine Gael have exposed more and more of our health and care needs to exploitation by profiteers, they have left services far short of the funding needed to meet the needs of a growing and ageing populations. The imposition of the notorious 'pay and numbers strategy', a rebranded recruitment moratorium, has permanently removed thousands of staff from the health service.

An ESRI report published in May 2025 found that due to a growing and ageing population, demand and bed capacity requirements in public acute hospital services will significantly increase between now and 2040. The ESRI said that substantial ongoing investment in infrastructure and staffing will be required to meet this future demand as well as to address the consequences of past underinvestment, including large backlogs for elective care and high inpatient occupancy rates[46].

The Irish Hospital Consultants' Association (IHCA) has called for critical care bed numbers to be increased from the current 330 to a minimum of 579 and for over 900 critical care beds to reach the OECD average on a population basis. To reach this target, we would start by funding 450 additional critical care beds in 2026.

[46] ESRI (2025). Projections of national demand and bed capacity requirements for public acute hospitals in Ireland, 2023–2040: Based on the Hippocrates model, https://www.esri.ie/publications/projections-of-national-demand-and-bed-capacity-requirements-for-public-acute

Ireland is the only European country without universal coverage of primary health care. The Lancet recently recommended that "It is time that Ireland moves from being an outlier in Europe to providing universal access to primary health care"[47].

People Before Profit wants all private health care to be removed from the public health system and create a single tier public health care system that treats people according to their health needs, not their financial means. We want to see private hospitals taken into the public system to accelerate the increase in capacity required, and a network of 500 public primary health care centres established to ensure free primary health care including GP services for all.

In order to provide better access to health care and reduce cost of living pressures we will eliminate remaining hospital charges including hospital parking charges and reduce the drugs payment threshold to €10 per month. We propose to greatly increase investment in mental health services.

We will eliminate remaining hospital charges including hospital parking charges, slash the drugs payment threshold to €10 a month, and greatly increase investment in mental health services.

We will also expand free contraception to women over 35 and implement the recommendations of the transgender health advocacy groups, such as Trans Healthcare Action, on transgender healthcare and make additional funding available for appropriate healthcare implementation.

[47] Lancet (2025). Ireland: Europe's outlier in primary health care, https://www.thelancet.com/journals/lanepe/article/PIIS2666-7762(25)00045-6/fulltext

Proposal	Cost (€ million)
Eliminate waiting lists and expand increase home support services	267
Address pay disparity of Section 39 and Section 28	110
Add 1,000 permanent acute beds with appropriate staffing. Costs: €500 million in running costs and €1.5 billion in capital expenditure[48]	2,000
Additional 450 level 3 ICU beds. Costs: €450 million in running costs and €900 million in capital expenditure[49]	1,350
100 additional speech & language therapists: €6.1 million; 100 additional clinical psychologists: €9.0 million; 100 additional occupational therapists: €6.1 million; 100 additional physiotherapists: €6.3 million; 100 additional consultants: €32.6 million[50]	60.1
Free Primary Care including GP Care[51]	672
Abolish all Emergency Department charges for public patients[52]	24
Reduce Drug Payment Threshold to €10 per month[53]	223
Scrap Prescription Charges for Medical Card Holders[54]	69
Reinstate pre-crisis Dental Treatment Services Scheme[55]	34

[48] Parliamentary Question [35667/25]
[49] Parliamentary Question [35668/25]
[50] Parliamentary Question [35669/25]
[51] ESRI (2023). Extending eligibility for general practitioner care in Ireland: cost implications, https://www.esri.ie/news/new-esri-research-examines-the-cost-of-extending-free-gp-care-to-the-whole-population
[52] Based on HSE Annual Financial Statements for Inpatient and Emergency Department Charges in 2024
[53] Parliamentary Question [35674/25]
[54] Parliamentary Question [35675/25]
[55] SlainteCare report

Abolish car parking charges at HSE Statutory Hospitals[56]	13
Expand free contraception to women over 35[57]	19
Invest in Mental Health Services to bring spending in line with Mental Health Reform recommendation of 10% of overall health budget by 2028: ● 2026 funding increase is part of a 3-year plan to double mental health budget from €1.5 billion in 2025 ● Increase in funding to incorporate the €200 million increase in funding sought by Mental Health Reform ● The increase in funding will be used to increase primary mental health care services and the capacity of the secondary CAMHS service as quickly as possible to end the waiting lists and ensure mental health care for everyone that needs it	500
Investment in transgender healthcare: including upskilling and reskilling of healthcare professionals, and provision of free transgender healthcare[58]	6
National physiotherapy services for people with Multiple Sclerosis and other neurological conditions at cost of €1.1 million, and additional Sligo-Leitrim Community Worker Posts at €100,000[59]	1.2
Full implementation of the National Stroke Strategy 2022-2027 and other cardiovascular disease heath strategies and programmes[60]	40

[56] Parliamentary Question [35676/25]
[57] Parliamentary Question [35677/25]
[58] From Trans Healthcare Action
[59] Multiple Sclerosis Society of Ireland – Pre-Budget Submission 2026
[60] Irish Heart Foundation – Pre-Budget Submission 2026

3.3 Childcare

Quality early learning and childcare are unaffordable and/or inaccessible for many families because they are outsourced to the private sector, rather than provided as a universal free public service like primary or secondary education. Three-quarters of childcare services are provided for profit and the big childcare chains are making millions from public subsidies[61]. The latest accounts from the largest private childcare provider, Giraffe, show accumulated profits of €19.6 million.

Despite growing state subsidisation, childcare costs are the highest in the EU[62] contributing to cost of living pressures on parents. Low pay is the single biggest factor in a serious recruitment and retention crisis, and there are nowhere near enough childcare places. 62,000 children are currently on childcare waiting lists. There is also a growing problem with private providers leaving the core funding programme so they can charge even higher fees.

As a result, many parents are still shelling out the equivalent of a second mortgage while others cannot find childcare at all and are forced to work part-time or rely on grandparents. More than 1 in 3 women with children have had to give up work due to the high childcare costs, rising to 60 per cent among lone parents.

An outdated, sexist model of low-paid and unpaid parental leave guarantees that men take far less time off to care for children than women. This puts the primary responsibility for childcare on women from birth and contributes to the gender pay and pensions gap. Meanwhile, childcare workers are overworked and underpaid. Even after they get a long overdue pay 10% increase this September, they will struggle to get by on wages as low as €15 an hour[63].

---

[61] SIPTU (2024). SIPTU Submission to Joint Oireachtas Committee on Children, Equality, Disability, Integration and Youth, https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/joint_committee_on_children_equality_disability_integration_and_youth/submissions/2024/2024-03-05_submission-darragh-o-connor-head-of-strategic-organising-siptu-1_en.pdf

[62] Early Childhood Ireland (2025). The Importance of Working Conditions in Early Years and School Age Care, https://www.earlychildhoodireland.ie/the-importance-of-working-conditions-in-early-years-and-school-age-care/

[63] Walsh, Ann-Marie (2025). Minimum Pay Rates for 35,000 Childcare Workers to Rise by 10pc next Month after Vote. Irish News,

The Fianna Fail-Fine Gael model of outsourcing childcare to the private sector is clearly broken. Instead, we need a rapid transition to a fully publicly owned and funded National Childcare Service, available to all parents for free. A National Childcare Service is the best model to guarantee universal, free quality childcare for all children - including children with disabilities who are often excluded by the current market-based model - along with quality public sector pay and conditions for workers, in line with teachers.

This will mean:

- Taking the major private childcare and early years chains into public ownership, replacing contracts with private providers with public provision and allowing current providers to opt into the public system.
- Ensuring that convenient, free after school services are available on or alongside school premises;
- Expanding the number of childcare places through new public provision to clear waiting lists and satisfy the increased demand that will result from universal free access.

All the above will require a significant increase in government spending on childcare. In year one of a multi-year transition programme, we suggest an initial investment of €1.5 billion, enabling:

- the immediate abolition of childcare fees for parents - €349 million
- An additional immediate pay increase for all childcare workers to bring minimum hourly rates to €17 - €60 million;
- An investment of over €1 billion in establishing a National Childcare Service, including expanding the number of public childcare places to clear childcare waiting lists and transitioning workers to public sector pay and conditions, and trebling funding for

---

https://www.independent.ie/irish-news/minimum-pay-rates-for-35000-childcare-workers-to-rise-by-10pc-next-month-after-vote/a427745304.html.

Equal Start, a DEIS-type programme, which helps disadvantaged children to access early learning and school-age childcare, to €50 million;

- Free preschool meals for all children in the ECCE scheme - €31 million

People Before Profit recognise that many parents may prefer to work fewer hours if they could afford it, particularly during the early years of their children's lives. In year one, we therefore propose extending paid Parent's Leave and amalgamating it with Maternity and Paternity leave so all new parents can avail of 12 months' paid leave. This would cost €502 million at current rates of payment.

We would also legislate to oblige employers to top Maternity, Paternity and Parent's Benefit up to 100% of pay. We would convert the existing legal entitlement of parents to 26 weeks each unpaid Parental Leave per child before their 12th birthday to leave with pay. Depending on the level of take up, employers who need it could apply to be reimbursed for some of the cost of this in year two. In addition, we would legislate for paid childcare leave when children are sick.

Finally, we will move to implement a range of other work-life balance measures that will benefit all workers but are likely to be particularly helpful for parents, including:

- Increasing the minimum number of days of paid annual leave to 30 (bringing us in line with France)
- Obliging employers to facilitate, not just consider, requests for flexible, part time and remote working
- Introducing a four day or 30-hour week without loss of pay, which would have the added important benefit of cutting carbon emissions by up to 20 percent (Four Day Week Ireland, a broad coalition of trade unions, environmentalists, women's rights and civil society organisations is campaigning for this).

People before Profit believe that this combination of universal free childcare, enhanced fully paid leave and work-life balance measures will - for the first time ever - give parents real choice in their childcare arrangements. It won't be the whole answer to tackling gender equality, but it will help to dismantle some of the economic barriers that women still face.

We recognise that many of these measures would face significant opposition from senior civil servants complaining about increased costs for the state and employers complaining about increased costs for their businesses. But every single measure that has significantly improved workers' and women's lives was opposed historically by governments and bosses, including the 5-day week, paid holidays, sick pay, maternity leave - the list goes on. Every single one of those rights initially seemed radical but all of them were won through struggle by workers' and women's movements. The same can happen with the radical - but necessary and achievable - measures proposed here as part of a programme for a future left government.

Proposal	Cost (€ million)
Abolish childcare fees for parents[64]	349
Free preschool meals for all children in the ECCE scheme[65]	31
Additional 10% pay increase for childcare workers[66]	50
Treble funding for Equal Start[67]	50
Establish a National Childcare Service - including fully funding new public childcare places to clear waiting lists	1,070
Extend paid Parent's Leave and amalgamate it with Maternity and Paternity Leave to 12 months' paid leave in the first two years of child's life[68]	502

[64] Parliamentary Question [28843/24], adjusted for inflation
[65] Parliamentary Question [35659/25]
[66] Based on the €45 million already allocated by the government to support a 10% pay increase for childcare workers from September 2025. Parliamentary Question [2284/25]
[67] As recommended by the Children's Rights Alliance, https://childrensrights.ie/wp-content/uploads/2025/01/The-Next-Programme-For-Government.pdf
[68] Based on Parliamentary Questions [35645/25], [31206/25], and [14123/25]

3.4 Primary and secondary education

Ireland is a wealthy country. Free education to third level should be a right. Instead, parents are forced to shell out large sums of money in so-called "voluntary" contributions and other costs adding to the cost of living pressures on households. The Irish League of Credit Union's annual survey of back-to-school costs found average costs[69], including afterschool care, of €1,450 for primary school parents and €1,560 for secondary school parents. 1 in 3 families will go into debt to pay them.

These costs are being placed onto parents because the state refuses to properly fund education and make it genuinely free. Capitation grants were slashed in the austerity years and have still not been restored to pre-2010 levels. The result is schools pressuring parents for "voluntary" contributions and fundraising all year round just to keep the light and heating on. Full state funding of all education costs is the only way to guarantee an equal right to quality education for every child.

To ensure this, People Before Profit will fund schools to cover all education-related costs - including:

- All the back-to-school costs currently levied on parents, like uniforms and classroom materials;
- Doubling the capitation grant for primary and secondary schools to cover school running costs and abolish voluntary contributions;
- Providing school secretaries and caretakers with public sector pensions and sick pay;
- Expanding free school meals to second level and expanding the school transport scheme to all who need it (see Section 3.6).

We will also invest €30 million in a pilot scheme to improve the nutritional content of school meals and prepare them from scratch on school premises.

As well as making education free, by:

[69] ICLU (2025). ILCU Back to School research shows that 1 in 3 are now getting into debt, https://www.creditunion.ie/news/latest-news/ilcu-back-to-school-research-shows-that-1-in-3-are/

- Reducing the pupil teacher ratio to 15:1;
- Doubling funding for DEIS schools, including implementing enhanced DEIS+ funding for the most disadvantaged schools;
- Hiring thousands of extra Special Education Teachers and Special Needs Assistants, and increasing the number of school psychologists by 50%

We will also pilot the introduction of Special Educational Needs Coordinators in primary schools with three or more special education posts, as suggested by the INTO. All of this will guarantee every child with additional needs an appropriate school place in their locality.

To support these improvements and end the scandal of hundreds of schools around the country still being stuck in temporary accommodation, we will double capital spending on education by investing an additional €1.3 billion in the school building and renovation programmes. This will fund additional classrooms and school kitchens, alongside retrofitting of existing facilities.

Finally, we will invest in the long overdue separation of church and state in education, by providing €6 million in funding for school patronage transfers from the Catholic Church to multi-denominational patrons like Educate Together and state Education and Training Boards.

Proposal	Cost (€ million)
Abolish all back-to-school charges for parents (including voluntary contributions) and provide free uniforms[70]	465
Provide free school meals at secondary level[71]	225

[70] Based on the average back to school costs, excluding afterschool care cited by Barnardos' annual survey (half of secondary students have to pay for digital devices) Barnardos. "The Real Cost of School in 2025 - Back to School Survey Report." August 2025.
https://www.barnardos.ie/wp-content/uploads/2025/08/Barnardos-Back-To-School-Report-2025.pdf and the 552,116 primary and 425,411secondary students enrolled last year. Department of Education and Youth (2025). 'Statistical Bulletin Overview of Education 2004/05 – 2024/25',
https://assets.gov.ie/static/documents/Statistical_Bulletin_school_year_2024_2025.pdf.

[71] Parliamentary Question [35646/25]

Pilot scheme improve the nutritional content of school meals and prepare them from scratch on school premises	30
Reduce pupil-teacher ratios to 15:1 in primary and post-primary schools in the free education system	444
Increase the number of Special Needs Assistants by 3,000[72]	105
Increase the number of Special Education Teachers by 1,500[73]	85
Increase the number of psychologist posts in NEPS by 50%[74]	15
Double DEIS funding and implement Deis+[75]	180
Pensions parity for school secretaries and caretakers[76]	30
Funding of school patronage transfers[77]	6
Double capital spending to build and renovate schools[78]	1,300

[72] Parliamentary Question [35653/25]
[73] Parliamentary Question [35654/25]
[74] Parliamentary Question [35655/25]
[75] Parliamentary Question [35648/25]
[76] Estimate from Department of Education and Skills, https://data.oireachtas.ie/ie/oireachtas/committee/dail/34/joint_committee_on_education_and_youth/submissions/2025/2025-07-10_opening-statement-andy-pike-national-secretary-forsa_en.pdf.
[77] Educate Together – Pre-Budget 2026 Submission
[78] Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/speeches/statement-by-minister-donohoe-on-budget-2025/#:~:text=In%20education%2C%20a%20capital%20allocation,in%20times%20of%20ill%20health

3.5 Further and higher education

The current level of higher education funding from the government is below the OECD average. At the same time college fees are among the highest in the EU and present a real barrier to participation in higher education. In the 2024/2025 academic year, the maximum student contribution for the academic year was €3,000. In the last budget fees were cut by €1,000 but the government has indicated it has no plans to continue this reduction.

Even with the cut of €1,000 in 2025 the cost of higher education was over €6,000 for a student living with their parents and over €14,000 for others.[79] People Before Profit would abolish further and higher education fees to offer fair and universal access to education for everyone, including non-EU students resident in Ireland.

We believe that abolishing further and higher education fees will encourage more people to upskill, reskill, and enrol in further education in areas of critical importance to Irish society. There are crucial skill gaps in education, childcare, healthcare, and even our judicial system, to name a few, that require more people and resources to address the shortages.

There is also a major student accommodation crisis. Students often travel nationally and from abroad for education in Ireland. However, appropriate, publicly owned, and affordable student accommodation has been lacking for many years. As a result, students often rely on the private rental market for accommodation.

To make further and higher education more accessible to everyone we will invest in affordable student accommodation, and enhance student supports, such as counselling and mental health supports, and invest in a proper grant system to cover other costs of education like textbooks and IT.

[79] Zurich (2025). 'The Cost of College Education in Ireland 2025', https://www.zurich.ie/savings-and-investments/education-costs/college/

Postgraduate researchers are being hugely exploited and need a living income. PhD stipends are set at incredibly low levels, far below a living wage. Postgraduate researchers often teach and have a similar workload to a permanent staff member in a professor role, but their pay is significantly lower. For apprentices, we will guarantee a €17 per hour minimum wage.

People Before Profit would eliminate postgraduate researcher fees and provide a living wage to anyone pursuing postgraduate research. We would also use legislative measures to give the same employment rights to postgraduate researchers and abolish reoccurring term-only contracts over to eliminate exploitation of postgraduate researchers.

Proposal	Cost (€ million)
Close the funding gap identified in 2022 and maintain the existing level of funding[80]	355
Abolish the student contribution charge, including fees paid by non-EU students[81]	289
Abolish fees for all postgraduate and mature repeating students	100
Fund to ensure all PhD researchers receive a stipend of at least €30,000 per year[82]	225
Double maintenance grants and reduce adjacent rate to 24 kilometres[83]	94
Increase mental health supports on campuses to ensure one counsellor per 1,000 students	18
Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)	300

[80] Based on estimates from the Irish Universities Association Pre-Budget Submission, additional €212 million is required to maintain the existing level of funding. See https://www.iua.ie/wp-content/uploads/2025/07/IUA-Pre-Budget-2026-Submission-July-2025.pdf

[81] DFHERIS. 'Funding the Future', https://assets.gov.ie/static/documents/funding-the-future-an-annual-options-paper-on-the-cost-of-higher-education-2024.pdf

[82] Based on Parliamentary Question [35663/25]. This figure is based on an estimated 10,000 enrolled PhD students. If support was restricted to the 6,000 currently receiving public support the cost would be approximately €105 million.

[83] Based on estimates in https://www.gov.ie/en/publication/907cb-funding-the-future-an-annual-options-paper-on-the-cost-of-higher-education/. Based on updates data provided in Parliamentary Question [35664/25] the cost of doubling current levels of support would be €179 million.

3.6 Transport

Massively expanding public transport and making it free, frequent and accessible can transform Ireland into a more liveable country with lower living costs, fewer road deaths and accidents, less pollution and lower carbon emissions. Combined with an expansion of active travel, there will be huge population health benefits and greater freedom for children whose independence has been curtailed by car traffic.

More than a fifth of Ireland's carbon emissions come from transport[84], so cutting them is crucial to addressing the climate crisis. It also makes sense from a cost of living point of view - the average cost of owning and running a car is more than €10,000 a year and many households have two or more. Huge savings can be made if switching to free public transport and active travel becomes a viable option.

Around one in five journeys are for education purposes and almost half of primary and secondary school children, or close to half a million kids, are driven to school by car[85]. This means there is huge scope to increase school bus and active travel and take hundreds of thousands of cars off the road, including in rural areas.

People Before Profit would invest €166 million next year to ensure an additional 100,000 primary and secondary school children can get a bus to school. We would also make the service free, at an additional cost of approximately €24 million[86], amounting to an overall additional investment in free school transport of €190 million.

[84] Climate Change Advisory Council. Annual Review 2025: Transport. https://www.climatecouncil.ie/councilpublications/annualreviewandreport/CCAC-AR2025-Transport-final.pdf

[85] CSO (2023). Travel to School, College and Childcare - CSO - Central Statistics Office, https://www.cso.ie/en/releasesandpublications/ep/p-cpp7/census2022profile7-employmentoccupationsandcommuting/traveltoschoolcollegeandchildcare/.

[86] Parliamentary Question [35657/25]

We will invest an additional €54 million in the Safe Routes to School scheme for each of the next four years. This would enable the scheme to be completed for the one in four schools that have applied by 2029, and allow for expansion of the scheme to additional schools[87].

We will also expand mainstream public transport services by investing an additional €1.1 billion in capital spending on public transport. This will double capital investment in public transport, enabling the purchase of an additional 500 electric buses (at a cost of €338 million) and kickstarting important rail and light rail projects, including Metro Southwest to Knocklyon, Luas to Finglas and Luas to Lucan.

In the medium to longer term, we will use some of the billions of euros currently allocated to the Future Ireland Fund for capital investment in public transport to implement all the recommendations of the All-Island Rail Review[88] as well as Luas lines in Cork, Limerick and Galway.

We will also invest an additional €162 million in operational costs, including training and recruiting additional bus drivers. This alone would represent a 25% increase in current spending on public transport and will speed up the long-delayed implementation of Bus Connects and expand the Connecting Ireland Rural Mobility Programme.

To encourage uptake of expanded services and modal shift away from private cars, we will abolish fares on all Public Service Obligation (PSO) and publicly contracted commercial services (€665 million), as well as charges at park and ride facilities, which we will also expand. To reduce congestion by encouraging drivers not to drive through Dublin city centre, we will abolish the M50 toll at an estimated cost of €170 million.

[87] Department of Transport (2025). "Safe Routes to School Programme Benefitting Communities Across Ireland", https://gov.ie/en/department-of-transport/press-releases/safe-routes-to-school-programme-benefitting-communities-across-ireland/

[88] Department of Transport and NI Department for Infrastructure (2024). "All-Island Strategic Rail Review Final Report".

Finally, we will increase funding for active travel by 50%, to reach a total expenditure of €534 million next year. This will improve pedestrian and cycling infrastructure across the country, including improved footpaths and cycleways, better road safety, more bike bunkers, and allow expansion of the Cycle to Work scheme to students and those on lower incomes.

Proposal	Cost (€ million)
Expand the School Transport Scheme to an additional 100,000 children and abolish fares[89]	190
Additional investment in the Safe Routes to School Scheme[90]	54
Doubling capital investment in public transport infrastructure[91], including purchase of 500 additional electric buses[92]	1,100
Increase in current spending on public transport services to fund operational costs of new expanded services and hire new drivers[93]	162
Abolish fares on all public transportation services and publicly contracted commercial services[94]	665
Abolish M50 tolls[95]	170
Abolish parking charges at Park and Ride facilities and invest in additional Park and Ride facilities[96]	25
50% increase in investment in active travel	178

[89] Parliamentary Question [35657/25]
[90] Department of Transport (2025). "Safe Routes to School Programme Benefitting Communities Across Ireland", https://gov.ie/en/department-of-transport/press-releases/safe-routes-to-school-programme-benefitting-communities-across-ireland/
[91] Department of Finance. Revised Estimates for Public Services 2025. https://assets.gov.ie/static/documents/Revised_Estimates_for_Public_Services_2025.pdf
[92] The current unit cost of a new double-deck battery-electric bus is approximately €675,000 including VAT. NTA costing in Wall, Martin. Conversion of Urban Buses to Zero-Emission Vehicles Will Cost More than €1.3bn, NTA Forecasts – The Irish Times
[93] Most Dublin Bus drivers currently earning between €60,000 and €70,000 a year. Dublin Bus. Bus Átha Cliath Annual Report Year Ended 31 December 2024 https://www.dublinbus.ie/getmedia/4aaa02f0-1b88-4829-b10b-7b094aeeb910/Bus-Atha-Cliath-Annual-Report-2024-English.pdf
[94] NTA reply to Paul Murphy TD.
[95] The NTA estimates the cost of abolishing the M50 toll at approximately €170 million.
[96] Department of Finance. Revised Estimates for Public Services 2025. https://assets.gov.ie/static/documents/Revised_Estimates_for_Public_Services_2025.pdf

3.7. Investment in high-quality services

3.7.1 The Arts, Culture, the Gaeltacht, RTE and Public Media

Ireland has an extraordinarily rich cultural history and yet our investment in Arts and Culture is way behind other EU countries. Huge numbers of our artists, actors, musicians, film workers and crews suffer low incomes and insecure employment conditions.

People Before Profit would bring the funding for cultural services, broadcasting, and publishing services closer to the EU average of 0.9% of GDP. For example, in 2025 we would double the current funding for measures outlined by the National Campaign for the Arts and the Music and Entertainment Association of Ireland. Amongst other measures, we will ensure that social protection payments for disabled artists are protected from any means testing. Any substantial investment in culture and the arts will be strictly conditional on genuinely quality employment and training for all those working in the arts and cultural projects.

3.7.2 Promoting the Irish language

Increased investment in promoting the Irish language and in the Gaeltacht is necessary. People Before Profit would allocate an additional €55 million for the Irish language and Gaeltacht:

- €24.4 million to Údarás na Gaeltachta & the Department of Rural and Community Development and the Gaeltacht for investment in the Gaeltacht;
- €19.3 million for Foras na Gaeilge and the Department of Gaeltacht for investment and support outside the Gaeltacht;
- €11.2 million for the Department of Culture, Communications and Sport to provide €10 million for TG4 to develop Irish language programming;
- €1.2 million to put Raidió Rí-Rá on FM.

3.7.3 Funding public service media and reforming RTE

People Before Profit would entirely transform RTE and public service media:

- Increase public funding for RTE to €500 million, including a rapid modernisation of budget for capital expenditure;
- Allocate additional €500 million in public funding for other public service media organisations;
- Scrap the regressive TV licence fee and ban advertising and sponsorships by RTE;
- Cap pay to end excessive salaries for the few at the top, and end bogus self-employment and poverty pay and conditions, underpinned by mandatory trade union recognition
- Democratise RTE and radically reform the current Board to make it representative of RTE's workers and civil society, with Board members subject to recall.

Funding for other public media would ramp-up over 3 to 5 years, with €100 million allocated in year one. Funding for RTE and public media would be raised through taxation of large and profitable social media and information and communications corporations.

3.7.4 Funding for sports and recreation services

Funding for sports in Ireland, particularly for grassroots clubs, is significantly below that of our EU counterparts. Many clubs and communities struggle to provide adequate sporting facilities and recreation services due to the lack of funding. Children and teenagers are often left with no appropriate afterschool activities, which may cause them to become isolated from the community altogether.

Because sport plays a significant role in our culture and community development, we propose to increase funding by 50% for sports and recreation projects and services. According to the Department for Tourism, Culture, Arts, Gaeltacht, Sport and Media, approximately €230 million was spent on sport and recreation services in 2025[97]. We will actively work with the key public sports programme providers, such as Sport Ireland and Sport Capital & Equipment Programme, to distribute additional funding to sporting areas that need it the most.

[97] Revised Estimates for Public Services 2025, https://www.gov.ie/en/department-of-public-expenditure-infrastructure-public-service-reform-and-digitalisation/collections/the-revised-estimates-volumes-for-the-public-service/#2025

In particular, we will ensure that the Football Association of Ireland is appropriately funded with an additional €50 million injection to develop critical infrastructure and services in 2026.

3.7.5 Funding for other arts and culture projects

Ireland also has a rich history of art, music, and dance among the many other arts. These are significant cultural elements that help us establish our identity and bring joy to the people, but very often artists must rely on their own resources to fund their art. It is especially detrimental to our culture if artists are unable to create due to the lack of funding or due to their economic conditions.

We would provide additional funding to the Arts Council to increase the support for the arts and in particular new media art forms such as for computer animation, digital art, and video games, and expand allocation of funding to more artists. Further funding will be allocated to local councils specifically for cultural relevant art-related projects. In total, additional funding going to arts and culture will be €420 million[98].

Following a successful Basic Income for the Arts pilot scheme, we will make this a permanent feature of government expenditure. Initially, we will maintain the current basic income model of €325 per week per applicant in 2026, but this scheme will be reviewed on annual basis in consultation with artists and relevant stakeholder groups. In 2022, the initial year of Basic Income for Arts, there were about 8,200 applicants while only 2,000 received funding.

We would make Basic Income for Artists available to all eligible applicants. Further, we would expand the definition of artists to be eligible for funding to include most forms of creative arts. If funding is to be allocated to 9,000 applicants in 2025 then this would cost additional €109 million.

[98] Ibid

3.8 Funding Local Authorities

Local Authorities are woefully underfunded, scrabbling around each year for enough money, not only for essential maintenance of our communities but also to enhance the public realm, plant much needed trees, and invest in amenities and resources. When the Local Property Tax was introduced, we were promised this would provide better local services. Instead, the opposite happened as the central government fund was reduced by the amount raised in property tax and many local authorities have not reached the same spending levels as existed before the recession.

Across the country communities are crying out for care and investment, not only for essential maintenance but also to address the chronic shortage of playgrounds, community clubs, recreational projects, and sports infrastructure. In our revenue raising measures we propose replacing the LPT funding to councils with a Non-Principal Private Residence Tax. In addition to that, People Before Profit proposes an additional €800 million investment in Local Authorities.

3.9 Other investments

- Support the call by the National Youth Council of Ireland to increase funding by €22 million[99] to create a sustainable sector which provides high-quality, well-resourced youth work services and to continue to support young people;
- To support people using emergency food services, we would invest additional €10 million in the National Meals on Wheels Network supports[100];
- We would also invest €8 million in direct funding to community and voluntary organisations, via the Scheme to Support National Organisations[101];
- Additional €10 million will be provided for Family Resource Centre National Forum for more staff and operating costs[102].

[99] National Youth Council of Ireland – Pre-Budget Submission 2026
[100] National Meals on Wheels Network – Pre-Budget Submission 2026
[101] NOU 2026 Pre-Budget Submission – Pre-Budget Submission 2026
[102] Family Resource Centre National Forum – Pre-Budget Submission 2026

The following table summarises costings for universal access to high-quality public services.

Proposal	Cost (€ million)
Increased funding for investment in the Gaeltacht and promotion of the Irish language[103]	55
Transform RTE and public media	600
Funding for sports and recreation services	165
Additional funding for arts and culture	420
Basic Income for the Arts	109
Funding Local Authorities	800
Other investments in public services	50

[103] Conradh na Gaeilge – Pre-Budget Submission 2026

Climate and Environment

Climate and Environment

The climate and biodiversity crises are accelerating rapidly. Summer 2025 was the warmest on record with temperatures close to 2 degrees above the historical average. Storm Eowyn in January saw wind speeds up to 183km/h was the most expensive weather event for insurers in Irish history and caused €500 million in damage to forests. Hundreds of thousands of people were left without power, some for weeks.

This is only the start of the chaos and destruction that is coming if effective action is not taken to get to zero emissions as quickly as possible. If emissions continue to rise, the Atlantic meridional overturning circulation (AMOC), which includes the Gulf Stream, will collapse, increasing sea levels by 50cm and plunging Ireland into another Ice Age.

With Trump back in the White House encouraging Big Oil and Gas to "drill, baby drill" and Fianna Fail and Fine Gael and other capitalist governments following him like lemmings over a cliff, effective climate action looks further away than ever. The EPA reported this year that shortfalls in reaching emissions targets are widening due to "more conservative delivery of measures". Even in a best-case scenario, we are headed for only a 23% reduction in emissions by 2030[104], down from a projected 29% reduction in 2024[105].

Capitalism cannot solve this crisis; it is causing it. The top 5 biggest oil and gas companies made over €100 billion in profit in 2024[106] and are continuing to invest billions in fossil fuel exploration - even though even exploiting existing reserves will make much of the planet uninhabitable and kill billions of people.

[104] EPA. Ireland's Greenhouse Gas Emissions Projections 2024-2055. 2025. https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/EPA-GHG-Projections-Report-2024-2055-May25.pdf.

[105] Friends of the Earth Ireland – Pre-Budget Submission 2026

[106] Energy Profits. "History-Making Profits. World-Ending Emissions." Accessed September 3, 2025. https://energy-profits.org/.

A radical transformation of our economic system is needed urgently to prevent this catastrophe from happening. People Before Profit would therefore implement the following transformational ecosocialist policies. We will:

1. Nationalise the energy system and develop a democratic plan to phase out fossil fuels and transition to 100% renewable energy by 2030, beginning with a €5 billion public investment in renewable energy
2. Stop any further expansion of data centres and charge existing ones more for electricity to fund a €500 energy credit for households.
3. Establish a Climate Action Service using direct labour to carry out a mass free retrofitting programme, including minimum BER standards for the Private Rented Sector
4. Begin the transformation of Irish agriculture from a methane-heavy, grass monoculture towards an ecologically sound, biodiverse model
5. Massively increase investment in public transport and active travel to slash transport emissions (see previous section)

4.1 Invest €5 billion in renewable energy as part of a democratic plan to nationalise the energy system, and transition to 100% renewable energy by 2030.

Phasing out fossil fuels and transitioning to 100% renewable, low cost energy are vital to tackle the climate and cost of living crises. Energy is too important to remain in private hands. People Before Profit will ban LNG, nationalise the major generators of renewable and non-renewable power and integrate them into a reformed and reintegrated ESB Group. We will give the ESB a new not-for-profit mandate: to deliver low cost electricity for all households; a rapid and just transition to renewable energy; and to electrify all possible sectors of the economy.

A new democratic People's Power Agency will replace the Commission for Regulation of Utilities and include representatives of workers in the industry, householders and climate scientists. It will have a new triple mandate: to ensure the delivery of affordable electricity for households, including by setting maximum prices for electricity usage; to reduce energy usage across the economy, including by banning new data centres and winding down existing ones and a mass public retrofitting programme (see below); and to plan the transition to 100% renewable energy.

As a first step towards that transition in this Budget, we would invest €5 billion in developing renewable energy - roughly a fifth of the estimated total cost of transitioning to 100% renewable energy by 2030. This would be funded by €1 billion from current expenditure and by taking €4 billion from the Future Ireland Fund - which we believe should be abolished so that billions of euros can be invested in the long term productive capacity of the economy rather than gambled on international stock markets.

4.2 Stop data centre expansion and charge existing data centres more for electricity to fund a €500 household energy credit

Data centres are hoovering up more and more of our energy and water supplies, driving up electricity costs and competing with housing for scarce resources. Yet they currently pay far less for their energy than households so workers are effectively subsidising them. In Budget 2026, People Before Profit would reverse this by imposing an energy levy on data centres to fund a €500 energy credit for households. As well as helping workers cope with the cost of living crisis this will discourage data centres from expanding and hopefully encourage some of them to close down existing facilities altogether.

4.3 Establish a Climate Action Service using direct labour to begin a mass free retrofitting programme and implement minimum BER standards for the Private Rented Sector.

1.3 million Irish homes have a Building Energy Rating (BER) of C to G meaning they are expensive and inefficient to heat and cause energy poverty as well as high carbon emissions. One in three households suffer from energy poverty. 388,000 have a BER of E, F or G and could save upwards of €1 billion annually on their energy bills if retrofitted to a B2 standard.

Government retrofitting programmes are hopelessly inadequate to the scale of the retrofitting and energy poverty challenge. The National Retrofit Plan "supported" just under 54,000 retrofits last year but only 7,743 of these were under the Warmer Homes Scheme for low income homeowners[107], which is massively oversubscribed and has a two-year waiting list. Annual funding for local authority retrofitting is a paltry €90 million, enough to retrofit only 2,500 homes[108]. This shows how "retrofitting policy remains heavily skewed toward higher income homeowners, leaving renters and low-income households behind" - as Friends of the Earth point out[109].

The reason for this is that the government has chosen to outsource retrofitting the private market and provide only partial grants so only better off households can afford it. People Before Profit will bypass the private market completely by setting up a Climate Action Service which will use direct labour to retrofit housing to a BER of B2 or above. Very substantial economies of scale can be achieved through area-based approaches, retrofitting whole estates and modern construction methods. Combined with eliminating the "profit costs" of the private companies who carry out the work at present, this would significantly reduce overall retrofit costs. Priority will be given to homes with the worst BER ratings where the household is living in energy poverty. We will also bring forward legislation for a minimum BER of B2 for private rented properties by 2030.

We propose a year one additional investment of €1.08 billion on residential retrofitting, targeted at low BER-high energy poverty households. This would enable retrofitting of an additional 30,000 such homes - to include:

- 10,000 local authority homes;
- 10,000 HAP properties - contingent on the landlord signing up to a long-term lease;
- 10,000 low-income owner-occupier homes.

---

[107] SEAI. National Retrofit Plan Full Year Report 2024. https://www.seai.ie/sites/default/files/publications/SEAI-Retrofit-Full-Year-Report-2024.pdf.
[108] Parliamentary Question [19249/25]
[109] Friends of the Earth Ireland – Pre-Budget Submission 2026.

This is based on current costs[110], however that number could be doubled and tripled in later years as more skilled workers and apprentices and greater economies of scale from a Climate Action Service come on stream.

4.4 Begin the transformation of Irish agriculture from a methane-heavy, grass monoculture towards an ecologically sound, biodiverse model.

Agriculture is the largest emitting sector in Ireland by far, producing 38% of emissions. Yet it has the lowest emissions reduction target under the government's Climate Action Plan: 25% by 2030 compared to an overall legally binding reduction target of 51%. People Before Profit believes that the emissions reduction target for agriculture should be substantially increased. We also support ending the Nitrates Derogation as an essential measure for improving the abysmal water quality of our rivers, lakes and streams and supporting biodiversity.

Expansion of the dairy industry has been so massive in the last decade that just one single measure of reducing the size of the dairy herd back to what it was ten years ago would achieve more than half of the current 2030 target and dramatically improve water quality. To achieve this, we will cap the size of dairy farms at 200 cows, which would affect less than 1500 farms - the biggest and most profitable dairy farmers - and bring in a dairy cow reduction and exit scheme. This would be voluntary for all dairy farmers with fewer than 200 cows, in other words for more than 91% of dairy farmers. Based on the estimates provided by the government's Food Vision Dairy Group[111], this would cost a maximum of €1.03 billion.

We would also introduce a new €20,000 Farming for Biodiversity payment that would be contingent on progressive adherence to biodiversity, organic, agroecological and regenerative farming criteria, to be developed democratically in conjunction with farmers, scientists and environmental groups. This will be additional to existing payments and be available to only to small farmers with a Family Farm Income of less than €20,000. We will

[110] Parliamentary Question [19248/25]
[111] Food Vision Dairy Group (2022). Report of the Food Vision Dairy Group on Measures to Mitigate Greenhouse Gas Emissions from the Dairy Sector.

allocate €1 billion to this in year one[112] to make it available to 50,000 farmers initially. In addition, our pilot of publicly-owned grocery stores will enable farmers to sell their products directly to the public without the big supermarkets taking a cut, ensuring they receive fairer prices for their produce.

To further support biodiversity, we will double current funding for the National Parks and Wildlife Service[113] and increase its capital funding by 25%[114]. We will also massively increase funding for the Native Tree Area Scheme (which as of last year had an uptake of only 250 hectares) to enable approximately an additional 5,000 hectares to be planted with native trees[115]. We will legislate to properly protect Marine Protected Areas and invest €7 million in year one to protect 10% of areas, as part of a multi-year plan to protect 30% of areas by 2030.

Proposal	Cost (€ million)
Invest €5 billion in developing renewable energy (of which €4 billion from the Future Ireland Fund)	1,000
Retrofit an additional 30,000 low BER and high energy poverty households annually	1,000
Dairy Herd Reduction scheme	1,030
New €20,000 Farming for Biodiversity Payment for 50,000 small farmers	1,000
Double funding for the National Parks and Wildlife Service	133
Funding for Native Tree Area Scheme	11
Increase funding for Marine Protected Areas	7

[112] Parliamentary Question [32955/24]
[113] Parliamentary Question [24227/25]
[114] Parliamentary Question [2820/25]
[115] Joint Committee on Agriculture, Food and the Marine debate - 8 May 2024, https://www.oireachtas.ie/en/debates/debate/joint_committee_on_agriculture_food_and_the_marine/2024-05-08/3

Revenue Raising Measures

Revenue Raising Measures

Working people continue to endure worsening cost of living and housing crises, as well as chronically under resourced and understaffed public services, while the wealthiest in our society are receiving more tax breaks and corporate subsidies leading to staggering increases in their personal wealth.

Eleven Irish billionaires saw their wealth increased by €13 billion in 2024 while the bottom half of the Irish population (2.65 million) saw their worth increase by only €4.9 billion. Since 2018, high income earners on average experienced greater increases in income than the lowest paid. Therefore, our revenue raising measures focus on taxing the rich and wealthy while giving a break to working people struggling to get by.

5.1 Economic Outlook and the Budgetary Position

Going into this budget the state's economic performance and finances are extremely healthy with unprecedented resources available to address the various crises. According to the ESRI economic commentary, the Irish economy is expected to grow across all key economic indicators in 2026[116].

Already halfway through 2025 the state's finances look extremely healthy. Gross Revenue of €58 billion has been collected and an Exchequer Surplus of €4.1 billion recorded in the first half of 2025. According to the Summer Economic Statement 2025, tax revenues so far are already ahead of the same period last year by €4.7 billion. Income tax receipts are up by 4.3%, VAT is up by 5.8%, and corporation tax receipts are up by 7.4% on the same period last year.

Due to Ireland's overreliance on multinational corporations and foreign direct investment, we are highly susceptible to external shocks. While the continued threat of Trump tariffs may

[116] ESRI, https://www.esri.ie/publications/quarterly-economic-commentary-spring-2025

have much more significant negative impact on the Irish economy it is unclear when and if Ireland will feel the shocks from external policy development.

To safeguard and protect the people of Ireland from external factors we need to move away from an economic model that priorities profit maximisation by multinational corporations and foreign investors to a public ownership model of national resources and properly funded public services that are operated in the interests of the public.

Our revenue raising measures reflect the need for additional funding to appropriately finance public services and transition to a self-sustaining economic model.

5.2 Income Tax

The richest 10% of people had as much disposable income as the poorest 40% of people in 2024[117]. The share of equalised disposable income going to the richest 20% of individuals as well as the Gini coefficient[118] has been increasing since 2021, which is indicative of persistent income inequality. There are also over 180,000 individuals earning more than €100,000 per year, which is about 6% of all taxpayers, and combined they are collecting 25% of total gross pay[119]. At the same time the average annual earnings were €46,567 and 65% of people earned less than this in 2023[120]. The median wage in 2023 was only €36,348.

Individuals earning more than €100,000 per year have significantly more disposable income than most other people, which is a privilege, and therefore, they should contribute more to

[117] CSO – Survey on Income and Living Conditions (SILC) 2024, https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2024/equalityofincome/

[118] The Gini coefficient is a measure of income inequality that shows the extent to which incomes in an economy deviate from a perfectly equal income distribution.

[119] Revenue Commissioners – PAYE Real-time Data: Insights on Taxpayers in 2023, https://www.revenue.ie/en/corporate/documents/research/income-tax-overview-2023.pdf

[120] CSO – Earnings Analysis using Administrative Data Sources 2023, https://www.cso.ie/en/releasesandpublications/ep/p-eaads/earningsanalysisusingadministrativedatasources2023/distributionofearnings/

the society. In addition to maintaining current income tax rates and rate bands we would introduce the following income tax bands for higher earners:

- 50% on earnings between €100,000 and €150,000;
- 55% on earnings between €150,000 and €200,000;
- 60% on earnings between €200,000 and €275,000;
- 65% on earnings over €275,000

Proposal	Revenue (€ million)
Four new tax bands on top earners[121]	4,126

5.3 Employer Pay Related Social Insurance

Irish workers' pay above the average Pay Related Social Insurance (PRSI) contributions in the European Union, but this is not the case for their employers. Irish employers are paying less in PRSI contributions than most EU counterparts[122]. In a move towards the EU average employers' PRSI, we would increase the current Class A employer PRSI rate of 11.05% by 2%.

We are conscious of the impact of extra cost at the lower end of the labour market, and therefore, we would maintain the 8.9% for incomes not exceeding €527 per week. We would also introduce a high earners PRSI contribution for employers hiring workers on more than €90,000 per year. This would be levied at 19.75%.

[121] Estimates provided by the Parliamentary Budget Office. Figure presented excludes behavioural changes.
[122] Department of Enterprise, Trade and Employment, https://enterprise.gov.ie/en/publications/publication-files/an-assessment-of-the-cumulative-impact-of-proposed-measures-to-improve-working-conditions-in-ireland.pdf

Proposal	Revenue (€ million)
Establish employer PRSI rate of 19.75% on salaries over €90,000 per year[123]	3,023
Increase employer PRSI rate to 13.05% on salaries below €90,000 per year[124]	1,177

5.4 Employee PRSI - Removing Cliff Edges

To increase disposable income for most households we would remove cliff edges when paying employee PRSI. Cliff edges occur when individuals with an income below €352 per week are exempt from PRSI, but once income increases above the cut-off point then PRSI is charged on the entire weekly income. In other words, when someone earns €352 per week, they pay no PRSI but when they earn €353 per week, they would pay €119 per annum. To remove cliff edges and increase disposable income of most households we would reform PRSI in accordance with ESRI recommendations[125].

To remove cliff edges and introduce a more progressive distribution of PRSI contributions, we would maintain the current 0% PRSI threshold on weekly incomes below €352 and apply a new rate on incomes above the threshold that does not cause economic burden for most people. The new employee PRSI rate will be informed by expert analysis and recommendations to achieve revenue neutrality, that is, the exchequer does not lose or gain on this reform, but more disposable income is available to low, medium, and some high-income households.

The new rate will be higher than the current rate of 4.2%, but it will only apply to incomes above the threshold, unlike the current PRSI structure where total income is taxed once threshold is reached. Informed by the ESRI analysis, we expect that disposable incomes for

[123] Estimates provided by the Parliamentary Budget Office
[124] ibid
[125] ESRI (2023). Cliff edges in the Irish tax-benefit system. Available at https://www.esri.ie/publications/cliff-edges-in-the-irish-tax-benefit-system#:~:text=Trade%2Doffs%20exist%20in%20protecting,employment%20or%20to%20work%20more.

low and up to some high earners will increase while only the highest paid 10% of earners would see their disposable incomes reduced by less than 1%.

5.5 Corporate Tax Revenues

Ireland is a corporate tax haven. Large multinational corporations often use Ireland's base erosion and profit shifting tools to reduce corporate tax. In return, these companies may bring employment opportunities to Ireland, but it is unclear to what extent potential employment opportunities outweigh the billions of Euros in foregone tax revenues.

We plan to review and close tax loopholes, and collect any corporate taxes owed to the people of Ireland. Last year, the European Court of Justice ordered Apple to pay over €14 billion in unpaid taxes in Ireland. For a decade the Irish government sided with Apple not to pay out the €14 billion owed to the people of Ireland and instead pay millions of taxpayer money in legal fees to fight this lawsuit. These are now funds that are available to be spent on resolving the housing crisis, healthcare crisis, and alleviate cost of living pressures.

In addition to closing tax loopholes, we will review corporate deductions, reliefs and allowances that enable large multinational corporations to minimise taxable profits. The largest and most profitable corporations try to cheat the Irish people by exploiting the current taxation system. Through business acquisitions, royalty and interest payments on intellectual property and other intangible assets mostly to their own subsidiaries, the largest and most profitable corporations can transform billions in revenues from profits into costs, thus writing down their taxable profits.

Costs of Corporate Tax Expenditures (Table 1), worth tens of billions in forgone tax revenues overwhelmingly benefit a small number of extraordinarily profitable multinational corporations, and not the small or medium sized enterprises in Ireland. We will close ineffective corporate deductions, increase revenues from the corporation tax, and prioritise growth of small and medium enterprises.

Table 1: Main Corporate Tax Expenditures (tax revenue forgone)

Year	2022 (€ million)	2021 (€ million)	2020 (€ million)	2019 (€ million)
Capital Allowances Used	13,193	12,790	9,960	10,430
Intra-Group Transactions	4,463	23,061	35,275	16,185
Certain Companies' Reconstructions and Amalgamations	486	373	496	1,708
Losses, Including Capital Allowances Brought Forward	2,479	1,749	1,363	1,694
Research and Development Tax Credit	1,158	753	658	626
Group Relief	746	576	704	548
Knowledge Development	25	17	16	14
Total	22,550	39,319	48,456	31,205

There has been a staggering increase in corporate profits over the last decade (Table 2). Since 2014, profits before deductions and taxation have increased by 233%, with growth only halted in 2020 by the global pandemic and lower balancing charges than previous years. There has been a surge in corporate tax take in 2022, 2023 as well as in 2024 with €28.1 billion net corporate tax paid and this trend is expected in 2025.

Table 2: Corporate Tax Revenues

Year	Total Corporate Profits (€ million)	Total Taxable Income After Deductions (€ million)	Total Corporate Tax Paid (€ million)	Effective Rate of Corporation Tax
2023	318,262	221,349	28,115	8.8%
2022	317,450	203,664	22,645	7.1%
2021	256,887	152,525	15,323	5.9%
2020	199,261	110,457	11,833	5.9%
2019	203,815	106,439	10,887	5.7%
2018	190,890	96,049	10,387	5.4%
2017	159,025	79,655	8,201	5.1%
2016	158,788	71,476	7,353	4.6%
2015	143,926	65,077	6,873	4.8%
2014	95,374	50,703	4,617	4.8%

Note: Information related to Corporate Tax Profits, Taxable Income, and Total Corporation Tax over different time periods comes from reports produced by the Revenue Commissioners. The Effective Rate of Corporation Tax is calculated by dividing Total Corporation Tax by Total Corporate Profits expressed in percentage terms, which was estimated by People Before Profit.

It is also clear from Table 2 that corporations have not paid the corporate tax headline rate of 12.5%, on pre-tax trading profits. The effective tax rate in 2022 was 7.1% and in 2023 it was 8.8%. While Ireland has signed up to the OECD minimum effective corporation tax rate of at least 15%, People Before Profit believes it is long past time for this country to abandon its corporate tax haven model and increase the headline rate to 20%, a figure which is at least commensurate to the proportion of income tax paid by the average worker. We would maintain the 12.5% corporation tax rate for businesses with less than €750 million in revenues.

We plan to impose the new 20% corporate tax rate as a minimum effective rate on multinational corporations. According to PBO[126], increasing corporate tax rate to 20% would yield additional €8.5 billion in 2026, not accounting for behavioural changes of companies and keeping current corporate tax incentives.

To estimate tax intake from a 20% effective rate, which excludes corporate tax expenditures and other benefits, we take the €28.1 billion in corporate tax raised in 2024 and assume, based on historic data (Table 2), that it represents no more than 8% effective tax rate, based on straight line basis we would raise approximately €70 billion in total corporate tax revenues in 2026.

We would conservatively estimate that an extra €20 billion could be raised from our modest proposal to increase headline corporate tax rate to 20% and close corporate loopholes even with a possible change in behaviour of the corporations.

Proposal	Revenue (€ million)
Raise Corporation Tax to 20% for large corporations and close loopholes	20,000

[126] Estimates provided by the Parliamentary Budget Office.

5.6 Other Corporate Taxation Measures

5.6.1 Levy on profits of pharmaceutical and private health companies

In addition to raising the Corporate Tax rate and collecting owed tax monies, we will introduce additional levies on profitable companies in pharmaceutical and energy sectors. The pharmaceutical industry in Ireland is deeply bound up with tax avoidance activities. 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.

People Before Profit believes in a different model of health and wellbeing. Our goal is to reduce dependency on medication through tackling health service waiting lists, investing in primary health care centres, and promoting healthier lifestyles. To help pay for this, People Before Profit would place a special levy of 4% on the profits of pharmaceutical companies and private heath companies. According to PBO[127] estimates, this would generate additional €1.364 billion in funding.

5.6.2 Windfall tax on profits of energy companies

In terms of energy companies, profiteering in the energy sector has contributed significantly to the current cost of living crisis. While energy companies such as ESB, Centrica, SSE, and Energia have recorded significant profits, they are also more likely to increase energy prices when those profits are threatened. No company in charge of the supply of necessities should be driven by profit maximisation. Therefore, we would introduce a new corporate tax rate of 50% on the profits of all energy providers. According to PBO[128] estimates, this would generate approximately €1,158 million.

[127] Estimates provided by the Parliamentary Budget Office. Figure presented excludes behavioural changes.
[128] Estimates provided by the Parliamentary Budget Office. Figure presented excludes behavioural changes.

5.6.3 Levy on profits of large grocery and fast food chains

Five food retailers control 92% of the grocery market in Ireland which made sales more than €10 billion and paid €28 million in corporation tax in 2023[129]. While profit-margins are narrow for food sellers, we do not believe that anyone should profit from selling food at a price above what it cost to produce. Similarly, the fast-food sector, which accounts for approximately 37% of the food and beverage sector, contains some of the most profitable companies in the world like McDonalds, Burger Kind and Starbucks but pays very little in corporation tax due to their tax avoidance strategies.

We propose increasing corporate tax for large grocery retailers with more than €50 million in sales and fast-food chains with more than €25 million in sales by 10%, which would yield additional €26 million in corporate tax revenues[130].

Proposal	Revenue (€ million)
Introduce a 4% levy on the profits of pharmaceutical companies and private health companies	1,364
Introduce a 50% corporate tax on profits of energy companies	1,158
Introduce a 10% levy on the profits of large grocery and fast-food retailers	26

[129] Information abuts the grocery market provided by the Parliamentary Budget Office.
[130] Estimates provided by the Parliamentary Budget Office. Figure presented excludes behavioural changes.

5.7 Wealth Taxation Measures

5.7.1 Millionaires' Tax

According to the latest Central Bank Quarterly Accounts, as of the end of the fourth quarter of 2024 the net worth of Irish households was greater than €1.2 trillion, an increase of €43 billion in just the last quarter of 2024[131]. There are now 11 billionaires in 2025, up from 9 in 2024, who saw their total wealth increase by €13 billion in 2024[132]. Oxfam has shown that wealth inequality has risen in recent times with two people in Ireland having more wealth than the bottom 50% of the population[133]. The Central Bank finds that just 10% of wealthiest Irish households own about 50% of total household net wealth, and Oxfam indicates that the richest 1% own 35.4% of Irish financial wealth. We would introduce a wealth tax on the very wealthy in our society.

To address increasing wealth inequality, we want to make significant steps now to redistribute the wealth of a tiny minority to benefit the majority in our society. In Ireland, there are now 11 billionaires, over 1,400 individuals with wealth over €47 million, and over 20,000 individuals with wealth over €4.7 million. We need to act now to redistribute the considerable wealth of a tiny minority to benefit the vast majority in our society. The revenue raised from a wealth tax would more than cover the cost of lifting many households out of poverty.

We would introduce a progressive wealth tax on Irish millionaires and billionaires informed by Oxfam. Our wealth tax will not apply to the 99% of the Irish population who do not possess more than €5 million in wealth. As recommended by Oxfam, we will Introduce a permanent wealth tax of 2% on net wealth over €5 million and up to €50 million, 3% tax on wealth from

[131] Central Bank of Ireland – Household Wealth, https://www.centralbank.ie/statistics/data-and-analysis/household-wealth

[132] Oxfam Ireland – Billionaire wealth surges by $2 trillion in 2024, three times faster than the year before Irish billionaire wealth increased by €13 billion, https://www.oxfamireland.org/press/billionaire-wealth-surges-by-2-trillion-in-2024-three-times-faster-than-the-year-before-irish

[133] Oxfam Ireland – Wealth of five richest men doubles since 2020 as five billion people made poorer, https://www.oxfamireland.org/press/wealth-of-five-richest-men-doubles-since-2020-as-five-billion-people-made-poorer

€50 million to one billion, and 5% on all wealth above one billion[134]. According to Oxfam this could raise up to €9 billion.

Proposal	Revenue (€ million)
Millionaires' Tax on total wealth above €5 million	9,000

5.7.2 Vacant Property Tax

We will abolish the Local Property Tax (LPT) and impose a Vacant Property Tax on non-principal residences or long-term vacant land and property. In a housing crisis, we want those who can afford to buy more than one property to also pay for that privilege. According to the Census 2022 there are over 166,000 empty homes in the state excluding holiday homes. 65,000 of these were also vacant in 2016 and over 40,000 have been vacant since at least 2011.

People Before Profit proposes a €1,000 tax per month on vacant homes with the aim of bringing these back into use. If 40,000 remained vacant for the full year of 2026 this would conservatively raise €480 million[135].

Vacant homes tax will apply to property left vacant for more than six months without a good reason. In addition, we would introduce a tax on unworked vacant land zoned for residential purposes. According to the Department for Housing there are approximately 7,100 hectares of 'vacant and idle' land zoned for residential purposes. We propose a new zoned land tax of €25,000 per hectare per year which would raise additional €178 million[136].

[134] Oxfam Ireland, https://www.oxfamireland.org/press/billionaire-wealth-surges-by-2-trillion-in-2024-three-times-faster-than-the-year-before-irish

[135] Calculation: €12,000 per vacant home per year multiplied by 40,000 vacant homes

[136] Parliamentary Question [35623/25]

Proposal	Revenue (€ million)
Tax on vacant homes	480
Tax on vacant land zoned for residential development	178

5.8 Non-Principal Private Residence Tax

There are over 170,000 individuals or funds who own more than one home. Local Property Tax will be replaced by a Non-Principal Private Residence Tax on second and more homes as follows:

- €1,500 on a second home
- €2,000 per property on two to ten Non-Principal Private Residences
- €3,000 per property on 11 or more Non-Principal Private Residences

Proposal	Revenue (€ million)
Non-Principal Private Residence Tax would raise €723 million[137]. After abolishing LPT at €551 million the net revenue from NPPR tax would be €172 million.	172

The government introduced a Vacant Homes Tax (VPT) as the key measure to tackle dereliction and long-term vacancy. However, the tax appears to be ineffective or not properly enforced since around 4,000 properties in 2024 paid only €2.3 million. This is inadequate given the large scale of long-term vacancy. Therefore, we propose alternative and necessary changes to bring those homes back to the people who need them the most.

5.9 Windfall Gains Tax

In addition to vacant property taxes and the zoned land tax we would reintroduce a tax on speculative gains from rezoned land. Significant profits were made by property speculators on the rezoning of land during the Celtic Tiger period, which lead to an introduction of a

[137] Parliamentary Question [32669/25]

windfall gains tax in 2010. This tax was subsequently scrapped in 2015 on the grounds that it did not generate enough revenue and that it may have prevented growth in housing supply.

The purpose of this tax was to prevent situations where land developers would purchase agricultural land and then pressure local councillors to rezone the land for residential purposes which would significantly increase the value of said land, and therefore, generate millions in added value for private property developers and landowners[138].

We would reintroduce windfall gains tax with the primary aim of reducing land speculation and land hoarding. Previous implementation of this tax indicates that minimal revenue could be raised from this tax.

We would impose an 80% tax on value of land rezoned for residential purposes. For example, if agricultural land valued at €100,000 is rezoned for residential purposes and its market value increases immediately to say €200,000, which is a €100,000 profit to the owner of the land. Applying 80% tax on profits would generate €80,000 in tax revenues while the owner still makes a profit of €20,000 or 20% of original value.

The goal of this tax is not just about revenue raising but also fair distribution of wealth. It is unclear how much revenue was raised when Windfall Gains Tax was active between 2010 and 2015. Currently, the government has no idea by how much the value of rezoned land increases. Therefore, we will record the value of rezoned land for Windfall Gains Tax purposes and make appropriate adjustments to the taxation structure based on this evidence.

5.10 Other Property Related Taxes

We would increase the stamp duty of non-residential property, such as commercial property, from 7.5% to 10% which would generate additional €195 million. In terms of commercial rates

---

[138] Social Justice Ireland – Time to Bring Back the Tax on Windfall Gains from Re-Zoned Land, https://www.socialjustice.ie/content/policy-issues/time-bring-back-tax-windfall-gains-re-zoned-land

that businesses pay to local councils, these are currently based on the market value of the property, but we would introduce contributions based on business revenues. This reform would mean that more funding will be collected from larger organisations and help smaller enterprises to deal with costs of running a business.

To reduce property speculation, and tackle the profits made by Vulture Funds and other Real Estate Investment Trusts, we would increase the Capital Gains Tax from 33% to 40%. This would generate additional €581 million in tax revenue.

Proposal	Revenue (€ million)
Increase commercial stamp duty to 10%[139]	195
Increase Capital Gains Tax from 33 to 40%[140]	581

5.11 Other Revenue Raising Measures

5.11.1 Taxing social media and ICT companies

To abolish the TV licence fee and advertising and sponsorship by RTÉ, and to allocate further funding for public media organisations we would introduce additional taxes on the largest social media and ICT companies. ICT sector in Ireland recorded a gross profit of €49.6 billion in 2023[141]. We propose an additional 2.25% tax on profits of the largest social media and ICT companies to raise additional €781 million to fund public media.

5.11.2 Closing Tax Loopholes

Multinational corporations are using loopholes in the Irish corporate tax structure to reduce their taxable profits. Corporations may use Irish accounting frameworks and existing taxation

[139] Revenue Ready Reckoner – Pre-Budget 2026, https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf
[140] Ibid.
[141] Revenue Commissioners – Corporation Tax 2023 Payments and 2022 Returns, https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjsgov0vp6OAxUPa0EAHVh2G18QFnoECA0QAw&url=https%3A%2F%2Fwww.revenue.ie%2Fen%2Fcorporate%2Fdocuments%2Fresearch%2Fct-analysis-2025.pdf&usg=AOvVaw1OO6yqHfGesBQfaG7c2Tlv&opi=89978449

structure to funnel profits from Intellectual Property (IP) out of Ireland without paying corporation tax. For example, we will introduce a retrospective 12.5% tax on 20% of total profits from IP to generate approximately €722 million, from a specific tax loophole identified in the Coffey Report[142].

5.11.3 Financial Transactions Tax

Speculative financial transactions, such as trading of currency, stocks, and bonds, have increased over the last decade. These transactions have almost no economic or societal relevance in Ireland, yet multimillionaires and billionaires enjoy this practice to raise their wealth and drive companies towards profit maximisation. According to the Bank for International Settlements, in Ireland US$7.2 billion foreign exchange and US$7.3 billion interest rate derivatives are traded daily[143].

In support of European Union's recommendation regarding the implementation of a financial transactions tax we would introduce a 0.1% tax on trading of shares, bonds, and other financial securities, and 0.01% on trading of derivatives. Simultaneously, we would abolishing Stamp Duty of shares or marketable securities in Irish registered companies. According to the Parliamentary Budget Office policy costing service this would generate additional €5,9 billion in tax revenue, excluding potential behavioural responses.

5.11.4 Taxing the worst polluters

To raise funding for Ireland's transition to a green economy we would tax worst polluters. According to Trócaire[144] and Friends of the Earth[145], a Climate Damages Tax of €4.50 per tonne of CO2eq associated with fossil fuel investments by Irish companies could raise €326

---

[142] Coffey, S. (2021). 'The changing nature of outbound royalties from Ireland and their impact on the taxation of the profits of US multinationals'
[143] Bank of International Settlements – Triennial Survey, https://www.bis.org/statistics/rpfx22.htm
[144] Trócaire (2025). Fuelling Injustice: Ireland's fossil fuel problem and the case for a fair, funded, global phase out, https://www.trocaire.org/documents/fuelling-injustice/
[145] Friends of the Earth – Pre-Budget 2026 Submission

million; additional 20% corporate corporation tax rate on fossil-fuel production and refining companies could generate €133 million; carbon levy on shipping of €138 per tonne of CO2 would could raise €55 million.

In a transition to zero-carbon society, we would first abolish the unfair carbon tax and introduce a commercial aviation tax. It is important to emphasise that household energy costs are still high, and that aviation industry is amongst the biggest polluters in the world. Currently the aviation industry in Ireland is enjoying jet fuel excise exemptions which effectively encourage carbon emissions. We would eliminate such tax exemptions to raise at least €944 million[146]. We would also introduce an additional levy on energy consumed by data centres to raise €1.15 billion, which is the cost to fund a €500 energy credit for households.

5.11.5 Additional revenue raising measures

We will cut Pension Relief Threshold from €115,000 to €60,000 which would raise additional €149 million. We would abolish the Special Assignment Relief Programme which previously costed €48 million and invest this money in reskilling and upskilling of Irish residents to take on key roles in the economy.

[146] Parliamentary Question [32670/25]

Summary of other revenue raising measures discussed in this subsection are presented below.

Proposal	Revenue (€ million)
A 2.25% tax social media and largest ICT companies[147]	781
Retrospective 12.5% tax on 20% of profits from Intellectual Property	722
Financial Transaction Tax	5,883
Taxing the worst polluters	514
Tax on commercial aviation	944
Additional energy levy on data centres to fund €500 energy credit for households	1,150
Reduction in Pension Relief Threshold[148]	159
Abolish the Special Assignment Relief Programme (SARP)[149]	48

[147] Estimates provided by the Parliamentary Budget Office. Figure presented excludes behavioural changes.
[148] Revenue Ready Reckoner – Pre-Budget 2026, https://www.revenue.ie/en/corporate/documents/statistics/ready-reckoner.pdf
[149] Parliamentary Question [32672/25]

Appendix: People Before Profit Budget 2026 Summary

Current Budgetary Position	Revenue € million
2025 projected surplus carried forward – Irish Fiscal Advisory Council 2025[150]	8,700
PBP Budget estimates	€ million
Revenue	
Introduce four new tax bands on top earners	4,126
Employer PRSI increases (total)	4,200
Corporate Tax at 20% headline rate	20,000
Corporate Tax – pharmaceuticals & health	1,364
Corporate Tax at – energy companies	1,158
Corporate Tax – large grocery and fast-food retailers	26
Millionaires' Tax	9,000
Tax on vacant homes	480
Tax on vacant land zoned for residential development	178
Net revenue from Non-Principal Private Residence Tax after abolishing LPT at €551 million	172
Increase commercial stamp duty to 10%	195
Increase Capital Gains Tax from 33 to 40%	581
A 2.25% tax social media and largest ICT companies	781

[150] Irish Fiscal Advisory Council (2025). Fiscal Assessment Report June 2025, https://www.fiscalcouncil.ie/wp-content/uploads/2025/06/Fiscal-Assessment-Report-June-2025.pdf

Retrospective 12.5% tax on 20% of profits from Intellectual Property	722
Financial Transaction Tax	5,883
Taxing the worst polluters	514
Tax on commercial aviation	944
Additional energy levy on data centres to fund €500 energy credit for households	1,150
Reduction in Pension Relief Threshold	159
Abolish the Special Assignment Relief Programme (SARP)	48
Total	€60,381

Expenditure	€ million
Build and acquire 20,000 additional properties for social housing, above Housing For All targets (30,000 social housing units in total)	6,100
Deliver 6,000 additional affordable homes	600
Build 1,400 additional dedicated social housing units for elderly people with supports	426
Invest in Capital Assistance Scheme to provide appropriate housing supports for people with disabilities	150
Tenant-in-situ acquisitions	488
Increase the renter's tax credit to €3,000	372
€3,000 HAP uplift	163
100% redress for defective block and mica-affected homes	500
Traveller Housing Agency	10
Increase DRHE funding	50
To address fire safety, damp and other structural defects for Celtic Tiger-era apartments and new builds plus retrospective costs	251
National Rental Inspectorate	8

Double investment in social housing maintenance and establish a national Social Housing Maintenance Fund	187
Provide 250 additional emergency accommodation units for people fleeing gender-based violence	140
Establish State Construction Company	500
Acquire additional 10,000 derelict and long-term vacant properties	2,300
Renovation cost for 4,700 acquired long term vacant homes for social housing	136
Renovation cost for 2,800 acquired derelict homes for social housing	196
Cost for 3,000 commercial-to-residential conversions for social housing	551
Increase social protection payment to €350 per week (excluding disability related payments)	2,000
Increase Disability Allowance, Invalidity Pension and Blind Pension to €400 per week	1,500
Reduce the State Pension age to 65	430
Increase Child Benefit by 20% and extend payment to all children aged 18 years or under	530
Increase Child Support Payment by €12 for under 12s & €30 for over 12s	145
Abolish the means test for Carers' Allowance	600
Increase public sector pay by 10% for all those earning below €100,000	2,800
Index link tax credits by 2%	476
Abolish USC for earners under €100,000 and introduce a Higher Income Social Charge of 10% on income over €100,000	3,100
Provide a €500 energy credit to each private household	1,150
Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment and extend the payment period to 32 weeks	648
Abolish the waiting period of a year for Fuel Allowance for those on Job Seekers Allowance	15
Increase Fuel Allowance by €20 per week for current and proposed new recipients	533

Extend Child Benefit to 6,832 children under the age of 18 in the international protection process	13
Cap energy prices and fully nationalise the energy system	1,800
Refundable Tax Credit	1,300
Non-Profit Public Grocery Service	26
Abolish residential waste collection charges and take the service back into public ownership	400
Clear Assessment of Needs waiting list	32
Invest additional €2 billion in 2026 in disability-related services to end poverty and exclusion	2,000
Increase home support services	267
Address pay disparity of Section 39 and Section 28	110
Add 1,000 permanent acute beds with appropriate staffing. Costs: €500 million in running costs and €1.5 billion in capital expenditure	2,000
Additional 450 level 3 ICU beds. Costs: €450 million in running costs and €900 million in capital expenditure	1,350
Additional speech & language therapists, clinical psychologists, occupational therapists, physiotherapists, and consultants	60.1
Free Primary Care including GP Care	672
Abolish all Emergency Department charges for public patients	24
Reduce Drug Payment Threshold to €10 per month	222.6
Scrap Prescription Charges for Medical Card Holders	69
Reinstate pre-crisis Dental Treatment Services Scheme	34
Abolish car parking charges at HSE Statutory Hospitals	13
Expand free contraception to women over 35	19
Invest in Mental Health Services to bring spending in line with Mental Health Reform recommendation of 10% of overall health budget by 2028	500
Investment in transgender healthcare: including upskilling and reskilling of healthcare professionals, and provision of free transgender healthcare	6
National physiotherapy services for people with Multiple Sclerosis and other neurological conditions at cost of €1.1 million, and additional Sligo-Leitrim Community Worker Posts at €100,000	1.2

Full implementation of the National Stroke Strategy 2022-2027 and other cardiovascular disease heath strategies and programmes	40
Abolish childcare fees for parents	349
Free preschool meals for all children in the ECCE scheme	31
Additional 10% pay increase for childcare workers	50
Additional funding for Equal Start	50
Establishing a National Childcare Service - including fully funding new public childcare places to clear waiting lists	1,070
Extending paid Parent's Leave and amalgamating it with Maternity and Paternity Leave to 12 months' paid leave in the first two years of child's life	502
Abolish all back-to-school charges for parents (including voluntary contributions) and provide free uniforms	465
Double the capitation grant for primary and post-primary schools	289
Provide free school meals at secondary level	225
Pilot scheme improve the nutritional content of school meals and prepare them from scratch on school premises.	30
Reduce pupil teacher ratios to 15:1 in primary and post-primary schools in the free education system	444
Increase the number of Special Needs Assistants by 3,000	105
Increase the number of Special Education Teachers by 1,500	85
Increase the number of psychologist posts in NEPS by 50%	15
Double DEIS funding and implement Deis+	180
Pensions parity for school secretaries and caretakers	30
Funding of school patronage transfers	6
Double capital spending	1,300
Close the funding gap identified in 2022 and maintain the existing level of funding	355

Abolish the student contribution charge, including fees paid by non-EU students	289
Abolishing fees for all postgraduate and mature repeating students	100
Fund to ensure all PhD researchers receive a stipend of at least €30,000 per year	225
Double maintenance grants and reduce adjacent rate to 24 kilometres	94
Increase mental health supports on campuses to ensure one counsellor per 1,000 students	18
Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)	300
Expand the School Transport Scheme to an additional 100,000 children and abolish fares	190
Additional investment in the Safe Routes to School Scheme	54
Doubling capital investment in public transport infrastructure, including purchase of 500 additional electric buses	1,100
Increase in current spending on public transport services to fund operational costs of new services and hire new drivers	162
Abolish fares on all public transportation services and publicly contracted commercial services	665
Abolish M50 tolls	170
Abolish parking charges at Park and Ride facilities and invest in additional Park and Ride facilities	25
50% increase in investment in active travel	178
Increased funding for investment in the Gaeltacht and promotion of the Irish language	55
Transform RTE and public media	600
Funding for sports and recreation services	165
Additional funding for arts and culture	420
Basic Income for the Arts	109
Funding Local Authorities	800

Other investments in public services	50
Invest €5 billion in developing renewable energy of which €4 billion from the Future Ireland Fund	1,000
Additional investment in retrofitting for low BER and high energy poverty households for retrofitting	1,000
Dairy Herd Reduction scheme	1,030
New €20,000 Farming for Biodiversity Payment for 50,000 small farmers	1,000
Double funding for the National Parks and Wildlife Service	133
Funding for Native Tree Scheme	11
Increase funding for Marine Protected Areas	7
Total	€53,555

MAKE THE RICH PAY