



A RADICAL BUDGET

FOR AN AFFORDABLE IRELAND

TAX THE MULTI- MILLIONAIRES

The Ireland We Live In

We are living in extraordinary times, where the fifth consecutive annual budget surplus is about to be recorded, where 11 billionaires are wealthier than 3,500,000 Irish people combined, where poverty and homelessness is widespread, and where huge numbers of working-class people struggle with the cost-of-living.

Over the past five years, prices of goods and services have increased by 22%. For many households this rate of cumulative inflation has not been matched by equivalent or greater increase in wages over this period. As the costs of living increase, many more families must choose between eating or heating.

The Fianna Fáil and Fine Gael government has done very little to help people to deal with increases in the cost of living despite the availability of billions in a budget surplus.

Indeed Budget 2026 made the situation much worse for many households leading to income losses across all income groups with the biggest cuts for the poorest 10%. Poverty rates increased and it was estimated that disabled people lost out by €1,400. At the same time large tax cuts were delivered for developers and fast food chains. The freeze on income tax bands and credits raised average tax rates for workers from 22.5% in 2025 to 23.1% in 2026. This cannot happen again. The resources of society must be used to help those struggling with the cost of living.

Since Budget 2026 the situation for many has got considerably worse particularly as energy prices have risen due to Trump's war. While this underlines the need to move away from a dependence on fossil fuels, it also means that urgent help is needed for households struggling with energy costs and the resultant rising food costs. While workers and families struggle, large energy users, particularly data centres, are offered

cut-price electricity. We are very clear that priorities have to change. We would levy data centres to provide all households with a €500 energy credit. We would cap the price of food and energy while driving the transition to a fossil free future by providing free public transport and investing in renewables and energy saving measures in houses.

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 a fair redistribution of wealth.

We would use additional funding from taxing the very wealthy in our society 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 have enough resources to create a better, ecosocialist 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.

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People Before Profit Budget 2027 Summary

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- Build and acquire 24,000 additional properties for social housing, above Delivering Homes, Building Communities target (36,000 social housing units in total)
- Deliver 3,000 additional affordable homes under the Starter Homes Programme
- Build 1,400 additional dedicated social housing units for disabled and elderly people with supports
- Additional invest in Capital Assistance Scheme to provide appropriate housing supports for people with disabilities
- HAP uplift of €3,300
- 100% redress for defective block and mica-affected homes
- Additional funding for the Traveller Housing Agency
- Increase funding for homeless accommodation by €100 million
- Increase funding for the Rental Accommodation Inspection Fund
- Increase the funding for the social housing maintenance programme so it is not limited to the rental income
- Increase the funding to Cuan and the Capital Assistance Scheme to ensure a further 250 additional emergency accommodation units for people fleeing gender-based violence.
- Acquire and renovate additional 10,000 derelict and long-term vacant properties for social and affordable homes

2. Cost of Living

- Increase social protection payments to €350 per week
- Increase Carers Allowance to €350
- Increase Disability Allowance, Invalidity Pension and Blind Pension to €350 per week
- Introduce an initial Cost of Disability Payment of €55 per week
- Reduce the State Pension age to 65
- Increase Child Benefit by 20% and extend payment to all children aged 18 years or under
- Abolish the means test for Carers' Allowance
- Double index tax credits and bands by 6%
- Abolish USC for earners under €100,000

- €500 energy credit to each private household
- €500 electricity credit for households with a person(s) in receipt of Illness Benefit, Disability Allowance, Invalidity Pension or carer's payments
- Abolish Standing Charges for electricity and gas
- Impose a price cap of 25 cents per unit (kWh) on electricity and a price cap of 8 cents per unit (kWh) on gas
- Impose a price cap of €1.75 per litre for petrol and diesel and a price cap of €1 per litre for home heating oil and green diesel
- Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment, extend the payment period to 32 weeks and increase the allowance by €20 per week
- Refundable Tax Credit
- Non-Profit Public Grocery and Food Security Service
- Abolish residential waste collection charges and take the service back into public ownership

3. Public Services

Disability Justice

- Clear Assessment of Need waiting list, including assessments overdue for completion
- Invest additional €2 billion in 2027 in disability-related services
- Funding for 2 million additional hours of Home Care support

Health

- 1,000 additional acute beds with appropriate staffing
- 560 additional level 3 ICU beds
- Bring spending on mental health services and infrastructure to 7% of total health budget
- Eliminate hospital and emergency room charges
- Eliminate hospital parking charges
- Reduce drug payment threshold to €10 per month

- Additional cost of providing free contraception for those aged over 35
- Scrap prescription charges for medical card holders
- Address pay disparity of Section 39 and Section 38 workers
- Free primary care including GP care

Childcare

- Abolish childcare fees
- Establish a fully funded National Childcare Service for all children aged 1 to 5
- 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

Primary and Secondary Education

- Reducing the pupil teacher ratio to 15:1
- Additional funding for 1,000 more teachers
- Double the capitation grant for primary and post-primary schools
- Increase the number of Special Needs Assistants by 3,000
- Increase the number of Special Education Teachers by 1,500
- Double capital spending to build and renovate schools
- Increase threefold the ICT grant funding to schools

Further and Higher Education

- Close the funding gap identified in 2022 and maintain the existing level of funding
- Abolish the student contribution charge, including fees paid by non-EU students
- Fund to ensure all PhD researchers receive a stipend of at least €30,000 per year
- Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)

Investment in High-Quality Services

- Increased funding for investment in the Gaeltacht and promotion of the Irish language
- Additional funding for sports, recreation, arts and culture

- Expand the Basic Income for the Arts scheme
- €800 million additional Funding Local Authorities

4. Climate, Environment and Transport

- Invest €5 billion in developing renewable energy of which €4 billion from the Future Ireland Fund
- Additional investment in retrofitting for low BER and high energy poverty households for retrofitting
- Additional funding to Install solar in social housing
- Abolish fares on all public transportation services and publicly contracted commercial services
- Invest in 500 Electric Buses, drivers and support staff
- Abolish M50 tolls
- Expand the School Transport Scheme to an additional 100,000 children and abolish fares
- Doubling capital investment in public transport infrastructure, including purchase of 500 additional electric buses
- Expand cycle to work scheme

5. Revenue Raising Measures

- Millionaires' Tax on net wealth above €3 million
- Four new tax bands on top earners over €100,000
- Increased employer PRSI rates
- Raise Corporation Tax to 20% for large corporations and close loopholes
- 4% levy on the profits of pharmaceutical companies and private health companies
- 50% corporate tax on profits of energy companies
- 10% levy on the profits of large grocery and fast-food retailers
- Reverse the reduction in VAT to food, catering and hospitality sectors
- Tax on vacant homes of €1000 per month
- Tax on vacant land zoned for residential development

- Non-Principal Private Residence Tax and abolishing the LPT
- Increase Capital Gains Tax from 33 to 40%
- A 2.25% tax social media and largest ICT companies
- Introducing a new Financial Transaction Tax
- Tax on commercial aviation

Section 1: Housing

Radical Change to End the Housing Crisis

On 16th September 2026, the Irish Times reported that the “State’s dysfunctional planning system” was resulting in housing completions taking four years instead of the average of two years in 2024. The National Oversight and Audit Commission (NOAC) Performance Indicator Report 2025¹, published on 17 September showed that the number of additional homes added to the social housing stock in 2025 had fallen by 18.78% when compared to 2024. On 25th September, the homeless figures were published, showing that the numbers of individuals in homeless services is edging close to 18,000 including nearly 6,000 children.

It is abundantly clear that the government’s attempts to solve the housing crisis is failing on every level. The crisis has turned into a disaster and the Central Bank now believes that there will be less than 40,000 homes completed in 2026. This leaves a shortfall of 20,000 and means that next year there will be a need to complete 80,000 homes while the central bank believes that barely more than that will be delivered.

Meanwhile 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 remodelling of the LDA as a State Construction Company that could deliver social and affordable homes at scale.

Our proposals include tripling the capital allocation for social and affordable housing as well as allocating a further €1 billion to bring vacant and derelict homes into the public housing stock.

¹ [REPORT 85: NOAC PERFORMANCE INDICATOR REPORT 2025 - National Oversight & Audit Commission](#)

1.1 Social and affordable housing

Social housing is the only genuine affordable housing available because these rents are linked to income. Even this is under threat as councils across the country increase the percentage of income that tenants have to pay and threaten to redefine how the rent is calculated. Increasing the provision of social housing is necessary not only to ensure affordability but also to reduce pressure on the private market.

Delivering Homes, Building Communities commits to providing 12,000 social homes each year to 2030. Considering only 213² social homes were built by local authorities in Q1 of this year, it seems highly unlikely these homes will be delivered even allowing for the numbers of social homes that will be delivered by Approved Housing Bodies. Our core aim is to deliver 36,000 social homes in 2027. This means tripling the capital expenditure from €2.1 billion in 2026³ to €6.3 billion to allow for homes to be both built and acquired under the various schemes including Tenant-in-Situ.

The government plan aims to deliver 3,000 affordable homes through the Starter Homes programme in 2026 (formerly the Local Authority Affordable Purchase Scheme). In Q1 only 287⁴ of these homes have been delivered indicating that the government will fail on this target as well. We will budget for 6,000 such homes in 2027 increasing the investment from €1.4 billion to €2.8 billion.

² [Overall Social and Affordable Housing Provision - gov.ie](#)

³ [REV_2026_BOOK_06.03.26.pdf](#)

⁴ [Overall Social and Affordable Housing Provision - gov.ie](#)

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 in 2027 to incentivise property hoarders to either use their property or sell it. From 2028 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 the next decade, 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 2027 by allocation of additional €1 billion. We will provide additional €883 million for renovations of recently acquired properties.

1.3 Additional housing measures for disabled and older people

In 2026 the government set aside €1.3 bn in capital expenditure for housing for disabled and older people. This is hopelessly inadequate. 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 supports⁵. Furthermore, we will allocate €150 million to reform and resource the Capital Assistance Scheme to provide appropriate housing supports for disabled people.

⁵ [ALONE's submission to the Joint Oireachtas Committee on Social Protection, Rural and Community Development - ALONE](#)

1.4 Supporting renters

New rental legislation in Spring 2026 has seen rents rise by 4.4% in the first quarter of 2026.⁶ The increase slowed to just over 1% in the second quarter but the long term effect of this legislation will lead to steady increases in rents across the country. Last year we suggested increasing the renter's tax credit to €3,000 and introducing an annual €3,000 affordability grant for all HAP tenants. This year we will increase both these figures by 10%.

We will 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. Local Authorities are responsible for inspections of private rentals as well as the maintenance of Local Authority homes. To address the appalling conditions found in private rentals we will increase the funding to Local Authorities for the Rented Accommodation Inspection from €10.5 million to €20 million.

Currently maintenance of Local Authority Homes is paid for by the rents paid. This is hopelessly inadequate. In the long term we believe that by increasing the income limits for social housing the fund for maintenance would increase but in the meantime we propose increasing the Social Housing maintenance programme by €200 million.

⁶ [2026-q2-rentalprice-daftreport.pdf](#)

1.5 Repurpose the Land Development Agency

We would change the remit and mandate of the Land Development Agency into a fully fledged State Construction Company employing direct labour to deliver social and affordable housing at scale. This agency would take on the managing and building out of vacant state land and would have an expanded CPO system to acquire vacant and derelict land and homes. According to the Central Bank of Ireland, there is a need for 68,000 new homes per year⁷. We are proposing that in 2027 additional 24,000 should be 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 workers⁸. 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.

The LDA was allocated capital funding of €2.3 billion in 2026. The additional social and affordable housing capital expenditure mentioned in section 1.1 above will be added to this in 2027 to cover the expanded remit and deliver these homes.

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;

⁷ Central Bank of Ireland – Q3 Quarterly Bulletin 2024

⁸ 40,000 additional construction workers was identified by the ESRI - Quarterly Economic Commentary 2025

- Fund a new Traveller Housing Agency to permanently end Traveller homelessness and overcrowding;
- Increase funding for emergency homeless accommodation by €100 million;
- Increase funding, and make it multi annual, to Cuan and the Capital Assistance Scheme to ensure an extra 250 additional emergency accommodation units for people fleeing gender-based violence.
- Addressing fire safety issues, damp, and other structural defects for 100,000 Celtic Tiger-era apartments and new builds we will allocate €325 million, including €180 million in retrospective costs, which will be co-managed by the Construction Defects Alliance.

Proposal	Cost (€ million)
Build and acquire 24,000 additional properties for social housing, above Delivering Homes, Building Communities target (36,000 social housing units in total)	4,200
Deliver 3,000 additional affordable homes under the Starter Homes Programme	1,400
Build 1,400 additional dedicated social housing units for disabled and elderly people with supports	426
Invest in Capital Assistance Scheme to provide appropriate housing supports for people with disabilities	150
Increase the renter's tax credit to €3,300	409
HAP uplift of €3,300	179

100% redress for defective block and mica-affected homes	500
Traveller Housing Agency	10
Increase funding for homeless accommodation by €100 million to €663 million	100
To address fire safety, damp and other structural defects for Celtic Tiger-era apartments and new builds plus retrospective costs ⁹	325
Increase funding for the Rental Accommodation Inspection Fund	10
Increase the funding for the social housing maintenance programme so it is not limited to the rental income	200
Increase the funding to Cuan and the Capital Assistance Scheme to ensure a further 250 additional emergency accommodation units for people fleeing gender-based violence. ¹⁰	140
Acquire and renovate additional 10,000 derelict and long-term vacant properties for social and affordable homes	1,883

⁹ Construction Defects Alliance Pre Budget 2027 submission

¹⁰ National Women's Council Pre Budget Submission 2027

Section 2: Cost of Living

Tackling the cost of living crisis, improving workers' rights, and ending poverty

Many households continue to experience a cost of living crisis. Budget 2026 made the situation worse for many. According to the Parliamentary Budget Office:¹¹

- Budget 2026 led to average income losses across all income groups with the biggest cuts for the poorest 10%;
- For low-income households, the withdrawal of cost-of-living supports outweighed welfare increases, leaving them worse off once inflation is factored in;
- Income poverty rates are increased especially for the elderly and children;
- Income tax band and credit freezes contributed to losses for middle- and high-income households. The freeze on income tax bands and credits raised average tax rates: From 22.5% in 2025 to 23.1% in 2026.

It was estimated that disabled people were €1,400 worse off as a result of budget measures.¹²

Despite the inflation rate falling since the Covid pandemic, prices have remained high, and inflation is rising again. The rate almost doubled in the year to August 2026 from 1.9% to 3.7%. There has been a particular surge in energy prices due to Trumps war, with electricity prices rising by over 8% and home heating oil by a massive 44%. Petrol has risen by 9% and diesel by 15%. Other significant increases are for Education Services which have risen by almost 9% while mortgage interest payments have gone up by 10%.¹³

While the rate of grocery inflation has abated, food prices remain high and prices are beginning to rise again. Like-for-like grocery prices rose 4.28% in the 12 weeks to

¹¹

https://data.oireachtas.ie/ie/oireachtas/parliamentaryBudgetOffice/2025/2025-10-07_budget-2026-flash-impact-analysis_en.pdf

¹² <https://www.iwa.ie/hundreds-of-people-with-disabilities-march-calling-for-emergency-e400-payment/>

¹³ <https://www.cso.ie/en/releasesandpublications/ep/p-cpi/consumerpriceindexaugust2026/>

September 6, up from 3.87% in August, ending four consecutive months of easing.¹⁴ We have the second most expensive food prices in the Eurozone and the third highest in the EU.

Eurostat shows electricity prices here are the highest across the EU, which are almost 40% more than the average price in EU-27. This means that Irish households are paying roughly €480 more per year for their electricity.¹⁵ Furthermore, one third of households are living in energy poverty and over 322,000 people (14% of all domestic electricity customers) are in energy arrears.¹⁶ 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,¹⁷ over the first six months of 2026:

- More than one third of families (36%) went into arrears on energy bills at some point over the past 12 months (Up from 32% in 2025);
- One in five (21%) parents said that they had to go without or cut back on heating (2025:18%);
- 20% of parents said they and/or their children had to go without or cut back on food (2025:19%), 44% skipped meals (up from 40% in 2025);
- 30% felt at some point they didn't have enough food to feed their children (up from 28% in 2025).

¹⁴ <https://www.irishexaminer.com/business/economy/arid-41913784.html>

¹⁵ <https://www.rte.ie/news/ireland/2026/0523/1574815-ireland-electricity-prices/>

¹⁶ <https://www.rte.ie/news/business/2026/0804/1586471-electricity-bills-arrears/>

¹⁷ <https://barnardos.ie/policy/the-issues/cost-of-living/>

On every item the situation got worse in 2026. According to the CSO, almost half of households (44.8%) said they had at least some difficulty in making ends meet in 2025. This is likely to have risen through 2026.

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 2025¹⁸:

- The percentage at risk of poverty grew to 12.6% from 11.7% in 2023;
- Over 687,000 people were living in poverty;
- 15% were suffering enforced deprivation, including 1 in 4 children;
- 4.7% (over 256,000 people) were in consistent poverty;
- Without cost of living supports 14.9% would have been be at risk of poverty.

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 six children are living in poverty.

In 2026 a single adult living on €377.70 per week or below is living in poverty.¹⁹ Current welfare supports are far below this level and are not enough to meet basic living costs for most people.²⁰ In 2025, the National Minimum Wage of €13.50 an hour for full time workers provided for just 78.3% of their expenditure needs, leaving them short by €131 a week.²¹ It is estimated that one in five workers are low paid. Urgent action is required to raise incomes and protect households from cost of living increases.

¹⁸ <https://www.socialjustice.ie/article/rising-poverty-rates-shows-need-urgently-address-income-adequacy>

¹⁹ <https://www.socialjustice.ie/article/cost-living-time-budget-2027-address-income-adequacy>

²⁰

<https://www.svp.ie/news/ahead-of-budget-2027-mesl-2026-report-shows-essential-living-costs-up-nearly-24-since-2020-as-social-welfare-falls-behind/>

²¹ Vincentian MESL Research Centre, https://www.budgeting.ie/download/pdf/mesl_2025.pdf

Given the difficulties households face, additional cost of living supports are needed. As well as restoring energy supports to all households we would introduce substantial permanent increases in incomes to lift 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.

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;
- Introduce an initial Cost of Disability Payment of €55 per week for those on disability payments;
- 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;
- Extend eligibility for the fuel allowance to all people with disabilities at an increased rate by €20 per week, and extend the payment period to 52 weeks.

To improve the incomes of workers we would:

- Introduce a Living Wage of €17 an hour for all workers;
- 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;
- 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;
- Index link tax credits and bands. We would double index the income tax system to compensate workers for the absence of a tax package for PAYE workers in Budget 2026.

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.²² Every time the government increases tax credits it primarily benefits middle to high income households while those on low incomes 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,

²² Revenue. Income Tax Distribution, <https://www.revenue.ie/en/corporate/information-about-revenue/statistics/personal-taxes/income-tax-tables/gross-income.aspx>

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 €1.16 billion.²³

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 €636 million and Tesco made €185 million in 2025.

2.3.1 Energy

Energy Credits

To protect people from rising energy costs we would restore the energy credit and increase it to €500 in 2027 for every household funded by an energy levy on data centres. Specifically we will:

- include an annual €500 electricity credit for every household in Budget 2027 at a cost of €1 billion;²⁴
- include a budget provision for an annual additional €500 electricity credit for households with a person(s) in receipt of Illness Benefit, Disability Allowance, Invalidity Pension or carer’s payments at a cost of €250 million;²⁵

²³ PBO Estimate

²⁴ 2 million households x €500 = 1 billion

²⁵ approx 500,000 people in receipt of disability, invalidity, illness, carers allowance/payments x 500 = €250 million - [Microsoft Word - 2026Q1 Quarterly Statistical Report.docx](#)

- introduce an electricity consumption levy on data centres of 20 cent per kwh, to equalise their electricity unit costs with those paid by households, and thereby raise €1.5 billion to fund these energy credits.²⁶

Energy Prices

We would also introduce price control to control the price of electricity, gas home heating oil. We would also abolish Standing Charges. Further, we would control the price of petrol and diesel. Our proposal are as follows²⁷:

- Abolish Standing Charges for electricity and gas at a cost of €826 million in 2027;
- Impose a price cap of 25 cents per unit (kWh) on electricity and a price cap of 8 cents per unit (kWh) on gas at a cost of €2,650 million in 2027;
- Impose a price cap of €1.75 per litre for petrol and diesel and a price cap of €1 per litre for home heating oil and green diesel at a cost of €816 million in 2027.

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. People Before Profit would establish a pilot Public Food Security Service with five publicly owned grocery shops and a public food distribution hub. Food would be sold at cost or below, with fair prices guaranteed to small producers.

Every product would be sold at cost or below, targeting prices at least 20% below comparable supermarket prices across the entire range - reversing most of the food

²⁶ [Data centre electricity calculations.xlsx - Google Sheets](#)

²⁷ All estimates from PBO

price inflation seen since 2020. Public funding would cover running costs and any further subsidy needed to deliver discounted prices.

The five shops would offer an affordable weekly shop, including fruit and vegetables, bread, dairy, eggs, meat, fish and other household essentials. It would not include the breadth of products available in major supermarkets. The stores would be open to everyone, with no means test, starting in communities worst affected by food poverty. The pilot would create around 160 unionised jobs across the shops, hub and wider operations, with pay above the Living Wage.

Farmers face rising costs²⁸ and have little bargaining power against supermarket giants and big processors. The Public Food Hub would buy directly from small family farms and independent producers, distributing their food to the pilot shops. Long-term contracts, guaranteed fair prices and prompt payment would give producers greater certainty. A €1.8 million annual producer-price reserve would top up payments where needed to make production more viable. Only small producers and cooperatives they control would qualify. Large processors would be excluded.

Escalating wars in Ukraine, Iran and across West Asia, climate chaos and a developing super El Niño threaten harvests and supplies of food, fuel and fertiliser. No one can predict where the next crisis might strike or how it might impact food prices or availability. Ireland cannot leave something as basic as food at the mercy of global markets in such an unstable world. We need food sovereignty - democratic control over how our food is produced and distributed.

²⁸ <https://www.cso.ie/en/releasesandpublications/ep/p-api/agriculturalpriceindicesjuly2026/>

The aim over time would be to expand the service, learning from the experience of the first five shops and distribution hub. The distribution hub could supply cheaper, quality ingredients for hospital and workplace canteens, high-quality hot school meals, meals-on-wheels services and cooperatives. Expanding public purchasing would give small producers a larger, more dependable market and help build a more resilient food system.

The initial cost of this would be €43 million including €23 million for establishment and working capital and €20 million in annual support. This would be funded by a levy on large grocery chains.

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 2027.

Proposal	Cost (€ million)

Increase social protection payments to €350 per week (excluding disability related payments) ²⁹	3,730
Increase Carers Allowance to €350.	968
Increase Disability Allowance, Invalidity Pension and Blind Pension to €350 per week ³⁰	1,217
Introduce an initial Cost of Disability Payment of €55 per week ³¹	669
Reduce the State Pension age to 65 ³²	550
Increase Child Benefit by 20% and extend payment to all children aged 18 years or under ³³	458
Increase Child Support Payment by €12 for under 12s & €30 for over 12s ³⁴	282
Abolish the means test for Carers' Allowance ³⁵	600
Increase public sector pay by 10% for all those earning below €100,000 ³⁶	3,100
Double index tax credits and bands by 6% ³⁷	1,548
Abolish USC for earners under €100,000 and introduce a Higher Income Social Charge of 10% on income over €100,000 ³⁸	3,500

²⁹ Parliamentary Question [51270/26]

³⁰ Parliamentary Question [65828/26]

³¹ Parliamentary Question [56695,57919,59148/26]

³² Parliamentary Question [51272/26]

³³ Parliamentary Question [51273/26]

³⁴ Parliamentary Question [51274/26]

³⁵ Parliamentary Question [65829/26]

³⁶ Parliamentary Question [51713/26]

³⁷ Based on Revenue Ready Reckoner – Pre Budget 2027 and on an estimated average inflation rate of 3% for 2026 and 2027 (see

<https://docs.google.com/spreadsheets/d/1wMpJbSVtbas5n9kNDdG1nwe8QMkDLOZTm5MnquxPuwk/edit#gid=1455454916>)

³⁸ Parliamentary Question [51297/26]

€500 energy credit to each private household funded by an energy levy on data centres ³⁹	1,000
€500 electricity credit for households with a person(s) in receipt of Illness Benefit, Disability Allowance, Invalidity Pension or carer's payments ⁴⁰	250
Abolish Standing Charges for electricity and gas	826
Impose a price cap of 25 cents per unit (kWh) on electricity and a price cap of 8 cents per unit (kWh) on gas	2,650
Impose a price cap of €1.75 per litre for petrol and diesel and a price cap of €1 per litre for home heating oil and green diesel	816
Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment, extend the payment period to 32 weeks and increase the allowance by €20 per week ⁴¹	1,400
Abolish the waiting period of a year for Fuel Allowance for those on Job Seekers Allowance ⁴²	10.4
Extend eligibility for the fuel allowance to all people with disabilities at an increased rate by €20 per week, and extend the payment period to 52 weeks ⁴³	410
Extend Child Benefit to 6,925 children under the age of 18 in the international protection process ⁴⁴	12
Refundable Tax Credit	1,100
Non-Profit Public Grocery Service	43

³⁹ 2 million households x €500 = 1 billion. See also Parliamentary Question [43563/25, 45364/25]

⁴⁰ Approx 500,000 people in receipt of disability, invalidity, illness, carers allowance/payments x 500 = €250 million - [Microsoft Word - 2026Q1 Quarterly Statistical Report.docx](#)

⁴¹ Parliamentary Question [47333/25]

⁴² Parliamentary Question [35644/25]

⁴³ Parliamentary Question [53971/26]

⁴⁴ Parliamentary Question [51273/26]

Abolish residential waste collection charges and take the service back into public ownership	400
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Section 3 - Providing High-Quality Public Services

3.1 Disability Justice

Demand for disability services continues to rise. Disability Federation of Ireland finds that nearly 80% of its members are looking for more disability services than before, which is driven by greater awareness of and the absence of appropriate options. People Before Profit echoes demands by disabled people and their carers to abolish inappropriate care provided by Government agencies and to give disabled people more choice and control over their supports.

Disabled people face additional costs between €11,000 and €15,600 per year or €211 to €300 per week. Disability Allowance doesn't cover the additional costs of disability and in some cases covers less than half of a person's additional disability costs. Furthermore, households with a disabled member are spending as much as 93% of their disposable income on disability-related expenditure.⁴⁵ Government's withdrawal of Disability Support Grant in the last budget caused disabled people's net income losses of up to €1,264,⁴⁶ leaving many unable to pay their bills or to buy food.

Disabled people are significantly more likely to live in poverty and deprivation than the general public. According to CSO, 28.4% of people unable to work due to long-standing health problems are at risk of poverty, which is more than double the national average. Disabled people not in employment also report four times higher rates of deprivation than employed people. Therefore, necessary budgetary measures must be taken immediately to address disability poverty.

⁴⁵ ESRI (2025), 'Disabled households forced to spend majority of disposable income on disability', Available at <https://www.esri.ie/news/disabled-households-forced-to-spend-majority-of-disposable-income-on-disability>

⁴⁶ Pre-Budget Submission by the Disability Federation of Ireland.

We would increase disability related income supports to €450 per week, as requested by disability advocacy groups. To help disabled people in employment, we would increase the Personal Income Tax Credit and Earned Income Tax Credit to €3,000, and doubling for Married Person or Civil Partner Credits. To help carers, we would abolish the means test for carer's allowance and increase it to €350 per week. To help with increasing costs of living we also want disability related payments and carer's allowances to be index linked.

3.1.1 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 fund 2 million additional home support hours per year.⁴⁷ We would take most private disability services into the public control 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.

3.1.2 Additional Disability Services

Unmet need for disability services means that many families still do not have appropriate access to supports and services that are desperately needed. For example, 21,782 Assessments of Need for children are overdue for completion, and 8,200

⁴⁷ Pre-Budget Submission by the Home & Community Care Ireland.

children are still waiting for their first appointment with CDNT.⁴⁸ We would eliminate the waiting list as a matter of urgency and provide necessary funding and resources to ensure that no child is left without appropriate education and supports.

For adults with disabilities, we would ensure that they have appropriate residential places and living spaces that suit their needs. Every adult should also have ease free access to therapeutic supports, and appropriate professional care to assist older primary carers responsible for their loved ones.

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.

⁴⁸ Parliamentary Question [51320/26]

Proposal	Cost (€ million)
Clear Assessment of Need waiting list, including assessments overdue for completion ⁴⁹	67
Invest additional €2 billion in 2027 in disability-related services. Additional measures include: • Deliver 250 multidisciplinary therapy posts in specialist adult therapy, and double the number of places in therapeutic courses • Introduce a Disability Case Management System • National Accessibility Fund • Reinstate the Mobility Allowance and Motorised Transport Grant • Abolish fees for disabled persons parking cards • 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 • Provide multi-annual, inflation-linked funding for disability organisations delivering services on behalf of the State. • Additional support services for adults with intellectual disabilities	2,200
Funding for 2 million additional hours of Home Care support (€60 million), and mileage payment for all carers required to travel (€30 million) ⁵⁰	96

⁴⁹ Estimates based on Parliamentary Question [51320/26]

⁵⁰ Estimates based on the Pre-Budget Submission by the Home & Community Care Ireland.

3.2 Health

Despite being one of the richest countries in Europe and spending more on public healthcare per person than most other European countries, Ireland is the only country in Europe without a completely free universal primary healthcare. Instead, we have a two-tier, fragmented health service that has been chronically under-resourced for years. This has resulted in Ireland having one of the longest hospital waiting lists in Europe. It is a Fine Gael and Fianna Fáil designed health service that never has enough for public healthcare but plenty for outsourcing, privatisation and profiteering by private healthcare providers.

Every year, significant amounts of public money are being outsourced to private health care providers. Instead of directly investing in public infrastructure and services to address the gaps in our public healthcare system, the Government has used the funding to subsidise private healthcare. For example, the Government spends around a billion euro per year on private GPs,⁵¹ around €422 million on external agencies to fill locum consultant posts,⁵² and €235 million on other independent or private healthcare bodies.⁵³ Instead, we want to see this funding invested directly into public healthcare by hiring more staff and expanding the healthcare infrastructure.

3.2.1 Healthcare Staffing

We want to see urgent expansion of infrastructure and services to address shortcomings in the public healthcare system. There are 379 sanctioned but unfilled whole-time equivalent medical posts,⁵⁴ exposing staff shortages in every medical discipline. We would aim to fill these posts as soon as possible.

⁵¹ Parliamentary Question [53384/26]

⁵² Parliamentary Question [53386/26]

⁵³ Parliamentary Question [53387/26]

⁵⁴ Parliamentary Question [53385/26]

Ireland has one of the lowest number of physicians per 1,000 population in the EU at 3.79,⁵⁵ and the lowest number of consultants per 1,000 population at 1.77,⁵⁶ which is 34% less than the EU average. Similarly, the lack of GPs, especially in rural areas, is contributing significantly more to emergency health care visits and longer hospital waiting lists for specialists. We would actively work to recruit healthcare professionals to the EU average level.

3.2.2 Healthcare Infrastructure

People Before Profit would end the two-tier health system and create a National Health Service that is appropriately staffed and resourced to address the healthcare crisis in Ireland.

The Irish Hospital Consultants Association finds that there are currently over a million people waiting on some form of hospital treatment, including about a quarter of those awaiting diagnostic imaging waiting more than a year. Besides lower staffing levels, successive Fine Gael and Fianna Fáil governments have ensured that Ireland also has one of the lowest acute bed densities in the EU.

In 2023, there were 2.9 acute beds per 1,000 population compared to the EU average of 5.1 beds per 1,000 population.⁵⁷ Similarly, ICU beds need to increase to the minimum 579 as per recommendations by Prospectus⁵⁸ 17 years ago, and to over 900 to reach the OECD average.⁵⁹ There are currently 340 available ICU beds, which routinely operate at 95% occupancy and some hospitals exceeding 100% occupancy, well above

⁵⁵ Eurostat – Healthcare personnel statistics – physicians. Available at: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Healthcare_personnel_statistics_-_physicians

⁵⁶ Irish Hospital Consultants Association – FutureCare: Action Plan for Health 2026. Available at: <https://www.ihca.ie/news-and-publications/ihca-launches-major-clinician-led-reform-plan-for-health-service>

⁵⁷ Eurostat – Healthcare resource statistics – beds. Available at: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Healthcare_resource_statistics_-_beds

⁵⁸ Prospectus Report (2009), Towards Excellence in Critical Care.

⁵⁹ Based on an OECD average of 17 ICU beds per 100,000 population and Ireland's population of 5,458,600 in 2025.

the recommended threshold of 85%. We want to add 1,000 additional acute beds and 560 additional ICU beds immediately.

In terms of diagnostic capacity, there are currently 38 CT, MRI, and PET scanners per million population, which is 17% below the EU average of 46 per million population.⁶⁰ Over 200 of necessary radiology and ultrasound equipment is outdated and due for replacement at cost of €105 million. There is enough funding available to significantly improve patient care, health care worker morale and efficiency in health care treatment, we only need political will to make it happen.

3.2.3 Mental Health

Mental healthcare has been neglected for decades by consecutive Fine Gael and Fianna Fáil governments. To appropriately fund mental health services in 2027, we would increase funding to 7% of the total health budget, as recommended by Mental Health Reform,⁶¹ which would cost an additional €320 million.

The funding will provide for necessary current and capital expenditure projects highlighted by the Mental Health Reform. This investment will provide for additional prevention and mental health promotion to primary care, as well as acute services and specialist care. In addition to frontline care, this funding will also be invested in voluntary and community sector, capital infrastructure, digital and data systems, governance, accountability and successive implementation of regionalisation.

3.2.4 LGBTQIA+ Healthcare

LGBTQIA+ people are some of the most marginalised in our society. They are subject to strong stigma and discrimination that often results in harassment, violence, and denial of opportunities and healthcare services. Therefore, we plan to use the national budget

⁶⁰ OECD. Health at a Glance 2023. Available at: https://www.oecd.org/en/publications/health-at-a-glance-2023_7a7afb35-en.html

⁶¹ Pre-Budget Submission by Mental Health Reform

to create an inclusive health system that is compassionate and person-centred to improve healthcare and wellbeing.

As informed by BelongTo,⁶² we would invest €10 million in building and inclusive practice in healthcare, ensure access to appropriate gender affirming care, and support LGBTQIA+ mental health. We would invest an additional €11 million in PeER and PEP to meet the sexual health needs of under-served populations. To provide appropriate transgender healthcare, we would abolish the National Gender Service and establish an informed consent-led healthcare model based on recommendations by transgender people and transgender health advocacy groups, such as Trans Healthcare Action, that will be available at no cost to those who seek the service.

3.2.5 Other Healthcare Measures

Other health related measures we would take immediately include, provide a ringfenced funding of €20 million to implement the National Cancer Strategy,⁶³ additional €9 million to build on dementia commitments⁶⁴ in the Programme for Government, and additional €3 million investment in neurology services and regional neurorehabilitation services.⁶⁵

To help people cope with cost-of-living crisis and to provide better access to healthcare, we would eliminate any remaining hospital charges, including emergency room fees, and hospital parking charges. We would also reduce the drugs payment threshold to €10 per month, provide free contraception to those who want it, and scrap prescription charges for medical card holders. It is also essential that employees of non-profit, voluntary or charity organisations and healthcare providers funded directly by the HSE under Section 39 are paid at least the same as those employed directly by the HSE under Section 38 status.

⁶² Pre-Budget Submission by BelongTo

⁶³ Pre-Budget Submission by Irish Cancer Society

⁶⁴ Pre-Budget Submission by Alzheimer Society of Ireland

⁶⁵ Pre-Budget Submission by Neurological Alliance of Ireland

Proposal	Cost (€ million)
Fill all 379 sanctioned whole-time equivalent medical posts ⁶⁶	51
2,683 additional physicians across all disciplines ⁶⁷	210
1,000 additional acute beds with appropriate staffing ⁶⁸ and €1.5 billion in capital expenditure	1,994
560 additional level 3 ICU beds with running costs ⁶⁹	1,680
44 additional CT, MRI and PET scanners ⁷⁰ ; plus, €105 million replacement costs of outdated radiology and ultrasound equipment	158
Bring spending on mental health services and infrastructure to 7% of total health budget	320
LGBTQI+ healthcare	21
Clear autism assessment of needs waiting lists ⁷¹	25
Funding to implement the National Cancer Strategy	20
Funding for dementia care commitments	9
Additional investment in neurology services	3
Eliminate hospital and emergency room charges ⁷²	24
Eliminate hospital parking charges ⁷³	18
Reduce drug payment threshold to €10 per month ⁷⁴	223
Additional cost of providing free contraception for those aged over 35 ⁷⁵	80

⁶⁶ Estimates based on Parliamentary Question [53385/26] and average salary in each medical discipline.

⁶⁷ Estimates based on Eurostat, 'Healthcare personnel statistics – physicians' in 2023 and HSE, 'Annual Report and Financial Statements 2024'

⁶⁸ HSE via Parliamentary Question [51323/26]

⁶⁹ HSE via Parliamentary Question [51324/26]

⁷⁰ Estimated based on Parliamentary Question [6080/26]

⁷¹ Estimated based on Parliamentary Question [51320/26]

⁷² Parliamentary Question [51329/26]

⁷³ Parliamentary Question [51332/26]

⁷⁴ Parliamentary Question [35674/25]

⁷⁵ Parliamentary Question [51333/26]

Scrap prescription charges for medical card holders ⁷⁶	69
Address pay disparity of Section 39 and Section 38 workers ⁷⁷	70
Free primary care including GP care ⁷⁸	672

⁷⁶ Parliamentary Question [35675/25]

⁷⁷ Parliamentary Question [53363/26]

⁷⁸ ESRI (2023), 'Extending eligibility for general practitioner care in Ireland: cost implications.' Available at <https://www.esri.ie/news/new-esri-research-examines-the-cost-of-extending-free-gp-care-to-the-whole-population>

3.3 Childcare

There is no public childcare provision in Ireland. Any public funding going to childcare is outsourced to private childcare providers, rather than provided as a universal free public service.

Department for Children, Disability and Equality spends about €1.3 billion annually on wages for childcare educators⁷⁹ who are often employed by big profit-driven childcare chains. For example, the latest accounts from the largest private childcare provider still in receipt of government subsidies, Giraffe, show accumulated profits of €23.69 million.

Despite state subsidisation, childcare costs are the highest in the EU,⁸⁰ which are still unaffordable for many parents or guardians. Two years on from the general election, the Fine Gael and Fianna Fáil led Government is still unwilling to deliver on their promise to provide an upper limit of €200 per month in childcare fees.

Furthermore, state subsidisation of the private sector has not even led to more childcare places. Most recent figures from the Department for Children, Disability and Equality show that 47% of childcare services nationally have a waiting list. There are still 46,241 children without a childcare place.

Due to the shortage of childcare services private companies can increase their prices which is causing many parents and guardians to pay equivalent of a second mortgage for childcare. Those who cannot afford over €1,000 per month on childcare fees are forced to work part-time or rely on relatives. Furthermore, more than 1 in 3 women with

⁷⁹ Parliamentary Question [51338/26]

⁸⁰ 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/>

children have had to give up work due to the high childcare costs, rising to 60 per cent among lone parents.

Low pay is the single biggest factor in the recruitment and retention crisis of childcare workers, which is contributing to the shortages in childcare services. Fine Gael and Fianna Fail's Government is reluctant to increase the minimum hourly pay of childcare workers above €15, which given the increases in costs of living crisis will mean an effective pay cut and drive many of the essential childcare staff out of the sector.

Early years and school age care staff are the only educators working under the Government's Employment Regulation Order that sets hourly rates and employment conditions, while primary, secondary and further education staff enjoy more rights and stable careers. We want to see all childcare providers have the same secure terms and conditions of employment in line with other teachers.

The Fianna Fáil and 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.

3.3.1 Helping parents and guardians

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.

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.

Additional work-life balance measures for all workers, but in particular for parents and guardians, include the following:

- Increasing the minimum number of days of paid annual leave to 30
- 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

People before Profit believe that this combination of universal free childcare, enhanced fully paid leave and work-life balance measures will give parents a 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.

Proposal	Cost (€ million)
Abolish childcare fees ⁸¹	361
Free preschool meals for all children in the ECCE scheme ⁸²	35
Additional 10% increase in minimum pay for childcare workers ⁸³	85

⁸¹ Parliamentary Question [28843/24], adjusted for inflation.

⁸² Parliamentary Question [51336/26]

⁸³ Estimate based on Parliamentary Question [51337/26]

Additional funding for Equal Start ⁸⁴	50
Establish a fully funded National Childcare Service for all children aged 1 to 5 ⁸⁵	1,100
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 ⁸⁶	602

⁸⁴ Children's Rights Alliance (2026), 'Child Poverty Monitor 2026.' Available at; <https://childrensrights.ie/publications/child-poverty-monitor-2026/>

⁸⁵ Estimate provided by the Parliamentary Budget Office

⁸⁶ Estimates based on Parliamentary Questions [59019/26], [30687/25] 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,⁸⁷ including afterschool care, of €1,607 for primary school parents and €2,142 for secondary school parents. 1 in 4 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.

⁸⁷ ICLU (2026), School Costs in 2026 Weighing on Families across Primary and Secondary. Available at: <https://www.creditunion.ie/news/latest-news/school-costs-in-2026-weighing-on-families-across-p/>

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:

- Reducing the pupil teacher ratio to 15:1;
- Doubling funding for DEIS schools, including implementing enhanced DEIS+ funding for the most disadvantaged schools;
- Hiring 1,500 additional Special Education Teachers and 3,000 additional Special Needs Assistants.

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. We will also advocate for a pay increase for teachers as part of our 10% increase in public sector pay.

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)
Double the capitation grant for primary and post-primary schools ⁸⁸	293
Abolish all back-to-school charges for parents (including voluntary contributions) and provide free uniforms ⁸⁹	423
Provide free school meals at secondary level ⁹⁰	286
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 ⁹¹	135
Increase the number of Special Education Teachers by 1,500 ⁹²	123
Rollout of DEIS plus supports to all DEIS Band 1 Urban schools and urban DEIS post primary schools ⁹³	144
Double capital spending to build and renovate schools ⁹⁴	1,300
Increase threefold the ICT grant funding to schools ⁹⁵	105
Pensions parity for school secretaries and caretakers ⁹⁶	30

⁸⁸ Parliamentary Question [51344/26]

⁸⁹ Based on Bernardos 'The Real Cost of School in 2026' and 535,600 primary and 429,600 secondary students enrolled last year.

⁹⁰ Parliamentary Question [51282/26]

⁹¹ Parliamentary Question [51345/26]

⁹² Parliamentary Question [51346/26]

⁹³ Estimate based on Department of Education and Youth figures.

⁹⁴ 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>

⁹⁵ Pre-Budget Submission by JMB

⁹⁶ 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.

Funding of school patronage transfers ⁹⁷	6
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⁹⁷ 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 2025 fees were cut by €1,000 but increased in 2026 by €500.

It has been estimated that students who are eligible for free tuition could spend an average of €16,158 on college costs in the academic year 2026/27, an increase of almost €500 on last year.⁹⁸ As Aontas Mac Léinn in Éirinn have said, students are being locked out of higher education due to rising higher education costs.

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

⁹⁸ <https://www.rte.ie/news/2026/0805/1586574-student-costs/>

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.

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 recurring term-only contracts to eliminate exploitation of postgraduate researchers.

Proposal	Cost (€ million)
Close the funding gap identified in 2022 and maintain the existing level of funding ⁹⁹	360

⁹⁹ Based on estimates from the Irish Universities Association Pre-Budget Submission, <https://www.iua.ie/wp-content/uploads/2026/06/IUA-Pre-Budget-2027-Submission.pdf>

Abolish the student contribution charge, including fees paid by non-EU students ¹⁰⁰	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 ¹⁰¹	330
Double maintenance grants and reduce adjacent rate to 24 kilometres ¹⁰²	94
Increase mental health supports on campuses to ensure one counsellor per 1,000 students	20
Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)	300

¹⁰⁰ 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> and Parliamentary Question [8777/25]

¹⁰¹ Based on Parliamentary Question [51353/26]. This figure is based on an estimated 11,000 enrolled PhD students. If support was restricted to the 7,000 currently receiving public support the cost would be approximately €210 million.

¹⁰² 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 Investment in High-Quality Services

3.6.1 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 1% of GDP. For example, in 2027 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. We would also ensure that any public 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.

3.6.2 Promoting the Irish language

To address funding deficits in promotion of the Irish language and the Gaeltacht in 2027, we would increase investment to necessary levels. People Before Profit would allocate an additional €58 million for the Irish language and Gaeltacht, as recommended by the Conradh na Gaeilge:

- €28.2 million to to Údarás na Gaeltachta & the Department of Rural and Community Development and the Gaeltacht for investment in the Gaeltacht;
- €18.3 million to Foras na Gaeilge and the Department of Gaeltacht for investment and support outside the Gaeltacht;
- €10 million for TG4 to develop Irish language programming;
- €1.2 million to put Raidió Rí-Rá on FM.

3.6.3 Funding Public Service Media and Reforming RTE

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

- Increase public funding for RTE by €240 million, including a rapid modernisation of budget for capital expenditure;
- Allocate additional €300 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.

3.6.4 Funding for Sports and Recreation Services

Funding for sports in Ireland, particularly for grassroots clubs, is significantly below that of our EU counterparts. As a result, many clubs and communities struggle to provide adequate sporting facilities and recreation services due to the lack of funding. This is leaving many children and teenagers 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 for sports and recreation projects and services by 50%. According to the Government's Revised Estimates for Public Services in 2026,

approximately €300 million was spent on sport and recreation services in 2026. 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.

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 2027.

3.6.5 Funding for Other Arts and Culture Projects

Ireland 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. Therefore, 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.

Following a successful Basic Income for the Arts pilot scheme, we will make this a permanent feature of government expenditure. The Government has acknowledged that for every €1 invested in the scheme the society received €1.39 in return.¹⁰³ The Basic Income pilot has produced over €100 million in social and economic benefits while the

¹⁰³ Parliamentary Question [44287/26]

net cost of funding the project has fallen significantly over the years. Therefore, we believe the Basic Income for artists should become a permanent feature.

Initially, we will maintain the current basic income model of €325 per week per applicant in 2027, but this scheme will be reviewed on an annual basis in consultation with artists and relevant stakeholder groups. Around 9,000 people applied for the pilot in 2022 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 2026 then this would cost additional €109 million. There has been increased interest in the Basic Income scheme so we expect the demand for funding to increase over the coming years.

3.7 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.

3.8 Other Investments

- Support the call by the National Youth Council of Ireland to increase funding by €28 million to create a sustainable sector which provides high-quality, well-resourced youth work services and to continue to support young people;¹⁰⁴
- To support people using emergency food services, we would invest additional €10 million in the National Meals on Wheels Network supports;¹⁰⁵
- €3 million investment in in volunteering services;¹⁰⁶
- In direct communication with relevant stakeholders we would make available monies for Community Wealth Building as proposed by the Bohemian Cooperatives.

Proposal	Cost (€ million)
Increased funding for investment in the Gaeltacht and promotion of the Irish language	58
Transform RTE and public media	640
Funding for sports and recreation services	200
Additional funding for arts and culture	420
Basic Income for the Arts	109
Funding Local Authorities	800
Other investments in public services	41

¹⁰⁴ Pre-Budget Submission by National Youth Council of Ireland

¹⁰⁵ Pre-Budget Submission by National Meals on Wheels Network

¹⁰⁶ Pre-Budget Submission by Volunteer Ireland

Section 4 - Climate, Environment and Transport

**We need an energy and transport
revolution**

A radical transformation of our economic system is needed urgently to prevent a climate and biodiversity catastrophe. 83.2% of Irish emissions come from just 4 sources - agriculture (37.7%), transport (21.5%), the energy sector (14.3%) and residential buildings (9.7%). People Before Profit would therefore implement the following transformational ecosocialist policies:

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 energy credits for household;
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. Massively increase exchequer funding for public transport, to make it free, frequent and universally accessible across the island;
5. Begin the transformation of Irish agriculture from a methane-heavy, grass monoculture towards an ecologically sound, biodiverse model.

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 do so workers are effectively subsidising them. The intensity of data centre presence, and subsequent profiteering by energy companies, has resulted in €360 additional electricity costs for households for a national total of €715 million between 2015 and 2023. This is effectively a hidden data centre tax on household electricity bills to subsidise energy intensive industries like the wealthy tech sector in Ireland.

In Budget 2027, 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 their operations and hopefully even encourage some of them to close down existing facilities.

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.

Two thirds of 1.3 million Irish homes, who have received a BER since 2009, have a Building Energy Rating (BER) of C to G¹⁰⁷ 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. Over 200,000 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. In 2025 more than 26,300 homes were upgraded to a Building Energy Rating (BER) of B2 or better through Sustainable Energy Authority of Ireland schemes. However, the cumulative total since 2019 now stands at just over 84,000 homes, well short of the Government's target of 120,000 by the end of last year.¹⁰⁸

The number of local authority homes retrofitted increased by just 2.5% during 2025, bringing the total completed since 2021 to 10,370. 5,000 social homes will now have to

¹⁰⁷ <https://www.cso.ie/en/releasesandpublications/ep/p-dber/domesticbuildingenergyratingsquarter12026/>

¹⁰⁸ <https://www.rte.ie/news/ireland/2026/0729/1585532-gas-emissions-ireland/>

be retrofitted every year until 2030 if the Government is to achieve its own target of upgrading 36,500 homes. Annual funding for local authority retrofitting is a paltry €90 million, enough to retrofit only 2,500 homes.¹⁰⁹

The Warmer Homes Scheme for low income homeowners¹¹⁰ is massively oversubscribed and has a two-year waiting list. Only 8,000 home energy upgrades were delivered in 2025. 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.¹¹¹

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. SEAI grants are deeply unfair, as they are only available to private homeowners with sufficient funds at their disposal to finance their home upgrades upfront; in effect, they are means-tested in reverse.

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.

¹⁰⁹ Parliamentary Question [51266/26]

¹¹⁰ SEAI. National Retrofit Plan Full Year Report 2024.

<https://www.seai.ie/sites/default/files/publications/SEAI-Retrofit-Full-Year-Report-2024.pdf>.

¹¹¹ Friends of the Earth Ireland – Pre-Budget Submission 2026.

We propose a year one additional investment of €1.7 billion on full residential retrofitting with heat pumps 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.

This is based on current costs¹¹², 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.

Additionally, we will provide additional funding for the massive rollout of rooftop solar panels by local authorities for all social tenants in the state, with installations completed street-by-street to ensure speed and efficiency over three years. For apartments, where rooftop solar cannot be installed, we would fund the provision of plug-in solar panels. We estimate the cost of this at €570 million per year.¹¹³

4.4 Massively increase exchequer funding for public transport, to make it free, frequent and universally accessible across the island.

The transport sector accounts for 21.5% of Irish emissions, overwhelmingly driven by road freight and private cars.

¹¹² Based on [Median-costs-of-individual-energy-upgrades.pdf](#)

¹¹³ Based on 277,477 social tenancies of which 38% are apartments. Rooftop solar €9,500 on average and plug in solar €500 per unit.

Massively expanding public transport and making it free, frequent and accessible can turn 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, it has the potential to be truly transformative, with huge population health benefits and greater freedom for children whose independence has been so curtailed by car traffic.

To make public transport free and frequent we would abolish fares but also raise investment. To account for both, we would invest €595m¹¹⁴ to abolish public transport fares, but also €426.8m to purchase 500 new electric buses (€297.4m) and hire the drivers, mechanics and depot staff to operate them (€129.4 m).¹¹⁵ To reduce “last mile” costs of accessing public transport, we would abolish park-and-ride charges at DART, Luas and train stations.

M50 tolls are displacing traffic into the city centre, increasing both traffic and emissions. At a cost of €175m,¹¹⁶ we would abolish these tolls to enable public transport to move freely around the city.

4.4.1 School Transport

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. 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.

¹¹⁴ Parliamentary Question [51341/26]

¹¹⁵

<https://www.independent.ie/irish-news/politics/final-bill-could-top-8m-for-storing-electric-buses-delayed-due-to-lack-of-chargers/a/158779072.html> and Dublin Bus Annual Report 2025.

¹¹⁶ Parliamentary Question [51342/26]

People Before Profit would ensure an additional 100,000 primary and secondary school children can get a bus to school. We would also make the service free, amounting to an overall additional investment in free school transport of €310 million.¹¹⁷ We will invest an additional €9.7 million annually in the Safe Routes to School scheme for each of the next four years. This would enable the scheme to be completed for the 932 schools that have applied by 2029, and allow for expansion of the scheme to additional schools.

4.4.2 Commuter and Rail

We will also expand mainstream public transport services by investing additional €1.4 billion in capital spending on public transport.¹¹⁸ This will double capital investment in public transport, 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 as well as Luas lines in Cork, Limerick and Galway.

4.4.3 Freight

2026's fuel protests arose because of the dependence of the Irish freight sector on petrol- and diesel-powered heavy goods vehicles, and the consequent exposure of hauliers to global oil markets. Irish freight was especially exposed because it is unusually diesel-hungry, with very few alternatives to fossil-fueled heavy goods vehicles, with road freight contributing almost 5% of Irish emissions on its own.

¹¹⁷ Parliamentary Question [51350/26]

¹¹⁸ https://assets.gov.ie/static/documents/653f8c26/Revised_Estimates_for_Public_Services_2026.pdf

Less than 1% of inland freight is carried by rail in Ireland, compared to an average of 17% across the EU. In Ireland there are only 162 electric trucks total, out of a fleet of 47,616.¹¹⁹

As part of implementing the recommendations of the All-Island Strategic Rail Review, People Before Profit will fund a modest freight modal shift away from trucks and towards rail, with the intention of implementing more ambitious targets at a future date.

In the immediate term, for those routes where rail is currently unsuitable, we would introduce a pay-as-you-save freight electrification scheme. In 2025, the government's Zero Emission Heavy Duty Vehicle Grant Scheme (ZEHDV) paid out a total of €1.42 million in grants to support the replacement of heavy duty vehicles by electric alternatives, amounting to little over 1% of the €120 million the government would go on to pay directly to the sector through the Road Transporters Support Scheme to offset fuel costs.

We would pay €525 million to fund 50% of the purchase cost of 3,750 electric heavy duty vehicles,¹²⁰ with the balance to be paid by the hauliers themselves. The state would recoup its investment over time on a pay-as-you-save basis, by applying a levy on the €24,433 in per-truck annual savings¹²¹ that the hauliers will make on maintenance and fuel costs compared to the diesel-based status quo, so that the policy is revenue-neutral over 6 years.¹²²

¹¹⁹ Road Haulage Strategy Annual Progress Report 2025, Department of Transport

¹²⁰ Based on a unit price of €280,000; [Volvo FL Electric 18t Rigid | EV Ireland | De Energy Hub](#)

¹²¹ [Volvo FL Electric 18t Rigid | EV Ireland | De Energy Hub](#)

¹²² $525,000,000 / (24,433 \times 3,750) = 5.73$ years

4.4.4 Active Travel

Finally, we will increase funding for active travel by 50%, to reach a total expenditure of €545 million next year. This will improve pedestrian and cycling infrastructure across the country, including improved footpaths and cycleways, better road safety, more bike bunkers.

We will further commit to expanding eligibility for the Cycle to Work scheme, to accommodate 50% more applicants and to allow everybody, including students and those on lower incomes, to claim €1,500 towards the cost of buying an electric bike to travel to work or to their studies, at a cost of €38.1 million.¹²³

In Dublin and Cork, we will establish a city-owned network of rental e-bikes, taking both the positive and negative lessons of private rental e-bikes in cities like London. These e-bikes will be free to city residents, at a cost of €69.4mn to the exchequer.¹²⁴

4.5 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.

¹²³ Parliamentary Question [Q14812/26]

¹²⁴ For 8,000 e-bikes with an annual unit cost of €8,677.90 (£7,440), based on an operator turnover of £18.6mn per year for 2,500 dockless e-bikes in the London Borough of Hackney (find-tender.service.gov.uk/Notice/049498-2025)

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 1,500 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,¹²⁵ this would cost a maximum of €1 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 allocate €950 m to this in year one¹²⁶ 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 Service¹²⁷ and increase its capital funding by 25%.¹²⁸ We will also massively increase funding for the Native Tree Area Scheme (which as of last year had an uptake

¹²⁵ Food Vision Dairy Group (2022). Report of the Food Vision Dairy Group on Measures to Mitigate Greenhouse Gas Emissions from the Dairy Sector.

¹²⁶ Parliamentary Question [5134/26]

¹²⁷ Parliamentary Question [24227/25]

¹²⁸ Parliamentary Question [2820/25]

of only 250 hectares) to enable approximately an additional 5,000 hectares to be planted with native trees.¹²⁹ 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.

Additionally, analysis by Teagasc suggests that up to 120,000 hectares of agricultural grassland are available for rewetting as peatland, which is one of the most cost-effective means of emissions reductions available. By 2030, we would rewet 40,000 hectares per year at a full-year cost of €132 million.¹³⁰

Proposal	Cost (€ million)
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	1,700
Install solar in social housing	570
Abolish fares on all public transportation services and publicly contracted commercial services	595
500 Electric Buses, drivers and support staff	427
Abolish M50 tolls	175

¹²⁹ 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/

¹³⁰ Parliamentary Question [53373/26]

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
Expand cycle to work scheme	38
Municipal e-bike schemes	69
Abolish parking charges at Park and Ride facilities and invest in additional Park and Ride facilities	25
50% increase in investment in active travel	182
Loan scheme for heavy duty vehicles	525
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
Peatland rewetting	132

Section 5 - 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 profits and their personal wealth.

Eleven Irish billionaires saw their wealth increased by €2.6 billion in 2025. Ireland's billionaires are now richer than 66% of the population. Furthermore, 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 year's budget the state's economic performance and finances are extremely healthy with unprecedented resources available to address the various crises. Already halfway through 2026, €59.6 billion in tax revenues have been collected. According to the Fiscal Monitor July 2026, tax revenues so far are already ahead of the same period last year by €1.6 billion.

However, Ireland's economic success story is not experienced by the vast majority of the people who continue to receive substandard public services and those who struggle to afford basic necessities. Ireland's pro-capitalist economic model has failed the people and helped tax-dodging multinational companies and the extremely wealthy to access corporate welfare.

In our fight towards eco-socialism, our revenue raising measures highlight additional funding avenues to appropriately finance public services and transition to a

self-sustaining economic model. They will also allow us to transfer wealth from those who have a lot to those who need it most.

5.2 Wealth Taxation Measures

5.2.1 Millionaire's Tax

According to the Central Bank, the median net household wealth in Ireland is around €257,000. The least wealthy 10% of households have less than €2,400 in net wealth while the wealthiest 10% of households have more than €1,000,000 in net wealth.

Oxfam Ireland finds that Ireland's billionaires own as much wealth as 85% of working age adults and that it would take them about 7 hours to make the average person's annual income. Billionaire wealth grew three times faster in 2025 than the average growth rate in the previous five years. There are now 11 billionaires in Ireland and two of them have more combined wealth than the bottom 50% of the population.¹³¹ There are also 1,400 individuals with wealth over €50 million and around 43,000 individuals in the top 1% wealthiest bracket that have net wealth of at least €3 million.¹³²

We want to introduce a progressive wealth tax structure on Irish millionaires and billionaires where only the wealthiest 1% in our society will have to make a small contribution in order to lift many households out of poverty and improve living standards for all. Our progressive wealth tax structure is informed by Oxfam's wealth tax

¹³¹ Oxfam Ireland, 'Wealth of five richest men doubles since 2020 as five billion people made poorer.'

Available at:

<https://www.oxfamireland.org/press/wealth-of-five-richest-men-doubles-since-2020-as-five-billion-people-made-poorer>

¹³² Oxfam Ireland, 'Confronting Wealth Inequality in Ireland.' Available at:

<https://www.oxfamireland.org/policy/confronting-wealth-inequality-in-ireland-report>

proposals for Ireland¹³³ and recent Belgian policy proposals.¹³⁴ Considering the average net household wealth in Ireland and to make sure that our wealth tax will not apply to the 99% of the Irish population who do not possess more than €3 million in net wealth, we will introduce the following permanent wealth tax structure:

- 2% tax on net wealth over €3 million and up to €50 million
- 3% tax on net wealth over €50 million and up to one billion Euro
- 5% tax on net wealth over one billion Euro

There will be no exemptions or reliefs for certain wealth-related assets beyond the tax-free threshold up to €3 million available to all households. According to estimates by Oxfam this could raise up to €9 billion.

5.2.2 Reforming Inheritance Tax

We believe that there should be some relief for ordinary households to transfer family assets, like the family home, to subsequent generations without incurring a tax. Existing Capital Acquisition Tax thresholds should be replaced by a single threshold that applies equally to everyone. We also recognise that unlike ordinary families, wealthy families benefit more from transferring financial, self-employed business and agricultural assets that due reliefs, as well as exploitation of taxation loopholes. Therefore, in the first year we would reform the Capital Acquisitions Tax to reduce agricultural and business reliefs from 90% to 50% for agricultural property valued above €2 million and business property valued above €5 million. In subsequent years, we plan to abolish the special treatment for agriculture and business and seriously investigate relief exploitation by the very wealthy in our society. We would also consider the introduction of a higher rate of

¹³³ Oxfam Ireland, 'Davos 2025 report.' Available at: <https://www.oxfamireland.org/our-davos-2025-report> and 'Confronting Wealth Inequality in Ireland.' Available at: <https://www.oxfamireland.org/policy/confronting-wealth-inequality-in-ireland-report>

¹³⁴ The Brussels Times, 'Will Belgium soon raise €2 billion per year by 'taxing the rich'?' Available at: <https://www.brusselstimes.com/2208996/will-belgium-be-taxing-the-rich-soon-this-is-on-the-table>

Capital Acquisitions Tax for millionaires to broaden the tax base and reduce wealth inequality.

Proposal	Revenue (€ million)
Millionaires' Tax on net wealth above €3 million	9,000
Reduce Agricultural Relief and Business Relief from 90% to 50% in Capital Acquisition Tax assessment ¹³⁵	178

5.3 Income Tax

The richest 10% of people had as much disposable income as the poorest 40% of people in 2025.¹³⁶ The share of equalised disposable income going to the richest 20% of individuals as well as income inequality, as measured by the Gini coefficient,¹³⁷ has been increasing since 2021. There are also over 200,000 individuals earning more than €100,000 per year, which is about 7.2% of all taxpayers, and combined they are collecting 29% of total gross pay.¹³⁸ At the same time the average annual earnings were €49,022 and 65% of people earned less than this in 2024.¹³⁹ The median wage in 2024 was only €38,006.

¹³⁵ Additional revenue from changes in reliefs from the Revenue Ready Reckoner – Pre Budget 2027, and proportion allocation for business property above €5 million and agricultural property above €2 million from Parliamentary Question [63693/26]

¹³⁶ CSO (2026), 'Survey on Income and Living Conditions (SILC) 2025.' Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-silc/surveyonincomeandlivingconditionssilc2025/equalityofincome/>

¹³⁷ 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.

¹³⁸ Revenue, 'Income Tax 2025: insights on PAYE taxpayers.' Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-eaads/earningsanalysisusingadministrativedatasources2024/distributionofearnings/>
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/personal-taxes/income-tax-reports/index.aspx>

¹³⁹ CSO (2025), 'Earnings Analysis using Administrative Data Sources 2024.' Available at: <https://www.cso.ie/en/releasesandpublications/ep/p-eaads/earningsanalysisusingadministrativedatasources2024/keyfindings/>

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 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 ¹⁴⁰	4,690

5.4 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.¹⁴¹ In a move towards the EU average employers' PRSI, we would increase the current Class A employer PRSI rate of 11.4% by 1.65%.

We are conscious of the impact of extra cost at the lower end of the labour market, and therefore, we would maintain the 9% for incomes not exceeding €552 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%.

¹⁴⁰ Estimates provided by the Parliamentary Budget Office. Figure presented excludes behavioural changes.

¹⁴¹ Department of Enterprise, Tourism and Employment (2025), 'Assessment of the Cumulative Impact of Proposed Measures to Improve Working Conditions.' Available at: <https://www.gov.ie/en/irish-government-economic-and-evaluation-service-igees/igees-publication/assessment-of-the-cumulative-impact-of-proposed-measures-to-improve-working-conditions/>

Proposal	Revenue (€ million)
Establish employer PRSI rate of 19.75% on salaries over €90,000 per year ¹⁴²	4,600
Increase employer PRSI rate to 13.05% on salaries below €90,000 per year ¹⁴³	1,700

5.5 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.¹⁴⁴

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

¹⁴² Parliamentary Question [51284/26]

¹⁴³ Parliamentary Question [51283/26]

¹⁴⁴ 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%20pr>

taxed once threshold is reached. Informed by the ESRI analysis, we expect that disposable incomes for 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%.

5.6 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. In 2024, 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 alleviating 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.

Corporate Tax Expenditures (Table 1), worth tens of billions in forgone tax revenues overwhelmingly benefit a small number of extraordinarily profitable multinational corporations. 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	2023 (€ million)	2022 (€ million)	2021 (€ million)	2020 (€ million)	2019 (€ million)
Capital Allowances Used	10,542	13,193	12,790	9,960	10,430
Intra-Group Transactions	5,574	4,463	23,061	35,275	16,185
Certain Companies' Reconstructions and Amalgamations	12,268	486	373	496	1,708
Losses, Including Capital Allowances Brought Forward	2,997	2,479	1,749	1,363	1,694
Research and Development Tax Credit	976	1,158	753	658	626
Group Relief	1,126	746	576	704	548
Knowledge Development	39	25	17	16	14
Total	33,522	22,550	39,319	48,456	31,205

There has been a staggering increase in corporate profits over the last decade (Table 2). Since 2015, profits before deductions and taxation have increased by 146%, 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, 2024 and 2025 with €32.9 billion net corporate tax paid and this trend is expected to continue in 2026.

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
2024	353,652	280,882	28,115	7.9%
2023	318,262	221,349	23,842	7.5%
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%

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%, in 2023 it was 7.5%, and in 2024 it was 7.9%. 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. To estimate tax intake from a 20% effective rate, which excludes corporate tax expenditures and other benefits, we take the €32.9 billion in corporate tax raised in 2025 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 €82 billion in total corporate tax revenues in 2027.

We would conservatively estimate that an extra €25 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	25,000

5.7 Other Corporate Taxation Measures

5.7.1 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 health companies. According to PBO estimates, this would generate additional €1.84 billion in funding.

5.7.2 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 estimates, this would generate approximately €1,620 million.

5.7.3 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 2023.¹⁴⁵ 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 King and Starbucks but pays very little in corporation tax due to their tax avoidance strategies.

¹⁴⁵ Budget costing request from the Parliamentary Budget Office

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 €64 million in corporate tax revenues.

Proposal	Revenue (€ million)
4% levy on the profits of pharmaceutical companies and private health companies	1,840
50% corporate tax on profits of energy companies	1,620
10% levy on the profits of large grocery and fast-food retailers ¹⁴⁶	64

5.8 VAT Adjustment

To fund critical infrastructure and public service deficits, we would reverse the VAT cut to the food, catering and hairdressing sectors. There is not strong evidence to suggest that VAT cuts to hospitality sectors has led to lower prices for consumers or better working conditions for workers in those sectors. The opposite can be observed, as food, catering and hairdressing prices continue to increase even with the lower VAT in effect. Furthermore, workers in these sectors continue to receive some of the lowest wages in the country. Therefore, abolishing the VAT cut to food, catering and hairdressing sectors would add additional €681 million in revenue in 2027.

Proposal	Revenue (€ million)
Reverse the reduction in VAT to food, catering and hospitality sectors ¹⁴⁷	681

¹⁴⁶ Estimate provided by the Parliamentary Budget Office

¹⁴⁷ Parliamentary Question [48323/26]

5.9 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.¹⁴⁸

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 6,500 hectares of ‘vacant and idle’ land zoned for residential purposes. We propose a new zoned land tax of €30,000 per hectare per year which would raise additional €196 million.¹⁴⁹

Proposal	Revenue (€ million)
Tax on vacant homes	480
Tax on vacant land zoned for residential development	196

¹⁴⁸ Calculation: €12,000 per vacant home per year multiplied by 40,000 vacant homes.

¹⁴⁹ Estimates based on Parliamentary Question [51267/26]

5.10 Non-Principal Private Residence Tax

There are 170,000 individuals or entities 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
- €3,000 per property on three or more but less than ten properties
- €6,000 per property on 11 or more properties

Total revenue generated from the Non-Principal Private Residence Tax would be €1.08 billion.¹⁵⁰ This tax would be used to abolish the LPT at cost of €557 million per year for everyone. The goal of the Non-Principal Private Residence Tax is to discourage property hoarding by bringing more homes to the people who need them the most.

Proposal	Revenue (€ million)
Net revenue from the Non-Principal Private Residence Tax and abolishing the LPT	523

5.11 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 led to an introduction of a 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

¹⁵⁰ Estimates based on Parliamentary Question [51304/26]

residential purposes which would significantly increase the value of said land, and therefore, generate millions in added value for private property developers and landowners.¹⁵¹

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.

5.12 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 €190 million. In terms of commercial rates 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.

¹⁵¹ Social Justice Ireland, 'Time to Bring Back the Tax on Windfall Gains from Re-Zoned Land.' Available at: [https:// www.socialjustice.ie/content/policy-issues/time-bring-back-tax-windfall-gains-re-zoned-land](https://www.socialjustice.ie/content/policy-issues/time-bring-back-tax-windfall-gains-re-zoned-land)

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 €651 million in tax revenue.

Proposal	Revenue (€ million)
Increase commercial stamp duty to 10% ¹⁵²	190
Increase Capital Gains Tax from 33 to 40% ¹⁵³	651

5.13 Other Revenue Raising Measures

5.13.1 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 €58.1 billion in 2024.¹⁵⁴ We propose an additional 2.25% tax on profits of the largest social media and ICT companies to raise an additional €1.16 billion¹⁵⁵ to fund public media.

5.13.2 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 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

¹⁵² Revenue Ready Reckoner – Pre Budget 2027

¹⁵³ Ibid.

¹⁵⁴ Revenue, 'Corporation Tax 2025 Payments and 2024 Returns.' Available at: <https://www.revenue.ie/en/corporate/documents/research/ct-analysis-2026.pdf>

¹⁵⁵ Estimate provided by the Parliamentary Budget Office

on 20% of total profits from IP to generate approximately €722 million, from a specific tax loophole identified in the Coffey Report.¹⁵⁶

5.13.3 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.

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 be 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 €1.58 billion in the last quarter of 2026 and €6.53 billion in 2027 in tax revenue, excluding potential behavioural responses¹⁵⁷.

5.13.4 Taxing the Worst Polluters

To raise funding for Ireland's transition to a green economy we would tax worst polluters. According to Trócaire¹⁵⁸ and Friends of the Earth¹⁵⁹ a Climate Damages Tax of €4.50 per tonne of CO₂eq associated with fossil fuel investments by Irish companies

¹⁵⁶ Coffey, S. (2021). 'The changing nature of outbound royalties from Ireland and their impact on the taxation of the profits of US multinationals.' Available at: <https://www.gov.ie/en/department-of-finance/publications/the-changing-nature-of-outbound-royalties-from-ireland-and-their-impact-on-the-taxation-of-the-profits-of-us-multinationals-may-2021/>

¹⁵⁷ Estimated by the Parliamentary Budget Office

¹⁵⁸ Trócaire, 'Fuelling Injustice: Ireland's fossil fuel problem and the case for a fair, funded, global phase out.' Available at: <https://www.trocaire.org/documents/fuelling-injustice/>

¹⁵⁹ Pre-Budget Submission 2026 by the Friends of the Earth

could raise €326 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 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 €1.1 billion¹⁶⁰ which would cover the cost of abolishing the carbon tax. We would also introduce an electricity consumption levy on data centres of 20 cent per kwh to raise €1.5 billion, which is the cost to fund a €500 energy credit for households (more detail in Section 2.3.1).

5.13.5 Additional Revenue Raising Measures

We will cut Pension Relief Threshold from €115,000 to €60,000 which would raise additional €149 million.¹⁶¹ We would abolish the Special Assignment Relief Programme which previously costed €56 million¹⁶² and invest this money in reskilling and upskilling of Irish residents to take on key roles in the economy.

Proposal	Revenue (€ million)
A 2.25% tax social media and largest ICT companies	1,160
Retrospective 12.5% tax on 20% of profits from Intellectual Property	722

¹⁶⁰ Parliamentary Question [51306/26]

¹⁶¹ Revenue Ready Reckoner – Post Budget 2026

¹⁶² Parliamentary Question [51308/26]

Financial Transaction Tax	6,530
Taxing the worst polluters	514
Additional levy on electricity consumed by data centres	1,500
Reduction in Pension Relief Threshold	149
Abolish the Special Assignment Relief Programme (SARP)	56

Appendix: People Before Profit Budget 2026

Summary

Current Budgetary Position	€ million
Annual Progress Report 2026: Fiscal Position – National Treasury Management Agency	9,200
PBP Budget Estimates	€ million
Revenue	
Millionaires' Tax on net wealth above €3 million	9,000
Reduce Agricultural Relief and Business Relief from 90% to 50% in Capital Acquisition Tax assessment ¹⁶³	178
Four new tax bands on top earners	4,690
Establish employer PRSI rate of 19.75% on salaries over €90,000 per year	4,600
Increase employer PRSI rate to 13.05% on salaries below €90,000 per year	1,700
Raise Corporation Tax to 20% for large corporations and close loopholes	25,000
4% levy on the profits of pharmaceutical companies and private health companies	1,840
50% corporate tax on profits of energy companies	1,620
10% levy on the profits of large grocery and fast-food retailers	64
Reverse the reduction in VAT to food, catering and hospitality sectors	681
Tax on vacant homes	480
Tax on vacant land zoned for residential development	196
Net revenue from the Non-Principal Private Residence Tax and abolishing the LPT	523
Increase commercial stamp duty to 10%	190

¹⁶³ Additional revenue from changes in reliefs from the Revenue Ready Reckoner – Pre Budget 2027, and proportion allocation for business property above €5 million and agricultural property above €2 million from Parliamentary Question [63693/26]

Increase Capital Gains Tax from 33 to 40%	651
A 2.25% tax social media and largest ICT companies	1,160
Retrospective 12.5% tax on 20% of profits from Intellectual Property	722
Financial Transaction Tax	6,530
Taxing the worst polluters	514
Additional levy on electricity consumed by data centres	1,500
Reduction in Pension Relief Threshold	149
Abolish the Special Assignment Relief Programme (SARP)	56
Total Additional Revenue	66,823

Expenditure	€ million
Build and acquire 24,000 additional properties for social housing, above Delivering Homes, Building Communities target (36,000 social housing units in total)	4,200
Deliver 3,000 additional affordable homes under the Starter Homes Programme	1,400
Build 1,400 additional dedicated social housing units for disabled and elderly people with supports	426
Invest in Capital Assistance Scheme to provide appropriate housing supports for people with disabilities	150
Increase the renter's tax credit to €3,300	409
HAP uplift of €3,300	179
100% redress for defective block and mica-affected homes	500

Traveller Housing Agency	10
Increase funding for homeless accommodation by €100 million to €663 million	100
To address fire safety, damp and other structural defects for Celtic Tiger-era apartments and new builds plus retrospective costs	325
Increase funding for the Rental Accommodation Inspection Fund	10
Increase the funding for the social housing maintenance programme so it is not limited to the rental income	200
Increase the funding to Cuan and the Capital Assistance Scheme to ensure a further 250 additional emergency accommodation units for people fleeing gender-based violence.	140
Acquire and renovate additional 10,000 derelict and long-term vacant properties	1,883
Increase social protection payments to €350 per week (excluding disability related payments)	3,730
Increase Carers Allowance to €350.	968
Increase Disability Allowance, Invalidity Pension and Blind Pension to €350 per week	1,217
Introduce an initial Cost of Disability Payment of €55 per week	669
Reduce the State Pension age to 65	550

Increase Child Benefit by 20% and extend payment to all children aged 18 years or under	458
Increase Child Support Payment by €12 for under 12s & €30 for over 12s	282
Abolish the means test for Carers' Allowance	600
Increase public sector pay by 10% for all those earning below €100,000	3,100
Double index tax credits and bands by 6%	1,548
Abolish USC for earners under €100,000 and introduce a Higher Income Social Charge of 10% on income over €100,000	3,500
€500 energy credit to each private household funded by an energy levy on data centres	1,000
€500 electricity credit for households with a person(s) in receipt of Illness Benefit, Disability Allowance, Invalidity Pension or carer's payments	250
Abolish Standing Charges for electricity and gas	826
Impose a price cap of 25 cents per unit (kWh) on electricity and a price cap of 8 cents per unit (kWh) on gas	2,650
Impose a price cap of €1.75 per litre for petrol and diesel and a price cap of €1 per litre for home heating oil and green diesel	816
Extend eligibility for the Fuel Allowance to all pensioners and to all in receipt of the Working Family Payment, extend the payment period to 32 weeks and increase the allowance by €20 per week	1,400
Abolish the waiting period of a year for Fuel Allowance for those on Job Seekers Allowance	10.4

Extend eligibility for the fuel allowance to all people with disabilities at an increased rate by €20 per week, and extend the payment period to 52 weeks	410
Extend Child Benefit to 6,925 children under the age of 18 in the international protection process	12
Refundable Tax Credit	1,100
Non-Profit Public Grocery Service	43
Abolish residential waste collection charges and take the service back into public ownership	400
Clear Assessment of Need waiting list, including assessments overdue for completion	67
Invest additional €2 billion in 2027 in disability-related services.	2,000
Funding for 2 million additional hours of Home Care support (€60 million), and mileage payment for all carers required to travel (€30 million)	96
Fill all 379 sanctioned whole-time equivalent medical posts	51
2,683 additional physicians across all disciplines	210
1,000 additional acute beds with appropriate staffing and €1.5 billion in capital expenditure	1,994
560 additional level 3 ICU beds with running costs	1,680
44 additional CT, MRI and PET scanners ¹⁶⁴ ; plus, €105 million replacement costs of outdated radiology and ultrasound equipment	158
Bring spending on mental health services and infrastructure to 7% of total health budget	320
LGBTQI+ healthcare	21

¹⁶⁴ Estimated based on Parliamentary Question [6080/26]

Clear autism assessment of needs waiting lists	25
Funding to implement the National Cancer Strategy	20
Funding for dementia care commitments	9
Additional investment in neurology services	3
Eliminate hospital and emergency room charges	24
Eliminate hospital parking charges	18
Reduce drug payment threshold to €10 per month	223
Additional cost of providing free contraception for those aged over 35	80
Scrap prescription charges for medical card holders	69
Address pay disparity of Section 39 and Section 38 workers	70
Free primary care including GP care	672
Abolish childcare fees	361
Free preschool meals for all children in the ECCE scheme	35
Additional 10% increase in minimum pay for childcare workers	85
Additional funding for Equal Start	50
Establish a fully funded National Childcare Service for all children aged 1 to 5	1,100
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	602
Additional funding for 1,000 more teachers	60
Double the capitation grant for primary and post-primary schools	293
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	135
Increase the number of Special Education Teachers by 1,500	123

Rollout of DEIS plus supports to all DEIS Band 1 Urban schools and urban DEIS post primary schools	144
Double capital spending to build and renovate schools	1,300
Increase threefold the ICT grant funding to schools	105
Close the funding gap identified in 2022 and maintain the existing level of funding	360
Abolish the student contribution charge, including fees paid by non-EU students	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	330
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	20
Provide 30,000 extra affordable student beds by 2029 (€300 million in first year)	300
Increased funding for investment in the Gaeltacht and promotion of the Irish language	58
Transform RTE and public media	640
Funding for sports and recreation services	200
Additional funding for arts and culture	420
Basic Income for the Arts	109
Funding Local Authorities	800
Other investments in public services	41
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	1,700
Install solar in social housing	570
Abolish fares on all public transportation services and publicly contracted commercial services	595
500 Electric Buses, drivers and support staff	427
Abolish M50 tolls	175
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
Expand cycle to work scheme	38
Municipal e-bike schemes	69
Abolish parking charges at Park and Ride facilities and invest in additional Park and Ride facilities	25
50% increase in investment in active travel	182
Loan scheme for heavy duty vehicles	525
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
Peatland rewetting	132
Total Additional Expenditure	60,842

