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National Women's Council

Pre-Budget
Submission
2027



Budget 2027

Invest in women and deliver equality

The National Women's Council (NWC) is the leading representative organisation working for women's rights and equality across the island of Ireland, founded in 1973. We work together with our almost 200 member groups across the island of Ireland and a growing community of individual supporters to deliver on our purpose – to achieve women's rights and equality.

Budget 2027 provides an opportunity for the Government to respond to the compounding shocks which have impacted women in Ireland throughout 2026. Increasing international geopolitical instability, with the warmongering of male political leaders such as Trump and Putin, have contributed to global economic uncertainty which have had real consequences for Ireland's political and economic system. Now more than ever, the world can feel both the positives and perils of the modern-day interconnectivity and global dependence that our international system is rooted within.

As the Government is approaching the midpoint of its term, it does so in a rapidly changing international landscape in the US, Europe and across the world; which has resulted in equality, equity, inclusion and diversity rollbacks. The feminist movement is fighting against a right-wing and anti-equality backlash, while working to keep our momentum in moving forward – and this Budget is an essential opportunity for the Government to lay down a marker that they are committed to advancing gender equality, inclusion and diversity right across society. As Ireland leads the European agenda during its Presidency of the Council of the European Union, Budget 2027 offers a timely opportunity to demonstrate that Ireland is prepared to lead by example – investing in equality at home while championing these values across Europe.

Women in Ireland today are facing multiple, intersecting challenges: from a housing, homelessness, and accommodation crisis to the ongoing impacts of the cost-of-living crisis, alongside persistent pressures across our public services, including childcare, health, and social care. These challenges are compounded by the climate and biodiversity emergency, as the window for meaningful action to halt our greenhouse gas emissions and stop environmental degradation continues to narrow. These crises have a greater impact on women, because women continue to have lower incomes, less wealth, fewer resources, all while shouldering the greater share of unpaid care responsibilities. At the same time, Ireland continues to face an epidemic of violence against women, and the recent growth in far-right violence and hate, directed at many of the most marginalised in our society. Women who experience multiple and intersecting forms of inequalities – including disabled women, Traveller and Roma women, migrant women, and lone parents – bear the greatest burden of these overlapping crises.

Universal, Inclusive Public Services that Support Women

At a time when unprecedented economic resources are available to Government, Budget 2027 can and must tackle the inequalities faced by women in Ireland head-on. Key to tackling structural gender inequalities is state investment in public services and social infrastructure, building a strong, resilient system of universal public services for all women. This must be underpinned by developing a broad, progressive tax system. Recent Budgets have focused on eroding the tax base through income tax cuts, even while the Irish Fiscal Advisory Council has cautioned against this over-reliance on a narrow tax base. This must end, and this Budget must see a renewed focus on taxing wealth in a progressive and effective way to create a sustainable funding stream for our public services.

Significant progress must be made towards the development of our public services in a way that is universal and inclusive and gender-sensitive. The ongoing implementation of Sláintecare through an all-of-government, cross-departmental approach must be a priority for this Government, as the current reliance on private hospitals and health services impacts on women's timely access to care.

Despite policy and legislative progress, violence against women continues to be at epidemic levels. It is imperative that Budget 2027 addresses domestic, sexual and gender-based violence as a largescale social problem and commits to a strategic response. Through multi-annual and adequate funding, the Government must properly resource accessible, quality, specialist domestic, sexual and gender-based violence services and supports for all victims-survivors.

The Budget must strengthen the provision of public services – the social protection system, early years and education systems, housing and accommodation, social care and supports, transport, water, electricity – underpinned by a comprehensive progressive tax model.

Equality Data: A Whole of Government Approach

Ireland is now taking an important first step toward embedding a whole-of-government approach to collecting equality data – inclusive of data on gender and ethnicity. Equality data collection is fundamental to a rights-based approach to policy design, implementation and evaluation, and has long been championed by NWC. This initiative is shaped by Ireland's first ever National Equality Data Strategy 2026–2031. This novel framework is one of the first of its kind in Europe but faced significant delays – both in drafting the strategy and in securing its publication – yet its ambition remains clear: to ensure every government department can collect and publish disaggregated data on identity markers like gender, age, ethnicity, and other protected characteristics and demographics.

2026 will see the first audit of departmental readiness for the strategy, providing a baseline assessment of where each department currently stands and offering foundational understanding then of where to go next. It will also mark the beginning of a standardised classification system designed to bring coherence to gender data across the public sector, with the private sector to follow later in the year. It is hugely significant that Ireland's approach is the first of its kind in the EU, generating considerable interest internationally and placing a responsibility on Government to deliver a model that is both robust and future-focused.

By the end of the year, the first public report should be published, accompanied by the creation of an accessible national data hub. This hub will allow policymakers, researchers, civil society, and the public to view existing gender equality data and track improvements as the system matures and expands. Taken together, these developments represent a foundational step – *but only the first* – in building a government-wide culture of gender-responsive policymaking, centring gender equality on the political agenda for the future.

Alongside this, the Department of Public Expenditure's (DPER) Equality Budgeting Framework is designed to embed equality considerations directly into the national budget process, requiring various government departments to set out how and why their spending impacts different groups across Irish society, and significantly, to report on measurable outcomes relating to said expenditure. It represents a shift toward evidence-based, equality-responsive policymaking, and it is gradually expanding to include more systematic gender-disaggregated data and clearer classification tools. The upcoming impact assessments and expanding budgeting tools are welcomed by NWC, and we hope they make a notable contribution to Budget 2027.

A New Feminist Economic Model

The structural unsustainability of our current economic model, along with significant social inequalities, have been demonstrated very clearly in 2026 – as a protectionist regime in the US has the potential to drastically shrink our tax base. We need to use this opportunity to transition to a new economic model, one which supports care and social infrastructure as its bedrock – recognising that supporting better quality of life for everyone in Ireland will build a stronger, more resilient society and will provide young people in particular with more options than feeling like they need to leave the island.

To underpin this new feminist economic model, all budgeting decisions under each department must be gender and equality-proofed. A clear dedication to gender budgeting at the heart of decision-making would reprioritise equality, tackling social inequalities and building environmental sustainability alongside supporting inclusive and diverse communities right across the island.

A Budget that Cares for People and Planet

The greatest challenge facing our world is the climate and biodiversity crisis. There are now less than five years left until 2030. Our legally binding obligations between now and then to reduce emissions under the 2021 Climate Act – as well as our international obligations under the Sustainable Development Goals by 2030 – relating to climate and biodiversity targets, to the eradication of poverty and violence against women, and of achieving real gender and social equality, will not be met without a significant acceleration in ambition. We have a long way to go to meet these goals, and right now we are not on the right track for many of them, if anything the world is taking a swift turn in the wrong direction. Budget 2027 presents a real opportunity to chart a course towards achieving these goals and shift to a new *green* and *care*-filled economic model, based on valuing support, community, and equality in our society.

Centring economic success on socio-economic and environmental equality and wellbeing in the context of a new feminist economic model is essential. Climate mitigation and adaptation policies have different impacts for men and women, and they can be powerful instruments for tackling social as well as environmental inequalities – only if they are gender, poverty and equality-proofed.

It is fiscally responsible to invest in the individuals and families who are most at risk of being pushed into poverty by ongoing economic challenges, and who rely on the fixed incomes provided by our social protection system. The fallout of poverty creates huge costs to the state which are borne elsewhere in the system. The government must make the right choice in Budget 2027 – to invest in permanent targeted financial supports makes a lot of fiscal sense. Poverty is not inevitable. The government can make different choices about supports, the allocation of available resources, and the revenue it generates in order to embrace anti-poverty approaches in Budget 2027.

Investment in care and social infrastructure must be central to the green transition. Care work is green work, and must be a core part of a regenerative and distributive new economic model and society. We must reorient our economic policy towards a greater focus on state investment in care and support work, and on social infrastructure – work that simultaneously repairs and regenerates our environment, provides decent work, and tackles poverty and inequality.

Climate issues cannot be seen as separate to the other pressing issues in Irish society today, such as access to housing, healthcare, and the cost-of-living crisis. The climate crisis threatens to exacerbate the impacts of other crises; not only for women, but for all groups who experience intersecting inequalities, such as Travellers, disabled people, lone parents, and migrants. Because of this, the climate crisis cannot be tackled effectively by siloing it away as a separate policy or budget area detached from all other sectors in Irish society. *All policy* now is and must be climate policy.

Investment in Budget 2027 must focus on large-scale investment, drawing on the Infrastructure, Climate and Nature Fund, including retrofitting of our housing stock,

electrification and expansion of our public transport fleet, reduction of air pollution to improve public health, and women's participation in our green society and economy through universal childcare provision, and eradicating poverty and violence to ensure a truly Just Transition for all. Supports to tackle energy poverty must be targeted to help those who need it most, not universal. Data and research gaps on the impacts of climate and biodiversity issues for women and marginalised groups must also be tackled.

Strengthening Ireland's DEI commitment

In a world where Diversity, Equality, and Inclusion (DEI) schemes are being dismantled, and values of collective solidarity are under attack, it is time now more than ever to stand in together and support LGBTIQ+ people, migrants, Traveller and Roma communities, lone parents and all different forms of family, of disabled people, of people of colour, of women and everyone in all their diversity. Now is the time to oppose and fight back against the far-right, against division, violence, discrimination and inequality. Now is the time to stand in support of an Ireland and a world that is inclusive, welcoming, supportive, and feminist.

Budget 2027 must do this by including concrete measures to support communities, and to provide sufficient, multi-annual resourcing to the community and voluntary sector, and in particular to groups and organisations that support women and marginalised groups. Women's organisations and groups in Ireland continue to play a key role in promoting inclusivity within our communities, and this must be reflected in state supports.

Budget 2027 must take an all-of-Government, cross-departmental approach to tackling all forms of gender inequality. Only with vision and ambition can this Government lay down a marker for equality in Budget 2027, to show how, through a commitment to gender equality we can achieve the Ireland we all want to see – an Ireland for all.

Key Recommendations for 2027

Childcare: roll-out publicly-delivered early childhood education and care services in marginalised and underserved communities, while reducing costs and ring-fencing further funding for wages for educators.

An additional €300m investment in Budget 2027 to reduce costs and improve accessibility, including:

- €30m for initial rollout of publicly-delivered services
- Increase investment in affordability and accessibility measures, including reducing costs, and in targeted supports like Equal Start and AIM
- Ring-fenced funding for educators' wages; and commitment for state to take on educators' wages in the sector

Women's Health: expand the Free Contraception Scheme across the reproductive age range, starting with 36 to 40 in 2027.

The current age-limited eligibility excludes a significant proportion of people who continue to have contraceptive needs beyond 35 years of age.

- A phased expansion of the Free Contraception Scheme to include all people across the reproductive age range, beginning with the 36–40 age cohort in 2027. Invest an additional €7 million above the current allocation of €48 million to support the next step of expansion.

Energy Justice: targeted energy credits for households and increasing Fuel Allowance by €5 a week and retaining the extended 32-week payable period.

Address rising energy inflation by distributing a targeted energy credit to households in Ireland most vulnerable to energy poverty; and explore feasibility of tiered social tariff model similar to what is already in operation in Spain

Fuel Allowance increase by €5 a week, retain payable period, and expand eligibility:

- Reduce the requirement to be on Jobseeker's Payment from 12 months to 6 months.
- Address exclusions caused by additional household members (e.g. adult children or housemates disqualifying households), moving towards a household means assessment rather than per-person disqualification rules.

Early Childhood Education and Care

Towards a Public System of Early Childhood Education and Care

The current system of Early Childhood Education and Care (ECEC) and school-age childcare (SAC) is not working for children, for women, for families, for educators or providers. High costs – among the top three most expensive in Europe¹ – and lack of places, particularly among marginalised groups, means that lack of accessible and affordable childcare is the single biggest barrier to women’s equal participation in political, social, economic and community life.

The Together for Public Alliance has grown to over 40 members at present, ranging from academics, trade unions and educators, ECEC providers, human rights and anti-poverty groups including those representing lone parents, migrants, and Traveller and Roma, and members of wider civil society. This diversity in membership showcases the wide reach in the Irish ECEC issues and cements a broad consensus toward urgent and immediate policy reform.

The development of the new Action Plan for Early Years – *Shaping the Future: Phase 2* – is set to guide the direction of policy in 2027 through to 2029. Although this Plan has not yet been finalised, it is vital that the Budget ensure that sufficient funding is available to underpin the ambitious transition towards a public system that we hope to see in the Plan; if we are still waiting until Budget 2028 to see funding, a huge opportunity will have been missed.

Budget 2027 should focus on the state taking over responsibility for educators’ wages as well as continuing the current investment of €135 million between 2026 and 2030 to directly buy, build, and refurbish childcare facilities, under its new State-led initiative. This ‘state-led’ approach should be viewed as the first step toward a truly public model of childcare, with state taking direct role in delivering these services for children across Ireland.

Echoing this, although recent Budgets have seen welcome additional investment in ECEC, structural reform of the system is essential. A fully public-funded and delivered system of ECEC must be a priority, and the Government must outline clear timelines and plans to develop initial public provision in 2026 through their Action Plan. An additional €300m is

Together for Public Alliance

Convened by NWC, the **Together for Public Alliance for a Public System of Early Childhood Education and Care** was formed in 2024 to advocate for a transition to a public system of early childcare and education and school-age childcare in Ireland.

¹ Eurydice (2025) [Key data on early childhood education and care in Europe 2025](#)

needed in Budget 2027 to do this and to reduce costs for families, with a multi-annual plan to reach at least 1% of national income (GNI*) by 2030.

Begin the rollout of publicly-delivered ECEC, with 50 pilot services, prioritising marginalised and underserved communities	€30m
Capital funding for state-led services, but linked to rollout of public delivery between 2026 and 2030	€135m
Ring-fenced funding for educators' wages; and commitment for state to take on educators' wages in the sector	
Increased investment in targeted supports, Equal Start and AIM	

Supporting Disabled Women

A Universal Right to Support

The current care and support systems pose significant challenges for disabled people, older persons, and their families and communities in accessing care and supports. These include long waiting lists in accessing home support (nearly 5,000 people²), under-investment in personal assistance supports, over-reliance on acute and residential care, and lack of alternative housing options for living independently and within the community. The commodification of home care services has led to expansion in the presence of private, profit-driven providers. Increasing public investment in and provision of public care and support services is a vital component of advancing gender equality. Universal homes and community care and support services which appropriately meet the needs of disabled people and older persons are essential. Supports must be rights-based, person-centred and promote autonomy, independence and dignity of the individual.

Cost of Disability Payment

The Indecon Report on the Cost of Disability in Ireland in 2021 found that the average annual cost of disability in Ireland ranges from €9,482 to €11,734, based on additional costs associated with living expenses; mobility, transport, and communications; care and assistance services; equipment, aids and appliances; and medicines.³ The Programme for Government commits to the development of a permanent Annual Cost of Disability Payment, and a consultation was undertaken in March 2026 as to how that would be developed. Budget 2027 must include provision for the new Cost of Disability Payment, co-created and co-designed with disabled people and DPOs. It is essential that the development of a Cost of Disability Payment is not done in a manner that sees it as an alternative to or substitution for additional core supports and services.

Deliver a rights-based Home Support Scheme in consultation with DPOs and the disabled community

Introduction of a Cost of Disability Payment, which is recurring and paid on a weekly basis to those in receipt of disability-related supports presently

Statutory right to personal assistance for disabled people, along with increased investment in the delivery of this right for to disabled people

² [PQ answer to Mattie McGrath TD by Minister Kieran O'Donnell, 13/05/2025](#)

³ Indecon (2021) [The Cost of Disability in Ireland](#)

Supporting Parents and Carers

Ireland at the bottom of Europe

Ireland is the only country in the European Union that doesn't link family leave benefits to income, but instead pays at a very low flat rate – €299 per week, about 53% of the National Minimum Wage for a full-time job. Ireland also has the largest gap in Europe between adequately paid family leave and guaranteed education for children.

The Importance of Care for Society

There is a crisis in care and support, with under-resourcing, accessibility issues, lack of adequate provision and corporatisation affecting all aspects of provision. Care is gendered, with women undertaking twice as much unpaid care work as men,⁴ and making up the majority of the paid care and support workforce.

While there have been some welcome advances in recent years, there is no indication of a shift of our economic model to centre care as a key social

and economic driver, away from dependence on the market.

Reform Family Leave and Benefit

Care and support are fundamental components of our social infrastructure, and our social protection and public services systems must support their provision as a public and social good. Reforming and expanding family leave and benefit entitlements is vital in supporting women, and it also plays an important role in helping redistribute unpaid care and support responsibilities more equally.

Payments for family leave in Ireland are much lower than EU norms.⁵ Because there is no guaranteed right to early childhood education and care (ECEC)/childcare in Ireland and not enough affordable places to meet demand in the current market-oriented system,⁶ many families are faced with a significant gap between the end of their maternity/family leave and access to early years services. There have been positive changes in family leave supports in recent years in Ireland, but we still fall far behind many of our European peers.

Expand and reform Maternity, Paternity and Parents Benefit

Implement Pay-Related Parents Benefit, and expand to Maternity Benefit, to provide a proper income replacement for parents taking family leave

⁴ Central Statistics Office (2022). [Gender Equality – Spotlight on Work. CSO Ireland.](#)

⁵ Oireachtas Library & Research Services (2021) [L&RS Bill Digest: Family Law Bill 2021](#)

⁶ There is a universal part-time pre-school programme which is available from 2 years and 8 months, but it is only for 3 hours a day – Early Childhood Care and Education Programme (ECCE): <https://www.gov.ie/en/department-of-children-disability-and-equality/publications/early-childhood-care-and-education-programme-ecce/>

Convert unpaid Parental Leave to paid Benefit so that every family has a year of income replacement for the crucial first year of a child's life

Ensure lone parents have same total Leave and Benefit entitlement as couples

Supporting Women's Health

Universal Access to Healthcare

Significant progress must be made towards the development of our public services in a way that is universal and inclusive and gender-sensitive. The ongoing implementation of our *universal* healthcare plan, Sláintecare, must be a priority for this Government, as the current reliance on private hospitals and health services impacts on women's timely access to care. It also creates an imbalance in the provision of health care within society, allowing some to access higher quality treatments and supports faster than others. Budget 2027 must also deliver a major expansion of *specialist* women's health services – including endometriosis care, ovarian and uterine cancer checks, lymphedema treatment and auto-immune disease research – to address the unmet needs repeatedly highlighted by women and frontline organisations in our membership. To achieve this, an all-of-government and cross-departmental approach is needed. Government must allocate an additional 10% over last year's health budget to continue the delivery and expansion of universal healthcare for all women and girls.

Additional 10% over last year's Budget for the implementation of Sláintecare

Women's Health Action Plan

As a critical determinant of health, gender must be considered in the provision of health and social care in Ireland. Providing gender-sensitive health services allows for greater flexibility and accessibility to respond equitably to the diverse needs of all women. While many aspects of the outgoing Women's Health Action Plan (2024-2025) were welcome, it did not take a social determinants approach to address gaps in women's health. The new Women's Health Action Plan (2026-27) should include specific actions to ensure gender-sensitive approaches are realised (e.g. training for health care professionals) and that equality data collection is at its core to measure impact and progress. It is also important that women's health is progressed through policies and strategies beyond the Women's Health Action Plan, particularly for groups like trans women who have not historically been meaningfully included, and continue to advocate for an informed consent model for trans healthcare that can provide gender-affirming care without unnecessary delays.

Funding for the implementation of the new Women's Health Action Plan:

Begin a phased expansion of the Free Contraception Scheme to include all people across the reproductive age range, beginning with the 36-40 age cohort in 2027.

**Additional
€7 million**

Further development of the National Assisted Human Reproduction Treatment Centre, and expansion of existing free IVF and fertility treatment scheme to single people and same sex couples

Increase capacity of referral pathways to Specialist Menopause Clinics

Expand the existing HRT scheme by including free primary care visits; ensuring the whole HRT scheme is free for those who need it

Ensure every woman can access a General Practitioner (GP). Make it possible for women who've been turned down by multiple GPs to be assigned one by the HSE, similar to the current system for medical card holders

Mental Health

A wealth of research has demonstrated that gender is a significant determinant of mental health difficulties.⁷ Many of the risk factors for experiencing mental health difficulties – poverty, violence, low socioeconomic status, insecure employment, and responsibility for care of others – disproportionately impact women. Gender has also been shown to affect our access to and experiences of health care, this is particularly true for women from minority ethnic groups – like Traveller and Roma women – who face additional structural barriers to accessing care.⁸

Despite the mental health crisis worsening in Ireland in recent years, this Government has not come close to meeting the Sláintecare target for mental health funding to be 10% of the overall health expenditure. Ireland currently lacks a dedicated Mother and Baby Unit (MBU), and as a result, women needing inpatient care after childbirth are separated from their babies. MBUs are vital for keeping mothers and infants together, delivering essential mental health care, and supporting the mother-infant bond.

Recent developments in Northern Ireland demonstrate that establishing an MBU is both feasible and significantly less costly than previously assumed. Their approved MBU reduced its estimated capital cost from £11 million to £7 million (approx. €8 million), with an annual operational cost of £4 million (approx. €4.6 million). These figures provide a realistic benchmark for Ireland and are based on recent establishments of an MBU in the North. However, progress in the South continues to be delayed in this area due to unresolved decisions regarding the location of the unit. Budget 2027 must, therefore, provide the resources and direction needed to finally deliver this critical piece and missing link of mental health and maternity care infrastructure.

⁷ NWC (2023) [Gender-sensitive Mental Health](#)

⁸ [All Ireland Traveller Health Study, 2010](#)

Invest at least an additional €328 million for mental health, including €8m to establish Ireland's first Mother & Baby Unit

Funding strategy for mental health to +10% of health budget by 2030

Reinstatement of a national leadership role for mental health in the HSE

Full gender-sensitive implementation of *Sharing the Vision and Connecting for Life (2026-2035)*

Establish Ireland's first Mother & Baby Unit for women with severe or complex perinatal mental health difficulties (€8 million)

Reproductive Rights and Justice

While the repeal of the Eighth Amendment was a major step forward, barriers to timely and equitable abortion access persist. Legislative and operational challenges include ongoing criminalisation and the 28-day clause for fatal foetal anomalies. These barriers result in at least 240 women and pregnant people travelling abroad to access abortion care from Ireland each year. On the other hand, the recent progression of the Bill to remove the mandatory 3-day wait period for abortion services is a major win for women, particularly women who may find it difficult to access two GP appointments. It is crucial to keep on this positive movement on reproductive justice and abortion access, ensuring Ireland is in line with best practice on women's healthcare and abortion rights.

Implement the recommendations of the Independent Abortion Review, including but not limited to:

Decriminalise abortion, ending the criminalisation of doctors, review the 12-week limit, and reforming other restrictive clauses limiting access, such as the 28-day clause for foetal abnormalities

The Government has recently indicated its support for providing Reproductive Health Leave for women in Ireland. This early proposal would provide five days of paid leave for pregnancy loss before 23 weeks. While this would be welcome, NWC has called for an entitlement of 20 days leave, and to include women undergoing fertility treatments.

Introduce 20-days paid reproductive health leave for women who experience early pregnancy loss (<23 weeks), and 10 days for women undergoing fertility treatments

Climate Justice

Feminist Climate Justice

Climate issues cannot be seen as separate to the other pressing issues in Irish society today, such as access to housing, healthcare and repeated cost-of-living crises. The climate crisis threatens to exacerbate the impacts of other crises; not only for women, but for other marginalised groups such as Travellers, disabled people, lone parents and migrants. Because of this, the climate crisis cannot be tackled effectively by siloing it away as a separate policy or budget area detached from all other sectors in Irish society. All policy now is and must be climate policy.

Recent extreme weather events such as the heatwave in June and Storm Eowyn in 2025 show a lack of preparedness from the State for the reality of climate change in Ireland. These events will only become stronger and more frequent, and marginalised communities will be most exposed to their impacts. Extreme weather events destroy homes, damage our transport infrastructure, directly impact the work of farmers, and can leave families without power or broadband for weeks. It is in everyone's best interest for Budget 2027 to invest in climate action and resilience with the seriousness that it demands.

Budget 2027 should focus on large-scale investment, including retrofitting of our housing stock, electrification and expansion of our public transport fleet, reduction of air pollution to improve public health, and women's participation in our green society and economy through universal childcare provision. The eradication of poverty and violence must underpin all of this also, in order to ensure a truly Just Transition for all. Supports to tackle energy poverty must be targeted to help those who need it most. Data and research gaps on the impacts of climate and biodiversity issues for women and marginalised groups must also be tackled.

Feminist Communities for Climate Justice (FCCJ)

FCCJ is a joint project between NWC and Community Work Ireland (CWI), developing a feminist and community work analysis of climate justice through our FCCJ National Network and work like the 2024 Feminist Climate Justice Report and our community action Toolkits.⁹

Pursue fast and fair climate action that leaves no one behind

Gender, equality and poverty-proof all climate policies and investment; including the Infrastructure, Climate and Nature Fund (ICNF) and the Social Climate Fund

Re-commit to the legally binding target of 51% emissions reductions by 2030

⁹ <https://www.feministclimatejustice.ie/resources/>

Collect gender disaggregated data in the energy, agriculture, forestry, fisheries and marine sectors to identify gendered issues and inform future support costs

Food Justice

The changing climate and geopolitical instability across the globe both impact the ability for households to access food. Farmers are facing unpredictable growing seasons and storms which can wipe out an entire season's work overnight. Farm care should be recognised as essential rural social infrastructure, but many older farmers, women during pregnancy and after childbirth, farmers with disabilities, those recovering from illness or injury and family carers have little or no access to affordable farm support. The cost of purchasing food for families is also becoming more expensive, with the ESRI forecasting that households will need targeted help with incoming food cost inflation¹⁰. Budget 2027 must work to support enabling vulnerable farmers to continue stewarding land, producing food and sustaining resilient rural communities; and to ensure that no household is forced to go hungry due to the growing cost of food. Caring for people, producing healthy food, stewarding land and biodiversity and supporting resilient communities are not separate issues but mutually reinforcing public goods. Investing in these systems is essential to achieving gender equality, climate justice and food justice.

Enable food justice from farm to fork

Commission a feasibility study to expand the Rural Social Scheme (RSS) to provide practical support for vulnerable farmers who cannot access or afford existing farm relief services.

Follow up on the need for further research to develop effective policies to combat food poverty in Ireland identified in the Action Plan on Food Poverty¹¹, and ensure those experiencing food poverty are consulted and co-create solutions

Remove payment/credit first barriers for marginalised women farmers - single women, lone parents, widows, and disabled women - to agricultural schemes such as Targeted Agriculture Modernisation Schemes (TAMS) and LEADER

¹⁰ ESRI (2026) [Quarterly Economic Commentary, Summer 2026](#)

¹¹ Department of Social Protection (2024) [Action Plan on Food Poverty](#), pg. 5 & 6

Tackling Violence Against Women

4th National Strategy on DSGBV

Despite policy and legislative progress, violence against women continues to be at crisis levels. According to the [Sexual Violence Survey published by the Central Statistics Office](#) published in 2023, 52% of women will experience sexual violence in their lifetime. In 2025, DRCC reported that calls increased 22% since 2023,¹² and in the same year Women's Aid responded to a record number of contacts across their services¹³ EIGE study (2025) shows that in Ireland, 41 % of women have experienced physical and/or sexual violence since the age of 15. This is 10 percentage points higher than the EU-27 average (31%). Significant also is that, nearly 1,900 women were unable to access refuge support between January and June 2026, with 1,872 turned away due to severe capacity shortages.¹⁴

Budget 2027 must provide multi-annual funding that addresses domestic, sexual and gender-based violence (DSGBV) as a largescale social problem. This is particularly vital as the 3rd National Strategy runs out this year, and the 4th National Strategy is in development.

Clear, transparent and dedicated multi-annual budget lines for each pillar of the 4th National Strategy, is critical to ensure the degree of stability and clarity necessary for effective trauma-informed service provision.

Multi-annual funding

For organisations that provide services to survivors, including highly vulnerable, minority, and minoritised women, funding shortages have a particularly consequential impact on communities that experience intersectional forms of violence. Secure, multi-annual specialised support for DSGBV organisations by adequately resourcing Cuan.

Fully resource implementation of the forthcoming 4th National Strategy on DSGBV

Resource Cuan to provide secure and multi-annual funding to frontline and DSGBV specialist services supporting victims-survivors of DSGBV in all their diversity and lived experience, including organisations working on frontline services, advocacy, awareness, and research

¹² https://www.drcc.ie/assets/files/pdf/drcc_annualreport2024_digital.pdf

¹³ [womensaid.ie/app/uploads/2025/06/Womens-Aid-Annual-Impact-Report-2024-Executive-Summary.pdf](https://www.womensaid.ie/app/uploads/2025/06/Womens-Aid-Annual-Impact-Report-2024-Executive-Summary.pdf)

¹⁴ Conneely, A. 2026. [Almost 1,900 women turned away from domestic violence services over six months.](#)

Access to Justice and Emergency Funds

Financial insecurity, particularly in situations involving financial abuse and coercive control, where access to personal income or shared resources is restricted. Existing supports, including emergency accommodation, social welfare payments, and legal aid, are essential but are often subject to means-testing, can be delayed due to administrative processes, or are simply too difficult to navigate during crisis situations.

Legal aid remains out of reach for many survivors. Contributions where domestic abuse is a factor and eligibility thresholds continue to be a barrier for survivors to accessing justice. Evidence from other jurisdictions, including the UK, demonstrates that rapid, low-barrier financial assistance can play a decisive role in enabling victim survivors to escape abuse safely. A €3 million Safe Fund would provide non-means tested, once off financial support payments for victim survivors of domestic violence, providing support when an urgent need arises either to leave an abusive environment, or to help cover essential needs when they must remain in their home.

Adequate and free legal advice and court accompaniment for all victims-survivors of DSGBV

Resource physical court environments for the provision of sufficient waiting/consultation rooms, and separate facilities for victims-survivors

Establish specialised judges to handle DSGBV cases and invest in training for Gardaí and the DPP to better support victims-survivors

Establish a non-means tested Safe Fund for victims-survivors to alleviate the financial burden on their path to independence and safety

€3 million

Survivor-Centred Structures of Engagement

In 2026, the Observatory on Violence Against Women published the *Structures of Engagement for Survivors of Violence Against Women* research.¹⁵ The report provides findings from national and international survivor engagement learnings.

Recommendations focus on a structured, resourced, intersectional and accountable survivor engagement framework, including the establishment a Lived Experience Advisory Council, led by Cuan and the Department of Justice. Recommendations in the report need to feature in the Forth National Strategy and budget allocation for 2027 and beyond.

Resource a Lived Experience Advisory Council, led by Cuan, the Department of Justice, and Survivors, including remuneration of survivors as experts by experience

¹⁵ NWC: *Structures of Engagement for Survivors of Violence Against Women* (2026)
https://www.nwci.ie/images/uploads/16493_NWC_Cuan_Report_DIGITAL_V2.pdf

DSGBV and Housing

Refuges and Emergency Accommodation

Government must ensure accessible, quality, specialist and community-based DSGBV services are available so that all people who experience DSGBV have access to integrated services in the short, medium and long term, across all counties.

Government must increase emergency refuge capacity and specialist accommodation for survivors of DSGBV, including those trafficked or coerced into prostitution, with guaranteed gender specific supports, trauma informed healthcare and legal advocacy at point of crisis. Existing refuge networks provide vital crisis services, but capacity gaps for trafficking victims persist. A statutory commitment to ring fenced funding for refuges, rapid access emergency placements, and a national specialist shelter for trafficking survivors is required.

Long term recovery requires clear, funded pathways out of exploitation and homelessness. This means funded exit programmes that combine casework, mental health and addiction supports, vocational training, and guaranteed access to social housing, or HAP, so women are not forced back into exploitative arrangements. The Third National Strategy's recognition of commercial sexual exploitation must be matched by resourced multi agency pathways that prioritise safe, permanent housing as the lynchpin of recovery and prevention.

The Third National Strategy is ground-breaking in its recognition of the inherent violence and abuse of commercial sexual exploitation of women in the sex trade and the establishment of strategies to ensure those, primarily women, in prostitution have access to safety, healthcare, support and exit routes.

Resource an integrated gender-sensitive emergency accommodation response for victims-survivors fleeing violence and exploitation

Fund comprehensive exit pathways for women in prostitution and sex trafficking, including health, employment, housing, legal, education and training supports

Expand the provision of domestic violence refuge units, especially in counties with no available refuges

Long-term Pathways

Women and children are trapped between the housing crisis, rising homelessness, and shocking levels of DSGBV and exploitation in Ireland. These are not separate crises. Housing insecurity increases vulnerability to abuse and exploitation, and for many women domestic abuse is the direct cause of homelessness. For Traveller and Roma women, migrant women, disabled women, lone parents, older women, and members of the LGBTIQ+ community, barriers to safety are even higher.

Women are often forced to choose between staying with an abuser or leaving and facing homelessness. Those who leave, often with children, encounter a system that can meet only immediate emergency accommodation needs. Once that crisis period is over, many survivors have no long-term housing options.

Social housing and HAP must be explicitly ringfenced for survivors leaving refuges, trafficking situations, or IPAS. Local authority allocations should prioritise DSGBV survivors and those exiting IPAS, with timebound offers and tenancy supports. HAP can work for survivors but requires proactive placement, tenancy sustainment supports, and rent protections to reduce vulnerability to exploitation. Evidence shows that excluding perpetrators from the home is a cost-effective, trauma-informed intervention that reduces harm and avoids the social and economic costs of forcing victims to flee. This measure should be used more systematically alongside civil and criminal protections.

Some progress has been made. Cuan, the statutory DSGBV Agency launched in 2024, is developing refuges in areas where none currently exist. Delivering Homes, Building Communities 2025–2030 recognises domestic abuse as a leading cause of homelessness among women and prioritises survivors in local authority allocations. A new Department of Housing protocol also allows women fleeing DSGBV to transfer time spent on social housing waiting lists between local authorities.¹⁶

However, the relationship between housing precarity and DSGBV must be more clearly recognised and addressed through robust action; otherwise, responses to both crises will remain incomplete

Improve access to stable housing across all tenure types for victims-survivors, including provisions to allow for victims to stay at home safely, prioritised supports within local authorities for long-term housing through a clear pathway out of refuges and tenancy protections.

Increase the HAP to realistically reflect current market rents

¹⁶ [Minister Browne introduces improved protocols for the allocation of social housing to victims and survivors of domestic violence and abuse](#)

'Sex for Rent' Exploitation

Sex for rent is gendered exploitation that particularly impacts women in Ireland and must be criminalised while victims receive protection, legal remedies, and rehousing options. Research from NWC shows how the private rental crisis creates the conditions for predatory landlords and calls for a specific offence and strengthened renter legal protections, licensees in particular.¹⁷ Strengthening regulation of the private rental market, increasing inspections, and extending tenant protections will reduce the power imbalance that enables sex for rent in the first place.

Women leaving IPAS face acute risk of homelessness and exploitation; therefore, transition supports must include immediate housing offers, targeted HAP assistance, and specialist case management to prevent entry into unsafe private rentals or sex for rent arrangements. Government should ensure that international protection recipients receive tailored housing supports on status grant to avoid precarious short-term tenancies.

The Programme for Government committed to criminalising 'sex for rent' exploitation following the publication of NWC's research. We strongly welcome the provisions in the Criminal Law, Civil Law and Defence (Miscellaneous Provisions) Bill 2026, which recently passed in the Seanad, an important step in outlawing the offering and advertising of this exploitative practice, sending a strong message that predators must never use the housing crisis as an opportunity to sexually offend women.

Strengthen the remit and resourcing of the Residential Tenancies Board, increasing spending on tenant protections and private rent inspections

Provide a social protection support payment for Housing Assistant Payment recipients who are falling below a minimum income threshold

¹⁷ Sex for Rent: An NWC Report on Sexual Exploitation and Sexual Harassment in the Rental Housing Market (2024). https://www.nwci.ie/images/uploads/NWC_Sex_For_Rent_Research.pdf

Housing and Accommodation

The housing, homelessness and accommodation crisis continues to have a devastating impact on women and families. Ireland has one of the highest rates of female homelessness in the EU¹⁹ even while many ‘hidden homeless’ are excluded from official statistics (including women in refuges and Traveller families “doubling-up” or living on roadsides).²⁰ Particular groups of women are affected by this crisis in different ways. Traveller and Roma women, disabled women, migrant women, older women, victims-survivors of domestic, sexual and gender-based violence, and lone parents all face significant barriers to accessing secure, affordable and safe housing. Domestic abuse is a leading cause of homelessness for women and children.²¹ 58% of families accessing emergency accommodation those are lone parent families, who are predominantly women. The 2024 Housing Commission’s report laid out starkly the accommodation deficit that faces our society – up to a quarter of a million homes.²² Ireland’s housing strategy remains over-reliant on the private sector to build homes and to provide housing through the private rented sector. We need a housing policy that delivers secure, affordable accommodation for all and which ensures that housing strategy, policy and provision is gender-sensitive.

**No. of people accessing
emergency accommodation
21–27th April 2025¹⁸**

4,200 women

4,775 children

Build More Homes

The state must dramatically increase its own public provision of housing, focusing on the provision of social, cost-rental and affordable homes. Government should aim to increase housing provision towards a target of ownership of at least 20% of total housing by Approved Housing Bodies and Local Authorities. However, it is vital that the focus on housing isn’t purely about numbers – but on ensuring that everyone has a home that meets their needs, recognising the different needs of different women, and that every person should have the right to a home. Leadership from Government and greater direct state intervention in the building of homes is essential to tackle this crisis, to ending homelessness and ensuring that that right is vindicated for every person.

Increase investment in state-led housing for provision of public, affordable and cost-rental homes, gender-proofing all housing policies and investment

¹⁸ Department of Housing Local Government and Heritage (2024) [Monthly Homelessness Report April 2025](#)

¹⁹ Bretheron, J. and Mayock, P. (2021) [Women’s Homelessness \(European Evidence Review\)](#)

²⁰ Cork and Kerry RTAWG (2022) [Traveller Homelessness \(A Hidden Crisis\)](#)

²¹ Hamill, S. (2023) [Social Housing, Domestic Violence and the Public Sector Duty](#) Mercy Law Resource Centre

²² Housing Commission (2024) [Housing Commission Report](#)

Ensure Access to Housing for Every Woman

Women – including those experience multiple and intersecting forms of discrimination – are affected differently by the housing crisis, and targeted supports are essential. While lone parents are over-represented among homeless families, older women are more likely to be living alone and in low-quality housing than men.²³ Migrant women from outside the EU in particular are more likely to live in overcrowded housing and experience homelessness²⁴, and 27% of people who are homeless have a disability.²⁵

Traveller and Roma women: full implementation of the key recommendations from the Traveller Accommodation Expert Review 2019

Disabled women: fully resource the National Housing Strategy for Disabled People Implementation Plan

Older women: increase investment in housing supports for older people, including housing aid grants and home support grants

International protection applicants: better long-term accommodation options for people in the international protection system and greater investment in these supports

Women leaving prison: measures to support women leaving the criminal justice system, incl. step-down community-based facilities with supported accommodation

Lone parents: reconvene Family Homelessness Prevention sub-group of National Homelessness Action Committee and publish a fully resourced Child and Family Homelessness Action Plan

²³ Age Action (2023) [Spotlight on Income in Older Age](#)

²⁴ ESRI (2022) [The integration of non-EU migrant women in Ireland](#)

²⁵ ESRI (2018) [Discrimination and Inequality in Housing in Ireland](#)

Climate Justice: Energy

Tackling the Immediate Impacts of the Energy Crisis

Ireland has the highest electricity prices in the EU, and we expect the cost of fuel to increase further by winter-time. Women are at greater risk of energy poverty due to their lower average incomes, and lone parents, older women living alone, disabled people, Travellers and carers are particularly at risk. Energy use on care and caring work is inflexible, further exposing women to energy price increases. We welcome the recent focus on energy poverty, and recommend targeted action, including increases in Fuel Allowance supports and support with bills and arrears. The ESRI has shown that targeted supports can much more effectively tackle energy poverty than universal energy credits²⁶.

Ireland should also explore the introduction of a targeted social energy tariff, similar to the model in Spain, beginning with a feasibility study. Spain operates a tiered system of discounts on energy bills, with the level of support linked to household income and other circumstances (referred to as the Bono Social).²⁷ Larger discounts are available to low-income families, pensioners and those at risk of social exclusion. This approach recognises that some groups face higher and more persistent energy costs and provides support that is proportionate to need. A similar tiered social energy tariff in Ireland could provide a more equitable and sustainable response to energy poverty, ensuring that those most at risk, including many women and carers, receive greater protection from rising energy costs.

Help households most impacted by energy poverty by:

Address rising energy inflation by distributing a targeted energy credit to households in Ireland most vulnerable to energy poverty

Progress the introduction of a social tariff of energy, similar to Spain's Social Bono Rate, beginning with funding a feasibility study and assessment

Increasing the Fuel Allowance by €5 a week and retaining the extended 32-week payable period

Extending eligibility and addressing exclusion issues in the Fuel Allowance, including:

- **Reduce the requirement to be on Jobseeker's Payment from 12 months to 6 months.**

²⁶ ESRI (2026) [Energy poverty and affordability in Ireland](#)

²⁷ Endesa (2026) [What is social rate and how do I apply for it?](#)

- **Address exclusions caused by additional household members (e.g. adult children or housemates disqualifying households), moving towards a household means assessment rather than per-person disqualification rules.**

A Just Transition to Renewable Energy

Ireland's overreliance on imported fossil fuels for energy leaves all households and small businesses exposed to energy price volatility. Concurrently, the energy usage of data centres is huge in Ireland – 22% of Ireland's electricity, more than all urban housing²⁸ – and their presence has added €360 to household energy bills in recent years²⁹.

Pause approval and construction of new data centres until households & public services are protected from rising energy costs & grid pressures

Significant additional investment in renewable energy capacity and generation

Bespoke energy supports for childcare services and other small businesses to prevent further closures

Making Homes Warmer

Retrofitting remains out of reach for many households in Ireland through both cost and eligibility, leaving many in cold and energy-inefficient homes. Tenants in private rental properties have no agency in pursuing energy efficiency upgrades for their homes. Travellers living in trailers – a cohort disproportionately impacted by energy poverty – have no access to any existing schemes to improve home energy efficiency in Ireland.

Continue increasing investment in retrofitting schemes and measures like the Warmer Homes Scheme

Create changes in technical standards to enable access to plug-in solar panels for those renting and/or living in apartments

Create a social rental/right-to-buy scheme of energy efficient trailers/mobile homes for the Traveller community

Hold direct consultation processes with the Traveller community and organisations to ensure their full inclusion in the energy efficiency transition

²⁸ CSO (2025) [Data Centres Metered Electricity Consumption 2024](#)

²⁹ Dr. Seán Farron (2026) [The Cost of Data Centres: Modelling the Household Electricity Costs of Ireland's Data Centre Sector](#)

Climate Justice: Transport

Safe, Accessible Public Transport

Transport is not a gender-neutral issue. Understanding the different ways in which women use transport is essential to building inclusive transport infrastructure, where everyone feels comfortable and safe going to and from work, schools, college, creches, shops and leisure. Improved access to active transport is crucial to meet our climate targets, is better for our health and would free up Government spending – traffic congestion is predicted to cost the State €1bn a year by 2040³¹. Investment in public/active transport will also help reduce current spending on road maintenance by reducing the number of vehicles using existing roads and the rate of road surface erosion caused by heavy traffic.

Women and transport

In 2020 Transport Infrastructure Ireland published the *Travelling in a Woman's Shoes* Report, which highlighted how women's reliance on car transport is influenced by caring responsibilities, lack of access to alternatives and safety concerns – **55%** of women stated that they would not use public transport at night.³⁰

Prioritise 5:1 spending ratio for public and active transport over new roads

Decouple the Bike to Work Scheme from PAYE tax to broaden accessibility, allowing children, retirees, unwaged people, carers, students and people on disability allowances to avail of an equivalent system

Ensuring Everyone Can Access Public Transport

We need an inclusive approach to public transport, ensuring that all needs are catered for – including women, disabled people, children, and people in rural Ireland. Ensuring broad, safe and accessible public and active transport networks is vital to enable women's full participation in social and economic life.

Reduce cost of public transport for people who struggle to access it by:

Making public transport fully accessible:

³⁰ Transport Infrastructure Ireland (2020) [Travelling in a Woman's Shoes: Understanding Women's Travel Needs in Ireland to Inform the Future of Sustainable Transport Policy and Design](#)

³¹ Gov.ie (2025) [New government strategy to manage and reduce congestion](#)

- **Urgently advance new legislation for a new Disability Transport Support Scheme³² and associated statutory provisions for disabled people**
- **Introduce turn-up-and-go staff to assist disabled passengers so they do not need to book 24/48hrs in advance**

Ensuring the Free Travel Scheme is truly free:

- **Remove online booking fees for those using Free Travel Passes**
- **Extend the Free Travel Scheme to international protection applicants**

Maintaining and expanding existing cost supports:

- **Reverse the increase in School Bus fares due in September 2026**
- **Extend eligibility of the Young Adult TFI Leap Card to 26 years old**
- **Expand eligibility of zero-cost travel for children up to 10 years old**

Target EV subsidies to rural drivers and Captive Car Users³³

[32 Transport Support Scheme – Tuesday, 24 Jul 2018 – Parliamentary Questions \(32nd Dáil\) – Houses of the Oireachtas](#)

³³ From pg. 112 of [Moving Together: A Strategic Approach to the Improved Efficiency of the Transport System in Ireland](#) (2024) “Captive car users are individuals who rely on their personal vehicles due to limited viable alternatives, often driven by factors such as lack of suitable public transport options, physical disabilities, various journey types, or specific job requirements.”

An Adequate Income for All Women

Benchmarking and Indexation

The current basic social protection rates are more than €100 below the poverty line. Those living in poverty are more affected by inflation and price rises of basic essentials. Due to the ongoing cost-of-living crisis, a €20 adjustment in core social welfare rates is the absolute minimum required to prevent individuals and families being pushed deeper into poverty.

Deprivation rate (SILC 2025 ³⁴)	
Overall population	15.1%
Women	15.6%
Lone parents ³⁵	48.7%
Unable to work ³⁶	39.2%

Significantly, our social protection system was built to a ‘male breadwinner’ form that still impacts how this vital public service operates today. Women bore the brunt of decisions to cut social protection payments during the austerity years because women are more likely to be lone parents, to be outside the paid labour market, and to benefit more from child-related supports.³⁷ It is imperative that these mistakes are not repeated and compounded in the Government’s response to current and future crises.

While individual increases to payments can be done Budget to Budget, there needs to be a real focus on reforming the social protection system to support all forms of social participation while ensuring no one is left without the income they need to live.

Since January 2020, we have seen economic crisis after crisis impacting women’s lives. The cost-of-living crisis which immediately followed the war in Iran is now compounded in 2026 by another energy crisis brought about by international warmongering. Day-to-day costs have risen by more than 25%,³⁸ yet increases in social protection rates have not kept pace. We know the groups that are most at risk of poverty on an ongoing basis – lone parents and older people living alone, disabled people, those who are unemployed. Budget 2027 must bring in targeted permanent supports for these groups

Certainty and adequacy are needed for women when it comes to social protection income supports, and this budget should focus on moving towards income adequacy by benchmarking social protection payments, thresholds, disregards and secondary benefits to the Minimum Essential Standard (MESL)³⁹ and index-link them so that they are responsive to inflation and rising costs, providing real security and certainty of income for marginalised women.

³⁴ CSO (2025) [Survey on Income and Living Conditions](#), Table 5.1

³⁵ *Household composition: 1 adult with children aged under 18*

³⁶ *Principal economic status (aged 16 years or over): Unable to work due to long-standing health problems*

³⁷ Doorley, K. at al (2018) [The Gender impact of Irish budgetary policy 2008-2018](#). Dublin: ESRI

³⁸ CSO (2026) [CPI Inflation Calculator](#)

³⁹ As called for by: Vincentian MESL Centre (2024) [MESL 2024 Report and Pre-Budget Submission](#)

Increase base social protection rates in Budget 2027 by at least €20, to restore 2020 purchasing levels and increase towards adequacy

Increase the Child Support Payment by €10 for children under 12, and €18 for children 12 and over

Establish *MESL* as the benchmark for social protection payments and index-link increases, incl. corresponding increases in disregards, means-tests and thresholds

Introduce a Universal State Pension

The inequalities women face throughout their lives – from low-paid, part-time work on precarious contracts, and the impact of caring responsibilities – are exacerbated in older age, resulting in a gender pension gap of around 35%.⁴⁰ Older women have also faced structural barriers like the Marriage Bar and exclusion from new schemes to recognise care and support, which exclude women over a certain age and still require paid PRSI contributions to qualify. Moving to a **Universal State Pension**, as recommended in the NWC and TASC's *Still Stuck in the Gap* Report,⁴¹ guaranteeing adequate income for all at pension age, is the best way to support women and those who encounter barriers to the labour market, including disabled people, carers, lone parents, Travellers and Roma.

A Universal State Pension is a single, guaranteed pension paid to every older person, no matter their work history or PRSI record; it would finally recognise unpaid care work, close the gender pension gap, and ensure everyone has a secure income in older age, instead of navigating a complicated mix of contributory and means-tested schemes. It's a simple, fair foundation that no one falls below. Auto-enrolment, as currently designed, deepens this gap because it links future pensions even more tightly to earnings. For instance, auto-enrolment presently sets a €20,000 earnings floor, and that cut-off excludes a huge share of low-paid workers, most of whom are women. It means the very people most at risk of pension poverty are left out of the system entirely, reinforcing the gender pension gap instead of closing it.

Make concrete steps to move towards a Universal State Pension system for all, benchmarked to at least 34% of average earnings

As steps towards this, increase income thresholds for Non-Contributory State Pension and decouple means-test from household income, to individual income

⁴⁰ NWC/TASC (2024) [Still Stuck in the Gap: Pensions Auto-enrolment from a Gender and Care Lens](#)

⁴¹ Ibid.

Introduce a retrospective scheme for women affected by the Marriage Bar, and expand existing care-related schemes to include older women and those with lower than the threshold or without paid PRSI contributions

Individualise the Social Protection System

Our social protection system continues to be rooted in a 'male breadwinner' approach. This is evidenced by the 'Qualified Adult' (QA) system, where payments comprise a payment for the main claimant and QA payment to additional adults in the household. The available data shows that 90% of QAs are women.⁴² This system creates a relationship of dependency, as QAs do not receive an income in their own right and are excluded from many active labour market programmes that require a core social protection payment. We now have an opportunity to abolish the system of dependency and implement approach based on equality with individual entitlements for all women.

Adopt a fully individualised social protection system so that women are treated as individuals, rather than dependents of their partners

Ensure QAs can access range of active labour market programmes

Resource a national survey of QAs to address data gaps

⁴² NES (2021) [Background Paper 151/4, 2021 – Ireland's Social Welfare System: Gender, Family and Class](#)

Social Protection Reform

Lone parents and families

Jobseekers' Transition Payment (JST): Extend JST to lone parents in education, training or employment until youngest child reaches the end of second level education

Living Alone Allowance and Household Benefits Package: Extend the Living Alone Allowance and Household Benefits Package to lone parents

Income disregard: index the income disregard for JST and One Parent Family Payment to the National Minimum Wage, and set at 16.5 hours multiplied by the NMW in 2027

Child Benefit

Make Child Benefit universal: grant Child Benefit to children whose parents are applying for international protection, and reform the Habitual Residence Condition (HRC) particularly to ensure the inclusion of Roma children

Benchmarking: benchmark and index increases in Child Benefit against inflation

Carers

Carer's Allowance: increase disregard further towards removing means-test

Carer's Leave: increase the time limit for Carer's Leave beyond 104 weeks

Recognise care responsibilities so those working part-time do not have to prove they can work full time to be eligible for Jobseeker's payments

Jobseeker's Allowance and Benefit

New Working Age Payment: ensure new Working Age Payment is more inclusive than Jobseeker's Allowance, particularly in reforming the limitation rule so that it is reflective of changing work practices, reducing penalty rates, and recognising meaningful social contributions such as care and support, voluntary and community work

International Protection Applicants and victims-survivors of DSGBV

Ensure international protection applicants can access labour market supports

Pilot a Participation Income

Pilot a Participation Income which recognises meaningful social contributions such as care and support, voluntary and community work

Employment and Education

A woman's place is wherever she wants it to be. Our state investment in employment, education and training must take this into account, and support women wherever they are at every stage in their life. These systems must recognise the diverse nature of women's lives, and that different women need different forms of support at different times. Women undertake the lion's share of paid and unpaid care and support, and they are more likely to be engaged in part-time and low-paid employment. We need employment and education systems that recognise and address the barriers faced by women, ensuring collective bargaining rights, guaranteeing access to education and training, supporting paid employment with fair wages and decent conditions for all who want it.

Support Women in Employment

While lone parents, migrants and minority ethnic women, Traveller and Roma women, disabled women and young women already all experience heightened barriers to labour market participation, for many women paid work is no guarantee of income adequacy. Women predominate in sectors with low paid and precarious work; 6 out of 10 low paid workers are women.⁴³ It is essential that women can combine care and support, employment and other forms of social contribution in a way that facilitates them to obtain decent work and have a secure, alternative source of income so they have a realistic option of refusing work that does not pay. Investment and reform must include improving pay and conditions in all low paid work predominated by women, recognising the importance of collective bargaining in achieving that goal.

Expand Gender Pay Gap Information Act to organisations with >25 employees

Fund pilot of the four-day week model⁴⁴ in the public sector

Ensure international protection applicants can access labour market supports

Legislate for collective bargaining rights

Abolish mandatory retirement

Introduce measures to tackle ageism in recruitment and the labour market, and to raise awareness of the value of a diverse workplace and workforce

Introduce a Living Wage for all:

- **Introduce a Living Wage that reflects real costs for workers in Budget 2027**
- **Abolish sub-minimum National Minimum Wage rates for younger workers**

⁴³ Eurostat (2023) [Wages and Labour costs](#)

⁴⁴ See [4 Day Week Global](#)

Support Women in Education

Ensuring fair and equal access to education for women is a vital driver for gender equality. As with employment, the time and work needed to balance care and support responsibilities with attendance at classes and study can be prohibitive. Financial barriers have a huge impact for many women, with one in five lone parents in Ireland unable to access formal education for financial reasons.⁴⁵ Many women, including migrant women, Traveller and Roma women, disabled women and lone parents, face significant barriers in accessing education. Employment in education is also heavily gendered, with women making up 98% of early years educators,⁴⁶ 85% of primary-level teachers, and 68% of secondary-level teachers.⁴⁷ There is a large gender divide in academia, with women holding 71% of part-time temporary academic jobs, while men hold 60% of permanent, full-time roles.⁴⁸

Expand range of courses and institutions included in the part-time SUSI⁴⁹
Increase the Cost of Education Allowance, and expand it to part-time
Fully resource the <i>Traveller and Roma Education Strategy (2024-2030)</i>
Increase secure academic roles with fair pay and conditions for women and improve responses to harassment and violence
Permanently reduce student fees by €1,500 this year, as part of a plan to abolish
Support graduate students, including by:
Raising the postgraduate stipend rate to a minimum of €25,000⁵⁰
Introducing contractual terms through statute to guarantee maternity leave, other family leave and benefit entitlements for postgraduate students
Support refugees and international protection applicants in education:
Provide a specific education stipend for food and transport
Provide funding for higher and further educational institutions to increase their capacity to enrol refugees and international protection applications
Expand eligibility for Free Fees to all international protection applicants

⁴⁵ SVP (2019) [Working, Parenting, Struggling? An analysis of the employment and living conditions of one parent families in Ireland](#)

⁴⁶ Big Start Campaign (2019) [New research shows that Early Years is the lowest paid sector](#)

⁴⁷ CSO (2021) [Women and Men in Ireland Hub](#)

⁴⁸ Women in Research Ireland (2022) [Joint Oireachtas Committee on Education Opening Statement](#)

⁴⁹ <https://www.irishstatutebook.ie/eli/2026/si/99/made/en/print>

⁵⁰ In line with the [Independent Report on Supports for PhD Researchers in Ireland](#)

Women's Inclusion and Leadership

Women make up over half of Ireland's population, yet they remain underrepresented in both public and private spheres. Those already contributing to the community, leadership and voluntary sectors are not adequately recognised or properly compensated for their work. In public life, women make up around 28% of Councillors and 25% of TDs. In the private sector, only 19% of CEOs are women, and the average female representation on boards stands at 37%.⁵¹ This underrepresentation is the result of persistent systemic barriers, including access to childcare, education and employment, the rising cost of living, the increasing violence (online and offline) against female politicians, and ongoing threat of gender-based violence—all these hinder women's ability to thrive and lead.

An Inclusive and Sustainable Community Sector

The women's sector in Ireland has been the key driver in highlighting and addressing issues of isolation, economic dependency, poverty, violence, and powerlessness among women in all their diversity. However, ongoing underinvestment in the community development sector and local women's organisations has exacerbated social exclusion across the island, particularly in rural Ireland. The most recent riots in Northern Ireland have aggravated fear among minority ethnic and migrant groups. Women community leaders have been at the forefront of supporting victims of hate and violence across the island. Jobs in the community sector, predominantly held by women, continue to be insecure and low paid. The community sector is particularly important in fostering inclusion, tackling disinformation and celebrating diversity within communities right across the island. The community sector is more essential than ever in building inclusive communities that welcome and support everyone and it cannot do this work without adequate funding.

Increase funding, including multi-annual state funding, to properly resource women's community organisations, and the broader community sector

This funding must be adequate to ensure that services and programmes can provide meaningful employment, including pay scales and conditions in alignment with public sector peers

⁵¹ CSO (2024) [Environment, Social and Governance Reporting: Data for the Enterprise Economy 2024](#)

Supporting All-Island Links

Women have contributed enormously to peacebuilding, reconciliation and all-island development, however despite the important role played by women we have been historically underrepresented at the decision-making table. The impact of Brexit continues to reveal itself and wreak havoc on the women's community and voluntary sector. The loss of EU funding to civil society organisations in the North has negatively impacted some of the most marginalised groups in our society. NWC's All-Island Women's Forum provides a space for cross border cooperation and dialogue for women on an all-island basis. The Women's Forum also builds sustainable North-South links, provides a space for marginalised communities, and builds better understanding and inter-community links. This unique project needs support as do the cross-border relationships established through the Forum. This should take the form of a 'Women's Fund' which would be ring-fenced as part of the Shared Island Unit under the Department of Taoiseach.

Ringfence specific funding in future Shared Island programmes in the form of a 'Women's Fund' for women's organisations working on peacebuilding and reconciliation, and North/South-cooperation on the island

Women in Local and National Government

Ensuring that the voices of women are included in decision-making forums and that their contribution is supported and resourced is key to tackling gender inequalities. At the national level, this should include increased funding for the National Women's Council, recognised by Government as a key body advocating on women's concerns and perspectives, to continue to advance women's equality. With its proximity to the lived experience of women, local government is uniquely positioned to strengthen women's participation in decision-making processes and improve the representation of their interests.

However, there was no breakthrough for women in the Local Elections 2024, with women making up only 26% of Councillors, rising to raising to 28% after recent co-options.⁵² Local political experience is also a key route to national office for women, significantly more so than for men. Local authorities must be adequately resourced to support women's engagement in local government, including commitments to achieve gender parity at all levels of government, more family friendly policies and procedures, and the support and development of local and regional women's caucuses.

Legislation and practical measures to ensure the inclusion of all women, including Traveller and Roma women, working class women, disabled women, migrant women, the

⁵² NWC (2024) [No breakthrough for women in Local Elections 2024](#)

LGBTIQ+ community and women in rural communities, must be introduced. These women often experience the impact of policy-making the most, and face additional barriers in achieving full and equal participation in public and political life.

Legislate for gender quotas at local elections

Allowing childcare/care/support costs as an expenditure category for Councillors

Increase funding for development of local and regional Women's Caucuses

A Just Taxation System

We need to move towards a tax system that is gender-sensitive, equitable, progressive, and both environmentally and socially sustainable. Income tax cuts for middle and higher earners like those introduced in recent budgets disproportionately support men and should be avoided in favour of more spending on public service provision.

Unfortunately, despite the repeated warnings about over-reliance on corporation tax receipts from Irish Fiscal Advisory Council – among many others – Government has continually not taken action to widen the tax base to keep our public services resilient from potential shocks. This has become even more vital with increasing international instability and conflict leading to energy price shocks. While it is critical that we invest in alternative renewable sources of energy to both meet to climate targets and to increase our energy security against future shocks, Budget 2027 must also expand and widen our national revenue streams in a progressive, equitable and gender-sensitive way to protect our public services against future financial shifts.

Alongside this, Ireland's carbon tax plays a crucial role in funding climate-related social supports, including retrofit grants, energy poverty measures, and the Fuel Allowance, along with other DSP social welfare payments like the Living Alone Payment, as outlined in Government reporting on the use of carbon tax revenues. While the planned increase was postponed earlier this year, it is essential that the scheduled rise for October 2026 still goes ahead, and is fully reflected in Budget 2027. This ensures continued investment in our social protection measures aimed at insulating low-income households, lone parents, and other communities disproportionately impacted by energy poverty and support a just transition toward a greener future for Ireland.

Further cuts to income tax should not feature in this budget, as tax cuts in recent years have skewed towards higher earners,⁵³ and therefore disproportionately favour men over women. For women, tax cuts are particularly ineffective and investment in public services is far more useful. Women are more likely to be lone parents, they are less likely than men to earn more than €50,000 per year, and as recently as 2019 almost half of women earned less than €20,000 a year before social transfers.⁵⁴ Tax breaks are not effective if you're not making enough money to benefit from the reduction. Tax reform should instead be focused at targeting wealth. This should be done through both removing existing regressive or harmful tax reliefs and subsidies, and expanding the tax base to target wealth and capital, as well as socially and ecologically harmful activities.

⁵³ Social Justice Ireland (2023) [Who has benefited from budget income tax changes?](#)

⁵⁴ Central Statistics Office (2020) [Women and Men in Ireland 2019](#)

TAXES ON INCOME AND WEALTH	
Increase standard effective tax rate on those earning >€400,000 by 2%	+€100m⁵⁵
While income tax changes in recent years have reduced income tax for those on middle and lower incomes, the savings have been much greater for those on higher incomes; focusing on increasing the standard rate for those on higher incomes is necessary	
Standard rate pension tax relief	+€423m⁵⁶
Private pension tax reliefs benefit higher earners, who are disproportionately men – this was analysed in our recent report with TASC: <i>Still Stuck in the Gap</i> ⁵⁷ . NWC asks Government to reform pension tax reliefs to make them more progressive and ensure women benefit equally.	
Introduce a tax on wealth on top 1% of households	+850m
A wealth tax on the top 1% of households (approximately >€3m) as proposed by the Nevin Economic Research Institute would return around €850m per year ⁵⁸	
SOCIAL INSURANCE	
Increase employers' PRSI by 0.5% each year for the next five years	+€425m
Employers' PRSI is currently around half of the EU average, and recent increases are not enough to change this; a 1% increase in PRSI would increase revenue by €850m a year ⁵⁹	
TAXES ON FOSSIL FUELS AND FINANCIAL TRANSACTIONS	
End harmful direct and indirect fossil fuel subsidies⁶⁰	
Fossil fuel subsidies were estimated to be €4.7bn in 2021, though a significant portion of that related to temporary cost-of-living measures which should not be repeated in this Budget; while some of these subsidies should be reformed, like the Fuel Allowance, others, such as the tax reliefs on aviation fuel, should be immediately ended	
Introduce a Financial Transaction Tax (FTT)	+€350m⁶¹
An FTT discourages speculative finance while generating revenue for investment in social infrastructure; the state should also support a progressive European FTT	

⁵⁵ Social Justice Ireland (2024) [Budget Choices 2025](#)

⁵⁶ Revenue (2022) [Revenue Ready Reckoner – Post Budget 2023](#)

⁵⁷ NWC/TASC; Gilmore, Oisín (2024) [Still Stuck in the Gap: Pensions Auto-enrolment from a Gender and Care Lens](#)

⁵⁸ NERI (2026) [Net Wealth Tax for Ireland: Possibilities and Pitfalls](#)

⁵⁹ NERI (2021) [Submission to the Commission on Pensions](#); Dept of Finance (2019) [Letter to Brendan Howlin TD re budget costings \(2019\)](#)

⁶⁰ Social Justice Ireland (2022) [Time to Review Fossil Fuel Subsidies](#)

⁶¹ Social Justice Ireland (2023) [Budget Choices: Pre-Budget Submission, Budget 2024](#)

TAX REFORM	
Introduce a refundable tax credits system	-€140m⁶²
Introduce a refundable income tax credits system to ensure that all those in the tax system fully benefit from tax, particularly those on low-paid and part-time employment	
Procurement process reform	
Attaching social criteria to government procurement processes and employer incentive schemes promote decent work by making public contracts only available to those companies that pay decent wages, are addressing their GPG, respect workers' right to collective bargaining and are committed to sustainability	

⁶² Social Justice Ireland (2023) [Budget Choices: Pre-Budget Submission, Budget 2024](#)