



July 2025

National Women's Council

# Pre-Budget Submission 2026



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# Budget 2026

## Laying down a marker for equality

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*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.*

2025 has been a year of change and shocks. As a new Government has taken office in Ireland, a rapidly changing international landscape in the US, Europe and across the world 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 new Government to lay down a marker that they are committed to advancing gender equality, inclusion and diversity right across society.

Women in Ireland today are facing myriad crises: from a housing, homelessness and accommodation crisis, to the ongoing impacts of the cost-of-living crisis, alongside crises in many public services in access to childcare, health and social care. Exacerbating all of these is the climate and biodiversity emergency, as time grows ever shorter for real action to halt our greenhouse gas emissions and stop environmental degradation. 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. There is 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. Marginalised groups of women are particularly impacted by these inequalities.

At a time when unprecedented economic resources are available to Government, now is the time to invest in a way that better the lives of people living in Ireland – and this means investment in universal, accessible and inclusive public services. Now is the time for ambitious, visionary action, for seizing this opportunity to reform our state's structures and investment for a more just, gender-equal Ireland. Budget 2026 must lay down a strong marker for this, with equality at its core.

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### Universal, inclusive public services that support women

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Budget 2026 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 Government cautions against 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 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. In Budget 2026, Government should urgently progress the implementation of Sláintecare by allocating an additional 10% over last year's health budget to continue the delivery and expansion of universal healthcare for all women and girls.

Despite policy and legislative progress, violence against women continues to be at epidemic levels. It is imperative that Budget 2025 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.

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## **A new feminist economic model**

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The structural unsustainability of our current economic model, along with significant social inequalities, have been demonstrated very clearly in 2025 – as a repressive, right-wing, 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.

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## A Budget that cares for people and planet

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The greatest challenge facing our world is the climate and biodiversity crisis. There are now less than five years left until 2030, and our legally binding obligations to reduce emissions under the 2021 Climate Act, as well as our international obligations under the Sustainable Development Goals by 2030 – not just of meeting climate and biodiversity targets, but of eradicating poverty and violence against women, and of achieving real gender and social equality. 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. Budget 2026 presents a real opportunity to chart a course towards achieving these goals, and shifting to a new green economic model based on valuing care and support in our society.

In particular, 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.

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.

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## Creating an Ireland for all

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In a world where inclusion, diversity and values of collective solidarity are under attack, now is the time more than ever to stand in solidarity and support of LGBTIQ+ people, of migrants, of Traveller and Roma communities, of lone parents and all of the 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 2026 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 2026 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 its first Budget, show how through a commitment to gender equality we can achieve the Ireland we all want to see – an Ireland for all.

# Key Recommendations

**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 2026 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 wages for educators

**Women's Mental Health:** deliver Ireland's first Mother and Baby Unit

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.

- Establish Ireland's first Mother and Baby Unit

**Tackling Violence Against Women:** provide 250 more refuge units, especially in counties with no available refuges, alongside long-term housing supports for victim-survivors

- Resource an integrated gender-sensitive emergency accommodation response for victims-survivors fleeing violence, including the provision of 250 additional refuge units, especially in counties with no available refuges
- Improve access to stable housing across all tenure types for victims-survivors, including long-term housing supports through a clear pathway out of refuges

**Energy Justice:** extension of the Fuel Allowance to Working Family Payment, and implement minimum BER for rented properties

- Implement a minimum BER for private rented properties
- Extend Fuel Allowance to people in receipt of Working Family Payment, while increasing the rate by €9.50 and the payable period to 32 weeks

# Care and Support

There is a crisis in care and support, with under-resourcing, accessibility issues, lack of adequate provision and moves towards commodification and corporatisation affecting all aspects of care and support provision. Care is gendered, with women undertaking twice as much unpaid care work as men, and making up the majority of the paid care and support workforce. The Government has committed to the state-led delivery of early childhood education and care, and the removal of the Carer's Allowance means-test, which are welcome. However, there is no indication that there is an intention to shift our economic model to centre care and support as a key social and economic driver, away from dependence on the market to provide services. The most effective way to tackle persistent gender inequalities in care is sustained investment in public services.

## Care and Support

The National Women's Council understanding of care and support is broad and acknowledges that across our lives we all both give and receive care and support. We use Care and Support in a way that is inclusive, focused on the autonomy, dignity, independence, decision-making capacity and control of the person receiving care or support. Care and support must be provided in a way which promotes these values, with a range of supports being provided across communities.

## A Public System of Early Childhood Education and Care

The current system of Early Childhood Education and Care (ECEC) is not working for children, for women, for families, for educators or providers. High costs – among the top three most expensive in Europe<sup>1</sup> – 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. 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 needed in Budget 2026 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, through an additional at least €1.7bn.

**Begin the rollout of publicly-delivered ECEC, with 50 pilot services, prioritising marginalised and underserved communities**

**€30m**

**Increase investment in affordability and accessibility measures, including:**

- **to further reduce costs towards €200 a week universal target**
- **investment in targeted supports, Equal Start and AIM**

**Ring-fenced funding for educators' wages**

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

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## A Universal Right to Care and Support

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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 people<sup>2</sup>), 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.

<b>Deliver a rights-based Home Support Scheme alongside a clearly defined system</b>
<b>Statutory right to personal assistance for disabled people, along with investment</b>
<b>Fund Commission on Care to complete gender analysis/proofing of recommendations</b>

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## Reform and expand family leave and benefit system

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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. Our leave system must also be linked to the availability of Early Childhood Education and Care (ECEC) services, to avoid gaps in care provision. Payments for family leave in Ireland are much lower than EU norms<sup>3</sup>: while payments in most OECD countries offer at least 50% of average earnings – with many offering 100%<sup>4</sup> – in Ireland less than a third of average earnings are replaced. The new Programme for Government commits to Pay-Related Parents Benefit; this must be swiftly introduced and expanded to Maternity Benefit and other forms of family leave, and these payments must be benchmarked and indexed to keep up with inflation.

<b>Implement Pay-Related Parents Benefit, and expand to Maternity Benefit</b>
<b>Convert existing unpaid Parental Leave to paid Benefit</b>
<b>Ensure lone parents have same total Leave/Benefit entitlement as couples</b>

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

<sup>3</sup> Oireachtas Library & Research Services (2021) [L&RS Bill Digest: Family Law Bill 2021](#)

<sup>4</sup> OECD (2021) [OECD Family Database: F2.1. Parental Leave Systems](#)



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## Ensure the social protection system supports carers

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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. Women undertake twice as much unpaid care work as men, and the vast majority of unpaid carers are women.<sup>5</sup> The new Programme for Government commits to abolition of the means-test for the Carer's Allowance within its lifetime, which is a very welcome development – and clear progress towards this must be made in Budget 2026. However, a more significant structural shift is necessary in how the state treats and support carers and care work, paid and unpaid, in our society. This includes but is not limited to expanding the existing care-related pension entitlements to encompass women whose care histories are left out of the current system, recognising that the recent Long-Term Carer's Pension, while welcome, is not accessible for all carers.

<b>Increase the time limit under which Carer's Leave can be taken beyond 104 weeks</b>
<b>Increase Carer's Allowance income disregard, as part of commitment to entirely remove means-test within lifetime of Government</b>
<b>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</b>

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## Pilot a Participation Income

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A Participation Income would recognise other meaningful social contributions beyond paid employment such as care and support or voluntary work, and other forms of work that contribute to the common good. Countries like The Netherlands have taken steps towards a system that takes care and support and other socially useful forms of contribution into account.<sup>6</sup> A Participation Income has been suggested by organisations like Family Carer's Ireland,<sup>7</sup> and the ongoing pilot of the Basic Income for Artists provides many clear learnings as to the impact that a form of Participation Income could have.<sup>8</sup> The National Economic and Social Council have proposed piloting a Participation Income<sup>9</sup>, and we believe that this should be done through a selection of local authorities.

<b>Pilot a Participation Income which recognises meaningful social contributions such as care and support, voluntary and community work</b>
<b>Ensure participation in advocacy/policy forums does not affect eligibility for social protection supports</b>

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<sup>5</sup> IHREC/ESRI (2019) [Caring and Unpaid Work in Ireland](#); Family Carers Ireland (2024) [The State of Caring 2024](#); CSO (2023) [Census 2022 Profile 4 – Disability, Health and Carers](#)

<sup>6</sup> Murphy, M and McGann, M (2020) [Reconfiguring Welfare in an Eco-Social State: Participation Income and Universal Services](#);

<sup>7</sup> Family Carers Ireland and Maynooth University (2023) [Towards a Participation Income for Family Carers](#)

<sup>8</sup> Government of Ireland (2024) [Basic Income for the Arts](#)

<sup>9</sup> NESCC (2020) [The Future of the Irish Social Welfare System: Participation and Protection](#)



# Women's Health

## What is Gender-Sensitive Health Care?

*"Gender-sensitive approaches to health care recognise how socio-political and cultural factors, in addition to biological factors, shape care needs, care delivery and impact of health outcomes. Gender sensitivity considers the impact of multiple marginalisations e.g. when gender intersects with race, ethnicity, disability, and socioeconomic factors."<sup>10</sup>*

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 flexible and accessible services which respond equitably to the diverse needs of all women. While many aspects of the Women's Health Action Plan (2024-2025) are welcome, it does not take a social determinants approach to address gaps in women's health, with no mention of the inequalities women face, a lack of safe and accessible housing, the disproportionate impact of poverty and the climate crisis on women, or the particular needs of marginalised women. There are gaps in certain areas of women's health, including the provision of gender-sensitive mental health services or the improvements required in abortion services. Annual investment and

robust monitoring and implementation of the current Women's Health Action Plan and its successor are required to address these gaps. To support this, dedicated investment is needed to ensure standardised collection of equality and gender-disaggregated data across the health service, in line with the ambitions of the *Digital for Care 2030 Strategy*.

## Mental Health

A wealth of research has demonstrated that gender is a significant determinant of mental health difficulties.<sup>11</sup> 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 marginalised women – like Traveller and Roma women – who face additional structural barriers to accessing care.<sup>12</sup> 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.

**In Budget 2026, an additional at least €125 million for mental health, and a funding strategy for mental health to +10% of health budget by 2030**

<sup>10</sup> NWC (2023) [Gender-sensitive Mental Health](#), p. 7

<sup>11</sup> NWC (2023) [Gender-sensitive Mental Health](#)

<sup>12</sup> [All Ireland Traveller Health Study, 2010](#)

<b>Establish Ireland's first Mother and Baby Unit</b>
<b>Reinstatement of a national leadership role for mental health in the HSE</b>
<b>Full gender-sensitive implementation of Sharing the Vision</b>

## Women's Health Action Plan

NWC has supported the Department of Health for several years to develop the first ever Women's Health Action Plan (2023-2024) and the successor Plan (2024-2025). Funding for the next iteration of the Women's Health Action Plan must be included in Budget 2026.

While positive steps have been taken, such as in relation to free contraception and fertility treatments, more is needed to bridge the stark health inequalities experienced by marginalised women. This includes the health needs of migrant women, Traveller and Roma women, LGBTIQ+ individuals, disabled women, and women who have experienced homelessness, addiction, and gender-based violence.

The principles of the new Women's Health Action Plan are to "Listen, Invest and Deliver". In doing so, the Department must adopt a targeted approach to ensure the experiences and perspectives of all women are included. Furthermore, the Department should consider how investment in women's health can tackle the social determinants of health, including how policies relating to housing, climate justice, poverty, and education affect women.

### **Funding for the implementation of the current Women's Health Action Plan and its successor:**

<b>Expand the Free Contraception Scheme so that women across the reproductive age range have access</b>
<b>Implement the recommendations of the O'Shea abortion review by ensuring no woman must travel for essential reproductive health care</b>
<b>Development of the first National Assisted Human Reproduction Treatment Centre to deliver the public provision of IVF and other fertility treatments</b>
<b>Increase capacity/referral pathways to Specialist Menopause Clinics</b>
<b>Expand the implementation of the existing HRT scheme by extending to free primary care visits to ensure it is actually free</b>
<b>Address the health inequalities experienced by marginalised women by developing targeted and cultural humility practices in health services embedded with equality data collection</b>

# Violence Against Women

It is imperative that Budget 2026 addresses domestic, sexual and gender-based violence (DSGBV) as a largescale social problem and commits to a strategic response by dedicating budget-lines across the 4 Pillars of the Zero Tolerance Strategy, including actions under the 2025–2026 Implementation Plan of the Strategy.

Despite policy and legislative progress, violence against women continues to be at epidemic levels. In 2023, Women's Aid<sup>13</sup> saw the highest disclosures of domestic violence ever recorded by the organisation in 50 years. In the same year, the Gardaí received a domestic abuse call every 10 minutes<sup>14</sup> and according to the Sexual Violence Survey published by the Central Statistics office in 2023<sup>15</sup>, 52% of women will experience sexual violence in their lifetime.

The publication of *Zero Tolerance Strategy on Domestic, Sexual and Gender-Based Violence*<sup>16</sup> in 2022 was welcomed by the National Women's Council, and crucially its commitment to establish an integrated all-of-Government national response through the creation of a new statutory agency, Cuan, established in January 2024.

In 2023, the National Women's Council<sup>17</sup> and the Observatory on Violence Against Women<sup>18</sup> published key documents highlighting how victim-survivors' experiences are not being sufficiently considered in the state response to gender-based violence, in the justice system in particular and in the implementation of the Zero Tolerance Strategy in general. Both documents make vital recommendations to put the needs and voices of survivors at the centre of the response to gender-based violence and these must be urgently implemented and resourced.

Specialist services, key to the implementation of the Zero Tolerance Strategy providing vital supports for survivors have reported concerns regarding the uncertain and short-term nature of funds allocated to combat DSGBV.<sup>19</sup> Given that organisations provide services to highly vulnerable, hard to reach, minority and minoritised women, funding

## Co-design and survivor-centred structures

The Zero Tolerance Strategy and the Implementation Plan 2024 recognise the need to embed a model of co-design and the key role that civil society organisations play in the delivery of the actions. It is also the Strategy's ambition to embed a survivor-centred approach, placing the needs and priorities of victims of DSGBV at the forefront of responses.

<sup>13</sup> Women's Aid (2024) [Annual Impact Report 2023](#)

<sup>14</sup> Mc Donagh, D. (2024) [Gardaí received a domestic abuse call every 10 minutes last year](#), Irish Mirror

<sup>15</sup> Central Statistics Office (2023) [Sexual Violence Survey - Disclosure of Experiences Key Findings](#)

<sup>16</sup> Department of Justice (2022) [Third National Strategy on Domestic, Sexual and Gender-Based Violence](#)

<sup>17</sup> Egan, N. and O'Malley Dunlop, E. (2023) [A Report on the Intersection of the Criminal Justice, Private Family Law and Public Law Childcare Processes in Relation to Domestic and Sexual Violence](#), Department of Justice and the National Women's Council

<sup>18</sup> Irish Observatory on Violence Against Women (2023) [Monitoring the Implementation of Zero Tolerance: The Third National Strategy on Domestic, Sexual and Gender-Based Violence](#)

<sup>19</sup> Irish Observatory on Violence Against Women (2022) [Shadow Report to Greivio in respect of Ireland](#)

shortages have a particularly consequential impact on communities that experience intersectional forms of violence. Specialised support organisations and civil society must be adequately resourced through Cuan to meet the increasing demand of services.

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. 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.

Budget 2026 must have strong budgetary commitments to fully implement the Strategy, including actions to ensure co-design with civil society and to put victim-survivor voices at the centre of responses, and to properly resource Cuan in the provision of funding for frontline services, advocacy and research.

<b>Resource victim-survivor engagement structures in policies and services</b>
<b>Resource Cuan to provide secure and multi-annual funding to:</b>
<b>Frontline services supporting victims-survivors of DSGBV</b>
<b>Organisations working on advocacy, awareness, research and prevention</b>
<b>Fully resource implementation with clear budget lines for each pillar of the Third National Strategy on DSGBV, including:</b>
<b>Free legal advice and court accompaniment for all victims-survivors of DSGBV</b>
<b>Resource physical court environments for the provision of sufficient waiting/consultation rooms, and separate facilities for victims-survivors</b>
<b>Establish specialised judges to handle DSGBV cases and invest in training for Gardaí and the DPP to better support victims-survivors</b>
<b>Resource an integrated gender-sensitive emergency accommodation response for victims-survivors fleeing violence, including the provision of 250 additional refuge units, especially in counties with no available refuges</b>
<b>Improve access to stable housing across all tenure types for victims-survivors, including supports for long-term housing through a clear pathway out of refuges</b>
<b>Fund comprehensive exit pathways for women in prostitution and sex trafficking, including health, employment, housing, legal, education and training supports</b>

# 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 EU<sup>21</sup> even while many 'hidden homeless' are excluded from official statistics (including women in refuges and Traveller and Roma families forced to live on roadsides).<sup>22</sup>

**No. of people accessing  
emergency accommodation  
21-27<sup>th</sup> April 2025<sup>20</sup>**

**4,200 women**

**4,775 children**

Particular groups of marginalised women are affected by crises 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.<sup>23</sup> 58% of families accessing emergency accommodation those are lone parent families, who are predominantly women.

The recent publication of the Housing Commission's Report has laid out starkly the accommodation deficit that faces our society – up to a quarter of a million homes.<sup>24</sup> 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.

## 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. This must be a core tenet of the new National Housing Plan, due for publication in summer/autumn 2025. 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**

<sup>20</sup> Department of Housing Local Government and Heritage (2024) [Monthly Homelessness Report April 2025](#)

<sup>21</sup> Bretheron, J. and Mayock, P. (2021) [Women's Homelessness \(European Evidence Review\)](#)

<sup>22</sup> Cork and Kerry RTAWG (2022) [Traveller Homelessness \(A Hidden Crisis\)](#)

<sup>23</sup> Hamill, S. (2023) [Social Housing, Domestic Violence and the Public Sector Duty](#) Mercy Law Resource Centre

<sup>24</sup> Housing Commission (2024) [Housing Commission Report](#)

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## Strengthen rights for tenants

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Ensuring women in private rental accommodation are protected from exploitation, able to live in secure and affordable housing of an adequate standard, and that further numbers entering homelessness are stopped, can only happen if the state takes a more active role in strengthening the rights of tenants in both state and private rental accommodation. It is very welcome that the Programme for Government commits to criminalise ‘sex for rent’ exploitation, following the publication of an NWC report on sexual exploitation and harassment in the rental housing market.<sup>25</sup> This needs to be acted on with urgency.

**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**

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## Ensure access to housing for marginalised women

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Marginalised women 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.<sup>26</sup> Migrant women from outside the EU in particular are more likely to live in overcrowded housing and experience homelessness<sup>27</sup>, and 27% of people who are homeless have a disability.<sup>28</sup>

**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

**Victim-survivors of DSGBV:** resource an integrated gender-sensitive emergency accommodation response for victim-survivors fleeing violence

**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 develop a family homelessness action plan

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<sup>25</sup> NWC (2024) [‘Sex for Rent’ An NWC Report on Sexual Exploitation and Sexual Harassment in the Rental Housing Market](#)

<sup>26</sup> Age Action (2023) [Spotlight on Income in Older Age](#)

<sup>27</sup> ESRI (2022) [The integration of non-EU migrant women in Ireland](#)

<sup>28</sup> ESRI (2018) [Discrimination and Inequality in Housing in Ireland](#)



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## Feminist Climate Justice

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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 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. Investment in Budget 2026 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.

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### Safe and accessible public and active transport

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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. We need an inclusive approach, ensuring that all needs are catered for – women, disabled people, people in rural Ireland and all members of marginalised communities.

<b>Ensure 5:1 spending ratio for public and active transport over new roads</b>
<b>Reduce cost of public transport for people who struggle to access it, by:</b>
<b>Introducing a new integrated transport scheme for disabled people</b>
<b>Extend the Free Travel Scheme to those fleeing DSGBV, as in the North<sup>29</sup></b>
<b>Extend the Free Travel Scheme to international protection applicants</b>
<b>Extend Young Adult Travel Card, and implement zero cost travel for children</b>

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## Food Justice

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Recognising the specific issues experienced by women in the transition to a regenerative, distributive society is essential. Farmers, with rich knowledge and understanding of the land, must be supported and encouraged to conserve and restore biodiversity.

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<sup>29</sup> NI Direct (2024) [Free Concessionary Bus and Rail Travel](#)



**Expand incentives to diversify, care for and restore climate and biodiversity-friendly land use, farm practices and food production<sup>30</sup>**

**Increase agency and participation for women in agriculture through increased funding and equal access to resources like TAMS and LEADER**

## Deliver Energy Justice

Women are at greater risk of energy poverty due to their lower average incomes, and lone parents, older women living alone, disabled people and carers are particularly at risk. At a time when so many households are struggling with energy costs, no further data centres should be connected. The current environmental impacts of data centres is huge, including the fact that they use 21% of Ireland's electricity, more than all urban housing.<sup>31</sup>

**Greatly increase investment in retrofitting schemes and measures, including piloting new funded retrofit scheme for low-income rentals**

**Prevent further data centre connections until their outsized impact is removed**

**Funding to prepare for, and implement a minimum BER for private rented properties**

**Prioritise marginalised people and communities by:**

**Develop not solely expenditure-based measurement for energy poverty, move beyond the household as sole measurement for energy poverty**

**Ensure Travellers and Roma living in all types of accommodation can avail of energy upgrades and SEAI grants**

**Develop BER scheme for trailers, caravans and mobile homes**

**Conduct targeted research on the gendered effects of energy poverty**

**Increase the impact of the Fuel Allowance by:**

**Increase rate of Fuel Allowance by €9.50, payable period to 32 weeks**

**Extend Fuel Allowance to people in receipt of Working Family Payment, and remove wait period for people in receipt of Jobseeker's Allowance**

**€39.7m<sup>32</sup>**

**Ensure living arrangements of Travellers and Roma are covered by eligibility**

<sup>30</sup> Environmental Pillar, SCC and SWAN (2021) [Towards a New Agricultural and Food Policy for Ireland](#)

<sup>31</sup> CSO (2023) [Data Centres Metered Electricity Consumption 2023](#)

<sup>32</sup> [PQ answer to Louise O'Reilly TD by Minister Dara Calleary, 29/05/2025](#)

# An Adequate Income for All Women

Our social protection system was built to a 'male breadwinner' form that still impacts how this vital public service operates today. While individual increases and expansions to payments can be done budget to budget, there needs to be a real focus on the reforming work of the social protection department. 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.<sup>36</sup> These structural inequalities are compounded further by the cost-of-living crisis, the pandemic, and the climate crisis, which all continue to impact women disproportionately. We need significant structural reform of our social protection system to support all forms of social participation while ensuring no one is left without the income they need to live.

Deprivation rate (SILC 2024 <sup>33</sup> )	
Overall population	15.7%
Women	17%
Lone parents <sup>34</sup>	44.5%
Unable to work <sup>35</sup>	38.5%

## Benchmark and index social protection payments

Since January 2020, day-to-day costs have risen by more than 20%,<sup>37</sup> yet increases in social protection rates have not kept pace. While the previous Government relied on once-off expenditures over repeated Budgets, this is neither a sustainable nor wise approach – people need both certainty and adequacy when it comes to income supports. This budget should focus on restoring lost purchasing power of supports, make a significant move towards income adequacy, and – crucially – benchmark social protection payments, thresholds, disregards and secondary benefits to the Minimum Essential Standard (MESL)<sup>38</sup> and index-link them so that they are responsive to inflation and rising costs, providing real security and certainty of income for those who need it.

**Increase base social protection rates in Budget 2026 by at least €16, to restore 2020 purchasing levels and increase towards adequacy**

**Increase the Child Support Payment by €6 for children under 12, and €15 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**

<sup>33</sup> CSO (2024) [Survey on Income and Living Conditions](#), Table 3.1

<sup>34</sup> Household composition: 1 adult with children aged under 18

<sup>35</sup> Principal economic status (aged 16 years or over): Unable to work due to long-standing health problems

<sup>36</sup> Doorley, K. at al (2018) [The Gender impact of Irish budgetary policy 2008-2018](#). Dublin: ESRI

<sup>37</sup> CSO (2025) [CPI Inflation Calculator](#)

<sup>38</sup> As called for by: Vincentian MESL Centre (2024) [MESL 2024 Report and Pre-Budget Submission](#)

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## Introduce a Universal State Pension

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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%.<sup>39</sup> 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 recent report,<sup>40</sup> 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. The Programme for Government commits to examining measures for women left out of the current system.<sup>41</sup>

**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**

**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**

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## Individualise the social protection system

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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.<sup>42</sup> 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 national survey of QAs to address data gaps**

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<sup>39</sup> NWC/TASC (2024) [Still Stuck in the Gap: Pensions Auto-enrolment from a Gender and Care Lens](#)

<sup>40</sup> Ibid.

<sup>41</sup> Government of Ireland (2025) [Programme for Government – Securing Ireland's Future](#), at page 98

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

# Social Protection Reform

Disabled women	
<b>Cost-of-Disability:</b> provide a recurring cost of disability payment of €50 per week to those in receipt of a disability-related payment	€8.5m <sup>43</sup>
<b>Disability-related Social Protection Reform:</b> ensure any reform of disability-related social protection payments is in line with our UNCRPD obligations	
Lone parents and families	
<b>Jobseekers' Transition Payment (JST):</b> Extend JST to lone parents in education, training or employment until youngest child reaches the end of second level education	
<b>Living Alone Allowance and Household Benefits Package:</b> Extend the Living Alone Allowance and Household Benefits Package to lone parents	
<b>Income disregard:</b> 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 2026	
Child Benefit	
<b>Make Child Benefit universal:</b> 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	
<b>Benchmarking:</b> benchmark and index increases in Child Benefit against inflation	
Jobseeker's Allowance and Benefit	
<b>Limitation Rule:</b> reform Jobseeker's Allowance and the limitation rule so that it is reflective of changing work practices, based on hours worked rather than days worked	
<b>Penalty Rate:</b> Immediately reverse the doubling of the penalty rate on Jobseeker's payments introduced in 2024	
International Protection Applicants and victims-survivors of DSGBV	
Develop a pilot non-meanstested emergency payment for victim-survivors of domestic violence to alleviate the financial burden in their path to independence and safety	
Ensure international protection applicants can access labour market supports	

<sup>43</sup> [PQ answer to Louise O'Reilly TD from Minister Dara Calleary, 29/05/2025](#)

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# Employment and Education

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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, and marginalised women in particular, ensuring collective bargaining rights, guaranteeing access to education and training, supporting paid employment with fair wages and decent conditions for all who want it.

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## Support women in employment

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While lone parents, migrants and ethnic minority 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.<sup>44</sup> 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.

<b>Expand Gender Pay Gap Information Act to organisations with &gt;25 employees</b>
<b>Legislate for collective bargaining rights</b>
<b>Abolish mandatory retirement</b>
<b>Fund pilot of the four-day week model<sup>45</sup> in the public sector</b>
<b>Introduce a Living Wage that reflects real costs for workers, as previously committed to in 2026 rather than the revised commitment to 2029</b>
<b>Bring sub-minimum rates of minimum wage for people aged under 20 in line with the full Living Wage/National Minimum Wage rate for those aged over 20</b>
<b>Ensure international protection applicants can access labour market supports</b>

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<sup>44</sup> Eurostat (2023) [Wages and Labour costs](#)

<sup>45</sup> 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.<sup>46</sup> Many marginalised women, such as 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,<sup>47</sup> 85% of primary-level teachers, and 68% of secondary-level teachers.<sup>48</sup> 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.<sup>49</sup>

<b>Expand part-time SUSI pilot scheme</b>
<b>Increase the Cost of Education payment</b>
<b>Finalise and fully resource the <i>Traveller and Roma Education Strategy</i></b>
<b>Increase secure academic roles with fair pay and conditions for women and improve responses to harassment and violence</b>
<b>Permanently reduce student fees by €1,500 this year, as part of a plan to abolish</b>
<b>Support graduate students, including by:</b>
<b>Raising the postgraduate stipend rate to a minimum of €25,000<sup>50</sup></b>
<b>Introducing contractual terms through statute to guarantee maternity leave, other family leave and benefit entitlements for postgraduate students</b>
<b>Support refugees and international protection applicants in education:</b>
<b>Provide a specific education stipend for food and transport</b>
<b>Provide funding for higher and further educational institutions to increase their capacity to enrol refugees and international protection applications</b>
<b>Expand eligibility for Free Fees to all international protection applicants</b>

<sup>46</sup> SVP (2019) [Working, Parenting, Struggling? An analysis of the employment and living conditions of one parent families in Ireland](#)

<sup>47</sup> Big Start Campaign (2019) [New research shows that Early Years is the lowest paid sector](#)

<sup>48</sup> CSO (2021) [Women and Men in Ireland Hub](#)

<sup>49</sup> Women in Research Ireland (2022) [Joint Oireachtas Committee on Education Opening Statement](#)

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

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# Women's Inclusion and Leadership

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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 hold 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%.<sup>51</sup> 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.

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## An inclusive and sustainable community sector

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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. 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 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**

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## Supporting All-Island links

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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

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



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.<sup>52</sup> 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 the implementation of gender quotas at local government level, 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 marginalised women, including Traveller and Roma women, working class women, disabled women, migrant women, the 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**

<sup>52</sup> NWCI (2024) [No breakthrough for women in Local Elections 2024](#)

# 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, which will tackle gender inequality.

Unfortunately, despite the repeated warnings about over-reliance on corporation tax receipts from Irish Fiscal Advisory Council – among many others – the last Government did not adequately take action to widen the tax base to keep our public services resilient from potential shocks. The creation and maintenance of major state funds – the Future Ireland Fund and the Infrastructure, Climate and Nature Fund – by the last Government is not an effective solution to protect our tax base, and with increasing international instability it is essential that Budget 2026 expands and widens our national revenue streams in a progressive, equitable and gender-sensitive way.

Further cuts to income tax should not feature in this budget, as tax cuts in recent years have skewed towards higher earners,<sup>53</sup> 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.<sup>54</sup> 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.

TAXES ON INCOME AND WEALTH	
<b>Increase standard effective tax rate on those earning &gt;€400,000 by 2%</b>	<b>+€100m<sup>55</sup></b>
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	
<b>Standard rate pension tax relief</b>	<b>+€423m<sup>56</sup></b>
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> <sup>57</sup>	

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

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

<sup>55</sup> Social Justice Ireland (2024) [Budget Choices 2025](#)

<sup>56</sup> Revenue (2022) [Revenue Ready Reckoner – Post Budget 2023](#)

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

<b>Introduce a wealth tax at graduated rates on wealth above €4.7m</b>	<b>+€8.2bn</b>
Research from Oxfam shows that a tax on individuals with assets above €4.7m in Ireland would raise €8.2bn annually, at graduated rates of 2%, 3% and 5% <sup>58</sup>	
<b>SOCIAL INSURANCE</b>	
<b>Increase employers' PRSI by 0.5% each year for the next five years</b>	<b>+€425m</b>
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 <sup>59</sup>	
<b>TAXES ON FOSSIL FUELS AND FINANCIAL TRANSACTIONS</b>	
<b>End harmful direct and indirect fossil fuel subsidies<sup>60</sup></b>	
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	
<b>Introduce a Financial Transaction Tax (FTT)</b>	<b>+€350m<sup>61</sup></b>
An FTT discourages speculative finance while generating revenue for investment in social infrastructure; the state should also support a progressive European FTT	
<b>TAX REFORM</b>	
<b>Introduce a refundable tax credits system</b>	<b>-€140m<sup>62</sup></b>
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	
<b>Procurement process reform</b>	
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	

<sup>58</sup> Oxfam International (2023) [Survival of the Richest: How we must tax the super-rich now to fight inequality](#)

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

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

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

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