



Social Justice Ireland

National Social Monitor

Care



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Introduction

Care embodies a fundamental pillar of human dignity and societal progress. It is a concept and an action, transcending mere assistance. The provision of care encompasses a wide spectrum of activities, ranging from care of self, the nurturing of familial and community relationships through to housing and food systems as well as healthcare and democratic systems. However, despite its intrinsic importance, the notion of care has often been undervalued and inadequately addressed within policy frameworks. As we navigate through an era marked by profound demographic shifts, economic transformations, and evolving social dynamics, the imperative to prioritise care within our societies becomes increasingly evident.

The receiving and giving of care is woven through the life cycle, in early years, later years and for some, throughout all stages of their lives. Whether paid or unpaid, carers in all capacities, contribute significantly to society each year.

We must re-imagine care as a central tenet of public policy, acknowledging the multifaceted nature of care, encompassing not only healthcare but also support for systems, families, communities, and individuals across the lifespan. By adopting an inclusive approach to care, we can address the diverse needs of individuals and communities while promoting principles of equity, solidarity, and sustainability. We need to move away from a "world in which carelessness reigns"¹ and return to a "care-centric narrative".²

This edition of *Social Justice Ireland's* National Social Monitor does not attempt to cover all the possibilities and challenges posed by the topic of Care. This paper is offered as a contribution to the ongoing public debate, specifically on the following issues:

- Housing
- Health
- Education and Skills
- Rural Development
- Work
- Governance and Participation
- Income Distribution
- Taxation
- Environment and Sustainability
- Global Issues

¹<https://www.versobooks.com/products/2625-the-care-manifesto>

²<https://www.wiley.com/en-ie/Care+and+Capitalism-p-9781509543854>

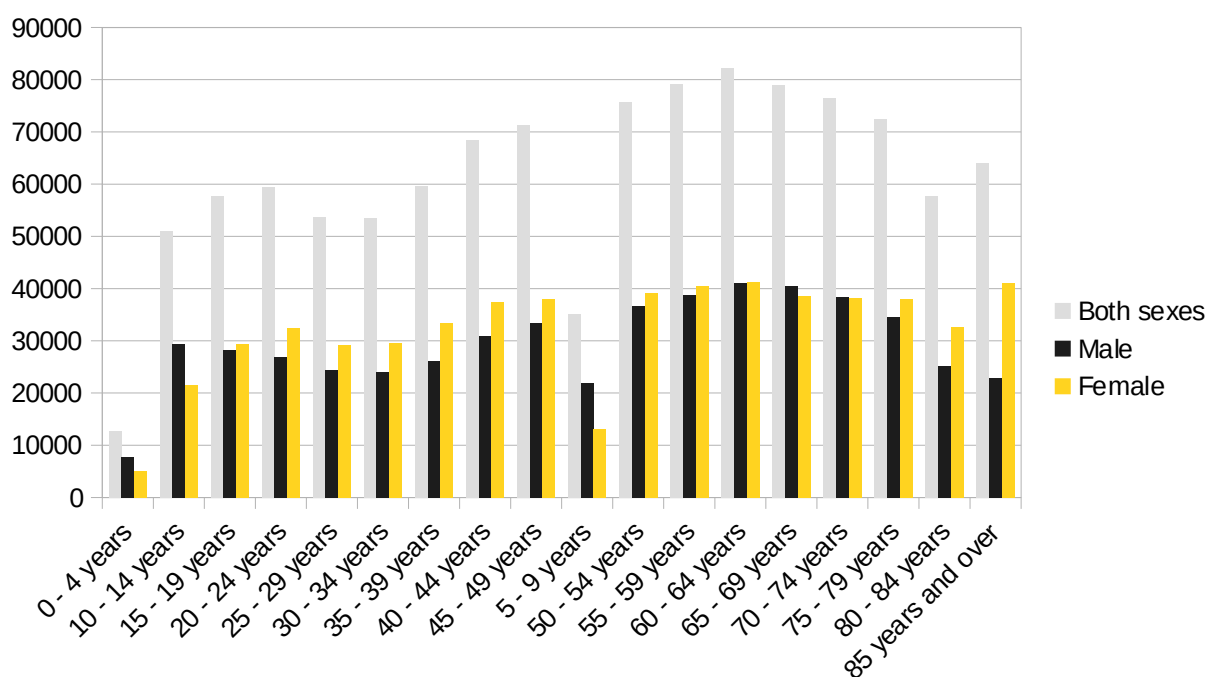
Housing

Table 1.1: Families Accessing Emergency Accommodation in a week in December 2015 – 2023

	Total Families	(of which single parent families)	Total Adults	Total Child Dependents
21-27 Dec 2015	775	489	1061	1616
19-25 Dec 2016	1,205	783	1627	2505
25-31 Dec 2017	1,408	852	1964	3079
24-30 Dec 2018	1,617	955	2279	3559
23-29 Dec 2019	1,548	881	2215	3422
21-27 Dec 2020	9,70	514	1426	2327
20-26 Dec 2021	1,077	N/A	1744	2451
19-25 Dec 2022	1,594	856	2619	3442
25-31 Dec 2023	1,916	1065	3185	3962
Total	11,048	3,695	17,998	26,156

Source: Department of Housing, Local Government and Heritage. Homelessness data, various years.

Chart 1.2: Population experiencing a long-lasting condition or difficulty to any or a great extent by age group and sex, 2022



Source: CSO, table FY084

Housing

Family Homelessness

Secure, affordable, suitable housing could be considered the primary site for care. However, the latest data indicate that 2,051 families comprising 3,407 adults and 4,316 children, accessed emergency homeless accommodation in the week 20-26 May 2024.³ That's 7,723 individuals without a secure base from which to care for health, education, social inclusion and community needs. Table 1 gives a snapshot of recorded family homelessness for a week in December from 2015 to 2023.

Family Hubs were first introduced in 2017 as an alternative to hotels and B&Bs. In response, the Irish Human Rights and Equality Commission (IHREC) warned of the risks: of institutionalising families and normalising family homelessness.⁴ This warning was ignored, with Minister Eoghan Murphy TD urging Local Authorities to build more 'rapid build' Family Hubs at the Second Housing Summit in January 2018, and increased funding for Family Hubs provided in Budgets 2019 and 2020. The only mention of family hubs in the Programme for Government 2020 is a commitment to provide additional supports to students living there. A report published in April 2019 by the Ombudsman for Children's Office shows just how prescient IHREC's warnings were, as children as young as 10 describe their living conditions as being "like a prison".⁵ While the Report does point out that Family Hubs have been found to be better than hotel rooms, in the long-term they remain an unsuitable solution.

Institutionalising families in accommodation without cooking independent cooking facilities, adequate room to crawl, walk or play,

or without the opportunities for social development is inexcusable in a wealth country such as Ireland. We must do better.

A Lifecycle Approach to Housing Delivery

Older people and people living with disabilities have a range of needs, from the very minimal to the very complex in care. Housing design for older people and people living with disabilities should incorporate a life-cycle approach to ensure that those with deteriorating conditions can continue to live a life with dignity and in their own home for as long as possible. Chart 1.2 shows the number of people reporting a disability by age group from the 2022 Census. This approach would see the adoption of Universal Design principles in the development of housing responses, as committed to in the Government's policy statement on housing for our older population.⁶ Universal design ensures that housing is accessible to all individuals, regardless of age or ability, by incorporating features that accommodate a wide range of needs and preferences. By embracing universal design, we can create more inclusive and adaptable communities that promote independence, dignity, and equal opportunity for all residents.

Policy Priorities

- Expand the remit of Housing First in Budget 2024 to homeless families accessing emergency accommodation.
- End family hubs and providing suitable long-term alternatives for families experiencing homelessness.
- Take a life-cycle approach to housing development and town planning.

³<https://www.gov.ie/pdf/?file=https://assets.gov.ie/297403/eabd7b85-e9ba-4a31-95d6-415f741cee1e.pdf#page=null>

⁴<https://www.ihrec.ie/app/uploads/2017/07/The-provision-of-emergency-accommodation-to-families-experiencing-homelessness.pdf>

⁵<https://www.oco.ie/app/uploads/2019/04/No-Place-Like-Home.pdf>

⁶<https://assets.gov.ie/9398/ca553fa753b64f14b20e4a8dcf9a46ab.pdf>

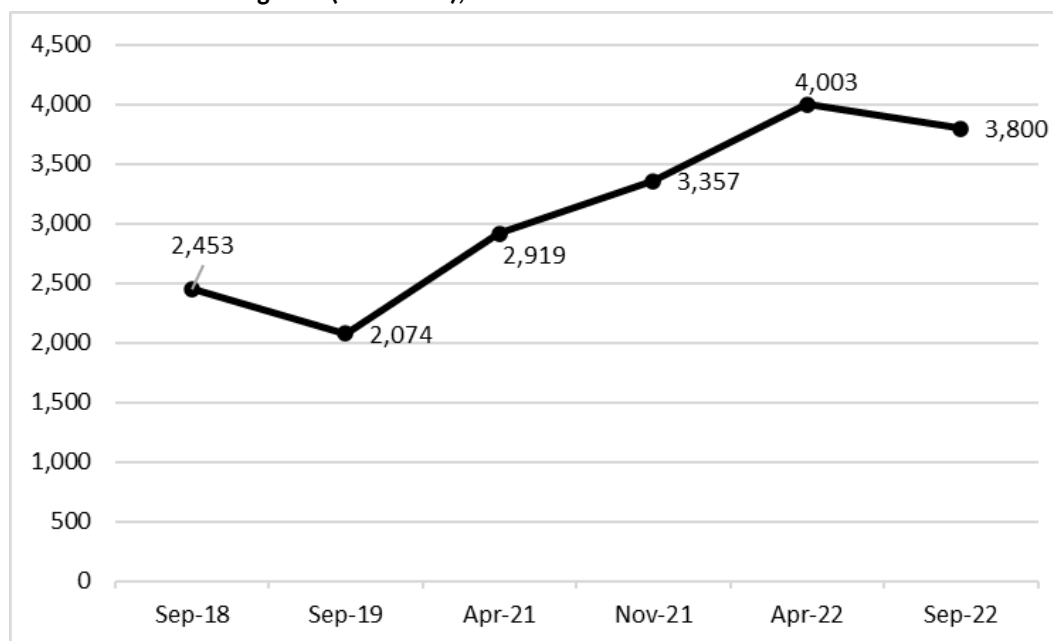
Health

Table 2.1: Waiting Lists for Treatment: Adults and Children, 2014-2023

	Dec 2014	Nov 2016	Nov 2018	Nov 2020	Nov 2021	Nov 2022	Nov 2023
Outpatients							
Total waiting	385,781	440,629	515,360	612,576	636,695	602,832	580,055
Waiting 18+ months	20,474	29,478	88,361	156,955	165,266	106,051	62,164
Inpatient/Day Case Active Waiting List*							
Total waiting	63,105	81,103	70,989	72,843	75,740	80,232	84,287
Waiting 18+ months	566	4,001	5,413	8,629	11,686	8,207	6,906
Other Lists:							
*People waiting for an appointment date for their treatment are categorised as 'Active'.							
Numbers on other lists (Nov, 2023, adults and children) include:							
Inpatient/Day Case – Active GI Endoscopy: 23,279.							
Inpatient/Day Case - 'To come in': 30,892.							
Inpatient/Day Case Planned procedures: 18,463.							
Inpatient/Day Case GI Endoscopy Planned Procedure: 80,204.							
Suspensions (temporarily unavailable or clinically unsuitable for their procedure - Inpatient/Day Case/Outpatients): 58,985							

Source: National Treatment Purchase Fund website.

Chart 2.1: Number on Waiting Lists (all 9 CHOs), CAMHS 2018-2022



Source: Mental Health Commission (2023): Independent Review of the provision of Child and Adolescent Mental Health Services (CAMHS) in the State by the Inspector of Mental Health Services, p.16.

Health

Waiting Times

Ireland is the only EU country without universal primary care coverage, which leads to an overuse of more expensive hospital care. Strong inequalities in access persist.⁷ An ESRI study found that there may be a bed capacity deficit of approximately 1,000 inpatient beds in public acute hospitals in 2023. Over 300 additional inpatient beds are required per annum to keep up with the ageing of the population.⁸ Official statistics suggest that over 580,000 people were waiting for an outpatient appointment in November 2023 while over 84,200 people were waiting for treatment as an in-patient/day case, and 23,279 people were on an inpatient/ day case GI Endoscopy list.⁹ Among people waiting for an outpatient appointment, those waiting 18+ months numbered over 62,100 people while some 6,900 people were waiting 18+ months for an inpatient/day case appointment. The pandemic is likely to have contributed to the numbers on the waiting lists in recent years. However, as Table 2.1. shows, there have been high numbers on waiting lists over many years.

Mental Health

The area of mental health is one requiring urgent attention. The Inspector of Mental Health Services suggests that Ireland has chronically underfunded mental health services and an inclination to drift towards providing institutional care for vulnerable groups.¹⁰ Furthermore, the Inspector outlines that funding allocated to mental health has been between 5–6 per cent of Ireland's total health budget in recent years, which is a long

way off from reaching the 10 per cent of health funding proposed for mental health proposed by Sláintecare.

Amongst the issues faced by people trying to access mental health services are waiting lists, with over 17,500 people (children and adults) waiting for treatment from a psychologist in March 2023, and over 6,300 waiting for over a year.¹¹ Chart 2.1 shows the numbers waiting for Child and Adolescent Mental Health Services (CAMHS). The Mental Health Commission notes that this issue requires a targeted national capital plan. Another issue is continued lack of development of community mental health rehabilitation services, with many areas of the country having no access to rehabilitation services (rehabilitation meaning an approach that maximizes quality of life and social inclusion).¹²

Policy Priorities

- Institute long-term planning and investment in the sector, acknowledging the impending demographic changes in Ireland, to ensure that we can cope with these changes.
- Increase funding for CAMHS.
- Increase the availability and quality of Primary Care and Social Care services.
- Ensure medical card-coverage for all people who are vulnerable.
- Create a statutory entitlement to home care.

⁷<https://www.oecd.org/ireland/ireland-country-health-profile-2021-4f7fb3b8-en.htm>

⁸<https://www.esri.ie/system/files/publications/RN20230101.pdf>

⁹<https://www.ntpf.ie/home/nwld.htm>

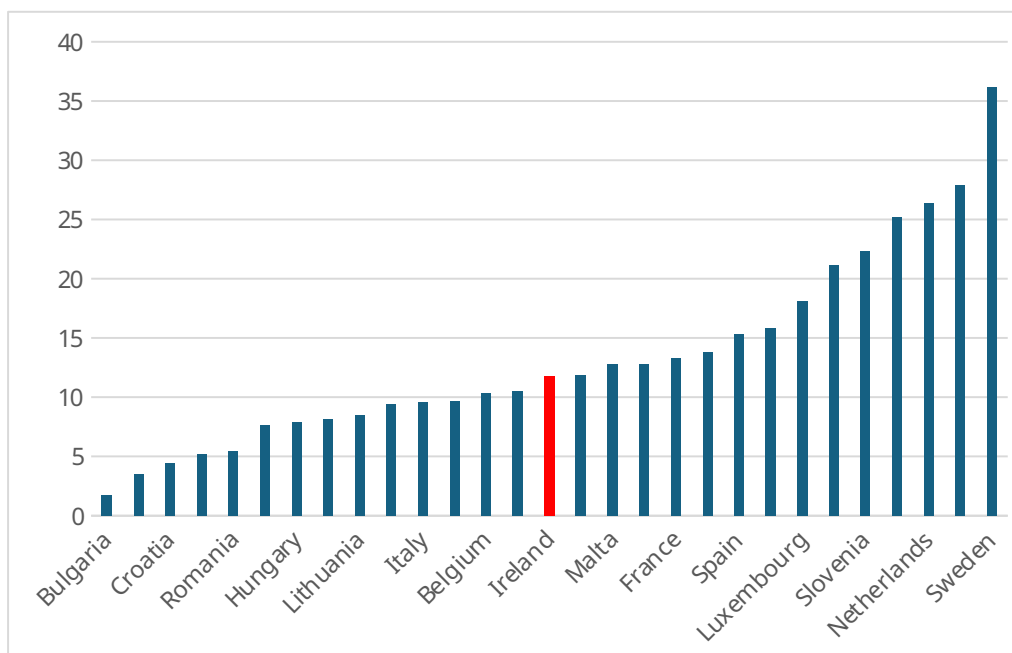
¹⁰<https://www.mhcirl.ie/sites/default/files/2023-06/MHC%202022%20Annual%20Report%20Final.pdf>

¹¹<https://www.hse.ie/eng/services/publications/performance-reports/performance-profile-january-to-march-2023.pdf>

¹²<https://www.mhcirl.ie/sites/default/files/2023-07/Mental%20Health%20Commission%20Independent%20Reviews%20of%20CAMHS%20services%20in%20the%20State.pdf>

Education and Skills

Chart 3.1: EU-27 Lifelong Learning Participation Rates, 2022



Source: Eurostat (2023), Social Justice Ireland Socio-economic Review: a 2024 guide to a fairer Irish society.

Table 3.2: Financial literacy and attitudes score.

Member State	Financial Literacy Score (out of 100)	Financial Attitudes Score (out of 100)
Ireland	70	56.9
Croatia	62	35.6
Cyprus	56	16.1
Estonia	67	48.4
Finland	65	45.8
France	62	38.7
Germany	76	75.5
Greece	61	32.1
Hungary	58	22.5
Italy	53	16.6
Latvia	59	32.6
Lithuania	56	23.3
Luxembourg	68	53.1
Malta	68	45.5
Netherlands	64	47.3
Poland	62	34.7
Portugal	63	37.4
Romania	54	20.4
Spain	64	39.2
Sweden	66	50.9
Overall average	60	33.7
OECD Average	63	38.9

Source: Dept of Finance: Financial Literacy in Ireland Evidence Base for a National Strategy

Education and Skills

Lifelong Learning

Lifelong learning has an important contribution to make to people's wellbeing, to creating a more inclusive society and to supporting a vibrant and sustainable economy.¹³ The non-vocational element of lifelong learning and community education also brings major social and health benefits to participants outside the labour force.

Access to lifelong learning should be an integral part of the education system to address the income and labour market challenges that some members of society face. It also must be accessible and flexible to address the challenges which were identified in the Adult Skills Survey, those of unmet demand and being difficult to access.¹⁴ Various agencies identify generic skills and key competences as a core element of the lifelong learning framework.¹⁵ These include basic skills such as literacy, numeracy, digital competence, language skills, people-related and conceptual skills, critical thinking, problem solving, creativity, risk assessment and decision making.

Ireland's lifelong learning participation rate is slowly improving, standing at 12.8 per cent in 2022 (see Chart 3.1). Our national target is to reach 15 per cent by 2025 as set out in the National Skills Strategy. Lifelong learning rates vary greatly by age and educational attainment, with 20 per cent of those aged 25-34 engaged in lifelong learning compared with

8 per cent of those aged 55-64.¹⁶ With more people working for longer, and in the context of current unprecedented labour and skill shortages, there is a pressing need to ensure that the talents and skills of a multigenerational workforce are resourced and developed, particularly those of older workers.¹⁷

Financial Literacy

The recent publication, 'Financial Literacy in Ireland – Evidence Base for a National Strategy'¹⁸ found that whilst Ireland performed generally well overall (Table 3.2), those who scored lower on financial knowledge were those unemployed or out of the labour force, those living on low incomes, those with less than secondary education, women and younger people aged 18 – 29. Those who scored lower on financial attitudes were those out of the labour force, on low incomes, those with less than secondary education and aged 18 – 29.

Policy Priorities

- Update our lifelong learning target to reach 20 per cent by 2030, ensuring sufficient resources are made available.
- Introduce financial literacy education to the primary and secondary school curricula.

¹³<https://assets.gov.ie/24960/93c455d4440246cf8a701b9e0b0a2d65.pdf>

¹⁴<https://www.cso.ie/en/releasesandpublications/er/aes/adulteducationsurvey2017/>

¹⁵<https://enterprise.gov.ie/en/publications/publication-files/digital-transformation-assessing-impact-digitalisation-irelands-workforce.pdf>

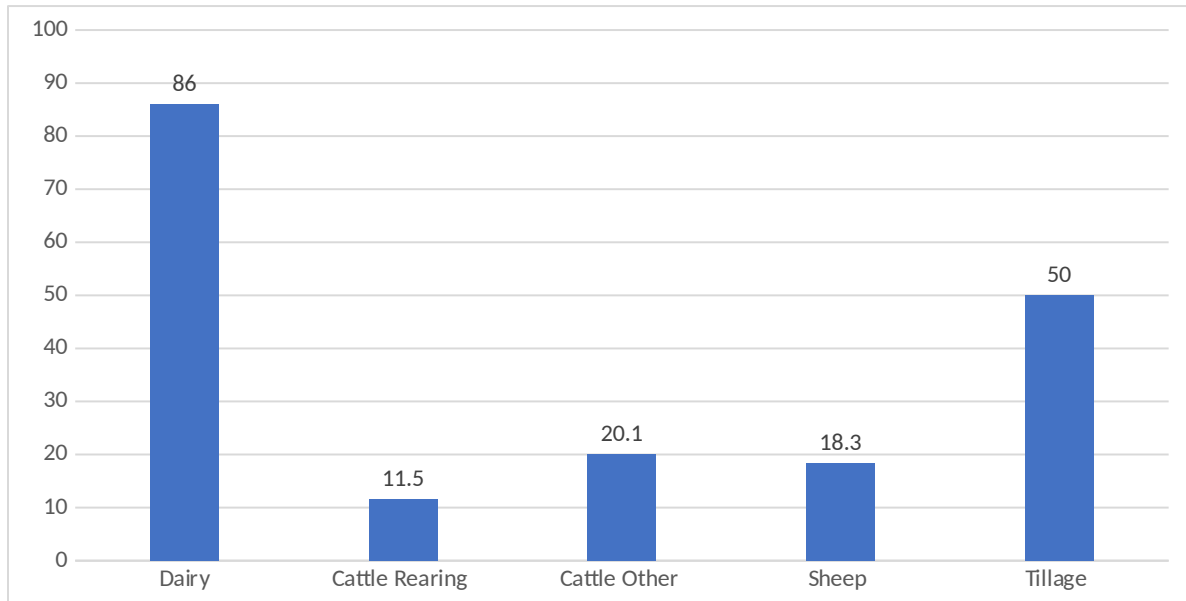
¹⁶https://www.solas.ie/f/70398/x/72a1b9ffde/lifelonglearning2022_final.pdf

¹⁷<https://www.oecd.org/employment/retaining-talent-at-all-ages-00dbdd06-en.htm>

¹⁸<https://www.gov.ie/pdf/?file=https://assets.gov.ie/290810/16ca8875-42db-468e-9c80-efc4c45382e8.pdf#page=null>

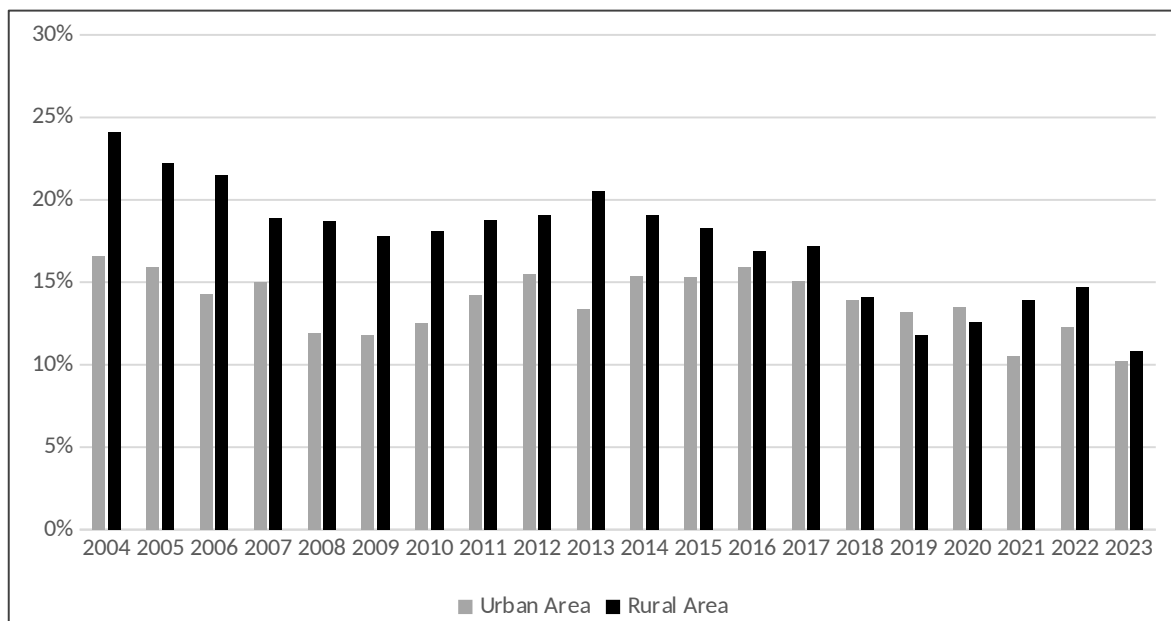
Rural Development

Chart 4.1 Average Family Farm Income Forecast 2024, €,000



Source: Outlook 2024 - Economic Prospects for Agriculture, Teagasc, 2023.

Chart 4.2: At Risk of Poverty Rate by Area Type, 2004-2023



Source: CSO, PxStat 2024

Rural Development

Farm Incomes

Projected farms incomes for 2024 (Chart 4.1) show wide variations with dairy projected at €86k per annum compared with cattle rearing at €11.5 per annum (bearing in mind that individual farms can have multiple enterprises). In 2022, the average family farm income was €44,936¹⁹, a substantial increase on the 2021 figure. Two-thirds of Irish farms earned an income of less than €30,000 in 2022, which points to the ongoing precarious nature of farm incomes, and the viability challenges in the sector. Average farm income is highest on dairy farms and in the South East region. The Northern and Western region is the most disadvantaged region with the lowest farm income and the highest reliance on subsidies.

It is clear that farming itself is not enough to provide an adequate income for many families as evidenced by the over reliance on direct payments and the number of farmers engaged in off-farm employment. In 2016, around a quarter of farm holders in Ireland were aged 65 years and over, and just 5 per cent were aged less than 35 years.²⁰

Rural Poverty

Supporting rural households to ensure that they have sufficient incomes will be crucial to the future of rural Ireland. This requires both social and economic supports, and broader skills and economic development strategies. Low-paid, part-time and seasonal work and long-term underemployment are significant factors in rural poverty and exclusion.

Looking at incomes on a county and regional level in 2021, the Midland region and the Border region had the lowest disposable

income per person, with persons in the Border, West, and Midlands regions consistently reporting a disposable income below the state average since 2004 (Chart 4.2)

The amount of money required to achieve the Minimum Essential Standard of Living (MESL) ranges from an estimated amount of €167 per week higher for rural couples with younger children (pre-school and primary age), to €164 per week for rural couples with children of primary and second-level school age, than for their urban counterparts according to the latest MESL figures from the Vincentian MESL Research Centre.²¹ Higher costs in 2023 related to household energy, transport, fuel, and food (as was the case in 2020, 2021 and 2022), however, these costs increased significantly between 2022 and 2023. A consistent trend over the past decade is the increased at-risk-of-poverty rate in rural areas (see chart 4.2).

Policy Priorities

- Ensure rural development policy is underpinned by social, economic, and environmental wellbeing.
- Ensure that development initiatives resource areas which are further from the major urban areas to ensure they do not fall further behind.
- Increase the provision of public transport in rural areas.
- Provide integrated supports for rural entrepreneurs, micro-enterprises and SMEs.
- Sustainable agricultural practices and sustainable land management must form the basis of future agricultural policy.

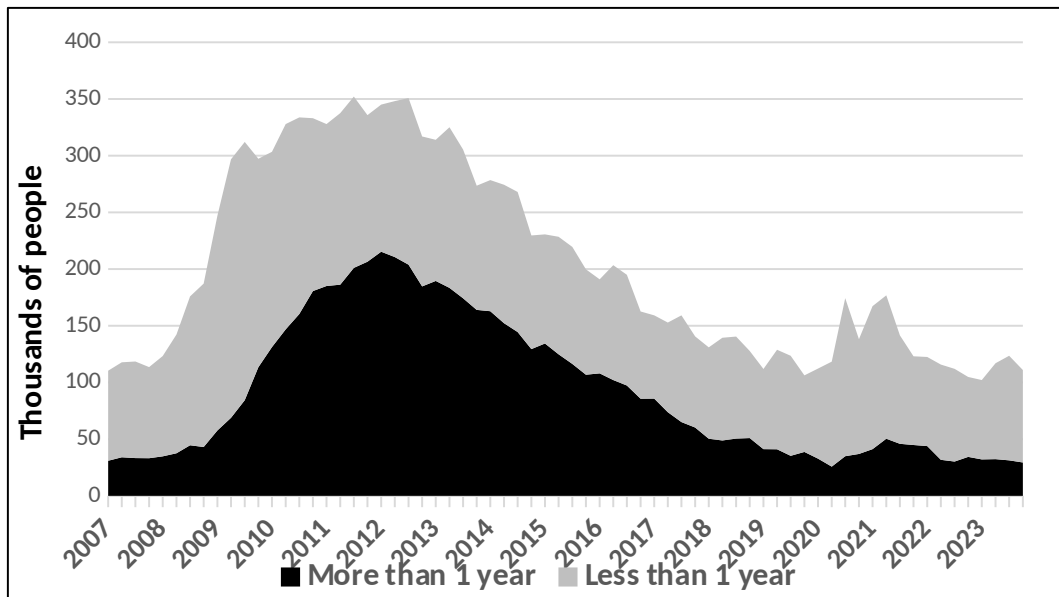
¹⁹<https://www.teagasc.ie/publications/2023/teagasc-national-farm-survey-2022.php>

²⁰<https://www.cso.ie/en/releasesandpublications/ep/p-uri/urbanandrurallifeinireland2019/introduction/>

²¹<https://www.budgeting.ie/publications/mesl-2023/>

Work

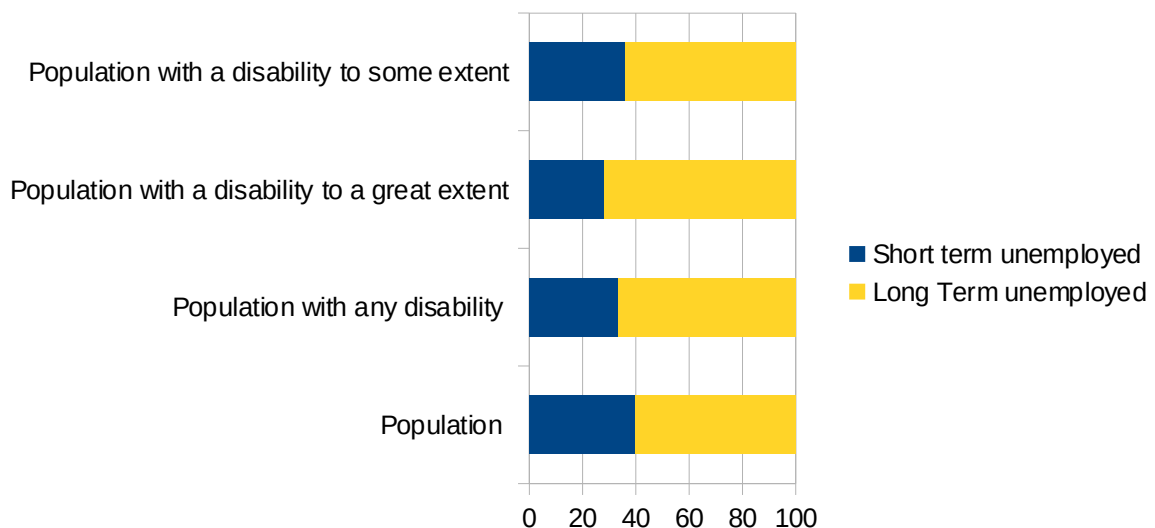
Chart 5.1: Long-Term Unemployment in Ireland, 2007-2023



Source: CSO, LFS on-line database.

Note: Long term unemployment is defined as those unemployed for more than one year

Chart 5.2: Population aged 15 years and over experiencing a long-lasting condition or difficulty to any, some or a great extent by short and long-term unemployment, 2022



Source: CSO, table/F4056

Work

Long-Term Unemployment

Given the current strength of the labour market, *Social Justice Ireland* believes that major emphasis should be placed on those who are trapped in long term unemployment – particularly those with the lowest education levels. Previous experiences, in Ireland and elsewhere, have shown that many of those under 25 and many of those over 55 find it challenging to return to employment after a period of unemployment. This highlights the danger of long-term unemployment and the potential for the emergence of a structural unemployment problem. Given this, Social Justice Ireland believes that a major commitment to retraining and reskilling will be required in the years ahead.

The improvement in the number and rates of long-term (LT) unemployment are also highlighted in Chart 5.1. The number of long-term unemployed exceed 200,000 in 2011 but had fallen to less than 40,000 by late 2019. The 2023 figure, of 29,500, is the lowest LT unemployment count since the pandemic and implies that just one-quarter of all those currently unemployed are in that situation for more than one year. While the improvements over the last decade are very welcome, the experience of the 1980s showed the dangers and long-lasting implications of large numbers of people trapped in long-term unemployment. While this remains a policy challenge, *Social Justice Ireland* regrets that it is a policy area which receives limited attention. Addressing this ongoing issue remains an important challenge, and we outline our suggestions for targeted policy action later. However, it is clear that reskilling many of the unemployed, in particular those with low education levels, will be a key

component of the response. Using data for the fourth quarter of 2023, 47 per cent of the unemployed had no more than second level education, with 16 per cent not having completed more than lower secondary (equivalent to the junior certificate).

Work and Disabled People

An ESRI report examined the employment transitions of people with a disability and found that among those of working age, most (82 per cent) had worked at some stage in their life but that 35 per cent had been without work for more than four years.²² It also found that were Government policy to facilitate the employment of people with a disability who want to work, some 35,600 additional people with a disability would join the active workforce; a figure equivalent to 1.5 per cent of the 2017 labour force. This low rate of labour market participation among disabled people is of concern (Chart 5.2). Apart from restricting their participation in society, it also ties them into state-dependent low-income situations. It is not surprising that Ireland's poverty figures reveal that people who are ill or have a disability are part of a group at high risk of poverty.²³

Policy Priorities

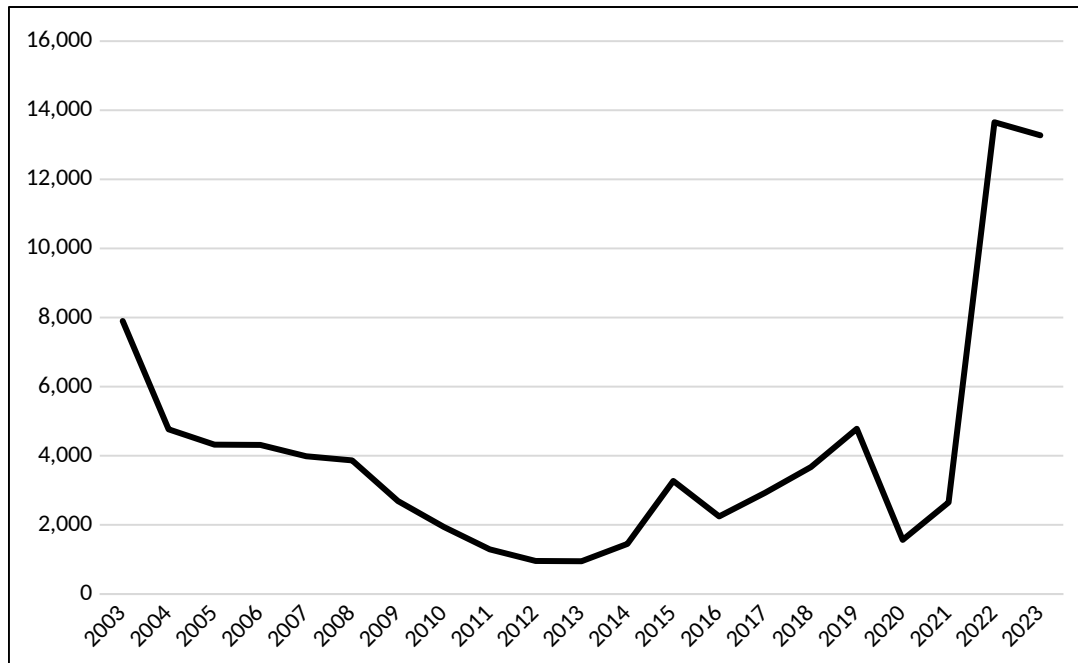
- Recognise the challenges of long-term unemployment and of precarious employment and adopt targeted policies to address these.
- Reduce the impediments faced by disabled people in achieving and maintaining employment.
- Resource the up-skilling of those who are unemployed.

²²https://www.esri.ie/system/files/publications/RS58_0.pdf

²³<https://www.socialjustice.ie/article/more-559800-people-are-still-living-poverty-ireland-which-176912-are-children>

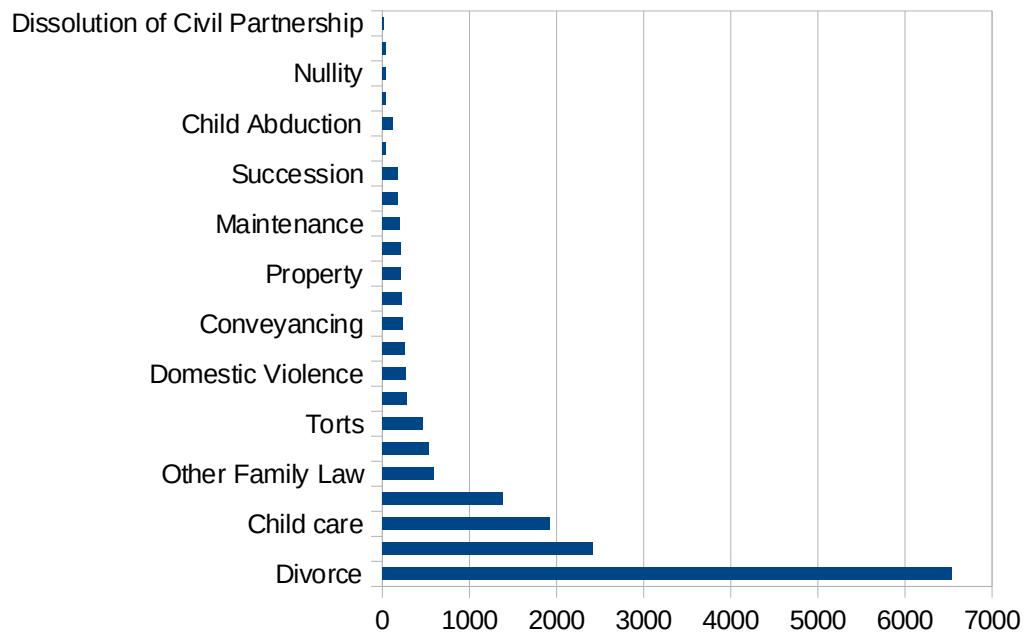
Governance and Participation

Chart 6.1: Applications for International Protection, 2003 to 2023



Source: International Protection Office, Monthly Statistical Report, various years.

Chart 6.2: Legal Aid Board - Cases by subject matter 2022



Source: Legal Aid Board (2023), Annual Report 2022, Dublin

Governance and Participation

Asylum Seekers

Asylum seekers are defined as those who come to Ireland seeking permission to live in Ireland because there are substantial grounds for believing that they would face a real risk of suffering serious harm if returned to their country of origin. In contrast to programme refugees, asylum seekers must have their immigration status defined when they arrive. Chart 6.1 shows the number of applications for International Protection made to Ireland between 2003 and 2023.

Between January and December 2023, Ireland's International Protection Office received 13,277 applications for International Protection.²⁴ This marked a significant increase compared to previous year, with the number of asylum seekers in 2023 being approximately nine times that of 2020, reflecting worldwide geopolitical events. As 2024 sees half of global adults heading to the polls across 70 countries, there is concern that this may result in a clamp down of human rights, alongside escalating incidents of climate chaos and conflict, leading to an increase in many more individuals seeking safety and security in Ireland.

The 'Day Report'²⁵ recommends a time limited system that will deliver decisions faster and makes proposals to bring about an end to the current system of accommodation provision. The Report recommends that the new system be fully in place by 2023, requiring a whole of Government response. This process appears to have completely stalled and the 'White paper'²⁶ will need to be revisited.

Legal Supports and Access to Justice

Access to justice is a basic human right, however in order to achieve equality of access, there must be a balance of power on both sides. In a legal context, the balance of power almost always rests with those who can afford counsel. Redressing this balance requires the availability of free and low-cost legal services to those who need advice but who cannot afford the costs associated with it.

The Legal Aid Board (LAB) provides advice and representation on criminal and civil matters for those on low income. In 2022, there were 20,705 applications for legal aid made, of which 9,339 related to general family law, 2,540 were in relation to separation/divorce/nullity, 6,889 were about International Protection/Human Trafficking (an increase of 368 per cent on 2021), 719 were about the possible State care of children and 1,218 referred to all other civil matters (Chart 6.2). As of the 31st December 2022, the average waiting time for legal services with a solicitor at a law centre was 14.5 weeks. As highlighted by the numbers above, the 'White Paper' initiated proposals brought by the LAB to the Department of Justice by 2022 on an estimated additional allocation of €8.8 million to support 3,500 applicants for international protection per year was wholly inadequate.

Policy Priorities

- Adequately fund Legal Aid Board.
- Deliver on the Day Report.
- Invest in skills transfer programmes and encourage participation of immigrants in all aspects of economic and social life in Ireland.

²⁴<http://www.ipa.gov.ie/en/ipa/pages/statistics>

²⁵<https://www.gov.ie/pdf/?file=https://assets.gov.ie/93440/05b40003-242c-4549-88a5-ba8fcdc20f60.pdf#page=null>

²⁶<https://www.gov.ie/pdf/?file=https://assets.gov.ie/124757/ef0c3059-b117-4bfa-a2df-8213bb6a63db.pdf#page=null>

Income Distribution

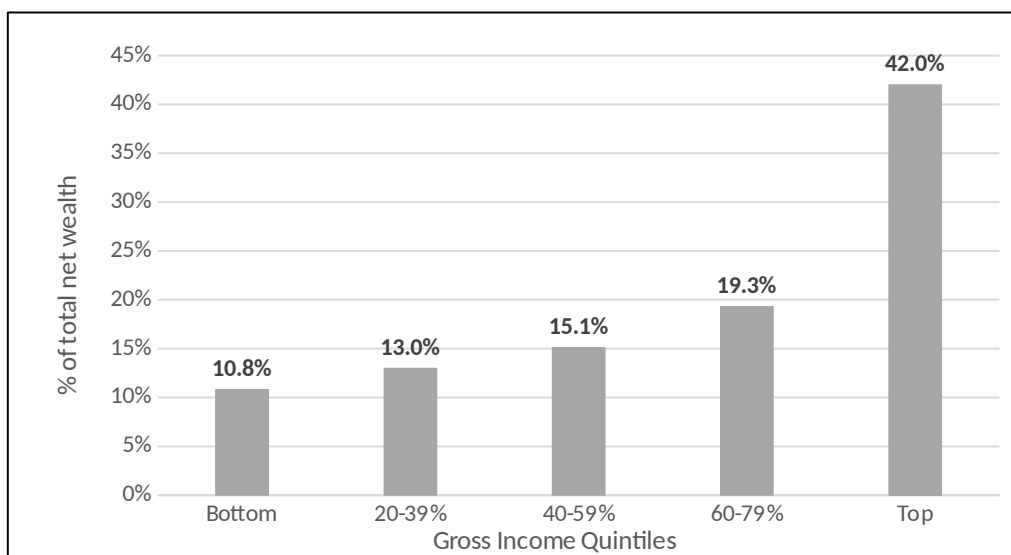
Table 7.1: Levels of Deprivation for Eleven Items Among the Population and Those in Poverty, 2023 (%)

Deprivation Item	Total Popula- tion	Those in Poverty
Without heating at some stage in the past year	10.8	18.8
Unable to afford a morning, afternoon or evening out in the last fortnight	11.8	24.8
Unable to afford two pairs of strong shoes	2.0	6.3
Unable to afford a roast once a week	4.2	9.7
Unable to afford a meal with meat, chicken or fish every second day	1.6	3.9
Unable to afford new (not second-hand) clothes	8.1	20.5
Unable to afford a warm waterproof coat	1.2	4.3
Unable to afford to keep the home adequately warm	7.2	12.5
Unable to replace any worn out furniture	17.8	38.5
Unable to afford to have family or friends for a drink or meal once a month	12.3	26.9
Unable to afford to buy presents for family or friends at least once a year	5.2	12.0

Source: CSO (2024).

Note: Poverty as measured using the 60 per cent median income poverty line.

Chart 7.1: Distribution of Net Wealth by Gross Income Quintile, 2020



Source: Compiled from CSO HFCS online database

Income Distribution

Deprivation

Income alone does not tell the whole story concerning living standards and command over resources. It is necessary to look more broadly at exclusion from society because of a lack of resources. This requires looking at other areas where ‘as a result of inadequate income and resources people may be excluded and marginalised from participating in activities that are considered the norm for other people in society’.²⁷ Although income is the principal indicator used to assess wellbeing and ability to participate in society, there are other measures. In particular, these measures assess the standards of living people achieve by assessing deprivation through use of different indicators.

Since 2007 the CSO has presented 11 measures of deprivation in the SILC survey, compared to just eight before that. *Social Justice Ireland* and others have expressed serious reservations about the overall range of measures employed in this indicator. We believe that a whole new approach to measuring deprivation should be developed. Continuing to collect information on a limited number of static indicators is problematic in itself and does not present a true picture of the dynamic nature of Irish society. However, notwithstanding these reservations, the trends are informative and offer some insight into the changes in income over recent years on households and living standards across the state.

The results presented in table 7.1 shows that in 2023 the rates of deprivation recorded across the set of 11 items varied between 1.2 and 17.8 per cent of the Irish population. Overall, 70 per cent of the population were not deprived of

any item, while 12.7 per cent were deprived of one item, 5.6 per cent were without two items and 11.8 per cent were without three or more items. Among those living on an income below the poverty line, one-third (33.8 per cent) experienced deprivation of two or more items.

Ireland’s Wealth Distribution

While data on income and poverty levels has improved dramatically over the past two decades, a persistent gap has been our knowledge of levels of wealth in Irish society. Data on wealth is important, as it provides a further insight into the distribution of resources and an insight into some of the underlying structural components of inequality. A welcome development has been the publication of the Household Finance and Consumption Survey (HFCS) since 2015. For the first time, its results offer robust information on the types and levels of wealth that households in Ireland possess. To date there have been three rounds of the HFCS published, with the latest for 2020 published during 2022. Chart 7.1 demonstrates, wealth is dramatically concentrated in the top quintile (twenty per cent group) of the income distribution. The Gini coefficient for net wealth in 2020 was 65, more than twice the level recorded for income inequality.

Policy Priorities

- Accept that persistent poverty should be used as the primary indicator of poverty measurement and assist the CSO in allocating sufficient resources to collect this data.

²⁷<http://www.socialinclusion.ie/NationalAnti-PovertyStrategy-SharinginProgress1997.pdf>

Taxation

Table 8.1: The Changing Nature of Ireland’s Tax Revenue (€m)

	2007	2010	2015	2020	2022
Direct Taxes	26,087	19,569	27,863	37,293	56,710
Indirect Taxes	25,854	18,076	22,486	23,726	31,669
Capital Taxes	432	245	401	505	615
Social Contributions	10,723	9,511	12,221	15,429	20,100
Total Taxation	63,096	47,401	62,971	76,953	109,094
% GDP	32.0%	28.3%	23.9%	20.5%	21.5%
% GNP	37.4%	34.0%	31.2%	27.2%	30.1%
% GNI	37.0%	33.7%	31.0%	27.1%	30.0%
% GNI*	38.1%	36.7%	38.8%	37.9%	39.9%
% GNDI	37.6%	34.3%	31.5%	27.5%	30.4%

Source: CSO online database (GFA03, NA001 and NA009).

Note: Total taxation expressed as a percentage of published CSO national income figures at current prices. GDNI is Gross National Disposable Income and represents the total income available to the nation for either consumption or saving.

Table 8.2: Ireland’s Tax Gap, 2021-2024

	2021	2022	2023	2024
Tax-take € per capita				
Budget 2024 projection [#]	17,449	19,147	19,827	20,639
<i>Social Justice Ireland</i> target	20,461	22,958	24,612	25,822
Difference	€3,013	€3,811	€4,784	€5,183
Overall Tax-take €m				
Budget 2024 projection [#]	88,547	99,259	104,721	110,758
<i>Social Justice Ireland</i> target	103,836	119,013	129,988	137,472
Tax Gap	15,288	19,754	25,267	26,714

Source: Social Justice Ireland (2024): Social Justice Matter: 2024 guide to a fairer Irish society: Dublin

Note: Calculated from Department of Finance (2023a: 51), CSO population data and ESRI population projections (Morgenroth, 2018:48). The Tax Gap is calculated as the difference between the Department of Finance projected tax take and that which would be collected if total tax receipts were equal to the Social Justice Ireland target. [#] The tax take has been adjusted to remove the windfall corporation taxation revenues as identified by the Irish Fiscal Council (2023: 44); targets are calculated post its removal.

Taxation

Adequacy of Ireland's Total Tax-Take

The need for a wider tax base is a lesson painfully learnt by Ireland during the 2008-2011 economic crisis. A disastrous combination of a naïve housing policy, a failed regulatory system, and foolish fiscal policy and economic planning caused a collapse in exchequer revenues. It is only through a strategic and determined effort to reform Ireland's taxation system that these mistakes can be avoided in the future. The narrowness of the Irish tax base resulted in almost 25 per cent of tax revenues disappearing, plunging the exchequer and the country into a series of fiscal policy crises. As shown in Table 8.1, tax revenues collapsed from over €63bn in 2007 to a low of €47.4bn in 2010; it has since increased exceeding 2007 levels in 2016 and reaching almost €77bn in 2020 and €109bn two years later. This recovery, while both significant and remarkable, has also been fuelled by short-term windfall revenue from a small number of multi-national companies. The Fiscal Advisory Council estimate that between €11bn-€12bn of annual corporation tax revenue in the period 2022-2026 can be considered 'excess'.²⁸

How much should Ireland collect in taxation?

Policy should focus on increasing Ireland's tax-take. Previous benchmarks, set relative to the overall proportion of national income collected in taxation, have become redundant following recent revisions to Ireland's GDP and GNP levels as a result of the tax-minimising operations of a small number of large multinational firms.

We have proposed a new tax take target set on a per-capita basis; an approach which minimises some of the distortionary effects that have emerged in recent years. Our target

is calculated using CSO population data, ESRI population projections, and CSO and Department of Finance data on recent and future nominal overall taxation levels. The target is as follows:

Ireland's overall level of taxation should reach a level equivalent to €15,000 per capita in 2017 terms. This target should increase each year in line with growth in nominal GNI*.

Table 8.2 compares our target to the Budget 2024 expectations of the Department of Finance. We also calculate the overall tax gap for the economy; the difference between the level of taxation that is proposed to be collected and that which would be collected if the Social Justice Ireland target was achieved. As part of our calculations, we have adjusted the expected Department of Finance tax take to remove an estimate of the short-term excess corporate tax revenue the state is currently receiving; revenues which are likely to go elsewhere as the broader OECD and EU reforms of corporate taxation regimes advances. We use the figures calculated and projected by the Irish Fiscal Advisory Council.

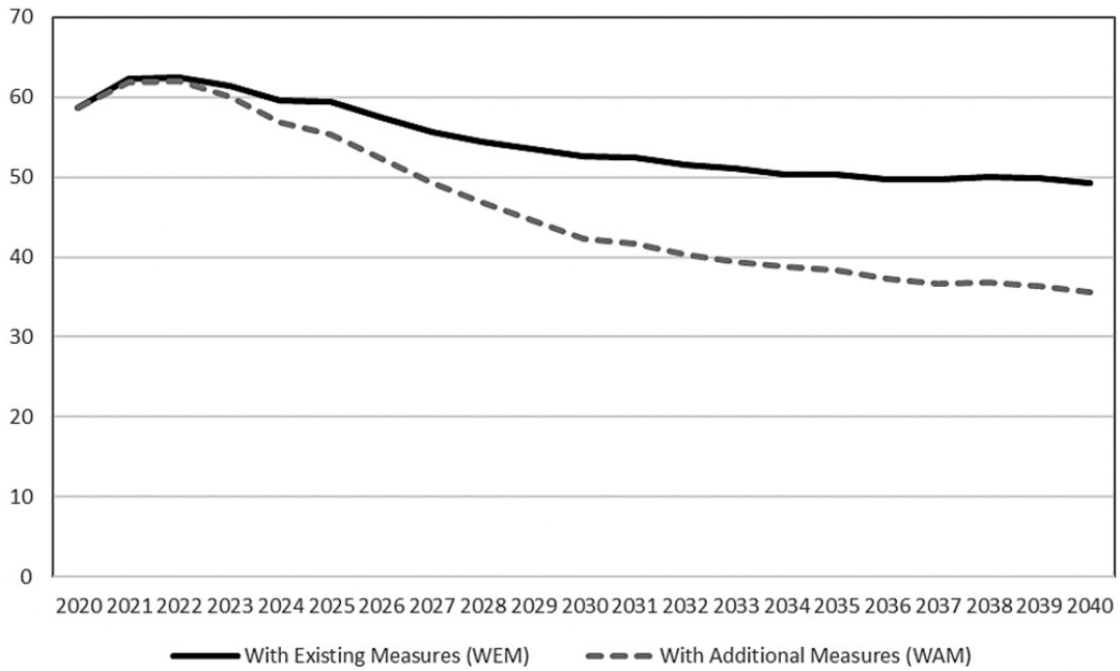
Policy Priorities

- Move towards increasing the total tax-take so that sufficient revenue is collected to provide redistribution and public services at average-European levels.
- Adopt policies to simplify the taxation system.
- Poverty proof budget tax changes to ensure they do not widen rich poor gap.
- Reform tax expenditures and monitor the cost and benefits of all current and new tax expenditures.

²⁸<https://www.fiscalcouncil.ie/fiscal-assessment-report-june-2023-2/>

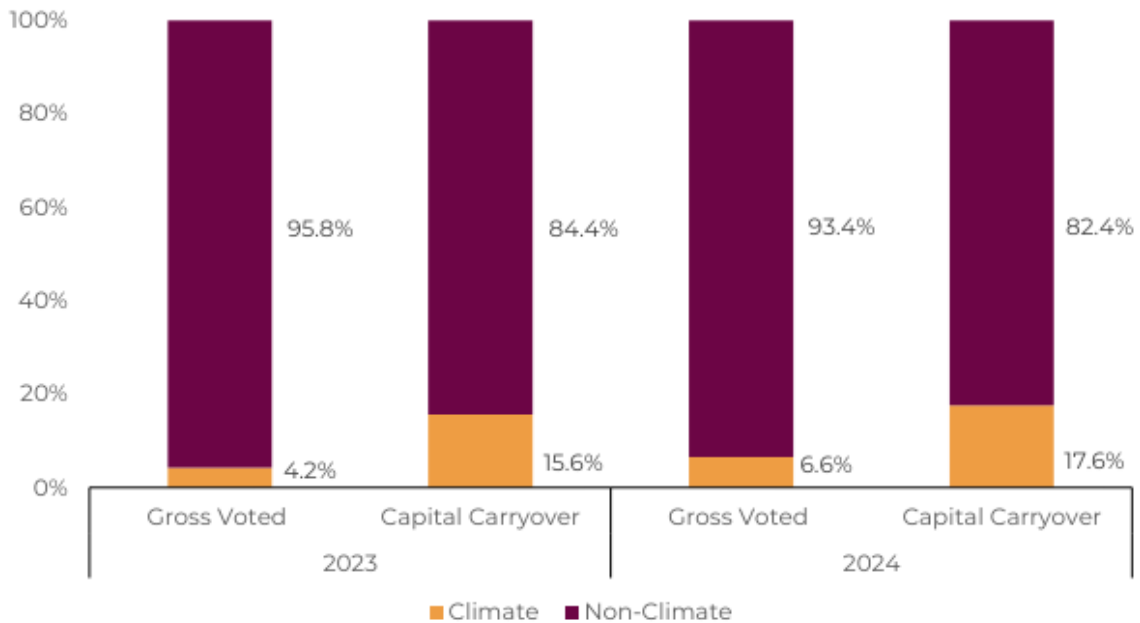
Environment and Sustainability

Chart 9.1: Ireland GHG Emissions Projections 2020-2040 (Mt CO2 eq)



Source: EPA, 2023

Chart 9.2: Proportion of Climate and Environmentally Favourable Expenditure 2023-2024 (by Voted Allocation and Capital Carryover)



Source: PBO based on Revised Estimates for Public Services 2023-2024.

Note: These figures reflect the gross allocation in 2023 and 2024 exclusive of the SIF and the NTF

Environment and Sustainability

Emissions

Emissions in Ireland are cyclical, falling during recessions and increasing as economic activity increased. Ireland missed both its energy and climate targets for 2020. In April 2023, the EU Effort Sharing Regulation²⁹, which establishes national greenhouse gas reduction targets for EU member states was amended. Where previously Ireland's national target was set at a 30 per cent reduction by 2030 compared to 2005 levels, the target was updated to a 42 per cent reduction of emissions by 2030. Ireland's current national greenhouse gas emissions target is 4.8 per cent annually for the years 2021 to 2025 inclusive. In 2022 Ireland's net greenhouse gas emissions reduction was 1.9 per cent.³⁰

To date, there has been a complete failure at a political level to implement policies that will de-couple emissions from economic trends and put our economy and our society on a more sustainable footing. Ireland came closest to meeting the (missed) 2020 emission reduction targets in the period 2011-2012, during the economic recession. Ireland's reduced emissions resulted from reduced economic activity, not from any policy success, and emissions continue to increase in line with economic growth. It is clear from Chart 9.1 that the existing measures contained in the Climate Action Plan will not be enough to meet our climate targets, and additional measures will be required.

Green budgeting

Green budgeting is a process whereby the environmental contributions of budgetary items and policies are identified and assessed

²⁹https://climate.ec.europa.eu/eu-action/effort-sharing-member-states-emission-targets_en

³⁰https://www.epa.ie/publications/monitoring--assessment/climate-change/air-emissions/2023-EPA-Provisional-GHG-Report_Final_v3.pdf

with respect to specific performance indicators, with the objective of better aligning budgetary policies with environmental goals. Ireland's approach to and definition of green budgeting is set out by the Department of Public Expenditure and Reform which outlines that green budgeting is the use of the budgetary system to promote and achieve improved environmental outcomes.³¹

An assessment by the Parliamentary Budget Office on Climate Related Spending³² should be used to revise and reform green budgeting policy in Ireland. The report found that climate related expenditures are disproportionately significant within the capital carryover, amounting to 15.6% of all capital carryover in 2023, exceeding €107m (Chart 9.2). Any continuation of this trend would suggest ongoing difficulties in spending on climate related matters, and therefore difficulties in delivering climate objectives.

Policy Priority

- Support and invest in the circular economy with regional strategies and targets.
- Review all fossil fuel subsidies and harmful tax expenditures and set out a roadmap to remove those that do not align with our national climate goals by 2030.
- Adopt targets and a reporting system for each of the Sustainable Development Goals.
- Fully resource the circular economy strategy.

³¹<https://www.gov.ie/pdf/?file=https://assets.gov.ie/271646/9e236d72-90bf-425a-bf2f-6b377e87152b.pdf#page=null>

³²https://data.oireachtas.ie/ie/oireachtas/parliamentaryBudgetOffice/2024/2024-02-29_climate-related-spending-2024_en.pdf

Global Issues

Table 10.1: Possible pathways to ODA targets 2024-2029

Year	ODA €m	% of GNI*	Increase Required €
2024	1,480.0	0.48	
2025	1,685.4	0.53	205.4
2026	1,906.2	0.57	220.8
2027	2,146.8	0.61	240.6
2028	2,405.5	0.66	258.7
2029	2,683.5	0.70	278.0

Source: *Social Justice Ireland* based on estimates of Ireland's macroeconomic prospects contained in Budget 2024 Economic & Fiscal Outlook and author's calculations.

Table 10.2: United Nations development indicators by region and worldwide

Region	GNI per capita (US\$ PPP)*	Life Expectancy at Birth (years)	Expected Years Schooling	Maternal Mortality Ratio**
Least Developed Countries	3,006	64.9	10.1	354
Arab States	14,391	71.3	11.9	128
East Asia and Pacific	16,138	76.2	14.5	78
Europe and Central Asia	19,763	73.6	15.5	21
L. America and Caribbean	15,109	73.7	14.8	85
South Asia	6,972	68.4	11.9	132
Sub-Saharan Africa	3,666	60.6	10.3	516
OECD	46,318	80.1	16.6	21
Worldwide total	17,254	72.0	13.0	215

Source: UNHD Report Human Development Index 2023/24, Tables 1 and 5, pp.277, 296

Notes: * Gross National Income (GNI) Data adjusted for differences in purchasing power

** ratio of the number of maternal deaths to the number of live births expressed per 100,000 live births. The comparable rates for Ireland are: GNI per capita: \$87,468; Life Expectancy: 82.7; Expected Years Schooling: 19.1; Maternal Mortality 5.

Global Issues

Official development assistance

Increases to Official Development Assistance (ODA) in recent budgets are to be welcomed.

³³ However, Ireland still lacks a strategy for reaching the UN-agreed 0.7 per cent target. Government must develop such a strategy with a view to reaching this target by 2029. We must continue to recover lost ground in relation to our ODA commitments. Given Ireland's current and projected economic growth, Government should commit to reaching the UN target of 0.7 per cent of GNI* to be allocated within the next five years. A possible pathway to reaching the UN target of 0.7 per cent over the next five years is set out in Table 10.1. GNI* is used as a more realistic measurement of Ireland's national income. This makes the target all the more achievable.

Moreover, these allocations should not include the increase in expenditure in respect of the Ukrainian crisis which should be ring-fenced and warehoused. They should also not include our commitments to Climate Finance or Loss and Damage.

Inequalities

Our world is becoming increasingly unequal. According to Oxfam, the wealth of the five richest people in the world has more than doubled since 2020, while 5 billion people have become poorer.³⁴ Billionaire wealth has grown at three times the rate of inflation, with billionaires now 34 per cent richer than they were at the start of 2020. Large corporations have enjoyed windfall profits in recent years, with a study showing that 82 per cent of profits by major companies were returned to

shareholders through dividends and buybacks, disproportionately benefiting the wealthiest in society. This continued focus on profit extraction and wealth accumulation perpetuates inequality, keeps wages low and erodes capacity to invest in sustainable production methods. Oxfam estimates that 1.6 per cent of the money flowing to the wealthiest in society would be sufficient to eliminate extreme poverty if reallocated.

The UN Human Development Report³⁵ points to some of these inequalities between various regions of the world, as shown in Table 10.2. Today, average life expectancy is 20 years higher for people in the richest countries compared to those in Sub-Saharan Africa.

Policy Priorities

- Renew Government commitment to meet the UN target of contributing 0.7 per cent of national income to ODA by 2028 and set a clear pathway to achieve this.
- Disaggregate commitments to Climate Finance and Loss and Damage from ODA target.
- Play a prominent role in the support and implementation of the Sustainable Development Goals (SDGs).
- Take a far more proactive stance at government level on ensuring that Irish and EU policies towards countries in the Global South are just and in line with human rights obligations.
- Champion a human rights-based approach to migration and challenge any breaches of humanitarian obligations by EU member states and agencies.

³³Data for 2019-2022 refers to the actual amounts spent as per the Government of Ireland's Irish Aid Annual Reports

³⁴<https://policy-practice.oxfam.org/resources/inequality-inc-how-corporate-power-divides-our-world-and-the-need-for-a-new-era-621583/>

³⁵<https://hdr.undp.org/content/human-development-report-2023-24>

Other Publications by Social Justice Ireland

Budget 2024 Child Poverty

Social Justice Ireland welcomed the establishment of a Child Poverty and Well-Being Office in the Department of the Taoiseach and its programme plan for child wellbeing. Given the slow and limited progress achieved by many previous anti-poverty strategies, it is crucial that these new anti-child poverty ambitions translate into actual measures that put more income in the pockets of poorer families and make the public services they rely on more available and more affordable. Budget 2024 must be the first of a series of Budgets focused on delivering for children and their families. Social Justice Ireland has a series of proposals for Budget 2024 covering each of the six areas for early action identified by Government to make a real impact on the lives of children living in poverty.

Income supports and joblessness

In Budget 2024, Social Justice Ireland is calling for:

- A minimum €25 increase in core weekly rates of social welfare and a commitment to benchmarking core social welfare rates to 27.5 per cent of average weekly earnings.
- An increase of €50 in the monthly Child Benefit Payment. Child benefit remains a key route to tackling child poverty and of particular value to those families on the lowest incomes.
- An increase in the Direct Provision weekly adult allowance by €10, the Direct Provision child payment for children under 12 by €20 and the Direct Provision child payment for over 12 by €50.
- The Living Wage has an important role to play in addressing the persistent income inequality and poverty levels in our society. Budget 2024 should endorse this initiative, include it in all public sector supplier contracts and introduce a time-limited subsidy to allow small businesses to accelerate its introduction.
- The introduction of a system of refundable Tax Credits in 2024 to allow low income workers who do not earn enough to use their full credit to have the unused portion 'refunded', and support their ability to deal with increasing living costs. Making tax credits refundable would make Ireland's tax system fairer, address part of the working poor problem, and improve the living standards of a substantial number of low income workers and their families.
- An increase in the PAYE credit and Earned Income credit by €5 per week in 2024.
- Investment in a financial literacy programme aimed at school children and their families.

Early learning and childcare

In Budget 2024, Social Justice Ireland is calling for:

- An investment of 0.1% of GNP in Early Childhood Care and Education and build this investment each year to €300 to support staff professionalisation, expansion of ECEC provision through the Irish language, and investment in non-context ECEC use.
- An additional two weeks paternity leave.
- An additional two weeks paid parental leave.
- An increase in the resources available for the regulation of childminders.

Poverty Focus 2023

The ongoing cost of living crisis has made the challenge of meeting our most vulnerable more acute. The more households across the nation and across much of the income distribution. The more those households live on the lowest incomes, who, through their own hard work, have managed to get by. The more those households live on the lowest incomes, who, through their own hard work, have managed to get by. The more those households live on the lowest incomes, who, through their own hard work, have managed to get by.

Poverty Profiled: the main groups

Children under 16 at risk of 17.0% of all in poverty
 Women 20% of all in poverty
 The retired 19% of all in poverty
 Those unable to work due to illness/disability 12% of all in poverty
 Those living in social housing (e.g. public housing) 12% of all in poverty
 Students & children in poverty 1% of all in poverty

Poverty Focus is an annual document issued by Social Justice Ireland. It aims to provide an update on the latest data and trends on poverty in Ireland, updated values of the annual poverty line and the 2023 Social Justice Ireland Poverty on this topic. Each year Poverty Focus will highlight one area of concern in particular, also commenting on the general policy landscape. Comments, observations and suggestions can be shared at info@socialjusticeireland.ie.

Measuring Progress: The Sustainable Progress Index 2024

2024

This report is written by:
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 Dr. Catherine Kavanagh, University College Cork
 John McCleady, Social Justice Ireland

Socio-Economic Review 2024

Social Justice Matters

2024 guide to a fairer Irish society

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Budget 2024 Analysis & Critique

A Budget of Missed Opportunities Given Enormous Resources

Government has delivered less than half of what was required to meet the 2024 target. It is a budget that is a missed opportunity. It is a budget that is a missed opportunity. It is a budget that is a missed opportunity.

One Off Measures Bill

Government should have chosen to make the necessary changes to the budgeting process to ensure that the budgeting process is fair and equitable. It is a budget that is a missed opportunity. It is a budget that is a missed opportunity. It is a budget that is a missed opportunity.

Welfare

- Minimum wage increase
- Living wage increase
- Real living wage increase
- Real living wage increase

PIG

- PIG increase
- PIG increase
- PIG increase

A Just Transition

Social Justice Ireland

Social Justice Ireland is an independent think-tank and justice advocacy organisation that advances the lives of people and communities through providing independent social analysis and effective policy development to create a sustainable future for every member of society and for societies as a whole.



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An Roinn Forbartha
Tuaithe agus Pobail
Department of Rural and
Community Development



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