

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

Organisation	Summary of Issues Raised	Summary of Proposals
<p>Better Europe Alliance (BEA)</p>	<ul style="list-style-type: none"> • BEA highlighted the following as areas of focus; investment, tax and expenditure; climate action/just transition; addressing poverty; access to affordable and quality public services ; income adequacy; adequate pay and wages; the implementation of the European Pillar of Social Rights and the United Nations Convention on the Rights of Person with Disabilities. <p><i>Semester Process</i></p> <ul style="list-style-type: none"> • BEA welcomed developments to take an integrated approach to monitoring economic, social, and environmental policy within the Semester process. • They are less optimistic about the progress of integrating social commitments into the semester process. • The Action Plan for the implementation of the European Pillar of Social Rights provides an opportunity to strengthen how the Semester process addresses employment and social rights over time. <p><i>Social Dialogue</i></p> <ul style="list-style-type: none"> • Engagement between Government and Civil Society on the European Semester process has been limited. • Integration of social commitments into the semester process. 	<p>The headline priorities were outlined under the following five headings:</p> <p><i>Promoting the Union’s economic, social and territorial cohesion</i></p> <ul style="list-style-type: none"> • Utilise the UN SDGs as an integrated approach within the overall Semester.. • The priorities of the Annual Growth Surveys should provide greater focus on long-term social objectives, building adequate, effective social systems that include both investment and protection dimensions and are better aligned to the EU Social Investment Package and the RRF. <p><i>Strengthening economic and social resilience</i></p> <ul style="list-style-type: none"> • Incorporate a Social Imbalance Procedure into the Semester process ensuring that fiscal/economic policies do not have a negative impact on social policies, in particular as set out in the European Pillar of Social Rights Action Plan. • Ensure that Ireland’s fiscal commitments do not inhibit Ireland’s investment strategy. • The fiscal rules should be amended to better accommodate shift level increases in social and physical investment spending and to exclude that spending from the structural deficit target; and exclude public investment in social infrastructure (in areas such as health, education, social housing and childcare) and in the Just Transition from the 3% public deficit threshold.

		<p><i>Addressing underlying inequalities exposed by recent and ongoing crises</i></p> <ul style="list-style-type: none"> • The monitoring of the implementation of the European Pillar of Social Rights through the European Semester provides an opportunity for an integrated and structural approach to addressing underlying inequalities. • CSRs should include policy measures that address inequalities. • The Semester process and national policies should focus on specific and effective measures to address persistent levels of poverty and exclusion. • The NRRP does not provide an integrated approach to implement social priorities. As the implementation of the NRRP and the Semester process progresses, this should be addressed. • The Roadmap for Social Inclusion 2020-2025 should be implemented in an integrated manner ensuring an adequate income for all. • The Government should take the delivery of the European Pillar of Social Rights principles and rights seriously through a transparent process and clear lines of responsibility. • The Government should strengthen and enhance processes for poverty, equality, gender and environmental impact assessments of all relevant policies. • Ireland requires an ambitious employment target and sub-targets to address the structural inequalities in the labour market and must equality proof all activation schemes and employment supports.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

		<ul style="list-style-type: none"> Engagement between BEA members and the Commission must continue to be visible in the Commission’s oversight of the process from the setting of priorities in the Annual Sustainable Growth Survey, to the Country Report and Country Specific Recommendations for Ireland.
<p>Chambers Ireland</p>	<p><i>Climate</i></p> <ul style="list-style-type: none"> Raised concerns in relation to carbon budgeting targets and the targets under the Climate Action Plan becoming less credible over time as a result of capacity issues. These capacity issues are two-fold, the capacity of the state institutions (i.e. pressures on the planning systems) and the linkage between the housing shortage and labour market issues. Disappointed with the progress made on peatland rehabilitation. In their view D/Agriculture appears to be reticent to alter their perspective on turning former peatlands into forestry. <p><i>Housing</i></p> <ul style="list-style-type: none"> The planning decision backlog is a constraint on Irelands capacity to build housing. The housing issue is now endemic throughout the country. <p><i>Labour Market</i></p> <ul style="list-style-type: none"> Concern about the capacity of the Labour Force to deliver the investments under the NDP, Housing for All and the Climate Action Plan. The rise of remote working has a significant effect on the digitalisation agenda where regional based firms will be challenged to compete with urban firms for roles. 	<p><i>Climate</i></p> <ul style="list-style-type: none"> Ireland should have an agenda to capture the maximum amount of renewable energy available to us, and couple that with a long-term energy storage solution Such a policy would allow Ireland to become net energy exporter and help facilitate the decarbonisation of Europe. Facilitate the use of forestry as a service, rather than as a supply of cheap, low-grade lumber. <p><i>Labour Market</i></p> <ul style="list-style-type: none"> D/FHERIS should provide people who are in the labour market with flexible training vouchers that they can use to upskill, reskill, or refresh their skills.

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • They are concerned about: - the capacity of the teaching cohort to build competency in the computer science area to the extent that is needed to usefully embed skills within the student cohort; retention of high-level ICT skill students within the third level sector; and ICT upskilling of those in employment or seeking it. • Chambers Ireland believe that the impact of SME workers related policies on their member has not been taken into account and without proper consultation. <p><i>Anti-Money Laundering</i></p> <ul style="list-style-type: none"> • The Anti-Money Laundering Compliance Unit (AMLCU) is not adequately coordinated with the Department of Defence, the National Cyber Security Centre etc. They view the AMLCU's role as ensuring compliance with a directive as opposed to supporting the aims of the directive. <p><i>Taxation</i></p> <ul style="list-style-type: none"> • The concentration of Corporation Tax receipts in a small number of large multinational corporates continues to undermine the robustness of our national economy. • Ireland’s dependency on Corporation Tax and Income Tax is likely to expand over coming years as a direct result of decarbonisation. • The failure to expand Local Property Tax as a revenue generation mechanism for local government is a problem. 	
<p>Construction Industry Federation (CIF)</p>	<ul style="list-style-type: none"> • Significant long-term challenges include: - facilitating the green and digital transition; active labour market integration and upskilling; an ageing population; a housing shortage and a congested planning system; affordable clean energy, water and wastewater demands; growing the circular economy; and the 	<ul style="list-style-type: none"> • A unified approach that focuses on migration policy, labour activation policy and education and skills policy will help to ensure continued productivity in the labour market and skills.

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<p>development and retrofit of climate resilient physical infrastructure.</p> <p><i>Labour Market and Economic Challenges</i></p> <ul style="list-style-type: none"> • It is likely that additional employment is needed in the short term as the sector returns to growth post the pandemic. • The war in Ukraine, post pandemic issues, and supply chain pressures have led to a delay in the roll out of some NDP projects. • Global volatility is resulting in sustained supply chain and viability challenges. The duration of inflation and rising prices remains somewhat uncertain. • Slow economic growth and diverging levels of inflation across EU Member States is a growing matter of concern for the European Commission and EU Member States. • The fiscal challenges over the medium-term will continue to deepen as Ireland faces the costs of an ageing population and climate change. • Private consumption and total investment are forecast to weaken over the medium term, which precipitates pressure on existing services and infrastructure. 	<ul style="list-style-type: none"> • Consideration should be given to the capacity constraints facing public procuring and delivery bodies in preparing any future budgetary and fiscal measures. • The NDP 2030 should be considered a crucial tool that Government and policymakers can utilise to reassure the private sector so that it will continue investing in and implementing the current pipeline of planned infrastructure investment. • Reform of the Construction Works Management Framework focusing on ensuring: <ol style="list-style-type: none"> 1. A clear capital pipeline of work; 2. Quality in award of contracts; 3. Collaborative forms of contract, avoiding disputes and incentivise performance; 4. Effective risk management and removal of programme contingency; 5. Increased focus on enabling works and risk mitigation prior to construction works procurement process; 6. Inflation and supply chain management mechanisms; 7. Support for Digital Adoption and Modern Methods of Construction; 8. Integration of Early Contractor Involvement in the design process; and 9. A clear definition of a Design Scope of Services, Standard of Design and clear identification of design responsibility in the Contract documents, Bill of Quantities and Specifications, and Compliance with commencement notice requirements under Building Control particularly the listing of incomplete design.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

<p>Disability Federation of Ireland (DFI)</p>	<p><i>Disability and Poverty</i></p> <ul style="list-style-type: none"> • People with disabilities are disproportionately at risk of poverty, exclusion, and deprivation. Ireland is one of the worst performing countries in the EU in terms of poverty and low levels of employment. • Voluntary Disability Organisations have funding problems alongside recruitment issues. • Workers in the area are facing issues with insufficient pay and working conditions. • Progress in relation to the implementation of the UN Convention on the Rights of People with Disabilities (UN CRPD) has been slow. • Concerns remain as to how the transfer of the HSE Disability Services Programme will be effectively integrated into D/CEDIY’s remit, and how coordination will happen with the Department of Health. 	<ul style="list-style-type: none"> • DFI believes that the Department of the Taoiseach should have overall responsibility for UN CRPD implementation. • The government should pay particular attention to Article 28 of the UN CRPD. • Ireland should explicitly allocate resources through the NRP to strengthen the ongoing work to implement the Convention. • The NRP should not just focus on economic growth but also on social development and progress on poverty. • The needs of people with disabilities, must be prioritised in the NRP. • Ireland should use the NRP to resource and progress full implementation of the UN CRPD. • Invest in comprehensive disability supports across a range of policy areas, as a means of future-proofing and building resilience in Ireland. • In particular prioritise addressing the causes of the ongoing health and social care recruitment and retention crisis. • Ensure all budgetary and other relevant decisions are subject to meaningful and consultative equality proofing, including disability proofing in particular.
<p>European Anti-Poverty Network (EAPN)</p>	<p><i>Poverty and social inclusion</i></p> <ul style="list-style-type: none"> • Effectively address social exclusion and poverty. • Extreme poverty has become a growing reality for an increasing number of individuals and families in Ireland. <p><i>Cost of Living</i></p> <ul style="list-style-type: none"> • The rise in the cost of living is impacting households. • The current cost of living crisis has led to much greater numbers of people unable to make ends meet. 	<ul style="list-style-type: none"> • Benchmark social welfare to people above the poverty line and provide them with a Minimum Essential Standard of Living. • <p><i>Labour Market Supports</i></p> <ul style="list-style-type: none"> • Move toward introducing a living wage as calculated by the Living Wage Technical Group.

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<p><i>Housing</i></p> <ul style="list-style-type: none"> • The past 12 months have seen increases in rent and house prices across Ireland in addition to insufficient housing supply. <p><i>Energy</i></p> <ul style="list-style-type: none"> • The rise in global energy prices has called attention to the precarity of people living in or at risk of poverty and energy poverty. 	<ul style="list-style-type: none"> • Ensure that measures to address the cost-of-living crisis prioritise those who are on low incomes and most vulnerable. • Commit to adequate investment in and ensure the public delivery of quality public services and supports. • Introduce targeted measures to support under-represented and marginalised groups, to integrate into the labour market • Broaden the tax base, to ensure the requisite resources to address the current under-investment in quality public services and adequate social protection. • Introduce measures to support those currently excluded from the labour market, and low-paid workers currently employed in traditional energy industries, including upskilling and reskilling of workers and job seekers that is inclusive, in order to avoid labour market polarisation and unequal access to opportunities. • Ensure that employment and social policies reconcile the social and green targets, in line with the principles of the European Pillar of Social Rights. <p><i>Public Services and Supports</i></p> <ul style="list-style-type: none"> • Ensure universal access to essential quality services and supports. • Widen eligibility for and increase the weekly rate of the Fuel Allowance; introduce a partial-rate Fuel Allowance payment for those on lower rates of income who do not currently qualify. <p><i>Climate</i></p>
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		<ul style="list-style-type: none"> • Establish the proposed Just Transition Commission as a matter of urgency. <p><i>Housing</i></p> <ul style="list-style-type: none"> • Adequately invest in the provision of direct build social and affordable housing as provided by Local Authorities and Approved Housing Bodies. • Ensure robust standards are in place to ensure that all housing meets adequate standards of habitability. • Introduce measures to effectively address rental price increases. • Improve protection for tenants at risk of eviction. • Urgently address barriers to the adequate provision of Traveller specific accommodation. • Hold a referendum to enshrine the right to housing in the Constitution. • Prioritise targeted public investments for energy-poor households and those living in rented houses and social housing. <p><i>Transport</i></p> <ul style="list-style-type: none"> • Increase investment in public transport options that are affordable, reliable, and sustainable, in both urban and rural areas. • In underserved areas, ensure that costs of the transition to green transport are not passed on in higher prices that penalise the poorest. <p><i>Community Supports</i></p> <ul style="list-style-type: none"> • Significantly increase investment in and resourcing of autonomous community development including
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

		<p>further expanding the Community Development Pilot Programme.</p> <ul style="list-style-type: none"> Evaluate how the Community and Voluntary sector could be better resourced and introduce more multi-year funding cycles to allow organisations to effectively plan long term. <p>Examine the consultation and collaborative governance mechanisms that are currently in place with the Community and Voluntary sector.</p>
<p>Eastern Midlands Regional Assembly (EMRA)</p>	<p>& Housing</p> <ul style="list-style-type: none"> The continued growth rates of household formation coupled with a shortage of housing stock, resulting in housing supply and affordability pressures in both sale and rental markets, particularly in Dublin and urban areas but affecting the whole Region. <p><i>Climate and Green Transition</i></p> <ul style="list-style-type: none"> Climate change is a global challenge which requires a strong and coherent response at national, regional, and local level. The bioeconomy in Ireland has enormous potential which is yet to be unlocked. There is a need for a coherent transport planning to contribute towards lowering our national carbon emissions profile. <p><i>Regional Balance</i></p> <ul style="list-style-type: none"> The region should have a vibrant and diversified enterprise base with strong and healthy clusters bringing disruptive technology innovations to national and global markets, with a responsive and efficient labour market. This vision can be met through the following economic principles: - Smart Specialisation; Clustering; Orderly Growth; Placemaking; and Future Proof and Risk Management 	<ul style="list-style-type: none"> Better alignment of housing and strategic employment locations and strengthened local economies. Local authorities’ rural housing planning policy should be evidence based and accommodate rural generated housing consistent with the settlement framework contained in this Strategy and the D/EHLG Sustainable Rural Housing Guidelines, 2005. <p><i>Climate, Energy and Green Transition</i></p> <ul style="list-style-type: none"> Ongoing and tailored investment is required to deliver a Just Transition for the wider Midlands area of the EMR. Investment is required in the region to advance the creation of sustainable green jobs, sustainable food production and enhanced energy security. All projects should be assessed for their climate impact. Investment is required into the development of Strategic Energy Zones, district heating opportunities, renewable energy sources, capacity renewal, and future technology.

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • Additional social inclusion measures are required to ensure that everyone can benefit and access economic opportunities across the Region. • Important role that social infrastructure plays in developing strong and inclusive communities. • It is important to enhance regional cohesion. • There is a need to strengthen the fabric of rural Ireland, supporting rural towns and communities as well as the open countryside, improving connectivity, and supporting job creation. 	<ul style="list-style-type: none"> • Deliver a strengthened electricity transmission and distribution network to facilitate planned growth and transmission of renewable-energy focused generation across the major demand centres,. • Invest in sustainable patterns of development. • A number of flood relief schemes should be prioritised to enable the sustainable development of the region. • Prioritise the delivery of the National and Regional Greenways. • Facilitate the provision of appropriate renewable energy infrastructure and technologies and deeper cooperation with Northern Ireland and the EU. • Expand and upgrade of the grid with the aim of increasing the share of variable renewable electricity that the all-island system can accommodate. • Increase the level of onshore wind, bioenergy, solar and offshore energy. • Carry out effective community engagement including support for micro generation. • Move from carbon intense fossil fuel generation to lower emissions fuels. Increase the use of electricity and bioenergy to heat homes and fuel transport. <p><i>Transport</i></p> <ul style="list-style-type: none"> • Deliver transport infrastructure that is aligned to the spatial priorities of the RSES and the Dublin Metropolitan Area Strategic Plan. • Support sustainable public transport infrastructure projects that will be outlined in Local Transport Plans in the Region. • Develop rail projects that will enhance the connectivity and accessibility of the Region.
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		<ul style="list-style-type: none"> • Expand the local link Rural Transport Programme. • Expand the cycling and pedestrian infrastructure of smaller towns and villages in the Region. • Enhance the use of smart transport technologies. • Expand the number of publicly available EV charge points. <p><i>Regional Balance</i></p> <ul style="list-style-type: none"> • Ensure full financial and legislative support for the TUS Athlone campus to support its continued development. • Deliver the spatial strategy of the NPF and RSES through focused growth and investment in strategic locations. • Support the delivery of housing and enabling infrastructure on key sites that contribute to compact growth targets in the Dublin Metropolitan Area; Regional Growth Centres and Key Towns of the Region. • A proportion of URDF should be ring-fenced for the Dublin Metropolitan Area, the Regional Growth Centres and Key Towns of the Region. • Deliver serviced sites within rural settlements to enable sustainable housing provision. • Provide clear and structured mechanisms to sustain and enhance the rural economy. <p><i>Infrastructure and Investment</i></p> <ul style="list-style-type: none"> • Continue to develop the motorway and national road network of the Region. • Invest in the Water Supply Needs of the Region.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

		<ul style="list-style-type: none"> • Deliver necessary Wastewater Treatment Infrastructure. • Invest in the continued development of Dublin Airport; enable the enhancement of Dublin Port; and provide adequate supports for Regional Ports.
<p>Irish Creamery Milk Suppliers Association (ICMSA)</p>	<p><i>Expenditure/Taxation</i></p> <ul style="list-style-type: none"> • The impact on the Irish economy of the war in Ukraine, Covid-19, Brexit and Climate Action have caused a lot of uncertainty in terms of spending and taxation policy. <p><i>Climate and Environment</i></p> <ul style="list-style-type: none"> • Environmental issues are critically important within the context of national legislation. • Climate mitigation policies and actions should not undermine sustainable food production. • The ICMSA state that changes in Government policy are a key threat to Irish farming (CAP, climate actions, Nitrate regulations). 	<p><i>Climate</i></p> <ul style="list-style-type: none"> • Capital spending should focus on the transition to a lower carbon future. <p><i>Agriculture</i></p> <ul style="list-style-type: none"> • The Government needs to review its agricultural policies in the interest of fairness and to protect the social and economic bedrock of rural Ireland. <p><i>Finance and Taxation</i></p> <ul style="list-style-type: none"> • Taxation reform must be based on strong economic principals. • Taxation policy for the Agri-food sector needs to take the high level of volatility into account and introduce a scheme to tackle this. • The banking sector should be reviewed ensuring that Irish customers benefit from the single market for banking. An EU wide banking system for small business and consumers is now required. • ICMSA feel it would be prudent to reduce overall debt to GDP (or GNI*) ratio and total debt deficit of our economy in the medium term without reducing the level of capital investment. <p><i>Broadband</i></p>

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

		<ul style="list-style-type: none"> • The availability of high quality broadband is critical to achieving regional development and for the future development of rural areas.
<p>Irish Congress of Trade Unions (ICTU)</p>	<p><i>Wages</i></p> <ul style="list-style-type: none"> • Ireland was one of only two member states that saw a decline in average real wages in 2021. • Ireland is one of 11 member states where the statutory minimum wage is below 50% of the national median wage of full-time employees. <p><i>Housing</i></p> <ul style="list-style-type: none"> • The housing affordability crisis negatively affects the provision of essential services, as essential workers are increasingly unable to rent or buy, particularly in cities. • Since the mid-1990s there has been a shift away from the direct provision of housing support towards indirect subsidisation of housing costs in the private rental sector. <p><i>Health</i></p> <ul style="list-style-type: none"> • ICTU noted the current state of play with regards to Sláintecare and associated delays. <p><i>Social Inclusion and Poverty</i></p> <ul style="list-style-type: none"> • Ireland has the widest gap in the employment rate of people with disabilities and without in the EU-27. • Ireland was one of six member states that faces significant challenges as regards the share of persons living in (quasi)-jobless households. • Ireland was also identified as one of the four member states with the highest rates (above 10%) of children living in (quasi)-jobless households. 	<ul style="list-style-type: none"> • The NRP 2023 should outline what action the Government is taking and planning to take to promote collective bargaining. This should take account of the report of the High-Level Working Group on Collective Bargaining and the Directive on Adequate Minimum Wages. • Identify in the NRP Government plans to respond to the key recommendations on the adequacy of social welfare set out in Chapter 12 of the report of the Commission on Taxation and Welfare. • Increase investment in the construction of A-rated public housing on public land, to be rented on cost-rental principles and retained in public ownership. • Abolish the Help-to-Buy scheme. • Increased investment in apprenticeships. • Outline how Ireland is responding to the European Care Strategy • The NRP 2023 should outline how Ireland is responding to the December 2022 Council Recommendation on early childhood education and care: the Barcelona targets for 2030, and report on progress in implementing the June 2021 Council Recommendation on the European Child Guarantee. • The Government to broaden the tax base, to reduce and eliminate tax breaks (‘tax expenditures’) and to tackle aggressive tax planning. • The NRP 2023 should respond to the European Commission’s assessments over recent years that

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • Ireland is also one of the member states with a very high share (38.9%) of persons with disability that are at risk of poverty or social exclusion and that Ireland saw the highest increase (of nearly 5 pps) in its rate between 2020 and 2021. • Ireland as one of five member states where the average pension of those aged 65-74 (the ‘aggregate replacement rate’) amounted to less than 40% of the work income of those aged 50-59 in 2021. <p><i>The Green Transition</i></p> <ul style="list-style-type: none"> • The necessary net zero green transition must be done in accordance with just transition principles for the workers and communities affected. • ICTU have concerns with regards to progress in developing the Just Transition Commission. <p><i>Public Services</i></p> <ul style="list-style-type: none"> • ICTU noted the growth in Ireland’s population over the past two decades. They also provided figures for the decline and growth of those working in the public service over the same time period. • Employment in general government in 2020 was estimated to be sixth lowest of 23 EU member states plus the UK. <p><i>Fiscal Sustainability</i></p> <ul style="list-style-type: none"> • ICTU considers that the headline fiscal position would appear to be in a good position. • A proportion of current corporate tax yield should be considered as a wind fall and that a portion should be allocated to a green investment fund, to be drawn down over the coming years to help achieve the green transition. 	<p>‘limited progress’ has been made over recent years on the CSRs to ‘limit the scope and number of tax expenditures, and broaden the tax base’, and to ‘address features of the tax system that may facilitate aggressive tax planning, and focus in particular on outbound payments.</p> <ul style="list-style-type: none"> • Government revenue as a share of national income must increase in order to provide the resources needed to meet the many challenges to fiscal sustainability that will arise over the medium- and long-term. • The NRP 2023 should outline how the Government will respond to the key message of the Commission and Taxation and Welfare.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

<p>Irish Farmers' Association (IFA)</p>	<p><i>Climate and Energy</i></p> <ul style="list-style-type: none"> • Agriculture should be central to REPowerEU’s plans to reduce dependency on Russian fossil fuels. • Expand the amount of electricity generated from solar on farms that can be fed back into the grid. • Increased indigenous biomethane production targets will require development of 130 large scale agricultural anaerobic digestion plants within 8 years. • Government must access all means of EU funding to help expand the generation of renewable energy from farms. • Diversification of what farmers do to encompass more of the circular economy. <p><i>Brexit</i></p> <ul style="list-style-type: none"> • Ensuring that all of Ireland’s BAR allocation is spent. • Potential long-term negative effects of Brexit on Irish agriculture. 	<p><i>Climate and Energy</i></p> <ul style="list-style-type: none"> • Supports and policy measures to allow Irish farmers to contribute to the reduction of fossil fuels and move to renewable forms of energy. • Upgrade electrical grid so that anyone wishing to feed in excess electricity can. • Ensure costs of installing roof top solar doesn’t deter people who wish to do so. • Tariffs, grants and funding such as through SBCI for all farmers. • Farmers must be involved in formation of policy around development of agricultural anaerobic digestion plants. • Land used for energy generation should receive full CAP payments and tax reliefs as an incentive for farmers pursuing such activities. • Accelerated capital allowances for move to more climate effective means of production. • Avoid undue impediments on farmers aiming to encompass circular economy in areas such as taxation. <p><i>Brexit</i></p> <ul style="list-style-type: none"> • If required, Ireland must apply for BAR deadline extension. Agricultural allocation must be spent in full on helping primary producers.
<p>Irish Human Rights and Equality Commission (IHREC)</p>	<p><i>Equality and Poverty</i></p> <ul style="list-style-type: none"> • Considerable shortfalls in equality data in Ireland. • Advancement of human rights and equality. • Departments have limited incentive or capacity to participate in equality budgeting and are unclear of the ultimate goal of the initiative. 	<p><i>Equality and Human Rights</i></p> <ul style="list-style-type: none"> • Full implementation of European Commission Guidelines on improving the collection and use of equality data, • Prioritise the use of resources, including EU investments, to advance human rights and equality to

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • Potential to improve evidence-informed policymaking in Ireland, including through stakeholder engagement, as well as ex-post evaluation. • Older people, people with literacy difficulties and those living outside urban centres are more likely to experience difficulties in accessing online services. • Poverty and enforced deprivation rates. • Delay in developing the proposed new target for reducing the number of children experiencing consistent poverty by 2025. • Equality and human rights of those most impacted by economic inequality, • Improved equality of access to decent work and fair remuneration. • Trade union membership largely unaddressed in overall employment or equality strategies. • Constitutional and policy reform with regards to gender equality and pay gap. • Disparity in gender balance, including in civil service senior management and private sector leadership roles. • Immediate threat to the protection and enjoyment of human rights posed by climate change. • The role of businesses in the Just Transition. • Requirement for a comprehensive just transition taking into account the risk of job losses that will arise from the digital transformation. <p><i>Energy and Green Transition</i></p> <ul style="list-style-type: none"> • Heat and energy costs are causing concern over whether households can afford food. • Employment vulnerability in the context of the transition towards a carbon-neutral economy, 	<p>provide leadership internationally to ensure that no person and no place shall be left behind.</p> <ul style="list-style-type: none"> • Active and informed participation of individuals in the development, implementation, monitoring and reviewing of legislative, executive and administrative decisions that concern them. • Include and directly resource the participation of rights-holders from structurally vulnerable groups. • Develop the collection and use of disaggregated equality data, including on the grounds of age, sex, disability, geographical location, ethnic origin, nationality, and socioeconomic background. • Implement the Committee on the Rights of the Child’s 2023 recommendations on equality budgeting, including by providing incentives and building the capacities of all Government entities. • Ensure, including through direct resourcing, the active participation of rights holders throughout the design, monitoring, review, evaluation and reform of policy and legislative measures in Ireland. • Ensure compliance with the Public Sector Equality and Human Rights Duty is included as a requirement in all procurement processes and service level agreements under NRRP programmes. • Establish a Parliamentary Committee on human rights and equality with an expansive mandate across all Government departments. • Amend Irish equality law to prohibit discrimination on the basis of socio- economic status. • Ensure, through the establishment of the new Child Poverty Unit, the full implementation of the 2023
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<p><i>Housing and Accommodation</i></p> <ul style="list-style-type: none"> • Access to affordable, safe, secure, and decent standard of housing. • Homelessness and housing deprivation. • Housing and energy costs. • Lack of inspections of emergency accommodation. • Racism and discrimination in direct provision. • Issues around vulnerability assessments, including Ukrainian refugees. <p><i>Childcare</i></p> <ul style="list-style-type: none"> • The Care sector remains heavily dependent on private sector providers. A full transition to public childcare model is required. 	<p>Concluding Observations of the Committee on the Rights of the Child.</p> <ul style="list-style-type: none"> • Address the index-linking of all welfare payments. • Improve equality of access to decent work through the NRP, in particular for groups facing high or systemic labour market discrimination and barriers and including through legislation and policy to establish an adequate Living Wage. • Take immediate action to address the ongoing absence of a statutory right to collective bargaining and the imbalance of power in the labour market in Ireland. • Take active measures to progress a successor National Action Plan on Business and Human Rights. <p><i>Climate and Just Transition</i></p> <ul style="list-style-type: none"> • Prioritise participation and social dialogue in the context of the Just Transition to address employment vulnerability. • Prioritise community development in areas affected by climate action and digital transformation. Fully assess the impact of climate change on human rights and equality. • Ensure full and expansive implementation of the proposed Corporate Sustainability Reporting Directive. <p><i>Housing and Homelessness</i></p> <ul style="list-style-type: none"> • Provide an update on measures taken to progress the constitutional referendum on the right to housing.
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		<ul style="list-style-type: none"> • Address the root causes of homelessness and significantly increase the availability of adequate long-term social housing. • Place greater emphasis on evidence-informed targeted measures in tandem with one-off measures, to forestall the impact of energy poverty on structurally vulnerable households. <p><i>Gender Equality</i></p> <ul style="list-style-type: none"> • Progress the implementation of the recommendations of the Citizens’ Assembly on Gender Equality and the Joint Oireachtas Committee on Gender Equality, including through holding a constitutional referendum in 2023. • Address the effectiveness of gender pay gap reporting and the timeline for the extension of reporting obligations to smaller establishments, including through progressing the online reporting system. • Introduce a statutory 40% gender balance quota for State and private company boards and ensure that funding of public bodies is contingent on reaching this quota by 2025. <p><i>Care</i></p> <ul style="list-style-type: none"> • Take measures to fully implement the Citizens’ Assembly and Joint Oireachtas Committee recommendations on care. • Accelerate the deinstitutionalisation process to ensure that people have the right to in-home, residential and community support services, including personal
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

		<p>assistance, necessary to support living in the community.</p> <p><i>Direct Provision and Temporary Protection</i></p> <ul style="list-style-type: none"> • Take active measures to progress the planned phasing out of Direct Provision by 2024. • Extend the independent monitoring role of HIQA to emergency accommodation for international and temporary protection applicants, to ensure compliance with national standards. • Ensure vulnerability assessments are carried out within 30 days of an international protection claim, and on an ongoing basis, and provide data on the number of vulnerability assessments undertaken for Ukrainians applying for temporary protection. • Ensure that vulnerability assessments for all unaccompanied children are conducted in a child-friendly manner by trained professionals.
<p>Irish Nurses and Midwives Organisation (INMO)</p>	<p><i>Cost of Living</i></p> <ul style="list-style-type: none"> • The Russian invasion of Ukraine has deepened a cost of living crisis. <p><i>Health and Childcare Sectors</i></p> <ul style="list-style-type: none"> • Within the health service, under-funding, under-staffing, and under resourcing exposed by the pandemic still reveal new challenges and problems that require critical investment and reform. • The lack of a funded workforce plan is a pressing issue requiring immediate requirement. 	<p><i>Health Service</i></p> <ul style="list-style-type: none"> • Strategic interventions must be made by Government to ensure that meaningful improvements are made to all facets in the delivery of public services, particularly the health service. • The Government should commit to multiannual planning and funding to address the understaffed nursing and midwifery workforce sustainably. • The Government’s commitment to real healthcare reform must be led by basing the Sláintecare Implementation Office in the Department of the

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • There is a significant challenge in maintaining a sustainable level of nurses and midwives during a national and global shortage and an increasingly ageing workforce. • It is a significant concern that private, for-profit organisations now provide 82% of nursing home care services. • Integration of private nursing homes into the broader framework of public health should be advanced. • The lack of availability of affordable housing is directly impacting the recruitment and retention of nurses and midwives. • The Government should invest in a capital plan to build and subsidise city centre accommodation for essential workers. • The availability of childcare was highlighted as an issue by the INMO. 	<p>Taoiseach and committing to full transitional funding though multi-annual budgets.</p> <ul style="list-style-type: none"> • An integrated workforce plan for nursing and midwifery is now urgently required. • The Framework for Safe Staffing must be underpinned by legislation to secure its implementation.
<p>(Irish National Organisation of the Unemployed) INOU</p>	<p><i>Labour Market</i></p> <ul style="list-style-type: none"> • Addressing challenges in labour market. • Addressing high level of unemployment within Traveller community. • Inadequate, inconsistent information for people accessing information and support and people working in local organisations. • Income Adequacy. • Ensuring that children living in poverty and their families are not prevented from living their lives. • Ireland’s Public Employment Services’ role in supporting job seekers, job changers, job returners to ensure that change / transition underway is just and does not further exacerbate the inequalities in Ireland’s labour market. • Decent work: transport, accessibility, payment, Intreo guidance. <p><i>Social Welfare</i></p>	<p><i>European Pillar of Social Rights</i></p> <ul style="list-style-type: none"> • Setting sub-targets for 2030 Headline Employment Rate target. • Ensure that people who experience poverty because, for example, of their ethnicity, socio-economic status, duration of unemployment, disability, family circumstances are also included in the work to meet 2030 targets. <p><i>Tax and Social Protection</i></p> <ul style="list-style-type: none"> • Cliff-edges in the taxation and welfare systems should be removed. • Increase core social welfare rates so that people are lifted above the poverty line; and people are supported to meet a minimum essential standard of living. • End the age segregation in Jobseekers Allowance payments.

Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • Issues with regards to the diversity of rules and inconsistency of access and application across the social welfare system • The issue of what social welfare supports people may or may not be entitled to; what is or is not taxable; what supports are available for people who make the welfare to work journey; and what will be the difference in the income they obtain should they make this journey. <p><i>Digital</i> The digital divide in Ireland, highlighted by the COVID-19 pandemic and its implications.</p>	<p><i>Skills</i></p> <ul style="list-style-type: none"> • Ireland’s employment, education and training supports and services must work together to ensure that people who need to reskill due to decarbonisation and digitalisation are able to do so. • A unified guidance system which will allow all young people and adults to have access to high quality and appropriate lifelong guidance. • Create greater flexibility on eligibility criteria for employment, education, and training programmes. • Address the digital divide and enhance digital skills, by developing a new 10 year adult literacy, numeracy and digital literacy strategy and a new digital strategy for schools. • Ensure that proper resources are in place for the full implementation of the Adult Literacy for Life strategy.
<p>Nevin Economic Research Institute (NERI)</p>	<p><i>Cost of Living and Employment challenges</i></p> <ul style="list-style-type: none"> • Deprivation and the cost of living. • Increasing the employment rate. • Cost and access to childcare are significant barriers to employment. • Ireland has the widest gap in the employment rate of people with disabilities and without disabilities. • The tax and welfare system create barriers to employment. • Inculcating higher levels of productivity. • Importance of expediting delivery of the reforms needed to ensure widespread collective bargaining coverage. <p><i>Education and Research</i></p>	<p><i>Living Standards and Income Supports</i></p> <ul style="list-style-type: none"> • There should be a focus on effective social dialogue, collective bargaining and improved wage rates to ensure ongoing improvements in living standards for workers. • The social protection system should be evidence based and focused on adequacy. • Undertake regular benchmarking exercises in respect of all working age income supports. • Introduce an enhanced income related working-age assistance payment available to all households. • Introduce a second tier of income tapered child income support.

	<ul style="list-style-type: none"> • Ireland significantly under-spends on education per pupil relative to peer high-income countries in Western Europe. • Ireland under-spends on research and development per inhabitant relative to other high-income Western European countries at both the private level and the public level. <p><i>Housing and Infrastructure</i></p> <ul style="list-style-type: none"> • Ireland has significant infrastructural deficits in a range of areas, for example water and wastewater, energy, transport, and housing. • The cost of housing is undermining Ireland’s attractiveness to FDI as well as our international competitiveness and is a source of labour market mismatch. <p><i>Climate Change and Green Transition</i></p> <ul style="list-style-type: none"> • The economic transformation necessary for the net zero green transition will not be achieved in the timeframe required unless it is undertaken in a manner consistent with just transition principles. • Tackling climate change will require enormous capital investment by the Irish government over the next 30 years. <p><i>Finance and Taxation</i></p> <ul style="list-style-type: none"> • The sustainability of the current corporation tax yield remains unclear, and a portion of that yield should, for now, be treated as ‘windfall’ in nature. • The ageing of the population and the declining working age ratio will over time cause a structural decline in annual average per person GDP growth and will also lead to growing fiscal pressures e.g. higher pension and healthcare costs and reduced receipts from labour income. 	<ul style="list-style-type: none"> • Limit use of universal income supports and tax cuts and refrain from taking measures that run counter to achieving net zero GHG targets. • Expand the provision of subsidised universal basic services. • Raise national minimum wage to a living wage benchmarked to median earnings and establish the legislative machinery to enable and support collective agreements on wages and productivity for each economic sector. • Greater business and government flexibility around working from home and around flexible working hours and days. • Policymakers should ensure that working age payments and access to benefits should always taper with income. <p><i>Childcare</i></p> <ul style="list-style-type: none"> • Continue to work to reduce Ireland’s very high cost of childcare and to expand availability. • Ireland should, at minimum, bring its spending on early childhood education and care as a percentage of GNI* into line with the OECD average. <p><i>Tax and Social Insurance</i></p> <ul style="list-style-type: none"> • The tax system should move towards full individualisation. • Over time, the higher standard rate cut-off (SRCO) should be aligned with the SRCO for non-married one earner households. • Refrain from incentivising housing demand through the taxation system.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • Tax revenues from polluting activity will structurally decline over the next two decades as the economy transitions to net zero GHG. <p><i>SDGs</i></p> <ul style="list-style-type: none"> • Progress towards the UN SDGs and the implementation of the European Pillar of Social Rights. 	<ul style="list-style-type: none"> • Higher rate of tax on residential property, a meaningful tax on all other land and a surcharge on non-principal residences and vacant properties. • Government should refrain from further narrowing of the revenue base in upcoming budgets. • A revenue neutral shift towards base broadening would be beneficial to economic growth. • A compositional shift within consumption taxes towards environmentally damaging products and activities could help achieve climate and biodiversity targets without increasing the overall tax charge on low income households. • A social insurance system based on income replacements. <p><i>Education and Skills</i></p> <ul style="list-style-type: none"> • Ireland’s per pupil spending on education should, at minimum, be increased to the peer country average over the medium-term. • Increase investment in digital literacy and lifelong learning. • Public policy should seek to incentivise and facilitate private R&D while directly increasing the annual amount of public spending on public R&D. <p><i>Investment and Housing</i></p> <ul style="list-style-type: none"> • Public investment needs to be a policy priority in future budgets or infrastructure bottlenecks will impede the economy’s growth potential.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

<p>Social Justice Ireland (SJI)</p>	<p><i>Poverty and Social Inclusion</i></p> <ul style="list-style-type: none"> • Social imbalances including economic and fiscal issues taking priority over social challenges. • Failure to meet targets on poverty. • Numbers contained in the Roadmap for Social Inclusion do not match up to the stated ambitions. • A robust social dialogue process is urgently required to deal with the many multi-faceted and integrated challenges that Ireland faces. • Policy gaps in Housing for All through which the very marginalised may fall. <p><i>Cost of Living, Labour Market</i></p> <ul style="list-style-type: none"> • High rates of poverty and income inequality. • Limited attention in addressing long-term unemployment. • High levels of precarious employment. • Increased energy and cost of living costs. • Stakeholder engagement for a Just Transition. <p><i>Climate and Energy</i></p> <ul style="list-style-type: none"> • Social aspects of the Green Transition. • Challenges in meeting the revised targets for renewable energy set out in REPowerEU. • Retrofitting and reducing our carbon footprint. • Carbon pricing. • Environmental taxation system. • Impact of fuel subsidies. <p><i>Digital</i></p>	<p><i>European Semester</i></p> <ul style="list-style-type: none"> • Embed a social imbalances framework into the European Semester Process. <p><i>Income Adequacy, Supports and Poverty Reduction</i></p> <ul style="list-style-type: none"> • Work at EU level towards implementation of recommendations of report of High-Level Group in relation to social protection. • Provision of sufficient income to enable people to live life with dignity. • Targeted measures for low income households needs to be part of the evolving policy response to the current experience of inflation. • Increase core social welfare rates by €20 per week to cover inflation costs as a move towards benchmarking social welfare rates. • Ensure policy seeks to ensure that new jobs have reasonable pay rates, and adequate resources are provided for the labour inspectorate. • Adopt policies to address the working poor issue including a reform the taxation system to make the two main income tax credits refundable. • Develop employment-friendly income tax policies which ensure that no unemployment traps exist. • By 2030, reduce: - the consistent poverty rate to 2%; the at-risk-of-poverty rate anchored in time to 8%; and the at-risk-of-poverty (only) rate to 7%. • To reduce the proportion of the population at risk of poverty and social exclusion to 14% in 2025 and to 10% by 2030.

Summary of information provided by Stakeholders for Ireland's National Reform Programme 2023

	<ul style="list-style-type: none"> • Digital access to public services, including good quality, affordable, reliable internet connection/broadband. • Digital risks to growing and ageing population. • Internet safety, including fraud, fake news, cyber-bullying. <p><i>Finance and Taxation</i></p> <ul style="list-style-type: none"> • Uncertainty in public finances and financial sectors caused by pandemic and war in Ukraine. • Pension reform. • Broadening of Ireland's tax base. • Government decisions to raise or reduce overall taxation revenue needs to be linked to the demands on its resources. • Large scale borrowing and future liabilities to both service and repay debt from COVID-19. • Fairer taxation measures including: <ul style="list-style-type: none"> -Tax Expenditures / Tax Reliefs -Minimum Effective Tax Rates for Higher Earners -Corporation Taxes -Site Value Tax -Second Homes -Empty Houses and Underdeveloped Land -Taxing Windfall Gains -Financial Transactions Tax -Carbon Taxes -Minimum Effective Tax Rates for Higher Earners. • Need for a transparent international corporate finance and corporate taxation system. • Need for development of a Site Value Tax/Land Rent Tax which would lead to more efficient land use within the structure of social, environmental and economic goals embodied in planning and other legislation. • Financial Transactions Tax. 	<ul style="list-style-type: none"> • To reduce by 2030 the consistent poverty rate of children to 2%; and the at-risk-of-poverty (only) rate to 7%. • To reduce the consistent poverty rate of lone parents to 4-6% and the at-risk-of-poverty (only) rate to 10-12%. • To reduce the consistent poverty rate of jobless households to 4-6% and the at-risk-of-poverty (only) rate to 10-12%. • To reduce the consistent poverty rate of people in social rented accommodation to 4-6% and the at-risk-of-poverty (only) rate to 10-12%. • Introduction of a robust social dialogue structure involving all stakeholders. <p><i>Employment and Skills</i></p> <ul style="list-style-type: none"> • Reskilling unemployed, particularly those with low education levels. • Low Pay Commission must provide credible solutions to labour market challenges. • Initiatives addressing childcare provision and affordability, retraining, family-friendly employment strategies and enhanced employment quality. • Establish a new programme targeting those who are very long-term unemployed (i.e., 5+ years). • Adopt policies to address the obstacles facing women when they return to the labour force, including care initiatives, employment flexibility and the provision of information and training. • Reduce impediments faced by people with a disability in achieving employment,
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

	<ul style="list-style-type: none"> • Protecting low-income households and rural dwellers from Carbon Tax measures. <p><i>SDGs</i></p> <ul style="list-style-type: none"> • Need for improvements towards meeting Ireland’s Sustainable Development Goals. 	<ul style="list-style-type: none"> • Facilitate the right to work of all asylum seekers and resource the improvement of the current system of processing asylum applications. <p><i>Community Supports</i></p> <ul style="list-style-type: none"> • Expand funded programmes supporting the community to meet the growing pressures throughout our society. <p><i>Carers and Unpaid Work</i></p> <ul style="list-style-type: none"> • Give greater recognition to the work carried out by carers and introduce policy reforms to reduce the financial and emotional pressures on carers. • Request the CSO to conduct an annual survey to discover the value of all unpaid work in the country (including community and voluntary work and work in the home). • Recognise that the term “work” is not synonymous with the concept of “paid employment”. Everybody has a right to work, i.e., to contribute to his or her own development and that of the community and the wider society. <p><i>Climate, Energy and Just Transition</i></p> <ul style="list-style-type: none"> • Retraining and support for those communities who will be most impacted by the loss of employment related to the move away from fossil fuels. • Support and investment in the circular economy with regional strategies and targets. • Investment in deep retrofitting of homes and community facilities.
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		<ul style="list-style-type: none"> • Provision of community energy advisors and community energy programmes. • Investment in renewable energy schemes. • Policies to eliminate energy poverty. • Investment in a quality, accessible and well-connected public transport network. • Review of fossil fuel subsidies. • Develop a national retrofitting strategy of sufficient scale. • Upgrade the national grid. <p><i>Tax</i></p> <ul style="list-style-type: none"> • Use revenues from carbon taxes to support households in energy poverty to improve energy efficiency. • Revenues generated from environmental taxation should be used to offset any regressive impacts. • Base taxation on the value they subtract by their use of common resources and align policy with targets. • New tax take target set on a per-capita basis; an approach to minimise some distortionary effects that have emerged in recent years. • Improve the ability of the Oireachtas to regularly review all of the tax expenditures in the Irish taxation system. • Raise the minimum effective tax rate so that it is in line with that faced by PAYE earners on equivalent high-income levels. • Minimum rate of corporation tax should be agreed within the EU and set below 2021 EU average headline rate (22%) but above existing Irish level. A
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		<p>headline rate of 17.5% and minimum effective rate of 10% seem appropriate.</p> <ul style="list-style-type: none"> • Introduce a site value tax. • An enhanced site value tax on underdeveloped land, such as abandoned urban centre sites and land-banks of zoned land on the edges of urban areas, levied at a rate of €2,000 per hectare (or part thereof) per annum. • Introduce an 80% windfall gain tax on re-zoned land. • Support European moves to introduce a Financial Transactions Tax (FTT) or Tobin Tax. <p><i>Infrastructure and Investment</i></p> <ul style="list-style-type: none"> • Sustainable local development should be a key policy issue on the local government agenda. • Services and infrastructure must be well-planned and capable of adapting to the changing needs of the population over time. <p><i>Digital Transition</i></p> <ul style="list-style-type: none"> • Adult and Community Education providers should be an integral part of the delivery of move in public services towards digital domain. • Develop programmes to enable internet users to critically analyse information and become “savvy, safe surfers. <p><i>Pensions</i></p> <ul style="list-style-type: none"> • Implementation of a universal state social welfare pension. <p><i>Housing</i></p>
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		<ul style="list-style-type: none"> • Encourage the right supply. • Increase affordability. • Build more social housing. • Homes, not hubs. • A lifecycle approach to housing delivery. • Long-term equity scheme to deal with mortgage arrears. • Increase access to Traveller accommodation, and address vacancy. • Open up procurement so that developers could come together to bid for materials and buy in bulk, reducing unit costs. • Investigate the use of “delivery labs” such as those used in some parts of the United States and Saudi Arabia which bring together all stakeholders. The Housing Commission could be expanded to seek to do this nationally, • Demand full transparency from developers through the development of a developer / builder register that requires them to publish costs. • Invest in new methodologies, such as modular homes; greater use of timber frame houses; and a reduction on the reliance on concrete. • Invest in Research and Development of new IT platforms to monitor materials and equipment productivity, assembling data in real-time and predicting issues before they arise, allowing them to be dealt with quicker. • Reconsider density, not as up, but as out. It is possible to have high density, low-medium rise. • Focus the apprenticeships provided for in Housing for All on new methodologies, so that there is a mix of
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Summary of information provided by Stakeholders for Ireland's National Reform Programme 2023

		<p>practical experience and class-based learning. Waive some or all construction levies for developers, conditional on the full waiver applying to house prices. This could begin in areas with greater increases in house prices - Dublin City, Fingal and the Border counties, or could be linked to Our Rural Future and incentivise building in towns and villages.</p> <ul style="list-style-type: none">• People purchasing second houses should have to pay full infrastructural costs.• An annual charge of €500 to cover benefits received by investment property companies for second homes.• A levy of €200 per month as punishment for those who own empty units and leave them vacant for over 6 months.
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Summary of information provided by Stakeholders for Ireland’s National Reform Programme 2023

<p>Society of St Vincent de Paul (SVP)</p>	<p><i>Poverty/Social Inclusion</i></p> <ul style="list-style-type: none"> • Post-Covid cost of living impacts on low-income households, including poverty and learning loss. • Delays in implementation of white paper on ending Direct Provision. • Gap between social welfare income and the cost of a Minimum Standard of Living leading to poverty increase. • The abolition of features of the One Parent Family payment has made it more difficult for some to access education and employment and has reduced income of those already in employment. • The Irish Action Plan in response to the Child Guarantee has failed to effectively link actions to its goals. • Rising housing costs are a driver of poverty and deprivation. • Challenges and costs around adult education and literacy. <p><i>Climate</i></p> <ul style="list-style-type: none"> • Tackling energy poverty and ensuring a just transition to a low carbon economy. 	<ul style="list-style-type: none"> • Embed Poverty-Proofing in Government policy, including all Departments producing an assessment of measures highlighting impacts of policy and budgetary decisions in their own areas. • Government should commit to benchmarking social welfare payments and minimum wage at an adequate level and in line with the cost of living. • Invest in quality public services to reach the Government’s poverty targets. • Build Inclusive Labour Markets and Support Parental Employment. • End Child Poverty and Implement the EU Child Guarantee, using the Department of the Taoiseach’s Child Poverty Unit as mechanism to do this. • Invest in Public, Affordable and Quality Childcare. • End the reliance on the private rented sector to meet social housing needs via a review of HAP and its interaction with the private rented sector. • Develop and resource a child and family specific homelessness strategy. • Ensure that low-income households are able to access education and training opportunities. • Provide financial support, tax reliefs, care support for children/elders for those in adult education. • Prioritise adults with a qualification less than QQI Level 4 for ETB programmes. • Set energy poverty targets and implement energy efficiency measures targeting those experiencing energy poverty in private rented accommodation. • Establish a scheme of Community Energy Advisors or a specialist Energy Consumer Agency to advocate for energy customers.
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		<ul style="list-style-type: none">• Include energy poverty reduction as a key pillar of National Retrofitting Plan.• Introduce minimum BER standards on a staggered basis to reach BER grade C by 2030 in commitment to retrofit 500,000 homes.• Ensure affordable public transport for those in poverty living rurally.
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