

GIVING WORKERS & FAMILIES A BREAK



A BUDGET TO TACKLE THE COST OF LIVING CRISIS



AG TABHAIRT SUAIMHNEAS DO OIBRITHE & TEAGHLAIGH

BUISÉAD LE DUL I NGLEIC AR AN GÉARCHÉIM COSTAS MAIREACHTÁLA





UACHTARÁN SHINN FÉIN
**Mary Lou
McDonald TD**



This is a budget for you and your family. A budget with the ambition and energy to fix housing and to tackle the soaring cost of living. Sinn Féin's priority is to ensure all our people can have a good and secure life. Our measures are about fairness, investing in vital public services, and raising the living standards of low- and middle-income workers. We are focused on what really matters. We are backing the people of Ireland. We are backing real change.



A Sinn Féin Government would support households through the winter months by reducing electricity prices, rolling out cost of living payments to assist with other energy costs and protecting the most vulnerable. In 2023, we would deliver an income tax package put money back in people's pockets, reduce the cost of fuel, support renters and shield lower and middle-income households from the impact of inflation. Sinn Féin would give workers and families a break.



SINN FÉIN FINANCE
SPOKESPERSON
**Pearse
Doherty TD**



SINN FÉIN SPOKESPERSON ON
PUBLIC EXPENDITURE AND
REFORM
**Mairéad
Farrell TD**



The energy crisis has taken hold when households already faced persistent failures in housing, health and childcare. A Sinn Féin Government would cut childcare fees and reduce rents. We would tackle the housing crisis by delivering genuinely affordable homes, and we would put dignity, respect and fairness at the heart of our healthcare service. We would implement a fair plan to tackle climate change, providing affordable alternatives for households rather than imposing punitive taxes. Our plan would give workers and families a break.

CONTENTS

INTRODUCTION GIVING WORKERS & FAMILIES A BREAK	7
RÉAMHRÁ AG TABHAIRT SUAIMHNEAS DO OIBRITHE & TEAGHLAIGH	10
PART 1 – EMERGENCY COST OF LIVING PACKAGE FOR 2022	13
PART 2 – BUDGET 2023 SELECTED ISSUES	19
▶ <u>Cost of living</u>	<u>20</u>
▶ <u>Housing</u>	<u>21</u>
▶ <u>Health</u>	<u>22</u>
▶ <u>Childcare</u>	<u>24</u>
▶ <u>Disability</u>	<u>25</u>
▶ <u>Climate</u>	<u>26</u>
▶ <u>Planning for Irish Unity</u>	<u>28</u>
PART 3 – BUDGET 2023 EXPENDITURE PROPOSALS	29
▶ <u>Department of Agriculture, Food and the Marine</u>	<u>30</u>
▶ <u>Department of Children, Equality, Disability, Integration and Youth</u>	<u>31</u>
▶ <u>Department of Defence</u>	<u>31</u>
▶ <u>Department of Education</u>	<u>32</u>
▶ <u>Department of Enterprise, Trade and Employment</u>	<u>33</u>
▶ <u>Department of Environment, Climate, and Communications Networks</u>	<u>34</u>
▶ <u>Department of Foreign Affairs</u>	<u>35</u>
▶ <u>Department of Further and Higher Education</u>	<u>35</u>
▶ <u>Department of Health</u>	<u>36</u>
▶ <u>Department of Housing, Local Government and Heritage</u>	<u>37</u>
▶ <u>Department of Justice</u>	<u>38</u>
▶ <u>Department of Public Expenditure</u>	<u>39</u>
▶ <u>Department of Rural Community and Development</u>	<u>40</u>
▶ <u>Department of Social Protection</u>	<u>41</u>
▶ <u>Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media</u>	<u>42</u>
▶ <u>Department of Transport</u>	<u>43</u>
PART 4 – FINANCE PROPOSALS	45



GIVING WORKERS & FAMILIES A BREAK

A BUDGET TO TACKLE THE COST OF LIVING CRISIS

In Budget 2023 there must one clear priority. We must give workers and families a break in the face of an unprecedented cost of living crisis. No one should be heading into this winter concerned about whether they will be able to heat their homes or feed their children. Families should not be falling into debt to pay energy bills.

The government has been too slow to act. Their response has been inadequate and piecemeal. The crisis which we are now facing is compounded by the government's failure to tackle housing costs, rents and childcare costs.

Budget 2023 needs to give those on low and middle incomes relief from the rising cost of living, in particular soaring energy prices. Addressing the high costs of rents and childcare is also essential if we are to lift the burden from people who are facing into the winter already struggling to make ends meet. To deal with the rising cost of energy and to meet our climate targets we must facilitate those on low and middle incomes to retrofit their homes. The government's new Retrofit scheme fails because it favours those who are better off. It's time for a new retrofit scheme that prioritises those on low and middle incomes.

We need a Budget that will bring real relief right now and also give households the breathing space they will badly need next year. We need a Sinn Féin Budget.

OUR PRIORITIES INCLUDE:

- ▶ An Emergency Cost of Living Package that will:
 - cut household electricity bills and cap them at 2021 levels,
 - provide financial support towards other energy bills,
 - take further action to reduce petrol and diesel prices at the pump and
 - save jobs by helping businesses with rising energy costs
- ▶ Putting one months rent back into renters' pockets, banning rent increases and delivering 20,000 social and affordable homes
- ▶ Reducing childcare fees for parents by two thirds
- ▶ Cutting USC to increase the take home pay of workers in a fair manner
- ▶ Increasing social welfare rates and guaranteeing the right to retire on a pension at 65
- ▶ Reducing the cost of healthcare, tackling waiting lists and training a larger health workforce
- ▶ Ensuring that people with disabilities and those who care for them are no longer treated as an afterthought
- ▶ Tackling climate change with a new retrofit programme and the acceleration of renewables in pursuit of energy security and affordability
- ▶ Planning for a United Ireland

The upcoming budget will take place in the context of high inflation, a cost-of-living crisis and economic uncertainty.

The global economic recovery following the pandemic has been hindered by high inflation, an energy crisis driven by the war in Ukraine, and persisting supply-chain disruptions.

Domestically, there has been inadequate action to address high inflation and its impact has worsened living conditions and increased hardship. To date, the Government's response to support households and businesses from the increases in energy costs has been among the weakest in the European Union, while Government opposition to reform of the wholesale energy market has facilitated high energy prices for consumers and windfall profits for energy companies.

High inflation has taken hold at a time when workers and families were already contending with persistent Government policy failures in areas such as housing, health and childcare provision.

Sinn Féin's budgetary strategy is built on the primary objective of supporting households through the cost-of-living crisis, while supporting employment, delivering affordable housing, and fixing our broken health system.

This strategy is underpinned by a credible fiscal plan, delivering sustainable increases in core expenditure to meet the needs of our society, together with temporary measures in response to high inflation, humanitarian support for refugees arriving from Ukraine, Brexit and COVID-19.

This plan will also ensure sustainable and resilient public finances, allowing for a dynamic and flexible response to the cost-of-living crisis in the time ahead.

At the time of Budget 2022, a deficit of more than €8 billion was expected for this year. The Fiscal Council now project a surplus of €4.5 billion, an improvement in the fiscal position of more than €12 billion.

Sinn Féin is proposing an Emergency Cost of Living Package to support workers, families, and businesses for the remainder of 2022. Government measures to date have been wholly inadequate and deaf to the struggles that citizens are facing. This package would amount to €4.1 billion and is set out in Part 1 of this document.

For 2023, Sinn Féin are proposing a net budget package of €9.4 billion.

This includes pre-committed expenditure of €3 billion related to existing levels of services, demographics, existing public sector pay agreements and non-pay inflation and the National Development Plan. It will also provide for an expenditure package of €6.1 billion in core expenditure for new measures and €0.9 billion in non-core temporary measures in response to the cost-of living crisis.

This increase in core expenditure includes €3.7 billion in current spending, partially funded by additional tax revenue of €2.2 billion to ensure increases in day-to-day spending are put on a sustainable footing, and €2.9 billion in capital investment to deliver affordable housing at scale, increase hospital capacity, retrofit homes and accelerate our transition to a low-carbon economy.

Provision is also made, consistent with the Summer Economic Statement, for a non-core expenditure provision of €4.5 billion. This will providing funding for COVID-19 expenditure, Brexit, Mother and Baby Homes Redress and the response to the Ukrainian refugee crisis, including pressures it has placed on student accommodation.

A tax package will also be provided of €1.5 billion, including €0.2 billion in temporary tax measures.

Sinn Féin's plan will support households through the cost-of-living crisis, respond to the needs of our citizens and put the public finances on a sustainable path.

BUDGETARY STRATEGY		(€billion)
	Net Budget Package (a)+(f)	9.4
(a)	Expenditure Pre-Committed:	3.0:
	- ELS	2.2
	- NDP	0.8
(b)	Expenditure New Measures:	7.0:
	- Core	6.1
	- Non-Core	0.9
(c)	Taxation New Measures:	1.5:
	- Core	1.3
	- Non-Core	0.2
(d)	Taxation Revenue	2.2
(e)	Net Revenue (d)-(c)	0.6
(f)	Net Expenditure New Measures (b)-(e)	6.4
(g)	General Government Balance	-0.2
(h)	General Government Balance (excluding Non-Core)	1.0

* some numbers may not add due to rounding.

AG TABHAIRT SUAIMHNEAS DO OIBRITHE & TEAGHLAIGH

BUISÉAD LE DUL I NGLEIC AR AN GÉARCHÉIM COSTAS MAIREACHTÁLA

Níor mhór go mbeadh aon tosaíocht soiléir amháin i mbuiséad 2023. Caithfidh muid faoiseamh a thabhairt d'oibrithe agus do theaghlaigh i gcomhthéacs na géarchéime gan sampla atá buailte linn i dtaobh chostas maireachtála. Níor cheart go mbeadh éinne ag tabhairt aghaidh ar an ngeimhreadh seo agus é ina ábhar imní acu an mbeidh ar a gcumas an teach a choinneáil te nó a gcuid gasúr a bheathú. Níor cheart go mbeadh teaghlaigh báite i bhfiacha de bharr bhíllí fuinnimh.

Is go rí-mhall atá bearta á gcur i bhfeidhm ag an rialtais go dtí seo. Is ionann a bhfreagra agus cur chuige lochtach a thugann faoin ngéarchéim píosa ar pháosa. Is measa an ghéarchéim í de bharr theip ghlan an rialtais dul i ngleic le costais tithíochta, cíosa agus costais chúram leanaí.

Caithfidh Buiséad 2023 faoiseamh a thabhairt dóibh sin ar ioncam íseal agus ar mheánioncaim ó chostais mhaireachtála atá ag ardú as cuimse, praghasanna fuinnimh ach go háirithe. Is gá, chomh maith, dul i ngleic le costais arda cíosa agus cúram leanaí má táthar chun an t-ualach a bhaint de dhaoine atá ag tabhairt aghaidh ar an ngeimhreadh agus iad faoi bhrú cheana féin ag iarraidh cinntiú go mbíonn caitheamh is fáil acu.

Caithfear cabhrú le daoine ar ioncam íseal agus ar mheánioncaim a gcuid tithe a iarfheistiú má táthar chun dul i ngleic le costais fuinnimh atá ag dul in airde agus chun ár gcuid spriocanna aeráide a bhaint amach. Cliseann ar phlean nua iarfheistithe an rialtais sa méid is go dtugann sé tús áite dóibh sin atá ag déanamh go maith cheana. Is mithid scéim nua iarfheistithe a thugann tús áite do dhaoine ar ioncam íseal agus ar mheánioncaim.

Tá Buiséad de dhíth orainn a thabharfaidh fíorfhaoiseamh anois díreach agus a thabharfaidh an spás anáilithe do theaghlaigh, spás a bheidh de dhíth orthu go géar an bhliain seo chugainn. Tá Buiséad Shinn Féin ag teastáil uainn.

ÁIRÍTEAR LENÁR DTOSAÍOCHTAÍ:

- ▶ **Pacáiste Costas Maireachtála Éigeandála a dhéanfaidh:**
 - billí leictreachais tí a ghearradh agus teorainn a chur leo ag leibhéal 2021,
 - tacaíocht airgeadais a sholáthar do bhíllí fuinnimh eile,
 - tuilleadh beart a dhéanamh chun praghsanna peitрил agus díosail ag an gcaidéal a laghdú agus
 - postanna a chosaint as tacaíocht a thabhairt do ghnólachtaí le costais fuinnimh atá ag ardú
- ▶ cíos míosa a chur ar ais i bpócaí cíosóirí, cosc a chur ar arduithe cíosa agus 20,000 teach sóisialta agus inacmhainne a sholáthar.
- ▶ Táillí cúram leanaí do thuismitheoirí a laghdú dhá thrian
- ▶ an Muirear Sóisialta Uilíoch (USC) a ghearradh chun an pá a thugann oibrithe abhaile leo a mhéadú ar bhealach cothrom
- ▶ Rátaí leasa shóisialaigh a ardú agus an ceart chun scoir ar phinsean ag 65 a chinntiú
- ▶ Costas cúram sláinte a laghdú, dul i ngleic le liostaí feithimh agus lucht oibre sláinte níos mó a oiliúint
- ▶ A chinntiú nach gcaitear le daoine faoi mhíchumas agus leo siúd a thugann aire dóibh mar iarmhachnamh a thuilleadh
- ▶ Dul i ngleic le hathrú aeráide le clár nua iarfheistithe agus le luasghéarú ar fhuinneamh in-athnuaite ar mhaithe le slándáil agus inacmhainneacht fuinnimh
- ▶ Pleanáil d'Éirinn Aontaithe

Déanfar Buiséad a fhógairt i gcomhthéacs leibhéal ard boilscithe, géarchéim i dtaobh chostas maireachtála agus easpa cinnteacht gheilleagrach.

Cuireadh bac ar an téarnamh geilleagrach domhanda tar éis na paidéime de bharr boilsciú ard, géarchéim fuinnimh a bhí á thiomáint ag an gcogadh san Úcráin agus cur isteach leanúnach sa slabhra soláthair.

Sa mbaile, níor leor cur chuige an rialtais chun dul i ngleic le boilsciú ard agus is measa iad cúinsí maireachtála agus an cruatan dá bharr. Go dtí seo tá freagra an rialtais maidir le tacaíocht a thabhairt do theaghlaigh agus do ghnólachtaí ón méadú i gcostais fuinnimh ar na ceanna is laige in Aontas na hEorpa. Ó tharla an rialtas ag seasamh i gcoinne athchóiriú a dhéanamh ar an margadh fuinnimh freisin, tá praghasanna arda fuinnimh do chustaiméirí agus borradh mór faoin mbrabach atá na comhlachtaí fuinnimh ag déanamh.

Bhuail boilsciú ard muid tráth a raibh oibríthe agus teaghlaigh ag streachailt cheana le teip sheasmhach bheartas an rialtais i leith cúrsaí tithíochta, sláinte agus cúram leanaí.

Tá straitéis bhuiséid Shinn Féin bunaithe ar an bpríomh-chuspóir go dtabharfaí tacaíocht do theaghlaigh tríd an ngéarchéim i leith chostas maireachtála agus fostaíocht á cothú, tithíocht ar phraghas réasúnta á cur ar fáil agus an córas lochtach sláinte á chur ina cheart.

Tá plean stuama fioscach ina bhunchloch ag an straitéis seo d'fhonn méadú inbhuanaithe i gcroí-chaiteachas a sholáthar chun freastal ar riachtanais an phobail, bearta sealadacha mar fhreagra ar an mboilsciú ard, tacaíocht dhaonnúil do theifigh ón Úcráin, an Breatimeacht agus Cóibhid-19.

Cinntoidh an plean seo freisin go mbíonn an t-airgeadas poiblí inbhuanaithe agus láidir, ag éascú cur chuige solúbtha fuinniúil don ghéarchéim i leith chostas maireachtála san am atá amach romhainn.

Aimsir an bhuiséid i 2022, rinneadh réamh-mheastachán go mbeadh easnamh de os cionn €8 billiún i mbliana ar taifead ag an Rialtas. Tá barrachas de €4.5 billiún tuartha anois ag an gComhairle Fioscach anois, is ionann sin agus feabhas de os cionn €12 billiún ar an seasamh fioscach.

Tá Pacáiste Éigeandála Costais Mhaireachtála á mholadh ag Sinn Féin chun tacú le hoibríthe, teaghlaigh agus gnólachtaí don chuid eile de 2022. Tá bearta an Rialtais go dtí seo easnamhach agus tugann siad cluas bodhar don bhrú agus cruatan atá ar shaoránaigh. Cosnóidh an Pacáiste atá leagtha amach againn i gCuid 1 den cháipéis seo €4.1 billiún.

Do 2023, tá Sinn Féin ag moladh glan-phacáiste buiséid de €9.4 billiún.

Cuimsíonn sé seo €3 billiún de chaiteachas réamh-tiomanta chun na leibhéal reatha seirbhísí a choinneáil, soláthar a dhéanamh d'athrú déimeagrafach agus do chomhaontuithe pá poiblí ar glacadh leo cheana a sholáthar agus an Plean Forbartha Náisiúnta. Ina theannta sin, cuirfidh sé pacáiste caiteachais €6.1 billiún de chroí-chaiteachas ar fáil do bhearta nua agus €0.9 billiún (nach croí-chaiteachas é) i mbearta sealadacha mar fhreagra ar an ngéarchéim i gcostas maireachtála.

Mar chuid den mhéadú seo i gcroí-chaiteachas tá €3.7 billiún i gcaiteachas reatha páirtmhaoinithe ag €2.2 billiún de theacht isteach cánach breise le méaduithe ar bhuanchaiteachas a chur ar bhonn níos inbhuanaithe mar aon le €2.9 billiún in infheistiúocht chaipitil le tithíocht ar phraghas réasúnta a sholáthar, cumas na n-ospidéal a mhéadú, tithe a iarfheistiú agus luas a ghéarú faoin aistriú go geilleagar carbón-íseal.

Déantar caiteachas neamh-lárnach de €4.5 billiún a leithdháileadh chomh maith, de réir mar atá i Ráiteas Geilleagrach an tSamhraidh. Chuirfeadh sé seo maoiniú ar fáil do chaiteachas a bhaineann le Cóibhid, Breatimeacht, Sásamh maidir leis na Tithe Máthair agus Leanbh agus an freagra do Ghéarchéim na nDídeanaithe ón Úcráin, lena n-áirítear an brú a chuireann sé seo ar chóiríocht mac léinn.

Chuirfí pacáiste cánach de €1.5 billiún ar fáil freisin, le €0.2 billiún i mbearta sealadacha cánach.

Thabharfadh plean Shinn Féin tacaíocht do theaghlaigh tríd an ngéarchéim i gcostas maireachtála, dhéanfadh sé freastal ar riachtanais na saoránach agus chuirfeadh sé bonn níos inbhuanaithe faoin argeadas poiblí.

	STRAITÉIS BHUISÉID	(€billiún)
	Glan-Phacáiste Buiséid (a)+(f)	9.4
(a)	Caiteachas Réamh-Thiomanta:	3.0:
	- ELS	2.2
	- Plean Náisiúnta Forbartha	0.8
(b)	Caiteachas Bearta Nua:	7.0:
	- Croí	6.1
	- Neamh-Chroí	0.9
(c)	Cáin Bearta Nua:	1.5:
	- Core	1.3
	- Neamh-Chroí	0.2
(d)	Ioncam Cánach	2.2
(e)	Glan-Ioncam (d)-(c)	0.6
(f)	Glan-Chaiteachas Bearta Nua (b)-(e)	6.4
(g)	Iarmhéid Ginearálta Rialtais	-0.2
(h)	Iarmhéid Ginearálta Rialtais (Neamh-Chroí as an áireamh)	1.0

* uimhreacha áirithe a shuimiú de bharr iad a bheith slánaithe.

PART 1

EMERGENCY COST OF LIVING PACKAGE FOR 2022

In a climate of such great uncertainty, Government should offer worried households a small number of basic certainties.

A Sinn Féin Government would use this opportunity to assure householders firstly their electricity bills will be reduced and capped back to 2021 levels and secondly that they will not rise this winter.

SINN FÉIN'S PRIORITY COST OF LIVING MEASURES FOR 2022:

✔ *Cut household electricity bills to summer 2021 levels and keep them there*

This would be achieved by reducing the price that electricity suppliers can charge householders and keeping them at pre-crisis levels until the end of February. This price reduction would provide certainty to households this winter. Under our proposal the state would compensate electricity suppliers for the difference between summer 2021 rates and the wholesale price that the suppliers themselves must pay to electricity generators. We would task the Commission for the Regulation of Utilities (CRU) with the management of this compensation scheme.

We would allocate €1.6 billion for this measure, €900 million in 2022 and €700 million for January and February 2023. Our cost projections are based on average annual electricity bills and CSO data on electricity usage in the winter months. It covers the price increases that have been signalled already and includes a further buffer of €230 million in case wholesale prices rise further during the winter.

In addition in keeping with the European Commission proposals, we propose to reduce and cap the prices of non-gas electricity generators, primarily wind generators, which would put an end to their excess profits and further limit the amount of funding required from the Exchequer to compensate suppliers. We also support the introduction of a windfall tax on energy companies to stop them exploiting the crisis at the expense of workers and families.

✔ *Cash payments to assist with other energy bills*

Cost of Living Payments would be paid to adults through Revenue and the Department of Social Protection to provide significant and targeted support, with payments ranging from €500 to €100, based on individual income (whether this comes from work or social welfare). The lower your individual income, the bigger your cash payment. For example, an individual with income of less than €21,300 would receive a payment of €500, an individual with income of €40,000 would receive a payment of €300. Individuals with income above €70,000 would not receive a payment. This financial support would help households with the higher cost of living this winter. This measure would cost an estimated €1.5 billion.

✔ *Double Child Benefit payment*

The more people in your house, the more energy you must use. An extra child benefit payment worth €140 per child would be paid on the 4th of October. This measure will cost €170.4 million.

✔ **More help with petrol, diesel, home heating oil, electricity, and gas**

The taxes charged by Government at the pumps should be reduced to the greatest extent permissible.* Excise on petrol and diesel should be reduced by an extra 13 cents and 9 cents per litre respectively until the end of 2022. Households who depend on home heating oil have been given zero support to date by Government despite skyrocketing costs – the excise duty on it should be removed, which would reduce the cost of a 1,000 litre fill by €118. Reduced rates of VAT applying to electricity and gas should be extended to the end of the year. The combined cost of these measures is €323.9 million.

* This would involve the temporary suspension of the diesel rebate scheme, with the reduced rates of excise applied ensuring that qualifying operators receive the equivalent benefit of diesel rebate scheme.

✔ **No Carbon Tax increase**

The Government plan to increase the carbon tax on motor fuels on 12th October this hike must not proceed. This will cost €19.3 million.

✔ **Increase Fuel Allowance and extend it to more people**

Increase the weekly payment by €5 and open the payment to families who are in work on low incomes. This will cost €40.3 million.

✔ **Help people who are in arrears on their energy bills already**

We would establish a €15 million Discretionary Debt Utility Fund to be run by community welfare officers.

✔ **Christmas bonus for social welfare recipients**

This is a double payment of the normal weekly amount, which will differ depending on what scheme you are on and how many dependents you have. This would cost €333 million.

✔ **Increase weekly social welfare and pension rates by €15**

Increase the rates of working age and pension payments by €15 from 3rd of October at a cost of €279 million to the end of the year.

✔ **Introduce tax relief for renters**

We propose putting a month's rent back into renters' pockets and the measure should be introduced now on a pro-rata basis, costing €75.7 million for the remainder of the year.

✔ **Slash childcare fees**

Cut childcare fees by two thirds. A one third cut immediately followed by a further cut next year. Full-time childcare fees currently average at €810 per month per child and are even higher in parts of Dublin. Our plan could result in a cut of over €6,500 to a parent's annual childcare fees, depending on the age and location of their child, at a cost of €34.4 million this year.

✔ **Reduce student fees by €1,000**

Sinn Féin has long committed to abolish student fees. We would begin by making an immediate reduction of €1,000 to the student contribution charge. Many students, especially those from lower income households, pay their fees incrementally and would therefore gain the benefit of this pressure being lifted from them straightaway. Others, who have already paid, may experience a delay but we would expect the colleges to work with their students to ensure refunds are issued as promptly as possible. This measure would cost €85.4 million.

✔ **Give patients relief from healthcare charges**

Out-of-pocket charges for healthcare have been putting pressure on patients for many years. This is felt all the more acutely now in the context of so many rising costs for households. As part of our emergency package, we propose abolishing prescription charges, reducing the drugs payment scheme threshold to €70 and halving hospital inpatient charges at a cost of €23 million.

✔ **Extend the 20% transport fare reduction to commercial operators**

We would extend the 20% fare reduction currently in place for all PSO public transport providers until 31st December 2022 to commercial bus operators (CBOs). This is to ensure that more customers can avail of a 20% fare reduction to help ease the pressure of the cost of living crisis at a cost of €6 million in 2022.

✔ **Save jobs and livelihoods by supporting businesses with rising energy bills**

Shops, cafes, pubs, and other small and family-run businesses, are facing energy price hikes that threaten them with closure - risking livelihoods and jobs as a result. We propose a scheme for businesses, similar to one in Luxembourg, whereby a portion of a qualifying business' energy bills increase will be covered by the state with appropriate limits. This €500 million scheme would be targeted and tailored according to an agreement between employers' representatives and trade unions to ensure that the criteria for access and levels of support extended maximise the protection of jobs. Support would be available until the end of February, at which point it would be reviewed. The cost in 2022 would be €300 million.

Introduce a €2 billion Energy Support Loan Scheme managed by the Strategic Banking Corporation of Ireland and lent through the commercial banking sector, similar to the Covid-19 Credit Guarantee. Loans would be zero interest with no repayments for the first 12 months and with affordable rates of interest thereafter.

Businesses would also be supported through our proposals for petrol, diesel and home heating oil outlined earlier in this section.

✔ **Increase emergency supports for farmers**

We propose increasing funding by €30 million this year to provide emergency supports for the agricultural sector to maximise European Crisis Reserve Co-Financing.

FUNDING OUR EMERGENCY COST OF LIVING PACKAGE FOR 2022

At the time of Budget 2022, a deficit of more than €8 billion was expected for this year. The Fiscal Council now expect a surplus of €4.5 billion, an improvement in the fiscal position of more than €12 billion. Furthermore, the Fiscal Council have noted that €2.5 billion of non-core expenditure earmarked for 2022 remains unallocated. This puts the State in a strong position to support households and businesses.

Sinn Féin's plan to support workers and families this winter would cost €4.1 billion in 2022 and result in a modest surplus this year, allowing for a dynamic and flexible response to the cost of living crisis in the time ahead.

This crisis demands fiscal intervention but also supply-side reform. Both go hand in hand. Our energy market is broken – the price electricity generators are paid is not based on the cost of production but the cost of gas, hiking prices for suppliers and bills for consumers, and securing windfall profits for energy companies.

Sinn Féin has for months argued that this broken market be reformed, breaking the link between gas and electricity prices, and imposing windfall taxes on energy companies that are enjoying obscene profits. These reforms would reduce bills for households and costs for the Exchequer. For months, the Government has opposed these reforms, domestically and at a European level, inflating electricity prices and household bills. These reforms must now be implemented.



PART 2

BUDGET 2023 SELECTED ISSUES

*Costs relate to 2023 unless otherwise specified.

COST OF LIVING

Sinn Féin knows that no Government can protect everybody fully from every price increase, but we believe that more can and should be done by Government. And more would be done by a Sinn Féin Government.

Households are under serious pressure with the cost of living crisis, and ordinary workers and families need a break from these spiralling costs.

The cost of household energy has rocketed, with more than 50 different price increase announcements from Irish energy suppliers over the past 18 months. Average annual electricity bills have risen by some €1,200 since summer 2021.

A Red C poll earlier this year found that 37 percent of people have cut back on essential heating and electricity use and 17 percent have cut back on other essentials such as food. The Society of St Vincent de Paul saw a 49 percent increase in the number of requests for help with energy costs in February 2022, compared to the same period last year. And energy poverty projections from the ESRI in July 2022 indicated that almost 70 percent of people could be plunged into energy poverty.

Some of the cost of living pressures faced by the public are driven by factors outside of the Government's own hands e.g. war in Ukraine, Brexit, global supply disruptions. However, other factors heaping ongoing pressure on households pre-date the war, and are entirely of the Government parties' own making e.g. house prices, rents and childcare fees.

All of these pressures must be responded to by Budget 2023 and serious headway must be made towards making basic essentials affordable for workers and families next year.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ Putting one month's rent back into renters' pockets and ban rent increases for three years - **cost €302.9 million**
- ▶ Cutting electricity bills back to summer 2021 levels and keeping them there until the end of February 2023. For details see page 14 – **cost €700 million in 2023**
- ▶ Cutting childcare fees for parents by two thirds - **cost €179 million**
- ▶ Increasing the minimum wage by €1.40
- ▶ Cutting USC to give workers back €300 – **cost €629 million**
- ▶ Increasing working age weekly social welfare rates by €17.50, pensions by €15 and €17.50 for those living alone, disability-related payments by €20, increases for qualified children by €5 and €3 for over 12s and under-12s respectively – **cost €1.29 billion**
- ▶ Abolish student fees commencing with a reduction of €1000 and increase SUSI maintenance grants by 25 percent compared to 2020/21 levels - **cost €57.7 million**
- ▶ Support businesses with rising energy costs through a combination of subsidies and loans – **cost €225 million additional Exchequer funding in 2023**

HOUSING

Sinn Féin will fix our broken housing system. Fianna Fáil and Fine Gael's policies made the housing crisis, and their vested interests and choices are making it worse. A change of Government is needed to unravel and reverse decades of bad housing policy.

A Sinn Féin Government is needed to deliver 20,000 public homes next year to meet social and affordable housing need, to ban rent increases for all existing and new tenancies and to put a month's rent back in every private renter's pocket with a refundable tax credit.

In the last two years, rents have increased by 15 percent and house prices by 20 percent. A new rental in Dublin is now more than €2,000 per month.

An entire generation is locked out of home ownership. The number of young people forced to live with their parents because of the high cost of housing is remarkably high.

Since the Government ended the ban on evictions in April 2021, homelessness has increased by 30 percent, pensioner homelessness has increased by 27 percent and, shockingly, child homelessness has jumped by 43 percent.

Meanwhile, despite the reality that Ireland is a wealthy country and the existence of tens of thousands of vacant properties, delivery of social and affordable housing continues to lag way behind demand and the Government's targets are simply too low.

Sinn Féin would increase the government's 2023 targets of 12,600 social and affordable homes, by allocating the additional funding necessary to deliver an extra 7,400 homes. We provide for 2,900 social homes, 2,250 affordable cost rental homes and 2,250 affordable homes for purchase above the Government's targets.

We would deliver on our target of 20,000 public homes through a combination of greater use of vacant and derelict properties, accelerating existing public housing delivery, use of turnkey pre-purchased developments for affordable housing and the use of new low carbon building technologies.

Table 1: Overall public housing provision

Housing type	Government targets	Sinn Féin additional targets	Total output	Cost of additional targets
Social	9,100	2,900	12,000	€659,100,000
Affordable	3,500	4,500	8,000	€424,730,000
Total	12,600	7,400	20,000	€1,083,830,000*

* cost additional €1.08 billion voted capital expenditure but €1.48 billion general government expenditure. Approved Housing Bodies (AHBs) are classified in the General Government sector by Eurostat therefore all AHB expenditure including monies from their own borrowings or revenue is classified as general government expenditure and we factor this expenditure into the calculation of our general government balance. 2,250 of our proposed additional affordable cost rental homes would be 30% funded by Voted Capital and 70% funded by AHBs. Note also, our capital funding allocation for housing specified here is additional to pre-committed capital funding for housing contained in the National Development Plan which relates to government targets.

We know that it takes time to build homes, but renters cannot wait for relief any longer. Action to reduce rents is needed now and only a Sinn Féin Government would deliver this.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ Delivering 20,000 social and affordable homes - cost additional €1.08 billion voted capital expenditure, €1.48 billion general Government expenditure
- ▶ Put one month's rent back into renters' pockets and ban increases for three years - cost €302.9 million

HEALTH

Sinn Féin would reset relations between the public, healthcare workers, and the State to place dignity, respect, and fairness at the heart of healthcare.

The cost of living crisis is compounding the health crisis. The burden of healthcare on households, including visits to GPs, cost of hospital stays, and prescriptions is felt all the more heavily when energy and food bills, rents and mortgages are rocketing. The lack of affordable housing is also a major barrier to the recruitment and retention of staff in our health system.

The crisis in healthcare shares similar causes with the housing crisis. Both are a result of a failure in planning and a failed ideology which has damaged public services.

The Sláintecare consensus has failed to deliver meaningful change for workers and families because it is a myth. There is no consensus. The current Government parties have failed to implement Sláintecare because they do not believe in it. They view healthcare as a privilege for those who can afford it not as an equal right for everybody.

This is holding up the radical change needed to deliver universal healthcare with free GP care and short waiting times.

Sinn Féin's priority in health is to deliver an Irish National Health Service which ends the two-tier health system and delivers timely health and social care on the basis of need, not ability to pay.

We would significantly cut out-of-pocket costs for healthcare from inpatient charges to prescription drug costs. We would make immediate expansions and investment in GP access and primary care staffing.

We would plan on a multi-annual basis to deliver a universal health service within 10 years. That will require substantial investment in hospital capacity, community capacity, primary care capacity, digital transformation, specialist services, and training the future health workforce.

In 2023, a Sinn Féin Government would invest more than €1.1 billion in new measures towards an Irish National Health Service. This is comprised of an additional €657.8 million for current expenditure measures and €461.7 million in capital or one-off spending.

This €1.1bn is for new measures over and above provision for outstanding Budget 2021 and Budget 2022 measures, NDP commitments, and other pre-committed expenditure items relating to pay including the latest deal currently under consideration by the trade unions, demographics, carryover, ELS, and other non-pay pressures.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ Funding an expansion of GP Visit Card eligibility to provide free GP care for additional 300,000 people - **cost €40 million**
- ▶ Reducing other costs of healthcare by capping monthly drugs payments at €70, abolishing prescription charges, removing inpatient charges over two years, and reducing and capping car parking charges for patients - **cost €94.8 million**
- ▶ Expanding acute hospital capacity including more than 500 hospital beds, 37 critical care beds, a 10 percent expansion of theatre capacity, and 150,000 diagnostic scans - **cost €313 million**
- ▶ Establishing a clear, multi-annual strategic workforce plan across the health and higher education sector to expand healthcare degree places by 1,500; increase medical specialist training places by 10 percent; expand GP training places by 20 percent; and expand training places for advanced practice and specialist nursing as well as clinical, counselling, and educational psychology – **cost €21.8 million (Health) and €9.3 million (Further and Higher Education)**
- ▶ Investing in a significant expansion of mental health services to deliver early intervention, out of hours, and emergency services – **cost €81.6 million**
- ▶ Funding the recommendations of the Disability Capacity Review out to 2032 - **cost €152.7 million**
- ▶ Through these measures, expanding the healthcare workforce across primary, community, and acute care by 5,000 workers next year

CHILDCARE

Sinn Féin would cut childcare fees by two thirds putting money back into the pockets of hard-pressed families.

The rising prices of some things are outside of Government control, however, the sky-high prices of others, like childcare, are of their own making.

Delivering affordable childcare should be an urgent priority for Government because it is one area where immediate action could be taken to tackle the cost of living crisis. Unfortunately, the Government has previously made glossy announcements for childcare which have only served to disappoint families as they fail time and time again to deliver fairer fees. It is time to deliver real change for families.

Sinn Féin's proposals will deliver affordable, good quality childcare, well paid careers for highly qualified professionals and sustainable services.

We would cut childcare fees by two thirds to make childcare affordable for parents. This can be done.

Parents are currently spending approximately €400 million on childcare fees. We would provide two thirds of this (€270 million) in additional public investment on condition providers reduce fees for parents by two thirds – one third in 2022 and one third next year.

Reducing parents' fees by one third for the remainder of this year would cost €34 million as outlined in Part 1 of this document. The full cost of this one third reduction would be €134 million for 2023. However, we propose a second one third fee reduction in September of 2023 which would cost a further €45 million. The annual cost of a full year of the two thirds reduction is €270.

We would offer childcare facilities the option of entering a scheme where the state provides additional funding to cover some of the costs currently covered by parents' fees, such as wages or overheads. In return, providers would reduce fees for parents by two thirds over the next two years. This would be guaranteed under legislation.

This would make a real difference for families' finances and ensure they get a much-needed break from the cost of living crisis. Full-time childcare fees are on average €810 per month per child and even higher in parts of Dublin. For example, for an 18-month-old child in creche full-time in Dublin, our measures would reduce their fees by €6,639 per annum.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ **Cutting childcare fees for parents by two thirds - cost €179 million in 2023, full year cost €270 million**

DISABILITY

Sinn Féin believe that a special focus from all of Government is needed to ensure that people with disabilities are not further disadvantaged by the cost of living crisis. We are also fully committed to implementing the recommendations of the Disability Capacity Review 2021-2032 to address unmet need and demographic change over the next decade.

We would also use the opportunity of this Budget to begin to address pre-existing scandals and shortcomings in provision.

Significant and sustained public investment is needed to address unacceptably long waiting times faced by children who need assessments and therapy interventions, insufficient numbers of places in schools for children with special educational needs, persistently low levels of employment amongst people with disabilities despite a widespread desire for work and career aspirations held by many which could be realised with the correct supports, and the appallingly high rate of poverty and enforced deprivation across households headed by a person with a disability.

The Government's record on equality and inclusion is poor. The failure of Government to ensure that every child had a place in school, the thankfully withdrawn but ultimately appalling suggestion that children in need of special classes in mainstream schools be segregated in disability centres instead, is illustrative of a Government incapable of planning for the predictable or delivering the basics and willing to heap the negative consequences on our most vulnerable.

These parties have also inadequately funded this sector for many years.

A Sinn Féin Government would both invest and plan ahead.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ Funding the recommendations of the Disability Capacity Review out to 2032 - **cost €152.7 million**
- ▶ Increasing Disability Allowance, Invalidity Pension, Illness Benefit and other related benefits by €20 per week, Carers Allowance and Benefit by €17.50 per week and the annual Carer Support Grant to €2,000 – **cost €369 million**
- ▶ Investing in lifelong inclusion in learning by increasing funding for pre-school provision through AIMs, hiring 600 additional Special Education Teachers, 1,200 SNAs and 20 educational psychologists and rolling out career supports for young people with disabilities across the country based on the WALK PEER model – **cost €27.6 million**
- ▶ Reforming the Disabled Drivers and Disabled Passenger's Scheme – **cost €22 million**
- ▶ Investing in the future growth of disability services by expanding the number of undergraduate places in occupational therapy, physiotherapy, speech and language therapy and psychology – **cost €9.3 million**
- ▶ Funding targeted recruitment and retention measures for children's disability services – **cost €10 million**
- ▶ Making greater provision for people with disabilities to live in appropriate accommodation by investing in decongregation, group and independent living in the community, 150,000 Personal Assistance and Home Support hours and making public transport accessible – **cost €122.4 million**
- ▶ Creating more spaces in adult day services and opportunities for respite - **cost €28.3 million**

CLIMATE

Sinn Féin has a fair and deliverable plan to tackle climate change that will ensure meeting our climate targets goes hand in hand with delivering a more secure and affordable life for workers and families.

We recognise that the causes and effects of climate change are not equally shared, with the top 10 percent of the Irish population by income level emitting nearly as much consumption emissions as the bottom 50 percent.

Indiscriminate carbon taxes not only place a disproportionate burden on those for whom alternatives are either unaffordable or unattainable, but fundamentally fail in deterring the greatest emitters. Our plan takes the opposite approach. By increasing and redirecting state investment, we will ensure that ordinary workers and families can avail of the alternatives and the benefits of a just transition.

Whereas the Government's climate approach to ordinary workers and families is defined by punitive action, Sinn Féin believe that affordable and attainable alternatives should come first.

Government policy remains insufficient and at times contrary to its climate targets – their approach to data centres is a case in point. Of all EU member states, Ireland has been reported to have the third highest Greenhouse Gas Emissions per capita. If every state followed the policy trajectory of Fianna Fáil, Fine Gael and the Green Party, the chances of keeping global temperatures below 1.5°C would have dissipated.

Our proposals will fundamentally reform how retrofits are funded, targeted, and delivered. In Budget 2023, we would invest €480 million - an additional €150 million compared to the 2022 allocation by Government for retrofits - for residential and community retrofit schemes.

Under the Government's retrofit programme, many households can only access support for a decent home energy upgrade if they have €25,000 on hand – this locks out low and middle income households while giving those with money more money for a more comfortable home.

Sinn Féin propose an entirely new approach. Across our retrofit schemes, public funding will be proportionately allocated based on household income, so that those least able to afford home energy upgrades and most at risk of energy poverty are given the greatest levels of support.

Sinn Féin also propose to allocate the necessary resources to accelerate the transition to renewable energy, in a manner which maximises energy security and affordability for individuals and communities. Poor policy choices and failure to invest by successive Governments has meant that unlike Denmark, Ireland failed to transform our immense natural resources into national wealth.

This failure to realise the potential of our own wind and solar resources and consequent failure to reduce our dependence on imported fossil fuels at pace also left us excessively exposed to the negative impacts of energy crises arising from global events that are out of our hands. From increasing funding in community-owned renewables to improving the affordability of solar PVs for households, our proposals would ensure that our citizens and communities retain the benefits from our natural wealth, both in the long and short term.

The Covid-19 public health crisis demonstrated what can be achieved when everybody pulls together. Climate plans pursued by Governments will only work if they are experienced fairly.

The punitive and regressive carbon tax, which punishes those least able to afford their basic energy and fuel bills most, is felt all the more painfully when the wealthiest in society flaunt their climate-destroying lifestyles. From pollution taxes on private flights to wealth taxes, Sinn Féin will instead tackle excessive carbon pollution and its underlying root in inordinate inequality.

We need a new Government to change the focus from aspirational climate targets to real, fair, and ambitious climate actions. This will only happen with a Sinn Féin Government.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ Replacing the national retrofit programme with new schemes that include area-based components to ensure more cost-effective and speedy delivery, free retrofits for the poorest households, tiered supports linked to income to ensure energy upgrades are genuinely accessible to more people and provision for solid fuel dependent homes specifically – **cost additional €150 million***
- ▶ Investing to accelerate the transition to renewable energy including through resourcing the planning system to speed up the development of offshore wind generation, putting solar panels on school roofs and enhancing grants to support those on low and middle incomes to install them on their homes – **cost €44 million**
- ▶ Making the temporary 20 percent fare reduction on public transport permanent and extend it to commercial operators, and reducing fares for children by 50 percent throughout 2023, accelerating the roll-out of the Connecting Ireland rural bus scheme, expanding school transport capacity and phasing out fees permanently – **first year cost €160 million**
- ▶ Imposing a Pollution Tax on private jets with a levy of €3,000 per departure – **raises €18 million**

*of which €89 million is re-allocated from the additional monies allocated to retrofits for 2023 in the NDP.

PLANNING FOR IRISH UNITY

Change is in the air and people across the island are assessing, debating and discussing the type of future that is possible.

The pace of this discourse is accelerating, both inside and outside of the political systems in Dublin, Belfast, London, Brussels and beyond.

Sinn Féin believe that, within this decade, the people will have the opportunity to freely choose new constitutional and political arrangements on this island, as underpinned by the provisions of the Good Friday Agreement.

Government needs to start preparing a White Paper for Irish unity. This should be led by the Department of the Taoiseach, from within existing Departmental resources.

Everyone who has a stake in this transformation from across this island must be involved in designing what shape that takes.

Sinn Féin is committed to investing in connectivity and growth across the island of Ireland including funding of the A5 as provided for in the NDP. The time to start planning for Irish Unity is now.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ A Citizens' Assembly – **cost €1.5 million**
- ▶ Increasing investment in Tourism Ireland and Foras na Gaeilge – **cost €7 million**

PART 3

BUDGET 2023 EXPENDITURE PROPOSALS

The allocations that follow are for new measures over and above pre-committed expenditure, including funding provided for ELS (carry over, demographics, the existing public sector pay agreement and non-pay inflation), the National Development Plan, the Brexit Adjustment Fund allocations and €4.5 billion of temporary non-core expenditure.

All Figures are first year costs for 2023. Full year costs in some instances are greater.

* all figures may not sum due to rounding effects

DEPARTMENT OF AGRICULTURE, FOOD AND THE MARINE

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
1.1	Deliver a Suckler Payment of up to €300 per cow/calf pair ¹	71.3
1.2	Increase Sheep Improvement Scheme (replacing Sheep Welfare Scheme) meaning €20 per ewe ²	14.4
1.3	Invest in Areas of Natural Constraint	25
1.4	Invest in Organic Farming	15
1.5	Increase Farm Assist Income Disregard to 50 percent	6
1.6	Establish an Agricultural Student Hardship Fund	0.3
1.7	Maintain existing Agri-Diesel tax relief through 2023	6.8
1.8	Provide funding for Agricultural Shows	0.3
1.9	Extension of other Agri-Tax Reliefs ³	-
1.10	Commence new system of Farm-by-Farm Carbon Audits	3
Total		142.3

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
1.11	Increase Animal Welfare Budget	2
1.12	National Hedgerow Survey & Enhancement Fund	1
1.13	LESS (Low Emission Slurry Spreading) Grant	6.7
1.14	Compensate "Forgotten Farmers" with 50 percent restoration this year	5.5
1.15	Establish Commission on the Future of the Family Farm	0.5
1.16	Emergency Crisis fund for the Marine and Seafood Sector ⁴	7.5
Total		23.2

1 This would provide a Suckler Payment of €300 for the first cow/calf pair up to 15, €150 for the second cow/calf pair next 15, and €80 for the remainder up to 100.

2 The new Sheep Improvement Scheme will provide a payment of €12 per ewe, which we would increase by €8 ensuring a €20 per ewe.

3 Includes Farm Restructuring Relief, Young Trained Farmer Relief, Farm Consolidation Relief and Stock Relief (Young Trained Farmers), at a cost of €24.8 million and accounted for under tax expenditures in the Finance section.

4 This Fuel Aid scheme would be similar to the French State Fuel Aid Scheme Funding, and would be matched by funding from the European Maritime and Fisheries Fund (EMFF) and European Maritime Fisheries and Aquaculture Fund (EMFAF).

DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
2.1	Reduce childcare fees by two thirds ⁵	179
2.2	Increase Tusla Family Resource Centre Funding by 20 percent	3.6
2.3	Increase AIM programme funding by 5 percent	2.2
2.4	Appoint an additional 15 Childminding Officers in CCCs	1
Total		185.8

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
2.5	Increase AIM programme funding by 5 percent	0.21
Total		0.21

DEPARTMENT OF DEFENCE

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
3.1	Transitional Supports and Guidance Officers ⁶	0.2
3.2	Defence Forces Healthcare & Medical Support	1.4
3.3	Increased funding to the Veterans Associations	0.25
3.4	Increased funding for the Red Cross	0.5
3.5	Data collection to establish Defence Forces working hours (Working Time Directive) ⁷	-
3.6	400 additional Defence Forces personnel	12.3
Total		14.6

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
3.7	Defence Forces equipment and infrastructure	10
Total		10

5 Fees would be reduced by one third in 2022, and then in September 2023 they would be reduced by a further third.

6 Hiring career guidance officers to support, train and equip members with necessary soft and hard skills to transition from military to civilian life.

7 The funding for this would come from within the department's existing allocation.

DEPARTMENT OF EDUCATION

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
4.1	Reduce primary pupil-teacher ratio by 2 points	10.3
4.2	Free schoolbooks to all pupils across public schools, over a Government term (5 years)	4.5
4.3	Recruit 1200 additional SNAs	12
4.4	Provide 10,000 additional seats on the school transport scheme ⁸	3.3
4.5	Eliminate school transport fees over 4 years	2.25
4.5	Recruit 600 additional Special Education Teachers	10
4.7	10 percent increase in guidance counselling funding (88 additional posts)	1.4
4.8	Increase capitation rates to €200 per primary school pupil and €330 per secondary school pupil from 1st January	29.7
4.9	Phased abolition of private school subsidy over 5 years	(8)
4.10	Recruit 20 additional educational psychologists	0.7
4.11	Provide Hot School Meals to all DEIS schools	21.9
Total		88.2

8 Capital funding provided under Department of Transport

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
5.1	Increase funding for the Workplace Relations Commission by 25 percent	3.98
5.2	Establish Irish Enterprise Agency	0.5
5.3	Establish Workers Co-operative Development Unit	0.57
5.4	Roll out career supports for young people with disabilities across the country based on the WALK PEER model ⁹	2.5
5.5	Abolish/waive special exemption orders (SEOs) court fees (6 months) for night-time economy operators	7
Total		14.5

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
5.6	Establish Irish Enterprise Agency	2.5
5.7	Create Community Wealth Building Fund to assist local authorities to develop/implement CWB strategies	1
5.8	Establish Workers Co-operative Development Unit and fund	2
5.9	Business Energy Support Scheme (BESS) ¹⁰	200
5.10	Energy Support Loan Scheme (ESLS) Managed by the Strategic Banking Corporation of Ireland (SBCI)	25
Total		230.5

9 The full year cost is €5 million, with the first year cost being €2.5.

10 Total cost of scheme spread across 2022 and 2023 combined is €500 million

DEPARTMENT OF ENVIRONMENT, CLIMATE, AND COMMUNICATIONS NETWORKS

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
6.1	Increase staffing for Environmental Planning (new marine and climate unit)	1.25
6.2	Establish a Just Transition Commission	1
6.3	Place the National Biodiversity Data Centre on statutory footing	1
6.4	Cancel Subscription fee to Energy Charter Treaty Secretariat	(0.03)
6.5	Pollution Tax on Private Jet departures ¹¹	-
Total		3.22

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
6.6	Replace the Government's Better Energy Warmer Homes Scheme with a new retrofit scheme for low-and-middle income households, with area-based components	73
6.7	Establish a new retrofit scheme for solid fuel homes, targeted at low- and middle-income households	50
6.8	Replace the Government's National Home Energy Upgrade Scheme (One Stop Shop Development)	(40)
6.9	Establish a tiered retrofit support scheme for higher income households	20
6.10	Provide solar panels for every school over three years.	30.4
6.11	Increase funding for solar PV and tier grant funding depending on household income	10.5
6.12	Increase funding for community renewable energy projects	2
6.13	Establish a new fund for innovative renewable energy projects	20
6.14	Increase funding for Sustainable Energy Communities programme and Establish a Local Energy Action Fund	10
6.15	Double funding to the Irish Environmental Network (grant distribution)	2.1
6.16	Establish a fund for the creation of new native woodlands	10
6.17	Electricity price reduction through capping of prices	700
Total		888
Total (less €89 million of additional money that is earmarked in the NDP for retrofits in 2023)		799

¹¹ The cost of this measure (€18m) is accounted for under tax revenues in the Finance section.

DEPARTMENT OF FOREIGN AFFAIRS

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
7.1	Increase Overseas Development Aid spending	25
7.2	Open an Irish Passport Office in the North of Ireland	0.5
Total		25.5

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
7.3	Open an Irish Embassy in Palestine	1
7.4	Open an Irish Passport Office in the North of Ireland	6
Total		7

DEPARTMENT OF FURTHER AND HIGHER EDUCATION

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
8.1	Increase recurrent funding for higher education (including for 200 additional medical places)	40
8.2	Increase SUSI maintenance grant by 25% on 2020/21 levels	29.2
8.3	Extend free fees initiative to cover graduate entry medical students	3.4
8.4	Remove student contribution fee beginning with a €1000 euro reduction	28.4
8.5	Abolish apprenticeship fees	8
8.6	Reform and extend supports for newer apprenticeship types	1.4
8.7	Expand the number of undergraduate places in occupational therapy, physiotherapy, speech and language therapy, and psychology	9.3
Total		119.7

DEPARTMENT OF HEALTH

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
9.1	Reducing the cost of healthcare for workers and families	154.8
9.2	Increasing hospital capacity	101.3
9.3	Workforce planning	19.2
9.4	Targeted improvement strategies	98.8
9.5	Investing in primary and community care	132.2
9.6	Empowering people with disabilities	79
9.7	Mental health services	48.8
9.8	Investing in the fight against addiction and resourcing recovery	14
9.9	Caring for older people	5.2
9.10	Climate Action in the health sector	4
Total		657.3

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
9.11	Increasing hospital capacity	290
9.12	Workforce planning	2.5
9.13	Investing in primary and community care	21.6
9.14	Empowering people with disabilities	73.6
9.15	Mental health services	32.7
9.16	Investing in the fight against addiction and resourcing recovery	31.1
9.17	Caring for older people	10
Total		461.5

DEPARTMENT OF HOUSING, LOCAL GOVERNMENT AND HERITAGE

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
10.1	Participative planning pilot scheme	0.5
10.2	Community empowerment via estate management	2
10.3	Fire Safety Regime	1
10.4	Establish a Planning and Environmental Court	1.6
Total		5.1

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
10.5	1000 Buy and Renew Social Homes	197
10.6	1000 Turnkey social homes	256
10.7	900 acquisition social homes	206.1
10.8	2250 CREL affordable cost rentals	168.7
10.9	715 Buy and Renew affordable purchase homes	140.8
10.10	1535 Affordable Housing Fund purchase homes	115.1
10.11	Traveller accommodation	10
10.12	Building Defect Redress Scheme	140
10.13	Inner City Flat Regeneration	20
10.14	Social Housing Stock Response Maintenance	15
10.15	Social Housing Retrofit	42.5
10.16	Irish Water Capital Fund	25
10.17	First Home Scheme	(40)
10.18	Croí Cónaithe Cities	(50)
10.19	Capital funding for Domestic Violence Refuges	15
Total		1,261
	Total Plus €393.7m AHB expenditure which is classified as general Government expenditure for the purposes of calculating the general Government balance	1,655

DEPARTMENT OF JUSTICE

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
11.1	Recruit 800 additional Gardaí in 2023	15.8
11.2	Increased funding to recruit additional District and Circuit Court Judges to deal with backlog	5.7
11.3	Provide 10 additional Garda Youth Diversion Programmes	1.7
11.4	Increase Legal Aid funding by €3.3m	3.3
11.5	Provide funding for domestic homicide reviews	1
Total		27.7

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
11.6	Funding to facilitate the establishment of a Public Transport Police Unit	2.5
Total		2.5

DEPARTMENT OF PUBLIC EXPENDITURE

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
12.1	Bring all public service workers up to the living wage	0.9
12.2	Progress delivery of terms and conditions for Section 39 workers equal to their public service comparators	5
12.3	Creation of Public Procurement Ombudsman	0.26
12.4	Reduce salary top-up of politicians including An Taoiseach, Tánaiste, Ministers and Ministers of State by 50 percent	(1.3)
12.5	Establish a Citizens' Assembly to plan for Irish unity	1.5
12.6	Provision for 2023 cost of Public Sector Pay deal currently under consideration by the trade unions	660
Total		666.3

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
12.7	Transparency, Accountability and Audit of Public Funds Strategy (Revenue, Transparency International & C&AG) (one off training for staff in forensic accountancy, white collar crime, etc)	0.5
12.8	Increase funding OPW's Flood defences & Coastal Erosion	5
Total		5.5

DEPARTMENT OF RURAL COMMUNITY AND DEVELOPMENT

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
13.1	Increased funding to SICAP (Social Inclusion and Community Activation Programme) local/Regional Development and LCDCs	4
13.2	Increased funding for Community Services Programme to ensure organisations can fund minimum wage with no decline in services	4.5
Total		8.5

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
13.3	Increase LEADER funding to reflect importance of rural community and establish an Island-specific LAG (Local Action Group)	11
13.4	Increase funding for the Local Improvement Scheme (LIS)	3
13.5	Allocate €1m to Men's and Women's Sheds	1
13.6	Increased allocation for Community Centre Investment fund	5
Total		20

DEPARTMENT OF SOCIAL PROTECTION

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
14.1	Increase working-age social welfare payments by €17.50 per week*	631.5
14.2	Increase Disability Allowance and Blind Pension by €20 per week**	37.7
14.3	Increase State Pension payments by €15 per week***	528.7
14.4	Increase Living Alone Allowance by €2.50	30
14.5	Begin to close the gap between young job seekers and full rate	7
14.6	Increase the Qualified Child Increase for over-12s by €5	29
14.7	Increase the Qualified Child Increase for under-12s by €3	31.3
14.8	Increase age-limit for One-Parent Family Payment to 12 years	36.5
14.9	Establish Child Maintenance Service	2.3
14.10	Restore right to retire on a pension for 65-year-olds by reintroducing the State Pension (Transition)	129.2
14.11	Increase the fuel allowance by €5 per week	54.7
14.12	Extend Fuel Allowance eligibility to Working Family Payment recipients	25.6
14.13	Establish Social Welfare Adequacy Commission	0.3
14.14	Establish a discretionary utility debt fund	15
14.15	Increase the annual Carer's Support Grant to €2000	21
14.16	Introduce a long-term Carer's Pension	3
14.17	Introduce Parental Bereavement Leave and Benefit	0.7
14.18	Resource MABS to recruit 10 Public Personal Insolvency Practitioners	0.83
Total		1584.3

*rates increase by €15 from October 2022 and a further €2.50 from July 2023

** rates increase by €15 from October 2022, a further €2.50 from January 2023 and a further €2.50 from July 2023

*** rate increase from October 2022

DEPARTMENT OF TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
15.1	Increased funding for RTÉ's independent production fund	5
15.2	Increased funding for Tourism Ireland	5
15.3	Increased funding for TG4	4.5
15.4	Create a journalism bursary of €25,000 for local/community media	0.65
15.5	Roll out new Leisure Card Scheme, similar to Icelandic model, commencing with all children in junior and senior infants who would be issued in September with a leisure card worth €130 annually to make a wide range of activities affordable to every child	5.97
15.6	Increase baseline funding for Údarás na Gaeltachta	1.67
15.7	Restore and Expand the Irish Speakers' Scheme	0.71
15.8	Support for the Gaeltacht Colleges Sector including the Mná Tí	2.19
15.9	Increase funding for Foras na Gaeilge	2
15.10	Additional funding for Irish Language Books	0.42
15.11	Expand and Increase funding for Language Planning	2
15.12	Deliver support for An Taibhdhearc's Strategic Plan	1.68
15.13	Increase funding for Language Commissioner Office	0.54
15.14	Develop new multi-level Irish Language Education for All programme	1
15.15	Establish a new Unit in CSO for Sociolinguistic and Cultural Analysis	0.25
15.16	Increase baseline funding for Culture Ireland	0.46
15.17	Increase baseline funding for the Arts Council	2.5
15.18	Restore Literature Grant for School Libraries over term in Government	1.42
15.19	Ringfenced new funding for Traveller Culture and Identity	0.7
15.20	Develop Annual Commemorations Programme to replace Decade of Centenaries	1.5
Total		40.1

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
15.21	Increase funding for Údarás na Gaeltachta	3.5
15.22	Capital allocation for the Heritage Council	1.26
15.23	Capital allocation for National Cultural Institutions to support the acquisition of art and artefacts	2.1
15.24	Increase capital funding for Screen Ireland	1.5
15.25	Protect Moore Street Culture Quarter - Purchase of 10 remaining buildings in terrace	10
Total		18.4

DEPARTMENT OF TRANSPORT

CURRENT EXPENDITURE MEASURES

	Measure	(€m)
16.1	Make the 20 percent public transport fare reduction permanent	96
16.2	Extend the 20 percent fare reduction to commercial bus operators	24
16.3	Reduce U18s public transport fares by 50 percent in 2023	11.1
16.4	Accelerate the rollout of the Connecting Ireland rural bus scheme	18
16.5	Extend the Short Hop Zone to more stations	2
Total		151.1

CAPITAL EXPENDITURE MEASURES

	Measure	(€m)
16.6	Accelerate the rollout of the Connecting Ireland rural bus scheme	7
16.7	Make public transport more accessible	12.6
16.8	Progress the Navan Rail line project	18
16.9	Investment in School Transport Scheme (new buses)	5
16.10	Safe Routes to School	3
16.11	Funding to kickstart investment in ports for offshore wind	8
16.12	Scrappage scheme for older lorries	2.5
16.13	Abolish EV grants on vehicles over €50,000	(25.6)
16.14	Progress the Western Rail Corridor	5
Total		35.5



PART 4

FINANCE PROPOSALS

Workers and families are struggling under the worst cost of living crisis in a generation. All tools must be used to ensure that households are supported, including through the tax system.

Sinn Féin is therefore proposing an income tax package to increase take-home pay through a reduction in USC, benefiting workers by over €300 and putting money back in their pockets. This package is based on fairness and equity.

Sinn Féin would:

- ☉ **Reduce the first rate of USC from 0.5 to 0 percent;**
- ☉ **Reduce the second rate of USC from 2 to 0.5 percent; and**
- ☉ **Increase the entry point for the third rate of USC to €24,134.**

Households face high costs in running their home, travelling to work and visiting their loved ones as a result of the cost of living crisis.

Sinn Féin would therefore reduce the price of petrol and diesel at the pump and extend the reduced rate of VAT on electricity and gas. While the price of home heating oil has soared, the Government has done nothing for households that rely on it to heat their homes, and plan to increase its cost with a further hike on carbon tax on it and other fuels. Sinn Féin would remove excise duty from home heating oil in the coming period, reducing the cost of a 1,000 litre tank fill by €118. Sinn Féin would not proceed with further hikes in the carbon tax.

Our tax system must also be sustainable and fair, promoting equality and better social outcomes while ensuring our public finances are set on a sustainable path for the future.

Sinn Féin would therefore implement progressive tax measures to fund increases in core expenditure. These measures would ensure that those who benefit most from our shared economy pay their fair share, while restricting regressive tax reliefs that we can no longer afford.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ▶ **An income tax package by reducing USC and increasing the take-home pay of low and middle income earners by more than €300 – cost €629 million**
- ▶ **Helping households with the cost of petrol, diesel, home heating oil, electricity, and gas with reductions in excise duty and VAT until the end of March – cost €221.9 million**
- ▶ **Strengthening social solidarity by introducing a 3 percent Solidarity Tax on the portion of individual income above €140,000 and removing tax credits on a tapered basis from individual incomes above €100,000 – raising €512 million**
- ▶ **Introducing a 40 percent rate of Capital Gains Tax for individuals with aggregate income and gains in excess of €500,000 to ensure that ordinary workers do not pay a higher rate of tax than the wealthiest in our society – raising €70 million**
- ▶ **Increase employer's PRSI on the portion of salaries above €100,000 by 2.5 percentage points, from 11.05% to 13.55% – raising €213 million**
- ▶ **Extend and increase the Bank Levy – €150m**
- ▶ **Put one month's rent back into renters' pockets and ban increases for three years - cost €302.9 million**

DEPARTMENT OF FINANCE

TAX EXPENDITURE

	Measure	(€m)
17.1	Income Tax Package: <ul style="list-style-type: none"> • Reduce first rate of USC from 0.5 to 0 percent • Reduce second rate of USC from 2 to 0.5 percent • Increase entry point for third rate of USC to €24,133 	629
17.2	Extend reduced rates of USC for medical card holders	40
17.3	Extend reduced rates of excise on petrol & diesel & remove excise on home heating oil to end-March	193.3
17.4	Extend reduced rate of VAT on electricity & gas to end-March	35
17.5	Rent Relief equivalent to one month's rent	302.9
17.6	Phase out the Local Property Tax, beginning with a 20% reduction in 2023	98
17.7	R&D tax credits for small and micro companies within 12 months	42
17.8	Extension of certain tax expenditures to end-2023*	48.7
17.9	Reform of Disabled Drivers and Passengers Scheme	22
17.10	Introduce 0-rate of VAT for newspapers	18.5
17.11	Do not proceed with carbon tax increases	108.9
Total		1531.9

* includes Knowledge Development Box, Residential Development Stamp Duty Refund Scheme, Sea-going Naval Personnel Tax Credit, Farm Restructuring Relief, Young Trained Farmer Relief, Farm Consolidation Relief and Stock Relief (Young Trained Farmers).

TAX REVENUE

	Measure	(€m)
17.12	Remove tax credits on tapered basis from individual income above €100,000	270
17.13	Introduce 3 percent Solidarity Tax on portion of individual income above €140,000	242
17.14	Introduce 40 percent rate of CGT on individuals with aggregate gains and income above €500,000	70
17.15	Reduce tax subsidies on gold-plated pension by reducing SFT to €1.5 million and Employee Earnings Limit to €60,000	422
17.16	Increase Stamp Duty on Residential Property to 2 and 5 percent on values above €700,000 & €1 million	64
17.17	Introduce Second Home Charge of €400	92
17.18	Increase CAT to 36 percent and reduce Group-A threshold to €300,000	83
17.19	Introduce a Wealth Tax at a rate of 1 percent on net wealth above €1 million	150.8
17.20	Increase Employers PRSI by 2.5 percentage points on portion of salaries above €100,000.	213
17.21	Extend and increase the Bank Levy	150
17.22	Increase Stamp Duty on Commercial Property to 12.5 percent	374
17.23	Increase Excise Duty on a packet of cigarettes by 30 cents	33
17.24	Introduce a Pollution Tax on private jet departures	18
Total		2,181.8

Net Revenue		649.9
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ADDITIONAL TAXATION MEASURES

Additional Taxation Measures we propose to introduce but which it was not possible to put a revenue estimate on and which are therefore not factored into our accounting for that reason.

- ▶ **Introduce a Tax on Windfall Profits applied to energy companies**
- ▶ **Introduce a Vacant Property Tax**
- ▶ **Increase the Vacant Site Levy to 15 percent**
- ▶ **Introduce a 17 percent Stamp Duty Surcharge on the block purchase of residential property by institutional investors**
- ▶ **Increase the rate of Dividend Withholding Tax to 33 percent and apply a 33 percent rate of Capital Gains Tax on the disposal of assets by REITs & IREFs**
- ▶ **End the Corporation Tax Break for the bailed-out banks**
- ▶ **Apply 1 percent Stamp Duty on all share buybacks**





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