

Sinn Féin

Alternative Budget 2024



**INVESTING IN HOUSING,
HEALTH AND CLIMATE ACTION**

**INFHEISTIÚ I dTITHÍOCHT, SLÁINTE AGUS
nGNÍOMHAITHE AR SON NA hAERÁIDE**

CONTENTS

INTRODUCTION INVESTING IN HOUSING, HEALTH AND CLIMATE ACTION	5
---	---

RÉAMHRÁ IINFHEISTIÚ I dTITHÍOCHT, SLÁINTE AGUS nGNÍOMHAITHE AR SON NA hAERÁIDE	7
---	---

PART 1 – EMERGENCY COST OF LIVING PACKAGE FOR 2023	9
---	---

PART 2 – BUDGET 2024 SELECTED ISSUES	13
---	----

Housing	14
Cost of Living	16
Health	18
Climate	20
Crime	22
Childcare	23
Disability	24
Planning for Irish Unity	26

PART 3 – BUDGET 2024 EXPENDITURE PROPOSALS	27
---	----

Department of Agriculture, Food and the Marine	28
Department of Children, Equality, Disability, Integration and Youth	29
Department of Defence	30
Department of Education	31
Department of Enterprise, Trade and Employment	32
Department of Environment, Climate, and Communications Networks	33
Department of Foreign Affairs	34
Department of Further and Higher Education, Research, Innovation and Science	35
Department of Health	36
Department of Housing, Local Government and Heritage	37
Department of Justice	38
Department of Public Expenditure and Reform	38
Department of Rural Community and Development	39
Department of Social Protection	40
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	41
Department of Transport	42

PART 4 – FINANCE PROPOSALS	43
-----------------------------------	----



UACHTARÁN SHINN FÉIN

Mary Lou McDonald TD



SINN FÉIN FINANCE SPOKESPERSON

Pearse Doherty TD



SINN FÉIN SPOKESPERSON ON PUBLIC EXPENDITURE AND REFORM

Rose Conway Walsh TD

INTRODUCTION

INVESTING IN HOUSING, HEALTH AND CLIMATE ACTION

Budget 2024 must focus on making life affordable for people. The cost of housing, including house prices and rents are crippling far too many people. Childcare costs and energy costs are putting families under huge pressure. The longer Fianna Fáil and Fine Gael are in power the worse things have become.

Sinn Féin is committed to investing in the future. We are prioritising investing in housing, health and climate action.

We are putting fairness at the heart of taxation policy. Sinn Féin's tax proposals will reduce income taxes for those individuals earning under €100,000.

Our financial proposals would build affordable homes, tackle the high cost of living, reduce health waiting lists, respond ambitiously and fairly to the climate crisis and commence planning for a United Ireland.

The crises in housing and health are the legacy of successive Fine Gael and Fianna Fáil policies.

Fine Gael were responsible for the last twelve budgets and seven of those were supported by Fianna Fáil. Their budgets caused more patients to suffer on trolleys and waiting lists and made the housing crisis worse.

The Irish people, our society and economy are all suffering because homes have been made unaffordable. The housing crisis is a barrier to employers hiring workers, schools hiring teachers and hospitals hiring doctors and nurses. It has become so dire that another generation are either leaving Ireland or forced to live at home with their parents into their thirties and forties.

Solving the housing crisis - building affordable homes - is critical to the wellbeing of every generation, to the delivery of quality public services and to economic growth. A Sinn Féin government would make housing its number one priority and housing is our Alternative Budget 2024's number one priority.

More Fine Gael and Fianna Fáil budgets will only result in more of the same bad housing and health outcomes. A Sinn Féin Budget is needed.

Our budget proposals illustrate the type of change that a Sinn Féin government would deliver. Our proposals include:

- ✔ **Putting one month's rent back into renters' pockets, banning rent increases and delivering 21,000 social and affordable homes**
- ✔ **Introducing mortgage interest relief**
- ✔ **Cutting USC**
- ✔ **Reducing childcare fees**
- ✔ **Retaining, recruiting and training more healthcare professionals and delivering more beds to tackle the trolley crisis and waiting lists**
- ✔ **Making our streets safer by commencing the biggest Garda recruitment drive in the history of the state**
- ✔ **Investing in services and supports for people with disabilities**
- ✔ **Ambitious action on climate and biodiversity including a fairer retrofit programme that would make retrofitting their homes a real option for people on low and middle incomes**
- ✔ **Planning for a United Ireland.**

A change of government and change of budgetary strategy is needed because the opportunity to use a portion of surplus tax revenues to deliver on housing, infrastructure and climate must not be squandered.

Sinn Féin's budgetary strategy is built upon the core objectives of supporting households with the high cost of living, investing in the productive capacity of our economy and deliver quality public services while building resilience of the public finances.

This strategy is underpinned by a credible fiscal plan, delivering a sustainable increase in core expenditure.

To tax fairly and to spend wisely, ensuring that volatile corporation tax receipts are not used to fund day-to-day current spending.

For 2024, Sinn Féin are proposing a budget package of €6.8 billion.

€3.7 billion of this expenditure is to maintain existing levels of service with respect to demographic change, capital expenditure and public sector pay commitments. €4.1 billion of this expenditure will provide for new measures and includes €815 million for an unallocated contingency fund. The €4.1 billion is partially funded through additional tax revenue of €1 billion, ensuring core expenditure is put on a sustainable footing.

In 2024 the government will be required to allocate monies to measures some of which are subject to ongoing negotiation for example a new public sector pay deal and a number of other important services. We are reserving €815 million for these purposes which would be allocated later in the year.

Provision is also made for non-core temporary measures of €4.3 billion. This temporary allocation will provide funding for specific programmes including COVID-19 expenditure, our response to the Ukrainian refugee crisis and to support households with the high cost of living.

Our tax package will also be comprised of reductions in tax worth €1.9 billion, including temporary measures, to put more money back in workers' pockets and to support Irish enterprise and the agricultural sector.

Sinn Féin's plan will build resilience in the public finances and result in a general government surplus of €8.1 billion in 2024.

BUDGETARY STRATEGY		€billion (unless stated)
	Total Budget Package (net) (1 + 2 - 3)	6.8
(1)	Budgetary Decisions	3.7
(2)	New Measures:	4.1:
	- Allocated	3.3
	- Unallocated	0.8
	Temporary:	4.3
	Windfall Capital Investment	2.7
(3)	Net Revenue	1.0
	General Government Balance	8.1

*numbers may not add due to rounding

RÉAMHRÁ

INFHEISTIÚ I DTITHÍOCHT, SLÁINTE AGUS nGNÍOMHAITHE AR SON NA hAERÁIDE

Ní mór do Bhuiséad 2024 díriú ar saol níos inacmhainní a chruthú do dhaoine. Tá costas na tithíochta, lena n-áirítear praghsanna tithe agus cíosanna ag cur brú ollmhór ar i bhfad an iomarca daoine. Tá costais chúram leanaí agus costais fuinnimh ag cur teaghlaigh faoi bhrú ollmhór chomh maith. A fhad is a bheidh Fianna Fáil agus Fine Gael i gcumhacht is amhlaidh is measa a bheidh cúrsaí.

Tá Sinn Féin tiomanta d'infheistíocht a dhéanamh sa saol atá romhainn. Táimid ag tabhairt tosaíochta d'infheistíocht i dtithíocht, i sláinte agus i ngníomhaithe ar son na haeráide. Táimid ag cur chothrom na Féinne i gcroílár an bheartais chánachais. Laghdóidh moltaí cánach Shinn Féin cáin ioncaim dóibh siúd a thuilleann níos lú ná €100,000.

Bunaithe ar ár gcuid moltaí airgeadais, beidh tithe inacmhainne tógtha, rachfar i ngleic leis an gcostas maireachtála ard, beidh liostaí feithimh sláinte laghdaithe, freagróimid an géarchéim aeráide ar bhealach uailmhianach agus cothrom, agus cuirfimid tús le pleanáil d'Éirinn Aontaithe.

Is torthaí iad na géarchéimeanna tithíochta agus sláinte ar pholasaithe leanúnacha Fhine Gael agus Fhianna Fail.

Fine Gael a bhí freagrach as an dá bhuiséad déag dheireanacha agus thacaigh Fianna Fáil le seacht gcinn acu.

D'fhulaing líon níos mó othar ar thralaithe agus ar liostaí feithimh de thoradh ar a mbuiséid agus rinne siad an ghéarchéim tithíochta níos measa.

Tá muintir na hÉireann, ár sochaí, agus ár ngeilleagar, go léir ag fulaingt toisc nach féidir tithe a cheannach.

Cuireann an ghéarchéim tithíochta bac ar fhostóirí oilbrithe a fhostú, ar scoileanna múinteoirí a fhostú agus ar ospidéal dochtúirí agus altraí a fhostú. Tá sé chomh holc sin anois bhfuil glúin eile ag fágáil na hÉireann nó bíonn orthu cónaí sa bhaile lena dtuismitheoirí agus iad sna tríochaidí agus daichidí bliain d'aois.

Tá sé rithábachtach do leas gach glúin, do sholáthar seirbhísí poiblí ar ardchaighdeán agus d'fhás eacnamaíoch go réiteofar an ghéarchéim tithíochta – go dtógtar tithe inacmhainne.

Tithíocht a bheadh mar phríomhthosaíocht do rialtas Shinn Féin, agus is í tithíocht an phríomhthosaíocht sa Bhuiséad Malartach againn do 2024.

Má thagann tuilleadh buiséid Fhine Gael agus Fhianna Fáil, ní thiocfaidh ach na drochthorthaí tithíochta agus sláinte ceannan céanna dá réir. Teastaíonn Buiséad Shinn Féin.

Léirítear inár moltaí buiséid an cineál athraithe a dhéanfadh rialtas Shinn Féin. I measc ár moltaí tá:

- ✔ **Luach cíos míosa a chur ar ais i bpócaí daoine atá ag íoc cíosa, cosc a chur ar arduithe cíosa agus 21,000 teach sóisialta agus inacmhainne a sholáthar**
- ✔ **Faoiseamh ús morgáiste a thabhairt isteach**
- ✔ **Muirear Sóisialta Uilíoch a ghearradh**
- ✔ **Táillí cúram leanaí a laghdú**
- ✔ **Tuilleadh gairmithe cúram sláinte a choinneáil, a earcú agus a oiliúint agus breis leapacha a chur ar fáil chun dul i ngleic leis an ngéarchéim tralaí agus liostaí feithimh**
- ✔ **Tús a chur leis an bhfeachtas earcaíochta is mó i stair na nGardaí ar mhaitheas le sráideanna níos sábháilte a chinntiú**
- ✔ **Infheistiú i seirbhísí agus tacaíochtaí do dhaoine faoi mhíchumas**
- ✔ **Gníomhaithe uailmhianacha ar son na haeráid agus don bhithéagsúlacht lena n-áirítear clár iarfheistithe níos cothroime a d'fhágfadh gur fíor-rogha é do dhaoine ar ioncam íseal agus meánach**
- ✔ **Pleanáil d'Éirinn Aontaithe.**

Teastaíonn athrú rialtais agus ar an straitéis buiséid toisc nár chóir an deis a chur amú cuid den fharasbarr ioncaim cánach a úsáid chun tithíocht, bonneagar agus gníomhaithe ar son na haeráide a sheachadadh.

Is iad na bunchuspóirí ar a bhfuil straitéis buiséid Shinn Féin bunaithe ná tacaíocht a thabhairt do theaghlaigh dul i ngleic leis an gcostas ard maireachtála, infheistíocht a dhéanamh i gcumas táirgthe ár ngeilleagar, agus seirbhísí poiblí ar ardchaighdeán a chur ar fáil, fad is atá athléimneacht an airgeadais phoiblí á threisiú.

Tá plean fíoscach inchreidte mar bhonnchloch ag an straitéis seo, a éascaíonn méadú inbhuanaithe ar an mbunchaiteachas.

Ar mhaitheas le cáin a ghearradh go cóir agus a chaitheamh go ciallmhar, ag cinntiú nach n-úsáidtear fáltais luaineacha ó cháin chorparáide chun caiteachas reatha a mhaoiniú ó lá go lá.

Don bhliain 2024, tá pacáiste buiséid de luach €6.8 billiún á mholadh ag Sinn Féin.

Baineann €3.7 billiún den chaiteachas seo leis na leibhéal reatha seirbhíse a choinneáil mar atá i gcomhthéacs athrú déimeagrafach, caiteachas caipitil agus gealltanais pá na hearnála poiblí. Freastalóidh €4.1 billiún den chaiteachas seo ar bhearta nua agus áirítear leis €815 milliún do chiste teagmhais neamhleithdháilte.

Cuideoidh ioncam cánach breise de €1 billiún leis an €4.1 billiún a mhaoiniú, ag cinntiú go gcuirtear bunchaiteachas ar bhonn inbhuanaithe.

In 2024 beidh ar an rialtas airgead a leithdháileadh ar roinnt bearta atá á bplé go leanúnach, ar nós

beart nua pá don eanáil phoiblí, mar shampla, agus roinnt seirbhísí tábhachtacha eile. Tá €815 milliún á chur in áiríthe againn chun na gcríoch sin, le bheith leithdháilte níos déanaí sa bhliain.

Tá bearta sealadacha neamh-lárnacha de €4.3 billiún curtha in áiríthe againn freisin. Cuirfidh an leithdháileadh sealadach seo maoiniú ar fáil do chlár ar leith lena n-áirítear caiteachas COVID-19, freagra ar ghéarchéim na ndéanaithe san Úcráin, agus chun tacú le teaghlaigh dul i ngleic leis an gcostas maireachtála ard.

Beidh laghduithe cánacha san áireamh freisin inár bpacáiste cánach ar fiú €1.8 billiún iad, lena n-áirítear bearta sealadacha, chun níos mó airgid a chur ar ais i bpócaí oibríthe agus chun tacú le fiontraíocht na hÉireann agus leis an eanáil talmhaíochta.

Treiseoidh plean Shinn Féin athléimneacht an airgeadais phoiblí agus mar thoradh beidh farasbarr ginearálta rialtais de €8.1 billiún sa bhliain 2024.

STRAITÉIS BUISÉID		€billiún (mura gcuirtear a mhalairt in iúl)
	Pacáiste Iomlán Buiséid (glan) (1 + 2 - 3)	6.8
(1)	Cinntí Buiséid	3.7
(2)	Bearta Nua:	4.1:
	- Leithdháilte	3.3
	- Neamh-leithdháilte	0.8
	Sealadach:	4.3
	Infheistíocht Chaipitil Amhantair	2.7
(3)	Glanioncam	1.0
	Iarmhéid Rialtais Ghinearálta	8.1

*seans nach féidir na huimhreacha a shuimiú de thoradh ar shlánú

Part 1

Cost of Living Package for 2023

The cost of living crisis has seen households face soaring costs that are totally unaffordable. People need a break from these costs and they need it now.

As the cost of living remains high and prices remain elevated, households must be supported this coming winter, particularly those who need it most.

A Sinn Féin Government would deliver a €1.35 billion cost of living package to provide households with certainty this coming winter, supporting them in meeting their essential costs.

We would cut household electricity bills by reducing the price that electricity suppliers can charge households and keeping them at pre-crisis levels until the end of April. This price reduction would provide certainty to households this winter. Under our proposal the State would reimburse suppliers based on the working cost of electricity supply.

We would allocate €234 million for this measure in 2023 and €408 million for January to April 2024.

Our cost projections were drafted in collaboration with the Parliamentary Budget Office. In addition, we would strengthen and extend the windfall tax, the proceeds of which would be used to part-fund in part the electricity price reduction.

EXTEND REDUCED VAT RATE FOR ELECTRICITY & GAS

We would ensure that reduced rates of VAT applying to electricity and gas be extended to the end of the year, at a cost of €57 million, and further to the beginning of April 2024.

Due to the chronic mismanagement of our energy system by successive Fine Gael, Fianna Fáil and Green governments, electricity and gas prices exclusive of VAT and other taxes are among the highest in Europe. Households should not face an even heavier financial burden for the use of basic essentials, particularly not in the midst of a cost of living crisis.

EXTEND REDUCED EXCISE DUTY FOR PETROL AND DIESEL

We would scrap the planned increases on excise duty for petrol and diesel, at a cost of €23 million in 2023.

The government plan to implement a further excise duty increase on October 31st. Together with the planned carbon tax increase, this would hike petrol prices by a further 10 cents per litre and diesel prices by more than 8 cents per litre, pushing fuel prices closer to €2 per litre at the pump and adding hundreds of euros to average annual fuel costs. This price hike must not proceed.

REDUCE EXCISE DUTY FOR HOME HEATING OIL

Over one third of households use home heating oil as the main fuel to warm their homes - this rises to two thirds of households in the Border region and more than half of households in the West and South-East.

As home heating oil costs rise, Sinn Féin would support households by cutting excise duty on home heating oil by more than half, at a cost of €11 million in 2023.

DO NOT PROCEED WITH CARBON TAX INCREASE

We would scrap the planned increase in the carbon tax this October, at a cost of €13 million in 2023. The government plan to increase the carbon tax on motor fuels on 11th October, a move that would further hike already increasing petrol and diesel prices. This hike must not proceed.

FUEL ALLOWANCE LUMP SUM PAYMENT

We would provide a lump sum payment worth €300 to Fuel Allowance recipients. Household energy bills remain considerably higher than pre-energy crisis levels. Many households with gas heating are left with bills that are double what they were in 2021. For lower income households, sky-high energy prices have a particularly adverse impact, leaving many to choose between heat or other essentials. We would therefore provide a €300 lump sum to those on fuel allowance to ease the financial burden of winter energy bills. This would cost €134 million.

INTRODUCE MORTGAGE INTEREST RELIEF

We would introduce temporary and targeted mortgage interest relief to help homeowners with soaring mortgage costs following ten successive rounds of interest rate hikes. Since June, average mortgage interest costs have increased by 54 percent. Before the latest interest rate hike, the Central Bank estimated that 1 in 5 households would see their annual mortgage costs increase by more than €3,000 and a further 1 in 5 households would see an increase of more than €5,700. To support struggling households, Sinn Féin would introduce temporary and targeted mortgage interest relief, absorbing 30% of the increased interest costs facing mortgage borrowers, with a maximum benefit per household of €1,500 over the course of the scheme. This would cost €140 million in 2023.

CHRISTMAS BONUS SOCIAL WELFARE AND PENSION PAYMENTS

We would provide a double payment of the normal weekly rate to social welfare recipients, which would differ depending on what scheme you are on and how many dependents you have. This would cost €350 million.

CHRISTMAS DOUBLE CHILD BENEFIT PAYMENT

We would provide an extra child benefit payment worth €140 per child. Parents continue to face exceptional costs across energy bills, food, clothes, and other essentials. These costs only increase with the more (people/ dependents) in a household. This benefit would therefore be paid for each child in December to help families with costs this Christmas. This would cost €172 million.

LUMP SUM FOR WORKING FAMILY PAYMENT RECIPIENTS

We would provide a lump sum payment worth €400 to working families. Working families are understandably concerned about the winter ahead given the cost-of-living crisis and its disproportionate effect on low-income households. We would therefore provide a lump sum payment to help working families with bills this winter. This would cost €19 million.

LUMP SUM FOR LIVING ALONE ALLOWANCE RECIPIENTS

We would provide a lump sum payment worth €150 to pensioners living alone. People who are living alone are among the households at the highest risk of poverty and with the lowest income. People living alone may be less able to afford higher energy and other increasing day-to-day costs as a result. We would therefore provide a lump sum payment to those living alone to mitigate the financial difficulties this winter. This would cost €35 million.

LUMP SUM FOR DISABILITY ALLOWANCE, BLIND PENSION AND INVALIDITY PENSION RECIPIENTS

We would provide a lump sum payment worth €500 to people with disabilities, cognisant of the additional costs faced by those with disabilities over and above the general impact of the cost-of-living crisis. People with disabilities experience a much higher risk of poverty and deprivation, with rates of consistent poverty four times the national average and rates of persons living in deprivation over twice the national average. The extra costs of having a disability are significant and are a key factor perpetuating poverty among people with disabilities. We are therefore proposing a lump sum payment of €500 as a first step in acknowledging these additional costs, alongside further additional supports from 2024. This would cost €126 million.

LUMP SUM PAYMENT FOR CARERS ALLOWANCE AND BENEFIT RECIPIENTS

We would provide a lump sum payment worth €400 to carers. Caring households face various financial barriers and additional costs, whether that be foregone employment/income or costs borne by caring households due to a lack of what should be publicly provided services and support. We are therefore proposing a lump sum payment of €400 to acknowledge these additional costs and the exacerbating impact of the cost-of-living crisis this winter. This would cost €39 million.

Part 2

Budget 2024

Selected Issues

* costs relate to 2024 unless otherwise specified.

HOUSING

Ending the housing crisis must be the number 1 priority of Budget 2024. It is Sinn Féin's number 1 priority. It's time to invest in housing and end decades of failed housing policy.

Successive Fine Gael and Fianna Fáil Budgets created the housing crisis. These parties have had many years to fix it, both in government and also while supporting government, but they have failed. In fact, every year that they remain in power, the housing crisis becomes worse and worse.

In the last three years, rents and house prices have increased by around 25%. A new rental in Dublin is now more than €2,000 per month.

Entire generations are locked out of home ownership. More than two thirds of young people are forced to live with their parents because of unaffordable housing costs, this is 25% higher than the EU average. Young people feel forced to put their lives on hold, while watching their hope of home ownership slipping further and further out of reach. Others feel forced to move abroad because they can't see a future in Ireland.

In addition, fixing the housing crisis is also the key to solving the recruitment crisis in vital public services such as hospitals, schools, public transport and the Gardaí and across the wider economy.

Since the government ended the ban on evictions in March this year, homelessness has increased by 7%, pensioner homelessness has increased by 3% and, shockingly, child homelessness has jumped by 10%.

Everyone should have the right to a secure and affordable home. A change of government is needed to unravel and reverse decades of bad housing policy. Through investing in housing and treating it as a core priority, Sinn Féin will deliver the change that is needed.

Sinn Féin's Alternative Budget 2024 would provide for a significant ramping up in the delivery of housing including 21,000 social and affordable homes to rent and purchase.

Included in this ambitious plan is 1,000 additional social homes delivered to end homelessness amongst the over 55s in a single year and to significantly reduce child homelessness. This would be part of a multi-annual stream of housing, utilising emergency planning and procurement powers and new building technologies to deliver small infill social housing developments for people over 55 years of age in emergency accommodation. In addition, these 1,000 homes would be used for existing older tenants to rightsize. In turn, their larger homes would be ringfenced for families with children in emergency accommodation.

We also propose additional resources for the planning system in order to hasten the pace of delivery.

Sinn Féin would increase the 2024 targets for social and affordable housing, which have been provided for, and allocate the funding necessary to deliver an additional 2,700 social homes, 1,000 right-sizing homes for older people, 1,800 affordable cost rental homes, and 1,800 affordable homes for purchase above the government's targets.

We would deliver on our target of 21,000 public homes through a combination of greater use of vacant and derelict properties, accelerating existing public housing delivery, use of turnkey developments bought from developers for affordable housing and the use of new low carbon modern building technologies.

Table 1: Overall public housing provision

Housing type	Government targets	Sinn Féin additional targets	Total output	Cost of additional targets
Social	9,300	3,700	13,000	€ 929,500,000
Affordable	4,400	3,600	8,000	€ 508,701,600
Total	13,700	7,300	21,000	€1,438,201,600*

*cost additional €1.44 billion voted capital expenditure but €1.74 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. 1,800 of our proposed additional affordable cost rental homes would be 40% funded on average by Voted Capital and 60% funded on average by AHBs. The expenditure for affordable purchase homes is 95% Voted and 5% General. 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, and it's clear that renters cannot wait for relief any longer. Action to reduce rents is needed now. Sinn Féin propose not just putting one month's rent back into renters' pockets but also banning rent increases for three years.



SINN FÉIN PRIORITY MEASURES TO INVEST IN HOUSING INCLUDE:

Delivering 21,000 social and affordable homes – **cost additional €1.44bn voted capital expenditure, €1.74bn general government expenditure**

Speeding up the planning process by increasing staffing in the system including in An Bord Pleanála and local authorities – **cost €13.2 million**

Putting one months rent back into renters pockets and ban increases for three years – **cost €200 million**

Abolishing craft apprenticeship fees and increase travel and accommodation allowances for apprentices by 50% – **cost €15.9 million**

COST OF LIVING

Sinn Féin believe Budget 2024 can and must tackle the rising cost of living to ensure workers and families get a much-needed break. We would deliver this by providing a combination of immediate temporary reliefs, for instance regarding energy and fuel prices, alongside lasting measures to make fundamental day to day costs such as housing, health services and childcare affordable.

It's clear that Fine Gael, Fianna Fáil and Green Party government are failing to deliver the break people need from the cost of living crisis. Instead, they are out of touch, out of ideas and actively making the situation worse for people.

The government plan to increase the prices of petrol and diesel twice this month. They plan a series of increases to the carbon tax and road tolls. Following pressure and proposals from Sinn Féin, they introduced a renters' tax credit this year, however they refused to place a ban on further rent increases. Likewise, they paid for electricity credits but refused to reduce and cap bills. The ECB have raised interest rates ten times and may increase them further.

Bills have remained sky high since the energy crisis. Despite considerable decreases in wholesale prices, household gas and electricity bills remain around double what they were before the energy crisis.

Ireland has some of the highest energy prices in Europe, paying more than €1,000 more than the EU average. The Society of St Vincent de Paul saw a 50% increase in the number of requests for help with energy costs in the first quarter of this year, against the same period last year.

A survey carried out by Barnardos this year found that 37% of parents have had to go without or cut down on heating, 23% on electricity and 20% on food as well as on other essentials.

The longer Fine Gael, Fianna Fáil and the Green Party are in government the further and more households will be pushed to breaking point. We need a change of government.



SINN FÉIN PRIORITY MEASURES INCLUDE:



Temporary and targeted Mortgage Interest Relief, absorbing 30% of the increased interest costs facing mortgage borrowers on their primary principle residence, with a maximum annual benefit per household of €1,500 - **cost €300 million**



Putting one month's rent back into renters' pockets and banning increases for three years - **cost €200 million**



Reducing the cost of medicines including by reducing the maximum monthly drugs payment by households to €50 from €80, abolishing prescription charges, and extending medical cards to 400,000 additional people - **cost €229 million in 2024, full year cost €459 million**



Cutting childcare fees for parents by two thirds from 2022 levels - **cost €99.5 million in 2024, full year cost €201.7 million**



Increasing the minimum wage by €1.50



Income tax package including cutting USC to give workers back more than €375 - **cost €766 million in 2024, full year cost €885 million**



Increase the monthly rate of Child Benefit by €10 - **cost €147.7 million**



Increasing working age weekly social welfare rates by €15, pensions by €10 and €15 for those living alone, disability-related payments by €20, increases for qualified children by €10 and €5 for over 12s and under-12s respectively - **cost €1.15 billion**



Abolish student fees commencing with a reduction of up to €1000, increase SUSI maintenance grants by 15%, make more students eligible for the higher non-adjacent rate and extend SUSI support to post-graduate fees - **cost €40.7 million in 2024, full year cost €104.6 million**

HEALTH

Sinn Féin would invest in health to deliver much-needed change.

This is a multi-year plan to fix the health service, which would start in Budget 2024 with a 'Year 1' investment of €1.3 billion in capacity, workforce training, and cutting the cost of healthcare.

This is part of a multi-year plan to deliver an Irish National Health Service which ends the two-tier health system and removes cost barriers to healthcare.

For too long under Fianna Fáil and Fine Gael our health service has lurched from crisis to crisis. Patients and healthcare staff deserve better. They deserve a healthcare system that delivers high-quality, timely care.

The Fianna Fáil and Fine Gael government provided insufficient funding to Health for 2023 resulting in a large spending over-run that will require a Supplementary Estimate before the year's end.

The overspend is driven by overtime and agency spending, and by inflation.

The figures in the public domain on the size of the deficit have been changing constantly.

We know that earlier this year the department of health estimated the spending over-run for 2023 could be between €400 and €500 million on the basis of the financial data available to it and contested the higher figures projected by the HSE.

Only last week the heads of both the Department of Health and the HSE put a deficit estimate of up to €1.4bn and a shared view that much of this should go into next year's base on record during contributions to the Oireachtas Committee on Health. However, on the same day the Minister for Public Expenditure and Reform was unable to provide even a cost range to the Oireachtas Committee on Budgetary Oversight.

No figure in terms of a projected year end over-run or figure for the amount of this which must unavoidably re-cure next year if existing levels of service are to be maintained have been verified.

The HSE cannot be provided with a blank cheque but it must be funded to deliver the health services that are needed.

We are aware that efforts are underway to control costs over the remainder of this year including through targeted reductions to agency spending and a pausing of recruitment to management and administrative posts.

These efforts must intensify in the years ahead and our proposed investment in additional public capacity will further aid the effort to secure savings.

A multi-annual financial plan is needed to address the reckless budget decisions and under provision of ELS by Fianna Fáil and Fine Gael governments over many years.

As an initial step, in Budget 2024 we propose to put €500 million into the base before new measures. €250 million of which would be reprofiled from the oversized Temporary Covid pre-commitment of €750 million into health's core base budget and €250 million of additional monies.

A supplementary estimate may well be required once again next year but its size should be on a sustained downward trajectory. Our strategy will put our health system on the road towards a budget that reflects the actual annual costs of maintaining and delivering services allowing for proper financial planning in the future.

Patients, their families and health staff deserve a health system that works. It's time to start fixing our health service. It's time for change.

Our health proposals are outlined in detail in 'Sinn Féin: Alternative Budget for Health 2024' which is available to view on the party's website.



SINN FÉIN PRIORITY MEASURES TO INVEST IN HEALTH INCLUDE:



Reducing the cost of medicines to help families with the cost of living; including by reducing the maximum monthly drugs payment to €50 from €80, abolishing prescription charges, and extending medical cards to 400,000 additional people - **cost €229 million in 2024, full year cost €459 million**



Improving access to hospitals including through investing in 1,800 additional hospital beds over three years to tackle overcrowding in hospitals and long wait times - **cost €509 million in 2024, full year cost €781 million**



Investing in GPs, pharmacies and community healthcare - **cost €100 million**



Funding the recommendations of the Disability Capacity Review out to 2032 - **cost €155 million in 2024, full year cost €170 million**



Increasing investment in mental health services especially services for children and young people - **€75 million in 2024, full year cost €106 million**



Greater home support and care for older people - **cost €98 million in 2024, full year cost €101 million**



Developing the health workforce including additional training places for GPs, medical interns, initial specialist and higher specialist training places, trainee psychologists and advanced practitioner training for nurses and other health and social care professionals - **cost €31 million in 2024, full year cost €42 million**



Additional investment across a range of strategies to improve healthcare outcomes across cancer, women's health, cardiovascular health, and more - **cost €142 million**

CLIMATE

Budget 2024 must be ambitious in delivering the scale of climate action required to address the climate emergency. This means being ambitious in retrofitting housing, being ambitious in protecting biodiversity and being ambitious when it comes to the role of the state in relation to renewable energy to achieve energy security and independence.

The government's retrofitting scheme has been criticised roundly for being unaffordable to most people. Including by Social Justice Ireland for amounting to an enormous and unfair transfer of wealth from everybody who is forced to pay the carbon tax, including pensioners trying to heat their cold draughty homes, to the wealthiest who are enabled to retrofit their homes and reduce their bills.

In sharp contrast to the Green Party, Fianna Fáil and Fine Gael government, Sinn Féin 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.

We make radical proposals challenging those who hold most responsibility for growing emissions, in particular the wealthy, whose affluent lifestyles are responsible for immense environmental impacts.

We also want to ensure our vast natural resources are translated into national wealth for all, via the expansion of public, domestic and community ownership of renewables as part of our vision for renewable energy.

We set out financial provisions for our proposed new retrofit programme which is significantly different from the government's. We propose grants that are tiered so that the more help you need to afford a retrofit, then the more help you will get. We also propose a specific scheme for households relying on solid fuels, as these are often cold, rural homes with the highest emissions.

We also propose additional investment in the planning system including An Bord Pleanála, local authorities and the Maritime Area Regulatory Authority to help speed up planning - so that renewable energy infrastructure is built.



SINN FÉIN PRIORITY MEASURES INCLUDE:



Replacing the national retrofit programme with new and reformed schemes that include area-based components to ensure more cost-effective and expedient delivery, free retrofits for the poorest households, tiered supports linked to income to ensure energy upgrades are genuinely accessible to more low- and middle-income households, provision for solid fuel dependent homes to target the coldest and most carbon intensive homes specifically and a dedicated fund for heat pumps given the urgent need to shift the fuel source of Irish homes to renewable alternatives - **cost additional €178 million***



Investing to accelerate the transition to renewable energy and to better leverage the benefits for all, including through increased investment in domestic solar PV and the tiering of grant supports by household income to ensure equity of access, rolling out solar PV across our schools, speeding up the state's electrification of heat, increasing funding for innovation in renewable energy, investing in our ports and resourcing the planning system to speed up the development of renewable generation - **cost €133 million**



Protecting and enhancing biodiversity, expanding publicly owned and accessible green spaces and natural areas while contributing to carbon storage and sequestration, through a dedicated nature restoration fund, increased investment in afforestation and in urban green spaces, the expansion and restoration of our national parks, and by increasing funding to develop skills and expertise in biodiversity at local and national level - **€75.5 million**



Making the temporary 20 percent fare reduction on public transport permanent and extending it to commercial operators, and reducing fares for young people and students by 50 percent, accelerating the roll-out of the Connecting Ireland rural bus scheme, expanding school transport capacity and phasing out fees permanently - **cost €156 million in 2024, full year cost €163 million**



Furthering climate justice by levying environmental taxes on excessive consumption and wealth through a pollution tax on private jets with a levy of €3,000 per departure - **raises €20 million**

* of which €89 million is re-profiled from the additional monies allocated to retrofits for 2024 as per the NDP.

CRIME

Budget 2024 must provide An Garda Síochána with the resources necessary to tackle crime and ensure people are safe. That is what a Sinn Féin government would deliver.

As a result of the failures of 12 years of Fine Gael at the helm of the Justice Department, there is now a real crisis in policing.

There are fewer Gardaí and fewer Garda stations than when Fine Gael became responsible for the Justice Department 12 years ago despite a significant increase in the population. As a result, people don't feel safe in their homes, on the streets or in their communities.

Under Fine Gael and Fianna Fáil there has been an unprecedented exodus from our public services - every day they stay in office we are losing Gardaí.

Officers do brave work every day on the frontline protecting communities in often very difficult circumstances. They need to have confidence that they have the support, resources and investment they need to do their jobs safely and properly.

Sinn Féin would fix this crisis in policing by commencing the biggest Garda recruitment drive in the history of the state and by ensuring we have the conditions to retain current Gardaí.



SINN FÉIN PRIORITY MEASURES INCLUDE:



Funding for 1,000 new Garda recruits, doubling the training allowances for recruits and the creation of a Garda Retention Taskforce - **cost €12.7 million in 2024, full year cost €25.6 million**



Increased investment in youth justice interventions and restorative justice - **cost €6.8 million**



Additional investment in the wider justice system - **cost €25 million**

CHILDCARE

Childcare fees are far too high and are simply unaffordable for families. Families are already under pressure from the cost of living crisis and cannot afford sky-high childcare fees. Too often parents, especially mothers, feel forced to cut their hours or leave work due to these high costs. It's time for change.

Sinn Féin would cut childcare fees by two thirds from 2022 levels.

In Budget 2023, following sustained pressure and proposals from Sinn Féin, the government introduced a new core funding stream for childcare providers providing the sector with investment to improve pay and a 25% reduction to fees for parents.

However, this provision didn't go far enough. Fees remain far too high for families. Low pay remains a problem driving staff retention difficulties.

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

We would provide funding in Budget 2024 to cut childcare fees by 10% from 1st January and the remaining reduction from 1st September. Bringing the total fee reduction to two thirds from 2022 levels to make childcare affordable for parents.

In addition, we have allocated funding to provide for pay increases to be negotiated in the JLC which is vital to ensure childcare is available to those who need it.

Our proposals would make a real difference in cutting childcare costs for families to ensure they get a much-needed break from the cost of living crisis.



SINN FÉIN PRIORITY MEASURES INCLUDE:



Cutting childcare fees for parents by two thirds from 2022 levels - cost €99.5 million in 2024, full year cost €201.7 million

DISABILITY

Sinn Féin believe that a special focus from all of government is needed in Budget 2024 to ensure that people with disabilities are not further disadvantaged by the cost of living crisis either directly or indirectly by difficulties in the field of staffing recruitment and retention.

Budget 2024 must tackle the appallingly high rate of poverty and enforced deprivation across households headed by a person with a disability. One-off payments won't cut it. Core weekly rates must be increased to begin to cover the long recognised additional costs to which disability gives rise.

The failure of government to ensure housing is affordable is driving an exodus of critical staff further undermining already stretched services. Their failure to address the housing crisis has fed into extremely high rates of vacancy across children's disability network teams and teachers being pulled from special education duties.

In addition, the refusal of government to extend pay equality to Section 39 staff has caused a near constant churn of personnel undermining continuity of service provision with negative consequences for disability service users. It has now forced staff working in the sector to threaten strike action which would see the indefinite withdrawal of critical supports like day services and personal assistants.

The government offered workers a pay increase of just 5% when the reality is that the pay gap of some staff in section 39s has been estimated to be approximately 15% less than staff employed by the HSE or section 38s doing the same work. A Sinn Féin government would engage seriously with the relevant trade unions. As part of our Budget 2024 package, we have allocated additional funding to provide for the outcome of such a negotiation.

A Sinn Féin government would invest in people with disabilities.



SINN FÉIN PRIORITY MEASURES INCLUDE:



Funding the recommendations of the Disability Capacity Review out to 2032 - **cost €155 million in 2024, full year cost €170 million**



Increasing Disability Allowance, Invalidity Pension, Illness Benefit and other related benefits by €20 per week, Carers Allowance and Benefit by €15 per week, the annual Carer Support Grant to €2,000 and relaxing the Carer's Allowance means-test - **cost €401.4 million**



Investing in lifelong inclusion in learning by hiring 1,200 SNAs and extending the Fund for Students with Disabilities (FSD) across Further Education and Training - **cost €18 million in 2024, full year cost €44.4 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, Personal Assistance hours and making public transport accessible - **cost €134.9 million**



Creating more spaces in adult day services, opportunities for respite and intensive home support packages for disabled children - **cost €31.1 million in 2024, full year cost €43 million**



Reforming the Disabled Drivers and Disabled Passenger's Scheme - **cost €19 million**



Double funding for housing adaptation grants - **cost €25 million**



Putting in place a Disabled Persons Organisations (DPO) Training and Development Fund and a Disability Inclusion Fund for all Local Authorities to support their specific disability inclusion requirements in line with the UN CRPD and Public Sector Duty - **cost €9 million**

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. The time to start planning for Irish Unity is now.



SINN FÉIN PRIORITY MEASURES INCLUDE:



Establishing a Citizens' Assembly to plan for Irish Unity - cost €1.5 million



Increasing investment in Foras na Gaeilge and Tourism Ireland - cost €7.8 million

Part 3

Budget 2024

Expenditure Proposals

The allocations that follow are for new measures over and above pre-committed expenditure including €3.7 billion of funding provided to maintain Existing Levels of Service (e.g. carry over, demographics, the existing public sector pay agreement and non-pay inflation). This figure is higher than the Summer Economic Statement because we have allocated an additional €500 million to health.

The allocations that follow are also over and above the National Development Plan (except where stated otherwise), and €3.75 billion of temporary non-core expenditure provided for Covid, Ukrainian refugees and other items.

All Figures are 1st year costs for 2024. 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)
Deliver a suckler payment of up to €300 per cow/calf pair ¹	72
Increase Sheep Improvement Scheme to provide €20 per ewe ²	15.2
Invest in areas of natural constraint	15
Invest in organic farming	5
Establish an agricultural student hardship fund	0.3
Maintain existing agriculture related tax relief through 2024	- ³
Provide funding for agricultural shows	0.3
Commence new system of Farm-by-Farm Carbon Audits	5
Increase Animal Welfare Budget	2
National Hedgerow Survey & Enhancement Fund	1
€135m for Forestry Programme in 2024	0.5
Increase funding for Straw Incorporation Measure	6
To increase funding to Fishing POs	0.1
Support for small scale processors and seafood retailers	1
To fund AIS/VMS in all Irish inshore fishing vessels under 12M	0.5
To increase the annual budget for the Marine Institute	2.2
Fuel compensation fund Jan - June 2024 based on reduced turnover	3.2
Total	129.3

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase grant ceiling for Tillage Capital Investment Scheme	5
€135m for Forestry Programme in 2024	25
LESS (Low Emission Slurry Spreading) Grant	10.6
Compensate "Forgotten Farmers" - 50% restoration this year	5.5
Establish Commission on the Future of the Family Farm	.5
Invest in Horticulture Farming	3
Establish a fund community led, peer-to-peer farming for nature restoration	1
Introduce continuity grant for the Irish inshore fishing fleet	8.1
Guarantee funding under Brexit Aquaculture Growth Scheme, Brexit Blue Economy Enterprise Development Scheme & Brexit Processing Capital Support Scheme to cover costs of eligible projects applied for in 2023	9
To increase the annual budget for the Marine Institute	2
Total	69.7

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 provides a payment of €12 per ewe, which we would increase by €8 ensuring a €20 per ewe.

3 Accounted for in the Finance Section

DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Reduce childcare fees by two thirds ⁴	99.5
Mother & Baby Homes - to include 0-6 months babies in payment scheme ⁵	151
Recruit and train workers to fill Children's Disability Network Teams	2.6
Increase Tusla Family Resource Centre Funding	3.5
Increase Foster Allowance	14.2
Increase the availability of appropriate residential care	32.3
Recruitment measures for children's disability services	10
120,000 Additional Personal Assistance Hours	3
5,000 additional nights of respite care	12
740 additional adult day service places	11.8
100 Additional Intensive Home Support packages for disabled children	7.3
Disabled Persons Organisations (DPO) Training and Development Fund	2
Increase funding for Youth Schemes	3.3
Funding for Traveller Culture & Identity	.7
Total	353.3

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase Tusla Family Resource Centre Funding	1
Increase Building Blocks Improvement Grant allocation	2
Increase the availability of appropriate residential care	74.5
Total	77.5

⁴ 10 percent reduction from January - and 2/3 from September

⁵ Temporary non-core expenditure

DEPARTMENT OF DEFENCE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Transitional Supports and Guidance Officers ⁶	0.3
Defence Forces Healthcare & Medical Support	1.4
Increased funding to the Veterans Associations	0.2
Increased funding for the Red Cross	0.5
Data collection to establish Defence Forces working hours (Working Time Directive) ⁷	-
Total	2.4

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Defence Forces equipment and infrastructure	69
Total	69

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)
Expand Hot School Meal Scheme	15
Introduce free schoolbooks for post primary schools	19
Reduce primary pupil: teacher ratio by 1 point	7
20% increase to ICT Grant: primary and post primary	5
Recruit 1,200 additional SNAs	13.1
10,000 additional seats on school transport	3.3
€10 per child for every school library	3.1
50% increase in funding for Creative Schools	.2
10% increase in guidance counselling funding	2.3
Increase capitation rates to €220 per primary school pupil and €379 per post primary school pupil	40.2
Phased abolition of private school subsidy	(8.4)
Total	99.8

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase Capital Funding to Department of Education	44.7
Increase Minor Works Grant Ceiling	5.8
Total	50.5

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Hire 20 Workplace Relations Commission Inspectors	1.6
Establish an Irish enterprise agency	1.2
Create Community Wealth Building Fund	1.2
Total	4.1

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Establish an Irish enterprise agency	2
Create Community Wealth Building Fund	1
Establish Workers Co-operative Development Unit & fund	2
Increase SME exporting through Enterprise Ireland	2.3
Improve SME skills in green and digital	3.6
Increase funding for Disruptive Technology Fund	5
Additional R&D funding through Enterprise Ireland	10.3
Total	26.2

DEPARTMENT OF ENVIRONMENT, CLIMATE, AND COMMUNICATIONS NETWORKS

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase funding to CRU (establish hedging monitoring unit)	2.8
Establish a Local Authority Energy Advisor Scheme	1.7
Place National Biodiversity Data Centre on statutory footing	1
To increase local authorities to tackle the biodiversity crisis	0.5
Provide initial funding to develop franchise model of waste collection in Dublin City Council	0.5
New inspection scheme for construction and demolition waste	0.5
Cancel Subscription fee to Energy Charter Treaty Secretariat	(0.04)
Pollution Tax on Private Jet departures ⁸	-
Electricity price reduction through capping of prices ⁹	408
Total	415

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Replace the Better Energy Warmer Homes Scheme & Establish a new retrofit scheme for low and middle-income households (Including heat pump provision)	100
Establish a retrofit scheme for solid fuel households on low-income and middle incomes	60
Introduced tiered approach to retrofit scheme for higher income households	(25)
Double funding for the Solar PV scheme (Introduce tiered grant funding depending on household income)	35.5
Solar panels for every school over three years.	32
Smart heater control grants for lower income homes (on fuel allowance)	.5
Speed up Ireland's electrification of heat	10
Increase funding to Sustainable Energy Communities and new fund to enable sustainable energy communities to connect to the grid	12
Civil Society Engagement Unit	1
Increase the Climate Action Fund & reserve for innovative renewable energy projects	20
Nature Restoration Fund	50
Establish a fund for the creation of new native woodlands	10
Increase funding to the Irish Environmental Network	1.3
Establish a Just Transition Commission	1
Total	308.3
Total (less €89 from NDP reprofiling funding for retrofits in 2024)	219.3

⁸ This measure is accounted for under tax revenues in the Finance section

⁹ Temporary non-core expenditure

DEPARTMENT OF FOREIGN AFFAIRS

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase Overseas Development Aid spending	25
Open a Passport Office in the North	2
Open a new consulate in Australia	.6
Total	27.6

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Open an Irish Embassy in Palestine	1 ¹⁰
Open a Passport Office in the North	6
Total	6

10 Cost neutral as funding would be reprofiled from existing consulate

DEPARTMENT OF FURTHER AND HIGHER EDUCATION, RESEARCH, INNOVATION AND SCIENCE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Abolish craft apprenticeship fees	9.4
Increase travel and accommodation allowances for apprentices by 50%	6.5
Increase Recurrent Funding for Higher Education (to increase places in fields such as health and social care)	40
Eliminate student fees starting with €1,000 (Phased removal over 3 years)	23.6
Increase SUSI Maintenance Grant by 15% and reduce the qualifying distance to avail of non-adjacent maintenance grant to 24km	13.2
Extend SUSI to Postgraduate Fees	3.9
Extend free fees initiative (up to €10K) to cover Graduate Entry Medicine for new entrants in academic year 2024/25	3.3
Extend the "Fund for Students" with a Disability (FSD) across Further Education and Training to all FET courses, not just PLCs	5
Bursary to assist Traveller & Roma students and Care Leavers	.6
Free Irish language classes for adults	.5
Total	106

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase Capital Investment in Higher Education to deliver affordable student accommodation	100
North-South Research Programme	8
Total	108

DEPARTMENT OF HEALTH

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Reducing the cost of healthcare for workers and families	248.3
Increasing hospital capacity	162
Workforce planning	21.4
Remove private activity from public hospitals	27
Targeted improvement strategies	121.8
Investing in primary and community care	81.8
Caring for older people	88.4
Improved disability services	81.1 ¹¹
Mental health services	33.1
Investing in the fight against addiction and recovery	10.6
Climate action in the health sector	4
Reduce reliance on agency staff and private consultants	(100)
Total	698.4

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increasing hospital capacity	315
Investing in primary and community care	20
Mental health services	38.3
Investing addiction and recovery services	14.3
Caring for older people	29.8
Digital transformation	20
Implement HSE climate action strategy	20
Total	457.4
Total (less €250 from NDP funding reprofiling for 2024)	207.4

¹¹ Accounted for in the Children, Equality, Disability, Youth and Integration section.

DEPARTMENT OF HOUSING, LOCAL GOVERNMENT AND HERITAGE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase staff in ABP (cost for additional 30 staff)	1.9
Increasing staff in local authority housing, planning & building control	10
Expand and restore national parks	2
Increase staffing for environmental planning in Maritime Area Regulatory Authority	1.2
Participative planning pilot scheme	0.5
Tenant empowerment and participation fund	5
Disability inclusion fund for all local authorities	7
Increase funding to local government	48
Total	75.7

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
1000 turnkey social homes	294
1000 buy & renew social homes	266
700 acquisition social homes	186.2
50% in traveller accommodation capital allocation	10
1800 CREL affordable cost rentals	195
900 extra buy and renew affordable purchase homes	239.4
900 extra AHF affordable purchase homes	74.2
1000 older persons/right sizing units	183.3
Building Defect Redress Scheme	140
Double estate regeneration and refurbishment funding	50
Double disabled persons/improvements/remedials	25
Social Housing Stock Response Maintenance Fund	50
50% increase in social housing retrofit	43.5
Establish solar PV scheme for local authority homes	1.5
First Home Scheme	(50)
Croí Conaithe Cities	(30)
Capital funding for domestic violence refuges	15
Expand and restore national parks	12
Total	1,705.2
Total Plus €292.6m AHB expenditure and 3.7m local government expenditure which is classified as general government expenditure for the purposes of calculating the general government balance	2,001.5

DEPARTMENT OF JUSTICE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Recruit 1000 additional Gardaí	7.6
Double Training Allowances	5
Create a Garda Retention Taskforce	0.1
Increase funding to the Director of Public Prosecutions	5.5
Increase prison funding to reduce re-offending	3.2
20% increase in youth justice interventions	4.8
Increase funding to court services	10
Increase funding to Legal Aid	6.3
Increased investment in restorative justice programmes	2
Provide funding for domestic homicide reviews	1
Total	45.5

DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Creation of Public Procurement Ombudsman	.3
Develop IGEES to reduce reliance on private consultants	0.4
Reduce salary top up of politicians including An Taoiseach, Tánaiste, Ministers and Ministers of State by 50%	(1.1)
Establish a citizens' assembly to plan for Irish unity	1.5
Total	1.1

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Progressively reduce OPW reliance on leasing contracts	50
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
Increase funding OPW's flood defences & coastal erosion	20
Total	70.5

DEPARTMENT OF RURAL COMMUNITY AND DEVELOPMENT

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Public participation networks	3
Total	3

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase LEADER funding to reflect importance of rural community	8
Increase funding for the Local Improvement Scheme (LIS)	12
Allocate €1m to Men's and Women's Sheds	1
Increased allocation for Community Centre Investment Fund	9
Total	30

DEPARTMENT OF SOCIAL PROTECTION

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase working-age social welfare payments by €15	552.4
Reform Jobseekers benefits scheme	38
Increase Disability Allowance, Invalidity Pension and Blind Pension by €20	75.7
Increase State Pension payments by €10	368.8
€10 increase in Child Benefit rate	147.7
Increase Living Alone Allowance by €5	60
Increase the Qualified Child Increase for over 12s by €10	42
Increase the Qualified Child Increase for under 12s by €5	56
Increase age-limit for One-Parent Family Payment to 12 years	4.6
Begin process of increasing age-limit of the Jobseekers Transitional payment to 18, starting with 1 year increase to 15.	11.9
Establish Child Maintenance Service	2.3
Restore right to retire on a pension for 65-year-olds by reintroducing the State Pension (Transition)	129.2
Increase the fuel allowance by €5	62.4
Extend Fuel Allowance eligibility to Working Family Payment recipients	37
Establish social welfare adequacy commission	0.5
Establish a discretionary utility debt fund	15
Increase the annual Carer's Support Grant to €2000	21.8
Relax the Carer's Allowance means-test by raising the income disregard thresholds to increase eligibility and payments.	25
Introduce a Long-term Carers Pension	1
Compassionate social welfare reforms to support the bereaved	0.1
Free Travel for those with Epilepsy during a driving ban	0.5
Total	1,651.9

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

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Funding TG4	10
Increased funding for Tourism Ireland	5
Create a journalism bursary of €25,000 for local/community media	0.6
Increase funding for Screen Ireland	0.7
Roll out new Leisure Card Scheme worth €130 to all children in junior and senior infants, as well as all students in special classes and schools to make a wide range of activities more affordable	18
Increase baseline funding for Údarás na Gaeltachta	1.7
Restore & expand the Irish Speakers' Scheme	2.1
Rescue Package for Coláistí Samhraidh agus na Mná Tí	2.9
Increase funding for Foras na Gaeilge ¹²	2.8
Additional funding for Irish Language Books	1
Deliver support for An Taibhdhearc's Strategic Plan	1.7
Expand & Increase funding for Language Planning	2.1
Establish a Unit in CSO for Sociolinguistic & Cultural Analysis	0.1
Annual commemorations programme to replace Decade of Centenaries	1.5
Increase baseline funding for Arts Council to €150m over term of government	4.9
Deliver TG4 Strategic Plan	-
Develop national Irish language radio station for young people	0.5
Ringfenced new funding for traveller culture & identity	0.7 ¹³
Increase baseline funding for Heritage Council	1
Total	56.6

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase funding for Large-Scale Sport Infrastructure Fund	10
Increase funding for Údarás na Gaeltachta	3.5
Capital allocation for the Heritage Council	1
Arts Spaces Capital Programme	5
Irish language Capital Programme	5
Increase capital funding for Screen Ireland	3.5
Protect Moore Street Culture Quarter	10
Total	38

¹² To be provided as a once-off payment in the advance of matched funding approval from the Executive

¹³ Allocated under Children, Equality, Disability, Integration and Youth

DEPARTMENT OF TRANSPORT

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Make permanent the 20% public transport fare reduction and 50% fare reduction through the Young Adult Card for young people and students	124.1
Extend the 20% fare reduction to Commercial Bus Operators	12
Accelerate the Connecting Ireland rural bus scheme	10
Stop toll increases	31
Total	177.1

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Progress the Navan rail line and the Western Rail Corridor (including an engineering and track survey of the rail line from Claremorris to Collooney)	6.3
Accelerate the Connecting Ireland rural bus scheme	7
Make public transport more accessible	25
Increase funding for Safe Routes to School	3.1
Funding to kickstart investment in ports for offshore wind	15
Abolish EV grants on vehicles over €50,000	(26.8)
Total	29.6

Part 4

Finance

Proposals

Workers and families continue to struggle under a cost of living crisis. Households can and should be supported, including through the tax system.

Sinn Féin are therefore proposing a fair income tax package – increasing take-home pay through a reduction in the USC, benefitting workers by more than €375 and putting money back in their pockets. Under our proposal, middle and low-income workers would not be left behind.

Sinn Féin would:

- ✓ **Reduce the first rate of USC from 0.5 to 0 percent**
- ✓ **Reduce the second rate of USC from 2 to 1 percent**
- ✓ **Increase the entry point to the third rate of USC to €25,959**
- ✓ **Increase of €50 in the Personal, Employee and Earned Income Tax Credits**

Many households are struggling with rising mortgage costs, caused by the steady and significant rise in interest rates. Sinn Féin understand the financial impact this is having on so many.

To support struggling households with rising mortgage costs, Sinn Féin would introduce temporary and targeted Mortgage Interest Relief. This scheme would support households with 30 percent of the increased cost of interest since June 2022, with a maximum benefit of €1,500 per household over the course of the scheme.

The cost of travel and energy bills remain high. Sinn Féin would extend the reduced rates of VAT and excise duty applied to electricity, gas, petrol, and diesel. We would not proceed with any further increases in the carbon tax.

We must also ensure that our economy is equipped to seize the opportunities of the future, and that Irish firms are supported to innovate and grow. Sinn Féin would increase supports to Irish start-ups and SMEs by increasing and improving support through the Research and Development Tax Credit.

We must build the resilience of our public finances. Sinn Féin would therefore implement progressive changes to our tax system, underpinned by the principles of fairness and equity.

DEPARTMENT OF FINANCE

Measure	First Year Cost/ Yield (€m)
TEMPORARY	
Mortgage Interest Relief	-300
Extend 9% VAT rate for electricity & gas to April	-79
Extend reduced rate of Excise Duty for petrol & diesel to April	-66
Reduce rate of Excise Duty for home heating oil to April	-33
INCOME TAX	
Income Tax Package:	-766
- Reduce the first rate of USC from 0.5 to 0%	
- Reduce the second rate of USC from 2 to 1%	
- Increase the entry point to the third rate of USC to €25,959	
- €50 increase in Personal, Employee & Earned Income Tax Credits	
Extend USC concession for Medical Card holders	-39
Extend Sea-Going Naval Personnel Tax Credit	-0.5
Remove Tax Credits on tapered basis for individual income above €100,000	325
Introduce Solidarity Tax of 3% on individual income above €140,000	386
ENTERPRISE & AGRI-SECTOR	
Increase R&D Tax Credit to 30% for SMEs	-40
R&D Tax Credits payable to small & micro companies within 12 months	-45
Extend Consanguinity Relief for Farmers	-27
Extend Accelerated Capital Allowances for Energy Efficient Equipment	-8
Remove Special Assignee Relief Programme	37
SOCIAL INSURANCE	
Introduce 13.05% rate Employers' PRSI on portion of salaries above €100,000	169
PROPERTY & HOUSING	
Rent Relief Tax Credit equivalent to one month's rent	-200
Reduce Local Property Tax by 20%	-103
Remove HTB Scheme	181
Remove Concrete Products Levy	-32
Increase Residential Stamp Duty to 2% & 5% on values above €700,000 & €1million	128
Increase Commercial Stamp Duty to 12.5%	284
CAPITAL & WEALTH	
Increase Capital Acquisition Tax to 36%	59
Extend 1% Stamp Duty to all Share Buybacks	20
Introduce Second Home Charge of €400	308
Reduce tax subsidies on gold-plated pensions	336
Introduce Pollution Tax on Private Jet departures	20
OTHER	
Do not proceed with Carbon Tax increase	-141
Reform of Disabled Drivers and Passengers Scheme	-19
Extend & Increase Bank Levy	400
Restrict Corporation Tax Relief for Bailed-Out Banks	170
Increase Excise Duty by €0.30 on pack of cigarettes	27
NET REVENUE	951.5

ADDITIONAL TAX MEASURES

Additional tax measures, the revenue estimate of which could not be provided include:

- ✔ **Extend and strengthen Temporary Solidarity Contribution and Market Cap on Revenues in the energy market**
- ✔ **Increase the Vacant Homes Tax**
- ✔ **Introduce a 17 percent Stamp Duty Surcharge on the block purchase of residential property by institutional investors**
- ✔ **Increase the Dividend Withholding Tax to 33 percent and apply 33 percent rate of CGT on the disposal of assets by IREFs and REITs**

As our public finances face growing challenges in the years ahead, wealth inequality remains a real and growing threat, and tax is levied more on labour than on wealth. To date, there has been too little analysis of the merits and design of a tax on net wealth. Sinn Féin support the rationale for a wealth tax, one which achieves the objectives of efficiency and fairness. To that end, Sinn Féin would establish a Wealth Tax Commission.









Published October 2023