

# **Women in Agriculture Stakeholders Group**

Draft interventions for  
CAP strategic plan

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## Draft interventions for CAP strategic plan

### **Stakeholders – page 3**

### **Introduction – page 4/5**

### **Common Agricultural Policy – page 6**

CAP legal text and supports for women - page 6

Department of Agriculture: Needs and SWOT analysis for CAP - page 7

Food Vision 2030 - page 8

### **Proposed CAP interventions – page 9**

Targeted Agriculture Modernisation Scheme (TAMS) - page 9/10

Knowledge Transfer Schemes - page 10/12

Information on schemes and meetings - page 11/12

### **Proposed tax and other interventions - page 13**

Partnership Tax Credit - page 13/14

Capital Gains Tax and Retirement Relief - page 15

National Dialogue on Women in Agriculture - page 16

### **References – page 17**



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# Introduction

The Women in Agriculture Stakeholders Group is an independent, voluntary body made up of representatives from the Irish Farmers Association (IFA), Irish Creamery Milk Suppliers Association (ICMSA), Irish Cattle and Sheep Association (ICSA), Irish Natura and Hill Farmers Association (INHFA), Irish Organic Association (IOA), Macra na Feirme, South East Women in Farming and West Women in Farming with the sole purpose of representing the interests of women in farming under the next Common Agricultural Policy (CAP).

Female farmers make up just 12% (16,100) of the 137,100 family farms in the country (CSO, 2016) and just 3.8% of farms are registered with the Department of Agriculture in joint female/male names.

Despite CSO figures showing that over a quarter of those working on farms (71,700) are women, their work is rarely officially recognised and they are essentially treated as a minority group.

The patriarchal and traditional succession system of passing farms from father to son has been a huge barrier for women's access to land, as recognised in the work of Dr Sally Shortall (RTÉ, 2021).

The number of women inheriting or gaining access to land is also unlikely to change as Teagasc has acknowledged that young women account for roughly just 10% of their students and a survey by Macra na Feirme of farmers showed that only 11% identified a woman as a potential farm successor (Examiner, 2014).

For example, just 5% of farm holders were aged under 35 but for every one female farmer aged less than 35 years, there were 11 male farmers (Examiner, 2014). While the aging demographic of the farm community is a widespread concern, it is a particular issue for female farmers where figures show that 31% of female farmers are over the age of 80 (DAFM figures). This indicates that many farms are only inherited by women once they are widowed and highlights that young women are not actively considered as farm successors.

There are other factors that highlight the need to ensure women are included in the future of agriculture, as they often bring innovative solutions to problems facing farming. This has been recognised in research in The Netherlands.

*“Women are important driving forces behind the development of multifunctional entrepreneurship in family farms. In the study, the husbands’ backgrounds and prominent role in farm management have tied them to (production-oriented) agriculture, the women seem to have more ‘room for manoeuvre’. They appear more flexible and capable of ‘opening-up’ and crossing the boundaries of agriculture. With regard to the development of multifunctional entrepreneurship, women’s specific background, position and role is their key to unlocking the door to a new future. (Netherlands, 2015).*

However their lack of official recognition in agriculture has been associated with a large scale migration from rural areas, as women and daughters brought up on farms who feel unlikely to inherit land, seek opportunities in urban regions (Brody 1973; Walsh, O'Shea and Scharf, 2012). The loss of such human capital, and the associated skills and resources inevitably threatens the continued viability of agriculture.

Research in New Zealand has also pointed to vital role that women can play in agriculture.

*“Policy makers and extension officers who wish to encourage the adoption of new technologies may target their efforts at female decision makers. .... Because agriculture accounts for nearly half of greenhouse gas emissions in New Zealand and because participation from farmers is critical for large-scale tree planting, herd and pasture management, and pest control efforts, the results of this paper show that policy makers would do well to offer targeted support to female farmers and those without specialized training in agriculture (New Zealand, 2019).”*

It has long been known that over 90% of Single Farm Payments goes to one gender - men (Byrne et al, 2014) and the reasons behind this situation need to be addressed through the introduction of the incentivisation and support for women in farming around the areas of taxation, the targeted agricultural modernisation scheme (TAMS) and knowledge transfer (KT) groups.

# Common Agricultural Policy

## CAP legal text and supports for women

The current legal text surrounding the next Common Agricultural Policy (CAP) 2023 - 2027 specifically highlights the need to support women in farming.

From the outset the document states:

*“Equality between women and men is a core principle of the Union and gender mainstreaming is an important tool in the integration of that principle into the CAP. There should therefore be a particular focus on promoting the participation of women in the socio-economic development of rural areas, with special attention to farming, supporting women's key role. Member States should be required to assess the situation of women in farming and address challenges in their strategic plans. Gender equality should be an integral part of the preparation, implementation and evaluation of CAP interventions. Member States should also strengthen their capacity in gender mainstreaming and in the collection of sex disaggregated data.”*



It states in Article 6 point (h):

- *promote employment, growth, gender equality, **including the participation of women in farming**, social inclusion and local development in rural areas, including circular bioeconomy and sustainable forestry;*

The list of EU specific objectives and “impact indicators” further state that attracting young farmers should include the number of new young farmers and include a “gender breakdown”.

*“Attract and sustain young farmers and **other new farmers** and facilitate sustainable business development in rural areas.”*

It also states that the inclusion of women in farming should include “a fairer CAP: distribution of CAP support”.

## Department of Agriculture: Needs and SWOT analysis for CAP

In the Department of Agriculture's own needs analysis the need to increase the opportunities for women is highlighted:

*"The SWOT analysis found that the share of female workers working in the agriculture, forestry and fishing sectors in Ireland is extremely low; and that females in this sector are faced with significant challenges in relation to gender equality. In the Irish agricultural sector, females are significantly underrepresented in management roles and this has a marked effect on female participation in agriculture at all levels. **It also creates a perception that farming is a male occupation, and this reduces the likelihood of young females starting a career in agriculture**, ultimately limiting the sustainable growth of the agri-food sector. The SWOT analysis also highlighted the opportunities arising from providing supports to rural female entrepreneurs at start up and at an early stage of their business development through the ACORNS Programme and encouraging peer to peer learning for **example through Knowledge Transfer groups.**"*

The need for support for women in farming is further highlighted in the Department's SWOT analysis:

*"Independent cost benefit analysis and associated econometric analysis carried out for the 2015 Agri Taxation Review found that farmers over 65 years typically produced between 4% and 7.1% less output than farmers under 65 years of age. It was also highlighted during stakeholder consultations, that a small percentage of land holders in Ireland are women and women rarely inherit land. This poses a further challenge as **women are often cited as more likely to drive the change necessary to ensure the future viability of some farm enterprises.**"*

*"In addition to low levels of female farmers, there is a persistent challenge in relation to gender equality, particularly in leadership roles. Across the EU, 71.5% of all farm managers are male with the majority being 55 years or older. Overall, the number of young farmers and young farm managers is in decline and in 2016, the share of total farm managers accounted for by young farmers was only 6.1%, with the majority (5.6%) being male and the minority (0.5%) being female."*

*"Women are underrepresented in management roles and this is likely linked to succession planning in the broader agri-food sector. In Ireland, less than 12% of landholders are women presumably as a result of traditional cultural bias towards male successors, resulting in women rarely inheriting land. **This has had a significant negative impact on the participation of women in agriculture at all levels and has reinforced a perception that farming is a male occupation.**"*



## Food Vision 2030

The Department's SWOT analysis has also outlined that joined up thinking is needed when it comes to matching Ireland's next CAP interventions and Food Vision 2030.

In regard to women in farming Food Vision states:

*"The Strategy supports an enhanced role for women in the sector and recommends the **establishment of female farmers' networks and other supports to better understand and meet the needs of Irish women farmers, fishers and rural female entrepreneurs.** The Strategy calls for continuous updating of education and training programmes to meet the changing needs of the sector and emphasises the importance of lifelong and peerto-peer learning."*

*"Promote women's participation in farming through KT Groups facilitated by a female advisor. This is in keeping with the spirit of the KT Programme where like-minded farmers who experience similar challenges and opportunities form groups."*

*"Hold a National Dialogue on Women in Agriculture."*

*"Capture and publish gender data on policy implementation e.g. participation by women in schemes and measures."*

*"Represent the agri-food sector in the development of the next National Women and Girl's Strategy (with the Department of Children, Equality, Disability, Integration and Youth) due to be published in 2022."*



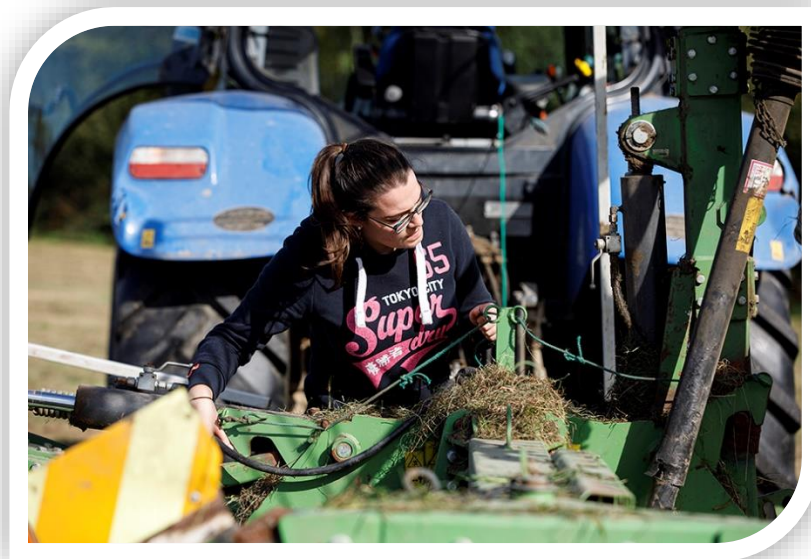


# Proposed CAP interventions

## Targeted Agriculture Modernisation Scheme (TAMS)

Figures secured from the Department of Agriculture under Freedom of Information (FOI), show that just 3.6% of the total 20,612 payments under TAMS since 2016 were made to women. When it comes to young women under 35 years of age, they received just 4.9% of total TAMS payments in comparison to their male peers of the same age.

One of the primary aims of TAMS is to future-proof family farms by supporting the financial upgrade of farm machinery and equipment. The low-level of female uptake of the scheme is worrying as it indicates that women are not upgrading their farms - calling into question their future success and viability.



Currently grant aid is available at 40% for farmers and 60% for young trained farmers at a maximum ceiling of €80,000. This is doubled to €160,000 in the case of a partnership where 60% is applied to the first €80,000 if the partnership includes a young trained farmer.

The Stakeholders propose:

- Given the need to incentivise more women to engage in the scheme it is proposed that the grant aid on TAMS should be increased to 60% for women the period of the next CAP cycle.
- This 60% TAMS grant for women should be carried through to registered farm partnerships which ties in with the incentivisation to register more joint female and male farm partnerships. This would allow these partnerships to apply for grants up to €160,000 with a 60% grant available on the first €80,000.

- Revenue has applied a lifetime ceiling of €70,000 to the amount of State aid granted to a young trained farmer under agriculture tax reliefs, including the succession partnership relief, transfer for land and stock relief. Given the low level of female farm ownership in Ireland it is proposed that this lifetime ceiling be increased to €120,000 for young women under the age of 40 and increased to €100,000 for women over the age of 40.
- The Group is concerned about the level of time between farmers paying for work under TAMS and the issue of payment by the Department of Agriculture and would like a guarantee from the Department that payment for work under TAMS will be prompt.
- The items and types of equipment under TAMS should also be open to update and review with the idea of including new items that are not currently on the list of eligible items or equipment.

## Knowledge Transfer Schemes

Figures secured under FOI from the Department of Agriculture show that overall there were 3,173 female participants out of 19,576 during the lifetime of the last KT scheme. The figures per county and per sector varied dramatically as the figures below demonstrate.

**Tillage** - 53 women (out of 887) - 22 counties did not have any groups with women.

**Sheep** - 568 women (out of 4,078) - nine counties did not have any groups with women.

**Poultry** - 13 women (out of 228) - 25 counties did not have any groups with women.

**Beef** - 1,799 women (out of 8,069) - one county did not have any groups with women (but 14 counties had less than 50 women).

**Dairy** - 565 women (out of 3,567) - 15 counties did not have any groups with women.

**Forestry** - 205 women (out of 1,507).

The continued support of education and peer-to-peer learning is highlighted in both Department of Agriculture and CAP documents.

In this regard, the group recommends:

- KT groups with three or more female members should receive a €100 top up payment per recipient. Female participants who are not currently the primary farm holder must have proof that they are enrolled in an agricultural course or commencing a farm partnership. This will help to ensure that the top-up goes to participants with a genuine interest in farming.

- The introduction of specific female only KT groups, especially in counties where female attendance on KT groups is low. As a minority group, women can feel intimidated at times and the introduction of female only KT groups should help to boost women's confidence and knowledge in their own abilities. This should include a focus on informing women about how to apply for TAMS applications and tax reliefs. As previously mentioned the number of women applying for TAMS grants or owning or expanding farmland is considerably low. The establishment of a KT group focusing on these areas should help to support women to improve their farm business and future-proof them. It should be both a practical and academic experience with real-life working examples of building sheds, buying equipment and transferring land on family farms.

## **Information on schemes and meetings**

The need to aggregate a gender breakdown on agriculture scheme information has been repeated at the CAP legal text level and in the Food Vision 2030.

While this information is available under Freedom of Information the Stakeholders would like to propose:

- A gender breakdown of schemes should be available alongside the current breakdown of payment information on the Department of Agriculture's website.
- Revenue should be obliged to provide a breakdown of agricultural tax reliefs availed of by each gender (this information is currently not available according to Revenue).
- The Department of Business should provide a gender and loan value information on the number of agricultural loans it helps to oversee, such as the Future Growth Loan Scheme. This information is currently not available and it would help to provide transparency to see if women have access to loans to support their farm businesses.
- In the interest of transparency, the Department of Agriculture should lead the charge in publishing both an anonymous gender and corresponding pay grade of its employees.
- These figures should also include the number of young female farmers getting grants, tax reliefs and loans.

In addition, the time and date of information and farm meetings must be taken into consideration as many women continue to support farms through off-farm employment.

For example, the Department of Agriculture recently held three CAP consultation meetings between 7pm and 9pm on three successive weekdays from the 10<sup>th</sup> to the 12<sup>th</sup> of August. This timing is impractical for many women juggling childcare needs with on-farm and off-farm commitments. In future this should be taken into consideration by the Department and farm organisations, and in cases such as CAP consultations at least one alternative meeting should be proposed on a weekend or weekday at an earlier time of the day.

The timing and time commitments of agricultural courses should also be taken into consideration by the providers of agricultural education courses such as Teagasc.





# Proposed tax and other interventions

## Partnership Tax Credit

The Department of Agriculture's own figures show that just 3.8% of registered farm partnerships are in joint male and female ownership. It is widely accepted that women's work on farms is often "invisible" and that they are rarely added as official partners on farms.

Partnerships are seen as key to helping the transfer of land to women in Teagasc research carried out by Áine Macken-Walsh and others (Byrne et al. 2014; Teagasc 2015; Macken-Walsh and Roche 2012; Cush and Macken-Walsh 2016).

*"For rural sustainability to occur, such patriarchal structures must be disrupted, challenged and reconstituted to imbue feelings of agency amongst farm women and young people and bestow the category of 'farmer' among this traditionally, marginalised group in agriculture. Without this, patterns of migration and rural isolation will pervade. One model identified to facilitate the increased participation of women and young people are Joint Farming Ventures, particularly farm partnerships, formal legal arrangements which enable a joint ownership of the farm and crucially provide a sharing of decision making (Byrne et al. 2014; Teagasc 2015; Macken-Walsh and Roche 2012; Cush and Macken-Walsh 2016)."*

To address this the Stakeholders Group proposes that a partnership tax credit be introduced on a similar line to the current succession tax credit that exists allowing for an annual €5,000 tax credit over a five year period for farmers that introduce a registered female farm partner.

Eligibility criteria would include:

- The partnership must have at least two members and the incoming female partner does not have to be a blood relative to allow for daughters-in-law, wives or partners to join.
- The farmer must enter into an agreement where at least 50% of the land is transferred to the entering partner by the end of the five year period (in the case where there are already two partners then at least 30% of the land must be transferred).
- The business plan of the farm partnership must be submitted and approved by the Department of Agriculture.



# Capital Gains Tax and Retirement Relief

Currently some farmers may be discouraged from putting their spouses name on the farm in joint partnership in case it impacts Capital Gains Tax (CGT) retirement relief where the spouse will not meet be able to prove they have been actively farming the prerequisite 10 years before applying for the relief. A solution to this issue would be to implement the Law Society of Ireland's recommendation to: *"Amend the provisions for claiming CGT Retirement Relief to allow for a spouse/civil partner to step into the shoes of the farming spouse in terms of satisfying the 10 year ownership and usage requirement."*

The Agri Taxation Review Report in 2014 said that the "unintended barriers to female participation" in farming should be examined. This was further taken up by the solicitor Aishling Meehan in her Agri Taxation Review Submission in 2018 (Meehan, 2018).

Her recommendations include:

- Reviewing the current rules around CGT relief (as previously mentioned).
- Retrospectively recognise the work of spouses who have effectively been working in partnership on farms but did claim this on their annual tax returns. This would help to avoid a situation where a number of more elderly women have not built up enough PRSI stamps to claim a pension.
- Ensure that when a farmer inherits or is gifted land that they can put it into a joint name with their spouse without Revenue seeking a clawback on the basis of "gift splitting".

# National Women in Agriculture Dialogue

From board to primary producer level, the agriculture sector falls well below national average figures for female representation and the low number of young women in primary agriculture is a damning indicator of the future of the sector in terms of gender balance.

Not one of the four biggest dairy processors in the country has a single elected female board member. On top of this representation issue, figures secured under FOI by the chair of the group confirm that fewer than 500 women under 35 years of age receive the Young Farmer Scheme top-up.

A commitment was made under Food Vision 2030 that a National Dialogue on women in agriculture would be undertaken. The Stakeholders Groups wants to ensure that the Department of Agriculture adequately funds and backs this initiative and includes the participation of Teagasc, farm organisations, Meat Industry Ireland and all of the major dairy processors.

The Dialogue should also ensure that it is interactive and inclusive and include farm walks, workshops and panel discussions where successful female farmers or joint female/male partnerships are already in operation.

The Stakeholders Group also expects the Department of Agriculture to be proactive and lead the charge in encouraging female participation and recognition on farms. It expects the Department will commit to increase the number of female farmers from 12 to 25% by 2030 - to include new female farmers, young female farmers and joint female/male partnerships. It would like to see a similar commitment made by dairy processors and farm organisations where female representation at board level has been historically poor.



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