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Disability and Special Education Expenditure: Lifecycle of Supports

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Irish Government Economic and Evaluation Service

Executive Summary

- The aim of this paper is to provide an overview of disability and special education related supports and expenditure. The main objective of disability policy is to ensure that people with disabilities are supported to lead full and independent lives, to participate in work and society and to maximise their potential. One of the main objectives in special needs education is to ensure that education is inclusive and that each child receives an education appropriate to his/her needs. The summary of the landscape of supports in this paper will help to add to the evidence base to improve outcomes for people with disabilities.
- This paper includes supports specifically for people with disabilities only and does not include supports which may be used by people with disabilities but are not specifically for them (e.g. carer's supports). 43 disability and special education related supports are examined in this paper. Supports include income payments, grants, employment supports, education supports, specialist disability social care services and taxation measures that span several Departments including Departments of Social Protection; Health; Education; Housing, Local Government and Heritage (DHLGH); Further and Higher Education, Research, Innovation and Science (DFHERIS) and Children, Equality, Disability, Integration and Youth (DCEDIY).
- A total of €7.1 billion was spent on disability and special education related supports in 2020. Over the period 2011 to 2020, total expenditure on disability and special education related supports has increased by €2.4 billion or 51 per cent.
- A large number of people are in receipt of disability and special education related supports while the number of people supported has increased over time. Over the period 2011-2020:
 - The number of people accessing Social Protection income supports has increased from 194,061 to 279,757, an increase of 85,696 or 44 per cent;
 - The number of HSE-funded residential places declined from 9,124 to 8,065 (8,297 in 2019) primarily due to changes in policy and regulations while the number of people in receipt of adult day services increased from 21,224 to 27,084 in 2019 before declining to 17,930 in 2020. The change in numbers of day service users in 2020 may reflect more accurate data on number of service users and not necessarily a reduction in the volume of services.
 - The number of pupils with significant care needs who are being supported by Special Needs Assistants in school has increased from 22,284 (2.7 per cent of school population) to 39,840 (4.2 per cent of school population).

Support by Type

- The most frequent type of supports under consideration are services (14 supports, 33 per cent of the total). At 19 per cent each, the next most frequent type of supports are; employment supports and grants (8 supports). Taxation supports and income payments accounted for 16 per cent and 14 per cent of the total number of supports under consideration (7 and 6 supports respectively).
- In terms of expenditure, services accounted for €4.1 billion or 58 per cent of total disability and special education related expenditure in 2020. The next largest category is that of income payments which accounted for €2.9 billion or 41 per cent of total disability and special education related expenditure in 2020. Taken together services and income payments accounted for 98 per cent of total disability and special education related expenditure in 2020.
- Expenditure on disability and special education related supports is concentrated amongst five supports which together accounted for approximately 80 per cent of total disability and special

education related expenditure in 2020 (€5.6 billion). In terms of expenditure in 2020, the largest supports are Disability Allowance (€1.8 billion), Residential Disability Services (€1.2 billion), pay for Special Education Teachers (€1.2 billion), Invalidity Pension (€760 million) and pay for Special Needs Assistants (SNAs) (€614 million).

Support by Age

- Of the total disability and special education related expenditure in 2020, €2.2 billion (31 per cent) relates to expenditure on children, €2.8 billion (39 per cent) relates to expenditure on adults and €2.1 billion (29 per cent) relates to disability related expenditure where there is no specific age range of recipients, which in this case is housing adaptation grants and specialist disability social care services which for example support people with intellectual disabilities of all ages.
- There has been significant growth in disability and special education related supports for children over the last decade. In particular, expenditure on special needs education has increased from €1.2 billion in 2011 to €2 billion in 2020, an increase of over €800 million, driven primarily by increases in pay for special education teachers and SNAs (€760 million). Drivers of growth in special education needs provision can be attributed to the underlying change in the school age population, changes in policy, the increasing proportion of children who are qualifying for SNA and special educational needs supports as well as increased diagnoses of autism. Recent years have seen the introduction of a number of changes in the area of Special Educational Needs including a number of changes in resource allocation and the removal of the requirement for diagnosis in order to access these supports. Supports for children further expanded with the establishment of the Access and Inclusion Model (AIM) in early years education in 2016 while the development of Children's Disability Network Teams have changed the way in which disability services are provided to children.
- Looking at expenditure on working age adults in 2020, the majority of expenditure (€2.7 billion) was for weekly income supports while expenditure on disability specific employment supports, excluding expenditure on supports such as the Public Employment Services which may be used by people with disabilities, amounted to €32 million (€38 million in 2019). In the future, it is crucial that Government policy continues to support those people with disabilities, who are able to and want to, engage with employment, training and education opportunities. This in combination with the commitments set out in the Pathways to Work Strategy 2021-2025, the National Disability Inclusion Strategy 2017-2021 and the Comprehensive Employment Strategy for People with Disabilities 2015-2024 could help to improve labour market outcomes for people with disabilities.
- Reflecting on the significant level of support provided by the State to people with disabilities it is important that future Government policy should:
 - Enable greater coordination of supports from the point of view of service users. This would enable supports to be more targeted, flexible and have the right mix of activation.
 - Support people with disabilities to engage with training, education and employment opportunities in so far as possible in order to improve their overall standard of living and participation in society through utilising supports which encompass a number of areas.
- Potential future research could examine:
 - Transitions between schemes by age to examine how demand for certain supports may change over time as well as the use of supports by particular cohorts of the population.
 - An international comparison of disability and special education expenditure and supports.

- The potential impact of changing demographics on disability and special education related expenditure to identify future expenditure pressures.
- Improved data collection and information on the use of supports by people with disabilities would be beneficial for future policy development and evaluation to ensure better outcomes for those in receipt of supports.

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1. Introduction

There are a range of supports available to people with disabilities in Ireland. People with disabilities are supported by income payments, grants, employment supports, education supports, through the provision of services and taxation measures. Responsibility for supports for people with disabilities is shared across a range of Government Departments and agencies while the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) currently has responsibility for policy and legislation in this policy area.¹ In recent years a number of papers have built up an understanding of disability and special education related spending across a number of Government Departments. The work to date has highlighted a significant expansion in the level of supports in this area, with significant changes in the disability and special education policy landscape and expenditure over the last twenty years.² In particular, a 2017 Spending Review paper outlined the scale of Government expenditure on Illness, Disability and Carers in DSP, specialist HSE-funded disability social care services and special education supports (Campbell et al., 2017). It highlighted expenditure of €7.2 billion in 2017.³ The aim of this paper is to build on this evidence base and examine how the types of support vary by age. In this paper the following questions are addressed:

- What is the scale of disability and special education needs related expenditure across the public sector and how has it changed over time?
- Who is supported by this expenditure?
- What type of supports are available and what are the characteristics of these supports?
- How has the support changed over time?

This paper has been prepared in the context of the Spending Review 2021. The Spending Review is focused on ensuring all expenditure is considered when the Government is making budget decisions and generating analysis to further embed the principles of expenditure efficiency and effectiveness into the wider budgetary process. This paper contributes to this process by examining disability and special education related supports and the scale of support provided across a range of Departments. This paper makes use of a range of data sources including Census 2016 and data provided from the relevant Departments. The paper also relies on findings and discussion of topics from other reports, research papers and spending reviews that will be referred to throughout the review. This paper does not evaluate any support in detail but provides an overview of the range of supports that are available for people with disabilities.

The next section provides a brief overview of disability policy and the prevalence of disability in Ireland. Section three examines the scale of disability and special education supports across the public sector. Section four examines expenditure on and the characteristics of disability and special education related supports across the lifecycle. Finally, in section five we conclude.

¹ The Government Departments include the Department of Social Protection (DSP), Department of Health, Department of Education (DoE), Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) and the Department of Housing, Local Government and Heritage (DHLGH).

² For Social Protection supports see Carberry and Doyle (2014), Doyle (2017), Callaghan (2017), Cronin (2018) and Boyle (2019). For Health services see Bruton et al. (2020) and Collins et al. (2021). For special education see DES (2016), DPER (2017) and DPER & DES (2019). See also DHLGH (2016) and McKenna and Phulphagar (2021).

³ This paper differs from the 2017 Spending Review paper in that it does not include supports for carers, Illness Benefit and Injury Benefit. Expenditure on these schemes amounted to €1.8 billion in 2020.

2. Disability and Special Education in Ireland

2.1 Disability and Special Education Policy in Ireland

There has been significant change in policy with regard to people with disabilities in recent years; moving from a medical or health based model to a social model which places greater emphasis on individualised supports to remove barriers to participation in society. The National Disability Strategy (NDS), launched in 2004, focused on the participation of people with disabilities in Irish society. This was to be achieved through a combination of legislation, sectoral plans for six Government Departments and a multi-annual investment programme 2004-2009. The key legislative elements of the strategy included the Disability Act 2005; the Education for Persons with Special Educational Needs Act 2004 and the Citizens Information Act 2007 which provided a commitment to implement a personal advocacy service for people with disabilities. There has also been legislation which covered equal access to employment and provision of goods and services (the Employment Equality Acts 1998–2015 and the Equal Status Acts 2000–2018). Public policy has also facilitated the mainstreaming of public services to include and serve people with disabilities while all public buildings are also required to provide safe and public access for people with disabilities (underpinned by the Disability Act 2005).^{4,5}

While not yet fully implemented, the Education for Persons with Special Education Needs (EPSEN) Act 2004 provides for an inclusive education. In this way every child with special education needs is to be educated alongside their peers without special education needs, unless to do so would not be in the best interest of the child or, would impair the effective provision of education for children with whom the child is to be educated. Provision is made for different special education support structures depending on the needs of the pupil. Special education supports may be provided in mainstream class settings, in special classes within mainstream schools or in special schools. Recent years have seen the introduction of considerable changes and new initiatives in the area of special educational needs including a number of changes in resource allocation and the removal of the requirement for diagnosis in order to access these supports. These changes have focused on improving the outcomes of pupils supported under these schemes and include the New Allocation Model for Special Education Teachers, the In-School Demonstration Project and the proposed School Inclusion Model.

In 2012, the Department of Health published a Value for Money review of disability services in Ireland. It recommended a change of approach to disability from one “predominantly centred on group based service delivery towards a model of person-centred and individually chosen supports” (Department of Health, 2012 pp xvii). Many of the recent changes in specialist disability social care services come from this review. Among them is the Transforming Lives reform programme which focuses on the implementation of national policy to deliver a person-centred model of service provision. The Transforming Lives programme includes actions outlined in the ‘Time to Move on from Congregated Settings’ report which recommends that people who live in congregated settings,

⁴ See Disability Act Section 25 and 26. Also see Department of Transport (2012). Transport Access for All. Available here: <https://assets.gov.ie/18894/eb3d59b0f6754bda8deac5b9cb2f60f8.pdf>
See National Disability Authority (2006) “Code of Practice on Accessibility of Public Services and Information provided by Public Bodies” Available here: <http://nda.ie/Good-practice/Codes-of-Practice/Code-of-Practice-on-Accessibility-of-Public-Services-and-Information-Provided-by-Public-Bodies-/Code-of-Practice-on-Accessibility-of-Public-Services-and-Information-Provided-by-Public-Bodies.pdf>

⁵ Each public body is also required to have an Access Officer who is responsible for arranging and co-ordinating assistance and guidance to persons with disabilities accessing the services provided by that body.

where ten or more people with a disability live together, should move to their own homes in the community with additional supports they need. The introduction of the National Standards for Residential Services for Children and Adults with Disabilities by the Health Information and Quality Authority (HIQA) in 2013 was also an important change with regard to residential services. Other changes include those outlined in the 'New Directions- Report of the National Working Group for the Review of HSE Funded Adult Day Services' (HSE, 2009) which proposes that adult day services should take the form of individualised outcome-focused supports to allow adults using those services to live a life of their choosing in accordance with their own aspirations; the 'National Programme on Progressing Disability Services for Children and Young People (0 to 18 years)' which attempts to change the way in which disability services for children are provided based on need, regardless of diagnosis, through the use of area-based teams and 'Towards Personalised Budgets for People with a Disability in Ireland' which aims to provide people with disabilities with more choice and control of the services they receive.⁶

There have also been a number of strategies published in recent years which look to support people with disabilities.⁷ The National Disability Inclusion Strategy 2017-2021 is a whole of Government approach to improving the lives of people with disabilities and creating the opportunities for people with disabilities to fulfil their potential (Department of Justice, 2017). The strategy contains eight themes – equality and choice, joined up public services, education, employment, health and wellbeing, person-centred disability services, housing and transport and accessible places. Furthermore, in April 2018 Ireland ratified the UN Convention on the Rights of Persons with Disabilities (UNCRPD) having previously signed the Convention in 2007. The purpose of the Convention is to promote, protect and ensure the full and equal enjoyment of all human rights and fundamental freedoms by all people with disabilities.

2.2 Prevalence of Disability in Ireland

The number of people with a disability can depend on the definition used and how it is measured. The Disability Act 2005 states “disability”, in relation to a person, means a “substantial restriction in the capacity of the person to carry on a profession, business or occupation in the State or to participate in social or cultural life in the State by reason of an enduring physical, sensory, mental health or intellectual impairment.” Similarly, under the UNCRPD people with disabilities include those “who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others.”⁸ In contrast, a special education need is defined under the EPSEN Act 2004 as being “in relation to a person, a restriction in the capacity of the person to participate in and benefit from education on account of an enduring physical, sensory, mental health or learning disability, or any other condition which results in a person learning differently from a person without that condition and cognate words shall be construed accordingly”. This definition is broader than that of the Disability Act 2005 and so the cohort of children with a special education need is likely to be larger than the cohort of children with a disability.

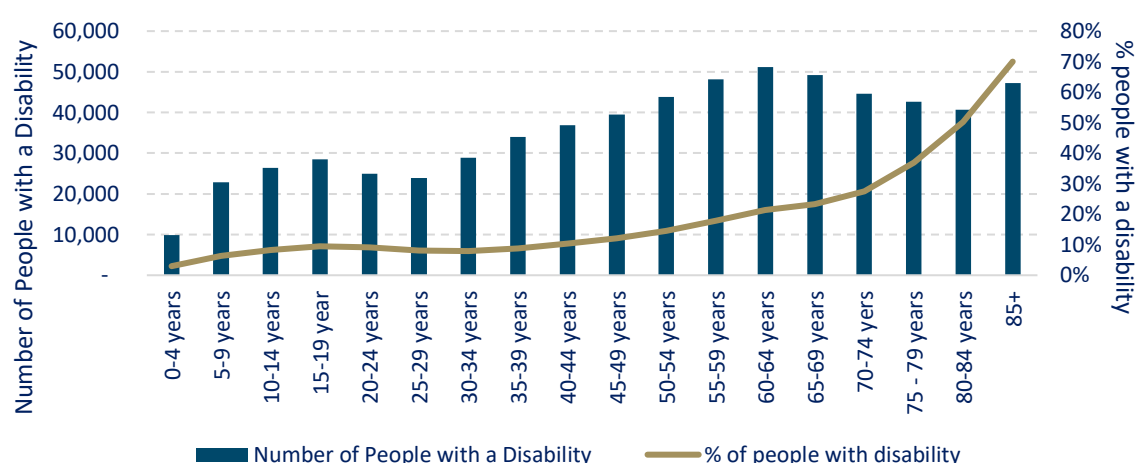
⁶ A Personalised Budgets Demonstration Projects Pilot is currently underway.

⁷ See for example the National Housing Strategy for People with a Disability 2011-2016, The Comprehensive Employment Strategy for People with a Disability 2015-2024 and the Make Work Pay Report (2017).

⁸ See Article 1 of the UN Convention on the Rights of People with Disabilities (CRPD).

According to Census 2016, 643,131 people or 13.5 per cent of the population (one in seven people) identify as having some form of disability.⁹ Of this only c.55,000 people receive HSE-funded specialist disability social care services and represent 9 per cent of the Census disability population. These services cover people with intellectual disability or autism, complex physical disabilities, or severe hearing or vision impairments. Most disability is acquired throughout the life course rather than being present from birth or childhood. Figure 1 below shows that the prevalence of disability increases with age in terms of both the absolute number of people reporting a disability and as a share of the population of that particular age cohort. In 2016, only 5 per cent of those aged under 9 years were recorded as having a disability. This share increases to 8 per cent for the 10-14 years cohort and increases to 10 per cent for the 40-44 years cohort. The prevalence of disability then increases steadily with age to the point where over 70 per cent of those aged 85+ reported having a disability. For the entire population, the most common disability was difficulty with pain or breathing or other chronic illness followed by a difficulty with basic physical activities.

Figure 1: Prevalence of Disability in the Population by Age



Source: CSO, Census of Population 2016

People with disabilities also have lower levels of education than people without disabilities. According to Census 2016, 14 per cent of people with disabilities aged 15-50 had not completed education higher than primary level, compared to just 4 per cent of the general population. People with disabilities are also less likely to complete third level education, with 37 per cent educated to this level, compared with 53 per cent of the general population aged 15 to 50 in 2016. As well as lower educational levels, people with disabilities also have a labour market participation rate, which in 2016 was half the rate (20 per cent) of the total population at 61 per cent. Of those in the labour force in 2016, the employment rate of people with disabilities was lower at 74 per cent than of the full population at 87 per cent. A recent analysis of EU-Survey of Income and Living Conditions (SILC) data shows that Ireland does not perform well in relation to the working status of people with disabilities, with the fourth lowest employment rate for people with disabilities, when measured as a percentage of the working age population with disabilities, at 36 per cent with a lower proportion of people with disabilities working full-time (66 per cent vs 74 per cent for the EU28) (Kelly and Maitre,

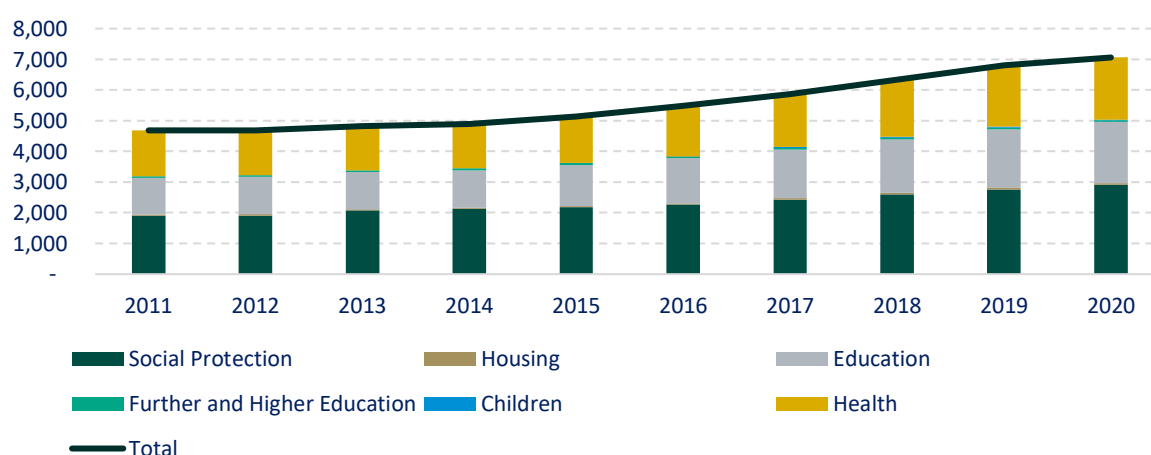
⁹ As part of the Census in 2016, a person with a disability was classified as someone who responded 'Yes' to any of the categories in question 16 of the Census on long lasting conditions or 'Yes' to any of the four categories in question 17 of the Census on difficulties. See <https://www.cso.ie/en/census/2016censusforms/>.

2021). As outlined in previous research many people with disabilities are interested in working but barriers to employment for people with disabilities are likely to be complex and related to other factors other than the severity of disability and level of education attained (Kelly and Maitre, 2021; Watson et al., 2017; Make Work Pay Report, 2017; OECD, 2021).¹⁰ Furthermore, educational and employment disadvantage mean that the risk of poverty is also higher for people with disabilities (Gannon & Nolan, 2005). While Ireland has one of the lowest at risk of poverty rates amongst EU countries for employed people without disabilities, it has one of the higher rates amongst EU countries for people with disabilities who are unemployed or inactive (Kelly and Maitre, 2021). There are also additional costs associated with disability or what is sometimes referred to as the ‘cost of disability’.¹¹

3. State Support for Disability and Special Education

According to Census 2016, 643,131 people or 13.5 per cent of the population identify as having some form of disability. While this number reflects a person’s self-reported disability, it is likely that a significant proportion of these individuals avail of some of the disability-related supports provided by a range of Government Departments. €7.1 billion was spent across the public sector on disability and special education related supports in 2020 as set out in Figure 2 below.¹² In 2020, the Departments with the largest contribution to total disability and special education related expenditure were the Department of Social Protection with expenditure of €2.9 billion, Department of Health with expenditure of €2 billion and the Department of Education with expenditure of €2 billion. There are also contributions from the DHLGH, DFHERIS and DCEDIY. Expenditure on disability and special education related supports has grown by €2.4 billion or 51 per cent from 2011 to 2020 or by €263 million each year on average.

Figure 2: Aggregate Disability and Special Needs expenditure, € millions



Source: DSP Statistical Information on Social Welfare Services Annual Report 2020, DoH, DoE, DFHERIS, Revenue and DCEDIY

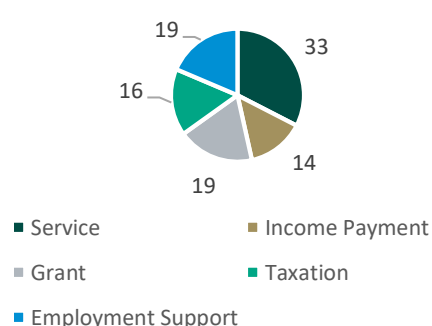
¹⁰ See also Gannon and Nolan (2004), Gannon and Nolan (2005), Watson et al. (2015), Watson, Lawless and Maitre (2017) and Watson and Maitre (2013) for examination of labour market outcomes of people with disabilities.

¹¹ See for example Indecon (2004) and Cullinan, Gannon and Lyons (2008). Indecon on behalf of the DSP are currently undertaking an updated analysis on the cost of disability.

¹² This does not include the costs of tax expenditures on disability related tax measures which are presented in Table 2.

In this paper, 43 disability and special education related supports are examined. The chart in the left panel of Figure 3 examines the type of support by frequency while the table in the right hand panel examines expenditure by type of support. Services account for 33 per cent of the number of supports considered in this paper and more than half (58 per cent) of the total disability and special education related expenditure in 2020. The next single largest category is that of income payments which accounts for 14 per cent of the total number of supports under consideration and €2.9 billion or 41 per cent of total disability and special education related expenditure in 2020. The other supports include grants, employment supports and taxation measures which account for 53 per cent of the number of supports under consideration and just 1.5 per cent of total disability and special education related expenditure in 2020. Of the 43 supports examined in this paper 12 supports are for children, 14 supports are for adults while there are 7 specialised disability social care services, 3 housing adaptation grants and 7 tax measures which are not necessarily age related. Of the supports for children, 7 can be characterised as services, there are 4 grants aimed at the service provider in education, while there is 1 income payment available. In contrast, for working age adults the supports are primarily income supports (5) and employment supports (8).

Figure 3: Number of (% of total) and Expenditure on supports for people with a disability/SEN by type in 2020



Type of Support	Expenditure (€m)
Service	4,078
Income Payment	2,872
Grants	76
Employment Supports	32
Total	7,059

Source: DSP Statistical Information on Social Welfare Services Annual Report 2020, DoH, DoE, DHLGH, Revenue and DCEDIY

Expenditure on disability and special education related supports is concentrated amongst the five supports outlined in Table 1 below which accounted for approximately 80 per cent of total disability and special education related expenditure in 2020 (€5.6 billion).

Table 1: Expenditure & numbers supported on disability and special education related supports

Support	Expenditure (€m)				Number of People Supported			
	2011	2020	Change	%	2011	2020	Change	%
Disability Allowance	1,089	1,812	723	66	102,866	152,580	49,714	48
Residential Services	n/a	1,238	n/a		9,124	8,065	-1,059	-12
Special Education Teachers	721	1,219	497	69	138,493	167,469	28,976	21
Invalidity Pension	607	760	154	25	49,792	59,230	9,438	19
Special Needs Assistants	350	614	264	75	22,284	39,840	17,556	79

Source: DSP Statistical Information on Social Welfare Services Annual Report 2020, HSE Service Plan, DoE

Expenditure on the weekly income support 'Disability Allowance' has grown by 66 per cent over the period 2011-2020 reflecting increases in payment rates as well as the increase in the number of recipients which increased by 48 per cent over the same period. The second largest support is residential disability services where the number supported has fallen over the period 2011-2020 reflecting changes in policy. In particular, the 'Time to Move on from Congregated Settings' strategy to close congregated residential institutions and campuses along with the introduction of regulation by the Health Information and Quality Authority (HIQA) in 2013 have reduced the supply of residential places. The third largest support in terms of expenditure is on special education teachers pay which has increased by 69 per cent, while the number of pupils supported (special education teachers) increased by 21 per cent (39 per cent) over the same period. Expenditure on disability related supports has increased over the period 2011-2020. This growth can be explained by an increasing number of people being supported and an expansion of supports. From 2011 to 2020:

- The number of people in receipt of Social Protection income supports increased from 194,061 to 279,757 an increase of 85,696 or 44 per cent;¹³
- The number of HSE-funded residential places declined from 9,124 to 8,065 (8,297 in 2019) while the number of people in receipt of adult day services increased from 21,224 to 27,084 in 2019 before declining to 17,930 in 2020. It is important to note that the reported decline in numbers accessing day services over time is likely due to inaccuracies in earlier data for day service users, rather than a decline in the numbers involved.
- The number of pupils being supported by special education teachers in mainstream education has increased from 138,493 to 167,469, while the number of pupils accessing SNA supports increased from 22,284 (2.7% of school population) to 39,840 (4.2% of school population).

Eligibility requirements also vary by type of support. Eligibility for Residential Services and Special Education Teachers are based on need rather than requiring a diagnosis of disability. Eligibility for Disability Allowance and Invalidity Pension are based on an application form including a medical report completed by their doctor which is reviewed by the DSP's medical assessors and other requirements such as satisfying a means test or having the sufficient number of PRSI contributions. Eligibility for SNA care is based on the assessed care needs of the child and a diagnosis of special educational need.

There are also a number of taxation supports available for people with disabilities in Ireland. These include the Incapacitated Child Tax Credit, Blind Persons Tax Credit, Guide Dog Allowance, repayment or remission of Value Added Tax (VAT) and Vehicle Registration Tax (VRT) on the purchase of an adapted vehicle for the transport of a person with specific severe and permanent physical disabilities and a refund of VAT on certain aids and appliances for the use of a person with a disability. Table 2 below presents the estimates of costs of tax expenditure or the revenue foregone on disability related taxation measures as well as the number of claimants of the supports in 2012 and 2018. To estimate the cost of tax expenditure each tax credit or relief is estimated separately while assuming that the rest of the tax system remains unchanged. Table 2 shows that in 2018 the estimated cost of tax expenditure is largest for the Incapacitated Child Tax Credit at €93 million and for the remission of VRT under the Drivers and Passengers with Disabilities scheme at €33 million. The largest number of claimants in 2018 is for the Incapacitated Child Tax Credit at 30,700, the

¹³ Disability Allowance, Blind Pension, Disablement Benefit, Partial Capacity Benefit, Domiciliary Care Allowance and Invalidity Pension.

remission of VRT for drivers/passengers with disability at 6,420 and the refund of VAT on aids and appliances at 5,804.

Table 2: Cost of Tax Expenditure and Number of Claimants in 2012 & 2018

Tax Measure	Tax Expenditure (€m)		Claimants	
	2012	2018	2012	2018
Blind Person's, Civil Partner Credit & Guide Dog Allowance	2	2	1,450	1,700
Incapacitated Child Tax Credit	46	93	15,900	30,700
Disabled Equipment (Aids & Appliances) (VAT)	4	5	4,821	5,804
Disabled Car Drivers (VAT)	5	7	1,603	2,042
Disabled Car Passengers (VAT)	11	20	2,754	4,157
Remissions/repayments of VRT	n/a	33	n/a	6,420

Source: Revenue. 2018 is the final year in which complete data was available.

4. Disability Supports across the Lifecycle

4.1 Overview of Support by Age Cohort

This section presents an overview of disability and special education supports grouped by the age of beneficiaries of the support. Figure 4 below maps out the various disability related support types by age and provides some examples. Supports for children are typically staff led services which facilitate the participation of children within education. The supports for children include early years education support in the form of the Access and Inclusion Model (AIM), special education needs supports in primary and secondary education, Domiciliary Care Allowance which is a monthly payment for the parents of a child with a severe disability as well as specialist multi-disciplinary therapies and other support services provided by Children's Disability Network Teams. Supports for working age adults include higher and further education supports which facilitate the participation of people in education, income supports for people and employment supports for jobseekers to support them entering employment and also to support employers. In many cases recipients of disability income support are assessed for the State Pension (contributory or non-contributory) at age 66 when they are no longer eligible for disability income payments. Older people with disabilities may also receive supports such as the Services for Older People Programme. Other supports which are not assigned to specific age groups but which may be availed of by people with disabilities include housing adaptation grants for private and social housing, taxation measures as well as standard health services and specialised disability social care services. HSE-funded specialist disability social care services support people with physical, sensory or neurological disabilities who are aged under 65 and people with intellectual disabilities of all ages. Carer supports also play an important role for people with disabilities, however these supports are not under consideration in this paper.

Figure 4: Map of Disability Supports types by Age with some examples

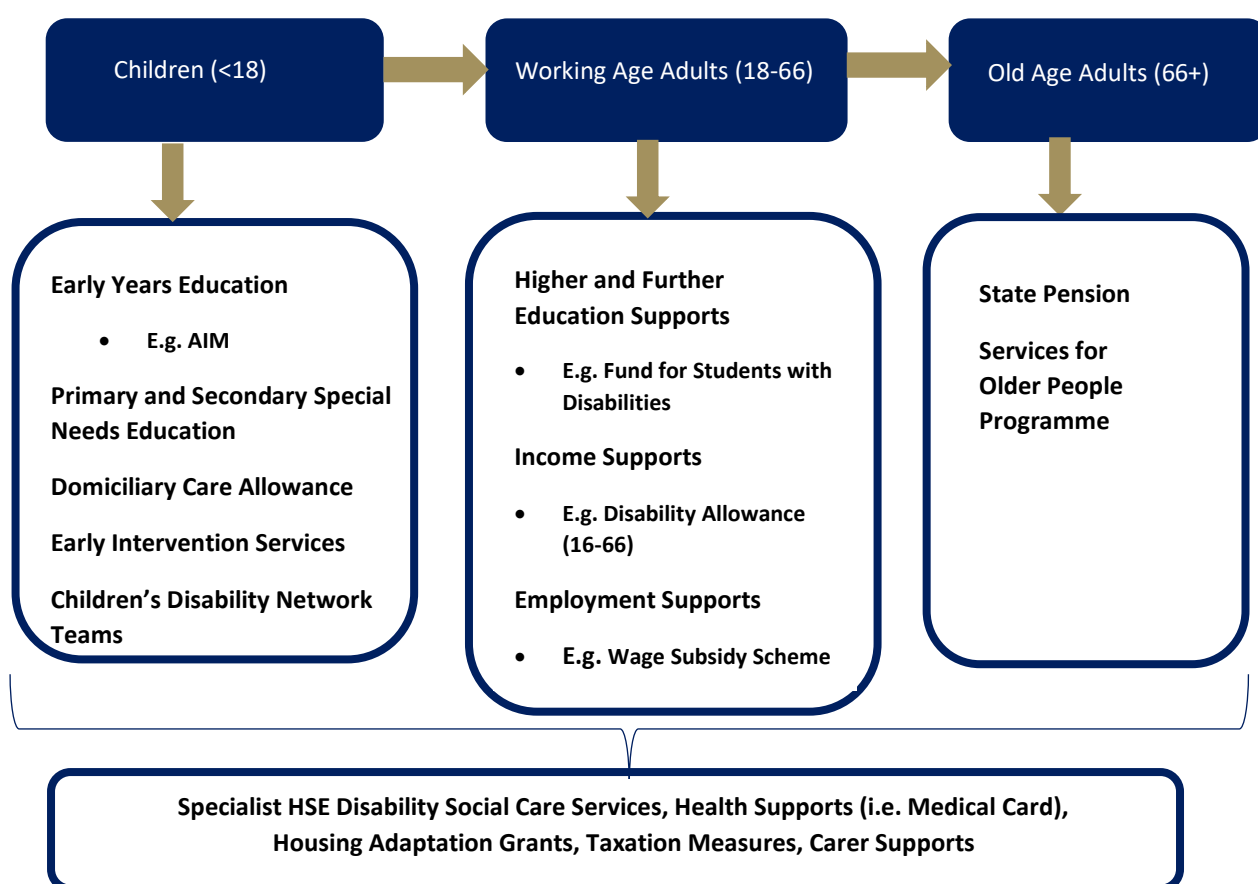
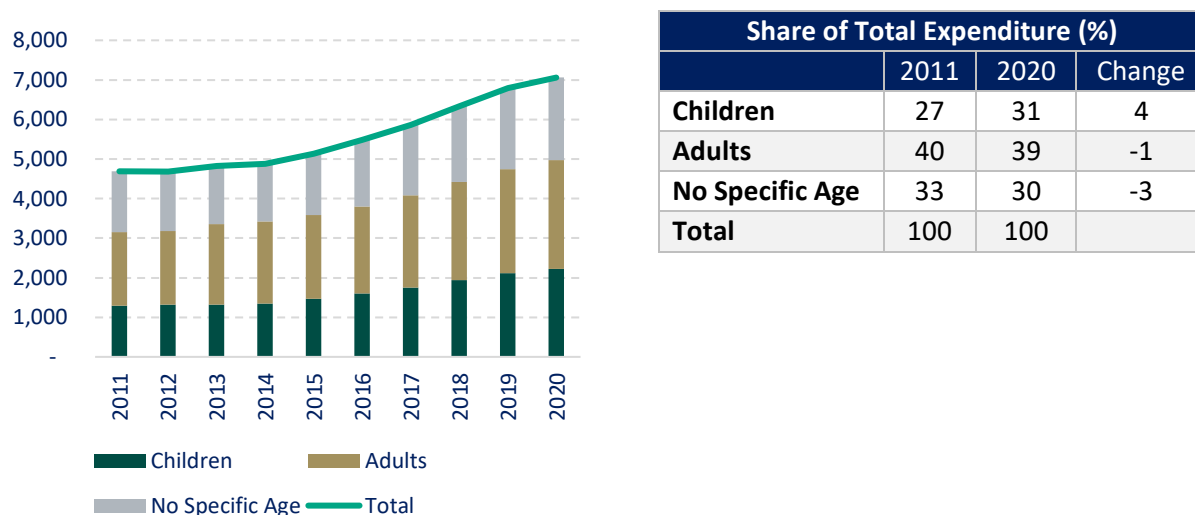


Figure 5 presents expenditure on disability and special education related supports grouped by the age of beneficiaries of the support. Of the €7.1 billion in expenditure on disability and special education related supports in 2020, €2.2 billion or 31 per cent relates to expenditure on supports for children, €2.8 billion or 39 per cent relates to supports for adults while €2.1 billion relates to disability supports which do not have a specific age range of recipients, mainly specialist disability social care services (€2 billion) and housing adaptation grants (€51 million). While it was not possible at the time of writing to access disaggregated expenditure data on HSE-funded specialist disability social care services, the majority of this expenditure goes towards residential services (61 per cent) and adult day services (23 per cent) which are mainly used by the adult population (Department of Health, 2021). Over the period 2011-2020 disability and special education related expenditure on children has grown by 72 per cent (€925 million) while disability related expenditure on adults has grown by 22 per cent (€611 million). Over the last ten years the share of disability and special education related expenditure for children has increased from 27 per cent in 2011 to 31 per cent in 2020. The share of expenditure on supports for adults has fallen slightly from 40 per cent to 39 per cent.

Figure 5: Expenditure on Disability and Special Education by Age Cohort, €m



Source: DSP Statistical Information on Social Welfare Services Annual Report 2020, DoH, DoE, DFHERIS, DHLGH and DCEDIY

4.2 Support by Age Cohort

4.2.1 Supports for Children

Type and Scale of Support

Under the Disability Act 2005, children with a disability who were born after 1 June 2002 are entitled to an assessment of need for the health and education supports and services they require.¹⁴ In terms of disability related social care services, children with non-complex difficulties are typically supported by primary care services while children with complex difficulties services are provided by Children's Disability Network Teams (CDNTs). The type of services provided by these CDNTs include speech and language therapy, physiotherapy, occupational therapy and social work amongst others. The types of supports for children which are under consideration in this section are outlined in Table 3 below. Overall supports for children are provided in the form of staff led services, grants used in special education and an income payment, Domiciliary Care Allowance.

¹⁴ After the assessment takes place, the parents of the assessed child receive an Assessment Report which outlines the health and social care needs of the child as well as a list of services the child requires. If the child is found to have a disability, then the Assessment Report is given to a Liaison Officer who creates a Service Statement which lists the services the HSE proposes to provide to meet the needs of the child. After the Service Statement is completed, the Liaison Officer arranges the delivery of services with the different service providers. Many children access disability services without going through the statutory Assessment of Need process, e.g. children diagnosed at birth, and referred directly to disability services.

Table 3: Type of Supports Provided for Children

	Income Payment	Grant	Service	Other
Access and Inclusion Model			X	X
Special Education Teachers			X	
Special Needs Assistants			X	
School Transport		X	X	
National Education Psychological Service (NEPS)			X	X
National Council of Special Education (NCSE)				X
Enhanced Capitation		X		
Reasonable Accommodation in the Certificate Exams (RACE)				X
Special Education Grant		X		
Equipment Grant		X		
Assistive Technology Grant		X		
Domiciliary Care Allowance	X			

In 2016, the Access and Inclusion Model (AIM) was established to provide supports to ensure that children with disabilities can access the Early Childcare and Education programme (ECCE) in mainstream pre-school settings. The model of supports consists of seven levels which include both universal and targeted supports.¹⁵ In 2019/2020 the number of service providers taking part in the AIM was 2,427 while the number of children supported was 5,698 or 5.4 per cent of the total number of children availing of the ECCE scheme. Expenditure on the AIM has increased each year since 2016, except in 2020 when expenditure fell as a result of Covid-19 and the alternative funding route temporarily available through the Employment Wage Subsidy Scheme. Expenditure on the AIM was €36 million in 2019 and fell to €21 million in 2020.

Turning to special education, some of the supports outlined in Table 3 are directed to the child (e.g. school transport) and some are at school level (e.g. special education teachers). Education for children with special needs may be provided in mainstream schools, in special classes in mainstream schools or in special schools catering for particular types of disability and special needs based on the child's level of need.¹⁶ Children are supported by special education teachers and Special Needs Assistants (SNAs) who provide schools with additional adult support staff to assist children with special educational needs who also have additional and significant care needs. Pupils attending special schools and classes can receive enhanced rates of capitation funding which assists with the costs of classrooms operating specialist provision. The special school transport service or Special Transport Grant are also available to children with special education needs.¹⁷ The largest component

¹⁵ For more information on the AIM see aim.gov.ie

¹⁶ Special schools and special classes operate at a reduced pupil teacher ratio and may also be given a baseline allocation of SNA support. The key consideration is the disability category as set out in Special Education Review Committee (SERC) (1993) report. See also NCSE (2013).

¹⁷ Other supports include National Education Psychological Service (NEPS) who work with pupils with special education needs in primary and post-primary school. The Reasonable Accommodation in the Certificate Examinations (RACE) scheme provides assistance to those with special educational needs participating in the

of expenditure on special education is teacher's pay (€1.2 billion or 61 per cent) which includes provision for teachers in special classes and schools and also teachers that are allocated under the special education teacher allocation model. The next two biggest elements of expenditure are pay for SNAs which amounted to €614 million or 30 per cent of special education expenditure and school transport which amounted to €118 million or 6 per cent of special education expenditure in 2020. The number of pupils being supported by special education teachers was 167,469 in 2019/2020, while the number of students accessing SNA support was 39,840 (4.2 per cent of school population) in 2019/2020.

There is also a monthly payment available to carers of a child under the age of 16 who has a severe disability: Domiciliary Care Allowance. If Domiciliary Care Allowance is being paid for a child dependent then the child can also get a medical card without an income test. Expenditure on Domiciliary Care Allowance has increased from €100 million in 2011 to €193 million in 2020. This can be explained by the increase in the number of children supported from 25,914 in 2011 to 48,980 in 2020.

Eligibility

To avail of the AIM, a child must be registered on the ECCE programme in an ECCE-registered preschool service, or be eligible to avail of the ECCE programme, and be registered and approved on one of the two legacy schemes which were replaced by the National Childcare Scheme from 2020/2021. For both ECCE and AIM, a child must be between 2 years 8 months on or before August 31st in the year of application, and 5 years 6 months. The supports under the AIM are tailored to the individual child and do not require a formal diagnosis. For many children the universal supports will be sufficient. The type of targeted support depends on the needs of the child in the context of the pre-school setting.

In special education, teaching resources are allocated to mainstream primary and post primary schools via an allocation model which is based on two components: a school educational profile component; which includes the number of pupils with complex needs, the learning support needs in schools as evidenced by attainment levels in standardised test results and the social context of the school including disadvantage and gender, and a baseline component provided to every mainstream school to support inclusion, prevention of learning difficulties and early intervention. The allocation model provides additional flexibility to schools as to how they can deploy their resources to give extra teaching support to pupils who need it most. The new allocation model also removed the previous requirement for individual diagnosis which was required up to 2017 under the previous allocation model. In order to access a special class or special school a student must have a report from a relevant professional (for example, speech and language therapist) stating that the child has a disability (in line with the designation of the special class in question) and has complex learning needs that require the support of a special class setting (NCSE, 2016). At present, SNAs are allocated by the NCSE to schools annually on the basis of the assessed care needs of the children concerned and a diagnosis of special education need. Children with special educational needs are eligible for transport where they have special educational needs arising from a diagnosed need in accordance with the designation of low and high incidence need set out by the Department of Education circular 02/05 and are attending the nearest recognised school that is or that can be resourced to meet their

Certificate Examinations. The special education grant, equipment grant and the assistive technology grant assist schools with the costs of specialist equipment for educational purposes.

special educational needs.¹⁸ Eligibility for enhanced capitation and RACE are based on need of the school and candidate respectively. To be eligible for the special class education grant, the equipment grant and assistive technology grant, applications from schools must be accompanied by a report from a professional who assessed the pupil.

Parents of children qualify for Domiciliary Care Allowance if their child is aged 0-16 and living at home, habitually resident in the State, and that they have a severe disability requiring continual or continuous care and attention which is substantially in excess of that normally required by a child of the same age and that the condition is likely to last for at least one year. The child's doctor must also submit a form outlining the nature of the child's disability which is then reviewed by one of the DSP's medical assessors.

Table 4: Determining Eligibility for Child Supports

Support	Need Based	Assessment Based	Other
Access and Inclusion Model (AIM)	X		X
Special Education Teachers	X		X
Special Needs Assistants	X	X	
School Transport	X	X	
National Educational Psychological Service (NEPS)	X		
Enhanced Capitation	X	X	
Reasonable Accommodation in the Certificate Examinations (RACE)	X		
Special Education Grant		X	
Equipment Grant		X	
Assistive Technology Grant		X	
Domiciliary Care Allowance	X	X	X

Changes over time

Between 2016 and 2020, reflecting the expansion of services, the number of children accessing targeted supports as part of the AIM increased from 2,486 to 5,698 while the number of service providers taking part increased from 1,283 to 2,427. Turning to special education, the number of pupils supported by special education teachers in mainstream settings increased from 138,493 in 2011/2012 to 167,469 in 2019/2020 while the number of special education teachers increased from 9,740 in 2011/2012 to 13,529 in 2019/2020. However, in recent years the growth in special education teacher numbers has stabilised with the introduction of the new teacher allocation model in September 2017. Increases have also been recorded in the number of special class teachers (pupils) and special school teachers (pupils) which increased from 602 (3,286) and 1,056 (6,848) in 2011/2012 to 1,865 (8,410) and 1,231 (7,953) in 2019/2020 respectively. There has also been a significant increase in the number of autism specific special classes from 296 to 1,241 or growth of 319 per cent over the period 2011/2012 to 2019/2020 (see Table 4A in the Annex). Between 2011/2012 and 2019/2020 the number of SNAs and pupils benefitting from SNA support increased from 10,320 and 22,284 in 2011/2012 to 16,125 and 39,840 in 2019/2020 respectively. From the 2020/2021 school year the new frontloading model (part of the School Inclusion Model) for the

¹⁸ See Circular SP ED 02/05 available here: https://ncse.ie/wp-content/uploads/2014/10/Circular_sp02_05.pdf

allocation of Special Needs Assistants for students in mainstream classes in primary and post-primary schools was due to come into effect which removes the need for diagnosis for access to services. However, due to the pandemic the introduction of the new allocation model for SNAs was deferred to 2021/2022 and again to 2022/2023. Overall, the drivers of the increase in the provision of special education include the underlying change in the school age population, significant changes in policy including the introduction of the allocation model for special education teachers, the increasing proportion of children who are qualifying for SNA and special educational needs supports as well as the increasing number of pupils presenting with an autism diagnosis.

The number of children supported by Domiciliary Care Allowance has grown from 25,914 in 2011 to 48,980 in 2020, an increase of 23,066 or 89 per cent.¹⁹ Over this same time period, the full rate of payment has remained unchanged at €309.50 per month.

Table 5: Changes in Support for Children Over Time

Support	Number Supported				Service Providers ²⁰			
	2011/2012	2019/2020	Change	%	2011/2012	2019/2020	Change	%
Access and Inclusion Model (AIM)	2,486 in 2016	5,698	3,212	129	1,283 in 2016	2,427	1,144	89
Special Education Teachers	138,493	167,469	28,976	21	9,740	13,529	3,789	39
Special Class Teachers	3,286	8,410	5,124	156	602	1,865	1,263	210
Special School Teachers	6,848	7,953	1,105	16	1,056	1,231	175	17
Special Needs Assistants	22,284	39,840	17,556	79	10,320	16,125	5,805	56
School Transport	8,238	14,717	6,479	79				
RACE Scheme	14,287	19,795	5,508	39				
Special Education Grant					51	35	-16	-31
Assistive Technology Grant					207 in 2012/13	485	278	134
Equipment Grant					246	208	-38	15
Domiciliary Care Allowance	25,914	48,980	23,066	89				

Source: DCEDIY, DoE, NCSE, SEC, DSP Statistical Information on Social Welfare Services Annual Report 2020

Upon leaving education, there are a range of supports available for people with a disability or special education needs.²¹ These include further education and training programmes, higher education and HSE provided rehabilitative training courses or adult day services programmes. Of course, many of those with mild levels of needs who received special education needs related support may not require further support as adults. Furthermore, between 40 and 55 per cent of Domiciliary Care Allowance beneficiaries transition to Disability Allowance once they reach the age of 16 (Cronin, 2018).

¹⁹ The application form for Domiciliary Care Allowance includes information on the International Classification of Diseases (ICD) developed by the World Health Organisation (WHO). Approximately half of those children who benefited from Domiciliary Care Allowance in 2020, were classified as F or having a 'Mental or behavioural disease' such as autism (see Table 5A in Annex 1).

²⁰ For the AIM, this is the number of service providers participating in AIM. For special education this is the number of teachers, while for special education grants it is the number of schools support.

²¹ See for example NCSE Post School Education and Training Information on Options for Adults and School Leavers with Disabilities Pamphlets (NCSE, 2018a; 2018b and 2018c).

4.2.2 Support for Working Age Adults

Type and Scale of Support

Supports in this section include those which facilitate participation in Higher Education and Further Education and Training (FET) as well as income and employment supports. Expenditure on disability and special education related supports for adults of working age has increased from €1.9 billion in 2011 to €2.8 billion in 2020, an increase of €899 million or 48 per cent. Expenditure on income supports represents the largest component in terms of expenditure on disability related supports for working age adults (97 per cent). These schemes also support a significant amount of people with disabilities (Table 6).

Table 6: Scale of Supports in 2020

Support	Expenditure (€m)	Number of Recipients
Fund for Students with Disability	8	16,517
Specialist Training Providers in Further Education	43	3,541
Disability Allowance	1,812	152,580
Invalidity Pension	760	59,230
Blind Pension	13	1,075
Disablement Benefit	70	14,665
Partial Capacity Benefit	25	3,227
Disability Activation and Employment Supports¹	14	n/a
Wage Subsidy Scheme	18	3,036

¹This includes the EmployAbility service, the Ability Programme, the Employee Retention Grant Scheme, Workplace Equipment/Adaptation Grant, Job Interview Interpreter Grant, the Personal Reader Grant and the Disability Awareness Training Support Scheme as well as other supports. Source: DPER, DSP Statistical Information on Social Welfare Services Annual Report 2020 and DoE

Higher and Further Education

The objective of current policy is to facilitate participation in mainstream courses and provide accommodations or additional support where required. According to an annual survey by the Association of Higher Education Access and Disability (AHEAD) in 2019/2020 students with disabilities engaging with support services represented 6.3 per cent (15,846) of the total student population (up from 4 per cent (7,957 students) in 2011/2012). Most third level institutions have a Disability or Access Officer who provide support and information for students with disabilities while prospective students with a disability can use the Disability Access Route to Education (DARE) admissions scheme which offers places on a reduced points basis to school-leavers with disabilities. In 2019 there were 13,098 people with at least one disability enrolled in Further Education and Training (FET) programmes, which is 7.3 per cent of all learners enrolled in the same year (Dulee-Kinsolving and Guerin, 2020).

In terms of expenditure, the main intervention in Higher Education is the Fund for Students with Disabilities (FSD). The Fund comprises of three streams; in addition to Higher Education in Ireland, it provides funding to colleges in the Further Education sector and to Higher Education Institutions in the EU/UK to support eligible Irish students with disabilities who are registered in those institutions. Expenditure on the FSD has increased from €8 million in 2011 to €11 million in 2019 before declining to €8 million in 2020. The FSD provides funding to institutions to ensure that students with disabilities have the necessary equipment and supports to enable them to access, fully participate in and successfully complete their chosen course of study. As set out in the FSD guidelines, funding can

be used to provide supports and accommodations in a number of broad categories including assistive technology and software, personal assistants, academic/learning support, supports for the deaf and transport support. To access the supports, disability support staff in the Higher and Further Education institutions complete a needs assessment in respect of each student. On completion of the needs assessment disability support staff determine the appropriate supports required by students. In the 2019/2020 academic year, 16,517 students received supports eligible for funding under the FSD which is a significant increase (109 per cent) from the 7,897 students who were supported in 2012/2013 (HEA, 2017).²²

In terms of expenditure, the Specialist Training Provision (STP) programme accounts for the majority of expenditure in respect of students with disabilities who are in need of intensive supports in the Further Education and Training (FET) sector. Expenditure in relation to the STP programme has decreased each year from €55 million in 2011 to €43 million in 2020. Under this programme, Education and Training Boards (ETBs) contract with a number of Specialist Training Providers to deliver training courses to people with disabilities who require more intensive support than would be available in non-specialist training provision. The training is intended to provide the learner with skills and knowledge that will increase employment prospects as well as facilitate career progression to further education, training and employment. The number of participants has remained relatively stable between 3,000 and 3,900 over that period.²³ It should be noted that whilst the STP provision is a big part of FET provision for students with intensive support needs, other supports are available to learners in ETBs across all programmes, including access to a number of reasonable accommodations.²⁴

Income Support

The largest weekly income supports in terms of expenditure and the number of people supported are Disability Allowance and Invalidity Pension (see Table 6 and Table 1a in annex). In terms of age, Disability Allowance ranges from 16 to 66 while all other supports range from 18 to 66. The supports also vary in terms of average duration of time in which people are in receipt of the supports. Disability Allowance and Invalidity Pension are long term payments with more than half of those in receipt of in 2016 and 2015 respectively had been in receipt of the payment for more than five years (Campbell et al., 2017).²⁵ For Partial Capacity Benefit the rate of payment and duration also dependent on whether the individual was previously in receipt of Illness Benefit (€203) or Invalidity

²² In 2012/13 students supported are split between the sectors: 6,755 in Irish Higher Education Institutions (HEIs), 957 in Further Education (FE) colleges, and 186 in HEIs in EU/UK. The 2019/20 students supported are split between the sectors: 14,358 in Irish HEIs, 1,966 in FE colleges, and 193 in HEIs in EU/UK.

²³ Other interventions include funding provided by SOLAS to the Association for Higher Education Access and Disability (AHEAD) in relation to Universal Design for Learning (UDL) for FET, to the Dyslexia Association of Ireland to support learners and to the Irish Deaf Society who provide their own specialist training.

²⁴ It should be noted that disability supports to third level education act as supplementary supports to income supports provided by the DSP.

²⁵ In contrast, Injury Benefit and Illness Benefit are short term schemes where duration of time in receipt of the support is capped at 6 months or 2 years respectively. Though these support are not under consideration in this paper expenditure on the two schemes amounted to €604 million in 2020.

Pension (€208.50).²⁶ The only payments which vary depending upon the degree of disablement are Disablement Benefit and Partial Capacity Benefit.²⁷

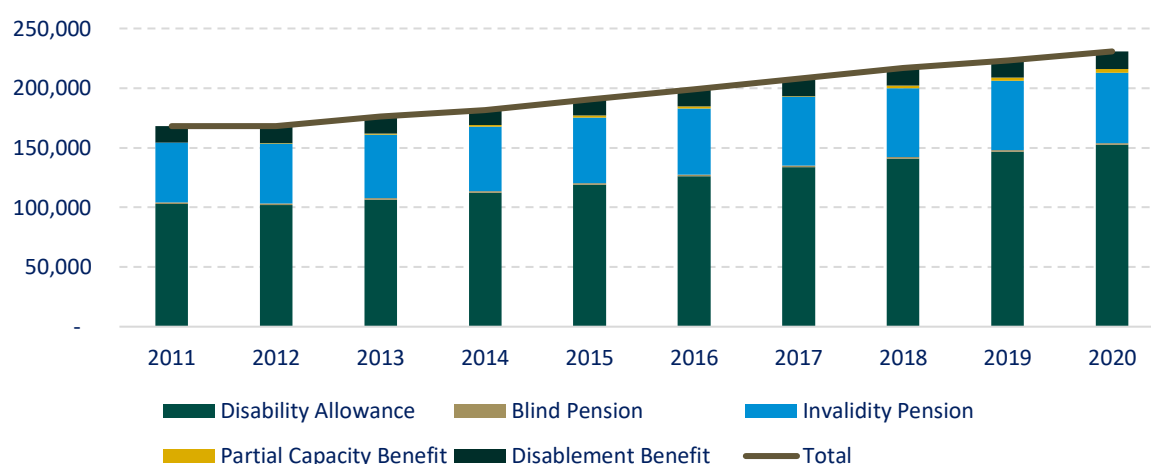
Table 7: Details of income supports in 2020

Support	Rate (€)	Rate of Payment Depends on Disability Level	Duration
Disability Allowance	€203	No	Long Term
Invalidity Pension	€208.50	No	Long Term
Blind Pension	€203	No	Long Term
Disablement Benefit	€234 if have 100 per cent disablement	Yes	Long Term/One off Payment
Partial Capacity Benefit	€203/€208.50 (Profound) €152.25/€156.38 (Severe) €101.50/€104.25 (Moderate)	Yes	Short Term

Source: DSP

Expenditure on income supports for adults has increased from €1.8 billion in 2011 to €2.7 billion in 2020, an increase of €890 million or 50 per cent. Expenditure on Disability Allowance and Invalidity Pension represents 93 per cent of total disability expenditure on adults. Examining all primary benefits together the number of recipients of income payments has increased from 168,147 in 2011 to 230,777 in 2020. In 2020 approximately 7 per cent of the population of working age (16-65) were in receipt of a disability related income payment.

Figure 6: Number of Recipients of Disability related Income Supports



Source: DSP Statistical Information on Social Welfare Services Annual Report 2020

While the supports included here can be regarded as passive income supports, there is also an active component to them. For example, people in receipt of Disability Allowance and Blind Pension are available to work but earned income is assessable as part of a means test. As part of the means test

²⁶ For people transitioning from Illness Benefit to Partial Capacity Benefit the payment will last as long as the person is eligible for Illness Benefit while for people transitioning from Invalidity Pension to Partial Capacity Benefit, the payment will last for a maximum duration of 156 weeks.

²⁷ There are also a range of secondary benefits that people with disabilities may be able to avail of. Supports for carers are also not included in this paper. Expenditure on supports for carers (Carer's Allowance, Carer's Benefit and Carer's Support Grant) amounted to €1.2 billion in 2020.

the first €140 of weekly earnings and 50 per cent of earnings between €140 and €350 from employment are disregarded to provide an incentive to work. Earnings in excess of this amount are assessed as means with payment rates reduced accordingly. In contrast, people in receipt of Invalidity Pension cannot work. They must transfer to Partial Capacity Benefit if they want to work. Partial Capacity Benefit allows an individual to return to work and continue to receive an income payment from DSP. As it is a compensatory payment rather than an income maintenance payment, people in receipt of Disablement Benefit can continue to work.

Employment Supports

As outlined in the Comprehensive Employment Strategy for People with a Disability 2015-2024 the aim of Government policy is to ensure that people with disabilities who want to work in the open labour market are supported and enabled to do so. While employment can also be beneficial for the wellbeing of people with disabilities, it has previously been found to be one of the most protective factors against poverty (Watson et al., 2012). The current target is to increase the employment rate of people with disabilities as a share of the total number of disabilities aged 20-64 (irrespective of whether they are in the labour force or not) from 33 per cent in 2011 to 38 per cent in 2024.²⁸ While many people with disabilities are interested in employment they may not be available to work due to a poorer health situation while people with complex disabilities may be restricted in their capacity to work. There are also a number of factors other than the type of disability which may prevent people with disabilities from working (see Make Work Pay Report, 2017 and OECD, 2021). In particular, the Make Work Pay Report (2017) outlined a number of barriers which impeded people with disabilities from entering employment, including the risk of losing the Medical Card, the combination of the Medical Card and the Disability Allowance earnings disregard at €120 creating a significant disincentive to work, the loss of access to transport supports and the perception that it takes time to get benefits restored if a job does not work out. In response to these challenges, reforms were made that meant that people who were previously in receipt of a long term disability payment and wanted to enter employment then they could retain their Free Travel Card for a period of five years after taking up employment while if the employment ends and the individual decides to return to the income payment within twelve months then they will be fast tracked back onto the scheme. Furthermore, the medical card earnings disregard for persons in receipt of Disability Allowance was increased, from €120 to €427 per week in 2018 while the requirement that work be of a “rehabilitative nature” for the medical card earnings disregard purposes was removed by the HSE in May 2017.

As outlined in a recent report by the OECD (2021), employer engagement is also important for the improvement of the labour market situation of persons with disabilities in Ireland. In particular, the OECD recommend that Public Employment Services (PES) should be expanded to include persons with disabilities and that engagement with employers should be strengthened by using the PES. The OECD also recommend ensuring early engagement and intervention to support employment or return to work for people with disabilities before joblessness takes hold.²⁹ This is important as unlike regular jobseekers schemes, people in receipt of disability payments are not obliged to see a case officer. In order to keep people with disabilities in employment the OECD recommend engaging

²⁸ This share was 36 per cent based on data from Census 2016.

²⁹ Early intervention was identified as an important principle in Strategic Priority 4: Promote job retention and re-entry to work of the Comprehensive Employment Strategy (CES) for People with Disabilities 2015-2024.

employers to adapt and accommodate work activity, make the adult learning system more inclusive and to increase employer incentives to prevent sickness and disability and promote return to work.

There are a number of supports which aim to support people with disabilities enter employment or remain in employment in the private sector.³⁰ While this section only discusses disability specific supports, people with disabilities are also able to avail of other non-disability specific supports from the Public Employment Service including Intreo offices, the Local Employment Services, Job Clubs and Job Path (see OECD (2021) for more details). The disability specific employment supports include the EmployAbility service, the Wage Subsidy Scheme, Disability Awareness Training Support Scheme, the Ability Programme and the Reasonable Accommodation Fund which includes the Employee Retention Grant Scheme, Workplace Equipment/Adaptation Grant, Job Interview Interpreter Grant and the Personal Reader Grant.³¹ The level of expenditure on employment supports for people with disabilities has increased significantly in recent years, increasing each year from 2011 to 2019 and was equal to €32 (€38) million in 2020 (2019). The Wage Subsidy Scheme and the EmployAbility Service account for the majority of this expenditure in 2020 (€27 million).³²

Table 8: Scale of Disability Employment Supports

Support	Expenditure (€m)		Recipients	
	2011	2020	2011	2020
Wage Subsidy Scheme	10.1	18.2	1,024	3,036
EmployAbility	n/a	8.8	2,903	3,070
Pre-Activation for People with Disabilities (incl. Ability Programme 2018-2021).	0.02	4.5	n/a	n/a
Disability Activation and Employment Supports	0.11	0.53	n/a	n/a
Total	10.2	32		

Source: DSP Statistical Information on Social Welfare Services Annual Report 2020

The EmployAbility Service is the specialised employment service for people with a disability with the main aim of supporting them to take up suitable employment in the open labour market. The service is aimed at jobseekers aged 18 to 65 who have a disability and require support to succeed in long-term and sustainable employment. The DSP contracts with 24 companies for the delivery of the service across the country. The service operates on an 18-month programme and provides supports to the individual before taking up employment, in the application process and during employment,

³⁰ Part 5 of the Disability Act 2005 sets out that public service bodies are obliged to promote and support the employment of people with disabilities and to meet a target of 3 per cent of employees with disabilities. Each year the National Disability Authority report on compliance with Part 5 of the Disability Act. At the end of 2019, the number of public sector employees reporting a disability was 7,319 (3.1 per cent), the ninth successive year the public sector exceeded the minimum target of 3 per cent. Under the Comprehensive Employment Strategy for People with a Disability 2015-2024 the public service employment target has increased from 3 to 6 per cent.

³¹ The DSP also funds AHEAD to deliver the 'Willing, Able, Mentoring' (WAM) programme that helps graduates with disabilities get employment and the 'Get Ahead' programme for third-level students and graduates with disabilities. These supports are not under consideration in this paper.

³² This does not include expenditure on other employment supports which can be utilised by people with disabilities including Intreo offices, the Local Employment Services, Job Clubs and Job Path. Expenditure on these services amounted to €97 million in 2020 (OECD, 2021).

as well as support to the employer. Over the period 2011-2020, the EmployAbility service had a relatively low take up rate with an average of 2,978 clients per year.

The Wage Subsidy Scheme provides financial incentives to private sector employers to employ people with a disability. The subsidy is focused on hiring rather than retaining people with disabilities in employment as it is only available for employees in employment less than 12 months. It is available in respect of employees who work between a minimum of 21 and a maximum of 39 hours per week at a rate of €5.30 per hour. Participating employers may avail of three strands of subsidy, based on the number of persons with a disability they employ. Expenditure on the Wage Subsidy Scheme has increased in recent years, from €10 million in 2011 to €18 (€24) million in 2020 (2019), in line with an increase in the number of employees supported from 1,024 in 2011 to 3,036 in 2020. When the employee is in the job over twelve months, the Employee Retention Grant Scheme can be applied for.

Reasonable accommodations for people with disabilities are also important for people with disabilities entering employment and remaining in employment. The supports included under the Reasonable Accommodation Fund are the Workplace Equipment Adaptation Grant and the Employee Retention Grant Scheme which seek to support private sector employers hire and/or keep people with disabilities in employment while the Job Interview Interpreter Grant and Personal Reader Grant Scheme support employees with the process of entering and remaining in employment.³³ The Disability Awareness Support Scheme provides funding to private sector employers to provide Disability Awareness Training for staff who work with a colleague who has a disability. Expenditure on these supports amounted to €113,000 in 2020, with the Workplace Equipment Adaptation Grant accounting for the majority of this (€84,000).

The Ability Programme focused on young people (15-29) with disabilities who are not ready for work. The objective of the programme was to support young people with disabilities to participate in education, training and employment. In addition, the programme aimed to increase the capacity of mainstream employment services, education and training providers to support the progression of young people with disabilities and the capacity of employers to recruit and retain them. The Ability Programme had a budget of up to €16 million over the period 2018 to August 2021 and was co-funded by the European Social Fund and the DSP while it was administered by Pobal. Between 2018 and 2020, there were 1,863 participants registered on the programme.

Eligibility

Table 9 outlines the eligibility criteria for each support. Only two disability related payments are subject to a means test: Disability Allowance and Blind Pension while two payments are linked to PRSI contributions: Invalidity Pension (5 years of contributions required) and Disablement Benefit. To qualify for Partial Capacity Benefit an individual needs to be getting either Illness Benefit for at least 6 months or Invalidity Pension and have received permission from the DSP to return to employment.³⁴

³³ For more information see <https://www.gov.ie/en/service/62fd96-reasonable-accommodation-fund/>

³⁴ Linked eligibility means that eligibility for certain support is linked to having been in receipt of a different support. For example, entry to Partial Capacity Benefit is only open to people moving from Illness Benefit or Invalidity Pension. In the case of certain employment supports such as the Wage Subsidy Scheme, if the employee is in receipt of Disability Allowance or Blind Pension the employee will not have to undertake further medical assessment. The Other category includes criteria relating to residence, age and criteria which may be specific to that particular scheme.

Eligibility for many of the income payments to a large degree rests on the medical report completed by their own doctor which is then reviewed by one of DSP's medical assessors. To qualify for Disability Allowance an individual must have an injury, disease or physical or mental disability that has continued or may be expected to continue for at least one year and be substantially restricted from doing work that would otherwise be suitable for a person of that age, experience and qualifications. To qualify for Invalidity Pension an individual must have been incapable of work for at least 12 months and be likely to be incapable of work for at least another 12 months or be permanently incapable of work. To qualify for Blind Pension, an individual must provide an eye test from an eye surgeon to verify the level of visual impairment. Disablement Benefit is paid where a person suffers loss of physical or mental faculty as a result of an accident at work or contracting an occupational disease. To access Disablement Benefit and Partial Capacity Benefit applicants are assessed to ascertain the degree of disablement which determines the level of payment and access to the scheme respectively. To qualify for Partial Capacity Benefit an individual's capacity for work must be medically assessed as moderate, severe or profound.

To qualify for financial support under the Wage Subsidy Scheme work offered must be for a minimum of 21 hours per week while the employer and employee must agree that the employee has/will have a loss of productivity of 20 per cent or more. The applicant must provide a medical report form completed by their doctor if not previously in receipt of a disability income payment. To qualify for supports under the EmployAbility service, an individual must be aged between 18 and 65, need support in finding and getting a job and be 'job ready' or having the necessary training, education, motivation and ability to pursue work/a career in the open labour market.

Table 9: Determining Eligibility for Adult Supports

	Means Tested	PRSI	Medically Assessed	Linked Eligibility	Other
Disability Allowance	X		X		X
Invalidity Pension		X	X		X
Partial Capacity Benefit			X	X	X
Blind Pension	X		X		X
Wage Subsidy Scheme			X	X	X
Disablement Benefit		X	X		X
Employability Service			X	X	X
Ability Programme				X	X
Workplace Equipment and Adaptation Grant					X
Job Interview Interpreter Grant					X
Personal Reader Grant					X
Employee Retention Grant Scheme					X
Disability Awareness Support Scheme					X

Changes over time

As outlined in Table 7A in the Annex there have been significant increases in the number of recipients of disability income payments over the period 2011-2020. The increases are largest for Disability Allowance and Invalidity Pension which increased by 48 per cent and 19 per cent respectively over this period. For all income payments the weekly rates have increased by €5 each

year over the period 2016 to 2019. The work orientation of the Irish system has changed in recent years with the reforms discussed earlier and the introduction of Partial Capacity Benefit in 2012.

4.2.3 Supports for Old Age

There are a number of supports available to older people with disabilities or people who acquire disability due to old age. The main income support utilised by this cohort is the State Pension (contributory or non-contributory) scheme which also allows for its recipients to avail of a medical card if they satisfy a means test and free GP Visit card when over the age of 70. Persons with an intellectual disability will also be able to avail of specific disability related health services such as residential and day services. Where disability is acquired due to old age (physical, sensory or neurological disability), people may be supported under the Services for Older Persons Programme. Older people with disabilities who remain in their home may also qualify for the housing adaptation grant for people with a disability or the mobility aid grant to improve accessibility of the home. Older people are also able to avail of taxation support.

4.2.4 Other supports

Health and Social Care Services

Of the 643,131 Census disability population approximately 56,000 or 9 per cent make use of specialist disability social care services (Department of Health, 2021). HSE-funded specialist disability social care services support people with physical, sensory or neurological disabilities who are aged under 65 and people with intellectual disabilities of all ages. These specialist services cover a wide range of health and social care services such as day services, multi-disciplinary support services, full residential care, home help and personal assistance. Eligibility for disability services is primarily based on level of need rather than a diagnosis of disability (Department of Health, 2021).

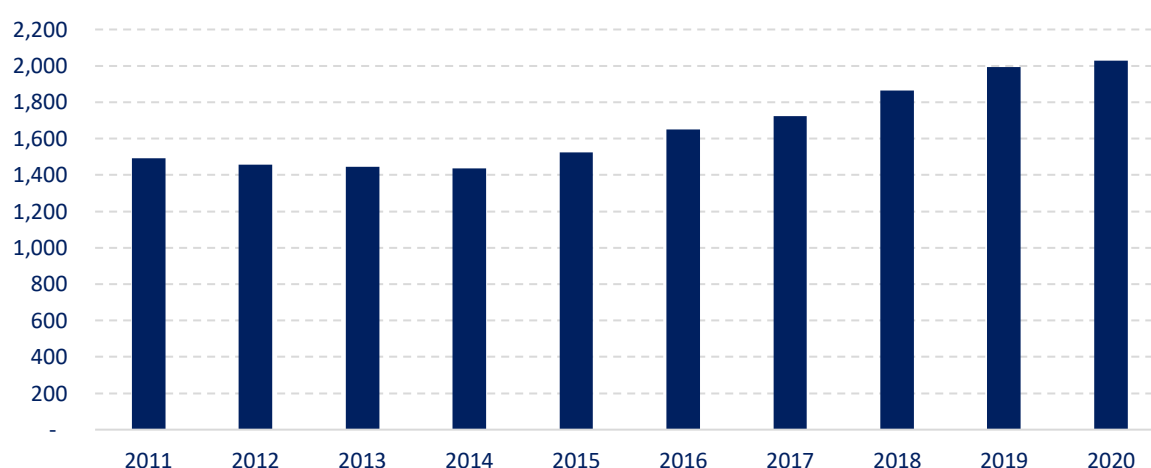
As can be seen in Figure 7, expenditure on disability services has increased significantly from just under €1.5 billion in 2011 to €2 billion in 2020, an increase of 40 per cent.³⁵ In terms of expenditure, in 2020 approximately 61 per cent – €1.2 billion – was for residential care, 23 per cent was for day services (€467 million), 3 per cent was for respite care (€61 million), 5 per cent was for personal assistant and home support (€101 million), 5 per cent was for multidisciplinary therapy services (€101 million) and 3 per cent was for other community services and supports (€61 million) (Department of Health, 2021) (see Table 2a in Annex).³⁶ While residential services and adult day services account for the majority of expenditure, other supports like multidisciplinary therapies, respite, personal assistance and community supports are important for the independence and quality of life for people with disabilities.

³⁵ In 2020 €25.4 million in funding for the National Rehabilitation Hospital (NRH) was moved from the Disability budget to the Acute Hospitals budget. All disability expenditure totals prior to this include NRH funding.

³⁶ Other community services and supports includes grants to specialist organisations serving particular impairment groups as well as Blind Welfare Allowance, and Mobility Allowance. Blind Welfare Allowance is a means tested payment from the HSE to people who are blind or visually impaired. Mobility Allowance was a means tested monthly payment from the HSE to people aged between 16 and 66 and who have a disability and are unable to walk or use public transport. In 2013, the Mobility Allowance scheme was closed to new entrants.

Publicly-funded disability services are characterised by the use of non-statutory service providers (Campbell et al. 2017; Bruton et al. 2020). The statutory basis for the HSE funding these providers receive is found in Section 38 and 39 of the Health Act 2004, with agencies in receipt of funding typically described as either Section 38 or Section 39 bodies.³⁷ At present, there are currently 16 Section 38 agencies and 235 Section 39 agencies providing disability services. In addition to the Section 38 and 39 agencies there are 161 agencies in the commercial sector whose relationship with the HSE is governed by for-profit service agreements. Approximately 25 per cent of specialist disability services are provided directly by the HSE, with almost 70 per cent provided by Section 38 or 39 bodies while 5 per cent is provided by private sector bodies.

Figure 7: Net Expenditure on Disability in Health Services 2011-2020, €million



Source: HSE Management Data Reports, 2011-2020

Table 10 below presents the number of people availing of these services over the period 2016-2020 (see Table 2a in annex for overview of these services).³⁸ In 2019, there were approximately 8,300 residential places for people with disabilities. These typically take the form of supported housing in the community with a group of approximately four people with disabilities with support staff (Department of Health, 2021).³⁹ Turning to day services in 2020 there were approximately 2,200 recipients of rehabilitative training and approximately 15,700 people availing of other day services. Most of the programmes offered are characterised by lifelong participation, while the mix of activities can change over a person's lifecycle. Entry to disability day services is determined by each Community Health Care Organisation (CHO) with entry limited to qualifying school leavers and those leaving Rehabilitation Training (see Department of Health, 2021). Each year potential entrants are profiled to ascertain the level of support they require. The majority of people in receipt of residential and day services are adults and have intellectual disabilities. There were approximately 6,000 people

³⁷ Section 38 bodies provide services on behalf of the HSE which are set out in a service arrangement while Section 39 bodies provide services that are "similar or ancillary to [those] that the Executive may provide."

³⁸ For more detailed information on the profile of service users see for example Brick et al. (2020), Casey et al. (2020), Hourigan et al. (2018) and Doyle and Crew (2018).

³⁹ Community Health Care Organisations (CHOs) prioritise the provision of services guided by the HSE's Disability Support Application Management Tool (DSMAT) which provides a profile of the individual who requires residential supports as well as the sustainability of the home situation. If an individual is being provided with Residential Support Services the individual will have to pay a Residential Support Services Maintenance and Accommodation Contribution (RSMACC) towards the maintenance and accommodation costs.

in receipt of respite services in 2019. There are approximately 2,500 people with a physical or sensory disability availing of the personal assistance service while there are approximately 7,000 people in receipt of home supports services.

Looking forward, the recently published Disability Capacity Review identified significant levels of unmet need for disability services and suggests that the future change in the structure of the population is likely to exacerbate the situation. In relation to a base of 2018, the Department of Health estimate that spending in 2032 would need to be €500 to €1,000 million higher to address demographic pressures and unmet need (Department of Health, 2021). It is important that future research examines the impact of changing population demographics on the provision of supports for people with disabilities across the public sector as well as the potential impact on expenditure.

Table 10: Number of Users of Specialist Disability Services, 2016-2020

	2016	2017	2018	2019	2020	2016-2019
Number of Residential Places	8,171	8,371	8,529	8,297	8,065	126
Work/ work-like activity services	3,253	2,752	2,513	2,513	n/a	-740
Rehabilitation training (RT)	2,870	2,368	2,282	2,290	2,237	-580
Other day services (excl. RT and work/work-like activities)	17,752	18,772	20,772	22,281	15,693	4,529
Respite services	6,320	5,720	6,059	6,060	3,652	-260
Personal Assistance service	2,357	2,255	2,595	2,552	2,552	195
Home Support services	7,447	7,126	8,094	7,294	7,130	-153

Source: HSE Service Plans 2017-2021. Note: Data presents the projected outturn for each year. The changes in reported numbers in Day Services recorded in successive HSE National Service Plans reflects an audit of day service locations carried out by the HSE, which established the number of service users in Adult Day Services (exclusive of Rehabilitation Training) at 16,400 in February 2020. It is likely that the reported decline in numbers shown in HSE Service Plans over time is due to inaccuracies in earlier figures for day service users, rather than a decline in the numbers involved.

Housing

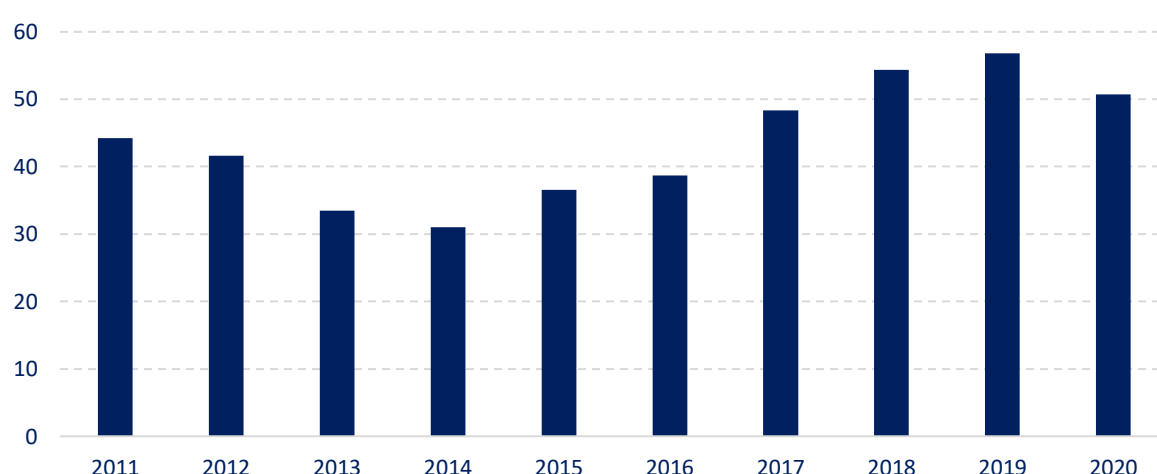
There are a number of supports for people with disabilities which relate to housing.⁴⁰ In this paper three types of housing adaptation grant are examined; the Disabled Persons Grant (DPG) scheme for social housing adaptations as well as the Housing Adaptation Grant for People with a Disability and the Mobility Aid Grant for private housing. The aim of these grants is to provide “targeted support to private houses... to enable older people and people with disabilities to remain living independently in their own homes for longer and also to facilitate early return from hospital stays” (DHLGH, 2016, p.47).

The DPG scheme provides funding for extensions and adaptations to the existing social housing stock while the Housing Adaptation Grant for People with a Disability scheme provides grant aid to applicants in private households to assist in the completion of works necessary for the purposes of making a house more suitable for the accommodation needs of a person with a disability. A third grant is the Mobility Aids Grant scheme which is available for minor works and covers works which address mobility problems, primarily associated with ageing. The Housing Adaptation Grant for People with a Disability and the Mobility Aids Grant both require a Doctor’s certificate to be

⁴⁰ See the Sixth Progress Report on the Implementation of the National Housing Strategy for People with a Disability 2011-2016 (2019) for more details.

submitted with an application outlining the condition the person suffers from with applications prioritised based on medical need while both grants are also means tested.⁴¹ The social housing and private housing adaptation schemes are 90 per cent and 80 per cent funded by the DHLGH respectively, with the remainder provided by a contribution from the local authority. The number of successful applications for the Housing Adaptation Grant for Persons with a Disability has remained relatively unchanged over the period 2011-2020 at around 3,000 per year while the number of grants paid for the Mobility Aid grant has also remained relatively unchanged over this period at 2,000 per year. Over the period 2017-2020 the number of social housing units supported by the Disabled Persons grant was 1,700 on average. Expenditure on these grants increased each year over the period 2014-2019 before falling to €51 million as the pandemic resulted in reduced activity in 2020 with the majority of local authorities unable to achieve full drawdown of their allocations.⁴²

Figure 8: Expenditure on Disability-Related Housing Adaptation Grants 2011-2020, €million



Source: DHLGH

Taxation Measures

As previously outlined there are a range of taxation measures available for people with disabilities.⁴³ The largest taxation supports in terms of the cost of tax expenditure and the number of people supported are the Incapacitated Child Tax Credit and the remission of Vehicle Registration Tax (VRT)

⁴¹ Under the Housing Adaptation Grant for people with a disability the most that can be received in support is €30,000 or 95% of the total cost of the work approved by the local authority while for the Mobility Aid grant the most that can be received from the support is €6,000 or the total cost (100%) of the work approved by the local authority.

⁴² The expenditure data presented in Figure 8 includes exchequer funding provided directly from DHLGH and the Local Property Tax allocation, but does not include the contribution from Local Authorities.

⁴³ There are also supports for organisations in respect of the adaptation of a vehicle which is specially constructed or adapted for the transport of people with disabilities. Further taxation supports not presented in this paper include tax relief on medical expenses, the Dependant Relative Tax Credit, the Age Tax Credit, Bereavement Tax Credits, Deeds of Covenant, exemption from Deposit Interest Retention Tax (DIRT) while a trust fund that is set up for the benefit of someone who is totally and permanently incapacitated may be exempt from tax. The Home Carer Tax Credit is available for an individual who cares for a dependent person, a person who is permanently incapacitated due to mental or physical disability, a person aged 65 or over or a child. See Citizens Information Board (2018) for more information.

on the purchase of an adapted vehicle for the transport of a person with specific severe and permanent physical disabilities (see Table 2). The Incapacitated Child Tax Credit is available to the parent of a child who is permanently incapacitated, either physically or mentally and where there is reasonable expectation that the child will not be able to maintain themselves (through paid employment) when over the age of 18. To be eligible for this tax credit the child's doctor must complete a form which outlines the level of incapacity of the child. If an individual is blind or visually impaired, they can claim the Blind Person's Tax Credit and/or Guide Dog Allowance. To qualify for this allowance, the individual must provide Revenue with a letter from an accredited organisation (such as the Irish Guide Dogs Association) who supplied the dog confirming their status as owner of the dog.

Table 11: Tax Credits, Allowances and Reliefs 2017-2021, €

	2017	2018	2019	2020
Incapacitated Child Tax Credit	3,300	3,300	3,300	3,300
Blind Tax Credit - Single Person	1,650	1,650	1,650	1,650
Guide Dog - Allowance	825	825	825	825

Source: Revenue

People with disabilities can claim a refund of Value Added Tax (VAT) on certain aids and appliances that are used to assist in the performance of daily functions. Eligible aids and appliances include walk-in baths designed for persons with disabilities and communication aids designed for those unable to speak. To claim a VAT refund the person must live in Ireland, have a disability and need the appliance or aid to help with daily activities. The final set of taxation measures for people with disabilities examined here is the Drivers and Passengers with Disabilities scheme. The scheme provides repayment or remission of VAT and Vehicle Registration Tax (VRT) on the purchase of an adapted vehicle for the transport of a person with specific severe and permanent physical disabilities. The scheme also provides for an exemption from motor tax in respect of that vehicle as well as a fuel grant. To be eligible for the scheme an individual must be in possession of a Primary Medical Certificate which indicates that the person is severely and permanently disabled while the person must be unable to drive the vehicle unless it is specially constructed or adapted for that purpose. As outlined in Table 12 below, the maximum amount of relief for a driver with a disability is €10,000, €16,000 and €22,000 where the vehicle has adaptations, specific adaptations and extensive adaptations respectively. With regard to passengers or family member of a passenger with a disability, the maximum amount of relief available is €16,000 where the vehicle has adaptations and €22,000 where the vehicle has more extensive adaptations. In each case the vehicle is required to be kept in the possession of the applicant for a minimum specified period.⁴⁴

Table 12: Maximum Relief Available under the Drivers and Passengers with Disabilities Scheme

Category	Adaptations	Specific Adaptations	Extensive Adaptations
Drivers	€10,000	€16,000	€22,000
Passengers	€16,000	n/a	€22,000
Organisations (driver)	€10,000	€16,000	€22,000
Organisations	€16,000	n/a	€22,000
Vehicles must be held for	2 years	3 years	6 years

Source: Revenue

⁴⁴ For more information see <https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/documents/vrt/vrt7.pdf>

5. Conclusion

There are a number of ways in which the Government supports people with disabilities; including through special education, direct income payments, grants, employment supports, through the provision of services and tax measures that span several Departments including Departments of Social Protection; Health; Education; Housing, Local Government and Heritage; Further and Higher Education, Research, Innovation and Science and Children, Equality, Disability, Integration and Youth. This paper has updated and expanded on previous research to provide an overview of these supports and also examine how they vary by age. A total of €7.1 billion was spent on disability and special education related supports in 2020. Over the period 2011 to 2020, total expenditure on disability and special education related supports increased by €2.4 billion or 51 per cent.

The most frequent type of supports under consideration in this paper are services (14 supports, 33 per cent of the total). At 19 per cent each, the next most frequent type of supports are; employment supports and grants (8 supports). Taxation supports and income payments account for 16 per cent and 14 per cent of the total number of supports under consideration (7 and 6 supports respectively). In terms of expenditure, services account for €4.1 billion or 58 per cent of total disability and special education related expenditure in 2020. The next largest category is that of income payments which account for €2.9 billion or 41 per cent of total disability and special education related expenditure in 2020. Expenditure on disability and special education related supports is concentrated amongst five supports which accounted for approximately 80 per cent of total disability and special education related expenditure in 2020 (€5.6 billion). Of the total disability and special education related expenditure in 2020, €2.2 billion (31 per cent) relates to expenditure on children, €2.8 billion (39 per cent) relates to expenditure on adults and €2.1 billion (29 per cent) relates to disability related expenditure where there is no specific age range of recipients, namely in specialised disability social care services and housing adaptation grants.

This review has highlighted the significant level of supports available for people with disabilities across a number of Government Departments. In the future it will be important to ensure that there continues to be a joined up approach to supporting people with disabilities. In particular, it will be important to support people with disabilities to engage with training, education and employment opportunities in so far as possible to ensure that they can live a life in line with their own aspirations as well as improve their own standard of living.

Reflecting the scale of supports outlined in this paper it is important that these supports are regularly reviewed to ensure better outcomes for people with disabilities. To facilitate this it is imperative that there is improved data collection and information on the use of supports by people with disabilities, in particular in the area of HSE-funded specialised disability social care services, which would also be beneficial also for future policy development. Potential future research could examine:

- Transitions between schemes by age to examine how demand for certain supports may change over time as well as the use of supports by particular cohorts of the population.
- An international comparison of disability and special education expenditure and supports.
- The potential impact of changing demographics on disability and special education related expenditure to identify future expenditure pressures, similar to the work undertaken by the Department of Health in the Disability Capacity Review to 2032.

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Table 1a: Department of Social Protection Disability Related Supports

Support	Overview	Expenditure in 2020 (€ million)	Recipients in 2020
Domiciliary Care Allowance	A monthly payment for a child, aged under 16 with a severe disability who requires ongoing (continual or continuous) care and attention, substantially over and above the care and attention usually required (in excess of that required) by a child of the same age.	193	48,980
Disability Allowance	Paid to people who as a result of a disability are substantially restricted in undertaking suitable work.	1,812	152,580
Invalidity Pension	Payment to those who cannot work due to a long term illness or disability.	760	59,230
Partial Capacity Benefit	Payment to people who cannot work to their full capacity but have received permission to return to work.	25	3,227
Blind Pension	Paid to blind and visually impaired people.	13	1,085
Wage Subsidy Scheme	Provides financial incentives to private sector employers to employ people with a disability.	18	3,036
Disablement Benefit	Paid to those who suffer a loss of physical or mental faculty because of an accident at work, travelling to or from work or a prescribed disease contracted at work. It differs to other income supports in that it is a compensatory payment rather than an income maintenance payment. As a result, it can be paid in addition to other social welfare income payments and can also be paid where a person continues to work. Under Disablement Benefit, if an individual is assessed as being disabled by less than 20 per cent of normal ability, the benefit is paid as a lump sum	70	14,503
Disability Activation and Employment Supports	Disability activation supports include the Disability Awareness Support Scheme and the supports included in the Reasonable Accommodation Fund including the Workplace Equipment/Adaptation Grant, Employee Retention Grant Scheme, Job Interview Interpreter Grant and Personal Reader Grant.	0.53	n/a
EmployAbility	Specialised employment service for jobseekers with a disability.	8.8	3,070
Pre-Activation for people with a disability	Includes the Ability programme which focused on bringing people with disabilities aged 15-29 closer to labour market.	4.5	1,863 (2018 to 2020)

Source: Department of Social Protection

Table 2a: Specialist Disability Social Care Services

Support	Overview	Estimated Expenditure in 2020 (€ million)	Estimated Number of Service Users in 2020
Residential Services	Residential services provide people who are unable to live a home with a place to live. The residences are provided directly by the HSE, or by Section 38 or 39 bodies.	1,238	8,100
Day Services	Day services can include support services focused on providing a health care service to meet the specific needs of individuals, a day programme which provides a support and therapeutic service designed to meet the needs of people through individual plans, programmes and supports specifically targeted towards the inclusion and active participation of service users in mainstream community programmes and activities. Rehabilitative training courses help develop life skills and basic work skills to help participants progress to greater levels of independence and integration in their communities.	467	18,000
Respite	Respite care may involve providing alternative family or institutional care for a person with a disability in order to enable the carer to take a short break, a holiday or a rest.	61	6,060 in 2019
Multidisciplinary therapy services	These include community nursing, nutritionist, medical services, occupational therapy, physiotherapy, psychiatry, psychology, social work and speech and language therapy.	101	n/a
Personal Assistant and Home Support	The personal assistance service enables people with disabilities to live independently, providing individuals with the freedom and flexibility they need to live their lives as they choose. The personal assistant provides assistance at the discretion and direction of the person with the disability. The Home Support Service aims to support older people and people with a disability to remain in their own homes for as long as possible and to support informal carers. It provides support for everyday tasks while the support received depends on the individual's needs.	101	P.A. = 2,500 H.S. = 7,300
Other Community Services and Supports	This category includes grants to specialist organisations serving particular impairment groups as well as the Mobility Allowance and Blind Welfare Allowance schemes.	61	n/a

Source: HSE Management Data Reports 2011-2020 and Annual Service Plans

Table 3a: Special Education Supports

Support	Overview	Expenditure in 2020 (€m)	Recipients in 2020
Special Education Teachers	Provide support to pupils with special education needs in mainstream schools.	1,219	167,469
Special Class Teachers	Provide support to pupils with special education needs in special classes.		8,410
Special School Teachers	Provide support to pupils with special education needs in special schools.		7,953
Special Needs Assistants	Designed to provide schools with additional adult support staff to assist children with special educational needs who also have significant care needs (non-teaching).	614	39,840
School Transport	Transport to and from primary and secondary schools for children with special education needs arising from a diagnosed disability.	118	14,717
National Education Psychological Service (NEPS)	Provides a comprehensive educational psychology service to all schools.	21	n/a
Enhanced Capitation	Paid to special and mainstream schools with special classes to assist them with the extra costs associated with the running costs of classrooms, with a small number of pupils, operating specialist provision.	10	n/a
National Council of Special Education (NCSE)	Set up to improve the delivery of education services to persons with special educational needs arising from disabilities with particular emphasis on children. This also includes the National Inclusion Support Service which was established within the NCSE from March 2017 to assist schools in supporting children with special educational needs.	14	n/a
Fund for Students with Disabilities	Assists higher education institutions in ensuring students with disabilities have the necessary assistance and equipment to enable them access, fully participate in and successfully complete their chosen course of study.	8	16,517
Further Education (incl. Specialist Training Providers)	The largest support here is Specialist Training Providers. Education Training Boards (ETBs) contract with a number of Specialist Training Providers to deliver training courses to people with disabilities who require more intensive support than would be available in non-specialist training provision.	43	3,541
Miscellaneous Grants (Exams, ICDU, Equipment etc)	This Miscellaneous category includes in Career Training related to Special Education, Irish Deaf Society for literacy provision, Guidance Counselling and Psychological Services, RACE Scheme, Equipment Grant, Special Education Equipment, Braille Production Unit, Assistive Technology Grant.	7.8	n/a

Source: Department of Education, Department of Further and Higher Education, Research, Innovation and Science, SOLAS, NCSE Annual Report 2020

Table 4a: Special Class by Disability Type

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
ASD (Early Intervention)	34	49	72	96	118	127	130	132	132
ASD	296	364	439	531	647	762	917	1,067	1,241
Speech and Language	64	64	64	63	63	65	65	65	63
Mild GLD	73	71	67	65	64	62	57	59	57
Mod GLD	31	28	39	39	48	58	59	62	62
Hearing	15	16	16	15	17	16	16	16	18
EBD/SEBD	9	7	8	11	10	10	10	11	11
Other	26	29	32	35	41	49	50	51	56
Total	548	628	737	855	1,008	1,149	1,304	1,463	1,640

Source: NCSE Annual Report 2020

Table 5a: Domiciliary Care Allowance & Disability Allowance Recipients in 2020 by ICD-10 code

	Domiciliary Care Allowance		Disability Allowance	
	N	%	N	%
A & B	36	0	371	0
C	616	1	2,141	1
D	390	1	579	0
E	1,918	4	1,742	1
F	25,911	53	27,771	18
G	1,875	4	3,722	2
H	728	1	1,147	1
I	233	0	3,252	2
J	97	0	1,347	1
K	189	0	1,459	1
L	96	0	405	0
M	420	1	10,572	7
N	101	0	429	0
O, P	575	1	54	0
Q	3,839	8	1,594	1
R	536	1	868	1
S	46	0	1,580	1
T	79	0	317	0
U, V, W, X, Y, Z	440	1	664	0
No ICD-10 Code	10,855	22	92,563	61
Total	48,980		152,577	

Source: Department of Social Protection

Table 6a: ICD-10 Classifications

Letter Codes	Description
A & B	Infectious and parasitic diseases
C	Neoplasms (Cancers)
D	Diseases of the Blood
E	Endocrine, nutritional & metabolic diseases
F	Mental and Behavioural Diseases
G	Diseases of the nervous system
H	Diseases of the ear/ Diseases of the eye
I	Diseases of the circulatory system
J	Diseases of the respiratory system
K	Diseases of the digestive system
L	Diseases of the skin
M	Diseases of the musculoskeletal system
N	Diseases of the genitourinary system
O, P	Conditions associated with the perinatal
Q	Congenital malformations
R	Symptoms, signs not otherwise classified
S	Injury
T	Injury, Poisoning, consequences of external causes
U, V, W, X, Y	External causes of morbidity
Z	Factors influencing health status

Source: Department of Social Protection

Table 7a: Changes in Support for Adults Over Time

Support	Recipients				Weekly Rates (€)			
	2011	2020	Change	%	2011	2020	Change	%
Disability Allowance	102,866	152,580	49,714	48	188	203	15	8
Invalidity Pension	49,792	59,230	9,438	19	193.5	208.5	15	8
Partial Capacity Benefit	1,234	3,227	1,993	162	n/a	€203/€208.50 (Profound) €152.25/€156.38 (Severe) €101.50/€104.25 (Moderate)		
Blind Pension	1,496	1,085	411	-27	188	203	15	8
Wage Subsidy Scheme	1,024	3,036	2,012	196				
Disablement Benefit	13,993	14,503	510	4	219	234	15	7
EmployAbility Service	2,903	3,070	167	6				
Ability Programme	1,863 between 2018 and 2020							

Source: DSP Statistical Information on Social Welfare Services Annual Report 2020

Quality Assurance process

To ensure accuracy and methodological rigour, the author engaged in the following quality assurance process.

- ✓ Internal/Departmental
 - ✓ Line management
 - ✓ Spending Review Steering group
 - ✓ Other divisions/sections
 - ☐ Peer review (IGEES network, seminars, conferences etc.)
- ✓ External
 - ✓ Other Government Department
 - ☐ Other Steering group
 - ☐ Quality Assurance Group (QAG)
 - ☐ Peer review (IGEES network, seminars, conferences etc.)
 - ☐ External expert(s)
- ☐ Other (relevant details)



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