



## Minutes

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**Subject:** Minutes of Seventh Meeting of Commission on Taxation and Welfare

**Date:** 24 September 2021

**Time:** 9:20am – 12:30 pm

**Venue:** WebEx video conference and NECC.

In attendance:

**Commission Members:** Professor Niamh Moloney (Chair), Marie Bradley, Philip Brennan, Sandra Clarke, Rowena Dwyer, Philip Kermode, Aoife Ní Lochlainn, Rena Maycock, Tom McDonnell\*, Fergal O'Brien, Dr. Barra Roantree and Anne Vaughan\*.

**Secretariat:** Colm O'Reardon, Gary Hynds, Sinéad Ryan, Hugh Cronin, Liam Cunnane\*, Aideen Foley, Áine Griffin\*, Deirdre Ní Alluráin\*, Colin O'Connor, Lynda O'Keeffe\*, Mairéad Ross and Oisín Tarrant.

**Apologies:** John-Mark McCafferty, Dr. William Hynes

\*attended via WebEx

### 1. Welcome and introduction

The Chair, Niamh Moloney, opened the meeting and briefly outlined the agenda.

### 2. Minutes

The draft minutes for the meetings of 24 September 2021 were approved.

### 3. Encouraging Employment – Market income and redistribution

The Chair situated the discussion in the context of the Terms of Reference and outlined the content of the paper prepared by the Secretariat as well as alerting members to a paper written by Dr. Barra Roantree. Members discussed how the taxation and welfare systems were working at present, and the capacity to redistribute in the future given changing labour market trends.

Members considered:

1. an adequate consumption floor for low-earning families
2. a system that doesn't create poverty-traps
3. how the taxation and welfare systems might combine to support wage progression.

#### **4. Public Consultation**

Further discussions were held in respect of the public consultation including consideration of a draft document intended to provide context for those making submissions. A further draft of questions for the public consultation and the timeline were also discussed.

Members agreed to the circulation of the context document as revised, as well as the public consultation questions, in the week to follow for final agreement.

Members agreed that the consultation process would be launched in October 2021 alongside an advertising and media campaign. Draft versions of the advertisement for the Consultation and of the Commission on Taxation and Welfare consultation portal were presented and received approval from the group.

#### **5. Horizontal Workstream – Report Outline Discussion**

The Secretary, Colm O'Reardon, led an initial discussion in relation to how the report to be prepared by the Commission might be structured. Members welcomed the presentation and discussed and considered options for structuring the report and the presentation of various aspects of the TOR. They also considered how best to present specific recommendations of the Commission within the framework. It was agreed that the topic would be discussed again on 8 October as part of the Horizontal workstream.

#### **AOB**

None

## Specific Action Points

Colour Code:

Completed

In progress

Ongoing/Repeated Action

Not Started

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ID	Action	Lead	Deadline	Status
Ref#	Brief summary of action point	Secretariat, Chair with Secretariat, DFIN, Other	Meeting X, May- 21, Other	Completed, In progress, Not started, Other
COTW01	Commission Membership to return signed principles and procedures document	Commission	18 June 2021	In progress
COTW02	Decision Time training session	Commission	9 June 2021	Completed
COTW03	Issue papers for meeting 2.	Secretariat	9 June 2021 (with Chair) 11 June 2021 (with Commission)	Completed
COTW04	Devise detailed project plan	Secretariat	TBD	In progress
COTW05	Respond to follow up requests from meeting 2	Secretariat	25 June 2021	Completed
COTW06	Circulate Minister Heather Humphrey's speech to Commission members	Secretariat	23 July 2021	Completed
COTW07	Draft outline of public consultation and circulate same to Secretariat	Secretariat	3 September 2021	Completed
COTW08	Prepare paper on high level design principles of a taxation and welfare system	Secretariat	10 September 2021	Completed

COTW09	Gather feedback from members on consultation questions	Secretariat	10 September 2021	Completed
COTW10	Finalise public consultation structure and questions	Secretariat	24 September 2021	Completed
COTW11	Prepare follow-up briefing note on tax levers for public health	Secretariat	8 October 2021	In progress
COTW12	Draft paper on Commission approach to review of tax expenditures	Secretariat	8 October 2021	In progress
COTW13	Prepare briefing on tax expenditure review process and draft recommendations for reform	Secretariat	26 November 2021	In progress
COTW14	Update to high level design principles paper on foot of feedback from Commission	Secretariat	8 October 2021	In progress