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Organisation:
Green Party/ Comhaontas Glas

Chapter 1 - General Questions

1 What elements of the taxation and welfare systems do you feel are working well?

Please elaborate below::

2 What elements of the taxation and welfare systems do you feel are not working well?

Please elaborate below::

3 Good quality public services, welfare provision and infrastructure are financed mainly from taxation and PRSI. What are the features that you think our taxation and welfare systems should have in order to meet these needs?

Please specify::

4 In your view, what main reforms are necessary so that the Irish taxation and welfare systems can embrace the opportunities and meet the challenges that Ireland may face over the next 10-15 years?

Please outline your views::

Chapter 2 - Fiscal Sustainability

1 What reforms to the taxation and welfare systems should be considered to ensure the system is sustainable and resilient and that there are sufficient resources available to meet the costs of public services in the medium and longer term?

Please specify taxation reforms you consider important::

Please specify welfare reforms you consider important::

2 Rate each issue below in terms of strategic importance to the taxation and welfare system over the next 10-15 years (1 being least important and 5 being most important):

importance options - Achieving good public health outcomes for our people:
5

importance options - Addressing the climate crisis:
5

importance options - Adequate social transfers and benefits:
5

importance options - Growing employment:
2

importance options - Sustainability of public finances:
3

importance options - Sustained economic growth:
1

3 Given approaching demographic pressures and future uncertainties, future funding of public services is a critical issue. In order to meet these challenges, what is the appropriate balance between the taxation of a) earned income, b) consumption e.g. VAT and c) wealth e.g. capital acquisitions tax?

Please outline your views::

Chapter 10 - Submit Your Ideas

1 Taking into account the Terms of Reference, submit any other thoughts, ideas or feedback on taxation and welfare in Ireland:

Please outline your views::

SUBMISSION TO THE COMMISSION ON TAX AND WELFARE
NEASA HOURIGAN TD
JANUARY 2022

1. Welfare Reform- A Universal Basic Income

Summary & Key Points
The Green Party considers that sustainable economic and welfare policies are the best and most effective manner in which to achieve social justice into the future, for Ireland and all nations. In conjunction with our international Green Party colleagues we are working towards the introduction of a circular economy that places a higher value on our nation's resources, seeks to avoid damaging our communities environmentally and aims to reimagine our existing market systems as more nuanced than a relentless increase in consumption and industrial growth. The equitable and respectful treatment of all members of our society is a cornerstone of this philosophy. We want a community which recognises the value of caring, of community activism and comity as well as the right of all people to fulfil their basic economic needs. The Green Party's Welfare policy places dignity, equality and justice at the centre of our policy proposals.

- The Green Party believes that the current system of social payments must be revised to support recipients to maximise their educational, social and employment opportunities. This requires an approach that can respond to different stages of life and provide security of income and other benefits to Irish families.
- The Green Party proposes to introduce a system of Universal Basic Income1 for all residents of Ireland by 2024. This payment, in conjunction with a scheme of top-up payments where appropriate, will cover the majority of current Welfare payments and will aim to provide recipients with a basic living wage lifting a significant proportion of the current 15.7% of the population estimated to be 'at risk of living in poverty' out of that state
- The Universal Basic Income System will operate for each recipient from birth or at the point of residency in Ireland. The rate is variable from 0-26 years of age and fixed for adults undergoing a compulsory review every 5 years.

The Green Party's vision for Ireland has always been one of social justice and equity. We believe that we must operate within a model where the social, economic and environmental elements of our society work in harmony for the advantage and betterment of every resident. We seek to underpin these aims by proposing policies that are ambitious in the medium to long term while offering practicable and meaningful solutions in the short term.

At the core of green politics is the sincere belief that a fair and sustainable society, where everyone strives together to improve the quality of living while maintaining respect for other communities and the environment, is a mutually beneficial aim. Whether you are experiencing a phase of unemployment, caring for a child or an elderly parent or enjoy a secure family income, fairness and respect should be afforded to all. We believe that Ireland must move towards a circular economy i.e. a regenerative system in which resource input and waste, emissions, and energy leakage are minimised by slowing, closing, and narrowing energy and material loops. Universal Basic Income is part of the evolution of this system.

Ireland must begin the process of decoupling social function from employment; part of this process is the introduction of a Universal Basic Income for all. This will promote levels of engagement with employment and recognise some previously ignored forms of caring and volunteer work for the first time. A system of Universal Basic Income represents a significant realignment of our current economic perspectives domestically. It will require the development of new working strategies for the implementation of welfare provision and the securing of tax revenue. Providing a social safety net and a fairer distribution of our nation's wealth is a worthwhile and ambitious undertaking which should form part of a community centred, caring and circular economy that places the long-term and future wellbeing of residents at its core. During the interim period any universal basic income paid will have the effect of reducing the state benefits also being paid to the recipient by the same amount. However should the recipient stop receiving state benefits, the universal basic income will continue to be paid and be treated as taxable income by the recipient.

It should be clear to the reader that Universal Basic Income is not 'free money'. It is the recipient's just minimum share of the common wealth of the state, and should be treated by the recipient as income and is taxed accordingly by the state.

The Universal Basic Income would qualify as a Family Benefits under EU Regulations payment. As with other similar payments the benefit is targeted primarily at those persons who are habitually resident in the state. These include:
- Irish nationals resident in the state (and those returning emigrants nationals who can prove intent of habitual residence as per the current HRC1 form)
- UK nationals from the Common Travel Area (CTA)
- EEA nationals who are considered to be resident in the state

- Non-EEA nationals with immigration permission that allows them to legally reside and work in the State. A person with permission to reside will have the appropriate immigration stamp in their passport and a Certificate of Registration issued by the Garda National Immigration Bureau (GNIB), an IRP Irish Residence Permit Card
- Asylum seekers who are awaiting a determination from the International Protection office from the date they enter the Asylum system
- Asylum seekers who have been granted permission to remain

As it is the intention of the UBI payment to replace the current Children's Allowance with Children's Income at a fixed rate the current exemptions on EEA/EU and non EEA nationals would apply. The Children's Income would be payable from birth.9 The payment of Universal Basic Income will require a comprehensive database of qualifying individuals, contact details and payment options. The rate of UBI is based on a calibration between economic realities and nationwide poverty levels which will require regular review and adjustment. As a result we propose the creation of a Universal Basic Income Board to optimise the rate levels on a five year basis. We propose that a number of societal stakeholders would work with the government of the day to agree any adjustments to the rate of UBI.

The Green Party proposes to pay a Universal Basic Income to all legal, permanent residents of the state. Minors under the age of eighteen will receive a universal child allowance payment (see next section) and those reaching retirement age will automatically move to the Universal Basic Income Pension payment as outlined in our Pensions Policy. As the aim of a UBI is to lift the greatest proportion of the populace out of poverty it is assumed that current levels of welfare payments are not sufficient to do so or do not represent a fair redistribution of national income to achieve lower levels of poverty within the state. The Green Party believes that the UBI should be bench marked to the most recent data on poverty rates and minimum disposable incomes with an ongoing review process that resets rates on a five year basis. The calculation of poverty levels by the EU, which uses the median income of a given country to consider relative wealth, taken as an average over that five year period, forms the basis of the Universal Basic Income payment. 'People or households are considered to be at risk of poverty when their income is less than a particular threshold. In the EU, the threshold has been set at 60% of the median income (midpoint in the scale of the highest to the lowest of all incomes in Ireland). Between 2008 and 2013 median disposable income for an individual dropped from €20,758 to €17,551 but began to increase again in 2014 to €18,210 per annum. This means that the 60% at risk of poverty threshold dropped from €12,455 in 2008 to €10,926 in 2014. As an illustrative example of the work the UBI Board may undertake: with an inclusive rate of inflation set at 2.4% (the 2015 rate) the Universal Basic Income per individual is set at €11,188.22. In this particular instance that would suggest this suggests a weekly income of €215.15. This rate is a sample calculation only.

- Carer's Allowance- the Social Justice Ireland model for UBI includes a top up payment to allow carers allowance at a similar rate to what is currently received. Please refer to our Disability Policy for our proposals to alter and increase the Carer's Allowance for those caring for profoundly disabled individuals. In the long term the upper rate of UBI will cover basic living standards for all other individuals and the standard weekly carer's allowance payment will be adapted as a top up payment while the monthly Domiciliary Care Allowance will be increased to equalise to 10% above current received payments. The Green Party are committed to working with Carers and those in receipt of payments such as the Blind Pension to optimise outcomes for recipients.
- Pensions- An additional period may be required to bring the current state and public service pension system into line with UBI payments. The challenge of assimilating both contributory and non-contributory pensions is explored fully in our pension's policy. Free Travel schemes are not impacted by the implementation of UBI.
- Method of Payment- the Universal Basic Income will be paid in to recipients in a similar manner to current means tested benefits with utilization of personal bank accounts, post office accounts and digital means of payments. Defrauding the welfare state will reduce due to the abolition of means tested requirement.
- The provision of a single payment system will provide significant savings in the administration of welfare allowances within the state due to the reduction in means testing requirements
- Children's Universal Basic Income and Child Poverty In the long term the Green Party believes that citizens under the age of eighteen, in full time education, will be brought into the Universal Basic Income net at the Children's rate and will therefore remove the requirement for a stand-alone Child Benefit. The Children's UBI would be distributed on a monthly basis to all children. Child poverty rates have dramatically increased since 2008 and the Government has now committed to lifting 97,000 children out of consistent poverty by 2020 as part of the Better Outcomes, Brighter Futures framework. Children living in one parent families are twice as likely to live in poverty and they live in the most socially excluded families in Ireland. Recent reforms of the One-Parent Family Payment (OFP), increased taxes and the economic downturn have resulted in more one-parent families being unemployed and higher rates of child poverty in these families.13 In our model of Universal Basic Income all Child Dependant allowances will continue. One of the most important impacts of Universal Basic Income is to facilitate parents in choosing childcare options that work for them and offer the best outcomes for their children. We believe this system will allow those caring for dependents within the home to be valued and facilitated by their communities and wider society.14 It should be noted that Universal Basic Income will be most effective and beneficial to the public where appropriate and affordable support services are made available. It is important that UBI is introduced in conjunction with a reduction in the cost of childcare and an improvement in access and quality of healthcare
- Jobseekers Allowance and Back to Work Schemes One of the key criticisms of UBI is that it may prove a disincentive to work. We believe that removing means testing from the receipt of Universal Basic Income will reduce the impact of the so called 'benefits' trap.16 Red tape and bureaucratic errors can result in a practical and substantial disadvantage to single parents and the unemployed returning to work. The fear of losing your payments and entitlements is a very real one for those living on low incomes. As it is not means tested UBI cannot be sanctioned or withdrawn for changes in income. In the long term the introduction of UBI will end the compulsory requirement for interaction with national employment schemes.

Costs of Universal Basic Income (from other models)

Social Justice Ireland has published its costed version of Universal Basic Income which can be accessed here.
https://www.socialjustice.ie/sites/default/files/attach/policy-issue article/4642/spcpresentationrevised.pdf

At its most simplistic the cost to the state of a system of Universal Basic Income may be calculated by calculating the annual rates of the payment by the number of residents who qualify to receive it. These numbers may be drawn from CSO figures and the most recent census data. Eligible recipients include all those who are legally resident in the state for more than 2 years. In an optimised system Universal Basic Income will result in the discontinuation of a number of current welfare payments (and almost all means tested entitlements) and will represent a significant saving in the administration of the social welfare system. 18 While we recognise the efforts made by Social Justice Ireland with their costed model, we believe its funding mechanism (extra income

taxes19) is a disincentive to work and does not recognise the emergence of the GIG economy nor the threat that Artificial Intelligence poses to the '9 to 5' work environment. Therefore we propose an alternative below which is funded mainly by capital taxes, but also carbon taxes and taxes on speculation.

2. Employment and Trade

A focus on Ethical Trading

The Green Party proposes that all trading agreements and relationships on a micro and macro level within our economy should operate in harmony with the principles of reduction in consumption of resources, reuse and repair if possible, recycle and reclaim if viable and to consider the whole life and impact of consumer goods during their transaction and use. We believe that this ethos should be developed in line with best practice in employment and labour relations. We aim to address the volume of international trade that could have severe impacts on developing countries (in terms of society, environment and economy), many of which have become dependent on exports. On this basis we propose the following:

- The Irish governments to work in conjunction with the International Labour Organisation and their Decent Work For All campaign to ensure employment standards both for Irish residents and global worker
- that all civil and public service purchasing is Fairtrade and sustainable production best practice
- an education and enterprise outreach scheme to Irish owned business that promotes the Ethical Trading Initiative and the UN Guiding Principles on Human Rights and Business (Ruggie Principles)
- the creation of Irish Sourcing Code of Conduct based on the Ethical Trading Initiative (ETI) Base Code that Irish and multi national businesses can participate in to ensure all products traded respect core international labour practice and ban products that use slave labour or exploititive working conditions to create
- the creation of an annual audit requirement such as ISO 140013 (already in widespread use by larger companies within Europe) for large and medium sized companies to carry out on their social and environmental impact. Companies will make the findings of the audit available in an annual public report.
- In line with our Food Policy and our Agriculture Policy we propose to move towards more regional markets of food production and trade that would deliver greater food security for the nation.
- work with our European counterparts to establish new international trade rules to reconcile conflicts at national and international levels between free trade and sustainable resource management, which would place environmental protection and sustainable development above the pursuit of profit. Possible aspects for inclusion are whole life transport costs, energy creation and pollution costs and initiatives that enable countries to discriminate between products on the basis of the way they are processed/produced. Obligations on developing countries to comply with higher standards should be linked to the provision of transitional technical and financial support.

3. Community Solidarity

COMMUNITY SOLIDARITY Our policies promoting community solidarity operate in accordance with the Green Party objectives of bringing decision making to the most appropriate and lowest possible level, and promoting self reliance within communities and regions. The revival and support of the local economy is of the greatest importance. Policies are necessary to enable more local needs to be met by local work using local resources. We believe that such a methodology will result in members of our community and participants in the economy being, at all levels, less vulnerable to the damaging effects of economic decisions made elsewhere and over which they have no control. Strong communities, with access to finance and resources are better for all. We envisage that a focus on community solidarity in business practice will result in a more decentralised economy and that inevitably this will reduce inequalities in wealth between different districts. As part of our ongoing and core commitment to local government and decision making at the lowest level we envisage a greater proportion of taxation will be levied locally, and more expenditure decisions will be made and public services provided at local level by local government. National taxation and strategic planning will still take place even as regional development is given a new and more dynamic focus.

- prioritise funding and support for the retention of existing Post Offices and the reopening of Post Offices in areas where they have been closed and where no other bank or finacial outlet is operating. This is particularly key in towns and villages that act as community hubs for rural Ireland
- consumer choice and information are key to fostering community solidarity in business. Therefore we proopose that - the commission a register of ethical and Green businesses so that consumers can use their buying power to favour ethical economic behaviour - openness, audtiting and public reporting of ethical and sustainable impact in the workings of all public and private institutions • In order to promote local economic management and planning we propose to create Local Business Partnership Bodies to enable a wide range of local people to participate in the development of policy, strategy, projects and enterprise. Membership should not be limited to those actively operating businesses but include a wide range of community individuals. In conjunction with the continued development of Credit Unions we propose the development of democratically accountable Community Banks, designed to encourage local people to invest in local economic activity, channelling local savings into economically and environmentally sound community enterprises

4. Pensions

The provision of pension incomes in a sustainable and equitable manner has proven notoriously difficult in the past and continues to be so. Demographic ageing is a real threat to our current levels of pension benefits and the quality of life and wellbeing of our older population. This is not a unique problem for Ireland but there are several additional factors which have contributed to the current threat to pensions in the Irish State. A failure to reimagine retirement and to reassess the State's role in providing a pension income for all residents has led past governments to take a short-term view and, consequently, to see only a limited number of options available to the State. These options inevitably lead to difficult and unpopular decisions such as adjusting the State pension age, reducing the level of State pension payments, limited access to the State pension or encouraging individuals to provide solely for their own retirement. The Green Party has built this policy document from the ground up and with individuals at the centre of our solutions. We believe that State pensions should be reimagined as a universal right and that individuals should be supported in choosing their retirement path. From the perspective of the State, a long-term planning horizon will make the Irish pension system more resilient, not only against demographic ageing but also against other social risks and economic shocks. A fair pension system is built on solidarity between old and young. To be sustainable, a broad political consensus must be sought to ensure a generational contract that withstands the test of time. The earlier the Irish pension system is adapted to current and future risks, the more sustainable our pension system will be for future generations. The Green Party proposes a pension system that is based on two pillars – a Universal Basic Pension and Additional Pension Savings. 1) The State provided Universal Basic Pension (UBP) will deliver a base level of pension income for all residents and will prevent poverty in retirement.

- Individuals can apply for and receive a UBP payment at any point from sixty years of age onwards. Eligibility will be determined based on length of residency rather than PRSI contributions.
- The level of UBP payment awarded to an individual will increase for each year that the individual defers applying for the payment.
- The rates of payment will be determined by an independent board following a process which considers the most recent data on poverty rates and

minimum disposable incomes. This ongoing review process will reset rates on a five-year basis. The board's primary aim will be to prevent poverty in retirement.
Where Universal Basic Income (UBI) has been introduced, the payment awarded at the age of sixty will be equal to a standard UBI payment as proposed in our UBI policy. The level of UBP payment awarded to applicants at the age of sixty-six will not be lower than the current contributory State pension payment. The State will establish a National Pension Fund (NPF) under the control of the National Treasury Management Agency (NTMA) to manage ongoing UBP payments and future UBP liabilities. The NPF will be authorised to issue long-term bonds, will receive the majority of PRSI contributions and will receive additional State subvention to manage these liabilities and to reduce the future cost to the State. Existing recipients of State contributory and non-contributory pensions will be transferred to a UBP payment. 2) The State will provide a regulated environment in which individuals may accumulate Additional Pension Savings. The State will establish a National Pension Savings Fund (NPSF) Defined Contribution scheme which will be open to all legal residents. The NPSF will provide a single unified investment platform for individuals. This will give individuals access to institutional investor fees, default or unique investment choices and will ensure full transparency of reporting. Existing occupational pension or private pension scheme members may transfer their assets into the NPSF if they choose to do so. Individuals who do not currently have an occupational or private pension will be auto enrolled into the NPSF unless they choose to opt-out. Auto-enrolled individuals will be subject to an auto-escalation of their contributions unless they choose to opt-out. Individuals may access their Additional Pension Savings before retirement on compassionate grounds or if they wish to retire early. Approved Retirement Funds (ARF) and Annuity options will remain unchanged under this policy.

Pension Principles
Sustainability A key element of any pension system is sustainability. Any proposed system must be sustainable from the perspective of the individual pensioner, the provider of the retirement benefit and society as a whole. The pension system must be resilient against known risks. The pension system must be robust and sustainable in the context of sustainable GDP growth and investment practices. Poverty Prevention The primary goal of the pension system must be to prevent poverty in retirement. Any solutions which are proposed to improve the quality of life in retirement must not jeopardise this goal. Equity The pension system must be equitable and fair, both in substance and appearance. This principle is key to ensure society-wide support for the overall system and its individual elements. Solidarity A fair pension system is built on solidarity between all members of society, regardless of their age, gender, ability, ethnicity, income level or social background. Any proposed system must engender solidarity in order to be successful. Transparency Transparency will be required at all levels within the pension system in order to create trust and to demonstrate that the system is equitable and fair. Access The pension system must be accessible to its beneficiaries. The system should be designed in a way that is clear, simple to understand and that facilitates retirement planning for all beneficiaries. Freedom of Choice The State should create a robust and reliable pension savings architecture, within which individuals are not disadvantaged in their choice of solutions. Individuals should be entitled to freedom of choice for additional pension savings and retirement life choices, within a regulated environment.
This pension format would pay a Universal Basic Pension (UBP) to all legal, permanent residents of the state at retirement age. The level of benefit payments and the eligibility of residents will not be subject to means-testing and will not be dependent upon an individual's PRSI contributions record. Eligibility will be based on the length of an individual's residency in the State above the age of eighteen years. Forty years of residency in the State above the age of eighteen years shall entitle an individual to a full payment at retirement. Individuals with less than forty years of residency will receive a pro-rated payment but will be entitled to purchase back-dated "residency years". The cost to an individual of purchasing a "residency year" shall be based on the present value of the past average PRSI contributions made by a similar individual with forty years of residency at the time of retirement. Pension rights from other countries can also be transferred into the State, in line with existing international treaties, to increase the number of "residency years" included in the payment calculation. Individuals who are granted asylum in the State will receive back-dated residency years as if they were resident in the State from the age of eighteen years old. For example, an individual who is granted asylum in the State at the age of thirty will receive twelve years of back-dated "residency years" for the purpose of their payment calculation. Any individuals who do not qualify under these criteria will be entitled to apply for a UBP payment under a means-testing regime. This limited means-testing regime will provide a safety net for extraordinary cases and will use taxable income as the definition of income.

Retirement Age
An individual should be entitled to freedom of choice when planning their retirement. The imposition of an arbitrary retirement age is unfair and does not recognise the wide range of personal circumstances that individuals may encounter during their life. The Green Party proposes that a range of retirement ages and options will be provided to individuals. Individuals will be entitled to apply for the UBP from the age of sixty years onwards. The level of UBP payment awarded to an individual will increase with age, as determined by an actuarial review, to ensure that the pension system is equitable and sustainable.
Level of Payment
A Universal Basic Pension should be bench-marked to the most recent data on poverty rates and minimum disposable incomes with an ongoing review process that resets rates on a five-year basis. This benchmarking exercise will consider the existing supports provided to retirees and should be managed by the independent Universal Basic Income (UBI) board proposed in our UBI policy1 . If no UBI board exists, we propose the creation of an independent UBP board to manage this process. The creation of a UBP board is critical to de-politicising state pension payments in Ireland. The lowest payment available to a fully eligible individual will be in line with the UBI payment when UBI has been introduced in the State. Individuals who delay retirement beyond the age of sixty will receive an increased ongoing Universal Basic Pension payment for each year that they delay retirement. Prior to the introduction of UBI, the lowest level of payment will be determined by the UBP board following the completion of an actuarial study. The level of UBP payment for individuals retiring at age sixty-six will not be lower than the current contributory State pension payment. Example rates and retirement ages are included in Appendix 3.1 for reference.
The existing State pension is chronically underfunded. An actuarial review of the Social Insurance Fund2 , which was published in September 2017, reported that the net present value of future projected shortfalls in the fund is €335 billion. This presents an immediate problem for the State when redesigning the pension system as a large liability has accrued and a large proportion of the population have already gained future pension rights through their PRSI contributions.
Our ageing population also presents a significant challenge to the pension system. The actuarial review reported that the pensioner support ratio is projected to decline from 4.9 workers for every individual over the age of sixty-six years to 2.9 workers by 2035 and 2.0 workers by 2055. Changing demographics will make the current pension system unsustainable and will threaten social solidarity if no action is taken by the State. The options available to address the projected shortfalls in the Social Insurance Fund, or the changing demographics of the State, are limited. Difficult decisions will be required if the current State pension, or the UBP model proposed above, are to be funded by the existing system. Traditionally, four options are presented when examining how to meet the escalating cost of the State pension: The State pension age, the level of State pension payments, access to the State pension and the level of taxation or PRSI collected. The cost of the State pension could be reduced by increasing the State pension age, reducing

the level of the State pension payment, and restricting or removing an individual's access to a State pension (for example, through means testing). If one or more of these options are not taken, then increased taxation or PRSI will be required to fund ongoing pension payments. To place the issue in context, the €335 billion shortfall in the Social Insurance Fund is twenty-eight times larger than the current level of PRSI contributions collected by the State (approximately €12 billion3 per annum). The actions suggested above are undesirable as they place the burden of current pension payments on the existing workforce, while removing access to future pension payments for those same individuals. This would conflict with the principles of sustainability, equity and solidarity. The existing system, where the current workforce pays for current State pensions, is unsustainable and that a fifth option is available. The State needs to move towards a model where the existing population and employers provide for future UBP payments as pension rights are accrued. Providing for future UBP payments several decades in advance of each individuals retirement will enable the State to maximise investment income and to minimise the real cost to the taxpayer.

To achieve this, a National Pension Fund (NPF) should be created and managed by the National Treasury Management Agency (NTMA). The Green Party proposes that the pension-related element of employer and employee-related PRSI collections will be transferred to the NPF on an ongoing basis. This transfer would mirror the current process where PRSI payments are collected by the Revenue Commissioners and transferred directly into the Social Insurance Fund. Ensuring that the pension-related element of PRSI is paid directly into the NPF would remove a substantial level of political risk from the pension system as future governments would not have discretion over the allocation of these funds. The State should also make contributions to the NPF, as required following actuarial reviews. In addition, the NPF may issue long-dated bonds. The proceeds from these bond issuances, PRSI contributions and any additional State contributions should be invested and managed by the NTMA to meet all State pension payments from the inception of the NPF. The assets held within the NPF must be invested sustainably, ethically and in line with Environmental, Social and Governance principles. All existing and future pension liabilities of the State shall be managed through the NPF.

In pre retirement a State provided Defined Contribution (DC) scheme should be established through a National Pension Savings Fund (NPSF). The NPSF would be open to all legal residents and investment options would be accessed through a single investment platform. Investment fund providers will only be accepted onto the platform by the NPSF following a rigorous appointment process. Management fees will be agreed with investment fund providers based on the total size of the entire NPSF. This will enable individuals to access economies of scale and receive best in class fees from investment funds, while also enabling individuals to choose their own investment options on the platform. Individuals will also be able to access standardised reporting from any of the investment funds offered on the NPSF platform.

This standardised reporting will provide full transparency as well as high-level summary information to individuals and will allow them to clearly understand all fees which they are paying for the management of their pension savings. A key element of the NPSF will be the provision of default investment options. The default options will be limited in number but will include "target retirement date" options as well "investment risk" based funds. Individuals may opt-out of the default options provided and choose their own unique investment mix if they choose to do so. The creation of a single unified platform for pension savings will allow the NTMA to offer Irish pension savers access to Irish State Savings products. In addition to the current State Savings products, the NTMA could utilise the long-term nature of pension savings to create investment funds which focus on environmentally sustainable businesses or carbon reduction measures. Individuals could choose to create a positive impact with their pension savings while the State could gain access to long term funding for the major infrastructure investments which will be required to transition the Irish economy to net-zero emissions. Individuals who have existing Defined Benefit (DB) or Defined Contribution (DC) private and/or occupational pensions will be entitled to transfer their funds into the NPSF if individuals choose to do so. The Green Party supports the auto-enrolment of all workers within the State into the NPSF where those individuals have no existing private or occupational pension plans. Workers would be entitled to opt-out of the scheme if they choose to do so. Individuals entering the workforce from the age of eighteen years onwards will also be auto-enrolled into the NPSF unless they choose to opt-out at the time of enrolment.

At retirement the continued availability of annuity and ARF options for retirees is optimum, but the proposes the abolition of the AMRF requirement, so that the entire fund would be able to be invested in an ARF. Individuals who have Additional Pension Savings through the NPSF will continue to manage their funds through the NPSF after retirement. Individuals who have Additional Pension Savings outside of the NPSF or individuals who currently have Approved Retirement Funds (ARF) will be entitled to transfer their funds into the NPSF if individuals choose to do so.

Taxation

There should be a continuation of tax relief for Additional Pension Savings to encourage private pension savings and to support quality of life in retirement. It is the Green Party's view that existing tax reliefs on private and occupational pensions are unsustainable and that excessive and unsustainable levels of tax relief have been granted in the past to high earners. The Green Party believes that the current system of providing tax relief based on a percentage of an individual's net relevant earnings is unfair given the limited resources available to provide a UBP to a growing population of retirees. The Green Party favours the introduction of flat tax-free allowances for pension saving contributions. These flat contribution rates would be available to all pension savers, regardless of their income level, and would allow an individual to avail of tax relief on pension contributions of up to the level of national average earnings each year. The maximum lifetime level of pension contributions which could avail of tax relief would be capped at €300,000. It is the Green Party's view that granting tax relief to pension contributions above this level during an individual's working life is inequitable as it would disproportionately benefit high earners. Tax relief on pension contributions below these tax-free allowance thresholds would be granted at the standard income tax rate. A comparison with the current tax-free allowance rates is included in Appendix 3.2 for reference. The Green Party supports the continuation of the existing tax treatment of retirement income and retirement lump sums. Any lump sums which are accessed early due to "life events" will be subject to a tax clawback

Public Service Occupational Pensions- An actuarial review of public service pension liabilities, published in December 2020, has determined that the State's pension liability, to date, for former and current public service employees is €149.6 billion as at 31st December 20184 . While this is a large unfunded liability, it is important to recognise that significant alterations have been made to public sector pensions in recent years with, for example, the introduction of the Single Public Service Pension Scheme (the "Single Scheme") for all new entrants from January 1st 2013. The "Single Scheme" has changed the pension entitlements of public service employees to a career average revalued earnings scheme, with benefits indexed in line with increases in the Consumer Price Index. This, alongside other previous reforms, has resulted in savings to the State and will continue to do so. It is also important to recognise that, while the unfunded liability is large, the average annual pension in payment at December 2018 was €20,310 and approx. 34% of pensions in payment are less than €10,000 per annum. Due to the large number of stakeholders and the complexity of the public service and semi-state pension system, the Green Party proposes that a Public Service and Semi-State Pensions Commission should be established to examine the sustainability of current pension arrangements and to propose potential funding sources for current and future liabilities. The Green Party supports the continued integration of public service pensions with the State Pension (Contributory), but with the addition of safeguards to ensure that lower paid workers receive a fair pension. To this end, we would propose that Net Pensionable Pay would be set at a minimum of half of the total pensionable salary. This integration would continue under the UBP policy proposed in this document.

Environmental, Social and Governance Requirements and Reporting The transposition of the European Union's (EU) IORP II Directive5 into Irish law must be supported. The Environmental Social and Governance (ESG) reporting requirements prescribed in the Directive are an initial step towards bringing more transparency, accountability and, ultimately, sustainability into the investment of pension fund assets. The Green Party believes that Ireland should advocate for sustainable investing globally and, more specifically, within Europe and the United States of America. Due to the limited size of the Irish pension fund industry, relative to our neighbours in the UK and the EU, the Green Party believes that the greatest impact can be achieved through multi-lateral action on ESG reporting and investment practices. Multi-lateral action is critical, given the mobile nature of capital within the EU and across national boundaries. In addition to ESG reporting, the Green Party proposes the introduction of standardised reporting to individuals, similar to the NPSF reporting described in section 2.2.3.1, for all pension schemes. This standardised reporting will provide full transparency as well as high-level summary information to individuals and will allow them to clearly understand all fees which they are paying for the management of their pension savings.

5. A Site Value Tax

Land is perhaps the most important example of a 'commons'7 , i.e. a 'resource whose value is due to Nature and to the activities and demands of society as a whole, and not to the efforts or skill of individual people or organizations'. Other commons include the natural commons such as air and water as well as societal commons such as radio spectrum8 and public road space. For green economists such commons are shared resources, the bounty of nature and society, whose value should be shared. If it is to be exploited by a few then they should pay for that privilege. A land value tax (LVT) or as otherwise more commonly known, a site value tax (SVT)9 is a tax on the site value of land, i.e. the value which a particular piece of land would have if there were no buildings or improvements on it. It is the value of a site, as provided by nature and as affected for better or worse by the activities of the community at large. The annual tax falls on the value of land at the point where the land enters into economic activity, before the application of capital and labour. Greens share with classical libertarian economists fondness for the land tax because of its extreme simplicity and efficiency. According to such economists rents were to be eschewed since they encouraged decadence and idleness: increasing the value or quality of a piece of land, or producing something from it was to be encouraged; merely living from its wealth should be discouraged, preferably by high rates of taxation. In today's planning environment, where local authorities decide what land can be used for, large increases in the value of land can be generated by the stroke of a computer keyboard, as when agricultural land undergoes a 'change of use' and becomes development land. This value is democratically created and hence should, such economists argue, be shared between all citizens.

SVT (sometimes also called Land Value Tax or LVT) is a recurring annual tax on the value of a site excluding the value of any improvements or properties. Site value is measured on the basis of the market value of the land. A number of benefits over other forms of property tax13 include:

• it ensures more efficient and environmentally sustainable use of land, by encouraging re development of under-used sites in central locations, thereby reducing urban sprawl.

• It ensures a more efficient land market, where land speculation is discouraged. Landowners will develop or sell, rather than pay tax on vacant or under-used land.

• It is simple, efficient and fair to administer. Tax evasion is impossible as land cannot be concealed.

• It is more progressive, as it has a greater effect on those who are rich in the most fundamental asset of all, - land.

• It is not possible to pass the tax on to tenants or customers, who are already paying market rates. It is more economically efficient than other forms of property taxation.

• As the supply of land is fixed, a tax on land does not distort the actual supply of land, unlike saleable property valuations that vary with, for example, home upgrades. LVT does not discourage the improvement of property, raising of BER ratings etc., rather the opposite.

• It helps to ensure a more productive economy by shifting the national burden of tax away from constructive and beneficial activities, i.e. labour/work, buildings and machinery, towards the use of land (whether used well or badly). This will stimulate new business, employment and enterprise. The replacement of the local commercial rates would greatly add to this shift from taxing productive land use.

• It ensures a stable and predictable source of public revenue, which derives payback from public expenditure on infrastructure and amenities. It dampens 'Boom-Bust' cycles by reducing speculation in the value of land.

• It is an established and proven system which has been tried or is still being used in many countries in including Lithuania, Denmark, Russia, Singapore and Taiwan. It is used to some extent to smaller extents in subregions of Australia, Mexico (Mexicali), and the United States (e.g., Pennsylvania).

We propose that SVT will replace LPT for residential property and rates for commercial property (i.e. there will be different rates of SVT for residential and commercial.) We believe that the rate of SVT should be sufficiently high to change behaviour in a way that optimises the use of land. Changing to SVT from LPT and commercial rates will widen the property tax net by taxing all development land not just the small portion which is subject to the Vacant Site Levy. We envisage that the yield from SVT will at least match that from the taxes it replaces. The Green Party believes that increasing the yield from property taxes may be necessary to properly fund local government.The introductory SVT rates must not cause unexpected hardship. Initially therefore, the amount of SVT to be paid by householders will in no case be higher than what they have been paying under up-to-date LPT rates, even in the case of a very modest house on an expensive site. We seek that the implementation of SVT not be tax-deductible for property owners. With regards to land which is not either zoned for residential or commercial purposes, we believe that these should not escape the Site Value Tax net. As per our Context and Rationale above, Green economists view land as the bounty of nature and society, whose value should be shared, and if it is to be exploited by a few then they should pay for that privilege. We recommend that how SVT be applied to agricultural land be dealt with as part of our Agricultural Policy. However, the actual site of any dwellings or commercial developments on agricultural land would be subject to the same rates as zoned residential and commercial sites. Note that in the longer term, it may be possible to use SVT as a financial instrument to encourage a switch to sustainable forms of agriculture (for example, from intensive farming or ecologically-damaging use); however that would require a clear and legally unambiguous categorization of different types of agricultural use. The Green Party also believes that land used for nature conservation, community use, community services, recreation, and similar, should be zero-rated. Where access is allowed to the public, such as unenclosed forestry, this land can be considered similar to 'commons' and therefore should be zero-rated. Each local authority should decide the rate of SVT applicable to different categories of land subject to nationally set minimums.

SVT should be used to fund Local Authority services. Monies raised in a Local Authority area do not belong exclusively to that Local Authority area but are available to be shared with other Local Authorities through an equalisation mechanism if required.

We propose to continue the existing Vacant Sites Levy and Derelict Sites levies, in addition to SVT on those sites, i.e. the SVT on such sites will be the sum of the SVT for such a zoned site plus a levy for the site being vacant or derelict. We also propose an Empty Dwellings levy, which will apply to houses left empty for 18 months or more. This should encourage the owners of homes which are not being used, for example if the resident is living abroad long term, to make use of it for residential purposes while the resident is not in occupancy We also propose to re-introduce the 80% Windfall Tax on re-zoned development land. In cases where lands have lost value due to rezoning, there should be some compensation. In addition when land is sold a review of the value used for SVT purposes for a period in advance of the sale can be carried out by Revenue Commissioners and if a significant difference is noted, a Windfall Tax may also be applied to the transaction by them.

6. Support for Small and Medium Business
Ireland should support a scheme of cooperative and collaborative business development. Cooperative Business that supports group ownership, ethical trade and community solidarity. The Irish governments should work in conjunction with the International Labour Organisation and their Decent Work For All campaign to ensure employment standards both for Irish residents and global workers • We propose the creation of Irish Sourcing Code of Conduct based on the Ethical Trading Initiative (ETI) Base Code that Irish and multi national businesses can participate in to ensure all products traded respect core international labour practice and ban products that use slave labour or exploititive working conditions to create.

The Green Party proposes to create a mechanism to allow the transfer the ownership of existing businesses to its employees and stakeholders. This would be especially appropriate for businesses that may not be able to continue to generate adequate profits to attract outside investment, e.g. shops, post offices and other socially important businesses in rural locations. Rather than continuing as a business owned by an individual or small number of people (with the associated burden on them), equity ownership could be spread affordably amongst a larger number of the community. This would also be ideal for a business whose owner is seeking to exit but staff wish to continue, or of a 'staff buy out' of a branch of a chain that wishes to close that particular branch. Some of the inspiration for this policy includes the Cooperativa Sociale model in Italy (designed to deliver local educational health and social services) and the Löntagarfonderna plan introduced in Sweden in the 1970s. All standard company types will be eligible, with the exception of Limited Liability Partnerships and Societas Europaea Companies. Mechanism Existing shareholders may pass an ordinary resolution under the company's memorandum of association to issue new share capital with the value up to 12.5% (or the prevailing corporate tax rate) of the company's net profits for the last full reporting year. Shares issued under this legislation will automatically be assigned to the company's cooperative. The value of shares issued may be claimed as a credit against the company's corporate tax liability for the same reporting year, with a cap set at the company's total corporate tax liability for that reporting year. Shares issued under this scheme will be exempt from stamp duty.

In addition, existing shares in a company may be sold or gifted at any time to the cooperative without either incurring capital gains tax liability on the part of the seller, nor gift tax liability on the part of the receiver. Bequeathing of shareholdings to the cooperative by share owners will also not be liable for inheritance tax. Non-profit financing for the purchase of shares in businesses by employees' trusts at face-value will be provided to the cooperatives by the proposed Public Banking system for SMEs, and by a special non-profit investment body set up at a national level for larger companies, within the usual parameters of prudent lending. Where deemed feasible, prudent and absolutely necessary, incentives may also be provided to commercial lending institutions to do the same. Shares acquired by the cooperative may not be disposed of without special permission from the Registry of Friendly Societies (or a succeeding body, if it is deemed logistically necessary) at the Companies Registration Office (CRO). The cooperative would be required to prove that its members would be financially hurt by retaining the shareholdings; opportunity profit will not be admissable. Membership of the cooperative will consist of the ownership of one (and one only) unit of the trust. All full-time employees (as registered with the Department of Social Protection) will be entitled to join without charge. Thereafter, entry into a cooperative will be dictated by the cooperative's charter – part time employees and other stakeholders may also be admitted, under the discretion of the cooperative's membership. All extant and future discrimination legislation will apply. Membership units of the cooperative will be non-transferable. When employment is terminated, the unit will be expunged. Requirements of the Cooperative The structure of the cooperative will be at the will of its members, however it will be required to be constitutionally, explicitly democratic; decisions of the cooperative will be required to be taken democratically, by representation in person by members, or by recallable representative if this is impractical. The cooperative will be required to vote as many of its representatives on to the company's board of directors as is possible (limited by its shareholding). Decisions of the cooperative and elections to its bodies will be required to fairly representative of its membership. Decisions of the cooperative may not materially benefit one member or a group of members over another. Cooperatives will seek to maintain positive, productive relations with their relevant trade unions.

7. Climate
Incorporate the rationale of polluter pays The state should recognise the crucial importance of aviation to Ireland’s trade and tourism but future growth needs to be underpinned by Sustainable Development which in turn will rely on the implementation of proper governance and regulation of suppliers. Aviation has a unique taxation regime that is characterised by a lower level of taxation than many other economic activities due to the Open Skies policy adopted by the EU in 2002.36 The low-tax regime is supported by a number of interacting national, European, global and bilateral rules and agreements. Irish national aviation policy further distorts the market in reducing the real economic cost of air travel and pushing fares down. Subsidies for internal national regional services should be removed and facilitated for more sustainable transport modes. Internal domestic Irish flights should not be competing with a bus or train route. The incentives which need to be addressed are: a. Under EU law, there is an exemption of airline tickets from VAT while airlines are permitted to deduct input VAT. b. Under current EU law, aviation kerosene (AVTUR) used in jet engines is exempt from tax and the imposition of tax or excise duty by the Irish Government would be contrary to EU law. According to the CSO, the Irish revenue foregone Aviation Fuel in 2016 was almost €500 million.
The tax-free status of aviation fuel effectively acts as a subsidy for the aviation industry, and should therefore be fully factored into economic analysis of the costs and impacts of the industry. The fuel subsidies also reduce the incentive for airlines to invest in more efficient aircraft. c. Ireland’s Regional Airports Programme (RAP) provides capital grants and operating subvention to four regional airports in Ireland—Donegal, Farranfore (Kerry), Ireland West Airport Knock (IWAK) and Waterford—as well as funding two Public Service Obligation (PSO) domestic air services between Donegal-Dublin and Kerry-Dublin. In 2018 the cost to the Irish taxpayer of the RAP was €15.46 million.38 To put this in perspective, this translates into an average operating subvention per flight of approx. €300-350 per flight, per year at Donegal, Kerry and IWAK airports. In terms of PSO, the subsidy per passenger using Donegal airport in 2018 was €83 per person and for Kerry airport €59 per person. d. Currently airport landing charges are set by the Aviation Commission and capped in favour of incentivising travel and lowering fares. The maximum charge for handling passengers at Dublin Airport is €8.12 per passenger up to 2024.
This incongruity is also at play in the maritime sector. The current tax and subsidy strategy creates an industry with little job potential, and threatens existing jobs: The Government’s own 2012 Harnessing Our Ocean Wealth policy lists offshore oil and gas as having not only the lowest growth potential of any marine industry, but a minus growth of -4.8%. This is why in 2016 the Irish offshore fossil fuel industry provided a mere 265 jobs, while the seafood industry it directly threatens provided 11,000. - The industry threatens jobs and wildlife for little gain: Out of 160 wells drilled since 1970, only 2 commercial discoveries have been found. This is a record low that has existed in a country with the second most attractive fiscal terms in the world and a governing Petroleum Affairs Division that has never once conducted an Environmental Impact Assessment of industry activities offshore.21 The Irish Offshore Operators Association, Providence Resources and PwC have all admitted there is only a 1 in 30 or 1 in 40 chance of finding anything commercial, compared 1 in 7 in Norway and 1 in 6 for the UK.
- The industry is dangerous and has a poor track record: Gas has been found off Kinsale in 1971 and Corrib in 1996, but they are no example to follow. Not only was there a 25 year gap between discoveries, but both fields resulted in massive reputational damage to the industry and considerable social

and political upheaval. Even if only tiny amounts of oil are found, these wells produce toxic chemicals like benzene, arsenic, and radioactive pollutants, and toxic metals like mercury and lead.
- Investment must be in new burgeoning areas that support long term jobs, community resilience, wildlife and benefit for the state, not a flailing industry: Ireland's seas are some of the most inhospitable in Europe with major storms and difficult geology. No present fossil fuel technology can cope with such a testing environment as the Deep Atlantic
- Energy Security through fossil fuel exploration is a misnomer as compared to indigenous renewables: Fossil fuel extraction is a privatised industry and any fuel found in Irish seas will go to the highest bidder, not to the Irish people. Furthermore, with the prospect of much of the fuel being immediately shipped overseas with the development of new technologies such as Liquified Natural Gas (LNG), it is likely our resources will boost other the security of supply of other countries, more than our own.
- Tax take is too low to make the industry damage worthwhile: Since 2013, new licences are subject to a 25% tax on profits which can be written off against costs. The take in sub-Saharan Africa ranges from 44% to 85%. However, many oil and gas licences like Newgrange in ecologically sensitive Porcupine Seabight, or the Kish Basin near the Dun Laoghaire Forty, were given out before 2013 and benefit from a historic no-tax regime set up to encourage investment in exploration.

8 Other Issues for Consideration
• The tax base could be broadened by considering changes to current tax systems including the introduction of a site value tax, a wealth tax and changes to existing taxes including gambling taxes and windfall rezoning taxes. The welfare system should include a basic universal income for all those living in Ireland.
• Addressing policies that disadvantage young people, including restoring the full rate of Jobseekers Allowance for younger people. Reduced social welfare payments must be ended for all young people, and not just those receiving RS, RAS or HAP. Additionally, in order to prevent/eradicate poverty, and facilitate social inclusion, all social welfare supports must be adequate and provide a MESL
• Encourage working remotely where possible – a carbon tax credit paid by the Revenue Commissioners on an annual basis could encourage more people to work closer to home, once again breathing life back into our rural and regional communities and reducing the distance a large portion of our population travel to work each day.
• Social mobility correlates with equality in society. Progressive tax regimes will be much more beneficial as those who need support the most as they engender higher income mobility. On top of promoting a culture of reasonable pay for all, higher incomes should attract a higher rate of tax. This will directly lead to improved wage equality, promote social justice and curb excessive earnings. Attempts have been made over the years to deal with the issue of the loss of benefits associated with the transition from welfare dependency to employment. The Green Party welcomes the increased uptake of the Family Income Supplement scheme in this regard. The Green Party supports a tapering off of benefits rather than cut-off points, which place a psychological ceiling on the earning potential of low-paid workers
• Providing tax back assistance on employee wages for companies under 3 years old to aid new companies to afford employment and expansion in their early stages when they do not have access to the resources and capital larger established companies already have in an already highly competitive marketplace. This will improve job security for early employees at these companies where joining a newly formed company is a risky proposition compared to taking up employment at established multinational corporations.
• A review of tax credits afforded to those in employment who are experiencing disability to account for the increased cost to the individual.
• all new transport subsidy schemes should provide for people with mobility needs.
• To promote the provision of part time and wrap around childcare we advocate that tax incentives on a per child basis to childcare providers who provide part-time care for children in their care.
• The creation of a subsidy scheme to encourage retrofitting of accessibility into existing buildings. The Green Party supports efforts to bring Part B Fire Safety of the Building Regulations, which is currently under review, in line with the Irish Wheelchair Association’s Best Practice Access Guidelines 2014.
• Reduce Value Added Tax for essential equipment, such as bicycle lights, bells, bike locks, replacement parts. Provide carbon tax rebates and other incentives for those who choose to work from home. This promotes rural living and also reduces the volume of our rural and urban traffic. This policy will significantly reduce emissions.
• Legislate to enable local authorities to decide whether or not to introduce a Workplace Parking Levy and Congestion Charge in their jurisdictions, in respect of decision making at the lowest effective level, recognising the threat system change in transport poses to current tax revenues, and supporting decentralisation by shifting revenue raising powers from national level to local level.
• Introduce variable motor tax rates based on the car’s last emission test. Emissions of existing vehicles are based on manufacturers’ emissions data provided at date of sale. Over time the emissions of a vehicle can increase significantly, particularly if the car is poorly maintained. The NCT tests some emissions, however the testing system has anomalies. All vehicles which burn fossil fuels including hybrids should undergo a comprehensive emissions test at each NCT. The result of this test will determine the rate of motor tax due until the next NCT test. This test should be based on CO2 equivalents and include all emissions converted to their CO2 equivalents for global warming potential. This would encourage improvements in maintenance on all cars and would also enable the state to develop a database of emissions from various manufacturers over time
• Due to the characteristics of the shipping sector, global operations in trade, registration of ships in different countries — sometimes even in countries other than the owner company's country — and the fact that marine fuel can be bunkered in any location in the world makes environmental and other legislation a challenge. Shipping fuel is exempt from taxation in EU Member States under Council Directive 2003/96/EC which states that shipping shall be exempt from taxation on ‘energy products supplied for use as fuel for the purposes of navigation within Community waters (including fishing)’ (European Council, 2003). This in effect means that shipping is subsidised although it is harmful to the environment. In the European Green Deal, the philosophy is based on the polluter pays. Embedded in the Green Deal is the statement “The price of transport must reflect the impact it has on the environment and on health.45 Fossil-fuel subsidies should end and, in the context of the revision of the Energy Taxation Directive, the Commission will look closely at the current tax exemptions including for aviation and maritime fuels and at how best to close any loopholes. Similarly, the Commission will propose to extend European emissions trading to the maritime sector”
• A successive programme of area and site-based tax incentives has led to the formation of pockets of redevelopment within towns and cities, many of which are too large by comparison with the scale of existing areas. They have only provided for the short-term needs of residents. Many areas have not had the corresponding increases in local community, leisure and educational facilities. There has been little integration between old and new communities and, as a result, long-term community formation has not occurred in these areas. (Urban Tax Renewal Acts (beginning 1986))
• A tax of 80% of any windfall gain due to rezoning made by a landowner on the sale of a land parcel they own or occupy.
• Introduce a scheme of state assistance for the carrying out of remedial works to defective housing units, in the form of tax reliefs and a low-interest loan scheme
• Where serious failure in construction certification has been identified properties should be exempt from Local Property Taxes (including Site Value Tax)

until the building has been made good
• We call for the specific inclusion of the needs of people with disabilities in future housing policies, plus research and data collection on disability to better inform future planning policy to include the provision of at least 12% accessible housing to all projects receiving public money or any tax incentives. On a practical level we need a data register of accessible properties across all housing tenures. This measure would require the provision of wheelchair accessible units with adequate, accessible sanitary facilities
• Buy to Let- A series of tax changes from 2012 onwards removed disincentives to investment in property via corporate vehicles and has led to a situation where "cuckoo funds" now dominate certain sectors of the property market.94 For example the market for new apartments in Dublin is now dominated by institutional investors who invested over €1.5bn in 2019.95 This "financialisation" of residential property is pricing owner occupiers out of the market and driving rents higher. While acknowledging the constructive role that long-term institutional landlords (e.g. pension funds) can play in the rental market we will implement policies to disincentivise speculative activity by collective asset management vehicles (REITs, Vulture Funds, IREF etc.) Empower Local Authorities in areas of high housing demand to set planning conditions which reserve a percentage of homes in new development for owner occupiers
• A new not for profit housing system for Ireland delivered through two models designed to achieve permanent affordability: cost rental and cost purchase restricted resale housing where - Cost rental refers to rental housing built on public land and provided at cost (i.e. excluding site cost) and is delivered using low cost finance. - Cost purchase restricted resale owner-occupied housing is a form of "Affordable Purchase Housing". It is built on public land and is provided at cost (i.e. excluding site cost). The occupier has ownership of the property and is responsible for maintenance but is restricted from selling on the open market. This restriction is designed to ensure that housing is permanently affordable
• Introduce an empty dwelling levy and simultaneously give local authorities the resources to actively engage with landlords of vacant properties and introduce incentives to encourage them to lease or sell their properties either privately or to the Council.
• Actively support developers to reuse old buildings and make it by amending the Derelict Sites Act 199051 to incentivise infill and brownfield construction and by introducing incentives in the Section 28 planning guidelines to make it attractive for them to do so.
• An increase in the number of double taxation treaties with foreign nations to further encourage international trade and multinational investment.
• Recently Christian Aid produced research on Ireland's role in facilitating tax avoidance by multinationals in developing countries with particular reference to a company operating here in a number of locations. The positive impact of Ireland's Overseas Development Assistance is being undone by our role in tax avoidance that deprives these countries of much needed tax revenues.
• The Green Party/Comhaontas Glas believes in a single-tier health system based on need rather than the ability to pay and that the fairest and most progressive way to achieve this is by funding from general taxation. Therefore the Green Party/Comhaontas Glas supports the phasing out of all tax incentives and public sector concessions of any kind for those who purchase or provide private healthcare services and private healthcare insurance. We think it is more appropriate that the resources directed to these areas through tax reliefs and incentives should be directed to sustaining and developing a universal-access publicly-funded system
• We support a review of VAT rates on sports equipment and clothing to make both more affordable and accessible, and allow a tax-efficient salary sacrifice (deducted from salary before deduction of taxes - similar to the current bike-to-work scheme) of up to €100 annually (for each family member) for payment of: gym memberships, swimming clubs, active sporting memberships of GAA, soccer, rugby clubs and similar organisations
• In order to permanently alleviate the impacts of poverty in Ireland the lowest social welfare rates should be benchmarked and this benchmark should be index-linked to society's standard of living as it grows- the benchmark should be reached by a definite date.
• All tax and welfare decisions should be linked to a consideration of poverty levels and national wellbeing indicators in their formation.
• Many of the most well off persons in the island of Ireland pay the lowest relative levels of tax. This inequality should be rectified through the consideration of a wealth tax.