

A New Social Contract

Protecting Workers, Families and Communities



**ALTERNATIVE
BUDGET 2021**

LABOUR

A New Social Contract - Budget 2021

Protecting Workers, Families and Communities

Rebuild an Economy that Works for All of Us

Ireland needs a new social contract that protects workers, families and communities. We are in uncertain times but there are two things we can be certain of. The twin threats of Covid-19 and Brexit will dominate all our lives in 2021. The pandemic will be with us for most of next year at least, and there is no guarantee of a free trade deal.

We must remedy the unprecedented economic and social disruption, but also rebuild an economy that works for us all. We cannot go back to a model where so many are left behind. We must build hope for a better future.

Once again huge unemployment is our greatest immediate risk. It will be 16% this year, higher than at the worst point of the last recession. With over 500,000 citizens without work it is expected that unemployment will remain at above 10% through 2021.

Billions of euros of public support will be needed to tackle this crisis. Those in low paid and precarious work have been hit hardest and the yawning gaps in our public services have been exposed for all to see. When the worst came, it was our collective public effort that reopened our schools, kept public transport running and ensured our health services were not overrun. We must apply the same state investment and political focus to the housing crisis and to climate change.

The unwritten social contract, where the State provides the worker with a decent standard of services – housing, healthcare, childcare – and a social safety net, is broken. But it can be fixed. Covid-19 has revealed some unacceptable truths about the state of our country. There can be no going back to the broken system.

Overview - Labour's Budget Strategy

Unprecedented fiscal support will be needed through the rest of 2020 and 2021. Labour's Budget Strategy is simple. Whatever it takes to both save and create jobs, while protecting our people, must be done. We must forge a new understanding. A new social contract.

This is no time for excessive caution and the fiscal conservatism of Fianna Fáil and Fine Gael. We have choices now. We agree with the Irish Fiscal Advisory Council's perspective and pre-Budget recommendation that Budget 2021 should ensure that a multi-billion euro stimulus be put in place for next year and indeed beyond to ensure that the State can continue to provide targeted support measures and to support demand when and where needed.

With the deficit now expected to be significantly less than €30bn, and closer to €20bn due to better than expected tax returns, we are proposing that the State be prepared to spend a further €6.4 billion in Covid-19 and contingency spending in 2021 to restore the PUP and employment supports. The current exceptional spending in areas like health, transport and social protection must be sustained to get us through this emergency and maintain social cohesion.

We also propose additional borrowing of €2 billion for capital investment focused on housing, climate and transport measures, health and education projects. These are job intensive and will prepare the economy for future growth. Shovel ready projects must start quickly. Private sector investment is being pared back and there is an onus on the State to invest for the future.

It is essential now to support the economy and prime it for recovery. Continued ECB and EU support combined with our robust multi-national sector provides Ireland with a window of opportunity to keep workers in jobs today and build a better tomorrow.

Labour is also proposing a series of growth friendly tax increases targeted at wealth and assets, and the removal of inefficient and wasteful tax breaks. Those with the most wealth should help fund measures to protect all workers, families and communities. These solidarity measures will fund €1.8 billion of needed spending, alongside the proposed €900m in additional normal current spending the government has proposed for 2021 which we propose be increased to €1 billion.

Under Labour's proposals this would take new current spending to €2.8 billion in 2021, alongside a further €2 billion for capital investment, and a Covid-19 and contingency spending reserve of €6.4 billion.

As an island country, the government must also consider the nationalisation or purchase of a controlling stake in Aer Lingus to guarantee jobs, ensure connectivity to the world and the maintenance of strategic routes, especially in the context of a no trade Brexit deal. Any such transaction would be subject to negotiation, but the purchase should be financed by additional borrowing.

LABOUR'S BUDGET PRIORITIES

- Convert the EWSS into **ObairGhearr** – a Short-Term Working Scheme with upskilling and retraining as a condition of wage subsidies.
- Build a new **Irish National Health Service -the INHS**, and start by nationalising at least two private hospitals.
- Protect workers by restoring the **Pandemic Unemployment Payment to €350** for those who lose their work as a result of Covid-19.
- Invest an extra €1.1 billion into the building of over **10,000 social and affordable homes** in 2021.
- Help families reduce their carbon emissions by **introducing a national home insulation and public retrofitting programme.**

PROTECTING WORKERS – WHATEVER IT TAKES

The Labour Party is proposing to commit a Covid-19 contingency of at least €6.4 billion in borrowing through to the end of 2021 to support incomes and save jobs. Our goal is certainty for workers and businesses to save and sustain jobs. This level of financial support may ultimately not be needed, but the economy needs to know the State is committed to doing whatever it takes.

As a priority we want the flat rate EWSS, which is failing workers and businesses, converted into **ObairGhearr** - a Short-Term Working Scheme modelled on the German 'Kurzarbeit' scheme with a training guarantee, and the PUP restored to €350 for those workers who will not be able to return fully to their employment until a vaccine is in place. We would also provide over €70m for a paid sick leave scheme.

Joining a trade union is essential in the fight for workers' rights and the protection of terms and conditions. Labour would restore tax relief for trade union subscriptions, costing €27m. Labour supports the view that the National Minimum Wage should rise by 20 cent an hour in 2021 with a view to securing a Living Wage based on 60% of median hourly income as the economic situation improves.

We would also commit to allocating a further €300m in business supports and restart grants in the event of further restrictions in 2021, and an additional fund of €300m towards funding shortfalls in local authorities.

FLAGSHIP PROPOSALS TO SAVE JOBS AND PROTECT INCOMES

- Convert the EWSS into **ObairGhearr** – a Short-Term Working Scheme with upskilling and retraining as a condition of wage subsidies.
- Restore the Pandemic Unemployment Payment to €350 for those who lose their work as a result of Covid-19.
- Provide workers with a right to paid sick leave.
- Restore income tax relief on trade union subscriptions.

Tailored Supports needed for Certain Sectors

As the Central Bank and other bodies have set out, the economic fallout from the pandemic has revealed a two-tier economy. The FDI sector (especially pharma and ICT) is surging ahead. Main street businesses in the tourism and hospitality sectors, travel agencies, the aviation sector and our creative industries on the other hand are struggling to get by. It is easier and more inexpensive to save jobs and businesses now as opposed to starting all over again.

We urge government to take on board the well-articulated concerns in these and other sectors and work with these industries and those who work in them to develop support packages tailored to meet their unique needs.

ObairGhearr - a New Short-Term Working Scheme

The current flat-rate Employee Wage Subsidy Scheme (EWSS) is failing both workers and business. It must be reformed and Labour is proposing to remodel it into **ObairGhearr** - a short-term working scheme, like the successful German model to restore the link between earnings and support (like with the TWSS) on the condition of training and upskilling. This will also be a critical support in a no trade deal Brexit scenario, as we proposed last year..

This new wage support and skills scheme will put the protection of workers, jobs and wages first. It will protect state-subsidised employees from lay-offs (with penalties for those firms that breach the terms) and ensure those businesses who can afford to, pay their fair share through the top-up of wages.

Importantly, like the German '*Kurzarbeit*' scheme, it will guarantee that each worker has an individual training or upskilling plan to both improve productivity and prepare workers for potential new opportunities.

To stop firms taking advantage of these supports, compliance checks will be key. Labour's scheme will ensure a collective agreement oversight mechanism, between workers, their unions, businesses, and the State. This will ensure effective and fair use of public supports and allow us to shape an economic, social and environmental recovery that works for us all.

Cost: With €2.25 billion committed to the EWSS up to the end of March 2021, that funding stream would be redirected towards ObairGhearr, with a Covid-19 contingency commitment of a further €2.7 billion for the remainder of 2021 financed with further borrowing. By investing now to protect jobs with in-work training and re-skilling it will increase productivity and future proof our workforce for the jobs of the future. Training costs will be financed from the surplus in the National Training Fund, and it must become a condition of wage subsidies that workers are upskilled. The EU Sure scheme can also provide further resources as we work to make our enterprises more skilled, productive and competitive.

Overall, Labour's ObairGhearr scheme will protect workers from unemployment, help businesses retain staff, while guaranteeing that each worker has an individual personal development plan.

Restore the PUP to €350

The Department was unable to provide us with a costing to restore the PUP cuts. However, what we do know is that some sectors will not return anytime soon. The hospitality, arts, events and entertainment sectors among others will need continued support through 2021.

Based on recent Department claim figures we estimate restoring the PUP cuts would cost €10.5 million a week, or €126m to the end of 2020, with a similar cost to the end of March. This will fluctuate depending on the overall level of restrictions in place. Based on current scheme costs and current PUP claimant levels we estimate a total of €3 billion will be required through 2021 beyond March if claims continue at current levels. This would also be funded by further borrowing.

A report by the ESRI on the efficacy of the PUP showed the important role the payment of €350 per week has played in insulating those who have lost their jobs from falling into poverty. If €350 was required in March, it is required now.

#SickPayforAll

Ireland is one of five EU countries without a right to paid sick leave. We would provide a package of €71.5m to fund improved sick leave for workers who can't wait six months for this government to make up its mind. We will target specific measures at the SME, childcare and meat factory sectors. The hardship fund would provide 50% support for over 180,000 days of paid sick leave at the average wage.

- Increase Illness Benefit to 2nd day, back from 6th day. **€50.5m**
- SME Hardship fund for paid Sick Leave. **€10m**
- Paid Sick Leave for Childcare workers. **€6m**
- Meat Sector Levy to fund paid sick leave. **€5m**

No Trade Deal Brexit

The Budget is being prepared again based on a no trade deal scenario. Labour would ensure that **€1 billion** is immediately available on stand-by to support impacted sectors. The greatest short term risk is to connectivity through the loss of the UK landbridge. We would:

- Fund the **hire of ships** and take ownership stakes in new ferry operators to ensure supply lines to continental Europe are maintained, using the €240m in the Connectivity Fund.
- Introduce **ObairGhearr - a short-time working scheme** to avoid redundancies and retrain workers for impacted employers.
- Provide **emergency cash (liquidity) in 0% loans** to prevent businesses from going bust.
- Provide **emergency relief for farmers** hit by sudden lack of access to the UK market.
- Allocate extra funding for **re-training and upskilling initiatives** to support workers.

We would also expect support of at least **€2 billion** from the €5bn EU Brexit Fund to support jobs and livelihoods at risk. The nationalisation of Aer Lingus should also be considered.

Protecting Fixed Incomes and Older People

Social welfare payments have not increased since 2019, while living costs have increased. We know payments are spent locally supporting jobs and communities. Due to Covid-19 older and vulnerable people are spending more time at home. The Labour Party would increase the weekly fuel allowance payment by €5.50 to €40 to counter Carbon Tax rises and ensure that people spending more time at home do not fall into fuel poverty. We would also extend the fuel allowance season by a further four weeks.

- Increase Weekly Social Welfare Payments by €5 per week. **€393m**
- Increase fuel allowance to €40 per week and provide four extra weeks. **€102m**
- Retain Pension Age at 66 and introduce transition payment for over 65's. **€327m**
- Increase the Living Alone Allowance to €15 per week. **€11.2m**

Protecting Young People

Young people have been hardest hit by the economic fallout of COVID-19.

Many young people work in tourism, entertainment and retail, either full-time or to fund their studies. Yet these face-to-face sectors have been worst affected by the pandemic, and now nearly two in five young people are unemployed

We cannot afford to leave a generation behind, and Labour would provide 28,000 additional places at a net cost of €27 million as proposed by the National Youth Council of Ireland. We need a New Deal for a New Generation, a State-backed Youth Guarantee (building on the EU YES scheme) that ensures that everyone under 25 who is not already in education or work should be guaranteed an offer of decent work and/or training. This could be through a National Apprenticeship Access scheme (providing skills for the jobs of the future), a voluntary paid placement in an appropriate community setting or in-work training and/or remote study.

- Restore full adult Jobseekers to those under 25. **€122m**
- Provide Education Allowance to all BTEA applications. **€6.5m**
- Net investment into upskilling and retraining for 28,000 places. **€27m**
- Increased funding for youth work services. **€5m**

Additional Jobseeker and Disability supports

- Additional 2,000 JobsPlus places. **-€11.6m**
- Temporary reduction in Community Employment (CE) eligibility to 6 months for 1,000 places. **€5.6m**
- Increase CE Material and Training grants by 10%. **€2.2m**
- 1,000 extra places in Employability to support those with disabilities into the workplace. **€3.8m**
- 1,000 extra places on the disability Wage Subsidy Scheme. **€6.4m**

Supporting Carers

During this pandemic Carers have ensured many people have been able to remain in their homes. They are our unsung heroes and need a helping hand. Too many receive little or no support from the State so we would increase the income disregard and respite grant to support their invaluable work.

- Increase Income Disregards to €450 (single) and €900 (couple). **€55m**
- €100 increase in Carers' Support Grant to €1,800. **€14m**

Public Sector Pay

The Labour Party believes in the principle that the world of work is best and most productively managed through a partnership approach underpinned by collective agreements. It is desirable that a successor agreement on public sector pay and stability is reached and in a way that delivers fairness for those who work hard to deliver our public services and in the interests of certainty at this uncertain time for our country. We are providing a package of €150m for a series of measures we want to see addressed in 2021 including:

- A Living Wage for all public sector workers and in publicly procured services.
- Resolving pay inequality in the Public Service including for teachers and consultants.
- Increased allowances and core pay for Defence Forces personnel.

Labour's Measuring Quality of Life in Ireland Bill (2020)

This week, the Labour Party published our Measuring Quality of Life in Ireland Bill (2020). Economic data alone is insufficient to enable us to get a true and accurate read on economic and social progress. Reliance on GDP alone as a measurement of progress is mostly redundant and GNI has its limitations too. We manage what we measure, and this Bill will do three really important things.

Our 'Genuine Progress Indicators' will assess levels of economic growth but they will also capture education levels, health and wellbeing metrics, quality of work and areas such as civic participation (volunteering and community engagement) and the state of the environment too.

It would also place the notion of equality budgeting on a statutory footing and will require national accounts to be published each year detailing the impact of tax and welfare measures on not just income but wealth inequality too and for each quintile of the population.

The pandemic has exacerbated pre-existing economic inequalities and the gaps in some of our public services. If we are to learn the lessons and build a new social contract in Ireland, policy makers need to be able to properly measure our problems if we are to properly fix them.

PROTECTING OUR HEALTH

The Covid-19 pandemic has challenged our health system and shown the need for radical change as Sláintecare remains delayed. We must invest to protect public health and our economy. We support the ongoing retention of the increasing funding provided for the Winter Plan and the pandemic response into 2021. We would provide an additional €550m in capital investment, and over €700m extra in current expenditure next year.

In March, we effectively nationalised the healthcare system overnight, and we are proposing to purchase the equivalent of **two private hospitals** to expand public capacity and tackle waiting lists. Diagnostic care is better delivered in the community, but we want it publicly provided. Ireland is also currently the only EU country without a universal primary care system of free GP care, and this is at the root of the inefficiencies in our healthcare system.

Labour will begin the rollout of an **Irish National Health Service**, starting with major investments in community healthcare, disability and mental health services to take the pressure off our hospitals and end historical staff shortages to support our frontline heroes.

Capital Investment

Labour would provide an additional €550 of capital investment into health as the first step to building an Irish National Health Service, and accelerate the budget committed within the National Development Plan, targeted in 2021 at primary care, community diagnostics, maternity services and long needed acute and critical care beds in our hospitals. We would nationalise the equivalent of two private hospitals to immediately expand public capacity.

- Nationalise two private hospitals. **€450m**
- Additional public hospital beds including 96 bed block for UHL. **€75m**
- Long Term residential care and cancer care centres. **€25m**

General Service Improvements

- Disability Funding, including additional supports for day services. **€150m**
- Home Support Service – address every need for a home care package and provide 2 million extra home help hours. **€90m**
- Mental Health Funding, including a dedicated stream for the Child and Adolescent Mental Health Services (CAMHS). **€80m**
- Community Diagnostics and Assessment Hubs. **€40m**
- Expand Medical Card provision for those who are terminally ill and those diagnosed with cancer. **€20m**
- Cancer Services, Cancer Screening and cardiac care backlog. **€35m**
- GP care for all children under 18. **€80m**
- Enhanced funding for Section 39 organisations. **€30m**
- Free Contraception Service. **€40m**

Targeted Service Improvements

- Fully staff Early Intervention Teams for Assessment of Needs of children with disabilities. **€8m**
- Maternity Care - employ an extra 100 midwives and 10 obstetricians. **€8m**
- Expand Community Intervention Teams. **€6.8m**
- Three community neurological teams and supports. **€5.7m**
- Funding increases for dementia supports. **€4.7m**
- Increased funding for ambulance services. **€4m**
- End period poverty by providing free-of-charge sanitary products. **€5m**
- Provide an extra 100,000 Personal Assistant hours for people with disabilities. **€2.5m**
- HPV Vaccine catchup programme and older cohort rollout. **€2m**
- Provide PrEP free of charge to help prevent spread of HIV/AIDs. **€2m**

Reducing Out of Pocket Costs

- Lower prescription charges to €1 per time (max €10/month). **€48m**
- Reduce Drug Payment Threshold from €124/month to €100/month. **€17.4m**
- Reduce hospital inpatient and outpatient charges by 50%. **€32.7m**

CLIMATE ACTION NOW

The climate emergency is still with us. It will not go away. More than €120 million has already been spent on “carbon credits” due to the last government’s failure to meet EU targets. Climate action not only makes environmental sense, but economic sense. Ordinary workers and their families must benefit from the change. We must have a Just Transition to a carbon-neutral world.

Labour will roll out a national retrofitting programme, provide a public transport guarantee and invest in clean energy sources. We would use Carbon Tax revenue for a major increase in the Fuel Allowance and introduce a new tax incentive modelled on the Home Renovation Incentive, but available to households earning less than €100,000. Making our homes warmer will create jobs and reduce carbon emissions for a just transition.

Energy Efficient Homes

- National Home Insulation & Public Retrofitting Programme of social housing (Capital). **€100m**
- Warmer Homes Scheme (Capital). **€12m**
- Better Energy Grants to 50% of Cost (Capital). **€31m**
- Home Retrofit Incentive (First Year). **€15m**

Public Transport

- Job intensive sustainable public transport and cycling projects. **€83m**
- Funding to reduce public transport fares by 10% and increase the PSO subsidy. **€68m**
- Cap Leap fares in Cork Galway, Limerick and Waterford, and make Mallow, Laytown, Drogheda and Newbridge commuter stations. **€1.1m**
- Subvention and expansion of city bikes schemes and rollout to five new towns, and a new ‘Cycle to School’ tax scheme. **€31.5m**
- Expansion of Rural Hackney Service and increased funding for rural link services. **€4m**
- Multiyear investment programme to make public transport accessible to people with disabilities. **€10m**

Biodiversity and Sustainability

- Solar Panel Installation and retrofitting of schools over a 10 year programme (Capital). **€24m**
- Increase National Park and Wildlife Service funding by 20% for biodiversity work. **€2.5m**
- Funding for sustainability projects in Community Services Programme. **€5m**

HOUSING

The pandemic has exposed the social cost of high rents, insecure housing and proved the need for an increased role by the State in the provision of housing. Caught in a cycle of ever rising rent and house prices, young people have lost hope of ever affording their own home. The speculative housing “market” has a hidden human and social cost we can no longer afford. The State must step-in to build affordable homes, freeze rents and take families off our streets and out of emergency accommodation. Labour will build and we will build back better. We will protect renters and end speculative land hoarding. We will frontload housing investment now to put our people back to work.

Social and Affordable Housing Provision

Under Labour’s Housing Plan we would establish a €16 billion fund to build 80,000 homes over 5 years to ensure affordable housing for all, starting with €5 billion from the Ireland Strategic Investment Fund and €500m of annual seed capital. We will also increase the social housing construction budget to deliver a further 2,000 public homes on top of the commitment to at least 8,900 in 2021 under the NDP, and ensure allocations for traveller accommodation are spent by local authorities.

- Build an extra 2,000 local authority homes on publicly owned land in 2021, adding to the planned 8,900. (All in cost, Capital). **€600m**
- Seed financing for at least 4,000 affordable rent, and 4,000 affordable homes per year through Labour’s Housing Plan. **€500m**
- Community Infrastructure Fund for local authority and AHB building projects over 50 units. **€30m**

A Fair Deal for Renters

- Establish a Rental Arrears Fund for those on PUP/TWSS. **€15m**
- Retain the enhanced Rent Supplement criteria for 2021, ban evictions and cap rents.

Other Housing Measures

- Additional funding for Housing Adaptation Grants. **€10m**
- Redress Fund for Construction Defects. **€20m**
- Implementation of Strategy for Housing First with a ringfenced fund for children, on-site childcare and educational supports in family hubs. **€5m**

End Speculation and Land Hoarding

- Increase the Vacant Sites Levy to 15% and ringfence resources in councils to register and inspect vacant sites. **Yield: €36m**

- Establish a levy of 3% of site market value for Strategic Housing Development sites with planning permission that have been undeveloped within 12 months of receiving permission.

SUPPORTING FAMILIES

A New Childcare Model

Labour will develop a universal public childcare system starting with a €60m pilot in 2021. We would ensure every childcare worker is paid a living wage, and is entitled to sick pay. We would continue the additional supports provided to childcare providers and staff for the duration of the pandemic.

- Rollout first stage of Labour’s Universal Public Childcare Scheme. **€60m**
- Provide every childcare worker with a living wage of €12.30 per hour. **€30m**
- Sick Pay for childcare workers. **€6m**
- Extra two weeks of parental leave for each parent. **€31m**

Reduce Class Sizes and Fund our Schools

We will reduce class sizes as Ireland has some of the largest in Europe, and the lowest education funding in the OECD. The pandemic has highlighted once again that we have too many children in each classroom, and we will increase funding for the running of schools. This would include a new deal for our school secretaries and caretakers who have been ignored for too long.

- Reduce Primary School classes from now by 1 point. **€14.5m**
- Reduce Secondary School class sizes by 1 point (First year costs). **€18.6m**
- Increase capitation for primary schools to €208 per child, and restore secondary schools to pre-2010 level (First year costs). **€8.3m**
- Provide an additional 50% in capitation funding to DEIS schools. **€21.1m**
- Additional funding needed to ensure every teaching principal has one administrative day per week. **€6.4m**
- New deal for School Secretaries and caretakers. **€5m**
- Increased investment in Autism and ASD units. **€5m**

Reduce Child Poverty

Labour will continue to campaign to reduce child poverty with targeted social welfare increases for children and we would fund the creation of a dedicated Departmental team focused solely on that goal.

- Increase the Qualified Child Payment for Social Welfare payments by €10 for children aged 12 and over, and by €3 for children aged under 12. **€114.5m**
- Dedicated Departmental team to address child poverty. **€2.5m**

Cut Costs for Parents

We want a fair start for every child, and Labour will make education truly free for parents starting with books, clothes and meals, and improved school transport.

- Free of charge books at primary and secondary level. **€40m**
- Universal Back to School Clothing and Footwear Allowance. **€34.5m**
- Rollout of Hot School Meals to every school over 10 years (First year cost). **€47m**
- Ensure a bus place for every child that needs one under the school transport scheme. **€2m**

Third Level Education

Costs for students must be radically reduced, and funding increased for SUSI grants. Our ultimate goal is to achieve fully publicly funded education.

- Reduce Student Contribution fee by €1,000 from now. **€80.6m**
- Increase SUSI grants by 10% (First year cost). **€5.7m**
- Restore SUSI non-adjacent rate to 24km (First year cost). **€8.7m**
- Reinstate postgraduate grants. **€20m**
- Increased core funding for third level institutions. **€20.5m**

OTHER SPENDING MEASURES

Supporting the Arts and Culture sector

Now is the time to trial a basic income scheme for the Arts and a portion of the funding provided under the Pandemic Unemployment Payment should be repurposed to replace the scheme for Professional Artists on Jobseeker's Allowance.

- Additional Arts Council Funding. €20m
- Additional Culture Ireland Funding. €5m
- Increased Gaeltacht, Irish Language and the Islands funding. €2.9m

Agriculture

- Continue GLAS until a replacement scheme is developed. N/A
- Early retirement scheme for farmers. €9m
- Additional Farm Safety Funding. €0.5m

Foreign Affairs and Trade

- Increase funding for overseas aid, towards meeting Ireland's target of 0.7%/GNI. €100m

Equality

The following new payments would be paid at the same rate as Maternity benefit.

- Provide up to two weeks of reproductive leave for miscarriage or threatened miscarriage. €4m
- Provide up to two weeks of statutory Domestic Violence Leave to victims of abuse. €1m

Citizenship and Integration

Labour wants the system of Direct Provision abolished, but in the interim we would increase funding for payments, cut citizenship fees, and increase funding for integration.

- Reduce Citizenship Fees by half. €4.5m
- Increased Direct Provision Payments to €50 per adult and €40 per child. €3.7m
- Additional funding for integration of migrants and refugees. €1m

Sport

We would allocate funding to promote the 20x20 gender equality campaign goals; promote inclusivity and access within sports clubs and organisations; and pilot funding to promote Labour's 'Football Manifesto 2020' Goals including educational programmes.

- Additional sports funding. €7m

ALTERNATIVE BUDGET BALANCE SHEET

Table 1 – Overview of Financial Commitments

A. Government proposed Initial Budget Package (borrowing).	€0.9bn
B. Additional Labour Party borrowing for new current spending.	€0.1bn
C. Labour Party Net Revenue Raising Measures.	€1.8bn
Net Current Expenditure Increases (A+B+C)	€2.8bn
Additional Capital Spending Commitments outside NDP (from borrowing)	€2.0bn
Total Labour Party Budget Package 2021	€4.8bn
Covid-19 and Contingency Spending Commitment for 2021 (for ObairGhearr, PUP and other supports, additional borrowing)	€6.4bn

Table 2 – New Capital Spending Commitments

Construction of an additional 2,000 social housing units in 2021.	€600m
Labour's Affordable Housing Plan.	€500m
Purchase of two private hospitals.	€450m
Deep retrofitting programme of publicly owned housing.	€100m
Sustainable Public Transport and Cycling projects.	€83m
Additional Public Hospital Beds.	€75m
Better Energy Scheme grants.	€31m
City Bikes Scheme expansion.	€30m
Community Infrastructure Fund.	€30m
Solar Panel Installation and retrofitting of schools.	€24m
Long term residential care and Cancer Care Centres.	€23m
Warmer Homes Scheme grants.	€12m
Public Transport Accessibility Programme.	€10m
Housing Adaptation grants.	€10m
Total	€2.0bn

NET REVENUE RAISING MEASURES

Table 3 – complete list of proposed tax raising measures and tax expenditures

WEALTH AND HIGH EARNER TAXES – TOTAL	€1.05bn
Increase the Bank Levy to €400m annually	€250m
2.5% increase Stamp Duty on Non-Residential Property	€155m
Withdrawal of Income Tax Credits on incomes over €100,000	€174m
Abolish CGT Section 604A relief	€113m
0.3% increase in Stamp Duty on Shares	€105m
Increase CGT by 3%	€98m
Abolish CGT Entrepreneurial Relief	€90m
Increase CAT by 3%	€42m
Increase Dividend Withholding Tax to 33% on REITS & IREFs	€18m
ENVIRONMENTAL TAXES - TOTAL	€278m
€10 increase in Carbon Tax	€212m
€50 a tonne levy on incinerator waste	€41m
10c levy on plastic packaging and disposable cups	€40m
Home Retrofit Incentive (First year cost).	-€15m
OTHER TAXES - TOTAL	€472m
End refundable element of R&D tax credit.	€109m
Abolish Help to Buy to replace with affordable housing.	€102m
Improved tax collection rates & PAYE Modernisation.	€100m
0.1% increase in the NTF levy.	€73m
Digital Services Tax modelled on EU proposals.	€45m
Increase Vacant Sites Levy to 15%, gross €36m.	€20m (Net)
25c increase in tobacco duty.	€29m
HSE Recovery of Benefits and Assistance Scheme.	€16m
Meat Sector Levy based on turnover.	€5m
Restoration of trade union subscription tax relief.	-€27m
Total	€1.8bn

Notes: In several cases the Department of Finance would not or could not provide a costing or projected yield for a series of requests, including a minimum effective Corporation Tax, and a proposed Wealth Tax.