



A BUDGET FOR CHANGE

Buiséad Malartach Shinn Féin 2022
Sinn Féin Alternative Budget 2022



BUISÉAD AR SON AN ATHRAITHE



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Introduction

Putting workers and families first - A Budget for change

Sinn Féin is the party of change, the party that will build a better, stronger and United Ireland.

Sinn Féin's Alternative Budget proposals will put workers and families first.

We will prioritise the things that ensure that workers and families can lead good, prosperous lives and look to the future with confidence and certainty.

This means the building of social and affordable homes, sorting out the health waiting list crisis and tackling the rising cost of living by delivering increases in pensions and social welfare, cutting rents and reducing the cost of childcare.

This cannot be another Budget designed by Fianna Fáil and Fine Gael to protect the wealth and privilege of those at the top while workers, families and communities play second fiddle. This is an opportunity to make fairness count. Sinn Féin's approach to Budget 2022 is to turn the tide of the legacy left by decades of bad government. We want to give our people a fresh start.

Our priorities include:

- ✓ **Delivering 20,000 homes a year.**
- ✓ **Guaranteeing the right to retire on a pension at 65.**
- ✓ **Tackling waiting lists and reducing the cost of healthcare.**
- ✓ **Taking action to get cost of living under control by cutting rents, reducing the cost of childcare by two thirds over two years and protecting people from hikes in energy prices.**
- ✓ **Acting on climate change and protecting communities from the impact of flooding and coastal erosion.**

A Government that puts workers and families first is possible. Change is coming. This Fianna Fáil, Fine Gael and Green Party government is on borrowed time. They are out of touch and out of ideas. It is time for a government that offers hope and solutions – a government with real ambition to change things for the better. This is the time to invest in what makes a real difference in the lives of ordinary people. More of the same won't cut it. This is the Budget Sinn Féin would implement if we were in government. This is a Budget that puts workers and families first. This is a Budget for change.

Sinn Féin's Alternative Budget would deliver the change that people voted for in February 2020. Sinn Féin would manage the economy in the interests of ordinary people rather than prioritising elites and vested interests. We would ensure the burden of recovery is not placed unfairly on the shoulders of those who can least afford to bear it, as was done in the decade following the financial crash.

As part of its budgetary strategy, the Government has indicated that it will increase core expenditure by €4.2 billion, with €2.1 billion of this comprising pre-committed current expenditure to maintain



existing levels of services, provide for demographic change and deliver on previously agreed public pay agreements.

The remaining expenditure provides €1 billion in discretionary current spending measures and €1.1 billion in capital expenditure.

The Government's budgetary strategy is incapable of responding to the challenges our society faces – to deliver affordable housing, fix our broken health system, reduce childcare costs for families and bolster inadequate income protections. It means that under this government we will not see the change people voted for in the seismic general election of February 2020.

Under their expenditure plan, the change that is needed simply cannot be delivered - change which the pandemic has shown is all the more vital and urgent still.

By contrast, Sinn Féin's plan will reduce the deficit year on year while providing the investment necessary to deliver the fundamental change our economy and society needs.

Sinn Féin's fiscal strategy will provide for €2.7 billion in core current expenditure, partially funded by €1.5 billion in progressive tax measures to put increases in permanent spending on a more sustainable footing than that outlined by Government.

It will provide for a €2.9 billion increase in core capital investment to deliver affordable housing at the scale required to address the housing crisis and increase hospital capacity.

Our plan is underpinned by a sustainable fiscal strategy that will bring stability to the public finances.

Measures	Government (€bn)	Additional (€bn)	Total (€bn)
Pre-Committed Current Expenditure*	2.1	0	2.1
Core Capital Investment	1.1	+1.8	2.9
Core Current Expenditure	1.0	+1.7	2.7
Tax Expenditure	0.5	-0.5	0
Tax Revenue	0	-1.5	-1.5
Total Budget Package	4.7	1.5	6.2

*ELS, demographics and public pay

Budget 2022 also provides for €8.1 billion in temporary non-core expenditure; comprising €5.3 billion in additional supports in respect of COVID-19, €1.5 billion for automatic stabilisers and €1.3 billion in respect of measures to be funded by the Brexit Adjustment Reserve and National Recovery and Resilience Plan. This non-core expenditure is also provided for under Sinn Féin's Alternative Budget proposals.

Réamhrá

Tús áite a thabhairt d'oibrithe agus teaghlaigh - Buiséad le haghaidh athraithe

Is é Sinn Féin páirtí an athraithe, an páirtí a thógfaidh Éire Aontaithe níos fearr, níos láidre agus níos daingne. Tabharfaidh tograí malartacha buiséid Shinn Féin tús áite d'oibrithe agus teaghlaigh.

Tabharfaimid tosaíocht do na rudaí a dheimhníonn gur féidir le hoibrithe agus le teaghlaigh saol maith, rathúil a bheith acu agus gur féidir leo a bheith ag amharc chun tosaigh le muintir agus le cinnteacht.

Is éard atá i gceist leis seo ná tithe sóisialta ar phraghas réasúnta a thógáil, géarchéim an liosta feithimh sláinte a réiteach agus dul i ngleic leis an gcostas maireachtála atá ag ardú trí mhéaduithe ar phinsin agus leas sóisialta a sheachadadh, cíósanna a ghearradh agus costas cúram leanaí a laghdú.

Ní féidir leis seo a bheith ina bhuiséad eile é seo curtha le chéile ag Fianna Fáil agus Fine Gael chun saibhreas agus pribhléid na ndaoine ag an mbarr a chosaint fad is atá oibrithe, teaghlaigh agus pobail in áit na leathphingine. Deis atá ann sa deireadh cothrom na Féinne a chur i bhfeidhm mar is cear. Is é an cur chuige atá ag Sinn Féin i leith Bhuiséad 2022 ná cúrsaí a d'fhág fiche nó tríocha bliain de dhroch-rialtas a athrú. Ba mhaith linn tús úr a thabhairt dár muintir.

I measc ár dtosaíochtaí tá:

- ✓ **20,000 teach a sholáthar in aghaidh na bliana.**
- ✓ **An ceart chun dul ar an bpinsean ag 65.**
- ✓ **Dul i ngleic le liostaí feithimh agus costas cúram sláinte a laghdú.**
- ✓ **Beart a dhéanamh chun costas maireachtála a chur faoi smacht trí chíósanna a ghearradh, costas cúram leanaí a laghdú dhá thrian thar dhá bhliain agus daoine a chosaint ar ardú i bpraghsanna fuinnimh.**

Gníomhú ar athrú aeráide agus pobail a chosaint ar thionchar tuile agus creimeadh cósta.

Is féidir Rialtas a bheith againn ina gcuirtear oibrithe agus teaghlaigh ar dtús. Tá athrú ag teacht. Tá rialtas Fhianna Fáil, Fine Gael, an Chomhaontais Ghlais ar an dé deiridh. Níl tuairimí acu agus ní teagmháil cheart acu leis san bpobal. Tá sé thar am do rialtas a bheith againn a thugann dóchas agus réitigh - rialtas a bhfuil uaillmhian dáiríre aige rudaí a chur chun feabhais. Seo an t-am chun infheistíocht a dhéanamh i rud a dhéanann difríocht mhór i saol gnáthdhaoine. Ní éireoidh le níos mó den rud céanna. Seo é an Buiséad a chuirfeadh Sinn Féin i bhfeidhm dá mbeimis sa rialtas. Is buiséad é seo a thugann tús áite d'oibrithe agus teaghlaigh. Is buiséad é seo le haghaidh athraithe.

I bhFeabhra 2020 vótáil muintir na hÉireann ar son athraithe agus is trí bhuiséad malartach Shinn Féin a chuirfear na mianta sin i gcrích.

Dhéanfaidh Sinn Féin bainistíocht ar an ngeilleagar ar mhaithe le gnáthdhaoine seachas tosaíocht a thabhairt do mionlach agus do leasanna dílsithe. Chinnteoidis nach gcuirfí ualach an téarnaimh go héagórach ar ghualainn na ndaoine sin nach bhfuil in acmhainn é a iompar mar a rinneadh sna deich mbliana i ndiaidh thobchliseadh an gheilleagair.

Mar chuid dá straitéis i leith an bhuiséid, thug an Rialtas le fios go méadódh sé croíchaiteachas faoi € 4.2



billiún, le €2.1 billiún de seo comhdhéanta de chaiteachas reatha réamh-thiomanta chun na leibhéil seirbhísí atá ann cheana a choinneáil, foráil a dhéanamh d'athrú déimeagrafach agus seachadadh ar chomhaontuithe poiblí a aontaíodh roimhe seo.

Soláthraíonn an caiteachas eile €1 billiún i mbearta caiteachais reatha lánroghnacha agus €1.1 billiún i gcaiteachas caipitil.

Ní féidir le straitéis an Rialtais i leith an bhuiséid freagairt do na dúshláin atá roimh ár sochaí - tithíocht inacmhainne a sholáthar, ár gcóras sláinte atá briste a shocrú, costais chúraim leanaí do theaghlaigh a laghdú agus cosaintí ioncaim neamhleor a neartú. Ciallaíonn sé nach bhfeicimid faoin rialtas seo an t-athrú ar a vótáladh daoine ar a shon san olltoghchán tábhachtach i mí Feabhra 2020.

De réir a bplean caiteachais ní féidir an t-athrú atá ag teastáil a sheachadadh - tá athrú a léiríodh le linn na paidéime níos tábhachtaí agus níos práinní fós.

I gcodarsnacht leis sin laghdóidh plean Shinn Féin an t-easnamh bliain i ndiaidh bliana agus soláthróidh sé an infheistíocht is gá chun an t-athrú bunúsach a theastaíonn ónár ngeilleagar agus ón tsochaí a sheachadadh.

Forálfaidh straitéis fhioscach Shinn Féin do €2.7 billiún sa chroíchaiteachas reatha, arna mhaoiniú go páirteach ag €1.5 billiún i mbearta cánach forásacha chun méaduithe ar chaiteachas buan a chur ar bhonn níos inbhuanaithe ná an méid atá léirithe ag an Rialtas.

Déanfaidh sé foráil do mhéadú €2.9 billiún ar chroí-infheistíocht caipitil chun tithíocht inacmhainne a sheachadadh ar an scála is gá chun aghaidh a thabhairt ar an ngéarchéim tithíochta agus chun acmhainn ospidéal a mhéadú.

Tá straitéis fhioscach inbhuanaithe mar bhonn agus taca lenár bplean a thabharfaidh cobhsaíocht don airgeadas poiblí.

Bearta	Rialtas (€bn)	Breise (€bn)	Iomlán (€bn)
Caiteachas Reatha Réamh-Tiomanta *	2.1	0	2.1
Infheistíocht Lárnach Caipitil	1.1	+1.8	2.9
Croíchaiteachas Reatha	1.0	+1.7	2.7
Caiteachas Cánach	0.5	-0.5	0
Ioncam Cánach	0	-1.5	-1.5
Pacáiste Iomlán Buiséid	4.7	1.5	6.2

*ELS, déimeagrafaic agus pá poiblí

Foráiltear le Buiséad 2022 freisin do € 8.1 billiún i gcaiteachas sealadach neamh-lárnach; comhdhéanta de € 5.3 billiún i dtacaí breise i leith COVID-19 agus € 1.3 billiún i leith bearta atá le maoiniú ag an gCúlchiste Coigeartaithe Breatimeachta agus ag an bPlean Náisiúnta Téarnaimh agus Athléimneachta. Déantar foráil freisin don chaiteachas neamh-lárnach seo faoi mholtaí malartacha buiséid Shinn Féin.



Housing

A Sinn Féin government would commence the largest public housing programme in the history of the state.

We would deliver 20,000 social and affordable homes in 2022, ban rent increases and cut rents. We would ensure that 'affordable' houses really are affordable to ordinary people. And we would deliver on the families' demand for 100% redress to homeowners impacted by building defects. This would include extending capital relief on their future tax liability, currently available to landlords and to homeowners who have paid themselves for remediation of fire safety and water ingress defects, whose homes would otherwise have qualified for the redress scheme.

After more than a year in government, Fianna Fáil, Fine Gael and the Green Party finally produced their plan for housing in early September. Their long delayed plan delivers for developers and for institutional investors. It doesn't deliver for people trying to buy their own home, it doesn't deliver for people struggling to pay rent, it doesn't deliver for people waiting for years on the social housing list.

It continues with the same failed policies that are causing the crisis, driving up rents and driving up house prices.

New policies and solutions are needed. Given the low-level of enforcement by Local Authorities of the Vacant Site Levy, and the continued hoarding of significant land banks that should be used for public and private residential development, Sinn Féin believes that there is a need for an urgent and time bound review of the operation of the Levy, with a view to its collection being transferred to Revenue on a self-declaration basis by relevant land owners. Local Authorities would still have responsibility for the compilation and publication of the Vacant Sites Register which would be shared with Revenue, who would assist with collection and enforcement of the levy.

Likewise, given the unacceptably high volume of vacant homes across the state, Sinn Féin believes there is a need to introduce a Vacant Property Levy to disincentivise speculative vacancy, particularly in areas of high housing demand. Sinn Féin would establish a working group made up of Revenue and officials from the Departments of Housing and Finance to make recommendations within three months of the passing of the Budget on the design and operation of such a Levy. The working group would be given a terms of reference that would include exemptions of properties such as those in probate or Fair Deal, as well as properties in areas without a significant housing demand. The purpose of the tax would be to disincentivise property owners from speculatively leaving properties vacant.

This government have shown that they do not care about ordinary people renting and struggling to buy a home or access secure social housing. Likewise, they have demonstrated callous disregard for the families whose homes have become unliveable as a result of defects – a further legacy consequence of the government parties' own favoured approach of developers first and light touch regulation.

It doesn't have to be this way. With the right policies and with better choices, the housing crisis can be brought to an end. We can deliver the change people need. Housing can be fixed.



Sinn Féin solutions include:

- ⚙️ Reduce rents by introducing a refundable tax credit, putting one month's rent back into renters pockets and introduce a ban on rent increases for three years – **€273 million**
- ⚙️ Deliver 12,000 real social homes, 4,000 affordable rental homes and 4,000 affordable purchase homes – **€3.02 billion (€1.62 billion additional)**
- ⚙️ End tax breaks for developers and vulture funds by increasing the Dividend Withholding Tax rate to 33% on dividends paid by Irish Real Estate Funds (IREFs) and Real Estate Investment Trusts (REITs), applying the full 33% Capital Gains Tax rate to disposal of assets by them, and introducing a 17% Stamp Duty Surcharge on the bulk purchase of all residential property by institutional investors
- ⚙️ Provide a €200 million fund for 2022 to begin delivering on the families' demand for 100% redress to homeowners impacted by defects including Mica, Pyrite and fire safety. This funding will need to increase year on year. – **additional €160 million**

Health

Sinn Féin's priority in health is to deliver an Irish National Health Service which ends the two-tier health system, and delivers affordable, accessible health and social care.

Starting immediately, we set out a 10-year funding plan for moving to a universal healthcare system which can tackle waiting times, reduce the cost of healthcare and medicines, and align health systems across the island for deeper cooperation and integration.

This Budget represents Year 1 of this strategy, and we would immediately provide funding to kickstart major initiatives such as removing private healthcare from public hospitals and expanding free GP card eligibility.

Fianna Fáil and Fine Gael have failed to transform our unfair and substandard health system because they have no desire to tackle the vested interests operating in the field or to commit the level of public investment that is required to expand capacity. These two parties have consistently underfunded our public health service for decades and chosen to prop up and subsidise a private system instead.

A lack of any substantial investment in the decade preceding the pandemic left us extra vulnerable to the Covid pandemic. To prevent our already overstretched health system from becoming overwhelmed, we needed tighter public health restrictions and longer lockdowns than many other countries.

The promotion of private solutions to public problems has coerced many people into purchasing expensive private health insurance that may not ultimately protect them in their hour of need. Unless the capacity of our public system is ramped up, insurance policy holders may too find themselves stuck on a trolley in a corridor or going without necessary inpatient mental healthcare.

There are more than 900,000 people on hospital waiting lists, including 98,000 children, with nearly 150,000 people waiting for treatment in hospital.

More than 200,000 people are waiting more than 18+ months for an appointment or a procedure, including 31,000+ children.

There are also 204,000 more people waiting on access to radiology diagnostics such as CT, MRI, and ultrasound scans.

In order to fix our health service, we must expand capacity.

This requires both the right policy decisions and investment to ensure the successful recruitment and retention of more health and social care professionals who are in short supply at a global level.

A government which could not see the need to pay, until forced, the student nurses and midwives who put their health and lives on the line working in our hospitals at the height of the pandemic, is not one that will make the necessary decisions to fix our broken health service.

According to the Summer Economic Statement, Budget 2022 will provide €3.2 billion to maintain the



Existing Level of Service across all departments and a significant portion of this will be for health. Therefore, much of what will be announced for health by the government on Budget Day will not provide for positive change - it will simply be what is required for the system to standstill. It is the additional funding required to continue the Existing Level of Service (ELS). In the case of health this includes full year costs of measures introduced during 2021, pay increases for staff, inflation, increased demand arising from population ageing and ongoing out-workings from the Cyberattack.

The Summer Economic Statement outlined the government's expenditure plan and states that standstill costs can amount to about 3% of the overall current expenditure base. Applying this to health would suggest that at least €580 million is required for ELS. However, ELS pressures impact disproportionately in the field of health and higher funding could be required.

The specific measures we are proposing in this Alternative Budget document are over and above the ELS provision.



Sinn Féin solutions include:

- ⚙ Delivering 932 additional beds including 600 acute inpatient beds, 34 critical care beds, 50 inpatient neuro-rehabilitation beds and 248 specialist community beds across mental health, addiction recovery, and palliative care – **€181.42 million current, €345.16m capital**
- ⚙ Recruiting more than 6,250 additional staff including consultants, nurses, psychologists, OTs, physios and SLTs
- ⚙ Expanding theatre capacity, modernising healthcare systems, and upgrading/replacing equipment including diagnostics – **€225 million capital**
- ⚙ Reducing the cost of healthcare by expanding GP card eligibility for Carers and children, cutting the cost of prescription, routine, and new medicines, phasing out hospital parking and inpatient charges, and introducing free contraception for women up to 25 – **€159 million**
- ⚙ Phasing in free GP care and replacing the private income stream for public hospitals while removing private activity to deliver a single-tier National Health Service over 10 years – **€120 million**
- ⚙ Invest an additional €114m in mental health services, €131m in disability and older person services, and €45m in addiction, wellbeing and recovery services, supported by a €197m expansion of primary and community services including 1.5 million home support hours and a range of specialist teams.
- ⚙ Delivery of fair pay and allowances for student nurses and midwives – **€20 million**



Jobs and Personal Finance

Sinn Féin would manage the economic recovery in the interests of ordinary people.

Government after government have prioritised bankers, vultures funds, big corporations and big farmers while increasing the cost of basics for workers and families. By contrast Sinn Féin's budget would protect and create jobs, prioritising SMEs, family-run businesses and family farms with an emphasis on balanced regional development. It would also address the cost of living.

The cost of living is rising with essentials becoming increasingly unaffordable for many. Extortionate rents continue to soar. People are being ripped-off by greedy insurance companies. Families are paying the equivalent of a second mortgage for childcare. Energy price hikes are introduced with growing frequency and exacerbated by increases to carbon taxes planned by government. Mortgage interest rates remain the highest in Europe and the concept of free education is a myth. Our alternative budget would ensure that workers' wages go further in 2022 by tackling the costs of various essentials.

Workers are also worried about their future finances. People deserve the right to retire on a state pension at 65. Sinn Féin are committed to restoring this right while allowing those who want to continue to work beyond 65 to do so. The voter's clear rejection of pension age hikes at last year's general election put a brake on Fine Gael and Fianna Fáil's plans to further increase the age to 67. Unfortunately it appears from the Pensions Commission report leaks that those increases are being delayed rather than binned.

Sinn Féin also believe that no workers income should fall off a cliff when they lose their job whether because of a pandemic or otherwise. Hardworking people can lose their job for a variety of reasons e.g. a closure or restructuring of a business, expiration of a work contract, illness of their own or a requirement to care full time for a family member.

In stark contrast to other European countries, successive Fianna Fáil and Fine Gael governments failed to insure workers and the State against these risks. A better income protection system is needed. Supports should be based on protecting a percentage of a persons' income so that nobody faces a financial cliff if they lose their job. And people should be facilitated to take up available work without losing all their payment. The government must task the Department of Social Protection with carrying out the data collection, analysis and other preparatory work necessary for the introduction of this new income protection system and report in advance of the next Budget.

Weekly core social welfare rates, in particular those available for people under the age of 66, are significantly short of what is needed to live a life with dignity. The fact that the government were forced to introduce a special rate of €350 last year is proof of that reality. The rising cost of living and the failure of government to increase the main social welfare rates last year means that people have actually been subjected to welfare cuts in real terms. A Sinn Féin Budget would turn that around, targeting objective need, tackling poverty and putting the social welfare system on the road to real adequacy.

The Covid Allocation of €5.3 billion listed in the Summer Economic Statement will enable the EWSS to be extended into 2022. The scheme should be extended in an altered form with a lower subsidy and more targeted eligibility so that those businesses that continue to be disproportionately impacted by Covid can be supported for the first quarter of the year and reviewed thereafter.



Irish society stepped up and sacrificed together during the Covid pandemic including our frontline workers, transport and retail workers, family carers, community and voluntary groups and our children and young people. We believe that a financial recognition of this great collective contribution should be extended this year by way of a supplementary estimate providing a voucher of €200 for every adult and €100 for every child at a cost of €780 million. An additional public holiday should also be introduced. In relation to further special recognition for the Health frontline workers who consciously and bravely put themselves in harms way in order to care for patients suffering from Covid the government should engage with trade unions in a spirit of generosity.

Government must also demonstrate real and lasting respect for our health frontline by transforming our health system into a better place to work and ensuring they are never again left so exposed by underfunding, lack of capacity and staffing shortages as they were when Covid-19 hit in 2020.

Likewise the lasting legacy for those in the predominantly low paid retail sector should be a legal right to collective bargaining and permanently better pay, terms and conditions.



Sinn Féin solutions include:

- ⚙ Roll-out enhanced Capital investment programmes across a range of areas including, for example, housing, hospitals and schools creating jobs while delivering badly needed change in terms of affordable accommodation, future health service capacity and smaller class sizes – **€2.93 billion**
- ⚙ Increasing investment via Enterprise Ireland with an emphasis on the regions and InterTrade Ireland, establishing a new Enterprise Agency to focus on domestic SMEs trading domestically, investment in Community Wealth Building and promotion of worker Co-operatives and transformation of the Low Pay Commission into a Living Wage Commission – **€53.75 million**
- ⚙ Provide for an additional 3,800 apprenticeships bringing the total to 24,800 next year, develop and make state-funded off-the-job training allowances available to all apprentices which should act as a significant incentive for employers and abolish fees – **€52 million**
- ⚙ Setting-up state run childcare reducing fees for parents by two thirds over two Budgets and raising the pay of early years professionals by taking on the wage bill of the sector and legislating to control fees – **€86.1 million (full year cost €167.85 million)**
- ⚙ Standing up to the Insurance industry by legislating to guarantee that the significantly lowered awards from claims are passed on to customers in premium reductions
- ⚙ Putting one months rent back into renters pockets and ban increases for 3 years – **€273 million**
- ⚙ Reduce back to school costs by rolling-out free books over four years, phasing out fees for school transport and increasing capitation for schools to reduce the burden on parents of so-called voluntary donations – **€13.4 million (full year cost €23.2 million)**
- ⚙ Reintroduce the State Pension (Transition) affording workers the right to retire at 65 years on a pension – **€127 million**
- ⚙ Increase working age social welfare rates by €10 and the state pension by €5 – **€610 million**
- ⚙ Deliver a suckler payment of up to €300 per cow, increase the Sheep Welfare Scheme to €20 per ewe, invest in Areas of Natural Constraint, increase the Farm Assist payment rate by €10 per week and raise its income disregard to 50% – **€159 million**

Childcare

A Sinn Féin government would set up State-run childcare/early years as an affordable public service. Sinn Féin would make the investment necessary to deliver accessible, affordable childcare for parents and secure and properly paid careers for early years professionals.

Our existing childcare system does not work for parents or for the early years professionals delivering it. Fees are too high, wages too low and not enough places exist. The current National Childcare Scheme (NCS) is also failing children from disadvantaged and marginalised backgrounds in particular.

Average full-time childcare fees now stand at €750 per month and can be as high as €1,500 in some areas. The government parties have pursued a policy model that sees subsidies chase fees, women exit the workforce and childcare workers on poverty wages.

Sinn Féin would turn this around by taking on responsibility for the wage bill and additional overheads of the sector while simultaneously legislating to control fees.

During the Covid pandemic the state temporarily took on responsibility for the sector's wage bill so this can be done. However, the government jumped at the earliest opportunity to revert to their model of unaffordable fees for parents and poor pay for workers. They are wedded to their failed private market-based approach.



Sinn Féin solutions include:

- ⚙️ Set-up State-run childcare/early years as an affordable public service over two Budgets by taking on the wage bill with an immediate pay increase to the Living Wage and introduce a Sustainability and Capacity Fund for providers with payments averaging 20% of wage costs – **€86.1 million (full year cost €167.85 million)**
- ⚙️ Thereby reducing creche fees for parents by two thirds starting with a reduction of one third in 2022
- ⚙️ Reinstate the Childminding Advisory Service including ensuring a Childminding Development Officer in each City/County Childcare Committee and increasing the Childminding Grant to €1,500 – **€1.7 million**

Disability and Caring

A Sinn Féin government would invest to ensure that people with disabilities and their families fare better in 2022.

Covid-19 public health restrictions and isolation are not experienced equally. People with disabilities and their carers have suffered disproportionately during the last two years.

Many feel abandoned. Others with dementia or intellectual difficulties have regressed in the absence of day service supports throughout the pandemic. With the suspension of non-covid health services already long waiting times for medical care lengthened further, many months of badly needed therapeutic input including speech and language therapy, physio and occupational therapy have been lost. And with day services closed, schools closed and grandparents cocooning a completely unsustainable and exclusive responsibility for caring was placed onto the immediate families of persons with disabilities with zero respite for most.

Sinn Féin are conscious of the very great worries, dilemmas and difficulties faced by family carers who are concerned about the financial security of their child who has a disability after they themselves pass away. The government must ensure that the departments of Social Protection, Finance and Justice work together to collect the data and conduct the work necessary to address barriers in areas such as the treatment of capital in means-assessments and the uncertainty, complexity and costs for families associated with Special Needs Trusts planning. The Departments in question should issue a report including solutions in advance of the next Budget and in the interim as one step we propose allocating €5 million in order to progress the alignment of the capital disregard for Carers Allowance with that of the Disability Allowance i.e. from €20,000 to €50,000.



Sinn Féin solutions include:

- ⚙️ Greater independence through additional Personal Assistant hours and intensive support packages, faster decongregation so that people with intellectual disabilities are no longer confined to unsuitable and outdated institutions, provisions to move younger people with disabilities out of nursing homes, more funding for housing adaptation grants, expansion of the WalkPeer employment support programme countrywide, a Capital investment programme making public transport accessible and €10 increase to disability allowance – **€277 million**
- ⚙️ Giving Family Carers a break through more respite houses, increasing the Carers Support Grant to €2,000 and extending an automatic free GP Visit Card to all recipients, relaxing the means-test for Carers Allowance and increasing it by €10 and introducing a State Pension for Long-Term Carers – **€130 million**
- ⚙️ Earlier intervention to give children with disabilities the greatest chance of realising their full potential through the recruitment of almost 1,900 specialist staff including therapists including OTs, SLTs, physios and psychologists, Special Education Teachers and SNAs – **€33.2 million (full year cost €74.3 million)**



Climate

A Sinn Féin government would make transition to a low carbon emission society affordable and accessible. Sinn Féin would support people to do more for the climate by making low emission alternatives more affordable and accessible. And we would deliver for the environment and our rural communities through investing in our farming families many of whom produce among the most environmentally sustainable beef in the world, yet often operate at a loss. We would respond to people's growing concerns around flood prevention and coastal erosion.

The latest IPCC and IPBES reports leaves us in no doubt about the twin climate and biodiversity crises we already face that will have even more devastating consequences if urgent action is not taken now. This government will fail to arrest climate change because their approach is one of all stick and no support. They are intent on penalising the people who are least responsible. According to the latest Oxfam Carbon Inequality report the top 10% of the Irish population by income level emit nearly as much consumption emissions as the bottom 50%. Yet the government parties are determined to impose regressive carbon tax increases on everybody.

The government are also prioritising big corporate polluters to the detriment of the public and the environment's interest. They are punishing ordinary people who are simply trying to heat their homes or commute to work with punitive carbon tax increases while rolling out a red carpet for energy guzzling data centres.

The investments outlined below constitute additional funding over and above expenditure in the existing current expenditure baseline for 2022 and also on top of the annual capital investment plan which in 2021 was €9.8 billion.



Sinn Féin solutions include:

- ⚙️ A public housing programme in which homes are built to high energy standards and greater focus on refurbishment of vacant properties as a lower emission approach to meeting housing need
- ⚙️ Increased funding for retro-fitting of local authority homes, a new free retro-fit scheme for children in energy poverty and part-funding for homeowners and community groups – **€141.2 million**
- ⚙️ Expansion of the school transport scheme providing 17,000 additional bus places and phasing out fees commencing with a reduction of 20% in 2022 – **€13.4 million (full year €24.8 million)**
- ⚙️ Introducing free fares on public transport for under 18s over two Budgets, providing additional investment to expand the fleet and for park&ride facilities – **€50.5 million**
- ⚙️ Supporting people to switch to electric vehicles through increased grants for those with lower incomes, the inclusion of 2nd hand electric vehicles and provision of more public EV charging points – **€19 million**
- ⚙️ Replacing the 'Renewable Energy Support Scheme - Communities' with a new Renewable Energy Cooperative Development Unit and Grant Scheme – **€3 million**
- ⚙️ Greater investment to protect our communities from flooding and coastal erosion – **€5 million**
- ⚙️ Enhancing the National Parks and Wildlife Service so that it has the resources to make a real impact - **€5 million**
- ⚙️ Delivering unprecedented investment in organics, increased supports to suckler and sheep farmers, as well as expanding the Agri-environmental scheme, while setting record levels of spending on animal welfare measures and biodiversity – **€176.7 million**
- ⚙️ Establishing a new Just Transition Commission and increasing the Just Transition Fund – **€11.8 million**

Planning for Irish Unity

Change is in the air and people across the island are assessing, debating and discussing the type of future that is possible.

The pace of this discourse is accelerating, both inside and outside of the political systems in Dublin, Belfast, London, Brussels and beyond.

Sinn Féin believe that within this decade the people will have the opportunity to freely choose new constitutional and political arrangements on this island, as underpinned by the provisions of the Good Friday Agreement.

Everyone who has a stake in this transformation from across this island must be involved in designing what shape that takes.

Sinn Féin is committed to investing in connectivity and growth across the island of Ireland including funding of the A5 as provided for in the NDP.

The time to start planning for Irish Unity is now.



Sinn Féin solutions include:

- ⚙ Establish an inclusive, all-island Citizen's Assembly to plan for Irish Unity – **€1.5 million**
- ⚙ Increased investment in Tourism Ireland, Intertrade Ireland and Foras na Gaeilge – **€20.3 million**

Financing a Fair Recovery

Sinn Féin would ensure that the recovery and the change demanded by the Irish people is delivered and funded fairly. Ordinary people must not be shouldered with an unfair share of the cost.

And public expenditure should not be seen simply as a cost. Once it is spent on the right things, in the right way, it is an investment.

Expenditure on affordable housing, health and childcare for the public – our workforce – is a long term investment resulting in better social and economic outcomes. Likewise, expenditure on enhanced income protections will better stabilise the economy during times of shock. In turn this all decreases demand for public services and social welfare over the longer term, benefitting the public finances.

Failing to deliver the transformation required is financially short-sighted.

As part of its budgetary strategy, the Government has indicated that it will increase core expenditure by €4.2 billion, with €2.1 billion of this comprising pre-committed current expenditure to maintain existing levels of services, provide for demographic change and deliver on previously agreed public pay agreements.

The remaining expenditure provides €1 billion in discretionary current spending measures and €1.1 billion in capital expenditure.

The Government's budgetary strategy is incapable of responding to the challenges our society faces – to deliver affordable housing, fix our broken health system, reduce childcare costs for families and bolster inadequate income protections. It means that under this government we will not see the change people voted for in the seismic general election of February 2020.

Under their expenditure plan the change that is needed simply cannot be delivered – change which the pandemic has shown is all the more vital and urgent still.

By contrast Sinn Féin's plan will reduce the deficit year on year while providing the investment necessary to deliver the fundamental change our economy and society needs.

Sinn Féin's fiscal strategy will provide for €2.7 billion in core current expenditure, partially funded by €1.5 billion in progressive tax measures to put increases in permanent spending on a more sustainable footing than that outlined by Government.

It will provide for a €2.9 billion increase in core capital investment to deliver affordable housing at the scale required to address the housing crisis and increase hospital capacity.

Our plan is underpinned by a sustainable fiscal strategy that will bring stability to the public finances.

Measures	Government (€bn)	Additional (€bn)	Total (€bn)
Pre-Committed Current Expenditure*	2.1	0	2.1
Core Capital Investment	1.1	+1.8	2.9
Core Current Expenditure	1.0	+1.7	2.7
Tax Expenditure	0.5	-0.5	0
Tax Revenue	0	-1.5	-1.5
Total Budget Package	4.7	1.5	6.2

*ELS, demographics and public pay

Budget 2022 also provides for €8.1 billion in temporary non-core expenditure; comprising €5.3 billion in additional supports in respect of COVID-19, €1.5 billion for automatic stabilisers and €1.3 billion in respect of measures to be funded by the Brexit Adjustment Reserve and National Recovery and Resilience Plan. This non-core expenditure is also provided for under Sinn Féin's alternative budget proposals.

We propose to fund our investment plan through a combination of progressive tax measures and sustainable borrowing where it makes sense.

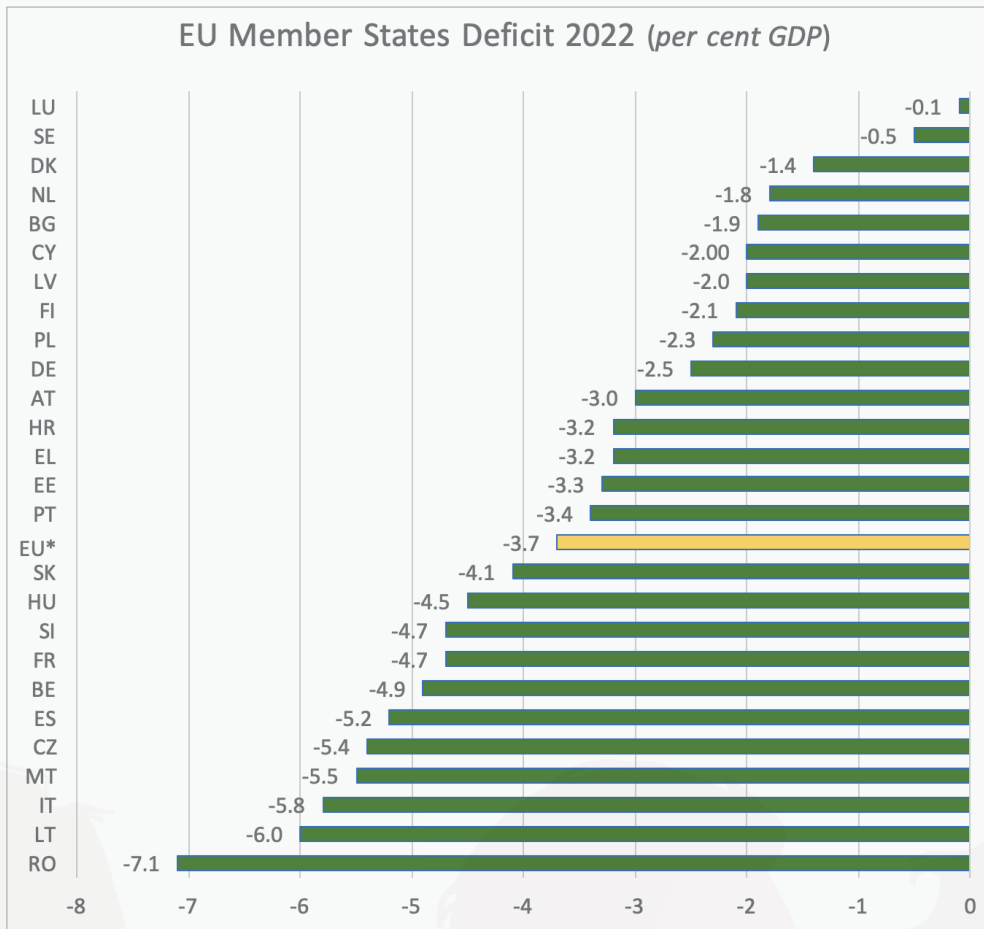
We propose a combination of tax measures that would ensure that those who benefit the most in our economy pay their fair share and would restrict generous tax reliefs to the wealthiest in our society that we can no longer afford. We propose that those employers that can well afford to do so make an additional contribution by way of employers' PRSI to deliver the right to retire on a pension at 65 years and start us down the road to a sustainable Social Insurance Fund. We propose curtailing subsidies to gold-plated pensions. We propose tax levers to stop foreign funds buying up whole apartment blocks leading to unaffordable prices and rents and would also introduce a vacant property tax.

We would not increase the carbon tax which impacts disproportionately on those that can least afford to pay it and nobody earning less than €100,000 as their individual income would see their income tax rate increased or credits reduced under our plan.

We plan no additional borrowing for current expenditure. But with the State in a strong position to debt-finance investments that increase the productive capacity and competitiveness of our economy, and the urgency of delivery in the fields of housing and health, we are proposing an increase in capital expenditure now and over the medium term.

Our plan will reduce the deficit year on year and would place us in the middle of the pack among our European peers with a deficit of 3.7% GDP in 2022.*

* Source: Debt Sustainability Calculator, Parliamentary Budget Office



Source: Summer Economic Statement 2021

*excluding IE



Sinn Féin solutions include:

- ⚙️ Funding our public services and strengthening economic solidarity by introducing a 3% Solidarity Tax in 2022 on individual incomes above €140,000 and removing tax credits on a tapered basis from individual incomes above €100,000 - **€408 million**
- ⚙️ The introduction of higher rates of unemployment support at the outbreak of COVID-19 revealed a social insurance system that was not fit for purpose. We must transform our social insurance system; including how we fund it. We would begin by introducing a new rate of Employers' PRSI for incomes above €100,000; starting at 13.25% in 2022 as we move towards a more progressive, sustainable model - **€128 million**
- ⚙️ Reduce tax subsidies to gold plated pensions by reducing the Standard Fund Threshold to €1.5 million and lowering the earnings contributions cap for allowable reliefs to €60,000 - **€387 million**
- ⚙️ Abolish the Special Assignee Relief Programme, a tax break given to the richest multinational employees but denied to ordinary workers and earners - **€42 million**
- ⚙️ Extend the levy on banks which is due to expire at the end of 2021 - **€150 million**
- ⚙️ Phase out the unfair Local Property Tax commencing with a 20% reduction in 2022 while replacing the income for local authorities - **€97 million**

Sinn Féin Budget Proposals 2022

The allocations that follow are for new measures over and above pre-committed expenditure including funding provided for ELS (carry over, demographics, the public sector pay agreement and non-pay inflation), the National Resilience and Recovery Plan, Brexit Adjustment Fund allocations and temporary non-core expenditure including Covid-related expenditure.

All Figures are 1st year costs for 2022. Full year costs in some instances are greater.

* all figures may not sum due to the effects of rounding

Current Expenditure Measures

1. Department of Agriculture, Food and the Marine

		(€m)
1.1	Deliver a suckler payment of up to €300 per cow/calf pair	107
1.2	Increase Sheep Welfare Scheme by €10 to €20 per ewe	17
1.3	Invest in Areas of Natural Constraint	25
1.4	Increase investment in Organic Farming	15
1.5	Increase animal welfare budget	1.8
1.6	Increase funding to Irish coast Guard and search and rescue services	7.64
1.7	Rollover all CAP Pillar 2 Schemes at current rates	-
1.8	Increase Farm Assist Income Disregard to 50%	6
Total		179.44



2. Department of Children, Equality, Disability, Integration and Youth

		(€m)
2.1	Invest in Centre Based Childcare - including increasing pay for workers to living wage, sustainability fund & reduce fees for parents by one third	86.05
2.2	Increase funding for Your Place Your Space Programme by 10%	3.9
2.3	Increase funding to National Youth Organisations by 40%	5.8
2.4	Local Youth Club Grant Scheme Investment	1
2.5	Recruit additional fifty (50) social workers & Increase Tusla's Family Support Service Grant Scheme by 10%	2.7
2.6	Establish State Child Contact Centres	5.67
2.7	Increase Asylum, Migration and Integration Fund by 10%	0.12
2.8	Reinstate the Childminding Advisory Service including the appointment of Childminding Officers in each CCC, plus increase of the Childminding Grant by 50% to €1500	1.7
Total		106.94

3. Department of Defence

		(€m)
3.1	Pay & support package for the Defence Forces, ensuring that those enlisting in the service do so at the 'Living Wage' rate alongside the introduction of a pay and allowance package for Defence Forces which restores premium rates for Saturday and Sunday and implements the arbitration decision regarding the Army Ranger allowance alongside additional funding for healthcare and medical support	13.75
3.2	Transitional supports and guidance officers for departing members	0.25
3.3	Increased funding for Veteran Associations & Irish Red Cross	1
Total		15

4. Department of Education

		(€m)
4.1	Provide hot meals to all DEIS Primary Schools	17.4
4.2	4% increase in special education teacher allocation, or 544 additional teachers	8.8
4.3	Recruit 1000 Additional SNAs	9.4
4.4	Reduce Pupil Teacher Ratio to 23:1 in Primary Schools (2 point reduction)	9.6
4.5	Provide School Books Entirely Free to all children phased over 4-year period	5.7
4.6	Give teaching principals who manage special classes administrative status	1.8
4.7	Recruit 30 additional Educational Psychologists	2.25
4.8	Recruit 100 additional Home School Community Liaison Coordinators	4.9
4.9	Increase investment in the School Completion Programme	5
4.10	Restore Library Books Grant for Primary Schools	2.5
4.11	Phased out subsidy to private schools	(6.4)
4.12	Increase capitation to €200 per primary pupil & to €330 per secondary pupil) to reduce burden of voluntary contributions	4.9
4.13	Provide 17,000 additional bus places on School Transport Scheme	5.6
4.14	Phased out fees for school transport over 5 years commencing with a reduction of 20% in 2022.	2.76
Total		74.2



5. Department of Enterprise, Trade and Employment

		(€m)
5.1	Increase Enterprise Ireland budget to increase focus on border, north west region alongside smaller counties	27.5
5.2	Increase InterTrade Ireland budget by 50%	5.5
5.3	Increase funding to Workplace Relations Commission by 50%	7.7
5.4	Establish Workers Co-operative Development Unit & €3million fund	3.5
5.5	Expand Walk Peer employment support scheme for young persons with disabilities across the State	5
5.6	Increase funding Companies Registration Office by 25%	2
5.7	Increase number of Health & Safety Inspectors by 10	0.63
5.8	Establish a new Irish Enterprise Agency to assist SMEs currently trading domestically	15
5.9	Transform Low Pay Commission into a Living Wage Commission and provide a 50% funding increase	0.25
5.10	Establish a Commission on future of workers' rights	2
5.11	Establish a Commission on future of retail	1
5.12	Create Community Wealth Building fund to assist Local Authorities to develop and implement CWB strategies	2
5.13	Commission research into benefits and feasibility of a 4-day working week	0.25
Total		72.33

6. Department of Environment, Climate and Communications Networks

		(€m)
6.1	Investment in National Cyber Security Centre	46.3
6.2	Establish a PSO to save our Post Offices beginning with an investment of €8.5 million in 2022 and increase to €17 million thereafter	8.5
6.3	Create a Just Transition Commission	0.97
6.4	Increase the allocation to Just Transition Fund by 25%	10.8
6.5	Place National Biodiversity Data Centre on statutory footing and bring the centre into public operation	0.9
Total		67.47

7. Department of Foreign Affairs

		(€m)
7.1	Increase investment in overseas development aid (ODA)	20
7.2	Irish Passport office in North of Ireland	1
	Total	21

8. Department of Further and Higher Education, Research, Innovation and Science

		(€m)
8.1	Abolish 3rd levels fee starting with €500 reduction	13.63
8.2	Provide for an additional, 3800 apprenticeships bringing the total to 24,800 next year, develop and make state funded off-the-job training allowances available to all apprentices which should act as a significant incentive for employers and abolish fees	52
8.3	Increase Higher Education Core Funding	60
8.4	Investment in Student Universal Support Ireland (SUSI)	47.69
8.5	Associate Membership of CERN	1.5
	Total	175

9. Department of Health

		(€m)
9.1	Delivering on Health Strategies	55.66
9.2	Tackling Waiting Lists, Boosting Hospital Capacity	253
9.3	Reducing the Cost on Workers and Families	109.23
9.4	Investing in Primary and Community Services	164.9
9.5	HIQA Compliance Notices and Safeguarding Investigations	5
9.6	Addressing the Mental Health Crisis	75.44
9.7	Empowering People with Disabilities	46
9.8	Supporting Older People	8.49
9.9	Fighting Addiction, Resourcing Recovery	16.16
9.10	Investment in Health Research Board, Institute of Public Health & the establishment a Women's Health Task Force	5
9.11	Welfare at Work and Workforce Planning	38.31
	Total	777



10. Department of Housing, Local Government and Heritage

		(€m)
10.1	Increase funding for domestic violence emergency and step-down accommodation and supports	9
10.2	Increase funding to the Local Authority disability adaptation grants by 50%	12
10.3	Increase funding for retrofitting of local authority homes by 23%	15
10.4	Participative planning pilot scheme	0.25
10.5	Community empowerment via Estate Management	2
10.6	Fire Safety Regime	1
10.7	Enhancing the National Parks and Wildlife service	5
10.8	Increase Heritage Council funding	2.2
Total		46.45

11. Department of Justice

		(€m)
11.1	Recruit 800 Garda trainees for year 2022	15.58
11.2	Additional 100 Garda civilian staff	3.52
11.3	Increase Court services funding	3.17
11.4	Increase Prison services funding	7.89
11.5	Increase funding for Criminal Assets Bureau by 10%	1
11.6	Increase funding to the Office of the Director of Corporate Enforcement, Competition & Consumer Protection Commission & Data Protection Commission by 20% in order to tackle white collar crime	8.38
Total		39.54

12. Department of Public Expenditure and Reform

		(€m)
12.1	Bring all public service workers up to the living wage	0.9
12.2	Progress delivery of terms and conditions for Section 39 workers equal to those doing comparable work in the public service	8
12.3	Progressive procurement education/training strategy for procurement officers of departments, Local Authorities and public Bodies	2
12.4	Creation of Public Procurement Ombudsman (5 Specialist Higher staff positions)	0.26
12.5	Increased of investment in transparency, accountability and audit of public funds strategy (Revenue, Transparency International & C&AG)	0.5
12.6	Additional staff for Office of Parliamentary Legal Affairs/Parliamentary Budget Office and Library and Research Service	0.5
12.7	Reduce salary top up of politicians including An Taoiseach, Tánaiste, Ministers and Ministers of State by 50%	(1.2)
Total		10.96

13. Department of Rural and Community Development

		(€m)
13.1	Increase funding for local improvement scheme	5.25
13.2	Creation of digital poverty fund	5
13.3	Double social start-up funding for 2022	0.4
13.4	Increase Social Inclusion Community Activation Programme funding by an extra 5%.	2
13.5	Increase funding for Local Community Development Committees programmes including staffing costs 50%	0.95
Total		13.60



14. Department of Social Protection

		(€m)
14.1	Increase all working age payments by €10 & pensions by €5	610
14.2	Equal treatment for young jobseekers from the Jobseeker's rate of €112.70 per week up to the full standard rate	64.8
14.3	Restore right to retire on a pension for 65-year olds by re-introducing State Pension (Transition)	127
14.4	Introduce a long-term carers pension	3
14.5	Increase means test threshold for entitlement for carers allowance	50
14.6	Increase the annual Carer Support Grant (formerly Respite Care Grant) to €2,000	21.5
14.7	Progress the alignment of the capital disregard for carers allowance with that of disability allowance from €20,000 to €50,000	5
14.8	Increase the Qualified Child Increase for over 12s and under 12s by €5 and €2.50	60.1
14.9	Resource MABS to recruit 10 Public Personal Insolvency Practitioners	0.83
14.10	Establish a Social Welfare Adequacy Commission to advise government on payment rates	0.3
14.11	Establish Child Maintenance Service	0.4
14.12	Expand fuel allowance eligibility	30
14.13	Extend the fuel allowance season by an additional two weeks	21
14.14	Establish a discretionary utility debt fund	5
14.15	Introduce Parental Bereavement Leave & Benefit	0.63
14.16	Provide an additional two weeks Parent's Leave and Benefit	14.6
Total		1014

15. Department of the Taoiseach

		(€m)
15.1	Citizen Assembly on Irish Unity	1.5
15.2	Domestic, Sexual & Gender Based Violence Policy & Service Implementation Unit	0.5
Total		2

16. Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

		(€m)
16.1	Investment in Independent Media Productions	5
16.2	Increase funding for TG4 by 15%	5
16.3	Bursary Scheme for Journalists in Local and Community Media	0.65
16.4	Increased funding for the Sound and Vision Fund	5
16.5	Increased funding for Fáilte Ireland	6
16.6	Increased funding in Tourism Ireland	10
16.7	Increase Údarás na Gaeltachta budget	5
16.8	Increase funding for Language Planning Process to assist Language Planning Officers in work	1.5
16.9	Cross-Border Cooperation (Foras na Gaeilge) and Clár na Leabhar Gaeilge	4.75
16.10	Clár na Meán Gaeilge - ringfenced additional funding to meet public service media needs of Irish-speaking community	1.5
16.11	Re-establish Gaeleagras & develop a comprehensive scholarship programme for civil servants & others to learn and improve Irish & undertake Gaeltacht immersion courses	1.45
16.12	Prepare for delivery of new rights protections and language-promotion needed to safeguard Gaeltacht and grow Irish-speaking community	2.46
16.13	Revive and expand Scéim Labhairt na Gaeilge (abolished in 2012)	1.42
16.14	Restore Capitation Grant for Gaeltacht Summer Colleges and assist re-start of industry with increase to Irish Learners Scheme and DEIS school Gaeltacht Scholarship Scheme	2.3
16.15	Increase funding for An Chomhairle Ealaíon / Arts Council	4.25
16.16	Increase funding for Fís Éireann / Screen Ireland	1.5
16.17	Increase funding for Culture Ireland to ensure Irish recovery on global stage	1
16.18	Increase Creative Schools funding & Artists in Residence initiative	2.9
16.19	Increased investment in National Cultural Institutions and community led cultural heritage	7.27
16.20	Restart Grant Mna na Tí/ Gaeltacht host families	1
Total		69.9



17. Department of Transport

		(€m)
17.1	Begin to make Public Transport free for U18s (50% fare reduction)	17.5
17.2	Increase Local Link services funding by 20%	4.4
17.3	One off Covid taxi driver grant support scheme (€1000)	25.56
17.4	One off Covid driving instructor grant support scheme (€1000)	1.8
Total		49.29

Capital Expenditure

1. Department of Agriculture, Food and the Marine

		(€m)
1.1	Increase capital investment in funding for piers and harbours	4.25
1.2	Increase Results Based Environmental Agri Programme (REAP) places to allow for 11,000 participants	30
1.3	Establish a one off 'woollen sector' aid package	5
Total		39.25

2. Department of Education

		(€m)
2.1	Increased investment in classroom capital fund to facilitate reduced pupil ratio objective	43.4
2.2	Create an ICT fund to help bridge the digital divide	5
2.3	Establish a 'School Hall' capital fund for primary and post-primary schools who currently have no such facilities	15
2.4	School transport scheme vehicle investment (20 new buses)	5
Total		68.4

3. Department of Enterprise, Trade and Employment

		(€m)
3.1	Additional funding for 'Connected Hubs' for remote working	5
	Total	5

4. Department of Environment, Climate and Communications Networks

		(€m)
4.1	Circular economy start-up fund	3
4.2	Part fund retrofitting for homeowners	102.6
4.3	Establish a community renewable energy cooperative development unit and grant scheme	3
4.4	Establish a new retrofit scheme for community groups	1
4.5	Establish a new free retrofit scheme for children in energy poverty to retrofit	22.6
	Total	132.2

5. Department of Foreign Affairs

		(€m)
5.1	Overseas properties including an embassy in Palestine	1
	Total	1

6. Department of Health

		(€m)
6.1	National Maternity Strategy	50
6.2	Tackling waiting lists - boosting hospital capacity	426
6.3	Repatriate CervicalCheck, expand cancer screening services and provide funding 50 additional specialist rehabilitation beds	27.5
6.4	Addressing the mental health crisis	38.35
6.5	Delivering for people with disabilities by expanding day services, residential spaces and decongregation	66
6.6	30 new public palliative care beds	10.51
6.7	Fighting addiction, resourcing recovery	29.31
	Total	647.67



7. Department of Housing, Local Government and Heritage

		(€m)
7.1	12,000 New Build, Buy & Renew Local Authority & Special Needs & General Needs Approved Housing Bodies Social Housing	2167
7.2	4,000 Affordable Cost Rental Housing	300
7.3	4,000 Affordable Purchase Housing	530
7.4	Traveller Accommodation	23
	Total	3020
	Less housing capital spend 2021	(1400)
	Additional housing capital 2022	1620
7.5	Redress Scheme – Defects	160
7.6	Increase annual investment to €100 million for regeneration and upgrading of social housing stock including the flat complexes	30
7.7	Wastewater infrastructure	25
	Total	1835

8. Department of Public Expenditure and Reform

		(€m)
8.1	Increase funding for the Office of Public Work's flood defences & coastal erosion programme	5
	Total	5

9. Department of Rural and Community Development

		(€m)
9.1	Increase funding community enhancement programme	5
9.2	Increase funding for the CLAR scheme	2.5
9.3	Library development & archive service increased investment	5
9.4	Increase community centre development funding	6
	Total	18.5

10. Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media

		(€m)
10.1	Additional in sports capital grant programme	20
10.2	Tourism product development fund	20
10.3	Increase Údarás na Gaeltachta capital budget	8
10.4	Moore Street Culture Quarter	10
10.5	Additional funding to develop nationwide network of Cultúrlann or Irish-language centres	2
Total		60

11. Department of Transport

		(€m)
11.1	Increase investment in public transport fleet	32
11.2	Improve public transport accessibility for people with disabilities and mobility issues	27.5
11.3	Increased investment in regional and local roads improvement & maintenance	40
11.4	Additional investment in 'park and ride' facilities	1
11.5	New €7,500 EV grant for those on lower incomes	10
11.6	New second-hand EV grant scheme	1
11.7	EV public charging infrastructure (2000 points)	8
Total		119.5



Finance – tax expenditure and revenue

Tax Expenditure

	(€m)
A month's rent relief	273
Restore Trade Union Relief	37
Phase out the Local Property Tax beginning with a 20% reduction	97
R&D payable tax credits paid to small & micro companies within 12 months	25
Total	432

Tax Revenue

	(€m)
Remove tax credits on a tapered basis on individual incomes above €100,000	232
Introduce a 3% solidarity tax on individual incomes above €140,000	176
Abolish the Special Assignee Relief Programme	42
Introduce a 40% CGT rate on individual incomes above €500,000	28
Increase CAT rate to 36% & reduce Group A Threshold to €300,000	43
Increase Stamp Duty to 2% and 5% on residential properties above €700,000 and €1 million respectively	40
Introduce a 2nd Home Charge at a rate of €400	92
Introduce a Wealth Tax at a rate of 1% on net wealth held above €1 million	129
Remove the Help to Buy Scheme	126
Increase Employers PRSI by 2.2% on portion of salaries above €100,000	128
Reduce tax subsidies on gold-plated pensions by reducing the Standard Fund Threshold to €1.5 million and the Earnings Limit to €60,000	387
Extend the Banking Levy	150
Increase Stamp Duty on commercial property to 12.5% while relief for farming	300
Increase Excise Duty on a packet of cigarettes by 30c	33
Total	1,906

Net Tax Revenue	1,475
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Additional Taxation Measures:

- Introduce a 17% Stamp Duty Surcharge on the block purchase of all residential property purchased by institutional investment funds (Mortgage to Rent Scheme exempt).
- Increase the rate of DWT to 33% for REITS and IREFs.
- Applying a CGT rate of 33% on all asset disposals by REITs and IREFs.
- Introduce a Vacant Property Tax.
- Increase the Vacant Site Levy to 15%.
- Disqualify data centre P&M from capital allowances / tax depreciation claims.
- End the Corporation Tax break for the bailed-out banks.





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