



BUILDING A BETTER FUTURE

SINN FÉIN'S ALTERNATIVE BUDGET 2025

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SUPPORTING WORKERS, FAMILIES & COMMUNITIES



BUILDING A BETTER FUTURE

Sinn Féin is driven by our determination to make Ireland a better place to raise a family and build a future. That means supporting workers, families and communities. It means making housing affordable and bringing home ownership back within reach for working people. It means delivering €10 a day childcare to lift a burden of high childcare costs from parents. It means ensuring the lowest paid workers get a pay rise and cutting the USC for all workers because we know that it isn't fair that ordinary hardworking people continue to pay this tax which is a legacy of Fianna Fáil crashing the economy.

Sinn Féin will do things differently. That is what we show in this alternative budget. We won't waste your money. We will invest in the things that matter to you - in housing, in childcare, in health and in communities.

Every year Sinn Féin publishes a comprehensive, fully costed set of budget proposals. No other opposition party provide the level of detail for voters. We do this to show how from day one in government we will deliver real change for you, for your family and for your community.

MAKING HOUSING AFFORDABLE

Sinn Féin has a plan to make housing affordable and to bring homeownership back within reach of working people. We believe in **the power of housing** to transform people's lives and deliver a more fair and equal society. That is why it is our **number 1 priority**.

We will move heaven and earth to stand up for renters and deliver homes for working people. That means banning rent increases, putting a month's rent back in renters' pockets, building social and affordable homes at scale and **ending the housing crisis**.

For too long housing has been used to the benefit of big landlords and developers. Sinn Féin has a plan to make housing affordable and to bring homeownership within reach of working people. We will deliver 300,000 new homes over the lifetime of the next government.

Too many people have delayed starting a family because they do not have a secure home. Delivering affordable housing is only one way we will support you and your family.

SUPPORTING FAMILIES AND CHILDREN

Key to supporting families is affordable childcare. To deliver this Sinn Féin will give all parents access to **childcare at €10 a day** per child. This will be a **game-changer for families** and the sector.

Sinn Féin promise to support families **every step of the way** with this family-focused set of budget proposals. Starting with Parental Leave and Benefit so every child can be cared for by a parent for the first year of their life.

We will reduce the cost on parents in primary and secondary school by phasing out voluntary contributions, extending hot meals to all primary schools, commencing roll out to secondary schools, providing free schoolbooks for senior cycle, expanding and reforming school transport.

We know that the cost of raising a family doesn't stop when a child turns 18. We will deliver affordable student accommodation and abolish fees for third level starting with a €1,500 reduction and immediately scrapping fees for apprenticeships.

THE CRISIS IS NOT OVER

The cost-of-living crisis is not over and that is why Sinn Féin are proposing a comprehensive cost of living package of €2.3 billion euros to kick in this year and help people through the winter.

Workers are worse off in real terms than when this government came to power. Pensioners, carers, people with disabilities are all worse off today than 4 years ago. Wages and core social supports have not kept pace with inflation.

Budget 2025 must focus on making life affordable for workers and families into the future. We would make permanent reforms to **make a lasting difference in people's lives**. The government have short-changed people and left many worse off.

We will **prioritise households over profits**. Government allowed Banks and energy companies to make eye-watering profits at the expense of workers and families over the last few years. That would not happen under a Sinn Féin government.

FAIRNESS FOR WORKERS

Key to addressing the cost of living is making sure we spend and tax in a fair way. Sinn Féin would deliver a **fair tax package for workers**. We will **cut USC for all workers**.

We will stop the regressive consumption-based tax increases such as Carbon Tax. We will abolish the local property tax on your home over 5 years. We will ensure a fair and balanced tax system that **puts money back in workers pockets**.

Sinn Fein will show there is a fairer way to tax and spend, to invest in strong public services and **give workers and families a break**.

Also crucial to alleviate the pressure for workers is ensuring all workers get fair wages, in particular that low paid workers get a pay rise. That means increasing the minimum wage.

DELIVERING BETTER HEALTH SERVICES

This alternative budget presents the first year of a multi-annual plan to **reform and fund health**. With a Sinn Féin government, **funding and reform would go hand in hand**.

This will allow us to take big bold steps towards universal healthcare, upgrade and expand local health services, drive major reform of hospital care, revolutionise youth mental health, and deliver a rights-based approach to disability services.

Sinn Féin will deliver a significant expansion in bed capacity in our hospitals and community settings to tackle the trolley crisis and reduce waiting lists. We will make healthcare accessible and affordable.

FISCAL STRATEGY

Sinn Féin will ensure that spending and taxation will be done in a fair and balanced way. This will be always guided by the need to increase equality and reduce poverty. Investing in strong public services is the best way to strengthen our society and economy.

Sinn Fein knows that the best way to secure our future is by investing today. Sinn Féin would use windfall corporation taxes for capital investment. We would use windfall taxes to build housing and infrastructure at scale.

BUDGETARY STRATEGY		€billion (unless stated)
	Total Budget Package (1 + 2)	12.4
	Budgetary Decisions	5.1
(1)	- Pre-committed NDP Increase	1.4
	- Existing Levels of Service	2.5
	- Public Sector Pay Agreement	1.2
(2)	New Measures:	7.3
	- Expenditure	7.9
	- Tax Measure	-0.6
	Additional Voted Expenditure:	7.9
	- Current	3.9
	- Capital	4

*numbers may not add due to rounding

TODHCHAÍ NÍOS FEARR A THÓGÁIL

Tá Sinn Féin á thiomáint ag ár dtiomantas áit níos fearr a dhéanamh d'Éirinn chun teaghlach a thógáil agus todhchaí a thógáil. Ciallaíonn sin tacaíocht a thabhairt d'oibrithe, do theaghlaigh agus do phobail. Tithíocht a dhéanamh inacmhainne agus úinéireacht tí a thabhairt ar ais do dhaoine atá ag obair atá i gceist. Tá i gceist leis cúram leanaí €10 in aghaidh an lae a chur ar fáil chun an t-ualach costas arda cúraim leanaí a mhaolú ar thuismitheoirí. Tá i gceist leis a chinntiú go bhfaighidh na hoibrithe is ísle pá ardú pá agus an MSU a ghearradh ar gach oibrí mar tá a fhios againn nach bhfuil sé cóir gnáthdhaoine atá ag obair go dian a bheith ag íoc na cánach sin ar oidhreacht í den tobchliseadh a thug Fianna Fáil don gheilleagar.

Déanfaidh Sinn Féin rudaí ar bhealach difriúil. Is é sin a léirimid sa bhuiséad malartach seo. Ní chuirfimid do chuid airgid amú. Déanfaimid infheistíocht sna nithe is cás leat - i dtithíocht, i gcúram leanaí, i sláinte agus i bpobail.

Gach bliain foilsíonn Sinn Féin sraith chuimsitheach de thograí buiséid atá costáilte go hiomlán. Ní sholáthraíonn aon pháirtí freasúra eile an leibhéal sonraí do vótálaithe. Déanaimid é sin chun a léiriú go gcuirfimid fíor-athrú ar fáil duitse, do do theaghlach agus do do phobal, ón gcéad lá sa rialtas.

TITHÍOCHT A DHÉANAMH INACMHAINNE

Tá plean ag Sinn Féin tithíocht a dhéanamh inacmhainne agus úinéireacht tí a thabhairt ar ais chun go mbeidh teacht ag daoine atá ag obair uirthi. Creidimid i **gcumhacht na tithíochta** chun saol daoine a athrú ó bhonn agus sochaí níos cothroime a chur ar fáil. Sin é an fáth gurb é ár dtosaíocht **uimhir 1** é.

Ní spárálfaimid dua ar bith orainn féin chun an fód a sheasamh ar son cíósóirí agus déanfaimid a sholáthar tithe do dhaoine atá ag obair. Ciallaíonn sé sin cosc a chur ar mhéaduithe cíosa, cíos míosa a chur ar ais i bpócaí na gcíósóirí, tithe sóisialta agus inacmhainne a thógáil ar scála agus **deireadh a chur leis an ngéarchéim tithíochta**.

Baineadh úsáid as tithíocht ró-fhada chun leasa tiarnaí talún agus forbróirí móra. Tá plean ag Sinn Féin tithíocht a dhéanamh inacmhainne agus úinéireacht tí a chur ar fáil do dhaoine atá ag obair. Cuirfimid 300,000 teach nua ar fáil thar shaolré an chéad rialtais eile.

Tá an iomarca daoine tar éis moill a chur ar theaghlach a thosú toisc nach bhfuil teach slán acu. Níl i dtithíocht inacmhainne a sheachadadh ach bealach amháin a thacóimid leat féin agus le do theaghlach.

TACAÍOCHT DO THEAGHLAIGH AGUS DO LEANAÍ

Tá cúram leanaí inacmhainne ríthábhachtach chun tacú le teaghlaigh. Chun é sin a sheachadadh tabharfaidh Sinn Féin rochtain do gach tuismitheoir ar **chúram leanaí ar €10 in aghaidh an lae** in aghaidh an linbh. **Athrú ó bhonn a bheidh ann do theaghlaigh** agus don earnáil.

Geallann Sinn Féin tacaíocht a thabhairt do theaghlaigh **gach céim den bhealach** leis an tsraith seo de thograí buiséid atá dírithe ar theaghlaigh. Ag tosú le Saoire agus Sochar do Thuismitheoirí

ionas gur féidir le tuismitheoir aire a thabhairt do gach leanbh don chéad bhliain dá saol.

Laghdóimid an costas ar thuismitheoirí i mbunscoileanna agus i meánscoileanna trí dheireadh a chur le ranníocaíochtaí deonacha de réir a chéile, béilí te a leathnú chuig gach bunscoil, agus rolladh amach chuig meánscoileanna a thosú, leabhair scoile saor in aisce a sholáthar don tsraith shinsearach, iompar scoile a leathnú agus a athchóiriú.

Tá a fhios againn nach stopann an costas a bhaineann le teaghlach a thógáil nuair a bhaineann leanbh 18 mbliana d'aois amach. Cuirfimid lóistín inacmhainne ar fáil do mhic léinn agus cuirfimid deireadh le táillí don tríú leibhéal ag tosú le laghdú 1,500 euro agus cuirfimid deireadh láithreach le táillí do phrintíseachtaí.

NÍL AN GHÉARCHÉIM THART

Níl deireadh leis an ngéarchéim costas maireachtála agus is é sin an fáth go bhfuil Sinn Féin ag moladh pacáiste cuimsitheach costas maireachtála de 2.3 billiún euro chun tús a chur leis i mbliana agus cabhrú le daoine tríd an ngeimhreadh.

Tá oibríthe níos measa as i dtéarmaí réadacha ná mar a bhí nuair a tháinig an rialtas seo i gcumhacht. Tá pinsinéirí, cúramóirí, daoine faoi mhíchumas níos measa as inniu ná mar a bhí ceithre bliana ó shin. Níor choinnigh pá agus tacaíochtaí sóisialta suas leis an mboilsciú.

Ní mór do Bhuiséad 2025 díriú ar an saol a dhéanamh inacmhainne d'oibríthe agus do theaghlaigh amach anseo. Dhéanfaimis athchóirithe buana chun **difríocht mharthanach a dhéanamh i saol daoine**. Níl a gcirt tugtha ag an rialtas do dhaoine agus tá a lán daoine níos measa as anois.

Tabharfaimid **tús áite do theaghlaigh thar bhrabúis**. Cheadaigh an Rialtas do Bhainc agus do chomhlachtaí fuinnimh brabúis airgead millteach a thuilleamh as costas oibríthe agus teaghlaigh le blianta beaga anuas agus ní tharlódh sin faoi rialtas Shinn Féin.

COTHROIME D'OIBRITHE

Tá sé rithábhachtach aghaidh a thabhairt ar an gcostas maireachtála chun a chinntiú go gcaithimid agus go ngearraimid cáin ar bhealach cothrom. Chuirfeadh Sinn Féin **pacáiste cothrom cánach ar fáil d'oibríthe**. Déanfaimid **MSU a ghearradh ar gach oibrí**.

Cuirfimid deireadh leis na méaduithe cánach aischéimnitheacha atá bunaithe ar thomhaltas, amhail Cáin Charbóin. Cuirfimid deireadh leis an gcáin mhaoine ar do theach thar 5 bliana. Cinnteoidimid córas cánach cothrom agus cóir a **chuireann airgead ar ais i bpócaí oibríthe**.

Léireoidh Sinn Féin go bhfuil bealach níos cothroime ann chun cáin a ghearradh agus a chaitheamh, chun infheistíocht a dhéanamh i seirbhísí poiblí láidre agus chun **sos a thabhairt d'oibríthe agus do theaghlaigh**.

Chomh maith leis sin, tá sé rithábhachtach don bhrú ar oibríthe a áirithiú go bhfaighidh gach oibrí pá cothrom, go háirithe go bhfaighidh oibríthe ar phá íseal ardú pá. Ciallaíonn sé sin, ar an gcéad dul síos, an t-íosphá a mhéadú.

SEIRBHÍSÍ SLÁINTE NÍOS FEARR A CHUR AR FÁIL

Cuirtear i láthair sa bhuiséad malartach seo an chéad bhliain de phlean ilbhliantúil chun sláinte a athchóiriú agus a mhaoiniú. Le rialtas Shinn Féin, bheadh maoiniú agus leasú fite fuaite ina chéile.

Cuirfidh sé sin ar ár gcumas céimeanna móra misniúla a ghlacadh i dtreo cúram sláinte uilíoch, seirbhísí sláinte áitiúla a uasghrádú agus a leathnú, athchóiriú mór ar chúram ospidéil a spreagadh, meabhairshláinte na n-óg a athrú ó bhonn, agus cur chuige atá bunaithe ar chearta a sholáthar i leith seirbhísí míchumais.

Déanfaidh Sinn Féin leathnú suntasach ar acmhainn leapacha inár n-ospidéil agus inár suímh pobail chun dul i ngleic leis an ngéarchéim tralaí agus chun liostaí feithimh a laghdú. Déanfaimid cúram sláinte inrochtana agus inacmhainne.

STRAITÉIS FHIOSCACH

Cinnteoídh Sinn Féin go ndéanfar caiteachas agus cánachas ar bhealach cóir agus cothrom. Beidh sé seo á threorú i gcónaí ag an ngá atá le comhionannas a mhéadú agus bochtaineacht a laghdú. Infheistíocht i seirbhísí poiblí láidre, sin an bealach is fearr chun ár sochaí agus ár ngeilleagar a neartú.

Tá a fhios ag Sinn Féin gurb é an bealach is fearr chun ár dtodhchaí a chinntiú ná trí infheistíocht a dhéanamh inniu. Ní bhainfeadh Sinn Féin úsáid ach as cánacha corparáideacha amhantair le haghaidh infheistíocht chaipitil. Bhainfimis úsáid as cánacha amhantair chun tithíocht agus bonneagar a thógáil ar scála.

STRAITÉIS CÁINAISNÉISE		€billiún (mura sonraítear a mhalairt)
	Pacáiste Buiséid Iomlán (1 + 2)	12.4
	Cinnithe Buiséadach	5.1
(1)	- Ardú réamh-gheallta PFN	1.4
	- Leibhéal Reatha Seirbhíse	2.5
	- Comhréiteach Pá don Earnáil Phoiblí	1.2
(2)	Beartais Nua:	7.3
	- Caiteacha	7.9
	- Beartas Cánach	-0.6
	Caiteachtas Breise Vótáilte:	7.9
	- Reatha	3.9
	- Caipitil	4

*Seans nach réiteoidh suimeanna toisc slánú

FISCAL STRATEGY

Sinn Féin will ensure that spending and taxation will be done in a fair and balanced way. This will be always guided by the need to increase equality and reduce poverty. Sinn Féin know that investing in strong public services is the best way to strengthen our society and economy.

Every year we see government failing to adequately fund stand still costs. They underprovide for Existing Levels of Services (ELS) expenditure so that they can use the money to announce new measures. This is no way to manage the public finances or public services.

Sinn Féin would ensure existing services are adequately funded. Sinn Féin would allocate €2.5 billion in ELS. We understand that all improvements and new measures need additional resources and should not be brought in to the detriment of existing services.

Sinn Fein knows that the best way to secure our future is by investing today. Sinn Féin would use windfall corporation taxes for capital investment. We would use windfall taxes to build housing and infrastructure at scale. We would not use this source of income to cover recurring Current expenditure.

The government have failed to meet its own target outlined in the National Development Plan of investing 5% of GNI* in capital projects on average. The underinvestment is approximately 7.6 billion over 4 years (2021 - 2024).

Under our budget plan the General Government Balance will be in surplus.

This fiscal strategy is a balanced and responsible approach to managing the public finance while being ambitious for the future.





PART I.

COST OF LIVING 2024 PACKAGE

THE COST-OF-LIVING CRISIS IS NOT OVER. In recent years the government failed to protect people from the cost of living crisis and as a result people are worse off. Workers are worse off in real terms than when this government came to power. Pensioners, carers, people with disabilities are all worse off today than 4 years ago.

Wages and social supports have not kept pace with inflation. House prices, rents, childcare, food, and energy bills are leaving workers and families struggling to get by.

This impacts the wider economy as people cut back on other goods and services. When people have no money in their pockets the local economy struggles.

Sinn Féin would act to protect households and the economy from the cost-of-living crisis. Below are the measures we would implement this year. We would follow this with more substantial reform measures in 2025.

COST OF LIVING PACKAGE 2024

MEASURE		Amount(€million)
1	€450 Electricity Credits	900
2	Child Benefit Double Payment in October	181.3
3	Child Benefit Double Payment in December	181.3
4	Social Protection Package:	
	- Christmas Bonus	350
	- €300 Fuel Allowance Lump-Sum Payment	117.6
	- €400 Working Family Lump-Sum Payment	18.4
	- €500 Disability & Carers Lump-Sum Payment	172.5
	- €200 Living Alone Lump-Sum Payment	47
	- €100 Qualified Child Increment Lump Sum Payment	31.2
5	Foster Carer Allowance Double Payment	2
6	Extend reduced VAT for electricity & gas	63
7	Reverse Excise Duty Increase (August) for petrol and diesel	45.5
8	Do not proceed with carbon tax increase in October	12.4
9	€1,500 reduction in Student Fees	148.6
10	Abolish the TV License	45.5
TOTAL		2,316.3

€450 ELECTRICITY CREDITS

Households continue to struggle under the weight of high energy bills. Electricity prices in July 2024 were 47 percent higher than three years ago in July 2021, while gas prices in July 2024 were 84 percent higher than three years ago in July 2021, with Irish electricity prices remaining among the highest in the European Union.

Government refused to apply a windfall tax on electricity companies allowing them to keep record profits at the expense of workers and families. The government sided with protecting corporate profits over public finances.

Figures released to Sinn Féin showed that over 230,000 households were in arrears on their electricity bills at the end of April, a more than 20,000 increase on the same period in 2023.

Sinn Féin would support households with a €450 electricity credit this autumn and winter. This measure would cost approximately €900 million.

CHILD BENEFIT DOUBLE PAYMENTS

230,000 children are currently experiencing material deprivation: an increase of almost 30,000 since 2022. The rise comes amidst a 3% real decline in the average disposable income of households with children. Fianna Fáil and Fine Gael have failed families and children.

Sinn Féin would support households with a Double Child Benefit Payment in October and December. These measures would cost approximately €362.6 million - €181.3 million for each double payment.

ABOLISH THE TV LICENSE

We propose to abolish the outdated and regressive TV licence fee with immediate effect and put in place a new public funding model for RTÉ and other public service media based on direct Exchequer funding. Over two years ago the Future of Media Commission recommended abolishing the TV license. The government have decided to retain the TV license fee and focus their efforts on forcing people to pay it. This measure would cost €45.5 million in 2024 with a full year cost of €182.5 million.

EXTEND REDUCED VAT RATE FOR ELECTRICITY AND GAS

As households continue to struggle with the high electricity and gas bills, Sinn Féin would extend the reduced rate of VAT on household energy bills. This measure will cost €63 million for the months of November and December.

REVERSE EXCISE DUTY INCREASE FOR PETROL AND DIESEL

In August the government punished motorists with a tax hike on petrol and diesel as the cost-of-living crisis continues. The government's punishing tax hikes will make Irish motorists the most taxed in the EU. Instead of easing the burden on hard-pressed households, the government is determined to increase costs. Sinn Féin would reverse this tax hike at a cost of €45.5 million in 2024.

DO NOT PROCEED WITH CARBON TAX INCREASE IN OCTOBER

The government plan to increase the carbon tax on motor fuels in October, a move that would further hike petrol and diesel prices. This hike must not proceed. We would scrap the planned increase in the carbon tax this October, at a cost of €12 million in 2024.

€500 DISABILITY & CARERS LUMP SUM PAYMENT

We would provide a lump sum payment worth €500 to people with disabilities, cognisant of the additional costs faced by those with disabilities over and above the general impact of the cost-of-living crisis.

People with disabilities experience a much higher risk of poverty and deprivation. The extra costs of having a disability are significant and are a key factor perpetuating poverty among people with disabilities.

We would also provide a €500 lump sum payment to those in receipt of the Carers Support Grant and Domiciliary Care Allowance. Caring households face various financial barriers and additional costs, whether that be foregone employment/income or costs borne by caring households due to a lack of what should be publicly provided services and support.

This would cost €172.5 million.

€200 LIVING ALONE LUMP SUM PAYMENT

We would provide a lump sum payment worth €200 to people living alone (in receipt of Living Alone Allowance).

People who are living alone are among the households at the highest risk of poverty and with the lowest income. People living alone may be less able to afford higher energy and other increasing day-to-day costs as a result. We would therefore provide a lump sum payment to those living alone to mitigate the financial difficulties this winter. This would cost €47 million.

€300 FUEL ALLOWANCE LUMP SUM PAYMENT

We would provide a lump sum payment worth €300 to Fuel Allowance recipients. Household energy bills remain considerably higher than pre-energy crisis levels. For lower income households, sky-high energy prices have a particularly adverse impact, leaving many to choose between heat or other essentials.

We would therefore provide a €300 lump sum payment to those on fuel allowance to ease the financial burden of winter energy bills. This would cost €117.6 million.

€400 WORKING FAMILY LUMP SUM PAYMENT

We would provide a lump sum payment worth €400 to working families (working family payment recipients).

Working families are understandably concerned about the winter ahead given the cost-of-living crisis and its disproportionate effect on low-income households.

We would provide a lump sum payment to help working families with bills this winter. This would cost €18.4 million.

€100 QUALIFIED CHILD INCREMENT LUMP SUM PAYMENT

The cost of raising a child is skyrocketing but the Government has ignored that and left many families at risk of poverty. We would provide a payment of €100 to people who get an increase for a qualified child - you will get one payment per qualified child. This would cost €31.2 million.

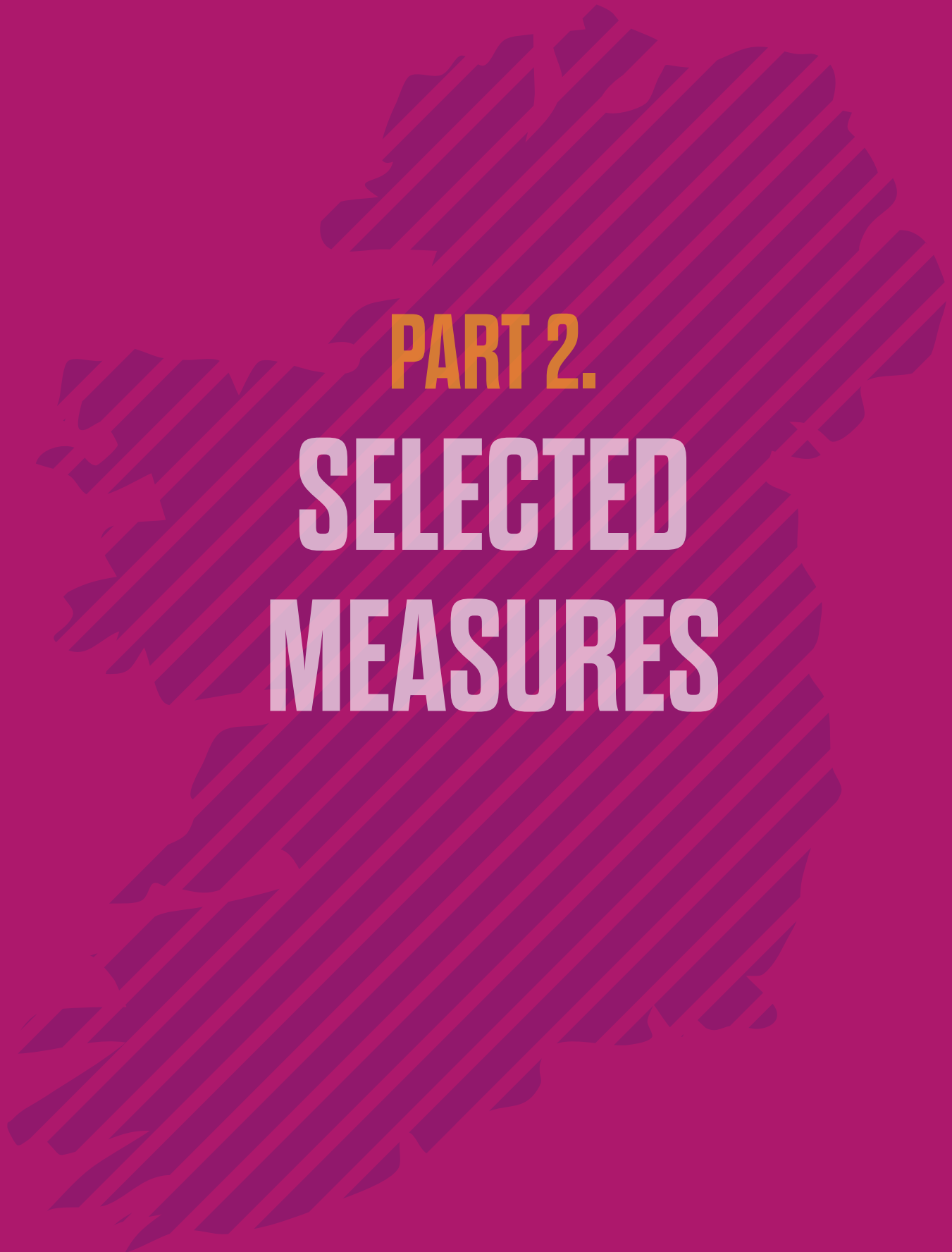
FOSTER CARER ALLOWANCE DOUBLE PAYMENT

We would provide a Foster Carer Allowance Double Payment, in recognition of the work done by foster carers and the additional costs incurred by foster parents as a result of the cost of living crisis. This would cost €2 million.

CHRISTMAS BONUS

We would provide a double payment of the normal weekly rate to social welfare and pension recipients. This will help alleviate the financial hardship faced by households coming into winter and Christmas. This would cost €350 million.





PART 2.
**SELECTED
MEASURES**

HOUSING

Sinn Féin are all in on housing. Housing has the power to transform the quality of people's lives and strengthen our economy. The housing emergency touches all areas of our society and economy.

A home is not just a roof over your head. It is fundamental to the wellbeing of people, families, communities, public service delivery, the economy, and the nation.

As of July this year, 14,429 people are forced to suffer homelessness including 4,401 children in the state.

In 2020 Fine Gael said they would "do everything possible to tackle homelessness". Fianna Fáil called the last government's failure to resolve the homelessness crisis "a damning indictment of government policy." The Greens in 2020 criticised a "homelessness emergency of staggering proportions".

Since these parties entered government together in June 2020 over 5,700 more people are homeless. That is a 65% increase. A failure with devastating consequences.

People suffering homelessness are at the sharpest end of the housing emergency. But everyone suffers when the government fails to build social and affordable housing.

Ever higher rents and house prices and a general lack of housing is destroying lives, threatens FDI, drives emigration, and causes shortages of critical workers in cities and towns across the state.

Home ownership has collapsed among young people since Fine Gael came to power in 2011. Today there are 100,000 less people between the ages of 25 - 40 that own their own home. Fine Gael have halved the number of people in the age bracket that own their own home.

Sinn Féin are committed to bringing homeownership back within reach for working people. Everyone deserves a home. We have a plan to make housing affordable and to bring homeownership within reach of working people.

As set out in our comprehensive Housing Plan [<https://housing.sinnfein.ie/>], Sinn Féin will deliver 300,000 new homes, private and public, affordable to buy and to rent over the lifetime of the next government. We are committed to enabling people to build homes in their own communities.

In Government, we will deliver the most ambitious public housing programme in the history of the state.

The full cost of Sinn Féin's public housing programme over five years, adjusted for inflation, would be €39bn. This includes a total cost of €37bn for the new build programme and €2bn for the acquisitions programme.

This would be provided for through €25.3bn in voted capital expenditure from the exchequer and €13.7bn in non-voted expenditure comprising of loans from the Housing Finance Agency and other sources.

The government's targets for social and affordable homes in 2025 are far too low. In our Alternative Budget for 2025, Sinn Féin would begin a significant ramping up in the delivery of

housing including 21,500 new-build social and affordable homes to rent and purchase in 2025. This would require an additional investment of €2.47bn (€1.42bn voted capital expenditure and €1bn non-voted) above what has been pre-committed for 2025.

We also propose additional resources for the planning system in order to hasten the pace of delivery. We would also improve our apprenticeship system to expand the supply of workers needed for delivering our housing and public infrastructure goals, including the abolition of craft apprenticeship fees and increasing travel and accommodation allowances for apprentices. We would also provide the capital investment needed in wider infrastructural development, including for water and sewage, to enable new housing development to progress at the scale needed to deliver on our ambitions.

In addition to our public housing programme, Sinn Féin would introduce a series of measures to alleviate the pressures stemming from the housing crisis in the here and now.

We know that renters need urgent relief from rising rents. Sinn Féin would therefore put one month's rent back into private renters' pockets ensuring that all adult renters receive a minimum of €1,000 and ban rent increases for three years. This would ensure that renters are provided the relief they need right now while we scale up the delivery of public housing.

We also know that homeowners need relief from soaring mortgage costs. Sinn Féin therefore propose temporary and targeted mortgage interest relief based on the additional mortgage payment a homeowner is paying compared to June 2022, paid at a rate of 25% up to a cap of €1,250.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- 🕒 **Delivering 21,500 social and affordable homes – cost additional €1.42bn voted capital expenditure, €2.47bn general government expenditure.**
- 🕒 **Speeding up the planning process by increasing staffing in the system including in An Bord Pleanála and local authorities – cost €12 million in 2025, full year cost €22 million.**
- 🕒 **Putting one month's rent back into private renters' pockets with a minimum payment of €1,000 for each adult renter, and ban increases for 3 years – cost €150 million.**
- 🕒 **Investing in workforce capacity by abolishing craft apprenticeship fees and increasing supports – cost €18 million.**
- 🕒 **Remove stamp duty for first-time buyers – cost €39.5 million**
- 🕒 **Mortgage Interest Relief – cost €336 million.**
- 🕒 **Increasing stamp duty to end the bulk purchasing of homes**
- 🕒 **Additional investment in Water Infrastructure – cost €100 million.**

COST OF LIVING - PROTECTING WORKERS AND FAMILIES

The cost-of-living crisis is not over. Workers are worse off in real terms than when this government came to power. Pensioners, carers, people with disabilities are all worse off today than 4 years ago.

Wages and core social supports have not kept pace with inflation. House prices, rents, childcare, food, and energy bills are leaving workers and families struggling to get by.

This impacts the wider economy as people cut back on other goods and services. When people have no money in their pockets the local economy struggles.

Sinn Féin would act to protect households and the economy from the cost-of-living crisis. Alongside the immediate measures proposed in our cost-of-living package for 2024, Sinn Féin propose that Budget 2025 tackle the rising cost of living by making lasting reforms.

This crisis was triggered by supply chain issues and the invasion of Ukraine. But there are also long-term failures of successive governments that have driven up prices on basics at home.

Housing, healthcare, and childcare are not affordable and put households under massive pressure. We will make fundamentals like housing, health services and childcare affordable.

In August, the government punished motorists with a tax hike on petrol and diesel as the cost-of-living crisis continues. The government's tax hikes will make Irish motorists the most taxed in the EU. Instead of easing the burden on hard-pressed households, the government is determined to increase costs.

They plan a series of increases to the carbon tax and road tolls. The government refuses to protect renters by not placing a ban on further rent increases. The ECB rate remains high and the government's mortgage relief scheme excludes too many people who are affected by these increases.

Energy costs are far too high and put huge pressure on workers and families. People simply cannot afford the huge bills that are being asked of them.

In Ireland, we pay the highest electricity prices in the EU. This at a time when wholesale energy prices are at a 2-year low.

Government, the CRU and energy companies blame hedging strategies for the sustained high prices but, in truth, there is no oversight whatsoever of these strategies.

Sinn Féin would act to ensure there is transparency and accountability in the energy market. We would empower the CRU to monitor hedging practices and to tackle anti-competitive practices.

The monthly rate of Child Benefit is still below the 2008 rate, which Fianna Fáil and Fine Gael cut. There has been no increase since 2016. We would help families under pressure by increasing the rate of child benefit. Sinn Féin are committed to supporting families every step of the way.

Pensions and other social welfare payments have also not kept pace with Inflation leaving people that rely on these payments worse off than when this government came to power in 2020.

Sinn Féin are proposing a €1.7bn social welfare package that will increase pensions and other social welfare payments.

The USC was introduced by Fianna Fáil after they crashed the economy. Sinn Féin will ensure the average worker does not have to pay USC. We will begin this in Budget 2025 by removing the first €30,000 of income from USC for every worker.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- Ensuring the average worker does not have to pay USC by abolishing USC on the first €45,000 of every workers' income beginning in Budget 2025 with the removal of the first €30,000 of income as part of a fair tax package - cost €1 billion
- Cutting childcare fees to €10 per child per day - cost €34.7 million in 2025, full year cost €104.4 million
- One month's rent back into renters' pockets and ban increases for 3 years - €150 million
- Temporary and targeted Mortgage Interest Relief, with a maximum annual benefit per household of €1,250 - €336 million
- Reducing the cost of medicine by lowering the maximum monthly drugs payments by households from €80 to €50, reducing prescription charges, and extending medical cards to 150,000 additional people - cost €157 million in 2025, full year cost €251 million
- Increasing the minimum wage by €1.10
- Increasing the monthly rate of Child Benefit by €10 - cost €152.6 million
- Increasing working age weekly social welfare rates by €12, the carer's allowance by €12, pensions by €12, disability-related payments by €20, Jobseeker's Allowance by €10 and providing increases for qualified children by €5 - cost €1.04 billion
- Abolishing student fees commencing with a reduction of €1,500, increasing SUSI maintenance grants by 15% and extending SUSI support to post-graduate fees - cost €82 million in 2025, full year cost €180 million

SUPPORTING FAMILIES — EVERY STEP OF THE WAY

Sinn Féin will make it affordable to start and raise a family. Our commitment to you and your families is clear: We will be by your side every step of the way. From infancy, to childcare, primary, secondary and into third-level education.

Many parents would like to have the choice to spend the first year with their child. Others simply cannot get access to a place in a creche infant room. Maternity Benefit is currently available for just 26 weeks, Paternity Benefit for 2 weeks and Parent's Benefit for 9 weeks.

Sinn Féin would invest over 2 years €100 million to ensure that leave can cover all 52 weeks of the child's first year, starting with a €53 million in year 1.

This measure would also serve to relieve some pressure on capacity in the formal childcare sector where staff to child ratios are at their highest for this age group.

Sinn Féin in government will deliver affordable childcare. This means giving all parents access to childcare at €10 a day per child – as outlined in our policy document [<https://childcare.sinnfein.ie/>].

This means that if you have a child who attends childcare full-time, five days a week, you will go from paying an average of €800 per month to paying €200 per month. This is a game-changer for families.

This will be done by increasing the subvention to centre-based childcare providers and TUSLA registered childminders in 2025 – guaranteeing a €10 a day offering to these children followed by a roll-out to further childminders over the subsequent years.

Fee caps are in place in other countries where governments recognise the benefit of affordable childcare to working families and to the economy.

In Budget 2025 we would bring all children in childcare facilities and by Tusla registered childminders into our €10 a day scheme.

After that we propose extending this scheme to cover between 90,000 – 100,000 additional children and will include all childminders by the end of our first term in government.

Sinn Féin recognise that parents struggle with costs even when their children enter the public education system. Free Education is a myth. In practice, education is too expensive from primary level right up to third level.

It is crucial to ensure that everyone starts off on an equal footing. That everyone has equal access to the necessary tools and resources required to reach their full potential.

We will reduce the cost of education on parents by phasing out so-called 'voluntary contributions.' We will increase funding for schools to end the need for these contributions and legislate to phase them out completely over a term of government.

Sinn Féin would in government increase funding to expand School transport by 100,000 additional

seats. This would begin with 30,000 additional seats in Budget 2025. Our budget proposal for 2025 is to extend hot meals to all primary schools and commence roll out to secondary schools and provide free schoolbooks for senior cycle. We would also increase funding for the free school books scheme in primary schools so that top-up payments are no longer sought from parents. We would recruit more than 1,500 additional SETs and almost 1,900 additional SNAs to better support and deliver appropriate school places to children with Special Educational Needs.

Sinn Féin would invest €100 million in 2025 to unlock shovel-ready student accommodation projects. It is unforgivable that this government has prevented the delivery of thousands of student beds with planning permission by failing to provide the necessary public investment. We would halve the cost of fees at third level to €1,500 and abolish them over three years. We would immediately abolish fees for apprentices in 2025.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- Reduce childcare costs for parents to €10 per day per child in centre-based care and TUSLA registered childminders in 2025, rolling out fully to childminders thereafter - cost €35 million in 2025, full year cost €104.4 million
- Extend Parental Leave and Benefit by 4 weeks in 2025 and 4 further weeks in 2026 - €53 million in 2025, full cost €106 million
- Commence roll-out of Activity Card scheme providing €130 worth of free afterschool sport, arts and cultural activities to children - €17.4 million in 2025
- Tackling Back to School Costs - cost €126.5m in 2025
- Increase SET and SNA posts - €65 million in 2025*, full year cost €146.5m
- Invest in affordable student accommodation - €100m
- Cutting the cost of third level fees in half to €1,500 and abolish apprenticeship fees - cost €77.6 million, full year cost €160.1 million

*38m of which will be from the ELS provision

DELIVERING BETTER HEALTH SERVICES

Healthcare reform is a core priority for Sinn Féin. Our multi-annual plan would deal with overcrowding, reduce waiting lists, improve patient safety, and deliver free-at-the-point-of-use healthcare. Our plan spans all care sectors, supports best practice, challenges the worst inefficiencies and inequities, and recognises that investment is needed to deliver reform. It addresses capacity, processes, and workforce planning. We would bring healthcare into the 21st century with a major investment in digital transformation. We will be publishing our full 5-year health plan in the coming weeks. We have previously published comprehensive proposals in our documents *Priorities for Change in Health and Social Care (2023)* and *Alternative Budget for Health 2024 (2023)*.

Sinn Féin would take big bold steps towards universal healthcare over a 5-year term. We would provide full medical card cover to all workers up to the median income by upgrading 150,000 GP visit cards a year to full medical cards. In 2025, we would also cap monthly medicine costs at €50 for all other households, phase out car parking charges, and reduce prescription charges.

Sinn Féin would set a zero-tolerance approach to hospital trolleys and overcrowding as a target for all hospitals. To achieve this, we would invest in 5,000 hospital inpatient beds out to 2031, including replacements for 1,000 unsuitable beds. This is in addition to a current pipeline of c. 1,000 beds and the c. 1,200 beds funded since 2020. We would also invest in diagnostic capacity, theatre space, and aligned discharge capacity in the community. We would accelerate the delivery of public only elective hospitals to tackle waiting lists. We would legislate to apply safe staffing levels and waiting list targets.

Within our hospital investment plan, Sinn Féin would prioritise investment in children's healthcare. The agonising waits faced by children with scoliosis and spina bifida are unacceptable, and these children are not alone. Thousands more are languishing on waiting lists with untreated complex conditions. Sinn Féin would end the calamity of mismanagement of paediatric orthopaedics, mandate transparent care pathways for all children, ensure funded training for more specialist surgeons, and expand protected surgical and recovery capacity. Every child should have the opportunity for early intervention and wrap-around supports to manage their health. We would ensure that, where domestic services cannot treat a child on time, children who can travel have access to treatment abroad.

Sinn Féin would drive on essential home and community care reforms to relieve pressure on acute hospitals. We would invest in primary care, develop a landmark public GP contract, employ public dental teams, establish a Pharmacy First model for common conditions, and deliver a transformation in home care and home support. We would deliver 2,000 community beds over a term of Government.

Sinn Féin's Mental Health Action Plan would deliver an integrated early intervention service for children and young people, expand access to Jigsaw and primary care mental health services, fund the full complement of inpatient and intellectual disability CAMHS teams, and deliver 20 more early intervention in psychosis teams. We would also invest towards achieving universal counselling in primary care.

Sinn Féin would implement multi-annual funding frameworks to deliver national strategies, such as for cancer, stroke, eating disorders, and women's health, to name a few, which have been starved of adequate investment. Sinn Féin would set aside €90 million in recurring funding across a range of strategies in 2025, in addition to €17 million for our community addiction and

recovery plan and €15 million to ensure a continued supply of new medicines and therapies. We would establish a structured care programme in women's health to deliver a high-quality, life course approach to women and girls' health and wellbeing. This would include access to therapies and medication, including contraception and HRT.

Sinn Féin would underpin delivery with strategic workforce planning to ensure a sustainable supply of frontline workers. We would double the number of third-level training places for health and social care over a term of government. We would maximise opportunities for domestic students and graduates to reduce reliance on international recruitment.

SINN FÉIN PRIORITY MEASURES FOR 2025 INCLUDE:

- Reducing the cost of medicine by lowering the maximum monthly drugs payments by households from €80 to €50, reducing prescription charges, and extending medical cards to 150,000 additional people - cost €157 million in 2025, full year cost €251 million
- Increase hospital capacity and invest in new beds - first and full year cost €334 million
- Invest in GPs, pharmacies and community healthcare including community beds - cost €150 million in 2025, full year cost €168 million
- Improve and expand home and residential care, and specialist dementia care - first year cost €104 million, full year €142 million
- Strategies and improvement programmes - cost €105 million
- Invest in mental health services - cost €30 million in 2025, full year cost €49 million
- Advanced Workforce Planning - cost €30 million in 2025, full year cost €48 million
- Double Health and Social Care places in Higher Education - €26.5 million
- Addiction and recovery - cost €36 million in 2025, full year cost €50 million
- Invest in Ambulance Strategic Plan - first and full year cost €23 million
- Digital transformation - €100 million
- Savings (Agency staff, consultancy firms, procurement compliance, etc) - saves €100 million

STRONG AND SAFE COMMUNITIES

Sinn Féin will stand up for working class and rural communities to ensure that our streets are safe.

The public deserves a policing service that they can have confidence in. People want to know that when anti-social behaviour and crime do occur there will be a quick and effective Garda response. That requires a well-resourced and supported force.

An Garda Síochána is facing an unprecedented crisis in recruitment and retention. A record number of resignations took place in 2023 and the latest figures for 2024 show little improvement. The shortage of gardaí has left members stretched and at risk. Several gardaí have spoken of the negative cycle of stress and demoralisation. If these cycles continue, it will likely drive further resignations.

Sinn Féin would commence the largest Garda recruitment drive in the history of the state, maximising recruitment in 2025 to bring in 1,000 new trainees. To help achieve this, we would increase the garda trainee allowance by 30% to €397 a week.

Sinn Féin will also strengthen communities. The best way to do this is to make them vibrant places to live where people, particularly young people have outlets for development and expression and a good education with good job opportunities. Prevention is the best approach to anti-social behaviour, and that is why Sinn Féin will prioritise investing in our youth services.

Sinn Féin wants to grow youth services in Ireland and to increase provision within youth services for arts, health and mental health initiatives. Ireland's growing population and level of need has far outstripped the level of investment provided by the government to this sector. Foróige have made a series of proposals for Budget 2025 which Sinn Féin endorse and would fully provide for.

Young people should have more spaces to meet including youth cafes, as well as school and community facilities out of hours. We want all young people in Ireland to have high-quality youth services and will prioritise investment in this area.

Sinn Féin also recognises the lack of funding for programmes such as SICAP and LEADER, which are vital for communities. We will increase funding for such programmes.

To strengthen our communities further, Sinn Féin will also invest in sport.

Sinn Féin will put €1bn of the Apple Tax money into a communities fund to invest in working class communities that have been left behind by Fianna Fáil and Fine Gael.

This fund would be established in 2025 and will provide 100% funding that sports clubs, community organisations and others in working class communities can apply for. The Fund would come under the Department of Community and Rural Affairs and be administered by local authorities.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- Funding for 1,000 new Garda recruits in 2025 and an increase to the Garda trainee allowance of 30% - Cost €16.4m in 2025, full year cost €32.8m.
- Increasing investment in youth services including Universal Youth Hubs - €15m
- Additional funding for SICAP, LEADER and the community services programme - €31.8m
- €20 million for Community Centre investment including capital funding for youth services and €4.5 million for Family Resource Centres
- Additional investment in sport including LSSIF and soccer - €46.5m

CLIMATE & BIODIVERSITY

Sinn Féin has a fair and deliverable plan to tackle climate change and biodiversity loss that will ensure meeting our environmental targets goes hand in hand with delivering a better quality of life for workers and families.

The state is on track to miss our 2030 target of 80% renewable electricity production, risking our environmental commitments and our energy security. Ireland continues to import 81.6% of our energy, of which 85.8% stems from fossil fuel sources. The failure to realise the potential of our own wind and solar resources and consequent failure to reduce our dependence on imported fossil fuels at pace also left us excessively vulnerable to volatility in the international energy markets.

Sinn Féin want to change this. We will prioritise accelerating the transition towards renewable energy and will do so in a manner which maximises energy independence, affordability and public ownership.

We would move away from punitive approaches such as the carbon tax and implement state driven, supply-side investment in green infrastructure.

We would address underinvestment in both renewable energy and grid infrastructure with a €750 million renewable energy investment fund, starting with a €50 million investment in year 1, this will ramp up quickly.

Several of our state bodies are engaged in renewable generation, including ESB and Bord na Móna. Their roles should be supported and expanded. This fund would allow for joint-ventures with state-owned enterprises and private companies.

In addition to expanding public ownership of our renewable resources, our Budget would expand domestic ownership of renewable energy. We would increase investment in domestic solar PV and ensure more equitable access to these supports.

We would also transform the retrofit programme. Whereas the government's schemes lock out most ordinary people and offer the same level of support for millionaires as those on minimum wage, we propose tiered grants so that the more help you need to afford a retrofit, then the more help you will get. Our policies will direct more than two thirds of the funding for retrofits to middle and low-income households. With Sinn Féin, achieving our climate targets go hand in hand with alleviating energy poverty and inequality.

Sinn Féin value Ireland's unique biodiversity - the complex and interconnected ecosystem that is the beating heart of our society, economy and our very survival - and will support its protection and regeneration with a Biodiversity and Nature Restoration Fund starting with a €50 million investment in year one.

We will also expand and restore our national parks, as well as publicly owned and accessible natural areas, including urban green spaces.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ④ **Establishing a Renewable Energy Investment Fund to accelerate the transition including investment in our ports - cost €50 million in 2025.**
- ④ **Resourcing the planning system to speed up the development of renewable generation - cost €5.2m**
- ④ **Replacing the national retrofit programme with a fairer and more effective retrofit plan and substantially increasing investment in domestic solar PV - cost €203 million*.**
- ④ **Protect and enhance biodiversity, through the establishment of a dedicated Biodiversity and Nature Restoration Fund, increased investment in afforestation and in urban green spaces and the expansion and restoration of our national parks - cost €92 million.**
- ④ **Furthering climate justice by levying environmental taxes on excessive consumption and wealth through a pollution tax on private jets - raises €18 million**

*of which €89 million is re-profiled from the additional monies allocated to retrofits for 2025 as per the NDP.

DISABILITY AND CARE

Sinn Féin are determined to make the rights of people with disabilities real.

Sinn Féin believe that Budget 2025 must tackle the appallingly high rate of poverty and enforced deprivation across households headed by a person with a disability. The extra costs of having a disability are significant and are a key factor perpetuating poverty among people with disabilities. The cost of living crisis has exacerbated the financial hardship faced by people with disabilities. One-off payments alone are insufficient. Core weekly rates must be increased to begin to cover the long recognised additional costs to which disability gives rise.

The failure of government to ensure housing is affordable is driving an exodus of critical staff and undermining already stretched services. Their failure to address the housing crisis has fed into extremely high rates of vacancy across children's disability network teams and teachers being pulled from special education roles.

A Sinn Féin Government would implement an unprecedented investment programme to deliver a rights-based approach to disability services. Delivering on the Disability Capacity Review, we would provide for unmet and future need, and fund therapies, respite services, residential care and de-congregation, personal assistance services, home support hours, day services, and access to specialist and mainstream community services.

A Sinn Féin government would invest in people with disabilities.

Carers are the backbone of our society. Every day they look after and care for some of our most vulnerable citizens. The unpaid caring work of many family carers goes unrecognised. In addition to increasing the rate of payment for the Carer's Allowance in Budget 2025, Sinn Féin would raise the income threshold to €1,460 for a couple and €730 for a single person so that thousands more carers will become eligible for payment. And those who are already eligible but on a partial payment will see their rate increase.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- ⦿ Increasing core disability-related social welfare schemes by €20 - cost €293 million.
- ⦿ Increasing the Carer's Allowance by €12, relaxing the Carer's Allowance Means Test and introducing Pay-Related Carer's Benefit - cost €174.5 million.
- ⦿ Increasing the annual Carer's Support Grant to €2,000 and increasing the Domiciliary Care Allowance by €10 - cost €38 million
- ⦿ Investing in lifelong inclusion in learning by hiring an additional 1,500 additional Special Education Teachers and 1,900 SNAs; extending the Fund for Students with Disabilities (FSD) across Further Education and Training; investing in the Wage Subsidy Scheme and rolling out career supports for young people with disabilities across the country based on the WALK PEER model - €83 million in 2025.*
- ⦿ Funding targeted recruitment and retention measures for children's disability services and a Community Care Access Fund to speed up access of mental health and disability diagnosis and interventions - cost €30 million in 2025.
- ⦿ Making greater provision for people with disabilities to live in appropriate accommodation by investing in decongregation, group and independent living in the community, Personal Assistance and making public transport accessible - cost €119 million in 2025.
- ⦿ Creating more spaces in adult day services, opportunities for respite and intensive home support packages for children with disabilities - cost €37.5 million in 2025, full year cost €72.6 million.
- ⦿ Reforming the Disabled Drivers and Disabled Passenger's Scheme - cost €19 million.
- ⦿ Double funding for housing adaptation grants - cost €25 million.
- ⦿ Putting in place a Disabled Persons Organisations (DPO) Training and Development Fund and a Disability Inclusion Fund for all Local Authorities to support their specific disability inclusion requirements in line with the UN CRPD and Public Sector Duty - cost €8 million in 2025.

*38m of which will be from the ELS provision.

PLANNING FOR IRISH UNITY

The reunification of Ireland is at the very heart of Sinn Féin. Achieving a new united Ireland, which unlocks the full potential of our island, is the party's core political objective. Irish Unity is the future.

A united Ireland - a new and shared Ireland - will provide the basis on which a stronger and fairer society can be built across our island. The Good Friday Agreement provides the mechanism through referendums, to end partition and achieve a united Ireland democratically and peacefully.

The new united Ireland that Sinn Féin is working to build will have citizens' rights at its core.

The Irish Government has a duty and a constitutional obligation to prepare for Unity.

The Irish government must publicly lead the conversation through a process of inclusive dialogue involving unionists, nationalists, and others about future constitutional change.

Sinn Féin advocates the setting up of Citizens' Assemblies on a sector-by-sector basis. These assemblies should be designed to ensure they are as inclusive as possible. Arrangements should facilitate participation by vulnerable groups and sectors of society that are traditionally underrepresented in policy making.

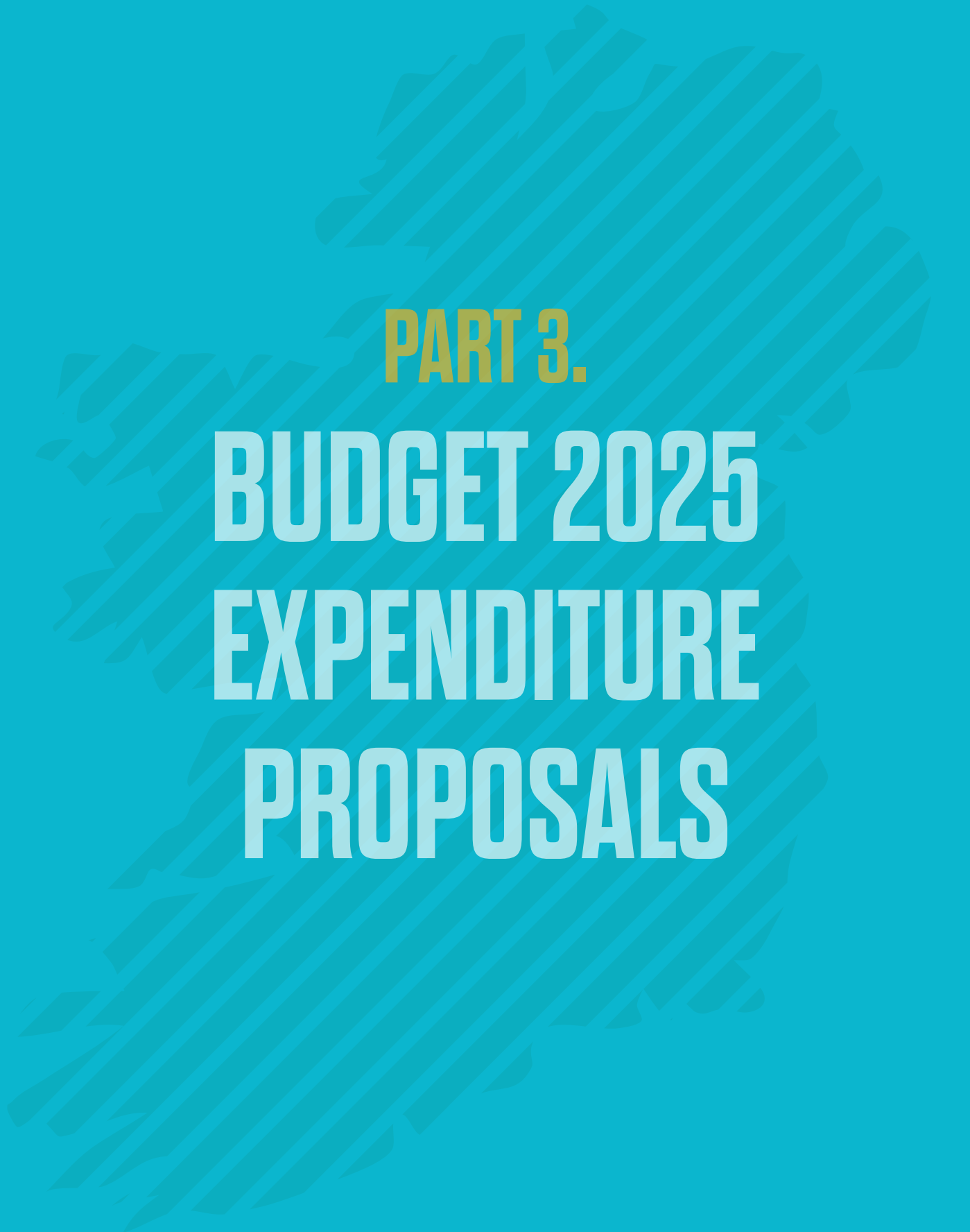
Usually, a Joint Oireachtas Committee is established to deal with the conclusions of a Citizens' Assembly and assist government with implementing its recommendations. Given the nature of the work the Citizens' Assembly or Assemblies on constitutional change, a Special Oireachtas Committee should be established immediately to work alongside citizen assemblies.

We need to expand and deepen the level of research on all areas related to Irish Unity. For this reason, Sinn Féin would allocate an additional €8 million in 2025.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- **The establishment of Citizens' Assemblies to be set up on a sector-by-sector basis to produce recommendations on all matters relevant to constitutional change - cost €3 million**
- **Fund research that contributes toward preparations for Irish Unity - cost €8 million**
- **Progress cross-border capital projects such as the A5.**





PART 3.
BUDGET 2025
EXPENDITURE
PROPOSALS

BUDGET 2025 EXPENDITURE PROPOSALS

The allocations that follow are for new measures over and above pre-committed expenditure (except where stated otherwise). This includes €2.5 billion of funding provided to maintain Existing Levels of Service (e.g. carry over, demographics, the existing public sector pay agreement and non- pay inflation). Sinn Féin has also provided for an unallocated reserve of €145 million.

The allocations that follow are also over and above pre-committed NDP capital of 14.5 billion for 2025 (except where stated otherwise).

All Figures are 1st year costs for 2025. Full year costs in some instances are greater.

* all figures may not sum due to rounding effects.

DEPARTMENT OF AGRICULTURE, FOOD AND THE MARINE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Deliver a suckler payment of up to €300 per cow/calf pair	50
Increase Sheep Improvement Scheme by €5 per ewe	11
Invest in areas of natural constraint	15
Invest in tillage farming	8.3
Invest in Horticulture sector	10
Funding package for the Macra na Feirme 'Make the Moove' initiative	0.2
Land Mobility Service	0.1
Establish an agricultural student hardship fund	0.3
Establish Commission on the Future of the Family Farm	0.5
Equip Agri-Food Regulator with powers to investigate cartel-like behaviour and anti-competitive practices	0.5
Increased investment for animal welfare	2
Establish an independent oversight and complaints body for the Sea Fisheries Protection Authority (SFPA)	1
Total	98.9

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Forestry Programme in 2025 (including Ash Dieback)	25
LESS (Low Emission Slurry Spreading) Grant	5
Compensate "Forgotten Farmers" - 50% restoration in 2025	12.5
Increased investment in the fisheries sector	17
Total	59.5

DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Reduce childcare fees to €10 a day ¹	34.7
€1.50 increase in hourly wages of childcare workers	17.9
IME Naíonra Incentive Fund	1.9
Improve aftercare supports and services	5
Family Resource Centres	3.5
Invest in Community Integration Funds	5
Increase funding for youth investment	15
Therapy services for children and adults with disabilities	10 ²
Increase the availability of appropriate residential care	47.3
Increase provision for day services	19.9
650,000 additional Personal Assistance, Home Support and Home Care Hours	10.2
Increased funding for respite services	10
100 additional intensive homecare packages	5.2
Disabled Person's Organisation (DPO) Training and Development Fund	1
Total	186.6

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase childcare capacity (infrastructure, equipment, extensions, etc.)	10
Increase TUSLA bed capacity	14
Family Resource Centres	1
Increase the availability of appropriate residential care	41.5
Increased funding for Respite Services	2.5
Total	69

¹ This would apply to formal childcare and TUSLA-registered childminders, with the scheme to be extended in year 2 of government.

² A further €20 million Community Care Access Fund is provided for in our Department of Health additional allocation.

DEPARTMENT OF DEFENCE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Rebuilding Defence Forces numbers	25.9
Transitional Supports and Guidance Officers	0.3
Defence Forces Healthcare & Medical Support	1.4
Increased funding to the Veterans Associations	0.2
Increased funding for the Red Cross	0.5
Total	28.3

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Defence Forces equipment and infrastructure	45
Total	45

DEPARTMENT OF EDUCATION

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Expand hot school meal scheme to all primary schools	47.2
Commence roll-out of hot school meals to secondary schools	10
Increase free school book grant for primary school children	17
Extend school book grant for senior cycle in secondary schools	46.4
20% increase in capitation grants for primary schools	6.6
20% increase in capitation grants for secondary schools	7.6
More than 1,500 additional SETs and over 1,850 SNAs	65.1*
Increase capacity on school transport	5.9
Increase in guidance counselling funding	0.3
Restoring the school libraries fund by €10	9.5
Phased abolition of private school subsidy	(8.7)
Expansion of the Summer Programme	5
Increase ICT grant for primary and secondary schools	2
Tackling overcrowding in classrooms	15
Increase funding for Irish Medium Education	7.1
Total	236
Total (*less €38.4m provided by ELS)	197.6

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase minor works grant ceiling	6
Tackle overcrowding in classrooms	30
Irish Medium Education	5.6
Total	41.6

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Local Enterprise Offices (LEOs)	1.2
InterTrade Ireland	0.3
Establish new Irish Enterprise Agency	2.5
Increase funding to National Cyber Security Centre	0.4
Funding for community wealth building and employee-owned business models	0.9
Workplace Relations Commission	1
Health and Safety Authority	1
Career supports for young people with disabilities	5.5
Wage subsidy scheme for workers with disabilities	10
PRSI Rebate Scheme	255.4
Total	278.2

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
IDA Ireland	8
Enterprise Ireland	8
Local Enterprise Offices (LEOs)	4.5
InterTrade Ireland	0.9
National Cyber Security Centre	0.1
Funding for community wealth building and employee-owned business models	1.3
Total	22.8

DEPARTMENT OF ENVIRONMENT, CLIMATE, AND COMMUNICATIONS NETWORKS

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase resourcing to CRU and establish a hedging monitoring unit	2.9
Cancel subscription free to Energy Charter Treaty Secretariat	(0.05)
Remunicipalisation of Waste Collection Services	2.7
Total	5.6

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Replace the Better Energy Warmer Homes Scheme with a new retrofit scheme for low and middle income households (including heat pump provision)	100
Establish a retrofit scheme for solid fuel households on low and middle incomes	50
Establish a tiered approach for higher income households	(28)
Increase Funding for Sustainable Energy Communities	6
Increase Funding for domestic Solar PV scheme (and introduce a tiered grant funding)	50
Establish a Renewable Energy Investment Fund	50
Smart Heater Control Grants (on fuel allowances)	1.5
Establish a Just Transition Commission	1
Establish a Biodiversity and Nature Restoration Fund	50
Establish a fund for expanding nature and public spaces in urban areas	5
Fund the Irish Environmental Network	2
Total	287.5
Total (less €89 from NDP reprofiling funding for retrofits in 2025)	198.5

DEPARTMENT OF FOREIGN AFFAIRS

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase Overseas Development Aid spending	40
Open a Passport Office in the North	2.5
Expand the state's diplomatic footprint overseas	3
Total	45.5

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Open a Passport Office in the North	1.1
Total	1.1

DEPARTMENT OF FURTHER AND HIGHER EDUCATION, RESEARCH, INNOVATION AND SCIENCE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Phasing out Student Contribution Charge over three years with first cut of 1500	66
Increase to core funding	40
Extend free fees initiative to Graduate Entry Medical students for new entrants in academic year 2024/25 (up to €10K)	4.2
Fund 200 medicine places	4.4
Abolish Craft Apprenticeship Fees	11.5
Extend state support for allowances for craft apprentices by increasing rates by 50%	6.5
Introduce allowance for instructors of apprentices to increase training capacity in the system	4.4
Extend the 'Fund for Students' with a Disability (FSD) across all Further Education and Training FET courses	2.2
Extend SUSI to Postgraduate Fees for qualifying students	4.3
Free Irish language classes for adults	0.8
Bursary to assist Traveller & Roma students and Care Leavers to enter further and higher education	1.2
Increase SUSI maintenance by 15% (adjacent and non-adjacent)	11.9
Double Irish-Medium Education (IME) funding at third level	2.8
Total	160.2

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase North-South Research Programme funding	8
Increase Capital Investment in Student Accommodation	100
Total	108

DEPARTMENT OF HEALTH

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Reducing the cost of healthcare for workers and families	157.1
Increasing hospital capacity	158.1
Workforce planning	28.3
Targeted improvement strategies	104.6
Investing in primary and community care	115.3
Caring for older people	104.2
Mental health services	22
Investing in the fight against addiction and recovery	17.2
Climate action in the health sector	15
Digital transformation	50
Savings delivered through reduction of reliance on agency, management consultancy and out-sourcing	(100)
Total	671.8

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increasing hospital capacity	199
Investing in primary and community care	35
Mental health services	8.4
Investing addiction and recovery services	18.5
Workforce planning	1.4
Digital transformation	50
Total	312.3

DEPARTMENT OF HOUSING, LOCAL GOVERNMENT AND HERITAGE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase staff in An Bord Pleanála	2
Increasing staff in LA housing, planning & building control	10
Increase staffing for Environmental planning in Maritime Area Regulatory Authority	1.3
Establish a new tenant empowerment and participation fund	1
Disability inclusion fund for all local authorities	7
Expand and restore our national parks	2
Total	23.3

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Social and Affordable Home Building Programme (Voted)	1,423
Acquisitions	517.9
100% increase in estate regeneration and refurbishment	50
Increase funding for disability housing adaptation grants	25
Social housing response maintenance	50
Extension of the Temporary Development Contribution Waiver Scheme	350
Increase capital for domestic violence shelters	15
Investing an additional €200m to fund redress of defects	200
Increased investment in water infrastructure	100
Increase funding for the retrofit of social housing stock	25
Expand and restore our national parks	10
Total	2,766
Total Plus €1,050m AHB expenditure and 3.7m local government expenditure which is classified as general government expenditure for the purposes of calculating the general government balance	3,816

DEPARTMENT OF JUSTICE

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Recruit 1,000 additional Gardaí in 2025 and increase the garda trainee allowance by 30%	16.4
Provision for domestic violence shelters	4.7
Increase funding to the Director of Public Prosecutions	5.5
Increase funding to prison services	10
Double youth justice interventions	6.6
Increase funding to court services	10
Increase funding to Legal Aid	6
Double funding for restorative justice programmes	1.1
Provide funding for domestic homicide reviews	1
Additional funding for International Protection Office (IPO) and International Protection Appeals Tribunal (IPAT)	34
Responding to violence against women with a range of measures	15
Total	110.3

DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Creation of Public Procurement Ombudsman	0.3
Develop IGEES to reduce reliance on private consultants	0.4
Reduce salary top up of politicians including An Taoiseach, Tánaiste, Ministers and Ministers of State by 50%	(1.2)
Establish a Citizens' Assembly to plan for Irish unity	3
Increase funding for the Standards in Public Office Commission (SIPO)	0.5
Increase resourcing for the Comptroller and Auditor General	1
Total	4

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Progressively reduce the OPW's reliance on leasing contracts	50
Increase funding for the OPW's flood defences & coastal erosion	20
Total	70

DEPARTMENT OF RURAL COMMUNITY AND DEVELOPMENT

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase funding for public participation networks	1
Increase funding to the Social Inclusion and Community Activation Programme (SICAP)	10
Funding to allow Community Services programmes to pay the living wage	13.8
Total	24.8

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase LEADER funding	8
Allocate €1m to Men's and Women's Sheds	1
Allocation for community centre investment including delivery of youth services	20
Total	29

DEPARTMENT OF SOCIAL PROTECTION

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Increase One Parent Family Payment and Supplementary Welfare Allowance by €12	36.4
Increase Carer's Allowance by €12 and relax the means-test	166.04
Increase Domiciliary Care Allowance by €10	7.9
Increase annual Carer's Support Grant to €2000	30
Pay-related Carer's Benefit	8.5
Increase disability payments by €20	293.2
Increase Jobseeker's Allowance by €10	69.8
Increase State Pension by €12	447.1
Increase other Social Welfare rates by €12	62.1
Proportionate weekly increases for Qualified Adults	59
Increase Qualified Child Payment for over and under 12s by €5	79.9
Establish social welfare adequacy commission	0.5
Increase Child Benefit by €10	152.6
Increase age limit of One-Parent Family Payment to 12 years and Jobseeker's Transitional Payment to 15 years	11.9
Extension of fuel allowance eligibility to Working Family Payment recipients	25.7
Increase fuel allowance by €5	60
Reintroduce the State Pension for 65-year-olds	120.7
Extend Parental leave and Benefit by 4 weeks	53
Introduce Parental Bereavement Leave and Benefit	0.1
Total	1.684bn

DEPARTMENT OF TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Abolish the TV licence, fund public service media properly and support An Post	183.1
Increase funding for TG4	12.4
Increase funding for Tourism Ireland	5
Increase funding for Screen Ireland	0.8
Roll out new Leisure Card Scheme worth €130 to all children in junior and senior infants, as well as all students in special classes and schools to make a wide range of activities more affordable	17.4
Increase baseline funding for Údarás na Gaeltachta	4.3
Restore & expand the Irish Speakers' Scheme	2.1
Rescue Package for Coláistí Samhraidh agus na Mná Tí	2.9
Increase funding for Foras na Gaeilge	5
Establish a Unit in CSO for Sociolinguistic & Cultural Analysis	0.3
Annual commemorations programme to replace Decade of Centenaries	1.5
Increase funding for Arts Council	20
Ringfenced new funding for traveller culture & identity	0.7
Increase funding for Heritage Council	1
Funding for Local Sports Partnerships (LSPs) and National Governing Bodies (NGBs)	1.5
Grassroots soccer	10
A free Irish language book for every child and teenager	1.4
Increase funding for culture Ireland	2
Employ a County or City Archaeologist for each local authority	1.3
Making Irish-medium early years education for Gaeltacht families	1.6
Total	274.3

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Increase funding for Large-Scale Sport Infrastructure Fund	25
Establish a EURO 2028 Advance Legacy Fund	10
Increase funding for Údarás na Gaeltachta	10
Irish language Capital Programme	5
Increase capital funding for Screen Ireland	6.5
Protect Moore Street Culture Quarter	10
Ringfenced new funding for traveller culture & identity	1
Total	67.5

DEPARTMENT OF TRANSPORT

CURRENT EXPENDITURE MEASURES

Measure	(€m)
Accelerate the Connecting Ireland rural bus scheme	10
Deferral toll charges due in 2025	8
50 additional driving testers	2.8
Total	20.8

CAPITAL EXPENDITURE MEASURES

Measure	(€m)
Progress the Navan rail line and the Western Rail Corridor (including an engineering and track survey of the rail line from Claremorris to Collooney)	6.3
Accelerate the Connecting Ireland rural bus scheme	7
Make public transport more accessible	25
Progress the A5 / N2 upgrade	3
Local Improvement Scheme & Community Involvement Scheme	15
Maintenance & Improvement of roads	65
Safe routes to school	4
Investment in cyber security	2
Total	127.3







PART 4.
FINANCE
PROPOSALS

FINANCE PROPOSALS

The cost-of-living crisis is not over. Key to addressing the cost of living is making sure we spend and tax in a fair way. Sinn Féin would deliver a fair tax package for workers. Sinn Féin in government will abolish the USC for average workers by exempting the first €45,000 of income, starting by exempting the first €30,000 income.

We will stop the regressive consumption-based tax increases such as the Carbon Tax. We will abolish the local property tax on your home over 5 years. We will ensure a fair and balanced tax system that puts money back in workers pockets.

Sinn Fein will show there is a fairer way to tax and spend, to invest in strong public services and give workers and families a break.

Also crucial to alleviating pressure for workers is ensuring all workers get fair wages, in particular that low paid workers get a pay rise. That means increasing the minimum wage.

Sinn Fein knows that the best way to secure our future is by investing today. Sinn Féin would use windfall corporation taxes for capital investment. We would use windfall taxes to build housing and infrastructure at scale.

In budget 2025, Sinn Féin would:

- **Remove USC for all workers on the first €30,000 of their income.**
- **Provide €100 for all workers in Tax Credits (Increase to Personal, PAYE & Earned Tax Credits)**
- **Increase tax credits for carers and lone parents.**

Many households are still struggling with mortgage costs, caused by high interest rates. Sinn Féin understand the financial impact this is having on so many.

To support struggling households with rising mortgage costs, Sinn Féin would introduce temporary and targeted Mortgage Interest Relief. This scheme would support households with 25 percent of the increased cost of interest since June 2022, with a maximum benefit of €1,250 per household over the course of the scheme.

The cost of travel and energy bills remain high. Sinn Féin would extend the reduced rates of VAT on electricity and gas. We would not proceed with the government's planned increases to the carbon tax and would reverse the August 2024 increase.

SINN FÉIN PRIORITY MEASURES INCLUDE:

- Introduce temporary and targeted Mortgage Interest Relief - cost € 336 million
- Reduce rates of VAT on electricity and gas - cost € 65 million
- Extend reduced rates of excise duty on petrol and diesel - cost € 112 million
- Do not proceed with carbon tax increase - cost € 122 million
- Put one month's rent back into renters' pockets and ban increases for three years - cost €150 million
- Extend and increase the Bank Levy - raising € 400 million



DEPARTMENT OF FINANCE

Measure	First Year Cost/ Yield (€m)
TEMPORARY	
Mortgage Interest Relief	336
Extend 9% VAT rate for electricity & gas to May	65
Extend reduced rate of Excise Duty for petrol & diesel to October	112
Rent Relief Tax Credit equivalent to one month's rent	150
INCOME TAX	
Income Tax Package: - Remove USC for all workers on the first €30,000 of their income - €50 Tax Credit Increase (Personal, PAYE & Earned Tax Credits) - €100 Tax Credit Increase (Home Carer's, Incapacitated Child & Single Person Child Carer Tax Credit)	1,335
Extend Sea-Going Naval Personnel Tax Credit	0.5
Remove Tax Credits on tapered basis for individual income above €100,000	(395)
Introduce Solidarity Tax of 3% on individual income above €140,000	(395)
Restrict Employer PRSI Exemption for SBR to SMEs	(198)
ENTERPRISE & AGRI-SECTOR	
R&D Tax Credits payable to small & micro companies within 12 months	43
Extend Relief for Farmers	12
Remove Special Assignee Relief Programme	(42)
PROPERTY & HOUSING	
Abolish Stamp Duty for First Time Buyers (<=€450,000)	39.5
Reduce Local Property Tax by 20%	106
Adjust LTV while maintaining €30,000 limit in Help To Buy Scheme	(90)
Remove Concrete Products Levy	32
Increase Residential Stamp Duty to 2% & 5% on values above €700,000 & €1million	(101)
Increase Commercial Stamp Duty to 12.5%	(257)
CAPITAL & WEALTH	
Scrap Landlord Tax Relief introduced in Budget 2024	(112)
Increase Capital Acquisition Tax to 36%	(60)
Extend 1% Stamp Duty to all Share Buybacks	(39)
Introduce Second Home Charge of €400	(144)
Reduce tax subsidies on gold-plated pensions	(349)
Introduce Pollution Tax on Private Jet departures	(18)
OTHER	
Do not proceed with Carbon Tax increase	122
Reform of Disabled Drivers and Passengers Scheme	19
Extend & Increase Bank Levy	(400)
Restrict Corporation Tax Relief for Bailed-Out Banks	(178)
Increase Excise Duty by €0.30 on pack of cigarettes	(21)
Increase Betting Levy by 1%	(49)
Compliance	(120)
NET REVENUE	(596)

ADDITIONAL TAX MEASURES

Additional tax measures, the revenue estimate of which could not be provided include:

- **Increase the Vacant Homes Tax**
- **Increase stamp duty to end the bulk purchasing of residential property by institutional investors**
- **Increase the Dividend Withholding Tax to 33 percent and apply 33 percent rate of CGT on the disposal of assets by IREFs and REITs**

As our public finances face growing challenges in the years ahead, wealth inequality remains a real and growing threat, and tax is levied more on labour than on wealth, it is time to think big on tax. To date, there has been too little analysis of the merits and design of a tax on net wealth. Sinn Féin support the rationale for a wealth tax, one which achieves the objectives of efficiency and fairness. To that end, Sinn Féin would establish a Wealth Tax Commission.



A construction site with workers in safety gear and a crane against a teal background. The text is overlaid on the image.

SUPPORTING WORKERS, FAMILIES & COMMUNITIES

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