
REPAIR

REBUILD

RENEW



SINN FÉIN ALTERNATIVE BUDGET 2015 | CÁINAINSNÉIS CHOMHROGHNACH SHINN FÉIN

OCTOBER 2014

ATHCHÓIRIÚ

ÁTÓGÁIL

ATHNUACHAN



CÁINAISNÉIS CHOMHROGHNACH SHINN FÉIN

DEIREADH FÓMHAIR 2014

CONTENTS

MAIN SECTIONS

Introduction	5
Overall Balance Sheet 2015	6
Réamhrá	7
Sinn Féin Budget 2015 Proposals	9
Moltaí Buiséid Shinn Féin 2015	15

REBUILD ECONOMY

Tax measures – easing the burden on ordinary families	20
Eliminating Ongoing Waste in Public Spending	23
Measures the government were unable to cost	26

RENEW SOCIETY

Raising living standards for the most vulnerable	29
Addressing the crisis in the health service	30
Back to School more affordable	32
Irish language and the Gaeltacht areas	33

REPAIR COMMUNITY

Better Build Programme	35
Getting the Economics of Growth Right	37
A strong island economy is central to economic recovery	41



Introduction

REPAIR COMMUNITY | REBUILD ECONOMY | RENEW SOCIETY

Budget 2015 provides an opportunity for a real step change in relation to the government's economic policy. The government have stated that a fiscally neutral adjustment will deliver the 3% target. We reject calls of some to go further in deficit reduction as unfair and hurtful to recovery.

Therefore the priority must be to start to undo the damage done to the economy and to wider society by the bad political choices made by Fianna Fáil, Fine Gael and Labour. The deficit could have been reduced in a fair and sustainable manner. Instead those on low to middle incomes and our public services were targeted, through a policy of relentless austerity over and over again and hundreds of thousands of people were forced to emigrate.

The theme of our pre-budget submission is Repair Community – Rebuild Economy – Renew Society. This is a budget that is fair, affordable and sustainable, which eases the burden on ordinary families, restores dignity to those most vulnerable in society and puts citizens first, prioritises investment in health and education, starts to deal with the housing crisis and improves the domestic economy.

In the three years since this government came to power just 47,100 net new jobs have been created, and just 5,500 of these were in the first six months of this year. There are 28,000 less young people in employment since Labour and Fine Gael entered Government. There are currently 374,800 people on the live register.

The failure of the government to deal with retrospective bank capitalisation has locked future generations into debt and placed an unsustainable burden on the economy.

Wages for many low to middle income families have shrunk so much after six years of pay cuts and new taxes and charges that many are no longer

able to meet daily living expenses without going into debt. It is a sad indictment of this government that a job is no longer a guarantee of at least being able to make ends meet.

Side by side with this onslaught has been the decimation of our public services. There is a crisis in the health service with a dramatic rise in waiting lists over the last nine months,

There is a rapidly worsening housing crisis with high numbers in mortgage arrears, rents rising out of control in some cities, a lack of social housing and rising homelessness.

Incredibly, in advance of Budget 2015 the government has signalled their intention to increase the entry point to the higher tax rate band. This is Labour and Fine Gael's idea of 'tax back' for workers. This will help 17% of top earners and ignores more than one and a half million workers.

What is needed is a budget to deal with these problems. What is needed is a fair and sustainable recovery, not an unequal and temporary recovery.

IN BUDGET 2015 SINN FÉIN WILL:

- Put €800 million back into the pockets of ordinary workers through the abolition of the property tax and by stopping water charges.
- Invest an additional €202.6 million in disability services and supports.
- Prioritise investment in health and education to make back to school more affordable and recruit an additional 1,000 nurses and midwives.
- Help stop forced emigration of our young people by restoring the Jobseekers payment for those under 26 over two years.

- Invest €1 billion from the Strategic Investment Fund to build an additional 6,600 homes over the next 18 months and create 8,000 jobs
- Reduce salaries and allowances of high earners in the public sector and Oireachtas.

THE COST OF BAD DECISION MAKING FROM FIANNA FÁIL, FINE GAEL AND LABOUR:

- 374,800 people are on the live register and almost half of these are long term claimants.
- Only 47,100 net new jobs have been created since Fine Gael and Labour entered Government, with just 5,500 in the first six months of this year.
- As a result of seven austerity budgets there are 32,000 less people working in our public services with the resulting pressures for all to see.
- 360,753 people on outpatient waiting lists. Almost 38,000 have been waiting more than 12 months for an appointment (National Treatment Purchase Fund July 2014)
- 126,000 family homes in mortgage arrears (Central Bank Q2 2014) and almost 89,000 on housing waiting lists.
- It will cost over €8 billion to service the national debt in 2015. Government debt to GDP ratio continues at the unsustainable level of around 120%.

OVERALL BALANCE SHEET

Tax income	€1,701.70
Tax Spend	-€1,053.00
Adjustment for partial year	-€385.00
Savings	€231.59
Departmental Spend	-€495.29
BUDGET ADJUSTMENT	€0

Réamhrá

ATHCHÓIRIÚ AN PHOBAIL | ÁTÓGÁIL AN GHEILLEAGAIR | ATHNUACHAN NA SOCHAÍ

Deis atá i mBuiséad 2015 céim chun leasaithe a dhéanamh maidir le polasaí geilleagarach an rialtais. Tá sé curtha in iúl ag an rialtas go n-aimseofar an sprioc de 3% mar thoradh ar choigeartú neodrach fioscach. Séanaimid na glaonna gur chóir dúinn tuilleadh den easnamh a laghdú as siocair go bhfuil sí míchothrom agus go ndéanfaidh sé dochar don téarnamh.

Dá bhrí sin, ní mór tús áite a thabhairt don damáiste atá déanta don gheilleagar agus don sochaí go ginearálta a leasú, damáiste a rinneadh mar gheall ar na drochroghanna a rinne Fianna Fáil, Fine Gael agus Páirtí an Lucht Oibre. D'fhéadfaí an t-easnamh a laghdú ar bhealach cothrom agus inbhuanaithe. Ina áit sin, díríodh isteach orthu siúd ar ioncaim ísle go meánioncaim agus ar ár seirbhísí poiblí, trí pholasaí déine a bhí gan stad ná staonadh arís agus arís eile agus tugadh ar na mílte duine dul ar imirce.

Is é téama ár n-aighneachta réamhbhuiséid ná Athchóiriú an Phobail - Átógáil an Gheilleagair - Athnuachan na Sochaí. Is buiséad é seo atá cothrom, inacmhainne agus inbhuanaithe, a laghdaíonn an t-ualach ar ghnáth-theaghlaigh, a thugann dínit ar ais dóibh siúd is mó atá i mbaol agus a chuireann saoránaigh chun tosaigh, a thugann tús áite d'infheistíocht i sláinte agus san oideachas, a thosaíonn a bheith ag plé leis an ngéarchéim tithíochta agus a fheabhsaíonn an geilleagar sa bhaile.

Sna trí bliana ó tháinig an Rialtas seo i réim níor cruthaíodh ach 47,100 post nua, agus níor cruthaigh ach 5,500 acu siúd sna chéad sé mhí den bhliain. Tá 28,000 níos lú daoine óga fostaithe ó tháinig an Lucht Oibre agus Fine Gael isteach sa rialtas. I láthair na huaire tá 374,800 duine ar an gclár beo.

As siocair gur theip ar an rialtas caipitliú siarghabhálach a shocrú beidh fiacha ar na glúnta amach romhainn agus ualach neamh-inbhuanaithe ar an ngeilleagar dá bharr.

Tháinig laghdú chomh mór sin ar theaghlaigh atá ar ioncam íseal agus ar mheánioncam i ndiaidh sé bliana de chiorruithe tuarastail agus cánacha agus muirear nua go bhfuil cuid mhór ann anois nach bhfuil sé ar acmhainn acu gnáthchostais mhaireachtála an lae a íoc gan fiacha a tharraing orthu féin. Is cúis náire don rialtas é nach ionann post a bheith ag duine agus cinnteacht go mbeifear in ann beatha a thabhairt i dtír.

Taobh leis taobh leis an ionsaí seo, tá an scrios ar ár seirbhísí poiblí. Tá géarchéim sa tseirbhís sláinte agus ardú ollmhór ar na liostaí feithimh sna naoi mí a chuaigh romhainn,

Tá an ghéarchéim tithíochta ag dul in olcas agus cuid mhó daoine i riaráiste morgáiste, cíosanna ag ardú gan smacht i gcathracha áirithe, easpa tithíochta sóisialta agus ardú ag teacht ar líon na ndaoine atá gan dídean.

Is ábhar iontais é, roimh Bhuiséad 2015, go bhfuil sé curtha in iúl ag an rialtas go bhfuil sé beartaithe aige an pointe iontrála chuig an mbanda is airde ráta cánach a ardú. Is é seo an tuairim atá ag Páirtí an Lucht Oibre agus Fine Gael ar 'cháin ar áis' do na oibrithe. Cuideoidh sé seo le 17% den lucht ardioncaim agus déanann sé neamhaird ar bhreis agus milliún go leith oibrithe.

Is éard atá ag teastáil ná buiséad a rachaidh i ngleic leis na fadhbanna seo. Is éard atá ag teastáil ná téarnamh cothrom agus inbhuanaithe, ní téarnamh míchothrom agus sealadach.

I MBUISÉAD 2015, DÉANFAIDH SINN FÉIN AN MÉID SEO A LEANAS:

- Cuirfidh sé €800 milliún ar ais i bpócaí na gnáthmhuintire tríd an gcáin mhaoine a chur ar ceal agus trí chosc a chur ar mhuirir uisce.
- Déanfaidh infheistíocht de €182 milliún a chur isteach i seirbhísí míchumais agus tacaíochtaí níos forleithne.
- Déanfaidh sé tús áite den infheistíocht i sláinte agus san oideachas le filleadh ar scoil a dhéanamh níos inacmhainne agus le 1,000 banaltra agus bean ghlúine a earcú.
- Cuideoidh sé le deireadh a chur le heisimirce éigeantach an aosa óig tríd íocaíocht Cuardaitheora Poist a chur ar bun arís dóibh siúd atá níos óige ná 26 bliain thar dhá bhliain.
- Déanfaidh sé infheistíocht de €1billiún ón gCiste Infheistíocht Straitéiseach chun 6,600 teach sa bhreis a thógáil san 18 mí atá romhainn agus 8,000 post a chruthú
- Tuarastail agus liúntais lucht ardioncaim san earnáil phoiblí agus san Oireachtas a laghdú.

TORADH NA DROCH-CHINNTEOIREACHTA Ó FHIANNA FÁIL, FINE GAEL AGUS PÁIRTÍ AN LUCHT OIBRE:

- 374,800 ar an gclár beo agus tá beagnach leathchuid acu siúd ina n-éilitheoirí go fadtéarmach.
- Ó tháinig an Rialtas Fhine Gael agus Pháirtí an Lucht Oibre seo i réim níor cruthaíodh ach 47,100 post nua, agus níor cruthaigh ach 5,500 acu siúd sna chéad sé mhí den bhliain.

- Mar thoradh ar sheacht mbuiséad déine, tá 32,000 níos lú daoine ag obair inár seirbhísí poiblí agus tá an brú a eascraíonn as seo le feiceáil.
- 360,753 ar liostaí feithimh d'othair sheachtracha. Tá beagnach 38,000 ag feitheamh ar feadh breis agus 12 mhí ar choinne (an Ciste Náisiúnta um Cheannach Cóireála Iúil 2014)
- 126,000 teach teaghlaigh i riaráiste morgáiste (Banc Ceannais Dara Ceathrú 2014) agus breis agus 89,000 ar liostaí feithimh do thithe.
- Cosnóidh sé breis agus €8 billiún chun an fiachas náisiúnta a sheirbhísiú i 2015. Tá cóimheas fiachas go GDP an rialtais go fóill ag leibhéal neamh-inbhuanaithe de thart ar 120%.



Sinn Féin Budget 2015 proposals

TAX

EASING THE TAX BURDEN ON ORDINARY FAMILIES	COSTING
Save 1.8 million homeowners an average of €278 per annum by abolishing the property tax.	Cost €500 million
Don't introduce water charges.	Cost €300 million
Take 296,000 people earning below €17,542 out of the Universal Social Charge.	Cost €138 million
Keep 7% exemption USC rate for medical cardholders with an aggregate income below €60,000.	Cost €115 million

NEW TAX MEASURES

WEALTH AND PROPERTY TAXES	COSTING
Re-introduce the second home charge, increasing it from €200 to €400 per annum.	Raises €144 million
Increase CGT to 40%.	Raises €116 million
Increase CAT to 40% and introduce a 15% reduction in group thresholds.	Raises €112 million
Increase once-off charge for establishing a discretionary trust by 1% and the annual charge from 1% to 1.5%.	Raises €0.8 million
Reduce windfall tax to 41% for a period of two years to release land for housing.	Raises €0 million

STAMP DUTY AND EXCISE DUTIES	COSTING
Increase stamp duty on share transactions from 1% to 1.1%.	Raises €29 million
A 20 cent increase in excise duty on a packet of cigarettes.	Raises €29.4 million
Increase betting shop tax to be applied to the customer to 3%.	Raises €50 million

INCOME TAX	COSTING
Introduce new 3rd rate of tax of 48% on income earned in excess of €100,000.	Raises €448 million

PRSI & USC	COSTING
Introduce a new employers' rate of PRSI of 15.75% on the portion of salary paid in excess of €100,000 per annum.	Raises €136 million
Retain 10% USC for self-employed over €100,000.	Raises €123 million

TAX RELIEF AND TAX EVASION	COSTING
Reduce mortgage interest deductions against rent for landlords from 75% to 60%.	Raises €57 million
Increase Revenue Commissioner activity to target tax evasion.	Raises €70 million in first year
Standardise section 23 tax relief.	Raises €4.5 million
Standardise Film Relief.	Raises €37 million

PENSIONS	COSTING
Reduce the earnings cap for pension contributions from €115,000 per annum to €70,000 per annum.	Raises €110 million
Standardise the relief at which tax back can be claimed. Beginning with a reduction to 28% in 2015.	Raises €235 million

SPENDING

RAISING LIVING STANDARDS FOR THE MOST VULNERABLE	COSTING
Increase Family Income Supplement by 10%.	Cost €33 million
Increase the Respite Care Grant by €325.	Cost €29.6 million
Over the next two budgets restore the maximum rates for young Jobseekers of €188. In Budget 2015 we would increase it by €40 per week.	Cost €89 million
Add a telephone allowance of €9.50 per month to the Living Alone increase.	Cost €20.6 million
Raise the One Parent Family Payment income disregard to €120.	Cost €15.3 million
Introduce 4,000 additional Community Employment Scheme places.	Cost €13.6 million
Increase investment in the Employability Service.	Cost €1.5 million
Reinstate the Solas Training Allowance.	Cost €6.7 million
Re-open the Diet Supplement Scheme.	Cost €500,000
Increase Fuel Allowance by 3 weeks.	Cost €23.9 million
Restore Farm Assist.	Cost €3.4 million
A 10% increase in funding on emergency accommodation including women's refuge centres.	Cost €3.2 million
Increase funding for Traveller's Initiatives.	Cost €450,000
Increase funding to the National Disability Authority budget.	Cost €230,000

ADDRESSING THE CRISIS IN THE HEALTH SERVICE	COSTING
Increase funding to disability services including but not limited to community physios, speech and language therapists and occupational therapists.	Cost €31.3 million
Put in place an additional 1,000 nurses and midwives posts.	Cost €40.2 million
Additional funding for suicide prevention and awareness and for roll-out of Suicide Crisis Assessment Nurses and counselling in primary care and liaison nurses in A&E.	Cost €18.7 million
Increased emergency ambulance cover – 2 additional ambulances including personnel for each of the four regions.	Cost €6.67 million
As a first step in phasing them out, reduce the charge per prescription for medical card-holders by €0.50.	Cost €25 million
Increase budget for discretionary medical cards.	Cost €13 million
Extend the BreastCheck programme to women aged between 65 and 69 years of age.	Cost €2.9 million

BACK TO SCHOOL MORE AFFORDABLE	COSTING
Put in place a fund to make a free pre-school year more accessible to children with disabilities based on the full 15 hours a week.	Cost €12 million
Increase the number of resource teachers by 1,000.	Cost €45 million
Increase the capitation grant to primary and post-primary schools.	Cost €3.3 million
Increase the Capitation Rates for VTOS, YouthReach, BTEI, PLC and Adult Literacy.	Cost €1 million
Increase Back to Education Allowance for under 26s to €188.	Cost €3 million
Increase funding to school meal programme by 15%.	Cost €5.55 million
Increase funding to school books grant by 30%.	Cost €4.5 million
Increase the annual Back to School Clothing and Footwear Allowance by €50.	Cost €15.5 million

FRONTLINE WORKERS	COSTING
We are also proposing that €20 million be ringfenced to ensure frontline posts could be rehired or filled where necessity demands it.	Cost €20 million

IRISH LANGUAGE AND GAELTACHT AREAS	COSTING
Increase capital budget of Údarás na Gaeltachta by 50%.	Cost €3 million
Increase funding to Foras na Gaeilge.	Cost €2 million
Increase funding for the implementation of the 20-year strategy on the Irish language.	Cost €1.69 million

SAVINGS MEASURES

PUBLIC PAY AND PENSIONS	COSTING
Reductions in public sector pay and pensions, including 15% reduction in public sector salaries between €100,000 & €150,000 and 30% on income over €150,000.	Saves €23.02 million

OIREACHTAS PAY AND ALLOWANCES	COSTING
Reductions in Oireachtas Pay and Allowances, including Taoiseach and Ministers reduced by 50% of everything over €75,000, and TDs and Senators reduced to €75,000 and €60,000.	Saves €3.88 million

GENERAL GOVERNMENT EXPENDITURE	COSTING
Reduce Professional fees and general department spend on travel and training by 10%.	Saves €27.2 million

PUBLIC EXPENDITURE	COSTING
End the State subsidy of private care in public hospitals.	Saves €107.29 million
2% reduction in branded medicines.	Saves €21 million
Phased withdrawal of private school annual state subsidy over five years.	Saves €20.6 million
Wind-down JobBridge Scheme.	Saves €10.3 million
Cancel Gateway Scheme.	Saves €3.1 million
Greater use of JobsPlus.	Saves €15.2 million



STAND UP - FIGHT BACK



STOP

TORY CUTS

STAD NA CIORRUITHE



JOIN THE FIGHT BACK - JOIN SINN FÉIN

Moltaí Buiséid Shinn Féin 2015

CÁIN

AN TUALACH CÁNACH AR GHNÁTH-THEAGHLAIGH A LAGHDÚ	COSTAS
€278 sa bhliain ar an meán a shábháil d'úinéirí tí gach bliain tríd an gcáin réadmhaoine a chur ar ceal.	Costas €500 milliún
Gan muirir uisce a thabhairt isteach.	Costas €300 milliún
296,000 duine a thuilleann níos lú ná €17,542 a ghlacadh amach as an Muirear Sóisialta Uilíoch.	Costas €138 milliún
Ráta díolúine USC de 7% a choinneáil do shealbhóirí cárta leighis dóibh siúd a bhfuil ioncam níos lú ná €60,000 acu.	Costas €115 milliún

BEARTA NUA CÁNACH

CÁIN RACHMAIS AGUS MHAOINE	COSTAS
An muirear ar áit chónaithe thánaisteach a thabhairt isteach, agus é a ardú ó €200 go €400 sa bhliain.	Ardófar €144 milliún
CGT a ardú go 40%.	Ardófar €116 milliún
Cáin Fháltas Caipitiúil a ardú go 40% agus laghdú de 15% a thabhairt isteach i dtairsí grúpa.	Ardófar €112 milliún
Muirear aonuaire a ardú 1% nuair a bhíonn iontaobhas lánroghnach á thabhairt isteach agus an costas bliantúil a ardú ó 1% go 1.5%.	Ardófar €0.8 milliún
Cáin amhantair a laghdú go 41% ar feadh tréimhse dhá bhliain le talamh a scaoileadh le haghaidh tithíochta.	Ardófar €0 milliún

DLEACHT STAMPÁLA AGUS DLEACHT MÁIL	COSTAS
Dleacht stampála ar idirbhearta scaireanna a ardú ó 1% go 1.1%.	Ardófar €29 milliún
Ardú 20 cent i ndleacht máil ar bhosca toitíní.	Ardófar €29.4 milliún
An cháin ar shiopaí geallghlacadóireachta a ardú go 3% ach a chur i bhfeidhm ar an gcustaiméir.	Ardófar €50 milliún

CÁIN IONCAIM	COSTAS
3ú ráta nua cánach de 48% a thabhairt isteach ar ioncam a thuilltear atá thar €100,000.	Ardófar €448 milliún

ÁSPC & USC	COSTAS
Ráta nua fostóra ÁSPC de 15.75% a thabhairt isteach ar chuid an tuarastail thar €100,000 a íoctar gach bliain.	Ardófar €136 milliún
Ráta 10% USC thar €100,000 a choinneáil dóibh siúd atá féinfhostaithe.	Ardófar €123 milliún

FAOISEAMH CÁNACH AGUS IMGHABHÁIL CÁNACH	COSTAS
Asbhaintí úis mhorgáiste a laghdú in aghaidh cíosa do thiarnaí talún ó 75% go 60%.	Ardófar €57 milliún
Gníomhaíocht an Choimisinéara Ioncaim a mhéadú le díriú isteach ar imghabháil cánach.	Ardófar €70 milliún in first year
Faoiseamh cánach mír 23 a chaighdeánú.	Ardófar €4.5 milliún
Faoiseamh Scannáin a chaighdeánú.	Ardófar €37 milliún

PINSIN	COSTAS
Teorainn tuillimh a laghdú le haghaidh ranníocaíochtaí pinsin ó €115,000 sa bhliain go €70,000 sa bhliain.	Ardófar €110 milliún
An leibhéal faoisimh ar ar féidir cáin a éileamh ar ais a chaighdeánú, ag tosú le laghdú 28% i 2015.	Ardófar €235 milliún

AN MHÍR CHAITEACHAIS

CAIGHDEÁIN MHAIREACTÁLA A ARDÚ DÓIBH SIÚD IS MÓ ATÁ I MBAOL	COSTAS
An Forlíonadh Ioncam Teaghlaigh a ardú 10%.	Costas €33 milliún
An Deontas Cúraim Faoisimh a ardú le €325.	Costas €29.6 milliún
Thar thréimhse ama an dá bhuiséad atá romhainn, an ráta do Chuardaitheoirí Poist a ardú go €188. I mBuiséad 2015, d'ardóimis é €40 sa tseachtain.	Costas €89 milliún
Liúntas gutháin €9.50 sa mhí a chur leis an Liúntas Maireachtála Aonair.	Costas €20.6 milliún
An neamhaird ar Íocaíocht Teaghlaigh Aontuismitheora ar ardú go €120.	Costas €15.3 milliún
4,000 áit sa bhreis a thabhairt isteach ar Scéimeanna Fostaíochta Pobail.	Costas €13.6 milliún
Infheistíocht a ardú sa tSeirbhís Fostaíochta.	Costas €1.5 milliún
An Liúntas Oiliúna Solas a chur ar bun arís.	Costas €6.7 milliún
An Scéim Forlíonta Cothaithe a oscailt arís.	Costas €500,000
An Liúntas Breosla a mhéadú le 3 seachtain.	Costas €23.9 milliún
Cúnamh Feirme a chur ar bun arís.	Costas €3.4 milliún
Méadú 10% ar mhaoiniú ar chóiríocht éigeandála lena n-áirítear lárionaid tearmainn do mhná.	Costas €3.2 milliún
Maoiniú a mhéadú le haghaidh tograí a bhaineann leis an Lucht Taistil.	Costas €450,000
Maoiniú do bhuiséad an Údaráis Náisiúnta Míchumais a ardú.	Costas €230,000

DUL I NGLÉIC LEIS AN ÉIGEANDÁIL SA TSEIRBHÍS SLÁINTE	COSTAS
Maoiniú do sheirbhísí míchumais a mhéadú lena n-áirítear ach ní teoranta d'fhisiteiripeoirí pobail, teiripeoirí urlabhraíochta agus teanga agus teiripeoirí ceirde.	Costas €31.3 milliún
1,000 post sa bhreis do bhanaltraí agus do mhná glúine a chur ar fáil.	Costas €40.2 milliún
Maoiniú breise le haghaidh féinmharú a chosc agus a thuiscint agus chun Banaltraí Measúnaithe Géarchéim Féinmharaithe a fheidmiú go céimneach agus le haghaidh comhairleoireachta i gcúram príomhúil agus banaltraí teagmhála in A&E.	Costas €18.7 milliún
Clúdach breise otharcharr a mhéadú - 2 otharcharr breise agus pearsanra do gach ceann de na ceithre réigiún.	Costas €6.67 milliún
Mar chéad chéim chun iad a chéimniú amach, an muirear ar oideas do shealbhóirí cártaí leighis a laghdú €0.50.	Costas €25 milliún
An buiséad le haghaidh cártaí lánroghnacha leighis a mhéadú.	Costas €13 milliún
An clár BreastCheck a leathnú do mhná idir 65 agus 69 bliain d'aois.	Costas €2.9 milliún

FILLEADH AR SCOIL A DHÉANAMH NÍOS INACMHAINNE	COSTAS
Ciste a bhunú le bliain saor in aisce réamhscolaíochta a dhéanamh níos inrochtana do pháistí míchumasaithe bunaithe ar 15 uair sa bhliain.	Costas €12 milliún
Líon na múinteoirí acmhainne a mhéadú le 1,000.	Costas €45 milliún
An deontas caipitíochta a mhéadú do bhunscoileanna agus d'iarbhunscoileanna.	Costas €3.3 milliún
Na rátaí Caipitíochta le haghaidh VTOS, YouthReach, BTEI, PLC agus Litearthacht d'Aosaigh a mhéadú.	Costas €1 milliún
An Liúntas um Filleadh ar Oideachas do dhaoine faoi 26 a ardú go €188.	Costas €3 milliún
An maoiniú don chlár béile scoile a mhéadú 15%.	Costas €5.55 milliún
An maoiniú don deontas leabhar scoile a mhéadú 30%.	Costas €4.5 milliún
An Liúntas bliantúil Éadaí agus Coisbheart um Filleadh ar Scoil a mhéadú le €50.	Costas €15.5 milliún

OIBRITHE TÚSLÍNE	COSTAS
Táimid ag moladh freisin go ndéanfar €20 milliún a imfháil lena chinntiú go bhféadfaí poist túslíne a athfhostú nó a líonadh de réir mar a bhíonn gá leis.	Costas €20 milliún

AN GHAELIGE AGUS CEANTAIR GHAELTACHTA	COSTAS
Buiséad Caipitil Údarás na Gaeltacht a mhéadú 50%.	Costas €3 milliún
An maoiniú d'Fhoras na Gaeilge a mhéadú.	Costas €2 milliún
Maoiniú a mhéad le Straitéis 20 Bliain don Ghaeilge a chur i bhfeidhm.	Costas €1.69 milliún

BEARTAIS CHOIGILTIS

PÁ POIBLÍ AGUS PINSIN	COSTAS
Laghduithe i dtuarastail agus i bpinsin san earnáil phoiblí, lena n-áirítear laghdú 15% i dtuarastail san earnáil phoiblí idir €100,000 agus €150,000 agus 30% ar ioncam thart €150,000.	Coigilteas €23.02 milliún

TUARASTAL AGUS LIÚNTAS AN OIREACHTAIS	COSTAS
Laghduithe i dTuarastal agus i Liúntas an Oireachtais, lena n-áirítear laghdú 50% ar thuarastal an Taoisigh agus na nAirí ar a dtuilltear thar €75,000 agus TD agus Seanadóirí laghdaithe go €75,000 agus €60,000.	Coigilteas €3.88 milliún

CAITEACHAS GINEARÁLTA AN RIALTAIS	COSTAS
Táillí próifisiúnta agus caiteachas ginearálta na roinne ar thaisteal agus ar oiliúint a laghdú 10%.	Coigilteas €27.2 milliún

AN EARNÁIL PHOIBLÍ	COSTAS
Deireadh a chur le cúram príobháideach in otharlanna poiblí a fhóirdheonú.	Coigilteas €107.29 milliún
Laghdú 2% ar leighis bhrandáilte.	Coigilteas €21 milliún
An fóirdheontas a thugtar ar bhonn bliantúil ón stát go scoileanna príobháideacha a chéimniú amach thar chúig bliana.	Coigilteas €20.6 milliún
Deireadh a chur de réir a chéile leis an Scéim JobBridge.	Coigilteas €10.3 milliún
Deireadh a chur leis an Scéim Gateway.	Coigilteas €3.1 milliún
Úsáid níos fearr le baint as JobsPlus. Bunaithe ar mheasúnacht choimeádach de 5,000 post, bheadh coigilteas de €15.2 milliún ann.	Coigilteas €15.2 milliún

REBUILD ECONOMY

TAX MEASURES – EASING THE BURDEN ON ORDINARY FAMILIES

Budget 2015 has to address the over-taxing of ordinary families and ensure tax revenue is generated from sources less harmful to the functioning of the domestic economy, i.e. from wealth and tax reliefs. Tax can only be fair when it takes into account ability to pay. Sinn Féin's priority for Budget 2015 is to ease the burden on those hardest hit by the recession, to support the domestic economy and to ensure there is finance for investment in frontline public services.

Sinn Féin do not believe the time is right to reduce income tax rates. A cut to the higher rate or an increase to the entry point to the higher tax rate band would benefit the wealthier exponentially. After more than half a decade of austerity our priority is putting money back in people's pocket by abolishing regressive taxes. The lower and middle income earners need a break and ending the Local Property tax and water charges is the fairest way to do that.

The figures below were provided to Sinn Féin by the Department of Finance's costing unit. The full year figure is included with the proposal, with an adjustment allowed in our final figures for the partial year effect of each measure.

EASING THE BURDEN ON THOSE HARDEST HIT BY THE RECESSION

ABOLITION OF PROPERTY TAX

- Abolishing the unfair property tax will act as a massive financial stimulus for low- and middle-income families, and boost the local economy by restoring some disposable spending. It will save 1.8 million home-owners an average of €278 per annum. **This will cost €500 million.**

STOP WATER CHARGES

- Sinn Féin is opposed to domestic water charges. These charges will only cause further hardship for families already struggling to make ends meet and mean that households will be double-charged for water. **This will cost €300 million.**

UNIVERSAL SOCIAL CHARGE EXEMPTION

- 296,000 working people earning as low as between €193 and €337 per week, pay USC on their gross wage (2% on first €10,036, 4% on next €5,980 and 7% on the rest). Exempting income earners below €17,542 from the Universal Social Charge **will cost €138 million.**

KEEP 7% EXEMPTION USC RATE FOR MEDICAL CARDHOLDERS

- Keep 7% exemption USC rate for medical cardholders with an aggregate income below €60,000. **Cost €115 million.**

WEALTH & PROPERTY TAXES

NON-PRINCIPAL PRIVATE RESIDENCE TAX

- Sinn Féin would re-introduce the second home charge, and increase it from €200 to €400 per annum. **This would raise €144 million.**

WEALTH TRUSTS

- Discretionary trust tax consists of an initial levy and an annual levy. There is an exemption for trusts created exclusively for incapacitated persons. Discretionary trust tax applies to the entire value of the fund. We would increase the once-off charge for establishing a discretionary trust by 1% (currently 6%) and the annual charge from 1% to 1.5%, **raising €800,000**

CAPITAL GAINS TAX

- Restore Capital Gains Tax (CGT) to 40% (from 33% at present). The tax applies to profit gains. We would like to see this tax reformed by ensuring that it is divided into two categories with passive activity such as trading in shares taxed at a higher rate than active business development. The Department of Finance was unable to provide that level of detail in its costing, but it is something we would explore in Government. **The percentage increase would raise €116 million.**

CAPITAL ACQUISITIONS TAX

- Capital Acquisitions Tax (CAT) is a tax on gifts and inheritance. We would raise the rate of CAT from 33% to 40% and introduce a 15% reduction in group thresholds. **These measures raise €112 million.**

WINDFALL TAX

- We would reduce the Windfall tax to 41% for a period of two years to release land for housing need. This measure is cost neutral.

STAMP & EXCISE DUTIES

STAMP DUTY

- The government has stated its opposition to a Finance Transaction Tax, or Tobin tax, because we already have a tax on financial transactions and instruments. We believe more can be generated from this area and would increase the stamp duty on share transactions from 1% to 1.1%. **This measure raises €29 million.**

BETTING TAX

- Increase betting shop tax to be applied to the customer to 3%. **Raises €50 million.**

CIGARETTES

- Thousands of people die from smoking relating illnesses each year. The cost to the health service of providing care to those with long-term illnesses caused by smoking runs into hundreds of millions. We support the calls of the Irish Heart Foundation and Irish Cancer Society to increase the taxation take from cigarettes and simultaneously introduce measures to reduce the tobacco industry's profits from cigarettes. Our simultaneous measure to fund the Revenue Commissioners to increase activity to clamp down on black market activity should contribute to protecting against a rise in the illegal cigarette market. **A 20 cent increase in excise duty on a packet of cigarettes will raise €29.4million.**

INCOME TAX

NEW INCOME BAND AND RATE

- Sinn Féin would increase the tax paid on income over €100,000 by 7 cent in each euro. **This measure raises €448 million.**

PRSI & USC

EMPLOYERS' PRSI

- Irish employers' PRSI contributions are starkly low and we have a huge deficit in the Social Insurance Fund. However, now is not the time to transfer additional costs on to employers in any blanket move. We would introduce a new employers' rate of PRSI of 15.75% on the portion of salary paid in excess of €100,000 per annum. **This measure raises €136 million.**
- We would retain 10% USC for self employed over €100,000. **This measure raises €123 million.**

TAX RELIEFS & TAX EVASION

TAX EVASION

- As part of its Comprehensive Review of Expenditure, the Revenue Commissioners identified how tax take could be increased through hiring 125 qualified revenue staff (at a cost of €6.5 million allowed for in our fund for additional hiring), to bring in an additional €100 million per annum by targeting tax evasion and black market activity. We believe that this would bring in **€70 million** in the first year.

REDUCE LANDLORD TAX RELIEF

- Currently, landlords who have mortgages on their properties can write off their mortgage interest payments against the tax bill levied on the rental income from those properties. Rent yields have been rising and we do not believe the State should be supplementing landlords to this extent. We would reduce mortgage interest deduction allowable against rental income from 75% to 60%, **raising €57 million.**

OTHER RELIEFS

- We would standardise section 23 tax relief which **raises €4.5 million** and standardise Film Relief which would **raise €37 million.**

PENSIONS

CEILING CAP AND STANDARDISING THE RATE

- The current 'earnings cap' recognises €115,000 per annum (whatever your salary is) as the maximum salary against which percentages are calculated for pension tax reliefs. We would reduce the earnings cap for pension contributions to €70,000 per annum, which would **raise €110 million.** We would standardise the relief at which tax back can be claimed, beginning with a reduction to 28% in 2015. **This raises €235 million.**

ELIMINATING ONGOING WASTE IN PUBLIC SPENDING

Since 2009 seven austerity budgets delivered by the Fianna Fáil-Greens and Fine Gael-Labour governments have slashed public jobs, public pay and public services. The cuts to essential frontline workers and frontline services have hit our most vulnerable citizens hardest, and have left the healthcare system in particular in a state of chaos.

In contrast, and despite three previous opportunities to do so, the Fine Gael-Labour government has chosen not to use the full potential of the budget to end waste in the spending of public monies on items like management pay and perks and private consultancy fees. This has been to the benefit of the golden circle and the detriment of the rest of us.

The following proposals set out ways of eliminating the remaining waste in public spending by aiming at the heart of the entrenched culture of entitlement and excess – without attacking either the public services or the public sector workers that citizens depend on.

REDUCE OIREACTHAS PAY AND ALLOWANCES

Any further expenditure reductions for 2015 must start with elected representatives' own pay and allowances. Fat remains, therefore reductions can still be made.

In Budget 2015 we would:

- Reduce by 50% the portion of pay to the Taoiseach, Ministers and Ministers of State that is over and above their basic TD salary.
- Reduce TDs pay to €75,000 and Senators pay to €60,000.

In addition to these pay reductions, we would:

- Withdraw the Super Junior Ministers allowance.
- Withdraw the Oireachtas Officeholders allowances (to the Ceann Comhairle, Leas-Ceann Comhairle, Cathaoirleach, Leas-Cathaoirleach and Leader of the Seanad, and others).
- Withdraw the Committee Chair allowances.
- Withdraw the Houses of the Oireachtas Commission allowances
- Withdraw Oireachtas members mobile phone allowance.
- Cap Special Advisor Pay

Combined, these proposals would reduce Oireachtas expenditure by €3.88 million.

REDUCE EXCESS PAY AND PENSIONS AT MANAGEMENT LEVEL IN THE PUBLIC SECTOR

Quite inexplicably, after a succession of austerity budgets that have required significant sacrifice by the low paid, pay at the top of our civil and public service still remains high compared to European standards. All the while, nurses, Gardaí, fire brigade members, teachers and other frontline public workers have endured cut after cut.

Sinn Féin in government will pursue a full fairness review of all public sector pay, and bring high pay (as a multiple of the administrative grades) into line with other European countries.

In Budget 2015 we would:

- Reduce by 15% public sector salary income between €100,000 and €150,000 and reduce by 30% public sector salary income in excess of €150,000. **Saves €4.5 million**

We would also:

- Reduce by 10% commercial semi-State company CEO pay. **Saves €500,000**
- Reduce by 10% the non-commercial State-sponsored bodies CEO pay. **Saves €1.2 million.**
- Reduce by 10% the Education and Training Board CEO salaries. **Saves €190,000**
- Reduce by 25% all state agency, non-commercial State-sponsored bodies, and commercial semi-State board fees. **Saves €1.5 million.**
- Reduce by 15% City and County Manager pay. **Saves €627,000**
- Increase the public sector pension reduction for high earners. **Saves €14.5 million**

REDUCE UNNECESSARY OR EXCESSIVE GENERAL GOVERNMENT EXPENDITURE BY 10%

- Reduce spending on outsourced expertise and end over-reliance on private consultants. **Saves €22 million.**
- Economise civil service education and training by securing a 10% discount on third level education and other training expenditure. **Saves €1 million.**
- Departmental spending on travel and subsistence has in some instances been substantially reduced since 2008, however it is clear that further reductions could be realised. **Saves €4.2 million.**

EDUCATION AND HEALTH

- The current annual state subsidy to be paid to private schools is €103 per annum. Sinn Féin would withdraw the private school subsidy over 5 years. **Saves €20.6 million.**

- We would end the State subsidy of private care in public hospitals. **Saves €107.29 million.**
- For Budget 2015, we propose to reduce the State's drugs bill for branded medicines by a further 2%, in addition to reductions previously implemented by the Minister for Health. **Saves €21 million.**

SOCIAL PROTECTION

WIND-DOWN JOBBRIDGE SCHEME

- While some individuals have had a positive experience, overall the JobBridge scheme displaces existing paid work, defers real job creation, depresses wages and exacerbates underemployment. Sinn Féin believes that the JobBridge scheme is beyond repair. We would close the JobBridge scheme to new applicants, meaning that it would become obsolete during the course of 2015. **Saves €10.3 million in 2015 (€16.6 million in each full year thereafter).**

CANCEL GATEWAY SCHEME

- Participation on Gateway is not voluntary and it does not involve meaningful accredited training. Sinn Féin opposed the introduction of the Gateway scheme during 2014. We would cancel the Gateway scheme from Budget 2015. **Saves €3.1 million.**

GREATER USE OF JOBSPLUS

- This scheme involves real jobs with real pay, terms and conditions. Employers receive a subsidy from the state when they recruit an employee off the live register who is long and longer-term unemployed.

- We would reassign the Department staff, efforts and other resources currently focused on JobBridge to the promotion of JobsPlus with the aim of placing an additional 5,000 in employment via the scheme.
- The average full year saving from placing a jobseeker in employment via the JobsPlus scheme is estimated at €6,643. **Saves €15.2 million in 2015 (€33.2 million the following year).**



MEASURES THE GOVERNMENT WERE UNABLE TO COST

During the course of the preparation of our pre-budget submission Sinn Féin submitted over 200 proposals to Department of Public Expenditure and Reform and the Department of Finance to be costed. We do this to ensure that the party's pre-budget submission is fully costed.

Government departments were unable to cost dozens of the measures which we submitted to them as they currently do not compile the relevant data. This is particularly the case with the Department of Health. We believe that at a conservative estimate, the measures listed below would bring in in the region of hundreds of millions of Euro. However as they have not been costed we have not included them in our pre-budget this year.

- It is clear there is an urgent need for a Costings Unit within the Department of Public Expenditure and Reform whose responsibilities would include, but are not limited to, costing opposition parties' pre-budget submissions and election manifestos.
- We further believe that there is a need to address the fact that budget adjustments have been made in an unequal way. We have called for the implementation of legislation to provide for Equality Proofing of all future budgets.

SOME MEASURES DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM COULDN'T COST

Reclaim social welfare payments from employers in wrongful dismissal cases

Potential full year saving where an employer is found by the Employment Appeals Tribunal (EAT) to have wrongfully dismissed a former employee, and the Department of Social Protection recoups from the employer social welfare payments received by the employee from the time of his or her dismissal to the date on which the order is made by the EAT. The Department does not have data in relation to the number of employees who have been found by the Employment Appeals Tribunal to have been wrongfully dismissed and who were subsequently in receipt of a social welfare payment.

Use Diagnostic Related Groupings (case-mix based payment) in Strategic Purchasing

Diagnostic Related Groupings DRG-based hospital payment has been widely adopted internationally with the explicit objective of improving efficiency and reducing costs as has been the experience in Sweden and Norway. The World Health Organisation reports that the potential for the DRG system has not been realised in Ireland, and recommends implementation advising savings of up to 5% on all hospital spend could be realised. Despite the HSE launching phase one of a DRG-based funding system in January the Department was unable to provide this costing to us.

Full year saving if the WHO Safe Surgery Checklist was implemented in full

The WHO Safe Surgery Saves Lives Checklist was created with the goal of improving the safety of patients undergoing surgical procedures across the world. Whilst the Department has stated it is aware of the potential benefits to patients from the implementation of the Checklist, and of research evidence in other countries that indicates potential financial savings from this practice it has not researched into nor costed these benefits. The Department of Health was unable to provide the cost of surgical procedures that take place in Irish hospitals. And has said it is not possible to isolate the cost of the surgery alone from other costs associated with a patient's stay in hospital such as x-rays, drugs costs etc.

The full year savings that would be made by introducing, with immediate effect, a measure setting the ex-factory price for new pharmaceuticals (subject to patent protection) with reference to the lowest priced comparator Member State.

The Department was unable to provide this cost as significant modelling effort and also reference data would be required to estimate any savings from the measure proposed.

The full year savings that would be realised from the immediate introduction of generic substitution for the 60 most commonly used off-patent medications, excluding AEDs, based on reference pricing at 70% below branded equivalent, by cost and by volume

The Department has stated that it is not possible to provide the information sought as significant modelling effort and also reference data would be required to estimate any savings from the measure proposed.

The full year savings that would be realised from sourcing the 20 most expensive and the 20 most common on-patent pharmaceuticals from another Member State (Parallel Import), that state being where the cost of the drug is the lowest in Europe

The Department has stated that the data required to model this proposal is not available and it is therefore not possible to produce an estimate of the savings which could be realised.

The potential per annum savings to the exchequer to be made by interventions recommended by the National Vision Coalition in their Report on the Economic Cost and Burden of Eye Disease and Preventable Blindness in Ireland

The Department have noted that additional funding would be required to implement the objectives of the National Vision Report at primary care level and these objectives have not been costed.

The full year cost of extension of free primary care to all people who require long-term mental health treatment

The Department has confirmed it does not know how many individuals with a mental illness have a medical card nor do they have a national figure for those with a mental illness.

SOME MEASURES DEPARTMENT OF FINANCE COULDN'T COST

- The revenue that would be raised by increasing by 1/2/3/4/5/10/15/20% respectively the taxes on exploration/drilling for oil and gas
- The revenue that would be raised by introducing a Sugar Tax on sugary drinks as proposed by the Irish Heart Foundation
- The revenue that would be raised by abolishing CGT exemptions when a home is sold for over €1m
- The cost of applying a 40% Capital Gains Tax rate only to passive CGT activity
- The revenue that would be raised by introducing a Wealth Tax of 1% on net assets over €1m with exclusions.
- The effect of introducing a ban on below cost selling of alcohol.



RENEW SOCIETY

Sinn Féin has prioritised a number of areas for additional support in Budget 2015, including Social Protection, Health and Education and within all three of these departments we have prioritised increased funding for disability services. Our focus is on raising the standard of living for the most vulnerable, starting to address the crisis in frontline health services and making back to school more affordable for families.

RAISING LIVING STANDARDS FOR THE MOST VULNERABLE

Social Protection spending has a key role to play in tackling poverty, raising living standards, supporting people into work and stimulating demand in local economies.

Sinn Féin's priority is to reverse the rise in hardship and deprivation that has resulted from the draconian cuts made in successive austerity budgets to social protection spending. These cuts have hit groups such as those with disabilities, their carers and the elderly hard. It has forced the emigration of thousands of our young people and heightened the poverty experienced by lone parents and their children.

We reject the government's yellow pack approach to activation, which hampers job creation, compounds underemployment and drives down wages. We want to provide jobseekers with meaningful activation opportunities leading to secure, properly paid jobs.

Our spending proposals reflect these priorities

INCREASE FAMILY INCOME SUPPLEMENT BY 10% - COSTS €33 MILLION

- FIS is a payment made to supplement the incomes of parents in low paid employment. 47,553 families would benefit from the measure which would see an average payment increase of €18.50 per week.

INCREASE THE RESPITE CARE GRANT BY €325 – COSTS €29.6 MILLION

- The respite care grant is paid to almost 73,000 carers.

RESTORE EQUALITY FOR YOUNG JOBSEEKERS – COSTS €89 MILLION

- Over two budgets reverse the cuts to Jobseekers Allowance and Supplementary Welfare Allowance for the under 26s. Increase by €40 in Budget 2015.

ADD A TELEPHONE ALLOWANCE OF €9.50 PER MONTH TO THE LIVING ALONE INCREASE – COSTS €20.6 MILLION

- This measure would allow vulnerable people living on their own to access panic alarms.

RAISE THE ONE PARENT FAMILY PAYMENT INCOME DISREGARD TO €120 – COSTS €15.3 MILLION

- Raising the OPFP income disregard by €30 supports lone parents who take up work.

INTRODUCE 4,000 ADDITIONAL COMMUNITY EMPLOYMENT SCHEME PLACES – COSTS €13.6 MILLION

- CE schemes based on structured, accredited training should be extended and schemes that are exploitative or displace jobs such as JobBridge and Gateway should be ended.

INCREASE INVESTMENT IN THE EMPLOYABILITY SERVICE – COSTS €1.5 MILLION

- This investment would increase the capacity of the Employability Service to support more people with disabilities to become work ready, to find and to maintain a job in the labor force.

RE-INSTATE THE SOLAS TRAINING ALLOWANCE – COSTS €6.7 MILLION

- The €20 training allowance, eliminated in Budget 2014, is a vital support towards the costs of engaging in training. Without it participation can be unaffordable for many of the nearly 4,000 trainees affected.

RE-OPEN THE DIET SUPPLEMENT SCHEME – COSTS €500,000

- The Diet Supplement Scheme offers social welfare recipients suffering coeliac disease, motor neuron disease, throat cancer and stroke a small top-up to assist with the high costs of their medical diets prescribed by Hospital Consultants.

INCREASE FUEL ALLOWANCE BY 3 WEEKS – COSTS €23.9 MILLION

- These additional fuel allowance payments worth a total of €60 would benefit some 412,700 households after a sustained period of energy price rises and fuel poverty increases.

RESTORE FARM ASSIST – COSTS €3.4 MILLION

- This measure reduces the assessment of means from self-employment, including farming, to 85% and reinstates the deductions from income in respect of children that were discontinued in April 2013.

ADDRESSING THE CRISIS IN THE HEALTH SERVICE

The Irish people have been ill served by a health service that has stumbled from one crisis to another over many years. Our health services have been dealt blow after blow over a series of austerity budgets. It remains weighed down by middle management. Areas which need urgent address include drug costs and prescribing and the public subsidy of private care in public hospitals.

The health budget has been cut to unsustainable levels in the last seven budgets. A lack of funding has required a supplementary estimate each year. In 2014 this funding will be met mainly by underspends in the net voted expenditure in a number of other government departments, including Social Protection. Our figures are based on the end of year departmental outturns and what is listed below is additional funding.

Under the current Fine Gael and Labour government much of the burden has been pushed onto frontline staff. The public has also been put under immense pressure, with a continual chipping away of basic rights and services that leave many citizens wary of a trip to their GP or the Emergency Department, on grounds of cost. This should never be the case.

INCREASED FUNDING FOR DISABILITY SERVICES - COST €31.3 MILLION.

- Disability services were cut from €1.535bn in 2013 to €1.4bn in 2014. It is time to reverse these cuts and begin to restore proper funding and services. This is one of the most vulnerable sections of society and twice as likely to suffer poverty. Despite this they have borne a massive share of the burden and have seen many supports taken away. Sinn Féin would increase funding to disability services including but not limited to community physios, speech and language therapists and occupational therapists.

INCREASED EMERGENCY AMBULANCE COVER - COST €6.67 MILLION.

There are major differences in the emergency ambulance response times across the State. In the west of Ireland for certain life-threatening cases, 55% of incidents were responded to outside the target window. The representative body of the Ambulance Service has cited a lack of personnel and vehicles, as well as a reduction in rostered hours as a cause of serious delays. We would fund an additional two ambulances and personnel for each of the four regions.

SUICIDE PREVENTION - COST €18.7 MILLION.

- We would increase the suicide prevention budget to €10 million. We would also fund the roll-out of Suicide Crisis Assessment Nurses in primary care and liaison nurses in A&E units. Further, we would extend the counseling in primary care to meet the needs of more people in line with proposals of Mental Health Reform.

1,000 ADDITIONAL FRONTLINE HEALTH STAFF - COST €40.2 MILLION.

The loss of nurses and midwives has hit our public health services badly. 5,200 nursing posts or 13.5% of the total cut since 2010. We would put in place an additional 1,000 nurses' and midwives' posts. This would improve patient care in general and would also relieve the current dependence on agency nurses. It would also reduce the drop off of qualified medical and nursing graduates.

EXTEND BREASTCHECK - COST €2.9 MILLION.

- The Irish Cancer Society have said the extension of the BreastCheck programme to women aged between 65 and 69 years of age will mean 87 women's lives a year will be saved through screening.

REDUCE PRESCRIPTION CHARGES - COST €25 MILLION.

- Sinn Féin would abolish medical card prescription charges entirely. In Budget 2015 as a first step in phasing them out, we would reduce the charge per prescription charges for medical card holders by €0.50.

INCREASE BUDGET FOR DISCRETIONARY MEDICAL CARD - COST €13 MILLION.

The Government's approach to medical cards and GP care has been chaotic and punitive. Promised extensions to various categories of citizens have been postponed or delayed; discretionary medical cards have been cut for thousands of patients; discretion in the allocation of medical cards was all but abolished and then partially restored. We would increase the budget for discretionary medical cards.

BACK TO SCHOOL MORE AFFORDABLE

Sinn Féin believes that education is a basic and fundamental human right. Every child should have an equitable and high standard of education that will prepare them for the rest of their lives, and students must have equality of access to further and higher education. The priority for Budget 2015 is make back to school more affordable for families by increasing the capitation grant and increasing funding to school meals and books. We have also prioritised support for children with disabilities both at pre-school and primary level. We believe that there should be no increase in the higher education student contribution.

MAKE THE FREE PRESCHOOL YEAR ACCESSIBLE TO CHILDREN WITH DISABILITIES – COSTS €12 MILLION

- €12 million would provide 1,000 children with 15 hours per week SNA support to attend the free pre-school year. This fund would supplement the existing ad hoc provisions from the HSE and other Disability Service Providers. The ECCE free preschool year is supposed to be a universal benefit for all children but many children with disabilities are prevented from availing of it due to the absence of the necessary supports. The availability of SNAs to enable a child's attendance depends on where they live and ranges from none at all to cover for a portion of the week. Many parents are forced to hire SNAs themselves or else the child is denied the opportunity to attend altogether.

INCREASE BACK TO EDUCATION ALLOWANCE FOR UNDER 26s TO €188 - COSTS €3 MILLION

- Participation in Education gives rise to additional costs for Jobseekers. It was wrong of the government to cut this payment to just €160 for those under 26 years of age. We would restore it to €188.

INCREASE RESOURCE TEACHING HOURS – COSTS €45 MILLION

- €45 million would provide an additional 1,000 resource teaching posts. Since 2010, there has been a 15% reduction in the level of resource teaching hours allocated to children with special needs despite there being an increase of over 8,000 children with special needs requiring resource hours since 2011. A child who is receiving 3 hours and 45 minutes of resource hours now, would have received 5 hours before the cuts introduced in 2010. 35,000 pupils are now in need of resource teaching hours in schools, while applications are still being made. It is essential that the 15% additional allocation of time is returned so that it is brought back up to the 2010/2011 levels.

INCREASE THE CAPITATION GRANT BY 1% - COSTS €4.3 MILLION

- Ongoing cuts to the capitation have meant that some schools are barely able to cover basic costs and there is growing pressure on parents to make higher voluntary donations they simply cannot afford. We are proposing a 1% increase the capitation grant to primary and post-primary schools. We are also proposing a 1% increase in the Capitation

Rates for VTOS, YouthReach, BTEI, PLC and Adult Literacy.

INCREASE FUNDING SO SCHOOL MEALS AND BOOKS - €10.05 MILLION

- The impact of seven austerity budgets on many families has meant that there are growing numbers of children going to school hungry and more and more families need assistance in relation to the cost of school books. We are proposing to increase funding to school meal programme by 15% and to increase funding to the schoolbooks grant by 30%.

INCREASE THE ANNUAL BACK TO SCHOOL CLOTHING AND FOOTWEAR ALLOWANCE BY €50 – COSTS €15.5 MILLION

- This allowance was cut by the government three Budgets in a row. Despite rising costs, it was reduced by €100. Restoring €50 would assist more than 180,000 families with the cost of returning to school in September.

IRISH LANGUAGE AND THE GAELTACHT AREAS

ÚDARÁS NA GAELTACHTA - COST €3 MILLION

- Údarás na Gaeltachta plays a crucial role in providing stimulus through job creation in rural areas of acute disadvantage, further savaged by the financial crisis. Yet in contrast to the increased public funding to the other economic development agencies (IDA and Enterprise Ireland) Údarás funding was slashed by Fianna Fáil from €26 million to €6 million, and the current Fine Gael-Labour Government reduced it further to €5.5 million. We would increase funding by 50%.

FORAS NA GAEILGE – COST €2 MILLION

- Foras na Gaeilge is the North-South public body created under the Good Friday Agreement, with responsibility for support and promotion of the Irish language. It is financed through matching funds: 2/3 from the Arts, Heritage and the Gaeltacht vote and 1/3 from the Department of Culture, Arts and Leisure in the Assembly. Sinn Féin in the Assembly has committed to match proportionately any increase in funding allocated by the Irish government.

THE 20 YEAR STRATEGY FOR THE IRISH LANGUAGE 2010 TO 2030 – COST €1.69 MILLION

- Current funding for the implementation of the 20 Year Strategy for the Irish Language 2010-2030 is insufficient and if the strategy's objectives are to be met an appropriate budget allocation must be provided for. We have allocated an additional €1.69 million for 2015.



REPAIR COMMUNITY

BETTER BUILD PROGRAMME

The housing crisis is one of the most devastating legacies of government economic mismanagement during the recession. In the past 3 years housing need in Ireland has grown and become more severe. There are approximately 89,000 households in housing need as well as 76,000 families in receipt of rent supplement. Failing to house these families costs €30 million euro in emergency accommodation and nearly €500 million euro in subsidised private rent annually.

The cost of renting has risen by 26% in Dublin since 2011. Across the state rents have also risen year on year by between 6-9%. The average rent across the state is now a staggering €915 per month. This is due to an acute lack of properties for rent due to the downturn in both public and private housing construction.

In order to properly house these people and save money in the long term we must deliver thousands of homes each year. In conjunction with the establishment of local authority trusts which will have access to alternative credit as well as the introduction of rent controls we can begin to turn back the tide on housing need and homelessness.

IMMEDIATE €1 BILLION INVESTMENT IN SOCIAL HOUSING

Using €1 billion from the Ireland Strategic Investment Fund Sinn Féin would invest in the social housing stock. The use of this fund may require a legislative change. As a recent report by the National Economic & Social Council on

social housing has highlighted, in direct contrast to countries such as Sweden, France and Britain Ireland's main form of social housing provision is uniquely classified within the general government sector. As mentioned in the Jobs section of this document creating a Social Housing Agency or the creation of a special purpose vehicle for the delivery of social housing working with the local authorities are just two examples of how ISIF funding could be used. A significant increase of social housing is vital if the growing housing need in this state is to be tackled effectively. This money could fund the commencement of work on between 6,600-6,800 new homes over the course of 18 months. This would provide 13 times the amount of housing delivered so far by NAMA's special purpose vehicle.

ADDITIONAL ECONOMIC BENEFITS

- The construction of at least 6,600 homes would create tens of thousands of jobs for unemployed construction workers.
- 6,600 new tenants for Local Authorities would generate €89 million in rent revenue and save €148.5 million in rent supplement over five years.
- More housing will lead to lower demand on the private rental market decreasing rents as well as the bill for state subsidy of rents and increasing disposal income among many rental tenants.

In addition, we want to see an annual capital investment in housing, which would significantly increase units available under local authority control.

FAIR RENTS - INTRODUCE RENT CONTROLS

Sinn Féin support the introduction of a Fair Rent system which would control the rates of rent and rent increases which could be charged based on the Consumer Price Index and the quality of the accommodation. This would ensure a fair price for tenants and a fair return for landlords while stopping the flow of rental tenants into emergency accommodation.



GETTING THE ECONOMICS OF GROWTH RIGHT

Job creation remains the key to Ireland's economic, fiscal and social recovery yet 374,800 people remain on the live register, 178,388 of these are long-term claimants, 129,700 are underemployed, 54,300 are young people under the age of 25, and 62,937 people exist on activation programmes many with little training, pay or career benefits.

Travel to the border, midland, west and mid-west regions and you'll find unemployment rates are higher than the state wide average rate of 11.1%. The latest CSO QNHS figures show that the labour force itself has declined in many of them.

In the three years since this government came to power just 47,100 net new jobs have been created, and just 5,500 of these were in the first six months of this year. There are also 28,000 less young people in employment since Labour and Fine Gael entered Government. Emigration of our skilled, educated and talented people continues to act as a release valve for Ireland's labour market

Any reduction in unemployment is welcome, but the sobering reality is that it will take a decade or more of exceptionally strong growth to undo the damage done to our society by the collapse of capital investment and slashing of public spending by the current and previous Governments.

Seven austerity budgets have taken over €30 billion out of the real economy, and there are 32,000 less people working in our public services with the resulting pressures there for all to see.

The ease at which government coughed up publicly owned assets have been shocking; and the levels of personal and business debt that has accompanied the recession will lock many citizens out of important aspects of societal participation for a generation. One in four SMEs is experiencing loan default, the total loan balance default even higher at 41 per cent.

Sinn Féin will return to our Job Creation proposals later this year. Our Jobs, Enterprise and Innovation Spokesperson Peadar Tóibín TD will publish the party's Economics of Growth Job Creation Strategy in advance of the Christmas recess.

SMEs AND FDI, IT'S NOT AN EITHER OR

Ireland is a small open economy and as such FDI remains a crucial component of our industrial strategy, we need to ambitiously attract it but it must be developed in balance with native businesses. Nearly 70% of all people employed in Ireland work in Small and Medium Enterprise businesses.

Regionalisation of both IDA and Enterprise Ireland's activities is a must, as is the development of a joint strategy to 'cluster' industries and skills that make regional FDI investment more attractive and grow local economies in equal measure. Also FDI/ indigenous business linkages need to move from theory to practice.

EASING THE COST BURDEN ON BUSINESS

Business costs, many within the control of the government are leading to competitive disadvantages for business and the state. We need the abolition of Upward Only Rents. Utility costs increases need to be reined in. Progressive business rates need to be created to help businesses on the edge. Self-employed people not being within welfare safety net is a barrier to enterprise entry as a generation remain burnt from previous experiences.

Sinn Féin's recent SME policy paper set out a number of areas where Government policy can support and grow job creation in the sector. Developing a fairer commercial rates system, opening up public procurement to SMEs and importantly to micro businesses, tackling SME debt, opening up access to credit and tackling the costs of doing business along the border are just a few of the areas that can ease the pressure on struggling businesses. In the four years up to 2012 over 128,000 jobs were lost in the SME sector, but with the right policy focus and investment we can get these jobs back.

STRATEGIC PUBLIC INVESTMENT

State-sponsored stimulus is one of the key components of recovery that has been missing from the Government's economic strategy.

Stimulus with a focused capital spend will provide the solid foundation for strong long-term growth.

Despite the Government's emphasis on 'commercial' investment for Ireland's Strategic Investment Fund (ISIF) there is no obstacle in the legislation underpinning the fund to using these monies for strategic public investment, but if necessary a legislative change could be enacted.

Sinn Féin has recently proposed using €1billion from the ISIF to tackle the housing crisis by delivering desperately needed social housing units. Creating a Social Housing Agency or the creation of a Special Purpose Vehicle for the delivery of social housing as currently being explored by the four Dublin local authorities are just two examples of how ISIF monies can be leveraged to the social, economic and commercial benefit of citizens. European Investment Bank, incentivised investment from the private pension sector; and a targeted plan by Government to increase

capital expenditure are just some of the funding mechanisms that can support strategic public investment. Sinn Féin will explore this further in our Economics of Growth document.

BALANCED REGIONAL DEVELOPMENT

Sinn Féin's 'Standing up for Rural Ireland' discussion document recommendations set out a number of measures to reverse the absence of jobs, forced emigration and the practical effects of declining populations in rural town lands, villages and towns.

Due to growing world population and the spending patterns of the burgeoning international middle class Ireland's agri-food sector is on the cusp of significant opportunity. We need to build on the success of the agri-food sector to maximise its long-term potential.

Developing bio-fuels has yet to be fully tapped. There is a need for a state led rural business supports programme and a truly balanced regionally FDI strategy.

We need a clear National Spatial Strategy with the necessary enterprise tools to meet the challenges of bringing investment and industry to counties outside of the capital city. IDA and Enterprise Ireland strategies must be 'regionally' proofed to ensure clear objectives and targets are set.

AMBITIOUS ECOMMERCE STRATEGY NEEDED FOR INDIGENOUS RETAILERS

Retail is one of the ignored sectors of the economy, although it has probably suffered the most outside of construction in recent years. Throughout the recession the sector lost around 50,000 jobs, and

the retail environment has become even more challenging for small businesses with a radical reorientation of people's spending patterns happening from the shop to online purchasing with a massive 75% of this business is going abroad.

People are spending €8.5 million every day online; while 43% of the population purchase goods on the internet. Figures provided by the Department of Jobs, Enterprise and Innovation show online spending has doubled from €2.9bn in 2012 to €6bn and is expected to reach €21bn by 2017.

It is argued that every 1% of this lost revenue we win back boosts the local economy by approximately €40 million. It is now clear the Government's e-commerce commitments in the national digital strategy are not fit for purpose. Sinn Féin's Economics of Growth Job Creation Strategy will include an ambitious ecommerce strategy for indigenous retailers. There is also significant need to strengthen town centres throughout the country. Planning, development, smart transport, resources and progressive rates relief need to be employed to ensure that businesses within our towns have a competitive future.

GUARANTEEING YOUNG PEOPLE THEIR FUTURE IN IRELAND

Tackling youth employment and emigration will be critical to securing Ireland's future. Our young people must be guaranteed their place in the recovery. Yet to quote the Government youth unemployment remains unacceptably high. Here in Ireland and across the EU young people are amongst the groups hardest hit by the crash. In Ireland 52,600 under 25s are unemployed and 35% have been signing on for more than a year. Of the 55,138 young people on the live register 95% have applied for a Jobseekers Allowance payment. There are 28,000 less under-25s in employment since Labour and Fine Gael entered government, and

165,300 young people have emigrated in the last 5 years.

In January of this year Labour leader Joan Burton launched the Youth Guarantee Implementation Plan promising 28,500 young people deemed at the highest risk of long-term unemployment an offer of education, an apprenticeship or a traineeship within a short period of becoming unemployed. It is worth noting Ireland has the largest number of young people not in work, education or training in the EU. According to the most recent figures from the Department of Social Protection just 9,115 placements have been provided, and 67% of these were JobBridge placements and training with FÁS/Solas. The Council Recommendation establishing the Youth Guarantee states that all young people under 25 would be guaranteed an offer of education, employment or training within months of becoming unemployed. As Sinn Féin Senator Kathryn Reilly has highlighted in her recent 'Youth Matters' policy analysis of critical youth issues and the Youth Guarantee there is little or no provision for young people with disabilities or lone-parents and carers. In effect our most vulnerable young people have been excluded from the Guarantee.

The shortfalls of the JobBridge scheme are now well documented and expose the potential for displacement of properly paid real jobs. As argued by Senator Reilly a Youth Guarantee scheme should focus on connecting young people with placements that match their education or experience level. Young people should not be subjected to mandatory or underpaid work. Placements should be subject to on-going and verifiable assessment and monitoring. Critically the scheme should identify how young people not on the live register, for example young people with disabilities, can be reached out to and provided for in the Guarantee.

In 2012 the International Labour Organisation estimated that an effective Youth Guarantee scheme, based on the successful Swedish model would cost €6,600 per participant. Ireland needs a Guarantee worth at least €348 million to secure a future for our young people currently languishing on the dole. Ireland's investment in its Youth Guarantee will be matched with monies from the European and Social Fund and Youth Employment Initiative. Sinn Féin would ring fence monies raised from our Wealth Tax to ensure every young person in the State can avail of education, training or employment appropriate to their need.

Ireland also needs to start to plan for future youth migration. Young emigrants speaking at a conference held by the National Youth Council of Ireland highlighted four key barriers in returning to Ireland; poor infrastructure, precarious working conditions and low pay, lack of career opportunities and progression and a lack of affordable housing. Sinn Féin will seek to address some of these areas in our Economics of Growth Job Creation Strategy later this year.



A STRONG ISLAND ECONOMY IS CENTRAL TO ECONOMIC RECOVERY

This document is focused on addressing the fiscal and budgetary challenges of this state. We must also work to build the maximum return from the island economy for all of Ireland's citizens. The economies of Ireland, North and South are interlinked and interdependent. Economic downturn in one jurisdiction impacts on the other, and the same for growth. Ireland is a small island in the European and global economy.

There are no advantages for an island nation of 6.4 million people on the edge of Europe having two separate tax regimes, two currencies and legal systems, two public service systems and two separate competing economies. Harmonising structures across the island is central to creating a fully integrated and healthy economy. A single island economy for all citizens across Ireland would provide the opportunity for fair and harmonised progression taxation, regulation and trade. It would provide the tools to create greater opportunities for growth, harmonise workers' rights and create a better business climate for advancement of entrepreneurial spirit north and south.

Different economic structures north and south have undermined economic growth and labour market mobility. For example, companies are on record stating that the differences in currency have a sizeable impact on profit margins to the extent that they have been discouraged from having operations on both parts of the island. Cross-border movement in Ireland north and south has been impeded by different levels of vehicle registration tax; differences in direct and indirect tax rates; eligibility for tax credits; differences in tax years; housing costs. These issues act as a barrier and are apparent from the perspective of employers as well as employees.

Despite the interconnection and interdependence of the economies north and south, there has

been a limited focus placed on promoting island wide growth and recovery. Island wide trade has yet to reach its full potential. Inter Trade Ireland does a sterling job, but receives limited funding support. Some businesses have taken the lead in cross border trading and investment over the last couple of years despite the impediments caused by cross border credit card transaction fees; telecommunication cross-border charges; and dual tax and pay roll systems.

There is no doubt that a planned and agreed approach to economic development across the island of Ireland would deliver greater:

- Export trade and inward investment;
- economic and jobs growth and improved workforce skills;
- productivity and innovation
- All Ireland trade and reduce costs
- and research and development

Both administrations on the island struggle to find efficiencies in the delivery of public services yet we have back to back provision. North and south we have disconnected policies and practice. Yet where joint island wide enterprise has been applied it has improved service delivery. Integrated island wide co-operation within public services makes economic sense. Jointly funded cancer services have illustrated that co-operation is not only possible, but that it improves the lives of citizens. For example we could transform how we deliver health services across the island. The total spend per capita within the current overall health system in the south is more than the per capita spend in the north or in Britain. With vision, commitment and determination we could deliver better services to all the people of Ireland.

Sinn Féin are proposing the following workable solutions:

- A full and detailed examination of the best use of resources and the most appropriate models of accountability for the delivery of integrated public services across the island which to inform the production of a plan and timescale for developing integrated public services across the island
- Departments in both jurisdictions to identify shared projects from planning stage to completion with emphasis on identifying the benefits of shared understanding and ownership, including scope, delivery, targets and expected outcomes
- Build a Border Economic Development Zone to zone to harmonise trade and maximise returns for border businesses and the island economy and a Trade Forum to bring together SMEs to address common challenges including finance, logistics, business support etc. that would make use of local and external expertise including accountancy firms, business development bodies and other important supports including information on the credit appeals process in both jurisdictions, using Inter Trade Ireland as a facilitator and involving local communities as key partners in the process.
- Upgrade island-wide infrastructure for example completing the A5, Narrow-water Bridge and developing an island wide rail network.
- Remove transaction costs including banking, telecommunications, and administration costs on the potential for cross border trade.
- Re-examine the regulatory barriers to doing business on the border. InterTradeIreland has already conducted previous studies on this and made a number of recommendations, which can be reviewed and implemented.

- Examine and present solutions to address the impediments for businesses transferring staff north and south – organize direct co-ordination between relevant government departments such as Revenue to make it easier for employees to work on either side of the border.





SINN FÉIN

44 Parnell Square

Dublin 1

Ireland

Ph: +353 1 8726100

Email: admin@sinnfein.ie

Web: www.sinnfein.ie