

DELIVERING

A FAIR RECOVERY

TÉARNAMH COTHROM A SHOLÁTHAR



SF *Sinn Féin*

SINN FÉIN ALTERNATIVE BUDGET 2016 | CÁINAISNÉIS CHOMHROGHNACH SHINN FÉIN

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CONTENTS

INTRODUCTION	Page 5
OVERALL BALANCE SHEET	Page 8
BUDGET 2016 PROPOSALS	Page 9
RÉAMHRÁ	Page 15
CLÁR COMHORDAITHE FORIOMLÁN MOLTAÍ BUISÉID SHINN FÉIN 2016	Page 18 Page 19
PART 1 - CHERISHING ALL CITIZENS OF THE NATION EQUALLY	Page 24
<ul style="list-style-type: none">■ Capital Investment Programme■ Emergency homeless accommodation■ Increasing funding for women's refuges■ Addressing the crisis in the health service■ Putting key resources back into education■ Supporting Parents, Investing in childcare■ Tackling income inequality■ Protecting communities■ Frontline workforce■ Establish an Equality and Budgetary Advisory Body■ Lansdowne Road Agreement/Haddington Road Agreement■ Providing for demographics	
PART 2 – EQUAL RIGHTS, EQUAL OPPORTUNITIES	Page 32
<ul style="list-style-type: none">■ Tax measures, rebalancing the scales■ Reining in politicians' pay and pensions■ Reining in high pay and excessive public spending■ Low pay & the living wage	
PART 3 – TO PURSUE THE HAPPINESS AND PROSPERITY OF THE WHOLE NATION	Page 37
<ul style="list-style-type: none">■ Supporting and encouraging business■ Building a strong island economy■ Irish language and the Gaeltacht areas	
MEASURES THE DEPARTMENT WERE UNABLE TO COST	Page 40



INTRODUCTION

DELIVERING A FAIR RECOVERY

Over the last decade people have been pushed to the limit as a result of the Government's austerity policy. While things are undoubtedly getting better for some, for the vast majority little has changed in their day-to-day lives. The Government is merely offering more of the same and unless there is a dramatic change, the impact of the cuts will be felt for years to come.

The reality is that despite the economic crisis, the wealthiest in society have become richer.

This is a policy, not an accident.

So, while 250 individuals saw their combined wealth increase by 16% to €75 billion in the last twelve months, the reality for the average family continues to be lower income as a result of wage cuts, the USC, water charges and property tax. This is on top of the high cost of childcare, health care, housing, education and other necessities. It is these families who need to be supported in Budget 2016.

When they got into Government, Fine Gael and Labour threw their election manifestos in the bin and instead implemented Fianna Fáil's economic plan. Their cynical move has prolonged the recession, forced half a million people to emigrate and destroyed core elements of our public services.

Nowhere is this more obvious than in the health service. Enda Kenny and Joan Burton can cry crocodile tears and talk about a crisis in the health service, but what is happening is not some unforeseen disaster. It is the outworking of Government policy.

You cannot take 9,255 whole time equivalent staff out of the public health system in four and a half years without an impact. The reason that an elderly cancer patient spent five days on a trolley at Our Lady of Lourdes Hospital in Drogheda last month is because of Government policy and if we want things as shameful as this to stop happening we need to change Government policy. Investment in core public services needs to be urgently prioritised.

The Government's plan for a 50:50 split between spending and tax cuts isn't the answer. It's an electoral ploy. The Sinn Féin plan is based on 'Delivering a Fair Recovery' and in it we have four key priorities:

- Fair taxation – this means easing the tax burden on the average worker, including those who are self-employed and asking those who earn the most to pay their fair share.
- An investment of over €1.7 billion in public expenditure – this means 1,000 more Gardaí, an additional 1,000 frontline posts in health to include nurses, midwives and consultants and more than 1,700 teachers.
- Ambitious capital spend programme of €400 million.
- Promoting the all-Ireland economy.

IN BUDGET 2016 SINN FÉIN WILL:

- Put between €600 and €2,000 into the pockets of the average worker or family, depending on their wage and family circumstances, by abolishing the property tax, stopping water charges, removing approximately 100,000 workers from the USC, expanding access to childcare, reducing the cost of health care, and assisting with education costs.
- Prioritise investment in health, education and childcare.
- Invest in disability services and supports.
- Support and encourage SMEs and entrepreneurs through the introduction of the self-employed tax credit, the provision of seed capital and other measures.
- Increase funding to build social houses, to tackle the homeless crisis, and to make capital investment to grow the economy.
- Explore the creation of a Border Economic Development Zone to harmonise trade and maximise returns for border businesses.

WHO IS PAYING MOST UNDER FINE GAEL/LABOUR POLICIES?

- 1.8 million households are paying an average of €244 each year in property tax.
- 300,000 mortgage holders are paying thousands extra each year because the Government refuses to deal with variable interest rates being well above the Eurozone average of 2.7% approx.. A 1% reduction would save mortgage holders an average of €2,000 a year on a €200,000 mortgage.
- Almost 5,000 people were homeless in July 2015, including 1,495 children.
- 7,775 patients were on hospital trollies in June 2015, including two elderly women of over 100 years of age.
- 77,000 carers had their respite grant cut by 20%.
- 615,000 families are in receipt of child benefit for 1.2 million children. Over three budgets FF/FG and Labour slashed child benefit.

WHO IS GAINING UNDER FINE GAEL AND LABOUR?

- 250 individuals saw their wealth increase by 16% to €75 billion in the last twelve months alone.
- 121 people availed of the SARP tax relief for high earners at a cost of €1.895 million to the Exchequer in 2013.
- Anglo senior bondholders were paid in full with billions of euro of taxpayers money.
- Some special advisors to Government ministers continue to be paid well above the pay cap – up to €156,380 for Enda Kenny's advisors and €119,577 in Joan Burton's office.
- Property developers were paid €11 million a year in wages by NAMA. 15 were paid between €150,000 to €199,000 per year.
- Secretary Generals of Government Departments: the Secretary General in the Department of Jobs retired in May 2011 aged 59 with a lump sum of €380,452, a gross severance gratuity in the amount of €126,817 and is entitled to receive a gross annual pension of €126,817.

ACCIDENT AND EMERGENCY

The crisis in health is government policy

There were 7,775 people on hospital trolleys in June. This was the highest ever level of overcrowding in the month of June since the INMO started Trolley Watch over 12 years ago. Every month we hear horror stories about the treatment of our elderly in A&E units, with not enough beds or staff. This has long ceased to be a crisis. It's government policy and it needs to change.

December 2014

An 87-year old woman spent 57 hours on a trolley and on a chair in a hall in University Hospital Limerick.

February 2015

A 100-year-old woman was left waiting 24 hours on a trolley in Tallaght hospital – suffering from a

potentially serious infection. She was one of up to ten patients over the age of 80 left waiting on trolleys up to 23 hours to be seen.

June 2015

Two elderly ladies, both over a hundred years old, had to suffer the indignity of spending more than 24 hours on a trolley awaiting a hospital bed.

September 2015

An elderly cancer patient spent five days on a trolley at Our Lady of Lourdes Hospital in Drogheda. The emergency department in Drogheda is short of five nurses in a hospital that this year recorded its highest level of overcrowding since 2006.

FIANNA FÁIL BROUGHT THE ECONOMY TO ITS KNEES

Fianna Fáil squandered the boom and brought the economy to its knees. They protected the wealthiest in society, including the property developers and the senior bankers, and forced ordinary people to pay by imposing new taxes and charges, delivering savage cuts to public services and forcing half a million people to emigrate. And if they had been re-elected in 2011 they would have continued to do the same. Fine Gael and Labour have implemented the Fianna Fáil plan. Just prior to the 2011 General Election, Fianna Fáil signed up to the four-year so-called National Recovery Plan, which committed them to four years of tax increases, spending cuts and cuts to public services. – The party's plan wanted to:

- Introduce water charges – with a scheme for the metering of the domestic sector with charging for domestic water by 2014
- Cut public service staff numbers by 24,750 over 2008 levels (when we were just below the OECD average in staffing levels)
- Increase the student contribution to the costs of third-level education
- Cut the minimum wage by €1 per hour
- Impose cuts to Social Welfare
- Impose cuts to school funding, including all capitation grants, grants for Adult Literacy, Community Education, School Completion Programme and Youthreach.

OVERALL BALANCE SHEET

	€million		€million
Tax		Tax	295.7
Tax Income	1,110.7		
Tax Spend	-815	Expenditure	-1,395.7
Net Tax Increase	295.7		
		Capital	-400
Expenditure			
Savings	341.12	Balance	-1500
Spend	-1,736.82		
Net Expenditure	-1,395.7		
Capital			
Spend	-400		
Fiscal space	1,500		



SINN FÉIN BUDGET 2016 PROPOSALS

CAPITAL INVESTMENT PROGRAMME

TOTAL: €400 million

SPENDING

TOTAL: €1736.82 million

Homelessness and refuge services - page 24	Cost €25.45m
Dealing with the Crisis in the Health System - page 25-26	Cost €383m
Putting Key Resources back into Education - page 26-27	Cost €180.19m
Supporting Parents, Investing in Childcare - page 28	Cost €238.28m
Tackling Income Inequality - page 29-30	Cost €289.92m
Protecting Communities - page 30	Cost €21.7m
Establish an Equality and Budgetary Advisory Body - page 30	Cost €1.1m
Irish Language and supporting the Gaeltacht - page 39	Cost €5.95m
Frontline Workforce - page 30	Cost €20m
Introduce a Living Wage across the civil service - page 36	Cost €1.5m
Double current Trading Online Voucher Scheme for 2016 - page 37	Cost €2.73m
Lansdowne Road Agreement/Haddington Road Agreement - page 31	Cost €267m
Provision for demographics - page 31	Cost €300m

SAVINGS**TOTAL: €341.12 million**

Reduce public sector pay and pensions of the highest earners in the public sector	Saves €15.28m
Reduce Oireachtas pay (€75,000 TDs, €60,000 Senators) and allowances including the Taoiseach and Ministers (by 50% on portion of salary over €75,000)	Saves €5.59m
Reduce General Government Expenditure	Saves €21.45m
As part of the abolition of water charges withdraw the Water Conservation Grant	Saves €130m
2% reduction in branded medicines	Saves €36m
Phased withdrawal of private school annual state subsidy over five years	Saves €20.6m
Regulation of the Financial Sector	Saves €70m
Wind-down JobBridge Scheme	Saves €7.9m
Cancel Gateway Scheme	Saves €5.6m
Greater use of JobsPlus (5,000)	Saves €28.7m

TAX SPEND**TOTAL: €815 million**

Easing the burden on families, workers and businesses	
Abolition of the Property Tax	Cost €440m
End water charges	Cost €210.5m
Take workers earning €19,572 or less out of the USC	Cost €93m
Introduce Tax Credits for the Self Employed	Cost €39m
Increase employee & employer PRSI bands in line with Sinn Féin's €1 per hour increase to the National Minimum Wage	Cost €21.5m
Making the Gaeltacht more affordable	Cost €4.5m
Abolish administration fee from VRT Export Repayment Scheme	Cost €1m
Encouraging Entrepreneurs	Cost €5m
Extend the 50% relief for indigenous Craft Beer to 35,000 hectolitres	Cost €0.5m

TAX YIELD**TOTAL: €1,110.7 million****Capital and Property Taxes**

Re-introduce the second home charge and increase to €400 per annum	Yield €110m
Increase Capital Gains Tax (CGT) on passive investments by 2% to 35%	Yield €0
Increase Capital Acquisitions Tax by 3% to 36%	Yield €31m

Excise Duties & Levies

Increase betting shop tax to be applied to customer to 3%	Yield €50m
Duty on Liquid Nicotine for e-cigarettes	Yield €8.3m
Increase excise duty on a packet of cigarettes by 20c	Yield €26m
Increase Bank Levy from 35% to 45%	Yield €44m
Introduce a 5% Sugary Sweetened Drinks Tax	Yield €49m

Income Tax

Increase tax paid on income over €100,000 by 7 cent in each euro	Yield €283m
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PRSI

Introduce new 15.75% rate of Employers PRSI on portion of salary in excess of €100,000	Yield €267.4m
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Tax Evasion

Increase Revenue Commissioner's activity to target tax evasion	Yield €25m
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Pensions

Reduce the 'earnings cap' for pension contributions from €115,000 per annum to €60,000	Yield €135m
Standardise the relief at which tax back can be claimed, beginning with a reduction to 35% in 2016	Yield €82m

CASE STUDIES - SINN FÉIN BUDGET 2016 *

Married, one child, one self-employed earner

Donal and Mary are married living in a home they own in Dublin with one child aged 15. Donal works as carpenter earning €40,000. Donal will benefit from a tax credit as a self-employed earner to the value of €500. An increase in their child benefit of €60 (€5 per month). Tax credit for their son who will attend Irish College in the summer of 2016 of €190. Abolition of the property tax saves the family €420. Abolition of water charges saves €260. Income increases by €1,430.

Income: €40,000

Self-employed tax credit: +€500
Child Benefit increase: +€60
College Tax Credit: +€190

Abolished Property Tax: +€420
Abolished Water Charges: +€260

Total income increase: €1,430

Married with two children, both PAYE workers

John and Aine are married living in a home they own in Donegal. John works as a forklift driver on €40,000 and Aine works in a care home earning €20,000. They have two children aged 18 and 19 both in college. John and Aine will benefit through: Abolition of the property tax €315. Abolition of water charges €260. Reduce third level student contribution fee by €1,000 (€500 x 2). Their income is increased by €1,575.

Income 1: €40,000 Income 2: €20,000

Abolished Property Tax: +€315
Abolished Water Charges: +€260

Reduced Third level fee: +€1,000

Total income increase: €1,575

* If the household is registered with Irish Water the total income increase will be reduced by €100.

Living alone, retired and on state pension

Josephine 76 is retired, living in her own home in Cork City. Josephine benefits from: Abolition of water charges €160. Abolition of property tax €283. Increase Fuel Allowance by 3 weeks, worth a total of €60. €9.50 per month to provide for a telephone allowance, equalling €114 per year. Josephine's income increases by €617.

Abolished Property Tax: +€283
Abolished Water Charges: +€160

Increase Fuel Allowance: +€60
Telephone Allowance: +€114

Total income increase: €617

College graduate, unemployed

Michael has just graduated from NUIG and is unemployed. Michael will benefit from an additional €40 per week in his jobseekers' payments. Michael won't have to pay water charges for his accommodation saving him €160. His total income is increased by €2,240.

Jobseekers increase: +€2,080
Abolished Water Charges: +€160

Total income increase: €2,240

Single, 50, with grown up children living abroad

Mary is single, 50, living in rented accommodation and her grown up children now live abroad. She works 30 hours each week in her local shop earning the national minimum wage. Mary will benefit by: €1 per hour increase to the national minimum wage giving her an additional €1,560 each year. Our increase in the PRSI exemption in tandem with the minimum wage increase means Mary will continue to be exempt from PRSI. Mary will no longer have to pay USC putting €286 back into her pocket each year. She will also save €160 as she will not have to pay water charges. Mary's total income will increase by €2,006

Minimum wage increase: +€1,560
USC Exemption: +€286

Abolished Water Charges: +€160

Total income increase: €2,006



RÉAMHRÁ

TÉARNAMH COTHROM A SHOLÁTHAR

Le deich mbliana anuas rinneadh daoine a bhrú chuig an imeall mar gheall ar pholasaí déine an Rialtais. Níl aon amhras ná go bhfuil an saol ag daoine áirithe ag dul i bhfeabhas, ach don chuid is mó níor tháinig mórán d'athrú ar an saol s'acu. Níl i ndán dúinn ón Rialtas ach tuilleadh den méid céanna agus mura dtagann athrú ollmhór ar chúrsaí, beimid thíos leis mar gheall ar na ciorruithe leis na blianta fada atá amach romhainn.

Is í fírinne an scéil ná gur éirigh leis na daoine ba shaibhre sa tsochaí ní ba shaibhre, in ainneoin go bhfuil géarchéim ann sa gheilleagar.

Tharla sé seo mar gheall ar pholasaí, ní de thaisme.

De réir mar a tháinig méadú de 16% go €75 billiún ar shaibhreas 250 duine le dhá mhí dhéag anuas, is í lomchnámh na fírinne don ghnáth-theaghlach ná go bhfuil laghdú ag teacht isteach an ioncam, mar thoradh ar chiorruithe tuarastal, an USC, muirir uisce agus cáin réadmhaoine. Tá sé seo ar bharr an chostais mhóir ar chúram leanaí, cúram sláinte, tithíocht, oideachas agus ábhar eile atá riachtanach. Is siad na teaghlaigh seo a bhfuil tacaíocht de dhíth orthu i mBuiséad 2016.

Nuair a cuireadh isteach sa Rialtas iad is amhlaidh gur chaith Fine Gael agus Páirtí an Lucht Oibre a bhforógraí olltoghcháin sa bhruiscar agus ina áit sin chuir siad plean Fhianna Fáil don gheilleagar i bhfeidhm. Is mar gheall ar na hiarrachtaí ciniciúla seo a cuireadh leis an gcúlú, arbh éigean do leathmhilliún duine dul ar imirce agus a scriosadh croí-eilimintí ár seirbhísí poiblí.

Ní léire é seo in áit ar bith eile ná sa tseirbhís sláinte. Is féidir le Enda Kenny agus Joan Bruton ligean orthu féin gur cúis imní dóibh í géarchéim a bheith sa tseirbhís sláinte.

Ní tubaiste nach rabhthas ag dúil leis, áfach, atá ag tarlú sa tseirbhís sláinte, is toradh ar pholasaí an Rialtais atá ann.

Ní féidir 9,255 d'fhoireann lánaimseartha a ghlacadh amach sa córas na sláinte poiblí laistigh de cheithre bliana go leith gan tionchar a bheith ann. Is í an chúis gur chaith seandúine a raibh aile air cúig lá ar throlaí in Otharlann Mhuire Lourdes i nDroichead Átha an mhí seo caite ná polasaí an Rialtais agus má táimid ag iarraidh go dtiocfaidh deireadh lena leithéid de rudaí náireacha ní mór dúinn polasaí an Rialtais a athrú. Ní mór tosaíocht a dhéanamh láithreach d'infheistíocht inár gcroí-sheirbhísí poiblí.

Ní hé plean an Rialtais le haghaidh scoilt 50:50 idir caiteachas agus ciorruithe imeallacha cánach an freagra. Is cleas roimh an olltoghchán é. Tá plean Shinn

Féin bunaithe ar 'Téarnamh cothrom a sholáthar' agus sa phlean tá ceithre phríomhthosaíochtaí againn:

- Cáin Chothrom - ciallaíonn sé sin an t-ualach cánach a laghdú ar an ngáthoibrí, lena n-áirítear iad siúd atá féinfhostaithe agus ag iarraidh orthu siúd a thuilleann an méid is mó a gcion cothrom féin a íoc.
- Infheistíocht €1.7 billiún i caiteachas poiblí - ciallaíonn sé sin tuilleadh banaltraí, dochtúir, múinteoirí agus Gardaí.
- An fód a sheasamh in aghaidh na mbaincírí lena chinntiú go laghdaítear na hollrátaí úis atá á ngearradh ar shealbhóirí morgáistí. Bheadh coigilteas de €2,000 sa bhliain ar mhorgáiste €200,000 ar an meán do shealbhóirí morgáistí dá mbeadh laghdú de 1% ann.
- An ngeilleagar uile Éireann a fhorbairt.

I MBUISÉAD 2016 IS AMHLAIDH GO NDÉANFAIDH SINN FÉIN AN MÉID SEO A LEANAS:

- Cuirfear idir €600 - €2,000 isteach i bpócaí an ghnáthoibrí nó clann, ag brath ar a thuarastal agus ar chúinsí an teaghlaigh trí dheireadh a chur leis an gcáin réadmhaoine, deireadh a chur le muirir uisce, thart ar 100,000 oibrí a bhaint den USC, rochtain ar chúram leanaí a leathnú, costas cúraim leanaí a laghdú, agus cuidiú le costais oideachasúla.
- Déanfar tosaíocht de shláinte, oideachas agus cúram leanaí.
- Déanfar infheistíocht i seirbhísí agus i dtacaíochtaí míchumais.
- Tacófar agus spreagfar Fiontair Bheaga agus Mheánmhéide agus fiontraithe trí chreidmheas cánach do dhaoine féinfhostaithe a thabhairt isteach, agus síol-chaipitil agus bearta eile a sholáthar.
- Méadófar maoiniú chun tithe sóisialta a thógáil agus le dul i ngleic le géarchéim na ndaoine atá gan dídean, agus méadófar maoiniú chuig infheistíocht chaipitil chun an geilleagar a fhorbairt.
- Crios Forbartha le haghaidh Gheilleagar na Teorann a chruthú.

CÉ ATÁ AG ÍOC AN MÉID IS MÓ MAR GHEALL AR PHOLASAITHE FHINE GAEL / PHÁIRTÍ AN LUCHT OIBRE?

- 1.8 milliún teaghlaigh ag íoc €244 ar an meán gach bliain ar cháin réadmhaoine.
- 300,000 sealbhóir morgáiste ag íoc na mílte sa bhreis gach bliain as siocair go ndiúltaíonn an Rialtas plé le rátaí éagsúlaithe úis i bhfad níos airde ná an meán i Limistéar an Euro. Choigleofaí breis agus €400m d'íocaíochtaí do bhreis agus 300,000 teaghlach mar gheall ar chiorrú de 1 faoin gcéad. (Stocbhróicéirí Goodbody – Aibreán 2015)
- Bhí thart ar 5,000 daoine gan dídean in Iúil 2015, agus 1,495 páiste ina measc.
- 7,775 othar ar thralaithe otharlainne i Meitheamh 2015, agus beirt sheanbhan ina measc a bhí níos sine ná 100 bliain d'aois.
- 77,000 cúramóir - ar gearradh an deontas faoisimh orthu le 20%
- 615,000 teaghlach ag fáil sochar linbh le haghaidh 1.2 milliún páiste. Thar thréimhse ama thrí bhuiséad, ghearr FF/FG agus Páirtí an Lucht Oibre sochar linbh a scoradh.

CÉ ATÁ AG DÉANAMH DUL CHUN CINN MAR GHEALL AR FHINE GAEL AGUS PHÁIRTÍ AN LUCHT OIBRE?

- Tháinig méadú de 16% go €75 billiún ar shaibhreas 250 duine le dhá mhí dhéag anuas.
- Bhain 121 duine leas as faoiseamh cánach SARP le haghaidh saothraithe arda ar chostas €1.895 milliún don Stáitchiste i 2013.
- Íocadh sealbhóirí bonda sinsearacha Anglo ina n-iomláine le na billiúin euro cháiniócóirí.
- Comhairleoirí speisialta ag airí Rialtais - cuid acu atá go fóill á n-íoc ar leibhéal i bhfad níos airde ná an uasteorainn tuarastail - suas le €156,380 do chomhairleoirí Enda Kenny agus €119,577 in oifig Joan Bruton.
- Forbróirí réadmhaoine ar íocadh €11 milliún sa bhliain dóibh mar thuarastal ag NAMA. Íocadh idir €150,000 go €199,000 le 15 acu sa bhliain.
- Ard-Rúnaithe Rannóga Rialtais - chuaigh an tArd-Rúnaí ar an Rannóg Fostaíochta ar scor i mBealtaine 2011 agus é 59 mbliana d'aois agus íocadh cnapshuim de €380,452 leis, chomh maith le pacáiste scarúna comhláin de €126,817 agus tá sé i dteideal pinsean comhláin sa bhliain de €126,817.

RANNÓGA TIMPISTÍ AGUS ÉIGEANDÁLA

Ní géarchéim atá ann, is polasaí de chuid an Rialtais atá ann

Bhí 7,775 duine ar thralaithe otharlainne i Meitheamh. Ba é seo an leibhéal ab airde riamh plódaithe i mí an Mheithimh ón thosaigh an INMO ar Trolley Watch breis agus 12 bliain ó shin. Gach mí cluinimid scéalta uafáis faoin dóigh a gcaitear le daoine scothaosta sna haonaid Timpistí agus Éigeandála agus gach leor leor leapacha ná foireann ann. Is i bhfad ó ghéarchéim atá ann anois. Is polasaí an rialtais atá ann agus ní mór dó athrú.

Nollaig 2014

Chaith bean 87 mbliana d'aois 57 uair an chloig ar thralaí agus ar chathaoir i halla in Ospidéal na hOllscoile, Luimneach.

Feabhra 2015

Fágadh beann 100 bliain d'aois ag fanacht 24 uair an chloig ar thralaí in Ospidéal Thamhlachta - agus í ag fulaingt mar gheall ar ionfhabhtú a d'fhéadfadh

a bheith tromchúiseach. Bhí sé ar dhuine de dheichniúr othar thar 80 bliain d'aois a fágadh ag fanacht ar thralaithe le suas le 23 uair an chloig sular bacadh leo.

Meitheamh 2015

Bhí ar bheirt bhan scothaosta, an bheirt acu thar 100 bliain d'aois, fulaingt go náireach agus iad ag fanacht breis agus 24 uair an chloig ar thralaí ag fanacht ar leaba san otharlann.

Meán Fómhair 2015

Chaith seandúine a raibh ailse air cúig lá ar throlaí in Otharlann Mhuire Lourdes i nDroichead Átha. Tá an Rannóg Éigeandála i nDroichead Átha cúigear banaltraí gann in otharlann a bhfuil an leibhéal is airde plódaithe ann ó bhí 2006 ann.

SCRÍOS FIANNA FÁIL AN GEILLEAGAR

Is é Fianna Fáil an páirtí a chuir an borradh amú agus a scrios an geilleagar. Chosain Fianna Fáil an dream ba shaibhre sa tsochaí, forbróirí réadmhaoine agus baincéirí sinsearach agus thug ar dhaoine íoc as trí cháin agus trí mhuirir nua, trí chiorruithe fíochmhara ar sheirbhísí poiblí agus a thug ar leathmhilliún duine dul ar imirce. Agus dá dtoghfaí arís iad i 2011 leanfaidís ar aghaidh ar an bport céanna. Tá plean Fhianna Fáil curtha i bhfeidhm ag Fine Gael agus ag Páirtí an Lucht Oibre. Roimh Olltoghchán 2011, shínigh Fianna Fáil leis an bPlean Ceithre Bliana - Plean an Téarnaimh Náisiúnta a chuir de cheangal orthu cloí le ceithre bliana de mhéaduithe i gcúrsaí cánach, i gciorruithe ar chaiteachas agus i gciorruithe ar sheirbhísí poiblí.- ba é an plean a bhí leis an phlean ceithre bliana:

- Muirir uisce a thabhairt isteach - agus scéim ann le méadrú a chur i bhfeidhm san earnáil bhaile agus muirear ann ar uisce an bhaile ó 2014 ar aghaidh.
- Gearradh siar ar líon na ndaoine fostaithe sa tseirbhís phoiblí le 24,750 thar leibhéal 2008 (nuair a bhí muid go díreach faoin meán OECD maidir le meánleibhéal foirne)
- Ranníocaíocht mac léinn a mhéadú le costais oideachas tríú leibhéal
- An t-íosphá a ghearradh ag €1 in aghaidh na huaire
- Ciorruithe a chur i bhfeidhm ar leas sóisialta
- Ciorruithe a chur i bhfeidhm ar mhaoiniú scileanna lena n-áirítear gach deontas caipitíochta, deontas le haghaidh Litearthachta ag Daoine Fásta, Oideachais Phobail, an Chláir Chríochnaithe Scolaíochta, agus Ógtheagmháil.

CLÁR COMHORDAITHE FORIOMLÁN

	€milliún
Cáin	
Ioncam Cánach	1,110.7
Caiteachas Cánach	-815
Méadú Cháin Ghlan	295.7
Caiteachas	
Coigiltí	341.12
Caiteachas na Roinne	-1,736.82
Caiteachas Ghlan	-1,395.7
Caipitil	
Caiteachas	-400
Spás Fioscach	1500

	€milliún
Cáin	295.7
Caiteachas	-1,395.7
Caipitil	-400
Cothromaíocht	-1500



MOLTAÍ BUISÉID 2016

CLÁR INFHEISTÍOCHTA CHAIPITIÚIL

IOMLÁN: €400 MILLIÚN

CAITEACHAS

IOMLÁN: €1736.82 MILLIÚN

Seirbhísí do dhaoine gan dídean agus do thearmann	Costas €25.45m
Ag Plé leis an nGéarchéim sa Chóras Sláinte	Costas €383m
Acmhainní a chur ar ais sa Chóras Oideachais	Costas €180.19m
Tacú le Tuismitheoirí, Infheistíocht i gCúram Leanaí	Costas €238.28m
Dul i nGleic le hÉagothroime Ioncaim	Costas €289.92m
Pobail a chosaint	Costas €21.7m
Buiséadú Cothroime	Costas €1.1m
An Ghaeilge agus tacú leis an nGaeltacht	Costas €5.95m
Fórsa Oibre Líne Thosaigh	Costas €20m
Tuarastal Maireachtála a thabhairt isteach sa Státseirbhís	Costas €1.5m
Scéim Dearbhán le haghaidh Trádáil ar Líne a dhúbláil do 2016	Costas €2.73m
Comhaontú Bhóthar Lansdún /Comhaontú Bhóthar Haddington	Costas €267m
Soláthar do Féimeagrafaic	Costas €300m

COIGILTÍ**IOMLÁN: €341.12 milliún**

Pá agus pinsean san earnáil phoiblí ag na saothraithe is mó a laghdú	Coigilt €15.28m
Tuarastal an Oireachtais a laghdú (€75,000 Tdanna, €60,000 Seanadóirí) agus liúntais lena n-áirítear an Taoiseach agus Airí (le 50% ar thuarastal thar €75,000)	Coigilt €5.59m
Caiteachas Ginearálta an Rialtais a laghdú	Coigilt €21.45m
Mar chuid de na muirir uisce a chur ar ceal, an Deontas um Chaomhnaithe Uisce a bhaint ar shiúl	Coigilt €130m
Laghdú de 2% i gcógas brandáilte	Coigilt €36m
Deireadh a chur go céimneach leis an bhfóirdheontas bliantúil ón stát do scoileanna príobháideacha thar cúig bliana	Coigilt €20.6m
An Earnáil Airgeadais a rialú	Coigilt €70m
Deireadh a chur go céimneach le scéim JobBridge	Coigilt €7.9m
Deireadh a chur le Scéim Gateway	Coigilt €5.6m
Úsáid níos fearr le baint as JobsPlus (5,000)	Coigilt €28.7m

CAITEACHAS CÁNACH**IOMLÁN: €815 milliún**

An t-ualach ar theaghlaigh, oibríthe agus ar ghnólachtaí a laghdú	
Deireadh a chur leis an gcáin réadmhaoine	Costas €440m
Deireadh a chur le muirir uisce	Costas €210.5m
Oibríthe a thuilleann níos lú ná €19,572 a ghlacadh amach as an Muirear Sóisialta uilíoch	Costas €93m
Creidmheas Cánach a thabhairt isteach do dhaoine féinfhostaithe	Costas €39m
Bandaí ÁSPC fostaithe agus fostóirí a ardú de réir mhéadú Shinn Féin €1 san uair leis an Íosphás Náisiúnta	Costas €21.5m
An Ghaeltacht a dhéanamh níos inacmhainne	Costas €4.5m
Deireadh a chur leis an táille riaracháin ón Scéim Aisíocaíochta Easpórtála VRT	Costas €1m
Fiontraihte a spreagadh	Costas €5m
An faoiseamh de 50% le haghaidh Beoir Cheirde a shíneadh go 35,000 heictilítear	Costas €0.5m

TORADH CÁNACH**IOMLÁN: €1,110.7 milliún****Cáin Mhaoine agus Réadmhaoine**

An muirear ar an dara teach a thabhairt isteach arís agus a mhéadú go €400 sa bhliain	Toradh €110m
Cáin ghnóthachan caipitiúil a mhéadú ar (CGT) ar infheistíochtaí éighníomhacha le 2% go 35%	Toradh €0
Cáin Fháiltas Caipitiúil a mhéadú le 3% to 36%	Toradh €31m

Dleacht Stampála agus Máil

An cháin ar shiopaí geallghlacadóireachta a ardú to 3% ac a chur i bhfeidhm ar an gcustaiméir	Toradh €50m
Dleacht ar Leacht-Nicitín le haghaidh r-thoitíní	Toradh €8.3m
An dleacht máil ar bhosca toitíní a ardú le 20c	Toradh €26m
An Tobhadh Bainc a ardú ó 35% go 45%	Toradh €44m
Cáin ar Dheochanna lán Siúcra de 5% a thabhairt isteach	Toradh €49m

Cáin Ioncaim

An cháin a íoctar ar ioncam thar €100,000 a mhéadú le 7 cent i ngach euro	Toradh €283m
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ÁSPC

Ráta nua fostóra ÁSPC de 15.75% a thabhairt isteach ar chuid an tuarastail thar €100,000 a íoctar gach bliain	Toradh €267.4m
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Imghabháil Cánach

Gníomhaíocht an Choimisinéara Ioncaim a mhéadú le díriú isteach ar Imghabháil cánach	Toradh €25m
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Pinsin

Teorainn tuillimh a laghdú le haghaidh ranníocaíochtaí pinsin ón €115,000 sa bhliain go €60,000 sa bhliain	Toradh €135m
An leibhéal faoisimh ar ar féidir cáin a éileamh ar ais a chaighdeánú, ag tosú le laghdú 35% i 2015	Toradh €82m

SINN FÉIN - BUISÉAD 2016 -TÉARNAMH COTHROM A SHOLÁTHAR

Pósta, leanbh amháin, saothraí amháin féinfhostaithe

Tá Donal agus Mary pósta ar a chéile agus ina gcónaí i dteach ar leo é i mBaile Átha Cliath agus leanbh amháin acu atá 15 bliana d'aois. Oibríonn Donal mar shiúinéir agus tuilleann sé €40,000 sa bhliain. Bainfidh Donal leas as creidmheas cánach mar shaothraí féinfhostaithe ar fiú €500 é. Meadófar an liúntas sochair linbh go €60 (€5 sa mhí). Beidh creidmheas cánach ann dá mac a dhéanfaidh freastal ar Choláiste Gaeilge i Samhradh 2016 de luach €190. Sábhálann deireadh leis an gcáin réadmhaoine €420. Sábhálann deireadh leis na muirir uisce €260. Méadaíonn ioncam le €1,430.

Ioncam: €40,000

Creidmheas cánach féinfhostaithe: +€500
Meadú sochair linbh: +€60
Creidmheas cánach choláiste: +€190

Deireadh le cáin réadmhaoine: +€420
Deireadh le muirir uisce: +€260

Meadú ioncam iomlán: €1,430

Pósta agus beirt leanaí acu, an bheirt acu in n-oibrithe ÍMAT

Tá John agus Áine pósta ar a chéile i dteach ar leo féin é i Dún na nGall. Oibríonn John mar thiománaí forcardaitheora ar €40,000 agus oibríonn Áine i dteach cúraim ag tuilleadh €20,000. Tá beirt leanaí acu agus iad 18 mbliana d'aois agus 19 mbliana d'aois agus iad beirt ar choláiste. Bainfidh John agus Áine leas as: Deireadh a chur leis an gcáin €315. Deireadh a chur leis na muirir uisce €260. Táille ranníocaíochta mic léinn tríú leibhéal a laghdú le €1,000 (€500 x 2). Méadaítear a n-ioncam le €1,575.

Ioncam 1: €40,000 / Ioncam 2: €20,000

Deireadh le cáin réadmhaoine: +€315
Deireadh le muirir uisce: +€260

Laghdú táilli mhic léinn: +€1,000

Meadú ioncam iomlán: €1,575

Ina cónaí léi féin agus ar phinsean stáit

Tá Josephine 76 bliain d'aois, ina cónaí ina teach féin i gCathair Chorcaigh. Baineann Josephine leas as: Deireadh a chur leis na muirir uisce €160. Deireadh a chur leis an gcáin réadmhaoine €283. An Liúntas Breosla a ardú le trí seachtaine, ar fiú €60 san iomlán é. €9.50 sa mhí le caitheamh ar liúntas gutháin, arb ionann agus €114 sa bhliain é. Méadaíonn ioncam Josephine le €617.

Deireadh le cáin réadmhaoine: +€283

Ardú liúntas breosla: +€60

Deireadh le muirir uisce: +€160

Liúntas gutháin: +€114

Méadú ioncam iomlán: €617

Céimí Coláiste, dífhostaithe

Tá Micheal i ndiaidh céim a bhaint ó Choláiste na hOllscoile, Gaillimh agus tá sé dífhostaithe. Bainfidh Micheal leas as €40 sa bhreis sa tseachtain as na híocaíochtaí cuardaitheoirí poist. Ní bheidh ar Michael muirir uisce a íoc dá lóistín agus sábhálfaidh sé sin €160. Méadaítear a n-ioncam le €2240.

**Méadú híocaíochtaí
cuardaitheoirí poist: +€2,080**

Deireadh le muirir uisce: +€160

Méadú ioncam iomlán: €2,240

Singil, 50 bliain d'aois, agus tá cónaí ar a páistí fásta anois thar lear

Tá Mary singil, 50 bliain d'aois, agus tá cónaí ar a páistí fásta anois thar lear. Oibríonn sí 30 uair an chloig sa tseachtain ina siopa áitiúil agus í ag saothrú an íosphá náisiúnta. Bainfidh Mary leas as: Méadú de €1 ar an íosphá náisiúnta agus €1,560 sa bhreis aici sa bhliain. Tá an ár méadú sa díolúine ÁSPC de réir an mhéaduithe san íosphá náisiúnta a chiallaíonn go mbeidh Mary go fóil saor ó ÁSPC. Ní bheidh ar Mary USC a íoc agus cuirfear €286 ar ais ina póca gach bliain. Sábhálfaidh sí €160 freisin as siocair nach mbeidh uirthi muirir uisce a íoc. Méadófar ioncam iomlán Mary le €2,006.

**Méadú íosphá náisiúnta: € 1,560
Díolúine USC: +€286**

Deireadh le muirir uisce: +€160

Méadú ioncam iomlán: €2,006

PART 1

CHERISHING ALL CITIZENS OF THE NATION EQUALLY

ENHANCED CAPITAL INVESTMENT PROGRAMME – COST €400M

Sinn Féin is proposing an enhanced €400 million capital investment programme prioritising housing build (€300 million), roads and broadband provision.

The Government intends to increase capital spend by €180 million in 2016. In its first year in office, with its first budget, it slashed €750 million from the capital budget. In any recovery, this budget has to be substantially increased, both to remedy the damage done to existing services and stock and also to stimulate the economy through job creation and materials consumption.

We are substantially increasing housing build spend to address the housing crisis and to create jobs in 2016. There are officially 89,872 households on local authority waiting lists. However, recent figures suggest the number in need of housing could be as high as 130,000 households.

We do not believe the Government's Housing 2020 strategy will deliver on its promises and its funding sources and commitments are vague in detail.

€300 million will allow for a further 1,680 houses to be built in 2016 on top of existing government plans.

HOMELESSNESS AND REFUGE SERVICES – COST €25.45M

Funding for emergency homeless accommodation **Cost €20m**

In the first half of 2015 over 1,000 children were sleeping in emergency accommodation every night. 78 families are presenting as homeless each month. All the major homeless charities have stated that their budgets cannot cope. Local Authority services are straining.

The government's claim that funding is not the issue is at odds with the view of on-the-ground responders to homelessness. The number of placements into emergency accommodation in

Dublin increased from 147 per night in 2014 to 227 per night in Q1 2015 (Focus Ireland/Peter McVerry Trust). It costs an average of €3 million to house 50 families in emergency accommodation per annum.

We are calling for – in line with a series of other measures outlined in our full housing policy to be launched this autumn – an additional emergency €20 million for 2016 to ensure no family is left sleeping on the streets next year. We are also demanding that Minister Alan Kelly fulfil his promises on funding due to be released to Local Authorities and that the Government meets its commitment to cover 90% of section 10 funding for homeless services.

Increase funding for women's refuges

Cost €5.45m

In June of this year, Women's Aid released its annual report and stated that in 2014 it had received complaints of 16,464 cases of violence against women, some of them repeat instances, as well as 5,786 child abuse reports. Domestic violence is a leading cause of homelessness for women and children, but worse, the absence of enough refuge spaces for women trying to escape abusive partners is forcing them to stay in violent and sometimes life-threatening relationships. Tusla, the Child and Family Agency, reported that up to 80 per cent of women fleeing domestic violence were turned away from Dublin refuges in the first quarter of this year because of the crisis in accommodation in the capital city (Irish Times July 2015). We believe funding for refuges should be ringfenced from all cuts and an increase of €5.45 million be applied to this budget.

DEALING WITH THE CRISIS IN THE HEALTH SYSTEM – COST €383M

Emergency Department trolley crisis – Cost €86.28m

Emergency Department (ED) services have been at crisis point for some time, as regularly highlighted by the ‘Trolley Watch’ survey carried out by the Irish Nurses and Midwives Organisation. The trolley crisis is not just an ED crisis but a symptom of the malaise that is endemic across the wider health system. It is primarily due to a lack of capacity resulting from the chronic failure of government to provide adequate funding to the public health system. There are insufficient staff and beds in the acute hospital system; insufficient exit packages; and insufficient nursing home beds or home care options. Sinn Féin is prioritising the provision of an additional 500 nurses to tackle the crisis in the EDs themselves and to open further beds across the system. We would also increase the number of Registered Nurse Prescribers. And in developing sustainable solutions to the issue of delayed discharges we have provided for additional nursing home beds, home help hours and home care packages.

Waiting times crisis Cost €55.83m

The Irish Hospital Consultants Association has highlighted the real cost to the health system of agency consultants, which work out at twice the price of a long-serving permanent consultant and three times the cost of a new consultant. Sinn Féin has prioritised the recruitment of an additional 250 hospital consultants and medical secretaries for 2016. These posts are vital if we are to tackle shamefully long waiting times for consultations and treatments.

Increase maternity resources

Cost €15.16m

Ireland had the highest per capita birth rate of all 28 member countries of the EU in 2014. Despite this, maternity care in Ireland has been left in crisis, with shortages of staff in hospitals across the state. Our maternity services are severely understaffed, lacking both midwives and obstetricians. Sinn Féin would recruit an additional 250 midwives, and obstetricians and gynaecologists from our new consultant intake for 2016.

Increase investment in mental health services Cost €29.16m

Year after year the Government has failed to deliver on its mental health commitments. Despite a greater need for mental health services, there are 1,200 fewer mental health staff now than there were in 2006. Sinn Féin believes that the ‘A Vision for Change’ strategy for mental health must be implemented. We intend to address staffing-level shortcomings with a particular focus on staffing Child and Adolescent Mental Health teams, the provision of suicide critical assessment nurses and mental health intellectual disability posts and increasing access to the Counselling in Primary Care service.

Increase funding to disability services Cost €45.89m

565,000 people in this state reported having various forms of disability in the last census. Disability is a societal issue, affecting people of all ages and their families, directly and indirectly. Despite disability having been proclaimed as a focus for the Government, the recession and austerity imposed has seen a reduction in services for those with disabilities in the order of 14-16%. Sinn Féin’s budget proposals provide for between 500 and 600 occupational therapists, physiotherapists, speech and language therapists, and psychologists, and additional funding for personal assistant hours and community based neuro-rehabilitation teams and transitional services.

Medical Card Reform Cost €21.29m

Some of our sickest and most vulnerable citizens continue to go without medical cards. With the exception of childhood cancer, the time-consuming and onerous financial audit of the entire household remains the sole criteria upon which eligibility for a medical card is based. This is despite promises by government to build compassion into the system. Our proposals include providing an automatic medical card for children with significant medical needs arising from serious illness or disability.

Further provisions for the extension of free GP visits to the remainder of the population, commencing with lower income households and for the expansion of GP capacity to facilitate this roll-out will be included in an upcoming Health Policy document. We are now providing for an initial increase in the number of GPs in training.

Address high cost of prescription charges and medicines **Cost €33.9m**

The overwhelming body of evidence shows that charges for drugs can lead to higher costs on the health budget in the medium to longer term, not to mention the serious strain and ill effects they can have on the health of those who need medications. As a first step in phasing them out, we would reduce the charge per prescription by 50c as well as lowering the Drug Payment Scheme monthly limit from €144 to €132.

Increase investment in dental care **Cost €81.1m**

During the recession there has been a drastic scaling back across the three main fields of public-funded dental provision. As with other frontline services the recruitment moratorium has had a negative effect on frontline dental services, and waiting lists have become shamefully long. We would provide an additional 80 dentists, including orthodontists, and 120 dental nurses, expand orthodontic treatment for children, extend the annual dental check-up, and restore funding for maintenance treatments.

Increase emergency ambulance cover **Cost €7.8m**

Many communities across the country experience long and dangerous delays waiting for ambulances. HIQA sets the targets in which 80 per cent of life-threatening cardiac or respiratory emergency calls for emergency assistance are supposed to be dealt with within 8 minutes. Last year just 26.6% of such calls were responded to within this time. In rural areas just 6.6% of calls were responded to within the eight-minute target time. We would increase emergency ambulance cover by providing two additional ambulances, including personnel (88), for each of the four HSE regions.

Increase funding for the National Drugs Strategy **Cost €5.76m**

Problem drug use is a public health issue. In the nine years from 2004 to 2012 problem drug use played a role in the deaths of 5,289 people. That's more than one death every single day. But despite the threat to the lives of so many, predominantly young men, funding for the health services vitally needed to stabilise and save these lives has been severely cut. We would increase funding for delivery of the National Drugs Strategy.

Additional funding to strengthen HIQA's role **Cost €630,000**

HIQA has a varied and challenging workload in setting standards across the health sphere and monitoring whether they are adhered to, in hospital, residential homes, child care settings and technology relating to health care. HIQA needs to be adequately supported and resourced. We make an initial provision for additional staff.

Increase funding to Healthy Ireland **Cost €200,000**

There are currently only five staff in the Department of Health assigned to work in the Health and Wellbeing Programme, which is coordinating Healthy Ireland. Providing adequate funding for Healthy Ireland will help to ensure that citizens young and old are encouraged to achieve as high a level of health and wellbeing as possible.

PUTTING KEY RESOURCES BACK INTO EDUCATION – TOTAL COST €180.19M

Reduce primary school classes by one pupil **Cost €5m**

Many children are taught in overcrowded classrooms, with an average pupil-teacher ratio of 28:1. Sinn Féin agrees that smaller classes benefit young children and for this reason we would reduce class sizes by one pupil, which provides for an additional 250 teachers.

Increase funding to school meal programme by 40% **Cost €16.09m**

Successive cuts to social protection measures that protect low income and vulnerable families have resulted in children going to school hungry and relying on breakfast clubs and the voluntary sector to ensure they get a healthy meal each day. We would increase the funding to the School Meal Programme, extending it to an additional 500 schools, to ensure children have access to food that is both filling and nutritious.

Increase funding to school books grant by 30% Cost €4.8m

Barnardos' annual School Cost Survey found that school books continue to be a substantial cost to parents, particularly for secondary school pupils, where they make up on average over 40% of the total cost. The charity also warned that the prices of school books appear to be increasing. We would increase funding to the School Book Grant Scheme.

Increase the annual Back to School Clothing and Footwear Allowance by €50 Cost €15.2m

Barnardos' have also found that two in five primary school parents and 55% of secondary school parents have applied for the Back to School Clothing and Footwear Allowance, yet the charity reports an overwhelming sense that the payment is not sufficient to give adequate support to struggling families. This vital support has been cut in three separate budgets. In increasing the allowance by €50 we are supporting up to 300,000 children and their families.

Increase capitation grant by 2% Cost €11.4m

Sinn Féin would increase the capitation rates for primary and secondary schools by 2% as we are aware of the difficulties faced by schools in meeting their basic running costs, such as providing light and heat and insurance for school buildings. Government cuts have put an undue burden on parents by way of voluntary contributions, as school management boards try to make up the decrease in funding. We are also proposing a 1% increase in the capitation grant rates for VTOS, YouthReach, BTEI, PLC and Adult Literacy.

Reverse cut to provision of Guidance Teachers in second level schools Cost €14.7m

Cuts to secondary-level guidance counselling provision has resulted in schools that are less well-off having no guidance service at all for their pupils. Guidance Counselling plays an important role in students' lives and should be ring-fenced separately from teaching staff. Sinn Féin has provided for approximately 700 posts.

Increase resource teaching hours for children with special needs by 15% Cost €71m

Since 2011, 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 receiving 3 hours and 45 minutes of resource hours now, would have received 5 hours before the cuts introduced in 2010. It is essential that the 15% additional allocation of time is returned so that it is brought back up to the 2010/2011 levels. This measure would provide 1,183 additional posts.

Increase teaching principal administration days to one extra day per month Cost €2.2m

Teaching principals in small schools are in effect doing two jobs. They need more free time from class in order to run the school effectively. We would increase the time out of classrooms for teaching principals by one day per month. This measure would require an additional 108 teaching posts'

Reduce threshold for acquiring administrative principal from 178 to 145 Cost €3.5m

The threshold of 178 pupils for acquiring an administrative principal is too high. We would reduce this threshold to 145 pupils (creating 176 new teaching posts) so that children in small schools do not miss out. Where a teacher has responsibility for the leadership, management and administration of a school, they can become overburdened by the competing demands of being a principal as well as a teacher. When the small amount of time is taken up with managing the physical resources of the school, it takes away from the time a principal can dedicate to development, monitoring and coaching teaching standards of others, which can lead to a negative effect on pupils.

Reduce third level student contribution fee by €500 Cost €34m

Increased student contribution fees are putting an undue hardship on many families, and some are being effectively priced out of education. The economic, employment and research impact of higher education is to the benefit of the whole of the society, not just students and graduates.

Provide an additional 500 places on the Momentum Scheme for Jobseekers with a disability Cost €2.3m

The Momentum programme funds the provision of free education and training projects to allow jobseekers to gain skills and to access work opportunities in identified growing sectors, yet young people with a disability are currently excluded. We would fund an initial 500 Momentum places for young recipients of a Disability Allowance.

SUPPORTING PARENTS, INVESTING IN CHILDCARE – COST €238.28M

Extend the ECCE Programme to 48 weeks Cost €44.20m

The current free pre-school year or ECCE contract is not fit for purpose as it does not allow a sufficient margin for additional bills or costs. Many service providers operate at a loss, with many owner-managers taking no salary and staff signing on the dole during the summer months. A move towards a second free pre-school year should be progressed when the first year's quality has been determined and secured. Extending the programme by ten weeks will, as an initial measure, address both childcare cost for parents during the summer period for that age group and contribute to easing financial hardship for employees in the sector.

Provide an additional 1,000 SNAs to the ECCE Programme Cost €11m

The free pre-school year is universal in name only. Many children with special needs are prevented from availing of the government-subsidised scheme due to the absence of necessary supports. Minister Reilly states that currently no specific funding is available from his Department to provide additional support to children with special needs accessing the ECCE programme. 11% of early-years services were forced to refuse a child with additional needs last year (2014) because they were unable to meet his/her needs. (Early Childhood Ireland). The above measure would go some way to addressing the crisis as well as creating employment.

Increase capitation grant for the free pre-school year Cost €16.5m

An increase in the capitation paid per child will make improvement in quality provision in ECCE services possible. We want to increase capitation grants for the Free Pre-School Year by €5 per week to €67.50, and by €9.50 for the higher capitation rate to €82.50. The higher capitation grant is paid to services that have a level 7-led room (graduate-led provision). The payment should be linked to quality control mechanisms. Full details will be set out in our childcare policy, to be launched over the coming months.

Introduce an additional 6 weeks maternity benefit that can be taken by either parent at the end of the existing 26 weeks leave Cost €63m

This is a measure we want to see introduced as part of a longer-term plan to increase the maternity payment/obligation on employers to contribute more to the payment and to introduce paid parental leave. As it stands, many women in the private and/or self-employed sector cannot afford to take full maternity leave because they see their wages fall from a normal level to approximately €230 per week maternity benefit. International evidence and research shows that a child benefits most by spending the first year of life at home. Parents should be provided with that choice and parental leave policies should reflect that.

Introduce 2 weeks paternity leave Cost €31m

There is currently no provision for paternity leave. Most European countries offer paid paternity leave, typically around 2 weeks in duration. Current government policy assumes that the child's mother is the principal carer after birth. There is no consideration given to the possibility that the child's mother may be unable to offer that care due to post-traumatic stress or other disabling factors. Nor is it recognised that a father should be entitled to leave to help care for his newborn. This is a progressive policy move that will assist families both mentally and financially.

Increase child benefit by €5 per child Cost €72.58m

Despite pre-election promises, Labour and Fine Gael in Government targeted Child Benefit payments, reducing this much needed monthly support by between €10 and €58 depending on the number of children. In addition to our measures to support parents Sinn Féin would increase Child Benefit by €5 for each child.

TACKLING INCOME INEQUALITY – TOTAL COST €289.92M

Poverty in Ireland has deepened since 2011. Nearly one in seven citizens are living in poverty and over 200,000 of these are children. As Barnardos and others have highlighted, the net result of this enforced poverty is children and their parents going without warm winter clothing, living in substandard housing and families going hungry. By targeting lone parents, people with disabilities, the elderly and the unemployed for the harshest cuts over the last four budgets, Labour and Fine Gael have increased and embedded disadvantage across Irish society. The following proposals seek to reverse some of the worst inequities Labour and Fine Gael have pursued in government.

Increase Family Income Supplement by 10% Cost €41m

FIS is a payment made to supplement the incomes of parents in low paid employment. Approximately 47,000 families would benefit from the measure, which would see average weekly payments increase.

Restore the Respite Care Grant by €325 Cost €29m

Labour and Fine Gael's cut to the respite care grant has caused undue hardship for almost 77,000 families, making it one of their cruellest budget cuts.

Restore Equality for Young Jobseekers Cost €71.9m

Over two budgets, Sinn Féin will reverse the cuts to Jobseekers Allowance and Supplementary Welfare Allowance for the under 26s. This would entail a €40 weekly increase in Budget 2016.

Add a Telephone Allowance of €9.50 per month to the Living Alone Increase Cost €21.65m

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

Raise the cut-off age of the One Parent Family payment to 12 years old and increase the earnings disregard to €120 Cost €40.4m

These measures will better support lone parents in the home or in work, who currently have a cut off point as early as 7 years old and an earnings disregard of €90

Introduce 4,000 Additional Community Employment Scheme Places Cost €13.4m

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 Employability Services Cost €2.9 million

This investment of 1,000 additional places 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 labour force.

Increase Back to Education Allowance for under 26s to €188 Cost €6.6m

This cut by the Government made it more difficult for job seekers to attain educational qualifications. We would restore the figure to €188 from it's current level of €160.

Re-Instate Solas Training Allowance Cost €6.7m

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

Increase Fuel Allowance by 3 Weeks Cost €23.65m

These additional fuel allowance payments would benefit some 400,000 households, after a sustained period of energy price rises and fuel poverty increases.

Restore the Bereavement Grant Cost €22m

Labour and Fine Gael's decision in 2013 to stop the one-off bereavement grant payment was seen as one of this Government's meanest cuts targeting vulnerable families at one of the most difficult stages of life.

Increase funding and introduce targets for Reasonable Accommodation Fund

Cost €120,000

The Government's recurring underspend on a range of disability schemes and failure to even set estimates for the Reasonable Accommodation Fund are indicative of the lack of priority afforded by them to the promotion of equal employment opportunities for people with disabilities. We would provide for an initial increase and proactive spending so that greater numbers of people with disabilities can find or return to employment.

Secure and Replicate the Walk PEER programme

Cost €1.1m

The Walk PEER programme is an example of a positive pilot that was allowed to expire by this Government's refusal to provide an extension of funding. It was a project that supported young people on disability allowance into paid positions of employment in the open labour market and further education or training in mainstream settings. We want to ensure the positive working concepts developed by Walk PEER continue and are replicated by others. We would guarantee the future of the Louth Walk PEER Programme and roll-out initially to at least two further locations.

Restore Farm Assist

Cost €5m

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 2013.

Additional 500 places on the Rural Social Scheme

Cost €3.8m

This measure will expand the current number of scheme places by 20%

Increase funding for Travellers Initiatives

Cost €310,000

Increase funding to the National Disability Authority

Cost €390,000

PROTECTING COMMUNITIES

1,000 extra Gardaí - Cost €21.7m

Since Fine Gael and Labour took up office in 2011 they have depleted Garda numbers by 1,066 leaving the current strength of the force at under 13,000. In order for the force to be fit for purpose and meet the demands of community policing, the Government must increase investment in Garda personnel to bring numbers back to pre-recession levels. We have provided for the training of 1,000 gardaí in our costings, with the intent of Templemore meeting its maximum intake in 2016, and the remainder being trained in 2017.

FRONTLINE WORKFORCE – COST €20M

We are including a provision of €20 million to be ringfenced to ensure additional frontline posts in the public service sector that are urgently needed can be filled.

ESTABLISH AN EQUALITY AND BUDGETARY ADVISORY BODY – COST €1.1M

Sinn Féin has long advocated for the introduction of 'Equality Budgeting' by Government. In 2013 Sinn Féin introduced legislation to provide for equality proofing of government policy and budgets and public bodies through impact assessments. This legislation would ensure that both government and public bodies, in exercising their functions do so in a way that is designed to reduce the inequalities of government policy outcomes. Sinn Féin wants to see the introduction of Equality Impact Assessments of Government's expenditure and taxation policy but the Department of Public Expenditure was unable to cost this proposed measure. In addition Sinn Féin believes the establishment of an independent Equality and Budgetary Advisory Body underpinned by legislation is necessary to secure equality of outcome for citizens and would be a progressive addition to the budgetary framework.

LANSDOWNE ROAD AGREEMENT/HADDINGTON ROAD AGREEMENT

- COST €267M

We have provided for the Lansdowne Road Agreement (LRA) pay commitments for 2016 however we do not support the Government's pay restoration commitments to the highest earners. Sinn Féin will table amendments to tackle excessive pay at the top and increases to politicians pay and pensions in payment when the LRA legislation comes before the Dáil and Seanad.

PROVIDING FOR DEMOGRAPHICS

- COST €300M

The expenditure side of Sinn Féin's budget for 2016 provides €300m for demographics which the system needs just to stand still. In addition to this provision we have provided for significant additional frontline posts and resources in the areas of health, education, childcare and policing.

PART 2

EQUAL RIGHTS, EQUAL OPPORTUNITIES

TAX MEASURES – REBALANCING THE SCALES

Sinn Féin is committed to rebalancing the scales to deliver a Fair Recovery. Redistribution via taxes and transfers is a powerful instrument to contribute to more equality and more growth.

Since 2008, Fianna Fáil, Fine Gael and Labour have made our tax system deeply regressive through the introduction of the Property Tax and Water Charges.

Sinn Féin wants a fair tax system, one in which all people and businesses pay their fair share. We will scrap the Family Home Tax and Water Charges, remove those on the minimum wage from the USC net, provide relief to the self-employed and support our entrepreneurs.

The figures below were provided to Sinn Féin by the Department of Finance's costing unit.

Whilst it is clear the Government will meet the anticipated budget deficit target of 2.3% for 2015 it is clear that additional revenue will be available before the end of year. Government must ensure departmental overspends and critical expenditure are dealt with by supplementary estimates before the year end so that Ireland is compliant with the expenditure benchmark in 2016.

EASING THE BURDEN ON FAMILIES, WORKERS & BUSINESSES – COST €808.5M

Abolition of Property Tax Cost €440 million

Abolishing the unfair property tax will act as a massive financial stimulus for stretched families, and boost the local economy by restoring some disposable spending. It will save 1.8 million homeowners an average of €244 per annum.

End Water Charges Cost €210.5 million

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, the removal of charges costs €209 million. To ensure that group water customers would not have to pay for domestic use an additional cost of €1.5 million would also arise. The cost provided assumes 100% payment compliance therefore the cost of abolishing Irish Water would in fact be lower.

However the net cost to scrapping household water charges is €80.5 million. The €130 million ringfenced for the so called Water Conservation Grant would be redundant.

Take workers earning €19,572 or less out of the USC Cost €93 million

Sinn Féin will exempt income earners at or below our proposed minimum wage of €19,572 (factoring in Sinn Féin's proposed €1 increase in the minimum wage) from the Universal Social Charge.

Introduce Tax Credits for the Self Employed Cost €39 million

This credit of €500 shall be available on earned income for the self-employed up to €80,000 and reduced by 5% per €1,000, for gross income between €80,000 and €100,000 with no entitlement to the credit on gross income in excess of €100,000.

Increase employee & employer PRSI bands in line with Sinn Féin's €1 per hour increase to the National Minimum Wage Cost €21.5 million

In line with Sinn Féin's proposed 2016 minimum wage increase by €1 to €9.65, Sinn Féin would ensure employee and employers are not penalised by increasing the Employee PRSI exemption to €377 per week and increasing the Employer PRSI rate of 8.5% up to €377.

Making the Gaeltacht more affordable

Cost €4.5 million

Sinn Féin would ensure affordability for working families and sustainability for the Gaeltacht regions through providing tax relief to hard pressed families. This would involve the provision of a 20% tax credit in relation to expenditure incurred by parents for children for Gaeltacht courses set at a maximum at €950 per child. With regards to children whose parents are not working, Sinn Féin would grant a deduction at source for 20% of fees, if you have a medical card.

CAPITAL & PROPERTY TAXES

- RAISES €141M

Re-introduce the second home charge and increase it to €400 per annum

Raises €110 million

Sinn Féin would re-introduce the second home charge (Non-Principle Private Residence Tax), and increase it from €200 to €400 per annum.

Increase Capital Gains Tax (CGT) on passive investments by 2% to 35%

Sinn Féin would keep the current rate of Capital Gains tax (CGT) at 33% which applies to gains on capital assets in relation to active investments. An active business investment would be one involving an active business development.

In line with our previous budget we would increase CGT on passive income. Passive investors will make investments with the intention of long-term appreciation and limited maintenance e.g shares on stock market. We propose to levy CGT at a higher rate of 35% on these gains. The first year income is negligible from this increase, however it would increase in the following full year.

Increase Capital Acquisitions Tax by 3% to 36% Raises €31 million

Capital Acquisitions tax (CAT) is a tax on gifts and inheritance. We would raise the rate of CAT from 33% to 36%.

EXCISE DUTIES & LEVIES

- RAISES €175.8M

Increase Betting Shop Tax to be applied to customers to 3% Raises €50 million

Increase betting shop tax to be applied to the customer to 3%.

Duty on Liquid Nicotine for e-cigarettes Raises €8.3 million

Sinn Féin would introduce a duty applicable to e-liquid containing nicotine above a certain percentage of volume (i.e. above 0.5%), imposing a (VAT-inclusive) duty of €0.50 per 10ml of 'e-liquid'.

Increase Excise Duty on a packet of Cigarettes by 20c Raises €26 million

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.

Introduce a 5% Sugary Sweetened Drinks Tax Raises €49 million

Sinn Féin fully supports The Irish Heart Foundation in its call for the introduction of a Sugar Tax. 7% of children rising to 36% of older people are obese. Unless obesity and food poverty rates are reduced it is predicted that there will be a significant impact on quality of life, life expectancy and healthcare costs in Ireland.

The purpose in introducing a Sugary Soft Drinks (SSD) tax which would increase prices by at least 5% (Sinn Féin would move to a 20% SSD tax over 4 years) is both to reduce consumption of these high sugar products and to provide funding for health and nutrition programmes.

Bank Levy Raises €44 million

Sinn Féin recognise the enormous cost which has been borne by Irish society as a result of banking recklessness. In this regard, we welcomed the introduction of the Bank Levy, which is a levy in relation to each bank's deposits. However, we think that the banking sector should be liable to larger levy and we would increase the Bank Levy from 35% to 45%.

Abolish administration fee from VRT Export Repayment Scheme

Cost €1 million

Vehicle Registration Tax is chargeable on the registration of motor vehicles (including motor-cycles) in the State. The VRT Export Repayment Scheme allows for the repayment of Vehicle Registration Tax on passenger vehicles permanently exported from the State. There is a €500 administration charge payable, which will be deducted from the amount of VRT that is repayable. Sinn Féin would abolish this as it is a punitive charge without justification.

Extension of 50% relief Alcohol Products Tax Cost €500,000

In recognition and support of our indigenous and burgeoning Craft Beer Industry, we propose to support Irish Microbreweries through the extension of the maximum quantity of beer on which 50% on Alcohol Products is allowed for any brewery in a calendar year from 30,000 hectolitres to 35,000 hectolitres.

INCOME TAX – RAISES €283M

New Income Band & Rate

Raises €283 million

Sinn Féin would increase the tax paid on the portion of individual income earned over €100,000 by 7 cent in each euro.

PRSI – RAISES €267.4M

Employers PRSI – Salary

Raises €267.4 million

Sinn Féin would introduce a new rate of 15.75% employers PRSI on the portion of salary paid in excess of €100,000 per annum.

TAX EVASION – RAISES €25M

As part of its Comprehensive Review of expenditure, the Revenue Commissioners identified how tax take could be increased through hiring 125 qualified revenue staff, to bring in an additional €25 million per annum by targeting tax evasion and black market activity.

PENSIONS – RAISES €217M

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 €60,000 per annum, which would **raise €135 million**. We would standardise the relief at which tax back can be claimed. Beginning with a reduction to 35% in 2016. This **raises €82 million**

ENCOURAGING ENTREPRENEURS - COSTS €3 MILLION

Sinn Féin are in agreement with the Irish Tax Institute that this Start Up Relief for Entrepreneurs (SURE) has not been effective to date due to its exclusion of individual whose sole income is self-employed earnings from the scheme. We believe that all tax payers should be able to avail of the scheme.

REIGNING IN HIGH PAY AND EXCESSIVE PUBLIC SPENDING

Reduce Oireachtas pay (€75,000 TDs, €60,000 Senators) and allowances including the Taoiseach and Ministers (by 50% on portion of salary over €75,000) Saves €5.59m

Time and time again Fine Gael and Labour have chosen to punish our most vulnerable citizens and hard pressed working families. In contrast, and despite four previous opportunities to do so, the Fine Gael-Labour Government has chosen not to use the full potential of the budget to reign in the spending of public monies on politicians and senior management pay or departmental spends on private consultancy fees.

Reduce Oireachtas Pay and Allowances

Any further expenditure reductions for 2016 must start with elected representatives' own pay and allowances. Fat remains, therefore reductions can still be made.

In Budget 2016 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:

- Cap Government Special Advisors pay, withdraw the Super Junior Ministers allowance, Oireachtas Officeholders allowances, and Oireachtas committee Chair allowances.

Combined, these proposals would reduce Oireachtas expenditure by €5.59m

Reduce Excess Pay and Pensions at Management Level in the Public Sector Saves €15.28m

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 seen their income fall sharply. Sinn Féin in government will pursue a full fairness review of all public sector pay, and bring high pay into line with other European countries.

- Reduce pay for top earners with a 15% reduction on income earned between €100,000 and €150,000 and 30% on income over €150,000. We would also reduce the CEO salaries in commercial, non-commercial semi-state bodies, local authorities and the Education and Training Boards by 10%.

Reduce general government expenditure Saves €21.45m

- Reduce departmental spending on professional fees and consultants, travel and subsistence by 10%, and economise civil service education and training by securing a 10% discount on third level education and other training expenditure.

Public Expenditure Saves €186.6m

- As part of the abolition of water charges withdraw the Water Conservation Grant. Saves €130m.
- Sinn Féin would withdraw the private school subsidy over 5 years. Saves €20.6m.
- Reduce the State's drugs bill for branded medicines by a further 2%, in addition to reductions previously implemented. Saves €36m.

Regulation of the Financial Sector Saves €70m

- At present the Irish public, with certain exceptions, subsidise 50% of the cost of the Central Bank's regulating of certain financial service providers. Sinn Féin would take this charge from the Irish public and move the entire cost of regulation of the financial sector onto the industry.

Wind-Down JobBridge Scheme Saves €7.9m

- 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 2016.

Cancel Gateway Scheme Saves €5.6m

- 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 2016.

Greater Use of JobsPlus Saves €28.7m

- 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 5,000 jobseekers in employment via the JobsPlus scheme is €28.7m.

LOW PAY AND THE LIVING WAGE

Increase the Minimum Wage

Sinn Féin are committed to equality and a Fair Recovery through raising the minimum wage of €8.65 by €1 in 2016.

“By not addressing inequality, governments are cutting into the social fabric of their countries and hurting their long-term economic growth.” OECD Secretary-General Ángel Gurría

The fostering of better jobs for a larger proportion of the workforce will be key to reducing inequality, the OECD said, “Many nonstandard workers are worse off in many aspects of job quality, such as earnings, job security or access to training,” the OECD said. “In particular low-skilled temporary workers face substantial wage penalties, earnings instability and slower wage growth.”

The most comprehensive meta-studies (study of studies) on the minimum wage suggest that the effect on the employment rate of a change in the national minimum wage is likely to be small or non-existent.

Universal Social Charge Exemption

Cost €93m

Sinn Féin will exempt income earners at or below the increased minimum wage of €19,572 (factoring in a €1 increase in the minimum wage in 2016) from the Universal Social Charge.

Increase Employee and Employer PRSI bands in tandem with minimum wage increase of €1 for 2016 Cost €21.5m

In line with Sinn Féin’s proposed 2016 minimum wage increase by €1 to €9.65, Sinn Féin would ensure employee and employers are not penalised by increasing the Employee PRSI exemption to €376 per week and increasing the Employer PRSI rate of 8.5% up to €376.

Introduce a Living Wage across the Civil Service Cost €1.5m

Ireland has one of the highest rates of low pay in the developed world, and this is one of the key factors behind the latest wave of mass emigration of the under 35s since 2011. Sinn Féin is committed to the introduction of a living wage as a key measure to stem the tide of low paid work, and we believe as the largest employer in the state the government must lead the way. We would introduce a living wage of €11.45 across the civil service.

PART 3

TO PURSUE THE HAPPINESS AND PROSPERITY OF THE WHOLE NATION

SUPPORTING AND ENCOURAGING BUSINESS

Sinn Féin recognises that the number one priority to our economic well being must be the creation of decent jobs with decent pay with a real commitment to our SME sector. 70% of people employed in the private sector work for SMEs, and these businesses are the engine of our economy.

Providing relief to our self employed, encouraging entrepreneurship, supporting our retailers, fostering the Craft Beer industry, easing the administration of taxation, opening up public procurement and advocating a new system to getting credit flowing to SMEs are ways in which we would foster business in Ireland.

Relief to the self employed **Cost €39m**

Sinn Féin recognises the contribution that the self-employed, from entrepreneurs to carpenters to farmers, make to our economy and are conscious that the current taxation system discriminates against them in comparison to PAYE workers. We wish to alleviate some of their tax burden through a tax credit on earned income similar to that available to PAYE workers of €500.

The credit shall be available on earned income for the self-employed up to €80,000 and reduced by 5% per €1,000, for gross income between €80,000 and €100,000 with no entitlement to the credit on gross income in excess of €100,000.

Encouraging Entrepreneurship **Cost €5m**

The Start Up Relief for Entrepreneurs (SURE) currently in place, aims to incentivise individuals currently or recently in employment to start and invest in their own business. SURE enables such individuals to claim income tax relief on investments in their business which Sinn Féin would limit to €15,000.

The relief is limited to the amount of income tax the individual has paid through PAYE over the previous 6 years. The individual must control at least 30% of the new trading company and must take up employment with that company.

However, this relief has not been effective to date due to its exclusion of the self-employed who have no PAYE income from the scheme. The requirement that the individual must have paid PAYE is limiting this relief for a whole group of entrepreneurs. We believe that all tax payers should be able to avail of the scheme.

Double current Trading Online Voucher Scheme for 2016 **Cost €2.73m**

Retail is one of the forgotten sectors of the economy, although it has probably suffered the most outside of construction in recent years. Of increasing concern for the sector is the radical reorientation of people's spending patterns from the shop to online purchasing with a massive 75% of this business is going abroad. Government figures show online is expected to reach €21bn by 2017, yet 75% of these sales are going outside of the state. We will double the current trading on line voucher scheme.

Ease the Administration of the Tax System for Business

Sinn Féin are cognisant of a number of difficulties entrepreneurs and SMEs face in relation to the administration of the tax system and would take the following action:

- Delays in VAT registration: Feedback from a recent survey conducted by the Irish Tax Institute indicated that over a fifth of VAT registrations are taking more than four weeks to be processed. In many cases, the turnaround time on these registrations is in excess of 2 to 3 months. These delays are impacting businesses and preventing economic activity and the creation of jobs from taking place. Sinn Féin would ensure that sufficient resources are provided to Revenue resolve the VAT registration process.

- As part of their simplified filing arrangements, Revenue allows small companies to pay their VAT and PAYE/PRSI liabilities on a less frequent basis. We would like to see a similar arrangement extended to small businesses for corporation tax and income tax so that they do not pay a large tax bill in one lump sum. We agree with the Irish Tax Institute that it would be useful to allow businesses to pay tax “on account” during the year. This would be of particular use to for example, businesses in the service sector with seasonal cash-flow.

Extend the 50% relief for indigenous Craft Beer to 35,000 hectolitres

Cost €500,000

In recognition and support of our indigenous and burgeoning Craft Beer Industry, we propose to support Irish Microbreweries through the extension of the maximum quantity of beer on which 50% on Alcohol Products is allowed for any brewery in a calendar year from 30,000 hectolitres to 35,000 hectolitres.

Improve Access to Public Procurement Contracts for SMEs

Sinn Féin has long argued that public procurement acts as a critical stimulus for the domestic economy and is an important driver of Ireland’s recovery both in terms of employment and employment standards across the economy. Sinn Féin seeks a system of procurement that brings real value to the citizen and society. Government has to be more ambitious for the economic and social return of the €12bn annual public spend on goods, services and capital projects.

The Office of Government Procurement to put in place robust predatory pricing safeguards at the mini-competition

- Clearly define a micro, small and medium size organisation and collect and disseminate procurement data that pertains accurately to each category
- Set up key performance indicators for micro, small and medium size enterprise participation for all public procurers and a monitoring mechanism ensuring these performance indicators are met
- Reduce the size of tenders to make them accessible to the relevant enterprise size
- Review the current centralised tendering model to provide an alternative approach that better marries cost benefits with wider regional economic and social policy objectives

- Extend categorising of suppliers by number of employees, and also a ‘subsidiary’ classification for companies who are Irish subsidiaries of multinational companies

A STRONG ISLAND ECONOMY

This document sets out a narrative surrounding the budget and economy in the 26 Counties. However, each year Sinn Fein makes the point that cooperation on and harmonisation of certain measures north and south would be beneficial for all people on the island and both economies.

A united Ireland would make even more sense as we move forward, economically and socially. 6.4 million people live on this island, yet we have two separate tax regimes, two currencies and legal systems, two public service systems and two separate competing economies.

Sinn Fein wants to advance a single island economy that delivers a fair and harmonised progressive taxation regime, regulation and trade. We want to provide the tools to create greater opportunities for growth, harmonise workers’ rights and develop 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. 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, affecting employers and employees alike.

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 and its budget is continuously under attack. 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

Island wide trade currently generates £3bn for the island. Removing barriers to it makes sense. The north cannot exist in isolation from the rest of the country and the rest of the country cannot reach its full potential without the north.

Co-operation between the administrations is not new. Both governments have worked together on a range of projects for economic, social and environmental benefit. This has happened for example through the creation of the Single Electricity Market, joint investment in the City of Derry Airport, and by significant road and rail investment on routes linking Dublin to Belfast and Project Kelvin and electricity grid strengthening proposals. Other ongoing co-operation themes include agriculture and plant and animal health policy and research, education, environmental protection and waste management, in a cross border context. There is also joint working on animal and plant disease prevention and contingency planning, accident and emergency planning, health promotion and cooperation, energy matters, transport planning, road and rail infrastructure, and public transport services and road safety. These and other projects are advanced both through the North South Ministerial Council and through other contacts between Departments and Agencies, in both jurisdictions for example the North West Gateway Initiative.

Councils from both jurisdictions are working with ILEX, the urban regeneration company in the North West. Local authorities in the Newry and Dundalk have come together to deliver the Twin City Region project and have developed and signed Memorandum of Understanding to the benefit of both communities. The Irish Central Border Area Network (ICBAN), a network of Councillor's, is also working together to respond to unique economic and social needs of the central border region. Co-operation is not enough. Integration, joint planning and delivery is the way forward. Integration provides opportunities to boost economic performance. More can be achieved through this than through competition. Both jurisdictions 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.

Health provides examples of where a better service can be developed by an all-Ireland approach. The joint cancer centre in Derry will provide services for patients from throughout the north-west. No longer will patients from Donegal or Derry have to travel to Belfast or Dublin for treatments. There are opportunities within a new integrated island wide structure to reconfigure how we deliver health services across this island. The total money spent per person within the current regressive health system in the south is more than is spent per person in the north of Ireland or in Britain.

With vision, commitment and determination we could deliver better services to all the people of Ireland north and south.

IRISH LANGUAGE AND SUPPORTING THE GAELTACHT – TOTAL COST €5.95M

Increase Udarás na Gaeltachta capital fund grant Cost €5m

Fianna Fáil gutted the fund to create employment in Gaeltacht areas and the current Government has continued that trend. Sinn Féin will begin to redress the deficit in this year's budget by making an extra €5m available. This can be targeted to create new jobs in Gaeltacht communities throughout the country.

Increase funding for Irish language community schemes Cost €750,000

Sinn Féin will make an extra €750,000 available specifically to support community base projects to promote the Irish language. This is essential to maintain Irish as a vibrant, community language and goes some way to counteract the cutbacks and lack of support given by this government during their tenure.

Increase outreach assistance for parents in Gaeltacht areas

Cost €200,000

One of the most important areas of successful language transmission is in the home. Sinn Féin will make an extra €200,000 available to assist families in Gaeltacht areas who are encouraging their children to use and improve their Irish.

Making the Gaeltacht more affordable

Sinn Féin would ensure affordability for working families and sustainability for the Gaeltacht regions through providing tax relief to hard pressed families. This would involve the provision of a 20% tax credit in relation to expenditure incurred by parents for children for Gaeltacht courses set at a maximum at €950 per child. With regards to children whose parents are not working, Sinn Féin would grant a deduction at source for 20% of fees, if you have a medical card.

MEASURES THE DEPARTMENT WERE UNABLE TO COST

- The revenue that would be raised by introducing a wealth tax of 1% on net assets over €1m with exclusions
- The revenue that would be raised by abolishing CGT exemptions when a home is sold for over €1m
- 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
- Reduce Standard Fund Threshold for high earners from €2m to €1.7m
- Introducing Equality Impact Assessments of expenditure and taxation across all departments
- Implementation of a Living Wage of €11.45 across the public sector including non-commercial and commercial state bodies
- Reopening of Garda Stations

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