Ireland Report

Sustainable Governance Indicators 2024

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Executive Summary

Ireland represents a complex and hybrid policy and political culture, depending on the area it can be described as a "laggard" or "leader." The power of government is effectively limited by robust democratic accountability mechanisms at both societal and state levels, although local government remains weak. Vertical accountability, as well as indicators for the quality of elections, political competition, and free and fair elections, are strong. The 2023 establishment of the Electoral Commission is expected to bolster this further. However, issues of gender, ethnic, class, and other equalities remain inadequately addressed. The capacity of political parties to represent key societal interests is fragmenting, with a rise in far-right party activity, though they have yet to secure electoral success. Diagonal accountability is upheld by effective non-state actors, but the capacity for social documentation needs improvement. The media is relatively free and pluralistic, though it could benefit from more diversity in ownership and participation. Social media and disinformation pose significant challenges, although Ireland is in a unique position to lead the EU in tackling these issues. Horizontal accountability has been reinforced through independent oversight bodies, though social policy oversight remains weak. The late 2023 Judicial Appointments Act aims to strengthen confidence in the judiciary. Ireland's capacity for foresighted governance is limited, with policymaking typically focused on short- and medium-term goals, rarely employing multiple scenarios, which increases uncertainty and risks. Silo thinking is prevalent, technical capacities are often limited, and both horizontal and vertical integration face challenges. Despite these issues, Ireland has a good track record of consensus-building through social partnership.

The use of evidence in policymaking is fragmented, and the quality of evidence varies substantially. Knowledge cultures often prioritize reductive, short-term analyses over holistic, long-term ones. Monodisciplinary inquiry is common, whereas inter- and transdisciplinary approaches would be more beneficial, leading to a lack of diversity in thought and values, and excluding some life experiences from policy dialogue. Government communication is complicated by the presence of three coalition partners. Ireland's record on sustainable policymaking reveals significant social, environmental, and economic challenges. Policies often fail to address underlying systemic issues, favoring technological and efficiency solutions, resulting in poor outcomes in

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climate action, biodiversity, and environmental pressures on air, water, and soil. This approach also fails to outline the social and economic benefits of transformative change.

Labor market institutions and public employment services are relatively welldeveloped, but there is no national service, and institutions struggle to address skills gaps and achieve inclusive and adaptive labor markets. Income taxation is progressive, but indirect taxation is not, and over-dependence on corporate tax and volatility undermines tax sustainability. Ireland's tax haven qualities in corporate tax pose significant international tax justice issues. While the Irish Fiscal Advisory Council and the Parliamentary Budget Office promote sustainable budget planning, more efforts are needed for sustainable fiscal management. The new Research and Innovation Agency (to replace IRC and SFI) must better align with sustainability goals to increase funding and research breadth, ideally focusing on transformations. Education policy in Ireland is progressive but requires more investment and a stronger focus on equality. Human needs and well-being can be better supported through investment in services with significant deficits, such as housing, care, health, and active and public transport. Gender equality is improving, but pay and pension gaps remain, and challenges persist in relation to violence, care and political participation. More efforts are needed to integrate migrants into society and the labor market, while asylum policy and practice remain deeply problematic from an integration perspective. Ireland's record on and capacity for environmental sustainability is worrying, with serious concerns that national and sectoral targets will not be met. While progress has been made with renewables, agriculture and transport are particularly problematic. Climate action is overly reliant on technology, with no credible plan for achieving net-zero emissions by 2050. Biodiversity performance is particularly weak, with poor implementation of measures to conserve, protect, and enhance ecosystems and biodiversity, and implement relevant EU directives.

Key Challenges

Ireland's record for sustainable policymaking is uneven in capacity and impacts across the economy, society and the environment, with serious challenges in all areas. Significant efforts are needed to improve policy coverage and coherence, aiming for long-term sustainability and win-win outcomes. Often, sustainability policy is conceived in isolation, focusing on efficiency measures to address problems created by other policies that are frequently aimed at economic and social development. Agriculture and

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transport are key examples where transformative approaches are necessary to shift development priorities beyond just technology. Enhancements in foresight, technical capacities, and the evidence base for policy development would be beneficial. Improved coordination of programs with analogous or complementary policy goals is needed for effective implementation, with the legitimacy of policy decisions and trust in government depending on the quality of execution.

Ireland faces several key challenges in the next two years. The political landscape is in significant transition, with Sinn Féin, progressing unevenly, but still emerging as a plausible contender for a government coalition party after the next election. This will test more established parties, Sinn Féin, and the maturity of the democratic system. Citizen trust is fragile, access to official information is inconsistent, and social media disinformation, along with adaptation to AI, will require enhanced measures. Local government power and capacity need substantial reform to meet new policy challenges related to sustainability, climate policy and democratic engagement.

Institutional imagination and innovation are necessary, along with organizational openness and more diverse participation in policy processes. Transitioning to a sustainable social order that ensures a viable future for future generations must also provide a viable present for current generations. While the media operates independently with a relative diversity of opinions, ownership is concentrated in monopolies. The capacity of civil society organizations for social infrastructure and documentation and active participation in shaping relevant policies needs to be resourced, especially in social policy, and key institutions need to be developed to restore the role of Combat Poverty Agency, an early victim of austerity. A civil society observatory could help fill data banks and track civil society's key role in supporting a sustainable future. Ireland's small size means it has a limited range of institutions and is culturally vulnerable to groupthink. A wider range of relevant experts and societal actors must be involved in the policy process, with support and resources for such involvement. Ireland's environmental record is poor, with serious doubts about its ability to meet national and international emissions targets. The 2022 Citizens Assembly on Biodiversity highlighted the need for greater efforts to conserve, protect and enhance ecosystems and biodiversity, also underscoring the need to implement relevant EU directives.

Infrastructure challenges are significant, with inadequate facilities due to underinvestment and new needs arising from an aging and growing population. Priority areas include housing and health, particularly addressing inequality of access. Long-overdue investment is needed to tackle social and

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geographic concentrations of poverty and deprivation, youth precarity and the marginalization of minorities, including travelers, migrants and international protection applicants. Gender equity issues, such as effective childcare and work-life balance policy also require attention. Investment is needed in housing, transport, education, health and care. Social and political cohesion is challenged by a small but vocal and strategic far-right presence, and the government must ensure that international protection policy is not manipulated by these actors. Resourcing local communities and working in partnership with local leaders is essential. Ireland's capacity to meet these challenges depends heavily on the quality of state institutions and their capacity for social learning and "collective puzzlement on society's behalf." This includes the ability to reframe questions, widen participation and focus on the right policy priorities rather than settling for easy solutions. Consideration should be given to different configurations of tax and spend, and alternative development policies prioritizing nationally-owned enterprise and diversified activity.

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Democratic Government

I. Vertical Accountability

Elections

Free and Fair Political Competition Score: 9 Political competition between and among candidates and political parties in Ireland is free and fair, largely due to the Proportional Representation Single Transferable Voting (PRSTV) system. This system facilitates competition for individual independents, small parties and larger parties. Irish electoral law mandates that only candidates stand for election (ACE 2023). While it is not compulsory for a political party to register, registration is required to access state funding. Registration procedures for candidates and political parties meet standards of transparency and fairness, including small financial deposits, age requirements, no party affiliation requirement and no exclusions for insolvency, undischarged bankruptcy or criminal record convictions.

To run as a candidate in Irish elections, individuals must be citizens and over 21. Political parties typically hold competitive selection conventions to choose candidates for each constituency through local 'one member one vote' systems, with some variations. National parties accept such nominations and sometimes add to local lists at their discretion. Independent candidates must present a nomination paper to the returning officer in the constituency where they want to stand. Eligible candidates are not prevented from being elected or disqualified from registration except by objectively verifiable criteria set by law. Candidates and parties denied the right to be elected or registered have the right to appeal to a competent jurisdiction capable of reviewing such decisions and correcting errors promptly. Candidates and parties must maintain accurate financial records, disclose the nature and value of received donations and regularly publish their accounts (SIPO 2024).

The Electoral Reform Bill 2021 regulates online political advertising (Lynch, 2017). Candidates and parties generally have fair access to the media and other communication channels, though smaller parties, local or independent

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candidates, ethnic minorities and women may face uneven access. The media landscape covers various political positions but tends to privilege economic discourse and actors. Party funding is transparently monitored by the Standards in Public Office Commission (SIPO), which imposes sanctions for violations and reports after each election cycle. A Registrar of Political Parties accepts notices and applications for party registration, monitored by the Chief Executive of An Coimisiún Toghcháin, the Electoral Commission, who is also the Registrar of Political Parties. Decisions take effect after a 21-day appeal period and are formally notified in the official Irish state newspaper, Iris Oifigiúil.

In the next election, there will be 174 members of Parliament, a decrease from 166 to 160 in 2020, then up by 14, representing 43 constituencies, reflecting population growth (Electoral (Amendment Act 2023). Boundary Commission processes ensure accountable constituency revisions, avoiding significant advantages for specific candidates or parties and preventing gerrymandering. Since 2023, this function is managed by the Electoral Commission. Political competition is influenced and can be distorted by social media tactics as smaller far-right parties use social media to project fake news and distort debates (HCC 2023).

Free and Fair Elections Score: 9 Voting rights in Ireland are granted to all citizens, except those without permanent residence and those with criminal convictions. Although there is no population register, an electoral register is compiled by local authorities. To register, a person must ordinarily reside at the address recorded in the electoral register by September 1st of each year. There is some proactive promotion of registration, and there have been no changes in voting and registration rules in recent years. Attempts to update registration data bases need to be continued. All Irish citizens aged 18 and over are entitled to vote in all elections and referendums. British citizens resident in Ireland may vote in parliamentary, European and local elections. Other EU citizens may vote in European and local elections, while non-EU citizens may vote only in local elections. The provision for absentee, email or early voting is limited, with significant restrictions on postal voting.

Although there is little disenfranchisement due to a flawed voter registry, there are inconsistencies, such as outdated records, double registrations and issuance of voting cards for deceased citizens. These issues highlight weak local administrative capacity and a lack of investment, awareness and concern. According to the local autonomy index (Ladner et al., 2015), Ireland ranks as one of the weakest countries in Europe in terms of local autonomy, limiting the potential role of local government in procurement and regional planning. Individuals denied the right to vote or register can appeal to a competent

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jurisdiction to review and rectify such decisions promptly. The 2023 Electoral Commission is expected to be an impartial and capable electoral management body, equipped with sufficient and trained staff and financial resources to effectively administer elections.

Multiparty elections in Ireland are conducted according to the established schedule, with local elections scheduled alongside EU (every five years), national (at least every five years), and presidential (every seven years) elections. The process is impartial and non-discriminatory, with an adequate number of polling stations relative to population density. Guidelines for electoral districts, accessibility of polling stations (often public schools), voting timeframes and dates (specified by law), comprehensive ballot design and full secret ballots are all in place, with no recent changes. Provisions for voter assistance, such as braille, are available, but could improve.

V-Dem (2023) rates Ireland 6th in its global database, scoring 889 on electoral democracy and 824 on liberal democracy. The OSCE did not recommend monitoring the 2016 or 2020 general elections and expressed high levels of trust in the integrity of the electoral process, including voting and counting procedures on election day. They, however, acknowledged concerns about the absence of a centralized voter registration process, the underregulated field of social media and the need for a permanent electoral commission (now established) to oversee electoral preparations and guide the conduct of TV debates. There have been no significant recent incidents of harassment, violence or intimidation against voters, nor irregularities observed in the voter registry, such as double voting or impersonation, intentional withholding of voting materials, dissemination of misleading information about voting procedures, ballot-stuffing, or misreporting of votes. Irregularities can be resolved through the Electoral Commission and local authority processes. According to NESC (2023), quoting the national well-being framework, 82% of people were satisfied with how democracy works in Ireland in spring 2023, compared to the EU average of 58% (up from 73% in spring 2017).

Quality of Parties and Candidates

Socially Rooted Party System Score: 8 The institutional and policy context is characterized by the paradox of a strongly centralized state and weak local government, alongside a political culture dominated by strong localism that is reinforced by a proportional national electoral system organized around 43 constituencies (in the next election). An unusual number of independent candidates (up to 20%) can group (usually ex ante) into political groups supporting coalition governments (potentially reinforcing local over societal interests). An ongoing innovation to

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ensure better representation of societal interests is the gender candidate quotas which have significantly changed candidate selection processes in general elections. The Electoral (Amendment) (Political Funding) Act 2012 encourages political parties to select at least 30% female candidates in national elections with the threshold rising to 40% by the next general election, and there is demand to extend this to local elections. While successfully implemented, gender disparity continues alongside poor representation of ethnic groups and migrants, including people of color and the Traveller Community (Cullen and Gough 2022). Major political parties organize through local branches (cumann) to represent distinct local interests albeit not all have full geographical coverage. Existing parties in the legislature comprehensively represent significant societal interests in a programmatic manner, but also serve local constituencies in a manner similar to clientelism (servants of the people). Party manifestos are distinctive from one another and are publicly accessible. The "Populist" database is out of date and erroneous for Ireland, but The Manifesto Project has 2016 data for all relevant parties and political scientists in Ireland have published work analyzing public political party manifestos.

Effective Cross-Party Cooperation Score: 8

Acceptance of liberal democratic values and institutions is widespread among major political parties in Ireland, which appear committed to advancing these principles. However, new small far-right parties are emerging, and are beginning to have electoral impact. These parties do not share the same values, signaling a breakdown in the relative absence of hard-right populism or significant overt anti-immigrant sentiment in party politics. The May 2024 local and European elections were targets for these newly established far-right parties, for which there is tacit demand from some Irish voters (Costello 2021). Adshead and Scully (2021) observe that long-established parties are now joined by an increasing number of smaller parties in the Dáil. This raises the potential to shift the balance of power away from the larger parties, with possible consequences for the style and capacity for policy analysis. The next general election, speculated to be in late 2024 or early 2025, is expected to further dissolve traditional politics, overlapping with political dynamics in Northern Ireland. Impacts on equality and sustainability may be mixed. Sinn Féin, the main contender for government, may question the legitimacy of Ireland's current Climate Action Plan 2020-2030 and carbon tax regime, which could be incompatible with the Green Party, a potential smaller coalition partner. While it is unclear who will form the next government, it is likely to be a coalition, and finding durable coalitions may become more challenging in the future. This realignment of Irish politics will be influenced by international factors, including the ongoing implications of Brexit, the housing crisis, inflation and the cost of living and the emergence of the far right.

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Trust in government in Ireland was at 46% in 2022, a relatively high level compared to other European countries, although low in absolute terms, with trust in national government at 51% and local government at 45%. Mainstream actors have been relatively effective in working together to control or neutralize the influence of anti-democratic actors. However, the experiences of 2023, such as the Dublin riots on November 7th and numerous arson attacks on asylum seeker accommodations, suggest that anti-democratic actors have established a base and influence.

Access to Official Information

Transparent Government Score: 6 Comprehensive Irish Freedom of Information (FOI) legislation was initially enacted in 1997 but was amended in 2003 to restrict access to data and information about decision-making in several key areas, including defense, government meetings and areas of commercial sensitivity. These restrictions, which appeared unjustified, were removed in the Freedom of Information (Amendment) Act 2013. The 2013 Act extended FOI to all public bodies, including the National Treasury Management Agency, the National Asset Management Agency, An Garda Síochána, and the Central Bank of Ireland (Murphy 2021, 676-677). Mechanisms exist for citizens to appeal their right to access information, and the 2013 Act reduced the costs of internal review and appeal fees. While the existing FOI legislation has been effectively used by individuals and the press, concerns remain about the number of redactions and refusals of 'sensitive' information on commercial and other grounds.

There are fears that cultural practices have emerged to limit the legislation's effectiveness, such as not recording decisions and discussions. It is unclear how adequately the government fulfills citizens' requests for information. Although responses are relatively prompt, there can be delays. Government departments, ministries and agencies now have information officers to channel information to the public, but there are instances of 'spinning,' where biased interpretations are put on events to suit political agendas. A review of the Freedom of Information Act was recently undertaken, with a progress update published at the end of 2022, but no further information has been provided since. A key issue influencing transparency is the high degree of centralization, with a significant percentage of government expenditure managed through central mechanisms (Boyle et al. 2022).

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II. Diagonal Accountability

Media Freedom and Pluralism

Free Media Score: 8 The media in Ireland is largely free from government influence and able to operate independently. Media freedom is guaranteed through the Broadcasting Authority of Ireland (BAI), established on October 1, 2009, and renamed the Media Commission in 2023. Regulations governing publicly owned media ensure relative independence from government influence and political interference. Licensing and regulatory systems for privately owned media also promote independence, though ongoing debates persist about two major concerns: funding for public broadcasting and monopoly ownership in the private media sector. Economics heavily dominates public discourse in Ireland, influenced by neoclassical preferences for economic growth and free markets. Legal regulations do not hinder independent media from reporting freely, and there are restrictions on wiretapping and protections for whistleblowers, with no new regulations enacted between 2022 and 2024.

Regulations concerning the impact of "fake news" on media reporting are complex, especially given Ireland's role as a major EU regulator for international MNC-owned social media, which is also bound by international directives, political dynamics and practical imperatives. Government or public officials do not censor digital, print or broadcast media. However, the forthcoming Hate Crimes Bill in 2024 will introduce some legitimate limits on free speech. There are few controls over broadcast frequencies, influence on printing facilities, selective distribution of subsidies or advertising (with exceptions for alcohol and tobacco limits and time thresholds), imposing prohibitive tariffs or bribery. Excluding child pornography and similar content, the government does not censor online material. Blasphemy was abolished as a constitutional offense in 2013, although a censorship office still exists.

While Directive (EU) 2016/680, which prohibits the illegal monitoring of journalists by law enforcement authorities, has been transposed into Irish law, the 2011 Data Retention Act still allows the police to monitor the communications of all citizens, including journalists. "Journalistic privilege" is not officially recognized in Ireland, but in practice, the judiciary is reluctant to force journalists to surrender material to the police (Colfer et al., 2022). The European Centre for Press and Media Freedom's 2022 report ranks Ireland joint 3rd among EU states and does not mention Ireland in relation to the 813 recorded incidences of press violations that year. Freedom House's "Freedom

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on the Net" report does not mention Ireland's potential role in overseeing EU-level social media regulation and enforcement.

The Office of the Press Ombudsman is self-regulated and funded by the press industry but is very poorly resourced, with only 2.5 staff members, including the Ombudsman. The office handled 302 cases in 2022, up 50 from the previous year, and is conscious of the need to address the culture of libel and court action associated with Ireland's unlimited defamation laws. Selfcensorship among journalists can occur due to concerns about the chilling effects of the strict 2009 Defamation Act (with no upper limits on awards) and related libel laws, as well as Strategic Lawsuits Against Public Participation (SLAPPs). While journalists tend not to face direct harassment, there are increasing threats of libel, including from Sinn Féin politicians. A new defamation bill is due in 2024 and should address these vulnerabilities. There are few arrests, physical assaults and no murders since 1996, but there are concerns about spillover from Northern Ireland, where journalist Lyra McKee was shot dead in Derry in 2019. Perpetrators of crimes against journalists have been effectively prosecuted. Working conditions are increasingly precarious, with poor union engagement in significant media organizations and concerns about the digital safety of journalists.

Pluralism of Opinions Score: 8

Anti-monopoly policies in Ireland aim to ensure transparency of ownership structures and a plurality of opinions in digital, print and broadcast media outlets. Regulations for publicly owned media help maintain an adequate plurality of opinions. However, media ownership remains a significant concern, posing a high economic risk to media pluralism. While professional journalistic norms generally prevent editorial content from being shaped by commercial or owner influence, the lack of explicit rules mandating this remains problematic. A 2021 study found that fundamental protections for media pluralism in Ireland did not face significant risks, with the overall risk assessed at 23%. Nevertheless, power, wealth and economic resources are highly concentrated in Ireland. This structural reality of golden circles and state capture by domestic and international vested interests (Carrington, 2023) is a crucial context for those seeking transformational change, and media ownership must be understood within this framework.

In practice, many major digital, print and broadcast outlets consistently critique government policies and report on abuses of power. Ireland is rated as low risk for media pluralism, with fundamental protections and political independence also rated as low risk (23% and 30%, respectively) for the main media regulator, the Media Commission. Legal protections for the anonymity of journalistic sources and legislation permitting state access to metadata related to private electronic communications could be more definitive. Social

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inclusiveness is rated as medium (49%) and improving, with no proven media bias against certain opposition parties or candidates. However, there are gender, class, ethnicity and other equality grounds where some perspectives are less heard or validated. Internal guidelines aim to improve diversity, but the increasingly diverse nature of Irish society is not always reflected in media content. Without stronger regulation, initiatives to combat discriminatory, prejudicial, misleading and hateful content remain ineffective. The awaited Criminal Justice (Hate Crime) Bill in 2024 may address some of these issues.

Regulatory challenges persist, particularly concerning social media. The Media Commission now oversees the entire audiovisual sector, including broadcasting, on-demand audio and visual services, and online platforms such as social media sites. An Electoral Reform Bill regulating political advertising, including online advertising, was passed in 2022. The Future of Media Commission reported in 2022, highlighting funding for public broadcasting as a central issue of public controversy, discussed in two parliamentary committee inquiries into state broadcasting in 2023.

Civil Society

Free Civil Society Score: 8 The 1937 Irish constitution and other legal norms safeguard political rights such as freedom of association and freedom of assembly. In practice, political and civic groups can operate freely without unwarranted state intrusion or interference. Transparent and non-discriminatory criteria are used to evaluate requests for permits to associate and assemble (Papada et al., 2023; WJP 2022). While Ireland experiences some of the global trend of declining civic space, it remained, in 2023, among the world's 2.1% considered "open" by Civicus, with freedom to associate, demonstrate and express dissent. Nonetheless, government needs to do more to leverage this civil society strength particularly in the local implementation of often controversial policies that lack full consensus. However, there are concerns that powers are not effectively used to police far-right intimidation, with a strategy of soft policing being exercised. Generally, the government does not employ intimidation, harassment or threats of retaliation to hinder citizens from exercising their rights to legally assemble and associate. Nevertheless, there have been incidents of imprisonment of peaceful demonstrators and excessive use of force during some protests, such as the 2023 house evictions and recent environmental protests.

Papada et al. (2023) rate Ireland 8th in its global database, scoring 0.65 on participation, 0.92 on deliberative democracy and 0.89 on egalitarian democracy. The World Justice Project (WJP) 2023 returns an overall score of

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84 for Ireland, with a score of 90 (highest) for freedom from arbitrary interference and 0.78 (lowest) for freedom of religion, all indicators being above regional averages (regional average is 0.74 overall).

Effective Civil Society Organizations (Capital and Labor) Score: 7 Most Irish CSOs exert pressure on the legislature and government through pressure politics or pluralism. Some, however, are better integrated into the policy formulation process via quasi or neo-corporatism or social partnership, which is the Irish term for social dialogue (O'Donnell 2021). While few CSOs leverage their own academic staff or think tanks, or engage in collaborative efforts with academic institutions, many employ a research or policy officer (McInerney 2021). In the 1990s and 2000s, processes involving capital and labor in Ireland also opened up, to a lesser extent, to agricultural, community and voluntary and environmental pillars.

The Irish 1937 constitution has a corporatist orientation, but collective bargaining is not facilitated through legislation. The OECD/AIAS ICTWSS database records no recent social pacts in Ireland. Some policies have facilitated the cultivation of CSOs, such as public funding and making union membership dues tax-deductible. Major CSOs, representing capital and labor, have the organizational strength of peak organizations (ICTU and IBEC). They utilize financial resources, policy experts and connections to other think tanks to independently formulate policies and participate in integrated policy formulation processes with the government, such as pre-budget and policy consultations and national economic dialogue. These major CSOs are cooperative and capable of forming alliances, acting both as confederations and in siloed ways. The general population typically participates in and supports major CSO activity through volunteering, social, sporting and charitable activities, with less involvement in sectoral influencing or political activity (Murphy and O'Connor 2021).

The concept of a "social partnership" was a feature of Irish politics and policymaking from 1986 to 2010, during which successive governments prioritized sectors such as unions, business, farming and community, voluntary and environmental organizations (O'Donnell 2021). This was associated with the developmental characteristics of the Irish state and an "innovative form of networked governance." In 2010, it was replaced by a relatively weak process of social dialogue. Despite this, a consensus-oriented culture remains among many societal actors. Although attempts to renew social partnership in 2022 have not progressed, some CSOs remain close to and have access to policyinfluencing processes and institutions. There is considerable ambiguity regarding whether the government feels obliged to respond to the policy proposals put forward.

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McGinnity et al. (2021) have shown that trade union and staff association membership in Ireland is lower than in comparable countries and has issues with effectiveness. While the right to join a trade union is recognized under international treaties and protected under the Irish constitution, it appears this right may not be fully realized for all workers. OECD data indicates that unemployment benefits in Ireland are comparably poor, being the third lowest in the OECD when measured by the share of previous income (OECD 2024), increasing the risk of poverty and deprivation when out of work.

Effective Civil Society Organizations (Social Welfare) Score: 7 Irish social welfare CSOs exert pressure on the legislature and government through pressure politics, pluralism, protests, campaigning and advocacy. Some of these organizations are better integrated into the policy formulation process. Historically, there was quasi-corporatism with the Community and Voluntary Pillar, which includes the Community Platform – a network of 26 groups, some of which have their own membership within the Pillar. Many of these groups are actively consulted by the government through pre-budget submission processes and ad hoc policy consultations. The Amnesty International Report (2022) highlights various societal issues, including concerns about past institutional abuse and the contemporary lack of access to adequate housing, notably for Ukrainians and other refugees. By late 2023, 500 male international protection applicants were experiencing homelessness. Ongoing issues include the use of facial recognition technology in policing public spaces, which is more likely to be introduced following the Dublin riots in November 2023. The Civicus Monitor (2023) scored Ireland highly in freedom rankings but noted concerns about LGBTQI rights, anti-immigrant sentiment and issues related to digital surveillance. The World Justice Project Rule of Law Index (2022) consistently ranked Ireland 11th out of 142 countries, with an overall score of 82, similar to the rankings in 2021 and 2023.

There are at least 29,000 nonprofit organizations in Ireland (Benefacts). Volunteering and service provision activities, including sports, culture and charity, dominate and often operate "in the shadow of the state." During the COVID-19 pandemic, civil society established new relationships with local government and other actors. Advocacy campaigns to influence government policy continue to prefer insider consensual change strategies based on clear engagement structures with the government (Vissar 2019) and there is significant demand for more collaborative governance.

However, the Irish state exhibits a passive-aggressive relationship with civil society, espousing partnership and deliberation while also suppressing and inhibiting advocacy (Harvey 2014). This has led to campaigns by the Irish Council for Civil Liberties (ICCL) for the right to dissent. Irish environmental

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groups face the highest legal costs in the EU and are often threatened with funding cuts when they pursue legal action against the state. In 2021, the ICCL led the Coalition for Civil Society Freedom, seeking legal reforms to lift prohibitions on civil society actors fundraising for legitimate advocacy work. While much of civil society, particularly the voluntary sector, is now service-oriented and organized into fragmented siloed sectors, it remains a source of politically active citizenship in various public spheres. These include cultural, political and policy-based summer schools, mind festivals, talk forums and arts and culture events, which, although not unique to Ireland, are nonetheless popular (Murphy 2023). Ireland has also experimented with national, regional and local deliberative forms of collaborative governance, including local environmental spheres (JCFC 2020).

Effective Civil Society Organizations (Environment) Score: 7 Irish environmental CSOs exert pressure on the legislature and government through pressure politics, pluralism, protest and prefiguration. Some are better integrated into the policy formulation process through historical quasicorporatism, with the Irish Environmental Network representing environmental CSOs. Additionally, some large CSOs participate directly in government policy processes, often overlapping informally with Green Party membership and engaging in COP-like processes to monitor the implementation of the Irish Climate Action Plan. Few CSOs leverage their own academic staff or think tanks, or engage in collaborative efforts with academic institutions, but many employ a research or policy officer. Wagner and Ylä-Anttila (2018) examined the Irish climate policy network and concluded that domestic NGOs are weak, with powerful economic actors and government departments dominating, a view supported by Flynn (2003). However, it can be argued that the Environmental Pillar has become more effective at policy influencing in recent years. Other CSOs engage in different theories of change, including ruptural and symbiotic approaches (Murphy 2023).

III. Horizontal Accountability

Independent Supervisory Bodies

Effective Public Auditing Score: 7

Ireland has increasingly adopted an "evidence-informed approach" to policymaking, favoring it over an evidence-based one. Ruane (2021) highlights the significant role of the central statistics office in integrating high-quality datasets into policy formulation. More recently, following the Troika,

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the Irish Government Economic and Evaluation Service (IGEES) has been supporting departmental-level audits and developing capacity to address future data challenges. An OECD review of IGEES found it made a "significant difference in strengthening the analytical capacity of the Civil Service in Ireland."

To further improve the quality of policy analysis and challenge government economic and budgetary proposals, several other institutional innovations have been introduced. These include the creation of the independent Irish Fiscal Advisory Council (IFAC) and the Parliamentary Budget Office (PBO). An Official Statistics Board, chaired by former Assistant Secretary to the Department of Social Protection Anne Vaughan, provides oversight and coordination. Additionally, the Oireachtas Library Service, Department of Finance, Department of Public Expenditure and Reform, Central Bank, Fiscal Advisory Council and various sub-sectoral Ombudsman offices (policing, media, children etc.) perform watchdog functions, reviewing fiscal issues and debt sustainability.

The Office of the Comptroller and Auditor General (C&AG) derives its remit from Article 33 of the 1937 constitution of Ireland, although it was established in 1923 and had its powers substantially revised in 1993. These revisions included the assessment of value for money and special assessments of economy, effectiveness and efficacy in specific aspects of public administration. The latest published example is the review of NAMA (C&AG 2022). The independent C&AG is appointed by the president, based on the nomination of Dáil Éireann, and operates under a strong culture aligned with constitutional and legislative provisions to act independently of the government and report to parliament.

The C&AG's remit includes the state and state bodies, including specified agencies or bodies receiving state funds. It publishes annual reports on the Accounts of the Public Services, the latest being for 2022 (published in 2023), addressing issues arising from audits of government departments and offices, including the accounts of the Revenue Commissioners. These reports are examined in detail by the Dáil Committee of Public Accounts. The latest general report publicly available is a 2021 evaluation of the National Asset Management Agency (C&AG 2022), and a 2023 audit of the Irish Advisory Council on 25 reports undertaken in 2022.

Scott's (2021) assessment views the development of the C&AG office as consistent with international trends of arms-length regulation. However, he identifies significant weaknesses in Ireland's regulatory capacity, effectiveness and accountability. While the C&AG has strong formal independence,

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including protection from removal from office, its capacity for formal regulation or enforcement is limited.

Effective Data Protection Score: 6 The Irish Data Protection Act 2018 was signed into law on 24 May 2018, coinciding with the implementation of the General Data Protection Regulation (GDPR). The Data Protection Commission (DPC) is Ireland's national independent authority responsible for upholding the fundamental right of individuals in the European Union (EU) to have their personal data protected. The DPC's functions and powers also relate to other regulatory frameworks, including the Irish ePrivacy Regulations (2011) and the EU Directive known as the Law Enforcement Directive (LED). The DPC's European role is crucial, given the large number of data and social media multinational corporations (MNCs) with European headquarters based in Ireland, which fall under Irish data protection oversight. International bodies are incorporated into this legislation. An independent process appoints the head of the DPC, and the body is allocated financial and personnel resources consistent with its mandate. The executive branch follows up on DPC findings, which are extensively reported in the media and utilized by the legislature.

Many international social media MNCs, and hence social media regulation at the EU level, fall under the remit of the Irish data protection office, increasing the demand for effective regulation and enforcement. The European Data Protection Board (EDPB) has intervened in Irish data protection decisions to increase sanctions and strengthen remedies (EDPB, 2023). The EDPB concluded that Irish data protection decisions have been insufficient to remedy GDPR breaches, suggesting a reluctance by the Irish authority to appropriately regulate social media multinationals. This is particularly significant for wider Europe due to the prevalence of European continental hubs of social media and technology multinationals in Ireland, under Irish authority.

Rule of Law

Effective Judicial Oversight Score: 8

The Liberties Rule of Law Irish Report (2022), published by the Civil Liberties Union for Europe (Liberties), highlights the continued use of the Special Criminal Court, a legislative legacy related to the Northern Ireland conflict, as a serious concern. This issue is currently under review as part of the Offences Against the State Act. The report also calls for a comprehensive review of the legal aid system and the provision of an enhanced civil legal aid system. Despite these concerns, V-Dem (2023) rates Ireland highly for rule of law indicators, and the World Justice Project (WJP) scores Ireland highly, with an 81 for due process of law and the rights of the accused, and a 90 for freedom from arbitrary interference.

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The national judiciary, including specialized courts, has the legal autonomy to independently interpret and review existing laws, legislation and policies, and the capacity to exercise independent judicial review. Contemporary practices and proposals aim to limit housing and environmental planning decisions' exposure to judicial review (ICCL 2022). Legal education in Ireland is not yet inclusive and accessible to all segments of society, showing clear class bias in judicial pipelines, though recent progress has been made in gender balance. Judges are held to formal public accountability through ethics, rules and observable standards, with recent instances of judicial resignations highlighting this accountability. A post-crisis referendum was necessary to enable the government to decrease judicial remuneration in line with other public salary decreases. The process of appointing all justices has recently been transformed to ensure the independence of the judiciary.

There is horizontal accountability and effective relationships between the executive branch and other state institutions, which can hold the government accountable, particularly by demanding information and addressing inappropriate behavior. The late 2023 Judicial Appointments Bill addressed the high-level separation of powers and the horizontal relationship between the government and the judiciary. The Supreme Court tested the constitutionality of this bill following a presidential referral, consulting the Council of State under Article 26 of the 1937 constitution.

This process exemplified the horizontal powers of accountability and legitimacy, ensuring an independent judiciary that ensures the government, administration and legislature act in accordance with the constitution and laws while respecting and defending fundamental rights. Judicial review of government action is common but expensive, making it inaccessible to many due to costs. The court's rulings have been significant, causing the government to delay, reverse, and amend decisions. The government generally complies with important court decisions, even if it disagrees with them. However, there are specific examples of non-compliance, particularly in environmental and social policies. Courts reviewed the achievement of climate targets in 2019, finding delays in response to a case taken by Friends of the Irish Environment (Murphy 2023). No known cases have been taken between 2022 and 2024. The EU has criticized Ireland for the penal and uncertain costs associated with environmental litigation, making it the most expensive country for such litigation in the EU, and for the related aggressive targeting and threats to cut the funding of critical environmental NGOs.

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Universal Civil Rights Score: 7 The national legal and constitutional system in Ireland guarantees the protection of civil rights. However, financial constraints and an inadequate free legal advice scheme hinder full access to justice, limiting it by resources, knowledge, education and capacity (Liberties Report 2022). Various CSOs and QUANGOs play a crucial role in protecting and advancing civil rights, including the Irish Human Rights and Equality Commission (IHREC), which reports directly to the United Nations International Convention on Civil and Political Rights and the Fundamental Rights Agency (where Ireland currently holds the chair role), the Free Legal Aid Centers (FLAC), the Irish Council for Civil Liberties, Amnesty International and the Coolock Community Law Centre (which hosts an Environmental Law Officer).

These institutions use the courts to safeguard personal liberty against both state and non-state actors, including rights such as the right to life and security, prohibition of torture and inhumane treatment or punishment, protection of privacy, equality before the law, equal access to justice and due process under the rule of law, such as protection against arbitrary imprisonment without due process. The Good Friday Agreement (1998) proposed a Bill of Rights to advance civil and political rights on the island of Ireland, but this still awaits drafting and implementation.

State actors, including the State Solicitor's Office, the Office of the Attorney General and IHREC, demonstrate respect for civil rights and effectively safeguard them by identifying, prosecuting and punishing violations. However, policies implemented by state institutions are limited in preventing discrimination based on factors such as gender, identity, sexual orientation, physical and mental ability, health, age, ethnic origin, social status, political views or religion. An IHREC assessment (2022) found that more can be done by statutory bodies to address their obligations and public duty to advance equality and human rights. Positive discrimination measures, such as gender candidate quotas, are in use, but there are few special representation rights or autonomy rights protecting disadvantaged individuals or minority groups. The 2023 Enhanced Capacity Bill protects the autonomy of those with restricted decision-making capacity and is currently being enforced.

The UN Human Rights Commission (HRC) has found inadequacies in redress schemes for women and children who had resided in or been confined to state-funded institutions, and for women subjected to surgical procedures during childbirth without their informed consent (Amnesty International, 2023). Additionally, the UN HRC has noted concerns related to access to adequate housing, including for Ukrainians and other refugees, the criminalization of sex work, sexual and reproductive rights, mass surveillance by law enforcement, and limits on donations to advocacy and rights organizations.

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Effective Corruption Prevention Score: 8 The history of corruption in Ireland includes several high-profile tribunals concerning land rezoning, planning, media and telephone licenses, construction and the meat industry, involving prominent politicians. Public awareness of corruption is high, leading to high self-assessment scores in GRECO and TPI benchmarking exercises, although these scores can often be attributed to perception and awareness. Nonetheless, there have been genuine instances of planning and policing corruption, particularly in relation to issuing and recording traffic penalties in recent years.

Established public accounting standards facilitate the detection of corruption. The Standards in Public Office Commission (SIPO) regulates and monitors party and political financing, including third-party political financing from abroad. This involves limits on private income, direct public funding of parties, spending regulations, reporting, oversight and sanctions. Rules for officeholders with a certain income or level of function include asset declarations, conflict of interest declarations and associated reporting, sanctions, oversight and enhancing accountability. The system of public procurement procedures, guided by EU directives, is complex but transparent, covering scope, information availability and open competition.

The Regulation of Lobbying Act, passed in 2015, established an extensive web-based register for lobbying, actively used by lobbyists. The database is searchable by lobbyist, target, content and intended outcomes, promoting open and transparent policymaking (Murphy 2018). The Office of Lobbying Regulation, within SIPO, has an enforcement role. Independent of government, industry and other sectional interests, these integrity mechanisms are effectively implemented, with relatively good compliance, prosecutions and penalties, leading to two recent high-profile ministerial resignations.

Surveys of trust in public institutions in 2022 found that 76% of respondents in Ireland had high expectations for the fair processing of applications for government benefits or services (Boyle et al. 2022). However, 39% also believed that a public employee in Ireland was likely to accept a bribe, the fourth highest percentage among countries surveyed. GRECO (2022) found that Ireland had satisfactorily implemented only three of 11 previous GRECO recommendations related to ethics, standards in public office, and judicial appointments, rating the compliance level as "globally unsatisfactory." While the "non-compliance procedure" was applied, some issues have since been addressed. In July 2023, the government approved orders to transfer responsibility for functions related to ethics legislation and the Standards in Public Office Commission to the Minister for Public Expenditure, NDP Delivery and Reform. These include functions under the Ethics in Public

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Office Act 1995, the Standards in Public Office Act 2001 (known as the Ethics Acts), the Regulation of Lobbying Act 2015, the Regulation of Lobbying (Amendment) Act 2022, the Ministerial and Parliamentary Offices Act 1938 (as amended), and the Electoral Act 1997 (as amended), addressing one of the outstanding issues in GRECO (2022) compliance.

Legislature

Sufficient Legislative Resources Score: 7 The legislature, Oireachtas Éireann (the Irish parliament), has three main tasks in policymaking: participating in the legislative process, performing control and scrutiny functions, and providing legitimacy for public policy. Connaughton (2021) notes the emergence of executive and party-political dominance due to the existence of the party whip system, a historical lack of resources, a weak committee system, the use of standing orders rules, and Ireland's political culture of service through local constituency affairs. Following 2016, a sub-committee on parliamentary Dáil reform recommended more independence for the Dáil and less government control. Under the label of "New Politics," much depends on the nature of government and opposition (Connaughton 2021).

The legislature now exercises control over its resources and operations. A parliamentary business committee determines committee parliamentary activity, supported by deputies' expert staff, administrative support staff (e.g., research units) and monetary allowances for independent research. Parliamentary committees play a crucial role by allowing members to call expert witnesses and explore the implications of proposed legislation. Notable progress has been made by the Joint Committee on Environment and Climate Action, a cross-party and bicameral initiative that has proposed innovative policies. Additionally, the mechanism of parliamentary questions, both oral and written, has been used innovatively, though sometimes misused. The Parliamentary Budget Office, a practice well established in other parliaments but new to Ireland, is still evolving but has already proven useful to opposition parties. It aids in costing alternative budgets and policy proposals and advancing processes such as gender and poverty proofing. The Oireachtas Library and Research Service, which manages the Irish parliamentary library, has become more effective in recent years, servicing individual members of the Houses of the Oireachtas, committees and staff of both houses. Although resources are considered inadequate relative to peer jurisdictions in the EU (e.g., Denmark, Finland and Sweden), they are improving. While ministers recruit advisers and experts, there are no internships that allow members to recruit researchers. However, a system of secondments has recently been established, indicating growth in legislative and research capacity.

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Effective Legislative Oversight Score: 7 The system of legislative scrutiny in Ireland involves each bill passing through five stages between both houses and relevant committees before approval. This process allows the legislature to exercise its oversight function. However, it can become ineffective when the government controls committees, guillotines debates, rejects amendments and exerts excessive control through party whips. Local government in Ireland has long been considered weak by international standards, with highly centralized controls (Torney and O'Mahony, 2023; Collins and Quilivan, 2010). This centralization results in national legislators focusing less on national policy, which is detrimental to good governance (Murphy, 2019).

The financial crisis that emerged in 2008 highlighted the shortcomings of an ineffective committee system and related weaknesses in policymaking, analysis and scrutiny. Since then, significant improvements have been made in legislative committee capacity and practice, enhancing effective oversight of the government (Connaughton 2021). Reforms include the establishment of a new business committee and a budget oversight committee, an increase in the number of committees and the time allocated to committee hearings, the extension of pre-legislative scrutiny to non-government bills, the introduction of a formal post-legislative scrutiny process, and increased scheduled time for private members' bills. Parliamentary committees now have the power to acquire documents from the government, summon ministers to committee meetings, and hold them accountable by posing relevant questions. Generally, documents are provided in their entirety and within a reasonable timeframe, and ministers comply with invitations and provide relatively satisfactory answers. However, in practice, evasive answers are common, and there is often a need to ask precise questions to avoid uncomfortable conclusions.

Effective Legislative Investigations Score: 7

Opposition parties in the Irish legislature can initiate investigations against the will of the governing party or coalition, particularly when they control and chair parliamentary committees. However, the most significant inquiry, the 2014 Banking Inquiry, revealed that despite directing issues of public controversy and policy fiasco toward such inquiries, the houses of the Oireachtas lack the competence, capacity and resources to effectively conduct them. After the 2008 banking and financial crisis, dissatisfaction with parliamentary committees' ability to establish personal liability led to an attempted constitutional amendment in 2011 to increase their investigative powers, which ultimately failed.

In general, it is unlikely that investigative activities would result in an unfavorable decision or report, as this could have major consequences for the government, potentially leading to its dissolution. However, the Public Accounts Committee (PAC), always chaired by an opposition party member,

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is considered particularly effective in its investigative role. Recently, even committees chaired by government backbench representatives have proven effective. An example is the 2023 parliamentary investigation of the national broadcaster, RTÉ, conducted by several committees, including the PAC. Nonetheless, investigations can be less effective when the government controls the committees.

Legislative Capacity for Guiding Policy Score: 7

The task areas of legislative committees generally align with those of ministries but there can also be effective specific task focused committees -for example gender equality committee- or overlapping coordination committees in the examples of Covid 19 and climate action. The size of committees (up to 15 members) and their frequent meetings (often weekly during parliamentary terms) enable effective monitoring and discussion of ministerial activities. Opposition parties can chair legislative committees, which are distributed on a pro-rata proportional basis. Notably, the Public Accounts Committee (PAC), the most powerful committee, must be chaired by an opposition member. Draft legislation can and does change as a result of committee deliberations. Crosscutting policy areas, typically organized under specific ministries (such as PMOs, finance ministries or "super-ministries"), tend to be managed by cabinet-level committees or cabinet subcommittees. However, these entities face considerable challenges in delivering policy integration across the policy silos that characterize Irish policy, particularly in sustainable development and climate action, which significantly impacts policy effectiveness (Torney and O'Mahony, 2023; Flynn and Ó hUiginn, 2019).

The Government Legislation Committee (GLC) is chaired by the government chief whip and includes members such as the attorney general, the chief parliamentary counsel, the program managers of the main parties in government, the leader of Seanad Éireann (the upper house of the Irish Parliament) and representatives of the Department of the Taoiseach and the Office of Parliamentary Counsel (OPC). The process of determining the legislative timetable can be opaque. The OPC works closely with the GLC to ensure that the government legislation program is implemented. The GLC assists the government in setting legislative priorities and implementing the government legislation program. The OPC, part of the Attorney General's office, recommends to the government the level of priority for drafting each Bill and anticipates blockages, suggesting appropriate actions to avoid delays. Lynch (2017) and Lynch et al. (2017) have assessed the effects of legislative reforms on improving the Irish legislature. However, they express caution in drawing conclusions due to the complexities associated with coalition governments.

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Governing with Foresight

I. Coordination

Quality of Horizontal Coordination

Effective Coordination Mechanisms of the GO/PMO Score: 6 Interministerial coordination in Ireland falls under the remit of the Prime Minister's Office, the Department of the Taoiseach (DoT). Established in 1977 with around 30 staff, the office has now grown to more than 240 employees. The Taoiseach's office deals with both legislative and expenditure proposals, focusing on delivering the program for government. It liaises with the president and both houses of the Oireachtas (parliament) through the Parliamentary Liaison Unit and coordinates legislative and expenditure proposals with other departmental ministries and the Office of the Attorney General. Coordination between various departments is primarily achieved through the cabinet committee structure, managed by the cabinet committee for interministerial coordination.

Parliamentary committees – Standing, Joint, Selectand Special – can be either departmental (shadowing governmental departments) or thematic (e.g., European affairs or public petitions), such as the Committee of Public Accounts or the Committee of Budgetary Oversight. These committees are essential for oversight, providing a point of contact for submissions of proposals and evidence, and facilitating discussions where stakeholders are invited. Despite improvements in oversight and resourcing, significant challenges to policy coherence remain in Irish policymaking for sustainable development and climate action. These challenges involve complexity across adjacent systems, requiring strong thematic integration across policy silos, which is critical for effective policy coherence in Ireland's horizontal coordination (Torney and O'Mahony, 2023). Irish policy for sustainable development and climate action is widely recognized as being strongly siloed, exacerbated by the problem of "silos within silos" (Torney and O'Mahony 2023; Flynn and Ó hUiginn 2019; Banerjee et al., 2020; EPA 2020; Mullally and Dunphy 2015).

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Effective Coordination Mechanisms within the Ministerial Bureaucracy Score: 4 Constitutionally, the Irish government is expected to work collectively, with each minister responsible for all governmental decisions. This collective doctrine fosters cohesion and encourages close coordination and communication. However, evidence shows that silo mindsets persist within ministries, and communication between departments and the national government is often weak. This is particularly evident in the lack of integration between policy areas such as food, agriculture and environmental policy, as well as spatial planning, transport planning and emissions reduction (O'Mahony and Torney 2023). The same issues are noted in priority policy areas like housing and health.

The Government Legislation Committee (GLC) includes the government chief whip, the attorney general, the program managers of the main parties in government, the leader of Seanad Éireann, the chief parliamentary counsel, and representatives of the Department of the Taoiseach (DoT) and the Office of Parliamentary Counsel (OPC). The process for discussing policy proposals is outlined in the Cabinet Handbook and the Programme for Government document. However, no definitive committee structure is prescribed, and many practices are ad hoc. The current 10 committees have an average of 6 to 13 members, while the coordination committee includes the leaders of each party in government, the secretary-general of the government and nominated advisers to the party leaders. Other ministers, advisers and officials may be invited to attend.

Informal conversations with senior civil servants suggest that digital technologies are commonly used for sharing documents, especially in policy development. IT systems are employed by the Cabinet Secretariat at the DoT to send memos for government comments. Civil servant mobility is encouraged at all levels, and the Senior Public Service has a scheme for senior staff. Secondments in public service reforms are also available. However, insularity in the public service may hinder the evolution of practices and knowledge. Over 80% of top-level public service appointments have been filled by internal applicants in recent years, with 85% of those recommended for employment coming from the civil service, 15% from the wider public service, and almost none from the private sector, despite 50% of applications coming from outside the civil service and 30% from the private sector.

Despite initiatives to enhance coordination, O'Riordan and Boyle (2023) conclude that significant institutional development is necessary for the public sector to facilitate cross-departmental and cross-institutional information exchange. Senior civil servants confirm that achieving policy coherence is challenging due to the lack of incentives for interministerial coordination,

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while individual actions are rewarded. The Bioeconomy Implementation Group Review of 2021 found inconsistencies in governmental thinking about integrating the bioeconomy into different policies. Efforts at policy coherence, particularly in climate action and sustainability, often focus on negative tradeoffs. Knowledge of options for systemic change, significant positive synergies and the opportunities they present is typically absent from national policymaking processes in Ireland and from supporting analysis (O'Mahony and Torney 2023).

Complementary Informal Coordination Score: 7 McCarthy (2021) suggests that the scope for discretion in Irish policymaking is limited by external opportunities. For example, innovation in Ireland has been closely linked to international opportunities, with successful foreign direct investment becoming the de facto national system of innovation. This reliance on external investment has resulted in a persistently weak national system of innovation, rather than fostering a self-sustaining one. Path dependency further limits innovation and foresight, as previous decisions on the same topic often significantly influence current policy decisions. This dependency can also constrain implementation capacity, as the available institutions and instruments shape policy choices. For instance, confidence in the capacity of the Revenue Commissioners, and a lack of confidence in other potential channels, may determine whether a tax or social welfare mechanism is used, leading to specific (mal)distribution outcomes.

The necessary combination of capacity and opportunity for foresight should be the particular responsibility of the civil service, which serves as the locus of independent policy advice to the government. The civil service needs to foster a diverse and flourishing network of policy analysis. This role requires technical proficiency, creativity, and cultural openness. It also means engaging with officials, analysts and activists who have direct access to the lived experiences of those affected by policy and are fluent in the language of formal policy development.

There is no published data about informal high-level meetings. However, Irish social and political culture is known for a certain level of informality. Government and civil service officials often find it useful to be able to reach out informally to contacts who can help them or refer them to the appropriate person (as noted by Richard Boyle and L. Shannon in public administration and government studies). While no data is available on the extent and nature of informal meetings, this culture of being able to "pick up the phone" is positively viewed among government and civil service staff.

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Quality of Vertical Coordination

Effectively Setting and Monitoring National (Minimum) Standards Score: 6 Ireland operates a highly centralized parliamentary executive and legislative system, supported by a generalist, apolitical civil service layer dominated by the Department of Finance and the DoT. National government collaborates with regional bodies, but local government is politically, administratively, functionally and financially controlled centrally. This centralization leaves local governments weak, with limited autonomy for a few functions and lacking constitutional protection (Quinlivan 2021). Central government sets standards and monitors their implementation through subnational levels. Critical policies, such as those related to healthcare, social welfare, water services, public transport and housing, are drafted at the national level, with minimal influence from local or regional levels. The Health Services Executive (HSE) is the largest semi-autonomous office in Ireland, responsible for public healthcare services. It operates under the HSE Code of Governance, established by the Ministry for Health and Children in 2007 and last updated in 2015. The HSE was formed by amalgamating local health boards in 2005. Due to cost overruns and service delivery issues, the ministry began reorganizing the HSE into six new health regions in late 2022, aiming for implementation in 2024. This reorganization is intended to allow some level of autonomy and proactivity at regional and local levels.

The Better Public Services strategy is overseen by the Public Services Transformation Division in the Department of Public Expenditure and Reform (DPENDR), with arrangements to support its delivery currently being developed.

In environmental services, local governments play a greater role in achieving standards set at both national and EU levels. The Office of Environmental Enforcement works at the local level to guide, advise and audit local authorities' performance, while the Environmental Protection Agency (EPA) enforces standards nationally.

Coordination mechanisms exist to facilitate interministerial policy interaction, but they do not always effectively support implementation across private sector actors. Policy implementation is sometimes delegated to private actors, such as those procuring waste disposal contracts, with central monitoring by the EPA. Although the EPA has some regional offices, it remains a central bureaucracy and executive agency. Subnational ministries do not monitor these activities to ensure effective policy implementation. Central government ministries can intervene at lower political levels if effective implementation is threatened but have limited capacity to direct private actors.

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The HSE, EPA and their respective offices oversee the implementation of strategies and ensure compliance with minimum standards. The Climate Change Advisory Council also assists the EPA in monitoring Ireland's climate action performance. However, in areas such as social housing provision, a lack of transparency and difficulties in accessing necessary resources at the national level have consistently prevented local authorities from meeting nationally set standards.

Effective Multilevel Cooperation Score: 5 According to Callanan (2018, 370) "there is not much point taking part in local decision-making if local government operates in a straitjacket and all the key decisions have already been taken at the national level." Power in Ireland's unitary state is highly centralized, with minimal regional governance and local institutions functioning more as local administrations than local governments. This weak subnational governance, one of the weakest among the EU 27, has had a lasting impact on local policy analysis capacity. Size plays an important role in the welfare of countries. As a relatively small state, Ireland may have underdeveloped innovation, administrative, and policy analysis capacities, and has been slow to recognize the benefits of learning from other small states. Quinlivan (2021) suggests that local governments are inadvertently playing innovative roles in the policy process, economic development and democratic reforms.

Although the general governance landscape remains unchanged, new governance structures targeting coordination across all levels of government, including the local level, are emerging in sustainable development. These arrangements are being examined through an EPA-funded research project undertaken by the IPA. By the end of 2023, there have been no substantial changes or redistribution of powers/functions within the Irish government's administrative-territorial landscape. However, in January 2023, The Citizens' Assembly published a report recommending the devolution of some 15 service areas (including housing, healthcare, transport and emergency services) to the local mayoral level, with another six areas (such as education, police, and water provision) to be devolved after 5-10 years. The report initiated discussions with experts on local government powers and the constitution in Ireland, but the adoption of its recommendations at the policy level remains to be seen.

The Public Service Leadership Group (PSLG), the Civil Service Management Board (CSMB), and interministerial governance groups – such as the Climate Action Advisory Board and the Senior Official Groups supporting Cabinet Committees at a high level and the Bioeconomy Implementation Group and Water Policy Advisory Committee at a junior level – are crucial parts of the coordination landscape. PSLG meets quarterly, while CSMB meets monthly.

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Ireland is increasingly demonstrating the capacity to govern with foresight by investing in internal government instruments, processes and structures that enable anticipatory governance. The country has established several commissions (on housing, tax and welfare, pensions) to facilitate long-term thinking. Despite this progress, Ireland is still known for "implementation deficit disorder" (Molloy, 2010), with communication and implementation gaps in national and local delivery, particularly in housing, asylum policy, health, procurement and skills shortages. Horizontal coordination remains problematic, with ineffective mechanisms between central government and specialized ministries. Although there are many effective but informal processes improving policy coherence, they are vulnerable to personnel changes. Formal cross-ministerial coordination often focuses on blame avoidance rather than emphasizing incentives, synergies and opportunities. National decision-makers collaborate through regional bodies with weak local government/administration.

In the context of climate action, McGloughlin and Sweeney (2012) found that higher-level objectives from national government were not incorporated into local policy documents. To address this, vertical coordination is now supported by four Climate Action Regional Offices and central Guidelines for Local Authority Climate Action Plans published in 2023. However, the absence of data on the actual extent of coordination across levels, including consultation mechanisms and satisfaction levels, effectively limits the assessment of these collaborations.

II. Consensus-Building

Recourse to Scientific Knowledge

Harnessing Scientific Knowledge Effectively Score: 7 Irish policymaking incorporates scientific knowledge through in-house civil service research and outsourced analysis from organizations like the Economic and Social Research Institute (ESRI), the National Economic and Social Council, various research contracts and private consultancy. One of the three pillars of the 2023 central government strategy, Better Public Services – the Public Service Transformation 2030 Strategy, is "evidence-informed policy and services designed for and with our public." The Irish Fiscal Advisory Council (IFAC), an independent statutory body of five academic experts, is mandated to assess and comment on the government's budgetary targets and objectives. Additionally, advisory posts within governmental departments are predominantly held by academics.

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However, national policy is largely dominated by economics, particularly neoclassical economics, which limits the diversity of perspectives and values informing policy. There has been no assessment of the efficacy of such advisory roles on policymaking, nor is there an established pattern of consultation with non-governmental experts.

The application of scientific knowledge in policymaking is fragmented, and the quality of evidence varies substantially. Knowledge cultures often favor reductive, simplifying and short-term analyses over holistic, complex and long-term approaches (O'Mahony and Torney 2023). This limitation is evident in the criticism of the reliance on technology to achieve sustainable development, a criticism that began more than a decade ago (O'Mahony 2013) and has now become mainstream (O'Mahony 2018; Gaur et al. 2022). Monodisciplinary inquiry is common, whereas interdisciplinary and transdisciplinary approaches may be more desirable. Quantitative analysis is often equated with objectivity and is favored over qualitative analysis, with STEM fields preferred over Arts, Humanities and Social Sciences (AHSS).

International observers have noted weaknesses in Ireland's research and development, including inadequate funding (European Commission, 2020). Funded research is dominated by agriculture, a powerful vested interest in policy, with limited investment in environmental and energy research (OECD 2021). Concerns have been raised about the independence of Irish research and policy advisory, particularly the influence of the meat industry (Carrington 2023). Groupthink was evident during the financial crisis, with overly optimistic economic growth advice given to the government (O'Mahony et al. 2023). The exclusion of marginalized groups, including those experiencing poverty, deprivation and minorities such as refugees and migrants, is also a concern. This exclusion may be linked to deficits in key services such as housing, where powerful vested interests have influenced policy to favor limited government intervention, resulting in housing scarcity that supports rent-seeking by property owners and landowners.

Involvement of Civil Society in Policy Development

In the past decade, the central government has fostered the involvement of CSOs, including trade unions and business associations, in the policymaking process, with a special emphasis on economic dialogue. The tripartite social partnership of public and private employers and employees, which was nearly halted during the economic crisis, has re-emerged, albeit with less involvement from private sector stakeholders. O'Donnell (2021) found that the state created

Effective Involvement of Civil Society Organizations (Capital and Labor) Score: 7 SGI 2024 | 32 Ireland Report

useful institutional governance structures to involve social partners – employers, unions, farmers and voluntary/community organizations – particularly through the National Economic and Social Council (NESC). NESC's early social partnership work was instrumental in enabling a strategy for development to overcome the national economic crisis of the 1980s (NESC 1986), playing a central role in its resolution. Since the social partnership process dissipated in 2010, the government has facilitated the participation of CSOs – such as trade unions, business associations and social and environmental groups – in policy dialogue. Ireland has a strong track record of consensus-building through social partnership and policy processes, once described as "a deliberative miracle" (Sabel 2000). This contributes to high levels of public trust, which, despite experiencing some decline, remain relatively strong. While both O'Donnell and Sabel note the successes of social partnership and dialogue, the extent and satisfaction of business and labor CSOs with policy participation remains unclear.

Effective Involvement of Civil Society Organizations (Social Welfare) Score: 7 Public trust in the government and public sector in Ireland remains strong compared to the EU-27, a phenomenon Sabel (2020) has termed a "deliberative miracle." This strong social partnership, based on consensus-building, leads to healthy participation of CSOs in policy processes from inception to implementation. The main venue for participation is the Citizens' Assemblies, which have recently become open to any adult resident of Ireland. The latest assembly in October made recommendations on drug use. In 2015, as part of the Civil Service Action Plan (DPER 2014), Open Policy Debates were introduced to include experts and CSOs in the early stages of policy drafting. Additionally, the Constitutional Convention allows citizens and CSOs to contribute to proposed changes to the Constitution. Departmental communication offices actively engage with the public. More than a decade ago, Murphy (2011) raised concerns that decades of partnership arrangements might have served to silence ideological debate and alternative political discourse, effectively co-opting civil society through corporatism.

Effective Involvement of Civil Society Organizations (Environment) Score: 7 The inclusion of CSOs and advocacy groups is heralded as one of the most successful aspects of the Convention and Citizens' Assembly processes. Many CSOs are taking positions in emerging and established governance arrangements, such as the National Economic and Social Council (NESC), to influence policy and decision-making processes. The Irish Citizens' Assembly, addressing "how to make Ireland a leader in tackling climate change" has positioned Ireland as a pioneer in citizen participation. The Assembly's report was brought to the Joint Oireachtas Committee on Climate Action (JOCCA), which incorporated most of its suggestions – except for the tax on GHG emissions from agriculture – into its 42 priority recommendations, including elevating climate action to the same level of importance as finance and

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budgetary matters (Houses of the Oireachtas 2019). This report formed the basis for the interministerial Climate Action Plan of 2019 (Harris 2021). The Bioeconomy Action Plan for 2023-2050, published at the end of 2023, includes proposals for different governance arrangements at both vertical and horizontal levels. A forum and an expert advisory group are to be set up to allow input from experts and environmental organizations. The success of these new arrangements is currently being studied by the Institute of Public Administration (IPA) (Country Brief 2023 Ireland). It is important to note that the growing interest in evidence-informed policymaking (EIPM) has somewhat shifted the focus toward professional experts at the expense of community knowledge. This has led to a preference for governmental bodies to work with larger organizations rather than advocacy CSOs. An environmental CSO report card on the progress of government commitments has noted some improvements, but overall progress on environmental issues remains inadequate given the scale of the challenges (Friends of the Earth 2023).

Openness of Government

Open
Government
Score: 7

Ireland can be understood as a regulatory state, with a significant expansion of regulatory bodies across economic, social, and environmental sectors, as well as oversight of government. Some of this expansion is associated with EU directives. However, Ireland faces significant weaknesses in capacity, effectiveness and accountability, although some regulatory bodies, including the Comptroller and Auditor General (C&AG) and the Central Bank of Ireland as an independent financial regulator, are considered robust (Scott 2021). Murphy (2021) notes that the past decade has seen a focus on open government, transparency and avoiding secrecy, with a range of legislation and policies building on earlier acts such as the Ethics in Public Office Act (1995) and the Freedom of Information Act (1997), as well as the Standards in Public Office Act (2001). While the Ombudsman's office is independent of government (appointed by the president after nomination by parliament), it lacks the power to sanction despite extended powers in 2012. Media scrutiny and parliamentary inquiry also play roles in ensuring transparency. Newer open government initiatives include whistleblowing and lobbying regulation, though enforcement issues persist.

Ireland ranks 13th among the EU-27 for government transparency and scores highly for open data maturity (97.2% on open data policy, 86.7% on impact, 97% on the portal and 87.5% on quality). This ranking has remained consistent over the past few years, with no significant changes or pressures for changes in access to government data and publication of assets/income declarations. The

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roles, remits and data of the Office of the Comptroller and Auditor General (OCAG) and the Ombudsman institutions have remained the same. Recent changes in the accountability architecture include the Policing, Security and Community Safety Bill 2023, which restructures the Garda Síochána Ombudsman Commission (GSOC) into a new Office of the Police Ombudsman. Additionally, the responsibility for ethical legislation-related functions has been transferred to the Minister for Public Expenditure, National Development Plan Delivery and Reform (DPENDR). In March 2023, the minister launched a forum and an online portal for public consultation on the Open Government National Action Plan 2023-2025. The Office of the Chief Information Officer within the Department of Public Expenditure and Reform (DPER) plays a key role, along with the Information and Governance Standards Section (IGSS) of the central statistics office and the recently developed Civil Service Research Network, chaired by the Department of Further and Higher Education, Innovation, Science and Research.

III. Sensemaking

Preparedness

Capacity for Strategic Foresight and Anticipatory Innovation Score: 5 Irish policymaking is largely defined by short and medium-term timescales. Consequently, policy and supporting analysis almost exclusively rely on predictive forecasting, with limited evolution over the past two decades. While central statistics office population projections and climate impact analyses are notable exceptions, most policy development relies on single forecasts, including key areas such as economic and fiscal management and environmental policy, including emissions reduction. This over-reliance on uncertain forecasts has had severe consequences for the economy, notably playing a role in the 2008 financial crisis and recession (O'Mahony et al. 2023). It has also significantly impacted environmental priorities of sustainability and climate action, as technological forecasts have narrowed the scope of solutions, leading to unsustainable development paths (O'Mahony 2010) and practices that are out-of-step with international standards (O'Mahony and Torney, 2023). The lack of methodological diversity has been a significant constraint on policy innovation for sustainable development (Torney and O'Mahony 2023).

The default approach in Irish public policymaking has been to avoid using multiple scenarios or to consider them in a highly constrained fashion. For instance, Ireland's National Development Plan to 2030 (Government of

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Ireland 2021a) and the National Planning Framework to 2040 (Government of Ireland 2021b) are based on a single population projection from the ESRI, with minor variations in internal migration patterns (Morgenroth 2018). Consequently, strategic national policy and planning for economic development, services, infrastructure and spatial planning are not adequately prepared for high levels of uncertainty, as alternative population scenarios and variations in other key drivers are not applied. Similarly, the national Housing Need and Demand Assessments use the same constrained projections, with only minor variations in variables such as incomes and prices (DHLGH, 2021). This limited approach to scenario planning increases the risk of policy failures, with significant consequences for social, environmental and economic objectives. It also curtails the potential for strategic policy innovations that can achieve synergies and pursue opportunities, a problem evident in national planning and policy for emissions mitigation and energy, which also rely on single forecasts (O'Mahony and Torney 2023).

Science Foundation Ireland is beginning to support test beds and new ideas, yet strategic foresight and anticipatory innovation and governance are still peripheral to the skills and capacities of high-level civil servants. The Irish Government Economic and Evaluation Service (IGEES) was established in response to recognized weaknesses in strategic planning and capacity skills within the Irish government (Wright 2010). However, IGEES has yet to substantially engage with strategic foresight approaches. Recognizing the limitations of current policy development approaches, there is growing interest in the application of strategic foresight and anticipatory governance (OPSI/OECD 2021). Building capacity in these areas, starting from a peripheral public policy activity, can facilitate the application of these approaches, harnessing the innovative mindset evident in Ireland's economic development in the 20th century and more recently in response to COVID-19. Accordingly, the OECD report on the Irish public service emphasizes the need to develop capabilities for strategic foresight (OECD 2023).

Analytical Competence

Departments are required to conduct and publish Regulatory Impact Assessments (RIAs) before making decisions on regulatory changes. This requirement arises from guidelines issued by the Department of the Taoiseach in 2009, rather than from legislative mandates.

The OECD has been critical of this practice, noting that RIAs are largely qualitative and that levels of ex post assessment may not be sufficient (OECD 2021). Despite the OECD's recommendation to establish an oversight and

Effective Regulatory Impact Assessment Score: 5 SGI 2024 | 36 Ireland Report

scrutiny body with the mandate to ensure and review RIAs, the practice of completing and, more importantly, publishing RIAs has lagged. While Ireland scored high on the adoption and methodology of RIAs, it scored low on oversight and transparency (OECD 2021). There is a perception that key skills and a proofing culture have not been developed, except where required for international oversight. This expedience applies not only to RIAs but also to other forms of proofing, which are rarely binding and unevenly practiced. These include proofing, budgeting and auditing for gender, equality, poverty, rural issues, employment and competitiveness. The situation remains as described by the OECD (Scott 2022).

Effective Sustainability Checks Score: 5 Ireland's most recent assessment of its sustainable development strategy, based on the Sustainable Development Goals (SDGs), was conducted in October 2022 (DECC 2022). This assessment suggests that the strategy is actively implemented. However, when Ireland's performance in achieving the environmental SDGs is benchmarked against peer nations in the EU, the results indicate that capacity-building for implementation was poor (Murphy et al. 2023).

While RIA is effectively mandatory for all primary laws and major subordinate regulations, and the environment is one of seven focus areas, the assessments are largely qualitative (OECD 2021). The current national guidelines, which have been in place since 2009, provide little guidance on sustainability beyond mentioning "environment," "poverty" and "socially excluded or vulnerable groups." This suggests that the guidance is both outdated and inadequate for addressing the complexity of sustainable development tasks.

Effective Ex Post Evaluation Score: 5 The Irish Government Economic and Evaluation Service (IGEES) is an integrated cross-government service aimed at enhancing the role of economics and value-for-money analysis in public policymaking. IGEES has increased the number of ante and ex post policy evaluations and economic analyses throughout the Irish Civil Service in areas such as economic growth, social exclusion, service delivery and policy design. However, ex post assessment is not a legal requirement, and the OECD has determined that levels of ex post assessment may not be sufficient, particularly in the context of environmental and sustainability issues (OECD 2021). Despite the establishment of IGEES, the Irish civil service struggles with conducting impact assessments and modeling impacts across different policy dimensions, reflecting insufficient analytical competence (OECD 2023). While IGEES has improved capacity, there remains a dominance of neoclassical economics, often excluding critical social and sustainability sciences, as well as heterodox approaches to economics.

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Ex post evaluations are not systematically applied to existing public policies, and it is unclear whether these evaluations lead to changes in existing or new legislation. In the context of cost-benefit analysis (CBA), which can be applied to either ex ante or ex post evaluation, there are concerns that analyses may meet national standards but fall below international minimum standards (O'Mahony 2018). O'Mahony's review highlighted several deficiencies, including an excessively high discount rate (O'Mahony, 2021a) and short time horizons of analysis (O'Mahony 2021b). These factors materially affect cost-benefit ratios, devaluing the costs of environmentally damaging activities and undervaluing the benefits of projects and policies aimed at transitioning to sustainability. Regarding CBA, there are notable concerns about transparency in Ireland. The default position often avoids publishing results or only publishes partial information, despite the requirements of the Aarhus Convention and the Access to Information on the Environment (AIE) regulations (O'Mahony 2018; Morgenroth 2011).

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Sustainable Policymaking

I. Economic Sustainability

Circular Economy

Circular Economy Policy Efforts and Commitment Score: 5 Ireland's Circular Economy Programme for 2021 to 2027 (EPA 2021) is supported by the Circular Economy Act of July 2022, which incorporates the previous statutory National Waste Prevention Programme. The Act established a dedicated cross-government circular economy unit within the Department of the Environment, Climate and Communications to oversee its implementation. This unit collaborates with a Circular Economy Working Group that includes relevant departments, the EPA and local governments. Additional cross-government committees and working groups are also in place. The Bioeconomy Action Plan 2023-2025, released in October 2023, proposes both vertical and horizontal governance arrangements to ensure cross-government cooperation. It includes the formation of a high-level Bioeconomy Implementation and Development Group composed of senior public servants, a National Bioeconomy Forum, and an Expert Advisory Group.

Specific actions under the Circular Economy Programme include adopting food waste prevention programs, promoting eco-design, conducting awareness programs, providing funding supports, encouraging reuse and repair, and integrating waste prevention criteria into public and private procurement. The program focuses more on improving efficiency through measures rather than avoiding and shifting systems and structures. It follows an information deficit model of behavior change rather than aiming for systemic shifts that would transform the structural inertias embedding high consumption practices in institutions, markets and society. Consequently, the program aligns with the first wave of circularity programs reviewed by the EEA (2022). Indicators are not reported in the national strategy and policy and research do not appear to focus directly on reducing material consumption. Considerable evolution will

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be required to align with the state of the art in sustainable consumption and production, if the policy is to deliver absolute reductions in an equitable manner.

Viable Critical Infrastructure

Policy Efforts and Commitment to a Resilient Critical Infrastructure Score: 7 Ireland faces capacity challenges in providing infrastructure and services such as housing, healthcare, childcare, transport, energy infrastructure and climate adaptation (NESC 2023; ESRI 2024). Since 2013, the National Risk Assessment has outlined system-wide challenges facing the state, including a critical lack of investment in viable and resilient critical infrastructures. Social partners and think tanks advocate for budget surpluses to be invested in capital projects. Various plans have been stalled due to the lack of critical infrastructure. For instance, planning applications for urgently needed housing cannot proceed in some areas due to the absence of essential infrastructure like water and sewage treatment plants. In other areas, energy supply (electricity) poses a threat to both residential and industrial use patterns.

Fostering national resilience is identified as an important objective in the Strategic Emergency Management: National Structures and Framework (SEM), which focuses on the quick recovery of essential services from emergency events.

The European Council (EC) Directive 2008/114/EC3 requires Member States to identify and designate European Critical Infrastructure (ECI) and assess the need for its protection. This strategy is broken down into sector-specific and sub-sector plans focused on energy, food and water, ICT, finance and financial services, transport, health, public administration, national security, policing, public safety infrastructure and industry. Examples include electric power stations and policing infrastructure. Ireland's Climate Change Assessment indicates that a sectoral focus on adaptation, without integrative assessment opportunities, increases the risk of underestimating cascading risks – how risks can transfer or flow from one sector to another (Murphy et al. 2023). Approaches to risk screening have been developed to examine vulnerabilities across four critical infrastructure sectors: transport, energy, water and communications. While risk screening is useful for high-level assessment and identifying assets and locations for further analysis, it must be complemented with standardized quantitative approaches for stress testing critical infrastructure, identifying potential failure points, adaptation options and cascading risks.

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Decarbonized Energy System

Policy Efforts and Commitment to Achieving a Decarbonized Energy System by 2050 Score: 6 To meet the required level of emissions reduction by 2030, the Irish government has committed to increasing the share of electricity generated from renewable sources to up to 80%. This plan emphasizes facilitating local community-based projects, delivering three new transmission grid connections to Northern Ireland, Great Britain, and the European Union, phasing out coal and peat-fired electricity generation, and ensuring that 20–30% of system demand is flexible by 2030 (CAP 2021).

Achieving a 100% renewable energy system necessitates the rollout of renewable energy infrastructure, political will to plan and invest in new grid infrastructure, including a north-south interconnector, and the implementation of Eirgrid's DS3 program. Energy system decarbonization is governed chiefly by the national legislative Climate Action and Low Carbon Development (Amendment) Act 2021 and the EU effort-sharing regulation. Policy is guided by the Climate Action Plans and the EU requirement for National Energy and Climate Plans and an associated long-term strategy.

Ireland does not yet have a strategy or an implementation roadmap that effectively meets its national obligations to fully decarbonize the energy system by 2050 without relying on speculative technologies (Torney and O'Mahony 2023). National energy modeling has not identified technically feasible scenarios in which Ireland can remain within its population-weighted share of the remaining global carbon budget for 1.5°C (McGookin et al. 2023). Ireland's strong dependence on fossil fuels necessitates systemic transitions and transformations that have not yet been sufficiently articulated in national policy or in the analysis used to frame policy development. Addressing these gaps will require transformative measures, such as shifting development paths and demand management (O'Mahony and Torney 2023).

While policies and measures to meet decarbonization goals by 2050 are inadequate, progress has been made in policy implementation architecture. The Department of Environment and Climate Change, under a Green Party Minister since 2020, has built upon progress in Climate Action Planning and oversees an annual process of policy renewal for the 2030 horizon. This process includes other ministries and agency stakeholders in a whole-of-government approach. Sector-specific actions are articulated toward meeting sectoral budgets, with quarterly implementation monitoring by a dedicated unit in the Prime Minister's Office (Department of the Taoiseach).

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Notable progress includes legislating to divest public funds from fossil fuel companies, halting new fossil fuel exploration, and banning hydraulic fracking for gas. Additionally, Bord na Móna, the semi-state company responsible for developing and exploiting peatlands, has transitioned from peat extraction to peatland rehabilitation and renewable energy. After more than 70 years of operation, carbon-intensive peat-fired electricity ended in Ireland in December 2023, with a switch to biomass at the final plant remaining open, at Edenderry in County Offaly. However, failure to deliver the necessary renewable generation capacity, demand reduction, or electricity storage has undermined previous commitments to close the Moneypoint coal-fired generation plant in 2025. It is expected that Ireland will exceed the sectoral target for electricity in both the first and the second carbon budget periods up to 2030 (CCAC 2023).

Under the 2021 Climate Act, relevant ministers are required to be accountable to both houses of the Oireachtas, as well as to the relevant Oireachtas committee. The political and legal consequences for ministers if or when targets are missed remain to be seen.

Adaptive Labor Markets

Policies Targeting an Adaptive Labor Market Score: 6 Policies and regulations in Ireland could better encourage and empower individuals to develop their skills throughout their working lives in response to changing labor market demands. Current policies weakly incentivize employer engagement and full employment limits uptake on some skills shortage initiatives. The National Skills Strategy (2025) established the National Skills Council and nine Regional Skills Fora, along with related governance arrangements. National responses are managed through SOLAS, the national training agency, and programs like Springboard, which offers third-level upskilling opportunities focused on skills shortages in sectors such as data and IT. However, the OECD (2023) has identified governance arrangements as complex and highlighted concerns about gaps in lifelong learning and skills imbalances across different sectors. While policies and regulations have helped firms absorb short-term economic shocks through short-time work schemes and employment or wage subsidies, as demonstrated during the pandemic, more is needed for a just transition. Ireland lacks a national employment service, and the targeted public employment service primarily focuses on social welfare recipients. Most workers and job seekers rely on private employment agencies, often sector-specific, to enhance their mobility across firms, industries, regions and countries. Additionally, there is little adult career guidance beyond educational guidance.

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Recent research commissioned by Skillnet Ireland (Siedschlag et al. 2022) found that developing new skills within the enterprise workforce is a top policy challenge for climate action. The research also noted that the demand for digital skills in Ireland's enterprise sector is not being sufficiently met. It proposed that tailored training programs are necessary for each sector and enterprise group.

Policies Targeting an Inclusive Labor Market Score: 7

The NESC (2023) highlights a cohesion challenge between the economy and society in Ireland, where some individuals face unemployment, poverty, weak labor-market attachment, low pay and job precarity, remaining only weakly connected to the enterprise economy. Ireland's approach to 'labor market activation' pressures welfare claimants into sometimes low-paid employment. Despite near full employment, overall labor market participation is low, particularly among people with disabilities, migrants, ethnic minorities and women with children. The labor market is unequal and segregated, highly gendered and racialized, with significant intersectional inequalities affecting women of color, disabled women, migrant women, indigenous Traveller women and other ethnic minority women. Spatial and socioeconomic discrimination, coupled with class, increases the likelihood of experiencing poverty and inequality, even for those in employment. There is a commitment to raising the statutory minimum wage to a living wage, and family working payments are available, yet in-work poverty persists. The INOU (2023) notes young people's vulnerability to low pay. Light-touch employment regulations combined with the lowest market wages in the OECD result in up to one-third of the workforce being low-paid, with many also facing precarious working conditions.

Policies and regulations in place include comprehensive out-of-work benefits and active labor market programs designed to safeguard workers and improve job prospects. The Commission on Tax and Welfare does not find considerable discouragement of employment; replacement rates are average and not problematic for single entrants. While measures can enhance incentives, issues often pertain more to specific groups (e.g., adults with large families, lone parents unable to access childcare, Travellers facing discrimination) rather than tax-benefit reforms and targeted in-work benefits. There have been policy changes in Apprentice and Trainee programs, and the youth work experience program (internship) YESS targets NEETs. A range of work-life balance programs exist, and remote work is popular but unevenly facilitated and somewhat controversial with employees.

The livelihoods assessment in Ireland's Climate Change Assessment has noted a weak national understanding of livelihood opportunities, emphasizing the need for a long-term vision and strategic long-term policy (O'Mahony and SGI 2024 | 43 Ireland Report

Torney 2023). The assessment identified various knowledge and policy gaps affecting inclusiveness, including opportunities and capabilities, resilience, decent work, identity, income, equity, just transition and carer roles. It also stressed the need for enabling measures such as education, training, social protection and frontier innovations like universal basic services (UBS), universal basic income (UBI) and a shorter working week, as highlighted by Murphy (2023).

Policies Targeting Labor Market Risks Score: 7

"Pathways to Work (2020-2025)" identifies labor market risks associated with the modern economy, characterized by rapidly transitioning skills, sectors and job types due to digitalization, artificial intelligence and climate transition. The Labour Market Council is hosted by the Department of Social Protection, and there is also a Low Pay Commission. Additionally, the Department of Enterprise and Employment anticipates labor market changes, while the Department of Higher and Further Education, Research, Innovation and Skills oversees SOLAS, the national training agency. However, there is a lack of integration across these bodies. The 2020 Programme for Government includes a commitment to a Just Transition Commissioner. While a limited Just Transition Commission was rolled out in the context of the transition from peat/turf production in the midlands, there is a growing sense that a broader Just Transition Commissioner is necessary. This expanded role would address labor market risks and transitions resulting from climate and emissions policies, including those related to agriculture, which is considered Ireland's primary transition risk.

Sustainable Taxation

Policies Targeting Adequate Tax Revenue Score: 7 The Irish tax system is relatively effective in addressing disincentives for seeking employment. However, there are specific issues such as high marginal tax rates for second earners due to a male breadwinner family-based system, and steep cliffs in low-paid interactions with welfare and tax systems, which policy attempts to taper. From the perspective of companies making investments, the tax system is considered effective, with some viewing it as overly generous due to historical and ongoing tax breaks for R&D investments. Ireland is also known for its favorable tax treatment of cultural work, exempting the first €0,000 of income for artistic work. According to the OECD, Ireland has one of the lowest disincentives to work as a percentage of earnings lost to taxes and benefits lost in return to work (OECD, 2024).

The administrative capacity for tax collection in Ireland is robust, with the Revenue Commissioners considered a best practice administrator. There is pressure to extend its administrative capacities beyond revenue collection.

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While there is a relatively robust and public prosecution of tax evasion, the issue lies in the degree to which tax avoidance is legal and does not require prosecution.

Ireland's over-reliance on corporation tax creates sustainability issues for tax and spend policies. Historically low corporate tax rates have incentivized corporations to route international revenues through Ireland, creating an international tax justice issue. Increased flows of multinational corporation (MNC) revenue through Ireland have boosted recent corporation tax volumes, complicating the sustainability of Irish tax revenue. This dependency is highlighted by the Irish Fiscal Advisory Council (IFAC) and the Economic and Social Research Institute (ESRI), noting the vulnerability of Ireland's revenue to shifts in MNC activity or changes in global corporate tax policies, particularly those of the United States. The "rainy day" fund, disbanded during the pandemic, was reestablished in Budget 2024 as the Ireland Strategic Investment Fund, but contributions to it were critiqued as insufficient by both ESRI (2023) and IFAC (2023).

The distortion of Irish GDP, largely due to the transfer pricing activities of MNCs, presents a risk to tax sustainability and affects the accuracy of performance indicators. Paul Krugman famously referred to this phenomenon as "leprechaun economics." For international comparisons, Ireland's GNP is often used instead of the inflated GDP. General figures for investment as a percentage of GNP tend to be underestimated, while growth figures are overestimated. In 2017, the Irish Central Statistics Office responded by developing the modified Gross National Income indicator (GNI*), to provide a more accurate picture. In 2021, Ireland's public spending was 24.4% of GDP, significantly below the EU-27 average When measured by the more realistic modified Gross National Income, the ratiowas 39.3% of GNI*, which is still below the EU-27 average for public spending.

Policies Targeting Tax Equity Score: 7 Irish tax policies largely ensure horizontal equity by treating different groups of economic actors with similar tax-paying abilities consistently. However, two areas require attention: the tax treatment of second earners, who face high marginal tax rates, and the tax treatment of landlords, whose income is subject to income tax rather than corporate tax. The income tax system is relatively progressive, imposing higher taxes on those with a greater ability to pay, thus ensuring vertical equity. However, the indirect tax system is less progressive than the income and property tax systems, disproportionately impacting the lowest income deciles due to Value Added Tax and heavy excise taxes on alcohol and tobacco products, which have been increased in recent budgets. Income tax, considered progressive, has become slightly less so due to targeted tax reductions for middle to higher earners, increasing the standard

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bands and cutting the higher rate (SJI 2023, TASC 2023). The 2022 Commission on Tax and Welfare examined potential disincentives within the tax system that may discourage individuals from seeking employment and companies from making investments. It set out medium to long-term policy scenarios to advise the government, effectively seeking to raise revenue while protecting incentives.

The effective tax rate for businesses is low at 14% and has decreased in recent years, while the average rate of income tax and social security contributions for employees is relatively low at 27.5%, up from 20.35% in 2007, suggesting an inequitable balance. Despite considerable inequality in market income in Ireland compared to OECD nations, taxation and the transfer system help narrow the gap, making post-tax income more equitable (McGauran, 2021). However, measures of income poverty and material deprivation in Ireland still point to a high incidence of low living standards (Roantree et al., 2021).

Equity also requires a global assessment of labor and capital impacts. The "double Irish" corporation tax facility was replaced in 2016 with a "knowledge box" providing a 6.25% corporate tax rate on profits from certain patents and copyrighted software resulting from qualifying R&D conducted in Ireland. With 25% of the Irish business labor force directly employed by MNCs, income tax is less affected. At the fiscal level, over 75% of corporate tax receipts and 40% of income tax and Universal Social Charge payments come from MNCs. Corporation tax receipts were €15.3 billion in 2021, €3.5 billion (almost 30%) higher than 2020, reflecting strong exports (DOF 2022). This growth continued into 2022 and 2023, with a slight drop in late 2023 before a recovery. Receipts are heavily concentrated, with around 10 large firms (including Apple, Dell, Google, Intel, Microsoft, and Oracle) accounting for 56% of all corporation tax generated in 2020, with pharma and IT sectors dominating.

Policies Aimed at Minimizing Compliance Costs Score: 8 Irish revenue administrative capacities are well-regarded and sufficient for collecting levied taxes, with effective public prosecution of tax evasion. However, there is a public perception that company-level tax evasion is less frequently prosecuted and that tax avoidance is facilitated. The tax system is efficient, well-digitalized and aligned with the goal of minimizing compliance costs.

However, the Tax Justice Network reports that Ireland loses \$13,589,860,352 annually to global tax abuse, equivalent to 19% of its tax revenue (billion) or \$2,792 per capita. This places Ireland 11th worst in the world for tax loss. Tax administration capacity in Ireland is rated at 25, which is low compared to the

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global average of 47 (Tax Justice Network 2021). This is largely due to the facilitation of tax avoidance, though domestic tax administration scores highly for non-complexity.

While tax rules for basic income tax are relatively transparent and easy to understand, minimizing compliance costs for taxpayers (such as form filling and consulting fees), corporate tax rules are less transparent. Ireland has been accused of engaging in "tax games," leading to high-profile legal battles with the EU and costly tax litigation.

Policies Aimed at Internalizing Negative and Positive Externalities Score: 6 Irish taxes and subsidies are underdeveloped in their capacity to address environmentally harmful behavior. However, a carbon tax has been introduced and will be increased over time by statute. Revisions to corporation tax have introduced positive externalities for corporate research and development, which arguably benefits the public. There are also limited tax subsidies for investment in personal education.

The share of environmental taxes in total tax revenue was low at 1.3% in 2021, down from 2.42% in 2006, and below the 2021 OECD average of 2% (OECD 2021). There has been substantial critique of the spillover impact of Irish taxation on the Global South. Killian (2020) documents case studies of Irish spillover effects and negative externalities on Kenya and other African states. Tax Justice Ireland highlights the impact of Irish tax policy on child development in the Global South. The Irish revenue system is well-regarded internationally for its administrative capacity and has contributed to capacity-building projects in Eastern Europe and beyond. It is not yet clear how recent OECD-led BEPS changes will impact negative and positive externalities, and Ireland is resisting some changes regarding the scope of what might be defined as corporate tax.

The Apple case is indicative of how Ireland handles externalities, often minimizing revenue intake and risking perceptions of complicity in tax avoidance, with potential compliance costs and reputational risks. After years of litigation regarding whether Ireland had facilitated Apple in avoiding the payment of €13 billion in corporate tax, the European General Court ruled in July 2020 that the European Commission "did not succeed in showing to the requisite legal standard" that Apple had received tax advantages from Ireland. However, the European Commission appealed this decision to the European Court of Justice. In November 2023, Advocate General Giovanni Pitruzzella recommended that the European Court of Justice annul the decision of the lower court, arguing that it did not correctly assess "the substance and consequences of certain methodological errors that, according to the

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Commission decision, vitiated the tax rulings." The final judgment from the European Court of Justice is expected in 2024 and often reflects the Advocate General's recommendations.

Sustainable Budgeting

Sustainable
Budgeting
Policies
Score: 6

Output indicators demonstrate progress in budget sustainability, moving from significant indebtedness during the 2008 crisis and a national bailout from 2010-2013 to substantial budget surpluses in recent years. Public debt in 2023 dropped to a still very high 44.7% of GDP (82% of GNI at the end of 2021). Existing budgetary institutions and procedures support sustainable budgeting but are relatively new, emerging from deep institutional learning since the crisis. The most important development is the Irish Fiscal Advisory Council (IFAC), formally established as a statutory body in December 2012, which publishes annual Fiscal Assessment Reports on the government's fiscal stance, macroeconomic and fiscal forecasts, and compliance with fiscal rules. The latest IFAC assessment (2023) was highly critical of government budgetary policy, as was the ESRI (2023). IFAC has produced a long-term fiscal sustainability report for Ireland to 2050, suggesting that the government deficit will grow substantially in the coming decades (IFAC 2020). While IFAC adopts a forecast projection approach, standard in Irish policy analysis, significant uncertainties are associated with long-term forecasting (O'Mahony et al. 2023). As a result, there is a considerable risk that the deficit could be even larger than IFAC has noted. The Parliamentary Budget Office has highlighted that "a point estimate does not reveal the methodology used, its limitations, or the inherent uncertainties in the estimate" (PBO 2024), emphasizing that budgets are neither transparent nor strategically prepared for risk uncertainties.

The budget process is largely public and transparent, but subsidiary budgets are outside the normal budget, such as unbudgeted increases in healthcare, which are seen as excessive overspends indicative of a lack of oversight and accountability. The Parliamentary Budget Office has improved legislators' capacity to engage with the budget cycle but faces challenges in conducting gendered audits, budgeting, research and analysis (Cullen 2021). The implementation of fiscal rules (e.g., a debt brake) has sometimes compelled policymakers to avoid continuous increases in government debt. Some budget lines explicitly address SDGs or other transformation goals, with target values like indexation or poverty targets associated with expenditures for economic and social development.

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There is evidence of policy innovation in Ireland's development of green budgeting, making it one of the first EU member states to do so (O'Mahony and Torney 2023). However, the green budgeting process is in its early stages and narrowly focused on climate, as illustrated in DoF (2021). This indicates that budgets are framed similarly to national climate action policy practices, overly dominated by technology transitions rather than systemic transformations necessary for addressing broader opportunities (O'Mahony and Torney 2023). While EU and domestic budgetary rules mandate the accumulation of financial reserves during economic expansions, continuous tension and political pressure prioritize current expenditure over budgetary rules that emphasize public investment and safeguard future investment opportunities.

Sustainability-oriented Research and Innovation

Research and Innovation Policy Score: 6 In 2023, the Department and Minister for Higher and Further Education, Research, Innovation and Skills (DHFERIS) oversaw the merger of the Science Foundation Ireland (SFI) and the Irish Research Council (IRC) into The Research and Innovation Agency (Taighde Éireann-Research Ireland). Although its launch was not explicitly linked to sustainable goals, it was connected to climate change, poverty, economy, and society. The agency is regulated by the binding Research and Innovation Bill (2023). This approach is arguably more central and sustainable than previous economic innovationoriented organizations, such as Forfás (1994; the national policy advisory board for enterprise, trade, science, technology and innovation) or the National Competitiveness Council (1997), which analyzed data on sectors of the Irish economy. The World Economic Forum's Global Competitiveness Report 2023 ranked Ireland 2nd out of 64 countries in terms of global competitiveness (11th in 2022), based on the ability to create and maintain a competitive business environment. However, Enterprise Ireland (2023) highlights that venture capital for scaling up from small to medium enterprises remains a long-term problem in Ireland, hindering an innovation-friendly environment that enables startups to effectively translate scientific advancements into more resource-efficient products.

Ireland's Climate Change Assessment (O'Mahony and Torney 2023) considers the national public innovation policy as evolving toward further embracing climate action, as seen in the recent national innovation strategy 'Impact 2030' (DFHERIS 2022). The assessment notes that Impact 2030 uses terminology and framing associated with systems change and deeper integration associated with transformation. However, it has not employed transformational time frames extending to 2050 and beyond. The assessment also highlighted that

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the absence of a strategic assessment of long-term impacts and opportunities in Ireland, combined with limited transformational policy framings, negative conclusions on transition, and constrained funding for climate and sustainability-related R&D, suggests a misalignment of national research, innovation and investment with transformational outcomes and associated benefits (O'Mahony and Torney 2023).

The assessment acknowledged that Irish innovation policy has evolved and is framed differently by various public policy actors. It also noted the strengths of the recent research and innovation strategy to 2030 (DFHERIS 2022), which includes climate, environment and sustainability as one of five key challenges and opportunities. However, international observers have pointed out weaknesses in Ireland's innovation system, including low R&D funding, unbalanced support for businesses, and insufficient cooperation between firms and research bodies (European Commission 2020). The OECD (2021) noted that overall funding for R&D in Ireland, both public and private, is half the EU average when measured as a percentage of GDP. Furthermore, government funding for R&D is relatively dominated by agriculture, at 13% in 2019, while environment and energy received only 2% of government R&D funding, among the lowest shares across the OECD.

Stable Global Financial System

Global Financial Policies Score: 6 Ireland has played a central role in international challenges related to high-risk financial activities and tax havens. The financial crisis and economic recession that began in 2008 were particularly severe in Ireland due to high-risk banking practices and limited regulatory control. However, oversight has significantly increased in the years that followed. In contrast, Ireland's status as an international tax haven remains problematic. The EU Tax Observatory's "Global Tax Evasion Report" suggests that Ireland is the second-largest profit-shifting destination globally, with over \$140 billion shifted there in recent years (EU Tax Observatory 2023).

Corporate tax revenues for Ireland have surged since 2015, despite the low corporate tax rate of 12.5%, and a 6.25% rate for royalties introduced with the patent box regime in 2015. In 2022, Ireland collected the equivalent of €4,500 in corporate income tax revenue per inhabitant, nearly five times as much as France or Germany, which have much higher corporate tax rates. The Observatory notes that some of this growth may reflect the relocation of real activities, standard tax competition for capital, but they do not provide confidence that more than a small fraction is related to this. Instead, they attribute the increase mainly to the relocation of intangible assets following

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BEPS, the Tax Cuts and Jobs Act, and the introduction of the 6.25% tax rate (EU Tax Observatory 2023).

Ireland's 12.5% corporate tax rate was one of the lowest in the OECD. The Irish government has since cooperated with the OECD BEPS changes, raising the base rate to 15%. However, some commentators believe that the government may not be fully implementing relevant international agreements to prevent and combat high-risk financial activities and that Ireland still has tax haven characteristics (Murphy 2023). To address this, the government has taken steps to enhance information transparency in international financial markets, particularly regarding non-bank financial intermediaries, and to strengthen consumer protection, largely under EU directives. Ireland now appears committed to ensuring the stability of the global financial system, playing a leading role in EU financial institutions, with senior Fine Gael Minister Paschal Donoghue chairing the 18-nation Eurogroup and Mairead McGuinness, a former MEP and vice president of the European Parliament, serving as the European Commissioner for Financial Stability, Financial Services, and the Capital Markets Union since October 2020.

However, the EU Tax Observatory also suggests that the global minimum tax is wholly insufficient because it preserves – and even strengthens – international tax competition. The global minimum tax allows firms to keep effective tax rates below 15% as long as they have sufficient real activity in low-tax countries. This exemption – a carve-out for economic substance – provides incentives for multinational companies to move production to very low-tax countries (EU Tax Observatory 2023).

II. Social Sustainability

Sustainable Education System

Policies Targeting Quality Education Score: 7 Education policies and regulations in Ireland largely ensure the provision of necessary financial and human resources, including during crises and transitions, but require further investment (TUI 2023). There is less effective and timely monitoring of labor market demands and insufficient adaptation of education and training programs to provide relevant hands-on skills (see labor market section). Additionally, access to lifelong learning opportunities is inadequate, though there has been a shift in 2023 to support part-time education. There are significant skills shortages at the primary and secondary levels in specific STEM and language subjects, prompting strategies to recruit

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Irish returnees and other teachers from abroad. Education for sustainable development is integrated into primary and secondary curricula, with a new Leaving Certificate subject launched in 2023, but it is not prevalent in most third-level courses despite campaigns for such education.

Class sizes tend to be large, and the education system is somewhat biased toward lower-cost areas, such as liberal arts, law and business studies, rather than higher-cost areas, such as engineering and science. PISA evidence indicates that the Irish education system is above average by OECD and Western European standards. The most frequently voiced concerns relate to levels of mathematical skills (not reflected in outcome data), lack of proficiency in foreign languages, and an overemphasis on the Irish language (and religion) in the primary curriculum. Reform of the Leaving Certificate, the final high school exams coordinated nationally, has been slow to shift to continuous assessment, partly due to resistance from teachers' unions and, to some extent, parents.

Policies
Targeting
Equitable Access
to Education
Score: 7

The Early Childhood Care and Education (ECCE) Scheme provides early childhood care and education for children of preschool age, including a specific program for access and inclusion. Children can start ECCE at 2 years and 8 months of age and continue until they transfer to primary school, provided they are not older than 5 years and 6 months at the end of the preschool year. This scheme ensures access to a part-time early childhood development program that prepares children for primary school, with very high take-up rates. However, policy concerning access to earlier forms of childcare is limited, and overall investment in pre-primary education remains low relative to equivalent jurisdictions in Europe.

The education system generally seeks to ensure access to all levels of education for all, regardless of socioeconomic background. However, class issues (increasingly combined with ethnicity) affect the quality and equality of children's educational experiences. There is an uneven distribution of need that is not always compensated by targeted policies such as DEIS (Delivering Equality of Education in Schools). Progress up the educational scale is correlated with social class. The secondary education system has a two-tier structure, with about 10% of pupils attending fee-paying schools. These schools, which charge up to €6,000 per pupil per year, are socially exclusive, achieve higher academic results, and have higher progression rates to tertiary education than non-fee-paying schools. This perpetuates inequality and lacks transparent and equitable entry criteria. National monitoring of Graduate Outcomes and Socioeconomic Status has highlighted inequality in third-level attainment, with almost one in five graduates from 2020 coming from affluent

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backgrounds and fewer than one in 10 from disadvantaged backgrounds (HEA 2020a).

The National Access Plan: A Strategic Action Plan for Equity of Access, Participation and Success in Higher Education 2022-2028 (HEA 2020b) focuses on students who are socioeconomically disadvantaged, students with disabilities, and students from the Irish Traveller community. It also targets specific cohorts of underrepresented or marginalized students, including mature students from disadvantaged areas, students with intellectual disabilities, members of the Roma community, those with experience in the care system, homelessness, the criminal justice system, survivors of domestic violence, students who are carers, "second-chance" mature students, migrants and refugees. Irish students at tertiary institutions are not charged fees for most undergraduate courses but do pay a "student contribution." Following the 2022 budget, a significant increase in higher education spending was announced, and the €3,000 contribution will be reduced to €2,000 over several budgets. However, significant accommodation and transport costs remain barriers for third-level students.

The education system does provide second-chance education opportunities for individuals with very low levels of skills upon leaving education. However, means testing of second-chance adult education supports, an over-focus on labor market or vocational-oriented education, the absence of comprehensive adult education guidance, and a lack of other supports, including care and transport, can limit meaningful access.

Sustainable Institutions Supporting Basic Human Needs

Policies Targeting Equal Access to Essential Services and Basic Income Support Score: 7 Ireland scores highly on the Human Development Index (UNHDI), yet many citizens struggle to exercise basic rights to housing, health and care services. Data on poverty in recent years is complex, influenced by pandemic income support experiences. Overall, outcome data and performance indicators show that Ireland's welfare efforts result in average poverty and deprivation outcomes relative to other EU states, with marked improvement from the crisis period of 2008-2014. The latest (2022) Survey on Income and Living Conditions (SILC) shows relatively positive results for poverty and inequality but highlights significant disparities for people with disabilities and lone parents, who face the highest risk of all forms of poverty and deprivation. Renters, both private and social, also face high risks. The long-term underdevelopment of public services leads to a reliance on costly subsidies and tax reliefs to enable the purchase of private market services (in pensions, care, housing, education, and health), which primarily benefit the middle

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classes (Murphy 2023). Roantree et al. (2022) found that measures of income poverty and material deprivation in Ireland indicate a high incidence of low living standards, persistent in certain groups and social and geographical pockets, including children, lone parents, and adults in jobless households.

Women, single-parent households, people living alone, immigrants/non-Irish, unemployed people, households with lower incomes, households in rented accommodation and people with long-term illness or disability are more likely to experience inequality across a range of indicators (NESC 2023). Both the OECD and national well-being frameworks show many important indicators of relatively high well-being in Ireland, such as an above-average employment rate, high life satisfaction, low relative income poverty, high educational achievement and a high level of trust in government (NESC 2023).

High market inequality is considerably reduced by an effective tax and transfer system, bringing net inequality close to the EU norm (TASC 2023). Individuals access information about essential services and basic income support through a network of citizens' information centers. While access to essential services can be difficult, national policies ensure that everyone in need has access to cash transfers. However, targeted subsidies and benefits-inkind are more challenging to access, particularly housing, with record levels of homelessness and family/child homelessness in 2024. Existing essential public services and basic income support are not always fully aligned with the goal of ensuring equal access for those in need (SJI 2023). Government initiatives in 2022/23 and 2023/24 to support households with cost-of-living pressures through energy subsidies were critiqued as untargeted and excessively costly. There have been sustained campaigns to tackle child poverty by better targeting child income supports. Ireland has pursued a commodified route, making for-profit market delivery central to welfare provision in many areas, including pensions, health, housing and care. This contrasts with a universal basic services approach led by the state and social partnerships.

Policies
Targeting Quality
of Essential
Services and
Basic Income
Support
Score: 7

Ireland has historically underinvested in public services, leading to issues with both quantity and quality. While there has been some catch-up in the last two decades, with access targets set in a national action plan against poverty and individual sectoral plans, there is less focus on the quality of service delivery. Despite this, there is a sense of general improvement, digitalization and an embedding of a customer service culture. The main issues for many still concern access rather than the quality of services accessed. The basic income support system is effective and efficient, but capacity issues often stall policy innovation due to fears of IT collapse if overloaded. There is a premium on the effective delivery of weekly payments in a clientelistic political system where

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politicians often claim "success" for delivering public services and income supports, although this is changing culturally.

Specific quality issues include damp social housing, water quality (with boil water notices and rural E. coli contamination), and energy costs (with pressures to self-disconnect by not filling prepaid meters or choosing between water and food). In public transport and digital infrastructure, such as rural broadband, there are specific access issues for rural households. Policy is also seeking to improve access to financial services, such as banking, cheap credit and mortgages. MABS (the Money Advice and Budgeting Services) provides debt relief services, and there has been regulatory reform regarding indebtedness.

The income support system comprises means-tested, social insurance, and age-specific universal payments. Strong arguments exist for reforming child income support to better target child poverty and low-income families, as well as for universal pensions. In working-age payments, there has been a structural shift to means-tested payments, with demands to shift back to non-means-tested payments and reintroduce pay-related social insurance payments. The largest issue appears to be adequacy rather than targeting per se, although various commissions have argued for more tapered payments to enable life transitions, effectively arguing against overly precise targeting (CTW 2023). The same report also called for more revenue-gathering mechanisms to meet future needs.

Sustainable Health System

Policies Targeting Health System Resilience Score: 7 The public healthcare system in Ireland is regarded as effective once accessed, but issues such as long waiting lists, negligence, and incompetence contribute to negative perceptions. Key pieces of health infrastructure, including the National Children's Hospital, have faced considerable delays and budget increases. The lack of access to hospital care is frequently highlighted in the media, especially by the Irish Nurses and Midwives Organisation, which campaigns for better staffing, working conditions and patient outcomes.

Government spending on healthcare reached a record €21 billion in 2022, which is considered costly given the favorable age structure of the population. However, health spending per capita was similar to the EU average in 2021 (OECD 2023). Concerns about continuing overruns in healthcare spending are common (IFAC 2022/23). Revenue buoyancy linked to volatile corporate tax returns enables the government to absorb healthcare overruns in the short term. However, resilience is vulnerable due to an over-reliance on 14 private

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operators who control 40% of nursing home beds, mostly in the greater Dublin region. There have been 700 recent public bed losses and the closure of 50 private nursing homes (Pepper 2023, ESRI 2023). Elder care is difficult to access, particularly in rural areas. While the home-based care scheme offers resilience, its implementation has been slow (ESRI 2023). Elective surgery waiting lists are being addressed through purchase-abroad schemes (EU) and bilateral arrangements with the UK. Transparency is increasing, with monthly data on waiting lists now published by the Health Service Executive (HSE), making the monitoring of waiting times a political priority.

Pre-COVID-19, Ireland had begun a 10-year program of reform, Sláintecare, aimed at delivering universal, timely access to integrated care. Burke et al. (2021) explain how the Irish government's pandemic response contributed to health system reform and increased resilience, including delivering universal healthcare. Both policy intent and funding were directed to manage the COVID-19 crisis in Ireland and to build health system resilience.

Policies Targeting High-Quality Healthcare Score: 7 Objective indicators of health outcomes in Ireland are relatively good and continue to improve. However, access to healthcare dominates people's perceptions and reality. Health insurance facilitates access to high-quality and high-technology medical care in private and public-private settings (Connolly 2023). While preventable and treatable mortality rates remain consistently below the EU average, excessively long waiting lists are the primary cause of unmet medical needs. Coverage for publicly funded healthcare in Ireland, though expanding, is not yet universal (OECD 2023). The OECD also notes that Ireland had an effective vaccination rollout, which reduced COVID-19 mortality.

The Health Service Executive (HSE 2020) has laid out a plan for integrated care and support for people with chronic ill health to live well within the community. This plan focuses on keeping people at home with ready and equitable access to general practitioner reviews, diagnostics, health and social care professional input, and specialist opinions as required. The Integrated Care Programme for the Prevention and Management of Chronic Disease aims to prevent and manage chronic disease and associated complications through education sessions, goal-setting, and action plans. The program supports chronic disease management at home, progressing through levels of care from general practitioners in Community Healthcare Networks to a Chronic Disease Management Programme in general practitioner services, and finally to community specialist ambulatory care for diagnostics, pulmonary and cardiac rehabilitation and diabetes management.

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Level 3 involves acute specialist ambulatory care with services such as respiratory outreach, while Level 4 provides specialist hospital care for complex issues. Implementation has been uneven, with the absence of integrated home care packages (both in policy and practice) as a major obstacle, indicating a lack of integration governance. The Health Service Executive's governance and financial management structures are a constant focus for reform, and labor shortages present significant challenges.

Outcome data for healthy life expectancy at birth show Ireland ranked joint 8th at 71 years, compared to the average of 70.4 years, with non-healthy life expectancy reaching 85 years for Irish women. Irish men are considered less proactive about preventative care.

Policies and regulations have been slow to foster investment in digital infrastructure, resulting in some poor investment outcomes. However, the transition to ehealth has accelerated during the pandemic, with improvements in the utilization of health data to monitor emerging threats and accurately assess public health matters. More effort is needed to disaggregate data across equality grounds. The government is implementing measures to offset rising costs caused by an aging population, advance medical technology, and utilize step-down beds in nursing homes and other convalescent and elder social care settings, but progress is variable.

Policies Targeting Equitable Access To Healthcare Score: 5 Connolly (2023) finds that high user charges, long waits and limited availability of some services characterize Irish healthcare, and that the implementation of reform proposals aimed at improving access to healthcare is limited. The Irish healthcare system is two-tiered, with 51% relying exclusively on the public healthcare system and 49% paying for costly private insurance to obtain quicker access to hospital treatment. This has led to reductions in private insurance coverage and issues relating to the transparency of pricing and benefits (Irish Times 2023).

Sláintecare, a cross-party 10-year plan (Burke et al. 2023), aims to make healthcare universal but has faced significant delays in implementation, obstruction by elite medical interests and a lack of political commitment. The 2023 action plan – the last phase – outlines Sláintecare and Programme for Government priorities, including improving access, outcomes and affordability for patients by increasing the capacity and effectiveness of the workforce, infrastructure and delivery of patient care. Key measures include public-only consultant contracts to remove private care from public hospitals, implementing the Waiting List Action Plan 2023, shifting to enhanced community care to provide health services closer to people's homes and reduce pressure on acute hospitals and establishing new elective hospitals and

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surgical hubs. Plans also include key digital and eHealth solutions, a new Digital Health Strategic Framework and governance shifts and realignments. However, the record of implementation is poor, and expectations are low that all of this will be delivered.

The OECD (2023) notes differences in healthcare accessibility across income groups, with 3.2% of those in the lowest income quintile reporting unmet medical needs due to waiting times, compared to 1.1% in the highest income quintile. The OECD also notes that the design of Ireland's healthcare system is unusual within the EU in not providing universal health coverage for all residents, with excessively long waiting lists being the primary cause of unmet medical needs. Additionally, the limited capacity of public hospitals hinders timely access to services.

Gender Equality

Policy Efforts and Commitment to Achieving Gender Equality Score: 6 The National Strategy for Women and Girls 2017–2020: Creating a Better Society for All had clearly defined goals but lacked specific target values, binding legislation and costing. It has not been updated, reflecting an inconsistent approach to gender equality, with data sometimes showing both decreases in progress and advancements. On a positive note, the Domestic, Sexual and Gender-Based Violence Agency (DSGBV) Bill (2023) established a national unit called "Cuan" (harbor or haven) to coordinate government actions against DSGBV, including delivering services to victims and providing emergency accommodation. The agency's remit includes psychological violence, with successful prosecutions under coercive control legislation.

The 2021 Citizens' Assembly on Gender Equality recommended a constitutional referendum to reframe Article 41.2 of the 1937 Irish constitution, which ascribes to women a special role in providing care in the home. This recommendation was reinforced by the Oireachtas (Parliamentary) Committee on Gender Equality. Care equality was identified as the greatest obstacle to gender equality. The over-marketization of care results in 70% of childcare and 85% of elder care being delivered through the private for-profit market. The absence of affordable public childcare leans heavily on reciprocity within households, with women, grandparents, and informal community networks performing largely unpaid care work. While policy has advanced in recent years, serious access and affordability issues remain, especially in infant care.

The progressive structure of the income tax code implies that at relatively modest income levels, the second partner entering paid employment faces high

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marginal income tax rates. Ireland's male breadwinner—gendered welfare and tax system assigns many women dependent status. Lone parents (with children over 7) are pushed to seek full-time work with little exception for care responsibilities in the context of poor public childcare provision.

There are partially successful measures to promote women's and girls' participation, equal opportunities, and empowerment in education and labor markets, such as in STEM, apprenticeships, and professorial positions in sectors lacking gender balance (e.g., SALI professors). A gender candidate quota is in place to address women's participation in political life, with only voluntary measures to address obstacles to women's participation in senior business positions. This contrasts with a statutory 40% requirement for either gender on state boards. Policies including paid paternity leave and access to remote working could enhance men's participation and equal opportunities in caregiving. A constitutional amendment valuing care and family diversity is scheduled for March 8, 2024, and is championed as crucial to gender equality by the National Women's Council in Ireland. However, other tax and welfare policies perpetuate male breadwinner gendered inequalities. The lead unit for gender equality policy is the Equality Unit in the Department of Justice, which coordinates efforts across up to eight government departments and multiple agencies and units. Structures include high-level oversight boards and cabinet subcommittees on social inclusion for interministerial policy coordination. A lack of disaggregated data limits the capacity to measure progress effectively.

Strong Families

Family Policies Score: 7 The family support system in Ireland includes maternity and paternity leave systems consistent with WHO guidelines. Parents can access paid leave to care for sick children and elderly family members through the insurance-based Carers Benefit and a means-tested Carers Allowance, predominantly claimed by women. The system ensures universal access to affordable, accessible, and high-quality childcare for children aged 2-5, although this is not full-time. In practice, maternal employment rates drop significantly with the birth of the first and particularly the second child due to the inaccessibility and unaffordability of early-years childcare, which is the highest in the OECD for lone parents and the second highest for two-children families. Policies and regulations provide financial support primarily through universal monthly child benefits for all children, child supplements for families dependent on social welfare, and working family dividends to supplement low pay for working families. These supports are provided through the social welfare system rather than the tax system (CTW 2023). While these measures maintain economic stability for families, high levels of child poverty persist. However, SGI 2024 | 59 Ireland Report

fertility rates in Ireland (1.8) are relatively high compared to other EU countries, reflecting a cultural orientation toward having children. In 2022, the DoT established a priority coordination unit to tackle high levels of child poverty, but no significant policy actions or outcomes have yet been forthcoming.

Sustainable Pension System

Policies Aimed at Old-Age Poverty Prevention Score: 6 The family means-testing system in Ireland is onerous. Many families fail to pass the full test, and the rules do not promote shared responsibility within households, leaving care primarily a gendered phenomenon and locking many women out of paid employment, which leads to pension gaps.

The central statistics office found that cost-of-living increases marginally disproportionately negatively impact older households. The number of people aged 65 and older living below the poverty line in 2022 increased by 55,000 compared to the previous year, with evidence of increased vulnerability, including more older people using emergency homeless accommodation. Social welfare payments require uplifts of €25 per week to lift people out of poverty. The 2022 Pensions Commission examined sustainability and eligibility issues in state pensions (one-third of average earnings), recommending further examination of adequacy and benchmarking.

The state pension system does not necessarily ensure an adequate old-age income for individuals in non-standard employment or with interrupted employment biographies (e.g., low-skilled, self-employed individuals, long-term unemployed, single parents, chronically ill individuals, or those with a migration background). Means-tested state payments force people to deplete their assets, leaving them vulnerable in old age. Positively, the Commission recommended a 20-year care credit, now operational from January 2024, which is valuable to women seeking access to fuller contributory pensions.

Health and housing needs are particularly lacking, with an urgent need for a home care policy to reduce reliance on expensive institutional care in usually private nursing homes. Housing is also a basic need that is inadequately addressed. Eurostat finds that 13.1% of Ireland's population aged 65 and older live in inadequate, inappropriate dwellings, with 3,000 older adults lacking their own indoor flushing toilets for the sole use of their household. There have been severe cuts in Housing Aid for Older People and for People with a Disability. Twenty-five percent of older people expect to continue renting into older age, causing high stress.

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Policies
Targeting
Intergenerational
Equity
Score: 5

As of 2024, the public pension system in Ireland has incentivized individuals to work longer, with limited provisions for exiting before the formal pension age of 66 if work capability is low. There is no specific pre-retirement allowance; individuals must exit to state non-age-specific disability or invalidity schemes, creating gaps between private retirement at 65 and the state pension at 66. The pension system is not realistically funded to guarantee an adequate old-age income in the future. Despite recent policy shifts to fund future pensions, there are serious concerns relating to generational inequity. On average across the OECD, a worker entering the labor market in 2022 will receive a net pension at 61% of net wages, but Ireland is among a group of countries where this figure is 40% or below (OECD 2023). The pension system comprises three pillars: the state old-age pension, occupational pensions and individual pension plans. Changes in the old-age contributory scheme include new qualification criteria and higher state pensions for those who delay accessing pensions between ages 66 and 70 (starting in 2024). Policy will ensure greater access to private pensions through auto-enrollment (commencing in 2024) to encourage earlier entry to private pensions, aiming to increase coverage from 55% of the private workforce.

Generous tax subsidization of private pensions, although costly, unprogressive and a drain on tax revenues, remains a central mechanism to encourage individual investment in private pensions (Collins 2020). Largely contributory rather than defined benefit, private pensions do not necessarily provide full financial security. Public sector employees enjoy relatively generous occupational defined benefit pension entitlements. State and public sector pensions are paid for largely on a pay-as-you-go system, with some recent provisions for a pension fund, creating significant intergenerational inequity in pensions policy. Additionally, there are demographic pressures associated with aging populations and increased dependency ratios.

Sustainable Inclusion of Migrants

Integration Policy Score: 5

Ireland's population increased to over five million, its highest since 1851, according to Census 2021. Seventeen percent of the population was born abroad, reflecting net inward migration flows over the last 20 years, primarily from EU citizens with the right to reside, work, and own property. The unemployment rate among migrants, especially those from post-2004 EU member states, is higher than among the Irish-born population, with many migrants not employed in occupations commensurate with their skills and education. McGinnity et al. (2023) highlight that foreign-born individuals have both higher employment and unemployment rates, with lower income and higher poverty levels. Immigrants to Ireland have various labor statuses,

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including international protection and student statuses, and many do not have equal and full access to the labor market. Some work visas still tie employees to a specific employer, and regulations deny access to the labor market completely for the first six months of asylum applications. Historically ethnically homogenous, with the Travelling Community as the only ethnic minority (formally recognized in 2017 and less than 1% of the population), Ireland is now considerably more diverse and facing contemporary challenges of integration and racism.

The country is shifting from an emigration to an immigration culture, experiencing both outflows and inflows. Over 120 nationalities are recorded, and social cohesion is relatively good. However, the recent arrival of up to 100,000 Ukrainians amidst a housing and homelessness crisis has shifted political dynamics. Migration, racism, and integration have become significant issues, with a far-right presence, race riots and arson attacks on accommodations for asylum-seekers marking late 2023 (HCC 2023).

Recognition procedures for skills and qualifications are slow and incomplete. Language courses are not systematically provided early and are often basic, offered by community groups and not facilitating professional development. Professional training programs, mentoring and employer incentives for migrants are limited.

Integration policies offer opportunities for family reunion, but applications are considered individually. Some integration policies provide opportunities for political participation, though these are sporadic. A full political integration program may evolve under the new Electoral Commission. The process for immigrants to obtain citizenship is relatively streamlined and welcoming, with collective national citizenship ceremonies publicly celebrated in national media.

There is a vacuum in government migration policy. The lead unit varies depending on whether the immigration is related to international protection (asylum/refugee status), economic migration, education, or other (family reunion). Multiple units are not effectively coordinated through interministerial policy coordination. Recent incidences of street homelessness among male international protection arrivals in early and late 2023 mark a complete abandonment of the policy to end Direct Provision for international protection applicants (Mahon 2020) and a tightening of conditions for Ukrainian refugees in 2024.

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Effective Capacity-Building for Global Poverty Reduction

Management of Development Cooperation by Partner Country Score: 7 A clear development strategy and roadmap with defined capacity-building targets for recipient countries is well-embedded in DFA Irish Aid and is considered binding. This strategy guides the allocation of aid investment resources. Irish Aid monitors progress in capacity-building in recipient countries using a range of outcome measurements, with a learning culture aiming to continually expand and improve these indicators. Localization and decolonization are active goals of capacity development.

However, achieving the UN goal of allocating 0.7% of income to Official Development Assistance (ODA) will require increased effort in the coming years. Despite recent budget increases for ODA, Ireland needs to develop an explicit strategy with targets to reach the UN-agreed 0.7% goal. The Department of Foreign Affairs has established an Evaluation and Audit Unit, but its standards and outcomes are not transparent. Indicators and targets are not clearly established in national policy or annual reports, and evaluation reports are difficult to find online.

Irish climate finance is provided publicly on a grant basis, focusing on adaptation and building capacity and resilience in poorer countries. The climate finance plan's connection with ODA distorts reality on progress in both areas, as the government conflates ODA, Climate Finance, and Loss and Damage into one financial commitment, without separate financial planning to meet the three different commitments made under three different agreements. For instance, Irish Aid's Climate and Environmental Finance Report 2020 and the Irish International Climate Finance Roadmap indicate that 10% of ODA relates to Climate Finance. However, this is inconsistent with the stated climate financing targets of €25 million by 2025. It is unclear how provision for Ireland's fair share of the Loss and Damage fund, agreed at COP 27 in 2022, will be financed.

Accounting practices also allow national expenditure on refugee programs to be processed through ODA budgets. The government, through development NGOs and business partnerships, improves access to technology and scientific knowledge to facilitate knowledge-sharing and foster innovation in developing countries, leveraging expertise from Irish-owned MNCs, such as in the agrfood sector. However, such policies can have negative externalities. Contradictions exist in the government's provision of affordable essential medicines, vaccines and healthcare services (for example, EU policy on vaccine access during the pandemic versus the "People's Vaccine" campaign). Efforts to recruit, train and retain a sufficient health workforce in Ireland can lead to brain drain in Global South countries.

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In ODA terms, Ireland is also focusing on triple nexus issues, including promoting the voices of women peacebuilders, eradicating hunger, addressing children and armed conflict and enhancing conflict prevention and mediation (DFA 2022).

III. Environmental Sustainability

Effective Climate Action

Policy Efforts and Commitment to Achieving Climate Neutrality by 2050 Score: 6 Ireland has made progress in legislation, reduction targets, policy implementation and oversight, and commitments to phasing out fossil fuels. However, actual performance in reducing emissions remains poor. Ireland is one of the highest emitters of GHG per capita in the world, with increases in carbon dioxide, methane, F-gases and emissions from land use since 1990, reinforcing its laggard status often associated in policy analysis (Torney and O'Mahony 2023). Improvements in economic intensity can be attributed to known distortions in GDP data (O'Mahony et al. 2023).

Over the decades, the default policy choice has been to rely on improving technology and end-of-pipe efficiency rather than addressing underlying systems and structures, thereby missing the policy win-wins available from doing so (O'Mahony and Torney, 2023). Policy challenges are not related to insufficient policy implementation, as often proposed nationally, but to a distinct lack of policy coherence. This is evident in two key factors: development policy that drives emissions and inadequate conceptions of emissions reduction policy. Development policy has supported the growth and lock-in of high-carbon and emissions-intensive systems. Efficiency-dominated mitigation has evolved due to policy silos (Torney and O'Mahony,2023), limitations in the modeling used to inform policy discussions (O'Mahony and Torney 2023), and the influence of vested interests on policy processes.

Some progress is evident in power generation through increased renewables and in residential energy demand through efficiency measures such as insulation. However, more complex themes such as transport, agriculture and material consumption have received inadequate policy responses. Transport emissions have grown due to urban sprawl and a priority on roads and private cars, with mitigation focused on engine size, biofuels and electric vehicles rather than compact development and active and public transport (O'Mahony/EPA 2020). In agriculture, livestock numbers have increased in

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line with decades of agriculture policy to maximize production of animal products for export. Policy has focused on efficiencies such as manure management and fertilizer use, satisfying powerful vested interests that seek to continue business as usual (Murphy et al. 2022), rather than seeking to diversify activity to support the 57% of farms that are not economically viable (Teagasc 2023) and reduce excessive environmental burdens.

Ireland has a binding legislative commitment (Climate Act 2021) for a 51% reduction in GHG emissions, including land use, from 2018 to 2030, with 5-year budgets, and a long-term objective of climate neutrality by 2050. International commitments include the EU Effort Sharing – 42% by 2030 (McGookin et al. 2023) – with binding annual limits to 2030 and access to flexibilities. Implementation is supported by an annual process of action planning with sector-specific actions. However, while legislative and policy review structures are in place – including the semi-independent Climate Council established in 2015 – actual outcomes are not in line with emissions reduction goals.

A key component of national long-term planning is the National Energy and Climate Plans (NECP) and the associated Long-Term Strategy (LTS) to 2050. Ireland's Climate Assessment considered the first strategy (DECC, 2023) and found that it is dominated by a narrower, technology-based approach – existing, emerging, and speculative technologies – and circular and bioeconomy goals (O'Mahony and Torney, 2023). The assessment noted that these narrower conceptions of climate action will continue to act as a barrier to transformational systems change, slowing mitigation, forgoing synergies and rendering climate neutrality unlikely (O'Mahony and Torney 2023).

A legal strategy related to the climate action plan was successfully pursued by Friends of the Irish Environment in 2020, suing the government on the grounds that the 2018 plan violated the Climate Act of 2015. The current government, with the Green Party Minister for Environment and Climate, has begun to make progress in addressing gaps in knowledge and policy, evidenced in the evolution in climate action toward systems change (DECC 2022). Inertia from lock-in to a high emissions path will limit the impact on short-term emissions trends, but long-term progress can be enabled. There are fears that the next general election may introduce a political dynamic contesting the use of carbon budgets. There is also a significant risk that populist and far-right politics will seek to make gains by attacking environment and climate policy to exploit the fears and vulnerabilities of rural communities.

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Effective Environmental Health Protection

Policy Efforts and Commitment to Minimizing Environmental Health Risks Score: 6 Ireland's surface and ground waters continue to be under pressure from human activities. Agriculture is the dominant source of this pressure, while river alterations, urban wastewater and forestry also contribute (EPA, 2020a). Ireland's air quality faces challenges, including nitrogen oxides (NOx), particulates (PM), volatile organic carbon (NMVOC) and ammonia (NH3). There are no safe levels for particulates, which are problematic in urban centers, while levels of NOx, NMVOC, and NH3 all breach National Emissions Ceiling targets (CSO 2022). NOx and particulates arise from road transport, solid fuel home heating and agriculture (EPA 2020b). Ammonia emissions are almost exclusively from agriculture and are increasing. VOC emissions are attributable to agriculture, manufacturing, paints, and solvents. Problems are also arising from the drainage of peatlands and soils for agriculture and urban sealing of soil surfaces (EPA 2020c), but monitoring is limited.

Policy to address environmental health risks is spread across scales, functions and sectors. Much of this policy is binding as it is transposed from EU directives. Ireland has shown progress in discrete tasks such as improving sulfur dioxide levels, but, similar to climate action, demonstrates challenges with systemic problems arising from policy choices that support the expansion of environmentally damaging activities. Policy coherence is thus a significant issue due to decades of agricultural development policy, spatial and transport development policy and policy on heating technology. These policies have increased environmental burdens and significant costs to public health but are not coherently addressed across national policy silos (O'Mahony/EPA, 2020).

There is weak enforcement of EU health protection policy, and the EPA reports significant barriers in the stringency and enforcement of environmental regulation in Ireland. The EPA raises concerns relating to water stress, wastewater treatment, carbon concentration and changes in forest cover (EPA 2022 a, b, c).

Effective Ecosystem and Biodiversity Preservation

Ireland has exceeded six of the seven biospherical boundaries (CO2 emissions, material and ecological footprints, land use change and phosphorus and nitrogen) (Murphy 2023), leading to significant adverse impacts on nature and biodiversity. The Biodiversity Intactness Index ranks Ireland in the bottom 10% globally (Natural History Museum, 2020). A key driving factor is habitat

Policy Efforts and Commitment to Preserving Ecosystems and Protecting Biodiversity Score: 5 SGI 2024 | 66 **Ireland Report**

> loss, as Ireland – similar to the UK – spent two centuries converting land to pasture to support increased livestock numbers (CSO 2015). National agriculture policy accelerated increases in cattle and sheep in the 1970s, with cattle levels now at record highs. Agriculture occupies 67% of the territory, and Ireland has the second lowest level of terrestrial protected area in the EU at 13.9%, less than half the 30% target by 2030 (EEA, 2023). Other drivers of biodiversity loss include invasive species, pollution, and climate change. Consequently, natural habitats are virtually nonexistent in Ireland, and many semi-natural habitats continue to be impacted by human activities.

> In 2019, the national parliament voted to declare both a national Climate and Biodiversity Emergency, and in 2023, the Citizen's Assembly and the Children and Young People's Assemblies urged the state to take decisive and urgent action. The 2017–2021 biodiversity plan was critiqued for its lack of SMART targets and KPIs. The new plan (2024) aims to address this with clear implementable actions and a Monitoring and Evaluation Framework, with an audit role for the National Biodiversity Forum. The new Biodiversity Action Plan has been on a statutory footing since 2023, with binding goals. However, existing policies and practices in other areas, including agriculture, may inhibit action without a systemic approach.

Effective Contributions to Global Environmental Protection

The Department of Foreign Affairs/Irish Aid published "Ireland's International Climate Finance Roadmap" (2022) to align Irish environmental cooperation strategies with clearly defined capacity-building targets in recipient countries. This roadmap integrates finance, climate policy, foreign policy, and development cooperation, contributing to Ireland's International Development Policy, "A Better World" (2022), which includes capacity-building for global environmental protection. Ireland's climate finance is primarily grant-based

> and targets countries and communities most vulnerable to the impacts of climate change, primarily through supporting climate adaptation actions.

> The Programme for Government (2020) committed to doubling the proportion of Ireland's Official Development Assistance (ODA) that counts as climate finance by 2030. At UNFCCC COP26 in November 2021, Ireland set a further target of providing at least €225 million per year in climate finance to developing countries by 2025. The roadmap emphasizes support for small island states, promoting a sustainable blue economy, ocean protection and biodiversity restoration, and it acknowledges the spillover effects of national environmental policies/regulatory regimes on the global environment. Goal number 4 of the roadmap commits to supporting capacity-building in developing countries for climate-resilient development.

Policy Efforts and Commitment to a Global Environmental Policy Score: 6

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Senior ministries, including the Taoiseach, attend UNFCCC COP meetings, with Minister for Environment Eamon Ryan credited with significant leadership (Harrison, 2023). Although Ireland has signed up to the 1.5-degree target of the 2016 Paris Agreement, the country is not on track to achieve these goals. Ireland's sustained requests for exemptions regarding carbon emissions from the agricultural sector and nitrogen derogations in EU targets and policy appear at odds with these commitments. Two challenges for national policy are the narrow focus on adaptation and the lack of coherent targets and monitoring of outcomes.

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