



THE YOUTH PERSPECTIVE:
A Fair Deal

PRE-BUDGET SUBMISSION 2025



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FOREWORD



Dear Minister,

We approach Budget 2025 with the Irish economy continuing to be in a very strong position, in no small part thanks to the prudent governance of Fine Gael in government. Since 2011, sensible decisions were frequently made amid vocal and populist opposition, who are quick to commit to spending calls but slow to highlight how the money would be raised.

This flies in the face of Fine Gael core values and will form part of the proud record and plans we will present to the Irish electorate in the upcoming General Election.

Young Fine Gael's Pre Budget-Submission this year contains many proposals which seek to create a fairer deal for young people in Ireland. Despite a booming economy, full employment, and opportunities in abundance, there is no doubt that younger generations feel we are emerging as a 'squeezed generation.' This is due to various challenges such as in housing, cost of living, and transport, and this document contains a suite of measures which could support and alleviate these pressures. These include an enhanced renter's tax credit, a youth tax credit, and much more.

As the party who are proud to represent the squeezed middle, we now must be forceful in our representation of the squeezed generation.

It is important that we as a party continue to alleviate tax pressures on workers and families, through enhanced tax credits, a middle-income tax band, and whatever means possible. The narrative must be altered to acknowledge that tax cuts result in people being given the opportunity to spend or save their own money.

Continuing the approach taken in recent years, we have included many revenue raising measures throughout our document, in recognition of the need to raise and not just spend.

With a General Election looming, Fine Gael must be ambitious in recognising the youth perspective and offering a new deal to the next generation. This will be pivotal if we are to secure an historic fourth term.

Le meas,

Eoghan Gallagher
President of Young Fine Gael



REVENUE RAISING MEASURES

Young Fine Gael propose:

RTE SALARIES

YFG calls on the Government to cap 'top-talent' salaries at RTÉ, ensuring no salary exceeds that which is paid to the Minister for Media – €195,000 a year. The annual salaries of RTÉs' top ten best paid presenters causes public uproar every year and continues to diminish trust in the broadcaster.

YFG calls on the Government to increase the VAT on sunbeds to 40%.

PRIVATISATION

YFG calls on the Government to privatise the commercial aspects of RTÉ, such as 2FM, and relocate the national broadcaster from Donnybrook, rezoning and selling the land.

TOURIST TAX

The introduction of a Tourist Tax of 3% on all hotel stays and short-term rentals of less than one month.

NGO FUNDING

YFG calls on the Government to reduce funding to the NGO sector by 10%. The government spends approximately €6 billion each year on the NGO sector. While many organisations that receive State funding provide vital public services, YFG believes taxpayer

money should not be spent on funding advocacy groups. As such we are calling for a review of NGO funding with the aim of cutting spending to groups that are not providing essential and necessary public services.

CHEWING GUM LEVY

YFG calls on the Government to introduce a ten-cent levy on Chewing Gum. Local Authorities spent circa €20m cleaning up gum litter in 2003. Young Fine Gael believes that the burden of this cost should be carried by the chewing gum industry and not the taxpayer. We believe that a levy should be imposed on chewing gum and that all revenue raised from this levy should be redistributed to the Local Authorities to offset the cost of removing gum litter.

NGO FUNDING

YFG calls on the Government to impose excise duty on e-cigarettes in line with standard tobacco cigarettes. There has been a sharp rise in the use of e-cigarettes/ vapes over the past 18 months. Though smoking in young people has seen a sharp decline in recent years, the emergence of vaping threatens to undo all the progress we have made in this area. By applying excise duty to e-cigarettes the government would not only financially disincentivize smoking but would also send a clear message that vaping is not a safer or healthier alternative to cigarettes.

A FAIRER TAXATION SYSTEM

As the party who are proud to represent the squeezed middle, we must now recognise the potential emergence of a squeezed generation. Unaffordable housing costs and the cost-of-living crisis place a significant strain on young people trying to establish financial security and save for a mortgage.

Young Fine Gael propose:

YOUNG PERSONS TAX CREDIT

The introduction of a Young Persons Tax Credit of €1500. This would significantly help young people to have cashflow, ensuring they can keep, spend, or save more of their own money.

YOUTH TAX BAND

In the long term, we are proposing that the party and government examine the feasibility of a Youth Tax band, as pursued by Fine Gael's Portuguese sister party, Partido Social Democrata.

MIDDLE-INCOME TAX BRACKET

The introduction of a middle-income tax bracket of 30% on all income earned between €42,000 and €62,000. This is in recognition of the sharp increase between the standard rate of tax and the higher rate of tax, which places an extremely difficult burden on hard working people.

FAMILY TAX CREDIT

The creation of a Family Tax Credit to ease the financial burden on working families. Young Fine Gael believes that anyone who wants to start a family should have the opportunity to do so. OECD research shows that there is a gap between the number of children parents want to have and the number they are actually having.

1. Sheehy, P. (2020) Best Christmas present ever' as Kerry couple build homes for employees, RTÉ.



A FAIRER HOUSING MARKET

Young Fine Gael propose:

FIRST TIME BUYER SCHEMES

The expansion of all housing schemes which assist first time buyers, including the Help to Buy scheme, the First Home scheme, and others.

STATE FUNDING FOR HIGHER EDUCATION INSTITUTES TO BUILD STUDENT ACCOMMODATION

The creation of a ring-fenced fund for Higher Education Institutes to apply for state funding to construct student accommodation on their campuses. A recent study has shown that the average annual cost of attending third-level education has risen to €16,100, compared to just €9,511 five years ago. The report cites the rising costs of accommodation as the most significant factor driving this increase. YFG believes that the best way to combat the cost barrier to education is by providing purpose-built student accommodation.

HOUSING FOR ALL

Allow for Housing for All funding to be used to build student accommodation.

DERELICTION FUNDING

Ring-fenced dereliction funding for Local Authorities to combat dereliction, financed by the tourist tax previously alluded to.

HIGHER RATE OF VACANT HOME TAX

The introduction of a higher rate of Vacant Home Tax, applicable to all residential properties which have been vacant for three consecutive years, at 10x the rate of LPT. YFG wishes to directly tackle homes that have been vacant for the long term. In the 2022 census, 48,000

houses had been vacant since 2016, making up 2% of the entire housing stock.

CGT ON VACANT PROPERTY SALES

Reduce Capital Gains Tax to 15% for the sale of a vacant property to a first-time buyer. The cause of the current housing crisis is quite a simple one, a shortage of supply. Young Fine Gael believe that every available means of freeing up housing supply, should be used to combat this crisis. Under this scheme a first-time buyer would be eligible to receive a letter from Revenue stating that they are a qualifying first-time buyer and furnish this to the vendor. The vendor could then sell the property to them and pay 15% CGT. This would apply to the sale of vacant properties, holiday homes, or holiday rentals (such as AirBnBs).

INCREASED RENTERS TAX CREDIT

Linking the Renters Tax Credit with the national standardised average monthly rent in new tenancies. The high cost of rent is putting a significant financial strain on renters. We propose linking the Renters Tax Credit with the national standardised average monthly rent in new tenancies. In Q4 of 2023 that figure was €1,595.

CONSTRUCTION SECTOR EXPENSES ALLOWANCES

YFG calls on the Government to increase Flat Rate Expenses Allowances for members of the construction sector. The costs associated with buying tools and safety equipment is a major burden on apprentices entering the construction industry. In order to offset these costs and incentivise more people pursuing construction, the Government should increase the tax relief provided for construction workers who purchase their own equipment.

ENVIRONMENT & TRANSPORT, LOCAL GOVERNMENT

Young Fine Gael propose:

ELECTRIC VEHICLE CHARGING POINTS

YFG calls on the Government to dedicate significant capital funding to installing EV charging points across the country. A major barrier for many people considering buying electric vehicles is the scarcity of charging points. The ESB currently operates and maintains over 1,350 public charge points across the island of Ireland. Young Fine Gael believes that this figure should be increased to 5,000 over the next five years.

REVERSAL OF FARE INCREASES

The reversal of recent fare increases by the NTA and the postponement of planned future fee increases.

OFFSHORE WIND ENERGY PROJECTS

Increase in **funding to offshore wind energy projects**, and the restriction of planning **permission challenges** due to the time sensitive nature of energy security, coupled with the pressing need to realise our offshore wind energy potential.

NIGHT BUSES IN OUR CITIES

The **expansion of night bus services** to other cities in Ireland, similar to those that operate in Dublin. This will increase the safety of people returning home from the city centre at a late hour and offer those who work at night the opportunity to use public transport instead of relying on a car.

DRIVING TEST INSTRUCTORS

YFG calls on the Government to invest in the training of additional driving testers to reduce waiting times for driving tests.

YOUNG ADULT LEAP CARD

YFG calls on the Government to change the maximum age for the Young Adult Leap Card from 25 to 26. In order to facilitate more people using public transport, and to support young people who are only starting out on their careers, the Young Person Leap Card should be extended to cover young people up to the age of 26.

TAP ON PUBLIC TRANSPORT

YFG calls on the Government to provide funding to ensure no further delays to the implementation of debit card transactions on all public transport.

ALL IRELAND STRATEGIC RAIL REVIEW

YFG calls on the Government to ensure sufficient funding is available to progress the aims set out in the All-Ireland Strategic Rail Review, published earlier this year.

DIRECTLY ELECTED MAYORS

YFG calls on the Government to fund the holding of plebiscites in all City and Council Councils in the future in order to create directly elected mayoral offices. A directly elected mayor with executive functions is essential to ensuring strong local government, capable of delivering results in housing, planning, and transport.



FAIR FOR FARMERS

Young Fine Gael propose:

FARM RETIREMENT SCHEME

The introduction of a Farm Retirement Scheme, similar to the previously implemented Early Retirement Scheme (ERS). This policy would foster generational renewal, improve the age distribution within the farming community, and enhance the overall efficiency and competitiveness of agricultural holdings. The ERS allowed farmers aged between 55 and 66 to receive up to £15,000 annually for up to ten years if they retired early and transferred their farms to successors. This framework should form the foundation for any future retirement schemes, but with added flexibility to accommodate farmers entering partnerships as part of succession planning. Research indicates that self-identity plays a significant role in farmers' decisions to retire and that financial incentives alone may not always be sufficient to encourage participation. Therefore, a well-rounded approach that addresses both financial and psychological factors is necessary for the success of a new Farm Retirement Scheme.

CAPITAL ALLOWANCES FOR SMART FARMING

YFG calls on the Government to invest in capital allowances for smart farming. The potential for smart farming technology to improve farming efficiency and productivity, in areas such as sensors and mobile-phone applications to monitor crop growth, is immense.

To accelerate the transition to smart farms, the Government should consider expanding the current Accelerated Capital Allowances categories to include smart farming IoT investments.

RETENTION OF RELIEFS FOR YOUNG FARMERS

YFG calls for the retention of existing Agricultural reliefs for Young Farmers. Tax reliefs form a vital part of government support to young people entering agriculture. With one third of farmers now over 65, it is vital that all supports currently in place are rolled over. Most importantly the extension to the tax relief of lease agreements and an extension of consanguinity relief to December 2027.

JUSTICE & DEFENCE

Young Fine Gael propose:

A NEW PRISON

The building of a new prison in Thornton Hall. This would alleviate the severe overcrowding in our prisons, and to date there has already been €50m investment in acquiring and servicing this site. This would build upon the allocation of €49.5m to the Irish Prison Service to enhance prison capacity and address current constraints within the prison estate.

GARDA CADET PROGRAMME

The reversal of recent fare increases by the NTA and the postponement of planned future fee increases.

OFFSHORE WIND ENERGY PROJECTS

YFG calls on the Government to introduce a Garda Cadet Programme. College students who have completed their degrees should be incentivised to enter An Garda Síochána in leadership and intelligence roles where on completion of the Cadetship the ranks of Detective Garda or Sergeant would be granted, similar to Cadetship within the defence forces. This would allow greater specialisation within the leadership of the Gardaí, and empower garda recruiters to headhunt highly qualified individuals to join the gardaí.

DEFENCE COMMISSION – LEVEL OF AMBITION 3

YFG calls on the Government to implement the recommendations of the Defence Commission. In the context of an evolving global landscape it is vital that the defence forces are a dynamic force capable of responding to new threats and modern security challenges. The Report on the Commission of the Defence Forces (2022) sets out a series of recommended reforms to the resourcing and operations of the defence forces. We are now calling on the Government to allocate the required investment to implement the reforms proposed under Level of Ambition 3.

DEFENCE FORCE RESERVES

YFG calls on the Government to introduce mandatory leave for Defence Force reserves to participate in training and service.



A FAIR EDUCATION

Young Fine Gael propose:

STUDENT CONTRIBUTION FEES

YFG calls on the Government to build on recent progress and permanently reduce student contribution fees to €1000.

GAELTACHT PLACEMENT FEES

YFG calls on the Government to waive Gaeltacht Placement Fees imposed on students in teacher-training colleges.

GUIDANCE COUNSELLORS

YFG calls on the Government to allow qualified guidance counsellors without education degree access to fixed term contracts. There is a national shortage of guidance counsellors in the Irish Education System. One way to alleviate this issue would be to offer fixed term contracts to the cohort of qualified guidance counsellors that don't possess Education degrees and as such are not registered with the Teaching Council. At present they are not entitled to the same benefits as a registered teacher.

SPECIAL NEEDS ASSISTANTS & SUMMER PROVISION

YFG calls for the rates of pay for Special Needs Assistants working on Summer Provision or similar programs to be equalised. Currently, SNAs receive approximately one third of the amount that a teacher earns for carrying out identical work. We believe that addressing this issue would increase the uptake of SNAs around the country on the programme.

COUNSELLORS IN SCHOOLS

YFG calls on the Government to introduce counsellors in primary and secondary schools. Young people in primary and secondary schools are at the most emotionally vulnerable point in their lives. It is crucial that young people are supported through these periods in schools by professionals trained in providing emotional supports for children and teenagers. Government supports for farmers affected by this crisis dissuades farmers from entering the sector.

CULTURE PASS FOR 18-YEAR-OLDS

YFG calls on the Government to create a Culture Pass scheme which would be made available to all 18-year-olds on their birthday. Under this scheme €100 would be allocated to an individual to spend on cultural events, of which they have two years to spend it. The Culture Pass has two aims, to encourage young people to attend live cultural events, and to give a boost to the arts industry.

GUARANTEE APPRENTICES MINIMUM WAGE

Under the National Minimum Wage Act 2000, apprentices are exempt from the minimum wage. This means that there are many apprentices providing much needed work earning well below minimum wage. Given the shortage of tradespeople, the Government should be making apprenticeships as attractive as possible but the fact that a 1st year apprentice in the construction sector could be earning less than €6.50 an hour does not attract young people to the sector.

A FAIR SYSTEM FOR WORKERS

Young Fine Gael propose:

HARMONISE THE MINIMUM WAGE

YFG calls on the Government to harmonise the minimum wage requirement for all workers, ending the two-tier system affecting young workers. The idea that two people can be doing the exact same job with the exact same qualifications but one is entitled to a minimum wage of €11.30 and the other is only entitled to a minimum wage of €7.91 is completely unfair, and a clear example of age discrimination.

PENSION AGE

YFG calls on the Government to raise the pension age to 67 and to raise it again to 68 by 2028. While we welcome Minister Humphrey's recent Flexible Pension reform as a meaningful step in tackling the pension crisis, Young Fine Gael maintains that our pension system is unsustainable in its current form due to an ageing population and that raising the retirement age now is the only way to prevent the system from collapsing in a few years.

AUTO ENROLMENT

YFG calls on the Government to expand automatic enrolment into the pension system to those aged 18 and over. Young Fine Gael welcomes the introduction of the auto-enrolment pension system as a crucial step in tackling the pension crisis and safeguarding retirement opportunities for future generations. In order to maximise retirement savings for young people we believe the system should apply to all workers over the age of 18 earning over €20,000 per annum.



A FAIR HEALTH SYSTEM

Young Fine Gael propose:

ENDOMETRIOSIS CLINICS

FG calls on the Minister for Health to establish dedicated endometriosis clinics across Ireland. While YFG welcomes the announced model of presumed diagnosis for endometriosis, we believe that more is needed to tackle the long waiting times for treatment. Patients can be left waiting up to thirty-three months for surgery in the public system. Compare this to the private system where someone can have their initial consultation, their surgery, recovery and follow up appointment all within 6 months.

NATIONAL HEALTHCARE APP

YFG calls on the Government to fund the development of a National Healthcare App based on the NHS model. In the UK the NHS App has been a great success in streamlining healthcare services. On the app patients can digitally access their medical records, book appointments online, manage prescriptions, search for trusted advice on conditions and treatments, and even register your organ donation decision. The Irish Government should develop a similar app for the HSE in order to provide ease of access for services.

PERIOD PRODUCTS IN SCHOOLS

YFG calls on the Government to provide free period products in all publicly funded schools. Under the Programme for Government, Fine Gael pledged to provide 'a range of free, adequate, safe, and suitable period products in all educational publicly-funded settings.' While we welcome the introduction of free period products in universities and HEIs, we urge the Government to extend these supports to primary and secondary schools in order to alleviate period poverty for young people.

VAT ON CONDOMS & MENSTRUAL CUPS

YFG calls for the removal of VAT on condoms and menstrual cups. Currently, there is a 13.5% and 23% VAT rate on condoms and menstrual cups respectively. Condoms are proven to reduce the risk of sexually transmitted infections, and the high VAT rate has been described by Irish Health as a 'tax on safe health'

MENTAL HEALTH FUNDING

YFG calls on the Government to increase Mental Health funding and reduce the waiting lists of appointments. This would allow for more initiatives aimed at promoting positive mental wellbeing.



Fine Gael National Headquarters, 51 Upper Mount Street, Dublin 2

 01 619 8444  yfg@yfg.ie  www.yfg.ie

 [@yfg](https://twitter.com/yfg)  [/young.finegael](https://www.facebook.com/young.finegael)  [@youngfinegael](https://www.instagram.com/youngfinegael)  [Young Fine Gael](https://www.linkedin.com/company/young-fine-gael)

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