

Ireland and the Sustainable Development Goals

Submission to the 2023 UN High-Level Political Forum on the second Voluntary National Review of Ireland

Irish Human Rights and Equality Commission

May 2023



Coimisiún na hÉireann um Chearta
an Duine agus Comhionannas
Irish Human Rights and Equality Commission



Published by the Irish Human Rights and Equality Commission.

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The Irish Human Rights and Equality Commission was established under statute on 1 November 2014 to protect and promote human rights and equality in Ireland, to promote a culture of respect for human rights, equality and intercultural understanding, to promote understanding and awareness of the importance of human rights and equality, and to work towards the elimination of human rights abuses and discrimination.

Contents

| | |
|--|----|
| Abbreviations | 1 |
| List of recommendations | 2 |
| Introduction | 7 |
| Approaches to SDG measurement and implementation | 12 |
| Data collection and disaggregation (SDGs 5, 10 and 17) | 12 |
| Local adaptation and the Public Sector Duty (SDGs 16 and 17) | 13 |
| Economic equality | 16 |
| Poverty (SDG 1, SDG 5) | 17 |
| Welfare indexation (SDGs 1 and 10) | 20 |
| Adequate housing (SDG 11) | 21 |
| Decent work (SDG 8, SDG 5) | 23 |
| Climate action | 31 |
| International climate action and overseas development (SDGs 12, 13 and 17) | 33 |
| Business and climate justice (SDGs 12 and 13) | 34 |

Abbreviations

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| CSO | Central Statistics Office |
| CAP | Climate Action Plan |
| CCAC | Climate Change Advisory Council |
| CSDDD | Corporate Sustainability Due Diligence Directive |
| DPOs | Disabled Persons Organisations |
| GNI | Gross National Income |
| HLPF | High Level Political Forum |
| IPCC | Intergovernmental Panel on Climate Change |
| MESL | Minimum Essential Standard of Living |
| NHRI | National Human Rights Institution |
| ODA | Official Development Assistance |
| Public Sector Duty | Public Sector Equality and Human Rights Duty |
| SDGs | Sustainable Development Goals |
| VNR | Voluntary National Review |

List of recommendations

The Commission makes the following recommendations on the Sustainable Development Goals.

Data collection and disaggregation (SDGs 5, 10 and 17)

The Commission recommends that the State:

- Develops the collection, reporting and use of disaggregated equality data in line with UN and EU guidance, and ensures the active participation of rights holders throughout the data planning, collection, dissemination and analysis processes.
- Actions the National Statistic Board's Priorities for Official Statistics 2021-2026.
- Conducts a review of the online SDG Data Hub, and addresses any gaps in the availability of updated and disaggregated data under each indicator through the forthcoming Equality Data Strategy.

Local adaptation and the Public Sector Duty (SDGs 16 and 17)

The Commission recommends that the State:

- Ensures that all SDG training developed and provided under the Second National Implementation Plan includes learning and resources on the Public Sector Equality and Human Rights Duty, and on the relevance of human rights and equality frameworks in informing SDG implementation.
- Actively progresses additional measures to ensure local adaptation of the SDGs, including through the allocation and development of sufficient budgetary resources, leadership and autonomy for Local Authorities.

Poverty (SDG 1, SDG 5)

The Commission recommends that the State:

- Strengthens its system of data collection to capture regional, county and electoral-district level data on poverty and its root causes, informed by the direct participation of people living in poverty, including children and disabled people.
- Develops a national data set on food poverty.
- Ensures the proposed child poverty unit has a dedicated budget line, transparent targets and deliverables, and sufficient staff resources, and fully implements the 2023 Concluding Observations of the Committee on the Rights of the Child.

Welfare indexation (SDGs 1 and 10)

The Commission recommends that the State:

- Adopts Welfare Indexation across social welfare policy development and reform, as a matter of priority, to ensure that welfare supports are indexed to wages.
- Establishes an appropriately funded, independent Indexation Commission - staffed by a relevant mix of experts from public and civil society organisations - to consider, calculate, recommend, and monitor and review indexation measures.

Adequate housing (SDG 11)

The Commission recommends that the State:

- Progresses a constitutional referendum on the right to housing to ensure implementation of Target 11.1 of the SDGs.
- Revises the targets contained within *Housing for All* during its upcoming review in 2023 to ensure the Plan reflects updated population and homelessness data and the ongoing housing crisis, and includes necessary sanctions for any continued failure to deliver sufficient social and affordable housing.
- Places greater emphasis on evidence-informed targeted measures, in tandem with once-off measures, to forestall the impact of energy poverty on structurally vulnerable households.

Decent work (SDG 8, SDG 5)

The Commission recommends that the State:

- Focuses on improving equality of access to decent work through the implementation of the 2030 Agenda, including by actively engaging with structurally vulnerable groups to identify and dismantle structural barriers and intersectional forms of discrimination.

Living wage (SDGs 1 and 10)

The Commission recommends that the State:

- Reconsiders the methodology used for its living wage calculation to ensure that it includes the active participation of rights-holders and is calibrated to existing social norms, evolving requirements and living costs.
- Expedites the timeline for implementing the living wage, and takes active measures to address concerns regarding increased costs to employers.
- Ensures that any exemptions to paying the living wage are strict, limited and exceptional, and take account of international human rights obligations.

Just Transition (SDGs 1 and 8)

The Commission recommends that the State:

- Prioritises participation and social dialogue in the context of the Just Transition to address employment vulnerability.
- Prioritises community development in areas affected by climate action and digital transformation, including through pre-emptive workforce planning, supporting alternative and sustainable employment opportunities, and adequate social protection for job losses and displacement.

Collective bargaining (SDG 8)

The Commission recommends that the State:

- Takes immediate action to address the ongoing absence of a statutory right to collective bargaining and the imbalance of power in the labour market in Ireland.

Climate action

The Commission recommends that the State:

- Fully assesses the impact of climate change on human rights and equality in Ireland, with a particular focus on structurally vulnerable groups.
- Actively considers and implements the final recommendations of the Citizens' Assembly on Biodiversity Loss, including through Constitutional reform to expressly protect substantive environmental rights.
- Acts on the best scientific evidence available to mobilise the maximum available resources to prevent all current and foreseeable human rights harms caused by climate change, including by meeting all national, European Union and international targets for the reduction of greenhouse gas emissions.
- Strengthens Ireland's adaptive capacity and resilience to climate-related disasters, including by introducing climate change vulnerability assessments, with a focus on economic and geographic vulnerability, in the adaptation planning process.

International climate action and overseas development (SDGs 12, 13 and 17)

The Commission recommends that the State:

- Takes active measures to increase allocation to climate financing and overseas development assistance in line with its requirements under Agenda 2030, taking into account Ireland's financial capacity and emissions record.

Business and climate justice (SDGs 12 and 13)

The Commission recommends that the State:

- Ensures full and expansive implementation of the Corporate Sustainability Reporting Directive.
- Takes active measures to progress a successor National Action Plan on Business and Human Rights with time-bound and measurable goals, and a particular focus on human rights due diligence and governance to cover the entire value chain, both upstream and downstream, in line with international obligations.

Introduction

The Irish Human Rights and Equality Commission ('the Commission') is both the 'A' status National Human Rights Institution ('NHRI') and the National Equality Body for Ireland, established under the *Irish Human Rights and Equality Commission Act 2014*. We have a statutory mandate to consult with such national and international bodies or agencies having knowledge or expertise in the field of human rights or equality as we see fit.¹ In our *Strategy Statement 2022-2024*,² we have committed to prioritising: Economic Equality; Justice; Respect and Recognition (including through the eradication of racism, ableism, ageism and sexism); Futureproofing; and the Public Sector Duty.

We welcome the State's invitation to the Commission to contribute to Ireland's second Voluntary National Review ('VNR') process,³ particularly given the high level of convergence between the 2030 Agenda for Sustainable Development and human rights frameworks.⁴ The 17 Sustainable Development Goals ('SDGs'), corresponding 169 targets and 230 indicators are underpinned by the cross-cutting human rights principles of participation, accountability and non-discrimination.⁵ Equality, rooted in the pillar 'leave no one behind' and expressly protected in SDG 5 (Gender Equality), is at the core of the 2030 Agenda, and is dependent on combating structural and systemic discrimination, and its root causes, across all sectors of society.

NHRIs occupy a critical space in advancing the 2030 Agenda, enshrined in SDG 16.a.1.⁶ NHRI's independence, bridging role between domestic and international systems, and expertise in monitoring and reporting on the implementation of human rights standards

¹ See Section 10(2)(h) of the 2014 Act. Additional functions include: the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities; the independent National Rapporteur on the Trafficking of Human Beings; and, pending ratification, the role of the Coordinating National Preventive Mechanism under the Optional Protocol to the Convention against Torture.

² IHREC, [Strategy Statement 2022-2024](#).

³ For further information on Voluntary National Reviews, see <https://sustainabledevelopment.un.org/vnrs/>.

⁴ Research conducted by The Danish Institute for Human Rights indicates that 92% of the SDG targets can be linked directly to international and regional human rights instruments and labour standards. See Danish Institute for Human Rights, [Human rights and the 2030 Agenda for Sustainable Development](#) (2018): p. 9.

⁵ See [The Mérida Declaration, The Role of National Human Rights Institutions in implementing the 2030 Agenda for Sustainable Development](#) (2015), para 6.

⁶ Indicator 16.a.1: Existence of independent national human rights institutions in compliance with the Paris Principles.

places them at the heart of the SDG ‘web of accountability’. However, given the absence of formal status for NHRIs in SDG structures, Ireland’s ongoing leadership is required to ensure that the founding vision of the 2030 Agenda to prioritise constructive dialogue and inclusive consultation with diverse stakeholders is realised.⁷ We welcome calls by the Human Rights Council for all relevant UN mechanisms and processes, including the High Level Political Forum (‘HLPF’), to enhance NHRI participation in their work.⁸ Such reform should ensure full recognition of the formal and functional independence of NHRIs under the UN Paris Principles, and include the adoption of NHRI-specific practices and mechanisms to reflect our distinct role.

Effective awareness-raising and information campaigns around the SDGs are essential to foster partnerships with key stakeholders, as well as non-State actors and the general public.⁹ We note that, while Ireland has progressed measures to improve awareness and general engagement with the SDGs,¹⁰ evidence suggests an ongoing lack of understanding at local and community levels of specific goals, targets and indicators, and the complex ways in which they interconnect.¹¹

Transparent and inclusive processes for the participation of rights-holders and civil society in SDG structures are also required, and we welcome the State’s engagement activities to date, including the SDG Forums. As the Independent Monitoring Mechanism under the UN

⁷ Ireland co-led the 2030 Agenda negotiations alongside Kenya. See also, [The Mérida Declaration, The Role of National Human Rights Institutions in implementing the 2030 Agenda for Sustainable Development](#) (2015), para. 5.

⁸ Human Rights Council, [Resolution 51/31: National human rights institutions](#) A/HRC/RES/51/31 (2022): p. 5.

⁹ See for example, Target 12.8: By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.

¹⁰ As contained within the Ireland’s Second National Implementation Plan for the Sustainable Development Goals (2022-2024), measures to date include the SDGs National Stakeholder Fora, the SDGs Champions Programme and the annual national SDGs awareness week in September.

¹¹ An Irish Aid-supported audit of development education resources in Ireland found that while the SDGs were a common theme across resources published between 2017-2020, coverage of specific/individual SDGs is lacking, with 92% of resources concentrating on 58% of the SDGs, and 8% of resources concentrating on 42% of SDGs. See Development Education, [Education, Action, Solidarity, NOW! An Audit of Development Education Resources 2017-2020](#) (2022): p. 8. Academic research, drawing on data collected during 14 interviews with civil society umbrella organisations, environmental groups, trade unions, and organisations that promote business interests in local communities in Ireland, further found that SDG awareness is generally low in Ireland across different spatial scales (local, regional, national). See also Banerjee, A.; Murphy, E.; Walsh, P.P. Perceptions of Multistakeholder Partnerships for the Sustainable Development Goals: A Case Study of Irish Non-State Actors. *Sustainability* 2020, 12, 8872. <https://doi.org/10.3390/su12218872>.

Convention on the Rights of Persons with Disabilities, we emphasise the importance of direct and sustained engagement with disabled people and Disabled Persons Organisations ('DPOs') within participatory mechanisms at national and international levels.¹² While disabled people are recognised under the 'Stakeholder Group of Persons with Disabilities', states should dedicate additional resources to further enhance the participation of disabled people in the VNR process, including the provision of accessible information and administrative support to DPOs.

Building on the momentum generated by the VNR process and Ireland's leadership role in the upcoming 2023 SDG Summit,¹³ it is essential that the State reaffirms its commitment to accelerating action on the SDGs. As recognised by the UN High Commissioner for Human Rights, progress in the implementation of the 2030 Agenda has reversed due to multiple interconnected crises and growing inequalities, including the Covid-19 pandemic,¹⁴ economic uncertainty and rising poverty levels, the war in Ukraine, and the climate emergency.¹⁵ These crises have put into sharp relief the need for future-proofing and sustainability at all levels,¹⁶ including economic decision-making, to prevent further regression in rights protections. We note that Ireland's National Recovery and Resilience Plan,¹⁷ does not adequately embed Ireland's human rights and equality obligations or include any express reference to the 2030 Agenda.¹⁸

¹² DPOs are defined as: 'those comprising a majority of persons with disabilities – at least half their membership – and governed, led and directed by persons with disabilities': CRPD Committee, Guidelines on the Participation of Disabled Persons Organizations (DPOs) and Civil Society Organizations in the work of the Committee, CRPD/C/11/2 (April 2014), para 3. We note the pre-dominance of disability organisations that do not meet this definition in Ireland, particularly in the service provision sector. See UNCRPD Article 4.3 and CRPD General Comment 7 for more information.

¹³ United Nations, [SDG Summit 2023](#). Ambassadors Fergal Mythen (Ireland) and Sheikha Alya Ahmed bin Saif Al-Thani (Qatar) have been appointed to lead consultations and co-facilitate negotiations on the Political Declaration.

¹⁴ The Second National Implementation Plan notes that 'the pandemic disrupted implementation towards a large number of the SDGs and, in some cases, turned back decades of progress.' Government of Ireland, [Ireland's Second National Implementation Plan for the Sustainable Development Goals 2022 - 2024](#) (2022): p. 10.

¹⁵ [Human rights measures can rescue the SDGs, said High Commissioner Türk](#) (19 January 2023).

¹⁶ Tonne C., Lessons from the COVID-19 pandemic for accelerating sustainable development. *Environ Res.* 2021: p. 193.

¹⁷ European Commission, [Ireland's recovery and resilience plan](#) (2021). The Recovery and Resilience Facility provides a significant investment of approximately €989 million to strengthen Ireland's sustainability and resilience post-pandemic, particularly in the areas of the green and digital transitions.

¹⁸ Government of Ireland, [Ireland's National Recovery and Resilience Plan](#) (2021). See also section on 'Pandemic impact' in IHREC, [Submission to the UN Committee on Economic, Social and Cultural Rights for the List of Issues on Ireland's Fourth Periodic Report](#) (December 2021), p. 4.

Despite recent economic uncertainty and inflationary pressures, Ireland remains a relatively prosperous country. Large increases in net wealth across household groups have been recorded in recent years, however, there is a growing and notable concentration of assets among wealthier cohorts.¹⁹ This is particularly concerning given that some current systems of measuring wealth in Ireland have been found to underestimate aggregate wealth and inequality.²⁰ In 2022, Ireland ranked second among EU Member States for GDP per capita.²¹ However, this relative prosperity is not adequately reflected in Ireland's performance across all policy domains. For example, Ireland ranked 37th out of 59 countries in the Climate Change Performance Index 2023,²² and was outperformed by EU Member States with the lowest GDP per capita, including Bulgaria, Greece, the Slovak Republic and Croatia.²³ Ireland's current level of child poverty is just below the EU average,²⁴ and it is ranked 14th among Member States for the percentage of the total population at risk of poverty or social exclusion.²⁵

Our priority areas for Ireland's 2023 VNR process are set out below and require immediate action to ensure a sustainable future, firmly anchored in human rights and equality standards. These areas are informed by our Strategy Statement 2022-2024, and include monitoring and implementation, economic equality and climate action. Intersecting inequalities, including on the grounds of age, gender equality, ethnicity and disability, are also highlighted throughout. While it is not an exhaustive list, relevant SDGs and targets are linked to each priority area. As NHRI reports cannot be independently submitted to the UN in order to be formally considered as part of the HLPF, our observations are included as a

¹⁹ Central Bank, [The Evolution of Irish Household Wealth](#), (2022). See Economic Equality section below.

²⁰ Economists have noted that current voluntary wealth surveys such as the Household Finance and Consumption Survey (HFCS), are limited in the form of infrequency of data collection as well as general data gaps. For example, the HFCS is only available for three points in time (2013, 2018 and 2020), and underrepresents the wealthiest 1% of households. As the HFCS survey is voluntary, response rates tend to decline with increasing wealth, leading to a high non-response rate at the top levels of wealth distribution. See Chakraborty, R. and Waihl, S., [European Central Bank: Working Paper Series: Missing the wealthy in the HFCS: micro problems with macro implications](#) (2018): p. 6; Central Bank of Ireland, [Behind the Data](#) (2022)

²¹ Eurostat, [GDP per capita, consumption per capita and price level indices](#), (2022). We note that economic analysis suggests some re-ranking is warranted to account for the distorting effects of multi-national firm activity on national statistics: Central Bank: Economic Letter- [Is Ireland Really the Most Prosperous Country in Europe](#), (2021).

²² Climate Change Performance Index, [Ireland](#), (2022).

²³ Bulgaria had the lowest level of GDP per capita in the EU in 2021, followed by Greece, Slovakia and Croatia. See: Eurostat, [GDP per capita, consumption per capita and price level indices](#), (2022).

²⁴ Eurochild, [Country Profile 2022 Ireland](#) (2022).

²⁵ Eurostat, [Living Conditions in Europe-Poverty and Social Exclusion](#), (2022).

separate chapter in the State VNR report. As an A status NHRI, we demonstrate the highest standards with regard to independence in the context of our mandate, functions, use of resources, and international engagement. Our participation in this VNR process has ensured full protection of our independence, in line with SDG 16 and the UN Paris Principles,²⁶ and we welcome that Ireland has adopted an open drafting approach.

²⁶ The UN Paris Principles state that NHRIs shall have the function ‘to contribute to the reports which States are required to submit to United Nations bodies...with due respect for their independence’: Principles relating to the status and functioning of national institutions for protection and promotion of human rights (1993).

Approaches to SDG measurement and implementation

Data collection and disaggregation (SDGs 5, 10 and 17²⁷)

Central to measuring progress under each SDG is the availability of disaggregated data across all targets, informed by a human rights-based approach.²⁸ The considerable shortfall in equality data in Ireland impedes a thorough and accurate assessment of the extent to which the State is meeting its commitment to ‘leave no one behind’, and the identification and evaluation of the targeted measures required.²⁹ We welcome the prioritisation of improving access to ethnically disaggregated data across all policy domains in the recently published National Action Plan Against Racism.³⁰ The National Statistics Board has prioritised action to strengthen equality and human rights data in Ireland and included a focus on disability data, which reflects the requirements of the United Nations Convention on the Rights of Persons with Disabilities.³¹ The Central Statistics Office (‘CSO’) also plays a key role in the identification, management, and presentation of the data required for Ireland’s report under the VNR process, and we welcome the establishment of the online SDG Data Hub.³² However, we continue to have concerns about the monitoring of SDG implementation in Ireland due to persistent data gaps,³³ in line with the view of Coalition 2030 that the insufficient collection of disaggregated data acts as a blockage to progress.³⁴ In particular, we note the limited availability of disability-specific data on the Data Hub;³⁵ the

²⁷ Including Target 17.18.

²⁸ OHCHR, [A Human Rights Based Approach to Data](#) (2018).

²⁹ See for example, IHREC, [Submission to the Anti-Racism Committee: Developing a National Action Plan Against Racism](#) (August 2021), pp. 13-18. We continue to recommend the full implementation of the European Commission’s Guidelines on [improving the collection and use of equality data](#), including on [racial and ethnic origin](#), and in this regard note the importance of key national and regional frameworks, including the EU’s [Equality Data programme](#), the National Statistics Board (NSB), [Strategic Priorities for Official Statistics 2021–2026](#) (p. 27) and the development of the national Equality Data Strategy.

³⁰ See Priority Actions 4.1-4.4 under Objective 4: Being Counted – Measuring the impacts of racism. Government of Ireland, [National Action Plan Against Racism](#) (2023): p. 26.

³¹ See section 3.4 Wellbeing and Social Cohesion in [Quality Information for All. National Statistics Board Strategic Priorities for Official Statistics 2021-2026](#) (May 2021): p27.

³² Government of Ireland, [Ireland’s Sustainable Development Goals \(SDGs\) data hub](#). See also, <https://www.cso.ie/en/statistics/unsustainabledevelopmentgoals/>.

³³ The report [‘Measuring Progress: Sustainable Progress Index 2023’](#) by Social Justice Ireland notes that ‘in spite of best efforts to identify data for the SDGs, several indicator and data gaps persist, particularly for the environment SDGs.’

³⁴ Joint Oireachtas Committee on Climate Action, [Sustainable Development Goals: Discussion](#) (21 March 2023).

³⁵ Data is not available on the data hub under a number of disability related SDG indicators, including 4.5.1, 4.a.1, 8.5.1, 10.2.1, 11.7.1, 11.7.2 and 17.18.1.

ongoing classification of crime statistics as ‘under reservation’;³⁶ and the lack of timely, updated and comparable data sources.³⁷

The Commission recommends that the State:

- **Develops the collection, reporting and use of disaggregated equality data in line with UN and EU guidance,³⁸ and ensures the active participation of rights holders throughout the data planning, collection, dissemination and analysis processes.**
- **Actions the National Statistic Board’s Priorities for Official Statistics 2021-2026.**
- **Conducts a review of the online SDG Data Hub, and addresses any gaps in the availability of updated and disaggregated data under each indicator through the forthcoming Equality Data Strategy.**

Local adaptation and the Public Sector Duty (SDGs 16³⁹ and 17⁴⁰)

Local adaptation of the SDGs is essential to strengthen national implementation plans and programmes,⁴¹ including through the adoption of multi-stakeholder partnerships, to ensure the holistic approach reflected in SDG 17.⁴² Local government structures play a key role in

³⁶ The quality of these statistics do not meet the standards required of official statistics published by the CSO: [Ireland's UN SDGs - Goal 16 Peace, Justice and Strong Institutions 2022](#).

³⁷ A 2018 paper by Social Justice Ireland raises its concerns about the unavailability of data on SDG indicators to enable analysis over time, in particular over the longer-term. Also, in some cases, the latest available data was dated as originating in 2012 and 2013. Social Justice Ireland, [Data Considerations for the SDGs](#) (2021). The availability of recent data continues to be an issue, with the majority of statistics available on the data hub dating from 2018-2019. See also, Joint Oireachtas Committee on Climate Action, [Sustainable Development Goals: Discussion](#) (21 March 2023). Research has commented on Ireland’s heavy reliance on local-level indicators, which often provide limited information about a country’s performance relative to that of its peers in an international context: Environmental Protection Agency (EPA), [Framework for Achieving the Environmental Sustainable Development Goals](#): p. 12.

³⁸ Including on the grounds of age, sex, disability, geographical location, ethnic origin, nationality and socioeconomic background. This is in line with recent recommendations from the Committee on the Rights of the Child. See Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (2023), para 10(a). See also, the EU’s [Equality Data programme](#).

³⁹ Including Target 16.6.

⁴⁰ Including Target 17.16.

⁴¹ Agenda 2030 expressly calls Governments and public institutions to work closely on implementation with regional and local authorities, subregional institutions, international institutions, academia, philanthropic organisations, volunteer groups, and others. United Nations General Assembly, Agenda 2030 (2015): para 45.

⁴² Target 17.16: Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.

adaptation, as through their proximity to societal inequalities and on-the-ground problems they are uniquely positioned to identify needs and resources at local level, develop partnerships with key stakeholders, and tailor appropriate policies and projects in real time.⁴³ As outlined in the Second National Implementation Plan, Local Authorities in Ireland demonstrate low levels of awareness and engagement with the SDGs, and links between their work and the 2030 Agenda are not explicitly made.⁴⁴

We are of the view that the Public Sector Equality and Human Rights Duty ('Public Sector Duty')⁴⁵ and its full and effective implementation by public bodies creates the foundation on which the State can accelerate progress on the SDGs, particularly given the strong correlation between the Agenda 2030 and international human rights frameworks.⁴⁶ While we welcome the State's commitment to strengthen capacity-building on the SDGs, including through bespoke trainings to Local Authorities,⁴⁷ additional measures are also necessary to ensure local autonomy, including the allocation of sufficient budgetary resources and leadership building.⁴⁸

⁴³ D. Satterthwaite, "Successful, safe and sustainable cities: Towards a New Urban Agenda", *Commonwealth Journal of Local Governance* (2017): pp. 3-18.

⁴⁴ Government of Ireland, [Ireland's Second National Implementation Plan for the Sustainable Development Goals 2022 - 2024](#) (2022): pp. 70-79. For example, the Departmental Guidelines circulated to Local Authorities in 2019 to inform the preparation of six-year Corporate Plans failed to expressly reference the commitment to Agenda 2030.

⁴⁵ Under Section 42 of the 2014 Act, public bodies have a statutory obligation (the Public Sector Equality and Human Rights Duty) to have regard to the need to eliminate discrimination, promote equality of opportunity and protect the human rights of members, staff, and service users in the performance of its functions. As part of the Duty, public bodies are required to 'Assess, Address and Report' – to undertake an assessment of the equality and human rights issues pertaining to its purpose and functions; to devise policies, plans and actions to address the issues raised in the assessment; and to report annually on progress and achievements. These requirements have to be set out in a strategic plan and reported on in annual reports. For guidance on implementing the obligations under Section 42, see IHREC, [Implementing the Public Sector Equality and Human Rights Duty](#).

⁴⁶ The successful implementation of the Goals requires the coordination of efforts through good public governance: <https://www.oecd.org/gov/sustainable-development-goals-and-public-governance.htm>.

⁴⁷ The Association of Irish Local Government (AILG) delivered a training module to its members in 2022 focusing on local government and the SDGs. The AILG is the primary national body representing the 949 democratically elected local councils across Ireland and the 31 local authority members. AILG, [AILG Opening Statement on the Challenge and Opportunity for Local Authorities in Climate Action](#) (2022): p. 3. See also Government of Ireland, [Ireland's Second National Implementation Plan for the Sustainable Development Goals 2022 - 2024](#) (2022): p. 74.

⁴⁸ Academics have noted that to overcome implementation barriers, the SDGs require local autonomy and discretion, resources, skills, commitment and leadership capacities, and community-focused efforts from local actors. See [Ansell, C., Sørensen, E. and Torfing, J.](#) (2022), "The Key Role of Local Governance in Achieving the SDGs", Co-Creation for Sustainability, Emerald Publishing Limited, Bingley, pp. 9-22. <https://doi.org/10.1108/978-1-80043-798-220220002>.

The Commission recommends that the State:

- **Ensures that all SDG training developed and provided under the Second National Implementation Plan includes learning and resources on the Public Sector Equality and Human Rights Duty, and on the relevance of human rights and equality frameworks in informing SDG implementation.**
- **Actively progresses additional measures to ensure local adaptation of the SDGs, including through the allocation and development of sufficient budgetary resources, leadership and autonomy for Local Authorities.**

Economic equality

Reducing economic inequality is central to the 2030 Agenda. Defined as the unequal distribution and redistribution of income and wealth, economic inequality manifests structurally in the unequal distribution of power and voice.⁴⁹ It has a particular impact on structurally vulnerable groups,⁵⁰ and affects their ability to live with dignity and security.⁵¹ Economic inequality remains greater in Ireland, in terms of wage or salary, than in other high-income West European neighbours, including the UK, with 2022 Eurostat figures showing higher differences between top and bottom earners.⁵² 2022 CSO data also indicates that the total income of the richest 20% in Ireland is four times that of the poorest 20%.⁵³ Furthermore, recent figures indicate that the richest 1% of Irish society owns 27% of wealth, and the poorest 50% owns only 1% of wealth.⁵⁴

It is important to note the limitations of current methodologies for measuring income inequality in Ireland, with research suggesting that voluntary surveys, including the Household Finance and Consumption Survey, underestimate aggregate wealth within the wealthiest households, and fail to capture the nuanced inequalities experienced by structurally vulnerable groups.⁵⁵ According to a recent report, the way in which poverty is

⁴⁹ ILO, [Decent work for sustainable development \(DW4SD\) Resource Platform: Thematic Areas: 6. Equality](#) ■

⁵⁰ For the purpose of this parallel report, we define a structurally vulnerable person as someone who is particularly vulnerable to violations of their rights due to political, economic, social and cultural structures. Instead of focusing on the personal characteristics of individuals and groups and viewing them as lacking agency or inherently vulnerable, ‘structural vulnerability’ refers to the structures in place which render certain sectors of the population particularly vulnerable to human rights abuses.

⁵¹ Commission-supported research has found that structurally vulnerable groups are particularly impacted by economic inequality, and are overlooked and under-served in the Irish labour market, more likely to have lower pay, lower security and stability in work, and are more exposed to work-related discrimination. IHREC, [Developing a National Action Plan Against Racism](#) (2021), p. 43; See also IHREC, [Submission to the Department of Social Protection’s public consultation on the Roadmap for Social Inclusion: Mid-term Review](#) (2022), p. 7.

⁵² See the Nevin Research Institute, [Wages in Ireland are more unequally distributed than in any other high-income EU country](#) (2021): Table 1.

⁵³ [Survey on Income and Living Conditions](#) (SILC) 2022.

⁵⁴ Oxfam Ireland, [Ireland’s two richest people have more wealth – €15 billion – than half of the Irish population who have €10.3 billion](#) (2023).

⁵⁵ Standard methods of measuring income inequality, including voluntary surveys such as the Household Finance and Consumption Survey (HFCS), rely on indicators such as ‘Gini coefficient’, an indicator long criticised for failing to capture the nuanced reality of structural inequality. For example, while the Gini coefficient measures wealth and income levels within a population, it does not capture income distribution within households. Similarly, experts note that it is incapable of differentiating different components of

officially measured in Ireland potentially excludes the nuanced experience of households with persons with a disability, as measurement of income alone does not account for the substantial extra costs of living.⁵⁶

We are of the view that reducing this gap is crucial for social cohesion, social inclusion and improving the quality of life for those experiencing or at risk of poverty. Ireland's approach should also be informed by human rights⁵⁷ and rooted in intersectionality to capture systemic barriers and discrimination across multiple equality grounds. We note the current review of equality legislation by the State, with legislative proposals to be brought forward in 2023,⁵⁸ and have repeatedly called for the recognition of discrimination on the grounds of socio-economic status.⁵⁹

Poverty (SDG 1⁶⁰, SDG 5⁶¹)

As recognised under SDG 1, ending poverty in all its forms is necessary for sustainable economic growth and for improving people's lives and well-being.⁶² Current Government policy is to reduce the national consistent poverty rate to 2% or less of the population by

inequality, including inequality of education and health. See Uptáčík, M., Nežinský, E. Measuring income inequalities beyond the Gini coefficient. *Cent Eur J Oper Res* 28, 561–578 (2020); Harvard Business School, [Income Inequality Is Rising. Are We Even Measuring It Correctly?](#) (2022). Moreover, the HFCS risks underestimating figures for the wealthiest households, who exhibit a higher non-response rate to voluntary surveys, and relies on limited data across three specific points in time (2013, 2018 and 2020), all of which predate the impacts of the COVID-19 pandemic and current cost of living crisis. See Chakraborty, R. and Waltl, S., [European Central Bank: Working Paper Series: Missing the wealthy in the HFCS: micro problems with macro implications](#) (2018): p. 6; Central Bank of Ireland, [Behind the Data](#) (2022).

⁵⁶ Researchers have found that, due to the extra costs borne by households affected by disability, measures of low living standards using income alone can understate the true difference in living standards between households affected and those not affected by disability. See Roantree, B., M. Barrett and P. Redmond (2022). Poverty, income inequality and living standards in Ireland: 2nd annual report, Jointly-published Reports 1, Dublin: ESRI.

⁵⁷ The human rights-based approach provides a conceptual framework for the process of human development that is normatively based on international human rights standards and operationally directed to promoting and protecting human rights. It seeks to analyse inequalities which lie at the heart of development problems and redress discriminatory practices and unjust distributions of power that impede development progress and often result in groups of people being left behind. See United Nations Sustainable Development Group, [Universal Values Principle One: Human Rights-Based Approach](#) (2023).

⁵⁸ In June 2021, the Minister for Children, Equality, Disability, Integration and Youth announced a review of the Equality Acts, including the *Equal Status Acts 2000-2018* and the *Employment Equality Acts 1998-2015*. For a recent update, see Houses of the Oireachtas, [Legislative Reviews: Dáil Éireann Debate, Wednesday - 18 January 2023](#) (2023) See also, IHREC, [Submission on the Review of the Equality Acts](#) (2021).

⁵⁹ For example, see IHREC, [Submission on the Review of the Equality Acts](#) (2021), pp. 19-21.

⁶⁰ Including Targets 1.1, 1.2, 1.3, 1.4, 1.5.

⁶¹ Including Targets 5.4, 5.5, 5.c

⁶² SDG 1: To end poverty in all its forms everywhere by 2030.

2025 (from a 2018 rate of 5.6%).⁶³ We note that in 2022, the consistent poverty rate was 5.3%,⁶⁴ the 'at risk of poverty' rate was 13.1%, and 17.7% of the population experienced enforced deprivation,⁶⁵ with all three figures reflecting an increase from the previous year.⁶⁶ One-parent families disproportionately experience poverty, with 14.1% living in consistent poverty and 31% at risk of poverty,⁶⁷ putting into sharp relief the gendered nature of poverty in Ireland, given that more than 86.4% of one-parent families in Ireland are headed by a woman.⁶⁸

A recent poll carried out by the Commission reported that 58% of parents with children under 16 are worried that there will be some periods in the next twelve months when they won't have enough money to cover household food.⁶⁹ There is no data currently available to indicate whether the Government's target to reduce the at risk of poverty rate for disabled people will be met by 2025,⁷⁰ with evidence suggesting high rates of poverty for unemployed people with long-term illnesses.⁷¹ There also remains a delay in developing the proposed new target for reducing the number of children experiencing consistent poverty by 2025,⁷² despite the significant level of child poverty in Ireland.⁷³ The Committee on the

⁶³ The consistent poverty rate represents people who are both at risk of poverty and experiencing enforced deprivation. See: [Roadmap for Social Inclusion 2020-2025](#).

⁶⁴ The most up-to-date data available on poverty in Ireland is the [Survey on Income and Living Conditions \(SILC\) 2022](#) conducted by the Central Statistics Office (CSO).

⁶⁵ In 2021, the consistent poverty rate was 4%, the 'at risk of poverty' rate was 11.6% and 13.8% of the population experienced enforced deprivation See CSO, [Survey on Income and Living Conditions \(SILC\) 2021](#) (2022).

⁶⁶ See CSO, [Survey on Income and Living Conditions \(SILC\) 2022](#) (2023). Further, 12.5% of households reported difficulties with making ends meet in 2022, and 5.9% reported great difficulty. CSO, [Information Note - Revision to SILC Enforced Deprivation 2022](#) (2023).

⁶⁷ See CSO, [Survey on Income and Living Conditions \(SILC\) 2022](#) (2023).

⁶⁸ One Family Ireland, [Facts and Figures](#) (2022).

⁶⁹ The data for IHREC's annual poll was collected by Amárach Research via an online poll between 10-21 November 2022, administered to 1200 participants aged 18 or over. See IHREC, [Robust Support Continues for Refugees Says New National Survey on International Human Rights Day](#) (10 December 2022).

⁷⁰ While disability is not recorded in the SILC survey, 35.2% of people unable to work due to long-term illness were at risk of poverty in 2022. This compares to an at risk of poverty rate of 5.8% for those that described themselves as employed. CSO, [Survey on Income and Living Conditions \(SILC\) 2022](#) (2023).

⁷¹ Government of Ireland, [Roadmap for Social Inclusion 2020 - 2025](#) (2020): p. 17.

⁷² For further information, see IHREC, [Ireland and the Rights of the Child: Submission to the Committee on the Rights of the Child on Ireland's combined fifth and sixth periodic reports](#) (2022), p. 78.

⁷³ The number of children at risk of poverty rose from 13.6% in 2021 to 15.2% in 2022. See CSO, [the Survey on Income and Living Conditions \(SILC\) Poverty Statistics](#) (2022). We note that the SILC statistics published highlight that Covid-19 income supports had a greater impact on the at-risk of poverty rate of younger respondents. The Children's Rights Alliance has recognised that while these interim measures helped to keep children and families afloat, it is clear that long-term thinking and systemic solutions are urgently needed in

Rights of the Child recently raised its ‘serious concerns’ about the large number of children living in poverty and food insecurity, and the barriers for ethnic minority groups in accessing child benefit payments due to the habitual residence condition.⁷⁴

Improved data collection is essential for effective poverty reduction policies, as recognised across the indicators under SDG 1.⁷⁵ Despite this importance, we note longstanding gaps in poverty data in Ireland, with no poverty data at county level, no child poverty data at regional, county or electoral district levels, and no official indicator of food poverty at national or regional levels.⁷⁶ We are of the view that all measures, targets and monitoring and evaluation structures on poverty should be comprehensive, consolidated, aligned, and focused on impact measurement.⁷⁷

The Commission recommends that the State:

- **Strengthens its system of data collection to capture regional,⁷⁸ county and electoral-district level data on poverty and its root causes, informed by the direct participation of people living in poverty, including children and disabled people.**
- **Develops a national data set on food poverty.**

order to reduce the increasing level of child poverty. See also, Children’s Rights Alliance, [PRESS RELEASE: Over 180,000 childhoods clouded by poverty – Budget 2024 needs to be about ending child poverty](#) (2023).

⁷⁴

⁷⁵ International partners and experts have further noted that the measurement of poverty often relies on limited statistical data, for example household surveys, and does not capture the full extent of the issue and its underlying causes: ENNHRI, [Applying a Human Rights-Based Approach to Poverty Reduction and Measurement](#) (2019) and O. De Schutter, [A human rights-based approach to measuring poverty](#) (January 2022). See also ATD Ireland, [The Hidden Dimensions of Poverty – International Participatory Research](#) (2022). Minister O’Brien also acknowledged at the Social Inclusion Forum that statistics may not reflect lived experience: Department of Social Protection, [Report of the Social Inclusion Forum 2022](#) (2022), p. 6.

⁷⁶ Clare Public Participation Network, [Towards an Anti-Poverty Strategy for Clare](#) (2022): p. 28.

⁷⁷ At the Social Inclusion Forum 2022, participants raised the need to address discrimination and victimisation of children in poverty by allowing spaces for meaningful participation: Department of Social Protection, [Report of Social Inclusion Forum](#) 2022 (2022), p. 7. We are of the view that further consideration of the current methodologies used is required, including longitudinal analysis, and such methodological choices concerning data collection and poverty measurement should be based on the direct participation of people living in poverty, including children.

⁷⁸ SDG Target 1.b: Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.

- Ensures the proposed child poverty unit has a dedicated budget line, transparent targets and deliverables, and sufficient staff resources,⁷⁹ and fully implements the 2023 Concluding Observations of the Committee on the Rights of the Child.⁸⁰

Welfare indexation (SDGs 1⁸¹ and 10⁸²)

As noted by the Parliamentary Committee on Budgetary Oversight, the ad-hoc nature of the current system of taxation and welfare in Ireland has the potential to widen economic inequality.⁸³ Maintaining the adequacy of social supports is central to poverty reduction and building an equitable society with a robust safety net, in line with the core SDG commitment to ‘Leave No One Behind’.⁸⁴ In line with SDG Target 1.3,⁸⁵ we stress the importance of taking protective measures, particularly in the context of the pandemic, to futureproof the social welfare system by embedding indexation into the welfare policy process.⁸⁶ This evidence-based policy measure has the potential to uphold living standards for the most structurally vulnerable members of society, offsetting the effect of cost of living increases. However, despite being considered in the Irish policy context for over three decades, the indexation of welfare payments is not yet a feature of Irish fiscal policy.⁸⁷

The Commission recommends that the State:

⁷⁹ In December 2022, Tánaiste Varadkar announced that a new unit will be set up in the Department of An Taoiseach to focus on reducing child poverty and improving well-being – the purpose is to coordinate cross-Government action on children and families. The Taoiseach has since noted plans for the new unit to be set up and running by the end of March 2023. See Houses of the Oireachtas, [Select Committee on Finance, Public Expenditure and Reform, and Taoiseach debate - Thursday, 9 Mar 2023](#) (2023).

⁸⁰

⁸¹ Including Target 1.3.

⁸² Including Target 10.4.

⁸³ Select Committee for Budgetary Oversight, [Report on Indexation of the Taxation and Social Protection System](#), (July 2022), p. 6.

⁸⁴ See Commission on Taxation and Welfare, [Foundations for the Future: Report of the Commission on Taxation and Welfare](#) (2022).

⁸⁵ Target 1.3: Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.

⁸⁶ IHREC, [Policy Statement on the Index-Linking of Welfare Payments](#) (Welfare Indexation) (2023). Index-linking of welfare payments is the practice of increasing social welfare payments (including pensions), and/or tax credits and tax bands, in line with inflation.

⁸⁷ For further evidence and a detailed discussion of our positions and recommendations, see IHREC, [Policy Statement on the Index-Linking of Welfare Payments](#) (Welfare Indexation) (2023).

- **Adopts Welfare Indexation across social welfare policy development and reform, as a matter of priority, to ensure that welfare supports are indexed to wages.**
- **Establishes an appropriately funded, independent Indexation Commission - staffed by a relevant mix of experts from public and civil society organisations - to consider, calculate, recommend, and monitor and review indexation measures.**

Adequate housing (SDG 11⁸⁸)

Access to affordable, safe, secure, and decent standard housing is a core target of SDG 11.⁸⁹

We are of the view that economic, social and cultural rights, including housing, must be protected in the Irish Constitution, and backed by appropriate supplementary statutory protections and policy measures.⁹⁰ There is also a need to address gaps in existing data to accurately measure access to adequate housing in Ireland overall, and for structurally vulnerable groups in particular.⁹¹

Despite repeated commitments by Government,⁹² Ireland continues to experience an ongoing structural housing crisis⁹³ and, as of March 2023, there were 11,988 people in homeless accommodation.⁹⁴ The Committee on the Rights of the Child also recently highlighted significant concerns about child homelessness in Ireland.⁹⁵ Progress in

⁸⁸ Including Target 11.1.

⁸⁹ Sustainable Development Goals: <https://irelandsdg.geohive.ie/pages/goal11>. There is a critical link between the right to adequate housing and the enjoyment of other related and interdependent rights, including the right to family life and the right to privacy: OHCHR and the right to adequate housing: <https://www.ohchr.org/en/housing>.

⁹⁰ IHREC, [Policy Statement on the Incorporation of Economic, Social and Cultural Rights in the Irish Constitution](#) (February 2023), p. 4. See also, IHREC, [Comments on Ireland's 19th National Report on the implementation of the European Social Charter](#) (2022), p. 3. A recent poll carried out by the Commission reported that a majority of people in Ireland believe that housing is a basic human right (80%), which should be protected in the Constitution (64%). See IHREC, [Robust Support Continues for Refugees Says New National Survey on International Human Rights Day](#) (10 December 2022).

⁹¹ H. Russell, I. Privalko, F. McGinnity and S. Enright, [Monitoring adequate housing in Ireland](#), (IHREC and the ESRI, 2021), p. 65.

⁹² See for example, Target 3.8 NRRP: to increase the provision of social and affordable housing. Through its National Recovery and Resilience Plan, the Irish Government has secured a significant investment from the European Commission to mitigate the public health, economic and social crisis caused by the Covid-19 pandemic. See Government of Ireland, [Ireland's National Recovery and Resilience Plan](#) (2021).

⁹³ As recently recognised by the European Commission: European Commission, [2022 Country Report – Ireland](#) (2022), p. 48.

⁹⁴ Department of Housing, Planning & Local Government, [Homelessness Report](#) (March 2023).

⁹⁵ The Committee on the Rights of the Child recently called for strengthened measures to phase out temporary and emergency accommodation schemes, and to significantly increase the availability of adequate and long-

responding to the housing crisis remains slow,⁹⁶ and the Government's delivery of annual housing targets under the *Housing for All 2021-2030* plan⁹⁷ has been inconsistent, with significant shortfalls in delivery throughout the Covid-19 pandemic.⁹⁸ Recent State figures demonstrate an underspend of the capital budget on housing of almost €1 billion from 2020-2022.⁹⁹ Research has also highlighted that an increase in existing housing targets is needed to reflect ongoing deficits and emerging issues, including an increasing population.¹⁰⁰ We have serious concerns about the exacerbation of this crisis as the country continues to transition out of the pandemic, including due to the lifting of tenancy supports and protections.¹⁰¹

In addressing adequate housing, it is important to consider Ireland's transition to a carbon-neutral economy, and in particular, the high levels of energy poverty and increasing energy costs in Ireland.¹⁰² Research demonstrates that those experiencing poverty are more likely to live in homes with low energy ratings,¹⁰³ and are more likely to rely on fossil fuels.¹⁰⁴ In particular, structurally vulnerable groups are more likely to live in energy inefficient housing and substandard accommodation, including people aged 60 and older,¹⁰⁵ people living in

term social housing for families in need. See Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (2023): at para 35(b).

⁹⁶ European Commission, [2022 Country Report – Ireland](#) (2022).

⁹⁷ Department of Housing, Local Government and Heritage: [Housing for All – A New Housing Plan for Ireland](#), 2021.

⁹⁸ At the end of 2020, social housing delivery had reached just over 70% of the original target, with the Minister for Housing, Local Government and Heritage referencing the public health restrictions as the reason for the delays. See IHREC, [Comments by the Irish Human Rights and Equality Commission on the 18th National Report on the implementation of the European Social Charter](#) (2021), p. 30.

⁹⁹ See for example, Houses of the Oireachtas, [Departmental Expenditure Dáil Éireann Debate, Tuesday - 7 March 2023](#) (2023)

¹⁰⁰ While targets for social and affordable housing under Housing For All will increase from 9,000 social homes and 4,000 affordable and cost rental homes in 2022 to approximately 10,000 social homes and 6,000 affordable and cost rental homes annually, IBEC has recommended that around 20,000 social, affordable and cost rental units annually will be needed. See IBEC, [Better Housing Better Business Report](#) (2023), p. 9. See also, Dáil debates, [Order of Business](#), Tuesday, 28 March 2023.

¹⁰¹ The current eviction ban was lifted on 1 April. The ban was formerly in place from 30 October 2022 to 31 March 2023 ('the winter emergency period'), during which persons renting private accommodation could not be evicted, even if issued with a valid notice of termination.

¹⁰² For further discussion, see IHREC, [Policy Statement on a Just Transition](#) (2023).

¹⁰³ Lower-rated homes have both higher emissions and higher fuel costs. Approximately 44.5% of rental properties in Ireland have a BER rating of D or lower. Moreover, upfront costs associated with accessing sustainable energy grants can act as a barrier for low income households. Social Justice Ireland, [Energy Poverty and a Just Transition](#), (2021).

¹⁰⁴ Social Justice Ireland, [Energy poverty and a just transition](#) (2021).

¹⁰⁵ The majority of homes with a BER of E, F and G are occupied by people aged 60 or older. See Age Action, [An Energy Guarantee for Older Persons: Policy Brief](#), (2022).

rural communities,¹⁰⁶ and minority ethnic communities,¹⁰⁷ including the Traveller community.¹⁰⁸

The Commission recommends that the State:

- **Progresses a constitutional referendum on the right to housing to ensure implementation of Target 11.1 of the SDGs.¹⁰⁹**
- **Revises the targets contained within *Housing for All* during its upcoming review in 2023 to ensure the Plan reflects updated population and homelessness data and the ongoing housing crisis, and includes necessary sanctions for any continued failure to deliver sufficient social and affordable housing.**
- **Places greater emphasis on evidence-informed targeted measures, in tandem with once-off measures, to forestall the impact of energy poverty on structurally vulnerable households.**

Decent work (SDG 8¹¹⁰, SDG 5)

Improved equality of access to decent work and fair remuneration is integral to the advancement of economic equality,¹¹¹ as reflected across various targets under SDG 8. Ireland's focus on the labour market and job creation must ensure protection of the six key dimensions of decent work: access to work; adequate earnings; employee voice; security

¹⁰⁶ Central Statistics Office, [Domestic Building Energy Ratings](#) (2022).

¹⁰⁷ Research demonstrates higher levels of energy poverty amongst minority ethnic communities, who also experience higher levels of housing discrimination, an additional barrier to accessing more energy-efficient homes. See European Commission, [Discrimination against migrants in the Irish housing market](#), (2019); Sonal, J., Sawyer, S. & Hernández, D. [Energy, poverty, and health in climate change: a comprehensive review of an emerging literature](#), *Frontiers in Public Health* 2019, pp. 357; Reames, T.G. [Targeting energy justice: Exploring spatial, racial/ethnic and socioeconomic disparities in urban residential heating energy efficiency](#), *Energy Policy* 97, 2017, pp. 549-558.

¹⁰⁸ Energy costs tend to be higher for Traveller families, exacerbated for those living on unauthorised sites with little to no energy infrastructure. See Money Advice and Budgeting Service, [Accommodating Ethnicity: Addressing Energy Poverty Among Travellers Living in Mobile Homes and Trailers: An Exploratory Study](#), (2019).

¹⁰⁹ Target 11.1: By 2030, ensure access for all to adequate, safe and affordable housing and basic services.

¹¹⁰ Including Targets 8.1-8.8).

¹¹¹ A recent report by NERI notes that: 'In a European context, Ireland is an outlier in terms of earnings inequality, market income inequality and has one of the highest shares levels of low paid work in the EU': Dr P. Gallagher and C. Nugent, [Temporary Employment, Low Paid Work and Job Security amongst Young Irish Workers](#) (2022).

and stability of work; equality of opportunity for and treatment in employment; and health and safety.¹¹² The European Committee of Social Rights found Ireland in breach of nine labour rights articles under the Revised European Social Charter in 2023, including the right to just conditions of work, the right to a fair remuneration, the right to organise, the right to bargain collectively,¹¹³ and the ongoing failure to recognise and respect pay transparency in practice.¹¹⁴ We note that despite some progress,¹¹⁵ the gender pay and pension gaps in Ireland stand at approximately 12.6% and 35% respectively.¹¹⁶ Research further highlights the need to futureproof policy measures to ensure women's access to decent work is not disproportionately impacted by crises and pandemics, with evidence during the Covid-19 pandemic demonstrating that women had to reduce their working hours or take a break from paid employment due to home-schooling and caring responsibilities.¹¹⁷ Women were also overrepresented in the sectors hardest hit by Covid-19 related unemployment, including hospitality, retail and care.¹¹⁸

¹¹² F. McGinnity, H. Russell, I. Privalko and S. Enright, [Monitoring Decent Work in Ireland](#) (IHREC and ESRI) (2021).

¹¹³ Situations of Ireland's non-conformity with the Charter include a failure to ensure a 'decent standard of living' for young workers on minimum wage; excessive restrictions on the right to strike, including that denied to the Gardaí and; for 'manifestly unreasonable' notice periods for workers and civil servants. See Council of Europe, European Committee of Social Rights: [Conclusions 2022 \(Ireland\)](#) (2023): p. 2.

¹¹⁴ See Council of Europe, European Committee of Social Rights: [Conclusions 2022 \(Ireland\)](#) (2023): p. 21.

¹¹⁵ We note the enactment in 2022 of the *Gender Pay Gap Information Act 2021*. The reporting obligations under the Act apply to private and public sector employers with 250+ employees. The Act widens the scope to employers with 150+ employees on or after the second anniversary of the regulations and to employers with 50+ employees on or after the third anniversary of the regulations. There will be no requirement on employers with less than 50 employees to report on the gender pay gap. See also IHREC, [Submission to the UN Committee on Economic, Social and Cultural Rights for the List of Issues on Ireland's Fourth Periodic Report](#) (2021), p. 24.

¹¹⁶ PwC Ireland analysed the gender pay gap reports of up to 500 companies that published their reports under the Gender Pay Gap Information Act 2021 by the first reporting deadline of 31 December 2022. The analysis identified a mean gender pay gap of 12.6% across Irish organisations, compared to Ireland's previous available national gender pay gap of 11.3% (2019) and an EU average gender pay gap of 13% (for 2020), based on Eurostat data. PwC, [PwC's Gender Pay Gap analysis reveals a mean gender pay of 12.6%](#) (2023). In 2019, the ESRI estimated that Ireland had a gender pension gap of approximately 35%. See ESRI, [Ireland has a gender pension gap of 35 per cent](#) (2019).

¹¹⁷ IHREC, [Comments on Ireland's 19th National Report on the implementation of the European Social Charter](#) (2022), p. 15; IHREC, [Submission to the Department of Social Protection's public consultation on the Roadmap for Social Inclusion: Mid-Term Review](#) (2022), pp. 4-7.

¹¹⁸ In the labour market, the impact of the pandemic appeared to affect men and women equally, however job losses for women were most widespread among the lowest-paid workers. Although women retained employment in some sectors where they have a high concentration, such as essential services and teleworkable jobs, other sectors where women are overrepresented such as hospitality and care saw far greater job losses during the pandemic than other sectors. Conversely, men's job losses were more evenly distributed. See Eurofound, [COVID-19 pandemic and the gender divide at work and home](#) (2022). See also: Brioscú, A., O'Reilly, J. D., and Coates, D. 2021. The COVID-19 Pandemic and Ireland's Labour Market: Insights

Specific groups in Ireland, including the Traveller community, continue to face high or systemic labour market barriers and are more exposed to workplace discrimination and job insecurity.¹¹⁹ Furthermore, young people, non-Irish nationals, particularly Eastern Europeans,¹²⁰ single parent families, and those with low educational attainment are at a significantly higher risk of low hourly wages and low weekly work.¹²¹ Overall, 6 out of 10 low paid workers are women.¹²² Despite high labour force participation, poverty and deprivation rates increased between 2021 and 2022, and more than 1 in 8 people in employment experienced deprivation.¹²³ Research indicates that equality and social inclusion strategies in Ireland adopt an activation rather than a decent work approach to the employment of structurally vulnerable groups, including the Pathways to Work Strategy.¹²⁴

The Commission recommends that the State:

- **Focuses on improving equality of access to decent work through the implementation of the 2030 Agenda, including by actively engaging with structurally vulnerable groups to identify and dismantle structural barriers and intersectional forms of discrimination.**

through the Lens of the Pandemic Unemployment Payment and the Characteristics of Impacted Workers. The Economic and Social Review, 52(2): 193-216.

¹¹⁹ See IHREC and ESRI, [Monitoring decent work in Ireland](#) (2021). See also ESRI, [Wages and working conditions in non-irish nationals in Ireland](#) (2023); Joint Committee on key issues affecting the Traveller Community, [Final Report of the Joint Committee on Key Issues Affecting the Traveller Community](#) (2021), pp. 51-70; Michał Polakowski and Emily Cuniffe, [Labour market integration of international protection applicants in Ireland](#) (2023).

¹²⁰ New research from the ESRI found that while non-Irish nationals as a whole earned 22 per cent less per hour than Irish nationals, East European workers earned, on average, 40 per cent less than Irish workers in the period 2011-2018. The study also finds that migrant women face a double wage penalty: J. Laurence, E. Kelly, F. McGinnity, S. Currigan, [Wages and Working Conditions of Non-Irish Nationals in Ireland](#) (2023).

¹²¹ F. McGinnity, H. Russell, I. Privalko and S. Enright, [Monitoring Decent Work in Ireland](#) (IHREC and ESRI) (2021), pp. x, 68-75. See also, Dr P. Gallagher and C. Nugent, [Temporary Employment, Low Paid Work and Job Security amongst Young Irish Workers](#) (2022).

¹²² OECD, [Decile ratios of gross earnings: Incidence of low pay](#).

¹²³ 13.1% of people were at risk of poverty in 2022, compared with 11.6% in 2021. 12.7% of employed people experienced enforced deprivation in 2022. CSO, [Survey on Income and Living Conditions \(SILC\) 2022](#) (2023).

¹²⁴ IHREC and ESRI, [Monitoring decent work in Ireland](#) (2021), pp. 125-126. See also IHREC, [Submission to the mid-term review of the Pathways to Work Strategy 2021 – 2025](#) (2023): p. 11.

Living wage (SDGs 1 and 10¹²⁵)

The direct applicability of 8 of the 17 SDGs¹²⁶ demonstrates the transformative effect the introduction of a living wage¹²⁷ could have on addressing income inequality and fulfilling the rights of workers to fair remuneration and a decent standard of living. The Minimum Essential Standard of Living ('MESL')¹²⁸ method for determining a living wage should be the foundation of all calculations to ensure the cost of living is the primary consideration.¹²⁹ The living wage must also provide workers with a dignified standard of living that goes beyond basic subsistence.¹³⁰ Lastly, the calculation of the income required to provide this standard must include the active participation of rights-holders to ensure that the living wage is calibrated to existing social norms, evolving requirements and living costs.

However, the Government has recently proposed the introduction of a living wage that will be tied to the threshold of 60% of the annual median income in a given year, and phased in incrementally by 2026.¹³¹ We are concerned that this calculation of a living wage based on

¹²⁵ Including Target 10.4.

¹²⁶ The SDGs directly applicable to the living wage are; Goal 1: No poverty, Goal 2: Zero Hunger, Goal 3: Good Health and Well-Being, Goal 4: Quality Education, Goal 5: Gender Equality, Goal 6: Clean Water and Sanitation, Goal 8: Decent Work and Economic Growth, Goal 10: Reduced Inequalities.

¹²⁷ The Global Living Wage Coalition defines the living wage as '[r]emuneration received for a standard work week by a worker in a particular place sufficient to afford a decent standard of living for the workers and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transport, clothing and other essential needs including provision for unexpected events' See: Global Living Wage Coalition, [What is a Living Wage?](#) (2016).

¹²⁸ The MESL rate is typically calculated through the use of focus groups who identify goods and services it would be 'indecent' to live without. There are a number of stages of review, analysis and further consultation to ensure the basket of goods decided on is representative of the needs of workers. For more information, see the work of the Living Wage Technical Group, a civil society organisation that has been using the MESL approach to calculate the Irish living wage for several years now: LWTG (2022) [Living Wage Update 2022/2023](#).

¹²⁹ There are two calculation methods most commonly cited when discussing implementing a living wage: the Fixed Threshold approach and the MESL approach. The Fixed Threshold approach involves fixing the living wage to a particular income threshold such as a percentage of the average or median wage, for example by ensuring that the living wage rate in a given year is never less than 60% of the median national income. The MESL approach, in contrast, is centred on the income necessary for all low-income workers to secure an agreed acceptable standard of living. We note that Ireland has opted for the fixed threshold approach based on the recommendations of the Low Pay Commission.

¹³⁰ Eurofound (2018) [Concept and practice of a living wage](#), p. 15.

¹³¹ The introduction of a living wage was informed by the Low Pay Commission's report and recommendations on the Living Wage and background research completed by Maynooth University, as well a public consultation in 2022. The first step towards introducing a living wage was the 80 cent increase to the National Minimum Wage on 1 January 2023 (to €11.30 per hour). The second step will be gradual increases to the National Minimum Wage until it reaches 60% of hourly median earnings. In 2023, it is estimated that 60% of median earnings would equate to approximately €13.10 per hour. See Department of Enterprise, Trade and Employment, [Tánaiste announces introduction of national living wage](#), 16 November 2022. From 2026, the

the fixed threshold of income distribution, without adequate consideration of recent record inflation and rental prices, energy price increases, and a procession of national and global crises, does not meet the standards of human rights and equality-based, effective or futureproofed policy-making.¹³² This approach continues to resemble the setting of a minimum wage to enable people to narrowly escape in-work poverty,¹³³ rather than a living wage with the real potential of materially changing the standard of living of low-income workers.¹³⁴ The rate at which the higher wage is introduced should also ensure that the annual increases surpass inflation, and have positive short-medium term effects on the circumstances of low-income workers.¹³⁵ The Government should consider support schemes or reliefs for small businesses to mitigate concerns regarding their ability to absorb cost increases.

Finally, the exclusion of young people from receipt of the living wage raises concerns about age discrimination.¹³⁶ This policy position must be also reconsidered in light of the recent finding by the European Committee of Social Rights that the State is in breach of the Charter due to the failure to ensure a ‘decent standard of living’ for young workers on the reduced minimum wage.¹³⁷

living wage will be the wage “floor” and will be mandatory for all employers; that is to say the living wage will become the new National Minimum Wage.

¹³² The Government has opted for the fixed threshold approach based on the recommendations of the Low Pay Commission. However, the State commissioned research papers state that the MESL approach is the one that aligns best with the spirit of the living wage. Methodological difficulties are briefly cited as a reason for not incorporating MESL into the Government’s living wage calculation but these points are not expanded on in any sufficient detail (as noted above, the Living Wage Technical Group has been successfully calculating the living wage with this method for a number of years). The specific threshold of 60% was chosen explicitly because of what research was available. The living wage rates that the MESL approach normally calculates tend to be more in the range of 66-70% of the national median. See in particular, Department of Economics, Maynooth University, [Research on the Introduction of a Living Wage in Ireland: Final Report](#) (2022), pp. 48-49.

¹³³ Central Statistics Office (2021) [Survey on Income and Living Conditions](#); An individual is defined as being at risk of poverty if their nominal equivalised disposable income is under the at risk of poverty threshold, i.e. 60% of the median nominal equivalised disposable income.

¹³⁴ See for example, Conor D’Arcy and David Finch (2019) The calculation of a living wage: the UK’s experience, Transfer: European Review of Labour and Research 25(3) pg. 7-8 and Ciarán Nugent (2022) [The Living Wage estimate is based on living costs. It should stay that way](#), NERI.

¹³⁵ European Commission, [Economic forecast for Ireland](#) (13/02/2023): Inflation in 2022 was 8.1% overall and is forecast to be 4.4% in 2023 and 2.1% in 2024. The Low Pay Commission may introduce the full living wage faster or slower than proposed (2026), depending on prevailing economic circumstances.

¹³⁶ The Commission has previously raised concerns over the current reduction of the national minimum wage for young workers in Ireland, despite international human rights obligations, including Article 4.1 of the Revised European Social Charter. See IHREC, [Comments on Ireland’s 19th National Report on the implementation of the European Social Charter](#) (2022): p. 19.

¹³⁷ Council of Europe, European Committee of Social Rights: [Conclusions 2022 \(Ireland\)](#) (2023): p. 17.

The Commission recommends that the State:

- **Reconsiders the methodology used for its living wage calculation to ensure that it includes the active participation of rights-holders and is calibrated to existing social norms, evolving requirements and living costs.**
- **Expedites the timeline for implementing the living wage, and takes active measures to address concerns regarding increased costs to employers.**
- **Ensures that any exemptions to paying the living wage are strict, limited and exceptional, and take account of international human rights obligations.**

Just Transition (SDGs 1¹³⁸ and 8¹³⁹)

Ireland's implementation of the 2030 Agenda must address employment vulnerability in the context of those who are at risk of economic displacement and unemployment due to digitalisation and the transition to a green economy. The impacts of transitioning to a digital and green economy are already being felt in Ireland, including in the Midlands region,¹⁴⁰ and this is set to continue across all sectors of the economy and society.¹⁴¹ Workers are affected by job substitution, job elimination, job transformation, the digital divide,¹⁴² and the broader impact of automation.¹⁴³ Employment vulnerability in the context of climate action disproportionately impacts structurally vulnerable groups, such as older people,¹⁴⁴

¹³⁸ Including Target 1.5.

¹³⁹ Including Targets 8.2-8.5.

¹⁴⁰ Considerable job losses occurred following the decision of Bord Na Móna to cease extraction by 2028, with hundreds more losses anticipated in the coming years. This has been highlighted by the Just Transition Commissioner. Fast-tracked closures in the peat industry raise further concerns over alternative employment opportunities for workers directly employed in the industry, as well as workers employed in industry adjacent enterprise. See Just Transition Commissioner, [Just Transition Progress Report](#), (2020), p. 42.

¹⁴¹ Just Transition Alliance, [Joint Declaration](#) (2022).

¹⁴² One large employer in Ireland conducted research in 2020 which found that that 42 percent of Irish people describe themselves as being 'below average' for digital skills: Accenture, [Bridging the gap – Ireland's digital divide](#) (2020).

¹⁴³ United Nations, [Just Transition of the Workforce, and the Creation of Decent Work and Quality Jobs](#) (2021).

¹⁴⁴ Older people are more likely to be employed in carbon-intensive sectors; European Trade Union Institute, [Why the EU's patchy 'just transition' framework is not up to meeting its climate ambitions](#) (2022).

foreign-born workers,¹⁴⁵ workers with low educational qualifications,¹⁴⁶ and workers living outside of urban areas.¹⁴⁷ There are also concerns about the age demographics of workers in the Irish context, and lack of suitable employment opportunities for those affected as a challenge to re-training and upskilling.¹⁴⁸ The State's response should be human rights-based and incorporate high-impact targeted funding, with the greatest possible local impact.¹⁴⁹

The Commission recommends that the State:

- **Prioritises participation and social dialogue in the context of the Just Transition to address employment vulnerability.**
- **Prioritises community development in areas affected by climate action and digital transformation, including through pre-emptive workforce planning, supporting alternative and sustainable employment opportunities, and adequate social protection for job losses and displacement.**

Collective bargaining (SDG 8¹⁵⁰)

Despite an explicit reference to collective bargaining in SDG 8,¹⁵¹ there are ongoing barriers to the full realisation of this right in Ireland. As noted above, the European Committee of Social Rights recently concluded that Ireland's protection of labour rights does not fully conform with the Charter, including as the legal framework does not protect all workers against dismissal on grounds of trade union membership or involvement, and certain closed

¹⁴⁵ Foreign-born workers tend to be employed in lower-paying and polluting sectors, with less access to training or upskilling towards a low-carbon economy; European Trade Union Institute, [Why the EU's patchy 'just transition' framework is not up to meeting its climate ambitions](#) (2022).

¹⁴⁶ Workers in the most affected sectors are more likely to have lower levels of education, a barrier to redeployment; Aarc, [Report on the Challenges, Needs and Recommended Actions for the Most Affected Territory](#), EU Structural Reform Support Programme Report, (2022); p. 10.

¹⁴⁷ Dáil Debates, [Early Exit from Peat for Electricity Generation: Statements](#) (6 Nov 2019).

¹⁴⁸ Services Industrial Professional and Technical Union (SIPTU), [There are No Jobs on a Dead Planet: What a Just Transition Means for Workers](#) (2017).

¹⁴⁹ National Economic and Social Council, [Addressing Employment Vulnerability as Part of a Just Transition in Ireland](#) (2020), p. viii.

¹⁵⁰ Including Target 8.8.

¹⁵¹ Indicator 8.8.2: Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status.

shop practices are authorised by law.¹⁵² While Irish data on trade union membership is conflated with the membership of staff associations, Ireland has comparably lower rates of trade union coverage than Germany, France and Denmark, and structurally vulnerable groups are less likely to be members.¹⁵³ Trade union membership is also largely unaddressed in overall employment or equality strategies in Ireland.¹⁵⁴ We are of the view that Ireland is an outlier in respect of protecting an entitlement to engagement in collective bargaining, and a statutory framework is essential to protect the right effectively.¹⁵⁵

We note the recent adoption of the EU Directive on Adequate Minimum Wages in the European Union,¹⁵⁶ particularly as regards the promotion of collective bargaining on wage setting across the EU.¹⁵⁷

The Commission recommends that the State:

- **Takes immediate action to address the ongoing absence of a statutory right to collective bargaining and the imbalance of power in the labour market in Ireland.**

¹⁵² IHREC, [Council of Europe finds Ireland in Breach of Labour Rights Obligations](#) (2023); See Council of Europe, European Committee of Social Rights: [Conclusions 2022 \(Ireland\)](#) (2023). The European Committee of Social Rights concluded that Ireland is not in conformity with Article 6.4 (Collective Action) of the Revised European Social Charter on the grounds that: only authorised trade unions, their officials and members are granted immunity from civil liability in the event of a strike; the police are denied the right to strike; and an employer may dismiss all employees for taking part in a strike.

¹⁵³ Recent figures suggest that 34% of Ireland's workforce is covered by collective bargaining agreements, with employees born in Ireland being more likely to be a trade union member than employees born elsewhere. Younger workers are less likely to be members of a union or staff association: F. McGinnity, H. Russell, I. Privalko and S. Enright, [Monitoring Decent Work in Ireland](#) (IHREC and ESRI) (2021), p. 82. Recent research from the ESRI also found that non-Irish nationals are much less likely to be members of trade unions or staff associations (13 per cent compared to 34 per cent for Irish nationals): J. Laurence, E. Kelly, F. McGinnity, S. Currigan, [Wages and Working Conditions of Non-Irish Nationals in Ireland](#) (2023).

¹⁵⁴ See for example, the Migrant Integration Strategy, the National Strategy for Women and Girls 2017-2020, National LGBTI+ Inclusion Strategy 2019-2021 and National Traveller and Roma Inclusion Strategy 2017-2021. While the Comprehensive Employment Strategy for People with Disabilities 2015-2024 sets out a commitment to develop trade union supports and employment opportunities, it does not focus on the access to trade union membership and recognition.

¹⁵⁵ Trade unions in Ireland have no statutory right to be recognised in the workplace for collective bargaining purposes and employees have no right to make representations to their employer through their union. There has been some legal regulation of collective bargaining, notably the *Industrial Relations Act 1946* and its successors, creating a sort of 'back door' collective bargaining system. For further discussion see IHREC, [Comments on Ireland's 19th National Report on the implementation of the European Social Charter](#) (2022), p. 30.

¹⁵⁶ European Council, [Council adopts EU law on adequate minimum wages](#) (2022).

¹⁵⁷ This Directive includes a legal obligation on member states with less than 80% of the workforce covered by collective bargaining agreements to adopt measures to increase coverage.

Climate action

Transformative climate adaptation and mitigation measures are critical to drive sustainable development¹⁵⁸ and to ensure the protection of human rights in Ireland and abroad. The recent 2023 Intergovernmental Panel on Climate Change's ('IPCC') Synthesis Report¹⁵⁹ has further underscored the urgency for climate action, with global warming now 'likely to exceed 1.5°C in the 21st Century', and every increment of warming resulting in exponentially greater climate risks.¹⁶⁰ Despite the clear imperative, we regret that Ireland's national mitigation and adaptation measures remain profoundly inadequate. As much as 85% of Ireland's energy needs are met by fossil fuels¹⁶¹ and Ireland is the seventh worst performing country on climate change in the European Union.¹⁶²

Ireland's previous Climate Action Plan ('CAP') 2021, now succeeded by the CAP 2023,¹⁶³ reported an overall implementation rate of 79%, with data from the Sustainable Energy Authority Ireland showing an upward trend of energy-related emissions.¹⁶⁴ We further note reports from the Climate Change Advisory Council ('CCAC')¹⁶⁵ in 2022 that having failed to meet its 2020 national, European Union, and international targets for the reduction of greenhouse gas emissions, Ireland continues to rely on allowances purchased from other Member States to meet its shortfall.¹⁶⁶ As noted by the CCAC, this approach is no longer acceptable as it deepens carbon lock-in, forgoes the benefits of transition and imposes a cost on the exchequer, and thereby ultimately on all citizens.¹⁶⁷ We stress that climate

¹⁵⁸ UNFCCC, [Action on Climate and SDGs](#).

¹⁵⁹ IPCC, [Synthesis report of the IPCC 6th Assessment](#) (AR6: Summary for Policymakers (2023).

¹⁶⁰ IPCC, [Synthesis report of the IPCC 6th Assessment](#) (AR6: Summary for Policymakers (2023): p. 12.

¹⁶¹ Environmental Research Institute, [The Russian energy crisis and Ireland's reliance on fossil fuels](#) (2022).

¹⁶² [Climate Change Performance Index 2021: Ireland](#).

¹⁶³ The Climate Action Plan 2023 was approved by Government and published on 21 December 2022. In March 2023, the Government published the [Annex of Actions](#) to accompany the Climate Action Plan 2023, outlining the steps Ireland is taking to respond to the climate crisis. Government of Ireland, [Government approves Annex of Actions to Climate Action Plan 2023](#) (2023).

¹⁶⁴ Government of Ireland, [Almost 80% of actions under Climate Action Plan completed, but upward emissions trend continues](#) (2021).

¹⁶⁵ Independent statutory body established under Section 8 of the [Climate Action and Low Carbon Development Act 2015](#), whose role is to review national climate policy and advise the Government on how Ireland can move to a low carbon, climate resilient economy and society by 2050.

¹⁶⁶ Climate Change Advisory Council, [Annual Review 2022](#) (2022), p. 15.

¹⁶⁷ Climate Change Advisory Council, [Annual Review 2022](#) (2022), p. 34.

change poses a catastrophic threat to human rights¹⁶⁸ and equality,¹⁶⁹ and all our rights connect to the health of our environment.¹⁷⁰ In March 2023, the Citizens' Assembly on Biodiversity Loss¹⁷¹ made a series of recommendations to the State, including that the Constitution be amended to provide for substantive environmental rights, such as the right to a clean, healthy, safe environment;¹⁷² the right to a stable and healthy climate; and the rights of future generations to these or other environmental rights.¹⁷³

The Commission recommends that the State:

- **Fully assesses the impact of climate change on human rights and equality in Ireland, with a particular focus on structurally vulnerable groups.**
- **Actively considers and implements the final recommendations of the Citizens' Assembly on Biodiversity Loss, including through Constitutional reform to expressly protect substantive environmental rights.**
- **Acts on the best scientific evidence available to mobilise the maximum available resources to prevent all current and foreseeable human rights harms caused by**

¹⁶⁸ In our 2022 Annual Poll, 61% of respondents agreed that climate change is a human rights issue. See: Irish Human Rights and Equality Commission, [Annual Poll 2022](#) (2022).

¹⁶⁹ See: Equinet, [2023 Work Plan](#) (2022), p. 7.

¹⁷⁰ In July 2022, the High Commissioner for Human Rights stressed the triple planetary crisis of climate change, pollution and environmental degradation: 'Every person, everywhere, has a right to eat, breathe and drink without poisoning their bodies in doing so, and to be able to live harmoniously with the natural world, without constantly growing threats of ecosystem collapse and climate catastrophe.' OHCHR, [Bachelet calls for urgent action to realize human right to healthy environment following recognition by UN General Assembly](#) (2022).

¹⁷¹ The Citizens' Assembly on Biodiversity Loss was launched in early 2022 and met on six occasions between May 2022-January 2023. In its Terms of Reference, it was mandated to consider a number of areas, including the international, European, national, regional and local dimensions to the biodiversity emergency; the threats presented by biodiversity loss and the opportunities to reverse this loss; and the main drivers of biodiversity loss, their impacts and the opportunity of addressing these drivers. The Final Report with the agreed 159 recommendations (73 high-level recommendations and 86 sectoral-specific recommendations) is available here: Citizens' Assembly, [Report of the Citizens' Assembly on Biodiversity Loss](#) (March 2023).

¹⁷² At present, the Irish Constitution does not include any reference to a right to a healthy environment. However, in 2017 the High Court determined that there was a constitutional right to an environment that is consistent with human dignity. The Supreme Court did not support this, but in a 2020 ruling made an observation that in other jurisdictions specific wording has been inserted into constitutions when they were being adopted or amended. The Supreme Court appeared to suggest that rather than the courts deciding the issue an amendment to the constitution could be considered. The right to a clean, health and sustainable environment has been explicitly recognised by the UN General Assembly in 2022. See Citizens' Assembly, [Report of the Citizens' Assembly on Biodiversity Loss](#) (March 2023): p. 88; United Nations General Assembly, [Resolution A/76/L.75: the human right to a clean, healthy and sustainable environment : resolution / adopted by the General Assembly](#) (2022).

¹⁷³ Citizens' Assembly, [Report of the Citizens' Assembly on Biodiversity Loss](#) (March 2023): p. 16.

climate change, including by meeting all national, European Union and international targets for the reduction of greenhouse gas emissions.

- **Strengthens Ireland's adaptive capacity and resilience to climate-related disasters, including by introducing climate change vulnerability assessments, with a focus on economic and geographic vulnerability, in the adaptation planning process.**

International climate action and overseas development (SDGs 12,¹⁷⁴ 13¹⁷⁵ and 17¹⁷⁶)

SDG Target 13.a requires Member States to achieve their targets under the Paris Agreement to assist developing countries in adapting to climate impacts.¹⁷⁷ While Ireland has committed to providing at least €225 million per year in climate finance to developing countries by 2025,¹⁷⁸ academics have highlighted that this falls significantly short of Ireland's 'fair share' amount of approximately €500 million per year, based on financial capacity and historic emissions.¹⁷⁹ We note that Ireland's climate finance measures form part of a broader policy framework on international development, *A Better World*, which also commits to increasing funding on climate action and to exploring innovative approaches to climate finance, further articulated in the whole-of-Government *International Climate Finance Roadmap 2022*.¹⁸⁰

In 2021, Ireland's international climate finance accounted for approximately 10.2% of its official development assistance ('ODA') budget.¹⁸¹ Under SDG Target 17.2, Ireland has

¹⁷⁴ Including Target 12.6.

¹⁷⁵ Including Target 13.a.

¹⁷⁶ Including Targets 17.2-17.5.

¹⁷⁷ Target 13.a: Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.

¹⁷⁸ Government of Ireland, [Ireland's International Climate Finance Roadmap 2022](#): p. 3.

¹⁷⁹ In 2021, the Overseas Development Institute (ODI) provided an updated estimated of €612m based on more recent data. €545m represents the midpoint of this range. See ODI, ['A fair share of climate finance? Apportioning responsibility for the \\$100 billion climate finance goal'](#) (2021).

¹⁸⁰ See Government of Ireland [A Better World- Ireland's Policy for International Development](#), 2019.

¹⁸¹ Department of Foreign Affairs, [Ireland's Climate and Environmental Finance Report 2021](#) (2021): p. 5.

committed to allocating 0.7 percent of its Gross National Income ('GNI') by 2030 to ODA.¹⁸²

While we welcome the increased allocation to the ODA in Budget 2023 to €1.233 billion (approximately 0.3% GNI), we note that Ireland's contribution is still behind the minimum required under Agenda 2030.¹⁸³

The Commission recommends that the State:

- **Takes active measures to increase allocation to climate financing and overseas development assistance in line with its requirements under Agenda 2030, taking into account Ireland's financial capacity and emissions record.**

Business and climate justice (SDGs 12¹⁸⁴ and 13)

While international efforts at addressing climate change focus heavily on the obligations of states, businesses and multi-stakeholder partnerships also play a critical role in realising SDG 13. Effective governance and human rights due diligence is essential if Ireland is to successfully transition to a carbon-neutral economy. The new EU Corporate Sustainability Reporting Directive requires larger companies and listed SMEs to publish regular reports on the social and environmental risks they face, and on how their activities impact people and the environment.¹⁸⁵ We also note ongoing negotiations on the proposal for a Corporate Sustainability Due Diligence Directive ('CSDDD'), which aims to improve corporate governance practices and require certain businesses to identify and, where necessary,

¹⁸² Goal 17.2 of Agenda 2030; See United Nations Department of Social and Economic Affairs: Sustainable Development, [Strengthen the means of implementation and revitalize the global partnership for sustainable development](#), Accessed in October 2021; See also Government of Ireland [A Better World- Ireland's Policy for International Development](#), 2019: p. i

¹⁸³ Houses of the Oireachtas, [Select Committee on Foreign Affairs and Defence díospóireacht - Tuesday, 14 Feb 2023](#) (2023). In 2022, the Government's allocation to ODA in the annual budget was €1.044bn (0.32% GNI). However, we note that this figure is not representative of the overall ODA expenditure as per 2017 reporting clarifications by the OECD Development Assistance Committee (DAC), which allow for the inclusion of eligible first-year costs associated with the provision of services for refugees and asylum seekers. The OECD estimated Ireland's total ODA expenditure in 2022 at €2.33 billion (0.64% of GNI), attributable to the increase in spending on refugees and aid to Ukraine. Excluding the costs relating to Ukrainian refugees, the OECD figures for Ireland's 2022 ODA were €1.446 billion (0.4% of GNI). This figure includes eligible first-year costs for asylum seekers and refugees, not from Ukraine. It is notable that all three figures (Government budgetary allocation to ODA, ODA expenditure including costs relating to Ukrainian refugees in Ireland, and ODA including costs relating to non-Ukrainian refugees and asylum seekers in Ireland) are all below the 0.7% GNI target. OECD, Official development assistance (2023).

¹⁸⁴ Including Targets 12.1-12.8.

¹⁸⁵ On 5 January 2023 the Directive entered into force. See European Commission, [Corporate sustainability reporting](#).

prevent, end or mitigate adverse impacts of their activities on human rights, including the environment.¹⁸⁶ However, we note civil society concerns about limitations in its scope and revisions to the proposed text,¹⁸⁷ including that the Directive, as currently drafted, focuses primarily on upstream due diligence in the context of a business's 'chain of activities', and not on downstream due diligence to cover an entire value chain.¹⁸⁸ The OHCHR has recently recommended the express inclusion of downstream due diligence in the proposed CSDDD, noting the importance of aligning the Directive to international standards such as the UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises.¹⁸⁹ Ireland's ongoing leadership role and expansive implementation of legal requirements in this area is vital.

We regret that Ireland's current business and human rights policy framework - the *National Action Plan on Business and Human Rights* - expired in 2020, and despite a review, a new plan has not been advanced.¹⁹⁰

The Commission recommends that the State:

- **Ensures full and expansive implementation of the Corporate Sustainability Reporting Directive.**

¹⁸⁶ In February 2022, the European Commission published its proposal for a [Directive on Corporate Sustainability Due Diligence](#). European Commission, [Corporate sustainability due diligence](#).

¹⁸⁷ The Danish Institute for Human Rights has noted that the restricted number of companies in scope under the proposed Directive and provisions limiting the extent of the due diligence obligation, including by suggesting reliance on contractual means to exercise this due diligence, risk undermining its effectiveness as well as the legal certainty it sets out to create. See DIHR, [Legislating for impact: analysis of the proposed EU corporate sustainability due diligence directive](#) (2022); Trócaire, [Irish human rights coalition criticises dilution by EU member states of crucial legislation aimed at ending global corporate exploitation and abuse](#) (2022) and Oxfam Ireland, [New EU corporate accountability law 'riddled with loopholes'](#) (2022).

¹⁸⁸ Germanwatch has noted that to be effective, corporate sustainability due diligence must cover the whole value chain, both upstream and downstream. Whereas upstream focuses on the supply chain of a company, downstream is particularly important to address the potential risks of human rights and environmental impacts associated with a company's product or service after it is manufactured or delivered. See Germanwatch, [Downstream due diligence: A must-have for the EU's Corporate Sustainability Due Diligence Directive](#) (March 2023).

¹⁸⁹ OHCHR, [Mandating Downstream Human Rights Due Diligence](#) (2022).

¹⁹⁰ Department of Foreign Affairs, [National Plan on Business and Human Rights \(2017- 2020\)](#) (2017). Houses of the Oireachtas, [Dail Debate](#), (December 2022). We note the launch of the online Climate Toolkit 4 Business to provide SMEs with support in calculating their carbon footprint, including a carbon calculator and template action plan: [climatetoolkit4business.gov.ie/about](#).

- **Takes active measures to progress a successor National Action Plan on Business and Human Rights with time-bound and measurable goals, and a particular focus on human rights due diligence and governance to cover the entire value chain, both upstream and downstream, in line with international obligations.**¹⁹¹

¹⁹¹ The Committee on the Rights of the Child has recently recommended that the State ensure that the second National Action Plan on Business and Human Rights includes a specific focus on children's rights and has time-bound and measurable goals, in line with the 2021 review of the current National Action Plan. See Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (2023), para 13(a).

