



**IRISH
EQUITY**

**2025
PRE-BUDGET
SUBMISSION**

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Executive Summary

Irish Equity is concerned with the working conditions, levels of remuneration, and the protection of the rights of our membership and the wider performing arts community.

Despite significant levels of state funding into the arts and creative industries in recent years working conditions, levels of remuneration, and protections have not improved. It would appear they are in decline.

It follows that the wellbeing of our members and the wider community of workers in the arts and creative industries depends on more than just increased government investment through the arts council, screen Ireland, creative Ireland, Culture Ireland, local authorities etc.

Funding to these agencies is essential to the stability and growth of the wider sector, but direct funding of the arts and creative industries is not the same as direct funding of the artists and creative workers who create and deliver the value of those industries.

We must never forget that the economic and social wellbeing of our members and their wider community, their physical and mental wellbeing, their ability to create great work and build meaningful careers, depends on legislation, policies, and actions across a range of areas including Social Protection, Revenue, Justice, Enterprise and Employment, Education, Health etc. It depends on access to affordable housing, to healthcare and childcare, and an understanding that artists and creative workers are predominantly self-employed professionals with irregular short-term contracts and an income that is irregular over time.

The working conditions, health and welfare, levels of remuneration, and legal protections of our members are the responsibility of the appropriate government departments and cannot be outsourced to a range of industry specific agencies.

With this in mind, this pre-budget submission calls on the government to:

1. Address the development of the arts and creative industries in a holistic and strategic fashion, to deliver real improvements in the material conditions of Irish Actors, and the wider community of Arts Workers and Artists.
2. Deploy the full range of policy tools available to the government, including welfare changes, taxation changes, basic income, and increased funding of national agencies to realise these material improvements
3. Respond to the calls made by our colleagues and fellow stakeholders in Performing Arts Ireland, Screen Ireland, the National Campaign for the arts, SPI and others for increased funding to the Arts Council, Screen Ireland, RTE, TG4, etc on the understanding that these increases will support the infrastructure of the arts and creative industries and will, to some extent, materially benefit our members and the wider community of artists who create the work and generate so much value.
4. Fund and support the arts as an essential, foundational part of our civil society and essential to the cultural rights of everybody on the island of Ireland
5. Engage in and fund ongoing and relevant research to ensure that government policy and funding decisions are based on robust, relevant, and current data.

Recommendations

The Status of the Artist

- Recognise that actors and all artists (including all performing artists) and arts workers are freelance independent contractors, who earn their living from commissions, short term contracts, sales, and royalties and make the necessary adjustments in welfare and taxation to support them in their work.
- Protect the self-employed status of actors and all artists (including all performing artists) with Revenue and accept that although they are self-employed, they have an ongoing need for welfare support (through existing and new welfare mechanisms).
- Accept that actors and all artists (including all performing artists) have real and legitimate costs of production and/or service, and real and legitimate expenses that must be claimed against tax.
- Review and expand the BIA scheme in terms of lifespan and participation. integrate it fully into the Department of Social Protection and incorporate the principle of Universal Basic Services for childcare, healthcare, education, and housing.
- Ensure that grants, bursaries, commissions, and basic income supports are not treated as income when calculating disability benefits. (There is no point in offering financial support from one direction, and then removing supports in the other direction)
- Recognise actors and all artists (including all performing artists) as the source of all artistic value and protect their copyright in the work they make.
- Acknowledge the role that arts workers and artists fulfil in our foundational economy alongside health workers, teachers, social workers, the fire service, gardai and other public realm workers.

Update and improve the legislation governing the sector

- Update the Arts Act to include artists and citizens' rights, including artists copyright.
- Update the Local Government Act to mandate arts specific funding at a local level through dedicated funding tools that equalise per-capita spend on the arts across the country

- Enforce The Copyright and Related Rights Act (2000) across the arts sector, particularly the audio-visual sector
- Transpose the EU Copyright directive *directly* into Irish Law
- Make compliance with copyright legislation a requirement for all state aid, either through direct funding or indirect tax credits.
- Make the Cultural Certificate required for Section 481 film tax conditional on compliance with Irish and EU copyright law
- Develop a national policy on AI and the arts that safeguards the intellectual property of Irish artists, creators, and performers.
- Comply with Local and European equalities legislation, by ensuring that both the Department of TCASGM and its related agencies, the Department of Social Protection, and Revenue formally acknowledge that by its nature, Arts funding grants are not "income" as assessed by means testing, so that as soon as possible, the current real-terms barriers to grants, competitions, and other state funding for arts professionals in receipt of social payments relating to their disability/long term health status, will be lifted, so that each professional can access them equally.
- Provide support to Irish Equity, the Directors Guild, the writers Guild and others to establish a copyright collection agency

Tax Incentives

- Encourage and support investment into local arts initiatives by local businesses and individuals
- Design effective tax incentives for use across the wider arts sector that address the socio-economic inequalities afflicting both artist development and audience participation.
- Reduce the economic barriers to participation through greater tax relief on lower incomes
- Establish a section 481 model of investment to stimulate commercial production in the live and performing arts sector.

Funding

- Increase Arts Council Funding to €160 million and commit to a minimum index linked per capita increase year on year
- Revisit the RTÉ decision and commit to direct exchequer funding for a world class public service broadcaster
- Increase funding to the audio-visual sector in line with recommendations made by Screen Ireland

Introduction

Arts, Entertainment and Recreation contributed over €1.8 billion in Gross Value Added in 2022 supporting approximately 40,000 jobs (CSO, 2024).

The creative arts and entertainment activities at the heart of this sector support approximately 10,000 jobs and almost 100% of its funding is spent into local communities driving an enormous multiplier effect.

Screen Ireland states that the Film, TV, and Animation sector is currently worth over €692 million, supporting a total of 11,960 jobs through direct, indirect, and induced employment (Screen Ireland, 2024).

The total value of supports to Arts and Culture in 2021 was approximately €657.1 million (including section 481 tax credits) or 0.15% of GDP¹ (PBO, 2021). As part of that the funding of the arts council is now almost twice its pre-pandemic levels and there are 2000 artists on the pilot Basic Income for Artists programme.

These figures suggest a thriving arts sector that generates almost **four times the value of the state investment**, and that's only the nominal, economic return on investment!² The contribution to Ireland's international brand, to diplomatic soft power, to tourism, to communities, to mental health, to the fabric and feel of our places, our towns and our cities has never been adequately measured.³

And yet...

¹ Ireland's GDP is distorted by the multinational sector. GNI* is considered a more realistic measurement. Total arts and culture expenditure was approximately 0.28% of GNI*.

² The size of this multiplier effect is connected to the fact that artists (and the arts) spend almost all their income and funding locally.

³ There is a lack of consistent, relevant, and up to date research into the Arts, Culture and Creative Sectors, as well as a lack of policy coherence at government level when dealing with the arts, the creative industries, and the general area of "culture".

Most artists - including actors and performers - living in Ireland live a life of precarity, with incomes 65% of the national average and trending downward; a life where artists must fight for payment and contracts that respect their legal and cultural rights; a life where they face a state that doesn't believe that what they do is actual, professional work.

A sector that produces this level of economic value but has a key labour force that struggles to survive, is a sector that is built on the extraction of value and the exploitation of artists and key workers.

This extraction and exploitation must end.

Budget 2025 - The Opportunity

Budget 2024 is a singular opportunity for the government to acknowledge the exploitations and inequalities baked into the arts, culture, and creative industries in Ireland. It is an opportunity for the government to redesign the arts and creative industries through legislative changes, new policies, and new funding tools. It is an opportunity to recognise that artists and arts workers are essential workers in the foundational economy of the state.

Budget 2024 is an opportunity for this government to acknowledge that a National Budget is an opportunity to reconsider and redesign the way funds are redistributed and the purpose of the redistribution.

A New Approach to Policy and Funding

Budget 2024 is an opportunity for the government to recognise that the "arts and creative industries" is a complex system of artists, audiences, communities, places, funding sources, businesses, revenue streams, legislation, policies, government departments (including education, health, welfare, finance and Tourism, Arts, Culture, Gaeltacht, Sports, and Media) national agencies, and local governments.

It is an opportunity for the government to formally acknowledge that the value created by the arts and creative industries – be it economic, or reputational, or well-being – depends on the artists who actually make the art. Once that is acknowledged it follows that the goal of policy and funding must be to ensure that artists can create value in a sustainable fashion.

This means that we must work together to improve the legal protections of the artist and their work, provide multiple sources of funding to support the many ways that artists work, protect the cultural rights of citizens and ensure cultural and artistic literacy, protect future audiences, and protect artists in an increasingly extractive and exploitative global marketplace.

Legislation/Regulation

Most practising artists and performers in Ireland are getting poorer.

We cannot continue to claim that we are a creative, artist loving nation that punches above its weight when almost all the artists we praise have made their careers abroad and their livelihoods are not dependent on the vagaries of our funding system. A system that is unable to protect existing artists from poverty and is not designed to prioritise their wellbeing or their productivity.

If we want to improve the working conditions of most artists and performers in Ireland then we must examine, reform, and enforce the legislation that shapes the policies that drive the funding. We need to stop talking about “the Arts” and focus our attention on the people who make the art and create the value that we associate with “The Arts”.

This is now a matter of urgency.

Irish Equity calls upon the government to:

1. Update and repurpose the Arts Act

The legal foundation of all policies and funding is the Arts Act, and the word “artist” is never mentioned in it.

It talks about art and artforms, it establishes the arts council, but it makes no provision for, or acknowledgement of, the people who make the art. It makes no mention of their rights as citizens, and it makes no mention of the cultural rights of all citizens.

It is no surprise that the policies and the funding models that have emerged are concerned with the *result* of the work of artists, with events and objects, and not primarily concerned with the people whose creative labour produces the art.

Arguably, excluding artists from the Arts Act has facilitated the development of our current exploitative and extractive system.

Therefore, we call on the government to amend the arts act so that it:

- acknowledges the creative and cultural rights of all citizens,
- provides a clear definition of “artist” that includes performers,
- ends the unhelpful and misleading separation of “creative” and “interpretative”
- acknowledges artists as the primary creators of wealth in the arts sector,
- acknowledges and protects their copyright in the wealth that they create.

1. Update and repurpose the Local Government Act

The Arts Act mandates local authorities to develop an Arts Plan for their areas, but does not mandate them to fund the plan, and nor are they granted any specific fundraising abilities to pay for such a plan. Funding for the arts at local level remains discretionary⁴, and local authority arts officers must apply to the arts council for funding for their programme.

⁴ Section 66.3 (a) of this act states that

“a local authority may take such measures, engage in such activities or do such things in accordance with law (including the incurring of expenditure) as it considers necessary or desirable to promote the interests of the local community”.

And section 66.4 (f, g) state that the local authority may

“(f) upon and subject to such terms and conditions as the authority considers appropriate, provide assistance in money or in kind (including the provision of prizes and other incentives) in respect of the organisation or promotion of competitions, seminars, exhibitions, displays, festivals or other events, or organise or promote such events,

(g) upon and subject to such terms and conditions as the authority considers appropriate, provide assistance in money or in kind to persons engaging in any activity that, in the opinion of the authority, benefits the local community,”

The act explicitly lists “artistic, linguistic and cultural activities” under section 67.2 (iii) as activities that are “necessary or desirable to promote the interests of the local community” and therefore a local authority may “take such measures, engage in such activities or do such things (including the incurring of expenditure) as it considers necessary” to develop and support the arts.

This discretion on local authority funding creates additional inequalities within the arts sector across the country, with some local authorities investing significant amounts into their arts sector and others simply unable to do so.

The result is an enforced movement of creative people from areas of lower investment to areas of higher investment, and an inequality of access and provision across the country with all the negative impacts this has on access, identity, sense of place, wellbeing etc.

We call on the government to support and encourage that relationship by revisiting the Local Government Act and include amendments that will

- Mandate arts specific funding at a local level through dedicated funding tools
- Equalise per-capita spend on the arts across the country
- Reposition the role of Arts Officer as a strategic function within Local Government

2. Enforce the Copyright and Related Rights Act 2000

In 2006 the artist Robert Ballagh sued the state over its failure to implement an EU directive which would earn artists a percentage when their work is resold. Mr Ballagh won the case.

Actors, writers, designers, directors, choreographers, composers, dancers etc. – all own the copyright in their work. This fundamental principle is acknowledged internationally through treaties, and it is enshrined in our own Copyright and Related Rights Act 2000.

The principal is simple. Artists own the copyright in what they make, and they are free to licence that copyright as they see fit.

Copyright is the source of the artists' potential wealth. For example, if an artist sells one of their paintings for €100, and the new owner sells it on for €1000 euro, or if the new owner makes multiple copies and sells them all for €100 the artist is entitled to a share of the resale value. This was the basis of Ballagh's legal action. Likewise, if an actor agrees to perform in a film for €800 a day, and that film goes on to generate revenue streams worth millions, then the performer is entitled to an equitable and proportionate share of those revenue streams because they stem from, and are dependent on, the work of the artist. If a novelist accepts an advance from a publisher and the sales of the book exceed the value of the advance and the cost of sale, then the author is entitled to a share of all subsequent sales. And so it is for the work of all artists.

And yet here in Ireland Irish actors and performers continue to be offered contracts by Irish producers that simply ignore the performers' copyright entitlements. The government has also elected to selectively transpose the recent EU Copyright directive in such a way that Producers can still avoid their copyright responsibilities.

Copyright in the contracts of artists and performers is not a labour relations issue. It is a property rights issue, and it is protected under national and international legislation. It's high time the government ensured that the existing legislation was enforced.

The global value of copyright in the audio-visual sector in 2021 was €608 million in the audio-visual sector, €199 million in the literary sector, €196 million in Visual Arts, €89 million in live drama and €8.4 Billion in music (CISAC 2023, Global Collections Report).

If it is true that we "punch above our weight" then surely our artists should be receiving a share of this, and at the very least that they receive contracts that acknowledge and protect their legal right to fair and equitable payment for their copyright.

We call upon the government to

- Enforce The Copyright and Related Rights Act across the arts sector, particularly in the audio-visual sector
- Transpose the EU directive directly into Irish Law
- Provide support to establish a copyright collection agency
- Make compliance with copyright legislation a requirement for all state aid, either through direct funding or indirect tax credits.
- Make the Cultural Certificate required for Section 481 film tax relief conditional on: Compliance with Irish and EU copyright law
- Develop a national policy on AI and the arts that safeguards the intellectual property of Irish artists, creators and performers.

3. Clarify the Status of Artists

There are no "jobs" for actors (or for any artist). They are self-employed professionals in a precarious and underfunded market.

National policy and state-services are confused about this, and this confusion creates real problems for actors and for all artists. An actor's livelihood – like all artists - is built on short term contracts, commissions, sales, and copyright.

The government must acknowledge this simple fact, and then acknowledge that most artists earn well below the average minimum wage, and then design and enforce policy and legislation that protects and supports them.⁵

We call on the government to

- protect the self-employed status of artists with revenue,
- Accept that they have real and legitimate costs of production and/or service, and real and legitimate expenses that can be claimed against tax

⁵ The myth of artists being tax free up to €50,000 is an empty performative gesture when we accept that many of them earn below the tax threshold and that performers (dancers, actors, musicians etc.) are excluded from the tax-free status.

- accept that although they are self-employed, they have an ongoing need for welfare support either through existing welfare mechanisms or through and expanded BIA due to underinvestment in the wider arts sector
- Review and expand the BIA scheme in terms of lifespan and participation, and in terms of the principle of Universal Basic Services for childcare, healthcare, education, and housing.
- Convene a working group including representatives of Irish Equity, to design an effective and ongoing form of welfare supports based on the principles of BIA and Universal Basic Services
- Comply with Local and European equalities legislation, by ensuring that both the Department of TCASGM and its related agencies, the Department of Social Protection, and Revenue formally acknowledge that by its nature, Arts funding grants are not "income" as assessed by means testing, so that as soon as possible, the current real-terms barriers to grants, competitions, and other state funding for arts professionals in receipt of social payments relating to their disability/long term health status, will be lifted, so that each professional can access them equally.

Tax reform

Taxation is a tool for redistribution of national wealth and a tool for targeted incentives.

For example, the Film Tax Credit established by section 481 of the Taxes Consolidation Act (1997) is acknowledged as a vital pillar in the development of Ireland's audio visual and film sector. It provided €127.3 million into the audio-visual sector in 2022. The Parliamentary Budget Office indicates that the final figure for 2023 will be approximately €130 million, and for 2024 approximately €180 million.

According to the Olsberg Report (2017) the audio-visual sector generated a total of approximately €1.1 billion in gross value added to the Irish economy in 2016 – a significant return on this investment.

Tax driven investment can deliver funding quickly into local projects and local economies and it can be designed to address the inequalities in access and participation, encouraging both artists and audiences from lower income families leading to a diversity of voices in the national culture and conversation.

We call on the government to design personal and corporate tax incentives that will

- Drive investment into the live performance sector and the wider arts sector.
- Support business that host artists and their organisations and events
- Encourage and support investment into local arts initiatives by local businesses and individuals
- Reduce the economic barriers to participation through greater tax relief on lower incomes
- Establish a section 481 model of investment to develop our commercial theatre and wider performing arts sector

Redesign the Revenue's Charitable donation so that

- People on lower incomes can claim most or all their donations back (e.g., a person earning less than €30,000 can claim 90% of their donation back against the total of tax due. Less than €40,000 can claim 75%, less than €50,000 can claim 60%, less than €60,000 can claim 45% and above €60,000 30%).
- Local business can claim 100% of their investments/donations into local artists and arts organisations up to a maximum of c. 60% of their corporation tax in any given year.
- Commercial theatre and performance projects (dance, musicals, bands etc.) can avail of a section 481 type of tax incentive for 50% of their total budgets up to a total of €1 million. The projects would need to demonstrate that an agreed majority of all contracted staff are citizens or resident in Ireland, that a minimum of 75% of the budget will be spent in Ireland, that training and apprenticeships are available, and that ownership of copyrights remain with the creators of the work.

This appears to be radical, but all it does is allows people on lower incomes and small business owners to invest in their local communities. Almost all this money will be spent locally leading to job creation, improved arts and culture events and infrastructure, and enhanced community engagement.

Funding

The Arts Council has called for an allocation of €160 million and we support their claim. We support the claims of our colleagues in the National Campaign for the Arts, The Performing Arts Forum, Screen Ireland, etc.

Irish Equity acknowledges the recent increases in investment in the arts, and the invaluable supports during the pandemic. However, it is important to say again that the overall level of funding as a percentage of both GDP and GNP* remains significantly below EU averages and this must be addressed.

The government must acknowledge that any increase in funding to these agencies will also increase the number of people making funding applications to them, and so the condition on the ground remains relatively unchanged. When you combine this phenomenon with population increases and inflation then significant increases in funding to national agencies may even have a negative effect.

The direct funding system in the arts needs to be improved. We need to ask what the purpose of each element of the system is and ensure that the funding is adequate to achieve that purpose, and we need to accept that the cost will always go up.

We need to stop focusing on the cost and we need to be honest and much clearer about the benefits and so research must be robust and ongoing.

Direct Funding to the arts is important. It maintains and develops the infrastructure of places and organisations that are key to a vibrant arts sector.

Therefore, we call on the government to provide funding increases that address the historically low levels, close the gap with the EU average, and is proportionate to the foundational nature of the work.

We call on the government to:

- Increase funding to The Arts Council to €160 million and commit to an annual increase greater than the rate of inflation.
- Increase capital and current funding to Screen Ireland and commit to an annual increase greater than the rate of inflation.
- Design bespoke funding tool that can address the regional inequalities in local authority funding.
- Double funding for Culture Ireland and commit to an annual increase greater than the rate of inflation.
- Introduce the audio-visual media levy provided for in the Online Safety and Media Regulation Act 2022,
- Deliver an Arts Spaces Capital Programme based on the success of the Sports Capital Grants,
- Create a bespoke fund for artists and arts organisations to utilise vacant and derelict spaces
- Ensuring space for arts/culture is included in all large-scale developments

Conclusion

A National Budget is not a technical exercise. It is not a rational compromise between scarce resources and competing demands.

A National Budget is an expression in numbers of the core values and beliefs of the government of the day. It is an expression in numbers of who and what the government deems “valuable”, and of the relative value given to the citizens of the state. A budget is driven by ideology as much as data, by ambition as much as prudence.

Why is the financial wellbeing of artists a matter of concern to the government? Surely, if an artist cannot earn a living from their art, then they should change to a more sustainable career. In truth many people already make that choice, and increasingly only those with sufficient personal resources can afford to stay in the sector. In other words, the more expensive it becomes to be an artist then the fewer artistic voices we hear and the smaller the national conversation becomes, and that’s a real problem in the current climate.

If we are to be serious about equality, inclusion, and diversity we must acknowledge and address the fundamental reality of economic inequality and economic exclusion. If we fail to do this then our art will continue to reflect a narrow version of ourselves, our art will become exclusive and excluding. The freedom to reflect on our society and ourselves, the freedom to imagine possible futures, will become the preserve of a very narrow group of people. Ensuring a diversity of voices from a wide range of backgrounds is vital to the development of a democratic republic.

What this submission proposes is beyond the annual call for more money. What we propose is a redesign of how the state perceives, thinks about, and invests in the wider arts and creative industries sector. A redesign that ensures that artists are not marginalised, that the wealth of copyright is not stolen, that investment is available from a range of sources, that inequality across the sector is reduced, that creative places and practices can grow across the

county, that precarity is reduced and profit is possible, and that ownership rests with the people who create the wealth.

Therefore, Irish Equity call upon the Government to commit, through policy and legislation, to

- Fund and support the arts as an essential part of our civil society and essential to our cultural rights
- Recognise actors and all artists (including performing and interpretative artists) as the source of all artistic value and protect their copyright in the work they make.
- Acknowledge the role that arts workers and artists fulfil in our foundational economy alongside health workers, teachers, social workers, the fire service, gardai and other public realm workers
- Commit to improve the material conditions of Irish Arts Workers and Artists, the majority of whom earn less the national average wage, through a range of policy tools including welfare changes, taxation changes, basic income, and increased funding of national agencies.
- Recognise that artists and arts workers are freelance independent contractors, who earn their living from commissions, short term contracts, sales, and royalties and make the necessary adjustments in welfare and taxation to support them in their work.
- Acknowledge the intrinsic value of their labour and the products of their labour to the cultural, historical, educational, and mental well-being of our society and their right to a share in the wealth they create.

