IRISH EQUITY

PRE-BUDGET SUBMISSION

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EQUITY
NORTHERN IRELAND

Executive Summary: Investing realistically, innovatively, and sustainably in Ireland's Cultural and Creative Future

This submission sets out a comprehensive case for increased public investment in Ireland's cultural and creative sectors. Our proposals combine enhanced national funding, targeted regional support, tax incentives to leverage private investment, and legislative reform to protect artists' rights and cultural infrastructure.

We call on government to pilot these incentives in 2026 and conduct a detailed cost–benefit analysis. We are confident that it will demonstrate that these measures will deliver substantial social, cultural, and economic returns—even when accounting for shadow costs, deadweight, and potential crowding-out effects.

National Funding Priorities

- **Arts Council**: Increase annual funding to €160 million in 2026, with guaranteed annual inflationary adjustments, and a pathway to €200 million by the end of the current government term.
- **Culture Ireland**: Provide an additional €10 million.
- **Creative Ireland**: Maintain current funding to 2027.
- **TG4**: Increase core funding by €10.6 million.
- **Screen Ireland**: Expand the Nationwide Additional Production Fund to €10 million and increase the capital fund by €5 million, specifically for indigenous Irish productions across production and development.

Regional and Local Supports

- **Regional Uplift Fund**: Allocate €6.4 million, administered by the Department and delivered through local authorities, to address inequities in per-capita arts investment across counties.
- **Capital Infrastructure Scheme**: Establish a national fund of €72 million to address the critical shortfall in arts infrastructure caused by decades of underinvestment.
- **Derelict Buildings Initiative**: Allow temporary cultural use of vacant/derelict properties and incentivise private landlords through reduced levies, with balances payable to cultural operators.
- **Tourism Bed night Levy**: Introduce a €2 per night levy, collected at local authority level, to fund arts programming and infrastructure (estimated yield: circa €86 million).
- **Cultural Levy on FDI Companies**: Apply a levy (via turnover percentage, or per-FTE contribution) to generate circa. €30 million annually for cultural investment.

Tax Incentives for Private Investment

- **Individual Investment in Culture**: Introduce a progressive tax incentive for individuals, with greater benefits for lower earners (net cost: circa €60 million).
- **Commercial Theatre Production**: Create targeted incentives for large-scale commercial theatre (net cost: circa €25 million).
- **SME Cultural Investment**: Provide effective tax relief for small businesses supporting cultural activity within their local authority area (net cost: circa €25 million).

Social Protection and Artists' Rights

- **Basic Income for the Arts**: Expand and redesign into a sustainable income scheme based on average lifetime earnings, delivered through the social protection budget and complemented by Universal Basic Services (net cost: circa €400 million).

- **Legislative Reform**:
  - Amend the Arts Act 2003 to prioritise artists' labour rights, protections, and copyright over artform categorisation.
  - Amend the Local Government Act to mandate local authorities to provide, maintain, and adequately fund arts infrastructure and operations.
  - Ensuring transparency in the use of DAC (Designated Activity Company) structures
  - Aligning Irish practice with EU copyright law (specifically the DSM Directive)
  - Amend the Copyright and Related Rights Act 2000 (CRRA 2000) To:
    - Clarify and enforce limitations on the scope of rights assignments (especially in buyout contracts), ensuring partial assignments are respected and that fair and proportionate remuneration is maintained throughout the lifecycle of a work.
    - Mandate written reassignment of rights from DAC companies, in line with section 3 of the CRRA, and create penalties for non-compliance.
    - Incorporate stronger protections for equitable remuneration, based on: CRRA 2000 Section 298(6): "An agreement is void in so far as it purports to exclude or restrict the right to equitable remuneration" and EU Directive 2019/790 (Articles 18–22): Ensure artists are remunerated proportionately to the actual or potential revenues generated by their work.

- Create a legal obligation for transparency of DAC/IP reassignment practices, by implementing reporting requirements on production companies regarding:
    - The terms of rights acquisition
    - Reassignment documentation
    - Distribution of revenues to rights holders
- Transposition and Enforcement of SI 567/2021 (EU DSM Directive Implementation): We believe that Articles 18–22 must be retrospectively applied, as provided for in Article 26 of the Directive.
    - Codify the obligation that artists' contracts must ensure fair, adequate, and proportionate remuneration, including residual payments.
    - Explicitly prohibit contractual practices that prevent artists from benefiting from future revenues.
- Amend Tax Credit (Section 481) Regulations
    - Add a conditional requirement for compliance with artists' rights protections:
    - Ensure contracts used by productions in receipt of Section 481 support are compliant with CRRA 2000, SI 567/2021, and EU Directive 2019/790.
    - Require that all artists are engaged on equitable terms, consistent with international standards (e.g. PACT/Equity UK agreement or equivalent).
- Mandate that producers using Section 481 provide evidence of:
    - Equitable remuneration schemes
    - Residuals tracking mechanisms
    - Collective bargaining agreements

Policy Recommendations

- Extend Ireland's National IP Protocols (currently focused on R&D) to cover state investment in the creative sector. Embed these protocols in the Arts Act, and in all relevant government policy so that artists are recognised as creators of public-funded IP deserving the same commercialisation protections and benefits as inventors/researchers.
- Make all Screen Ireland and Section 481 support contingent on the use of artist-friendly contracts that:
    - Allow for future residual payments
    - Avoid blanket "buyout in perpetuity" clauses
    - Are transparent in their IP assignments and DAC structures
- Legislate that DACs must maintain and disclose:
    - Full documentation of rights assignments and reassignments

    - Beneficial ownership of IP over time
    - Final disposition of IP at the point of DAC winding up
  - Establish an Oversight and Enforcement Body to:
    - Monitor contractual compliance with rights protections
    - Audit DAC structures and IP flows
    - Enforce transparency and equitable remuneration practices

This package of measures balances direct public investment, regional equity, and private-sector engagement. Together, they would secure Ireland's cultural infrastructure, protect artists' livelihoods, and deliver broad economic and social returns.

Introduction

It is not possible to address the working conditions of actors in isolation from the wider arts sector. The challenges that actors face are inseparable from the structural issues that affect all artists and cultural workers in Ireland. This submission therefore considers both actor-specific concerns and the broader sectoral context that determines their livelihoods.

Irish actors share the difficulties experienced across the arts, including:

- Persistently low incomes
- Precarious employment and lack of career stability
- Limited professional opportunities
- Underinvestment in the theatre sector, including a decline in large-scale productions (Underinvestment is constant across the wider arts sector)
- Overdependence on Arts Council funding as the sole or primary support mechanism for live theatre (and the wider arts sector)
- Inequitable and often inadequate contracts in film, television and the audio-visual industries
- Concentration of opportunities in major cities, particularly Dublin
- Welfare, disability allowances, health cover, pension entitlements, and other state supports that are ill-suited to artists' working realities.
- Outdated legislation governing the cultural industries in general.
- A continued lack of understanding within government and public administration of the nature of artistic work, its economic model, and its many values economic, personal, and social.

In addition, actors are uniquely affected by the ongoing infringement of their rights under national and EU copyright legislation, which directly undermines their income.

The combined consequences of the above are severe. A recent Irish Equity survey found that the median income for actors in Ireland is just €10,000. This is within a sector with an economic impact of €3 billion (Wider arts sector and Audiovisual sector combined). This imbalance between economic value and individual earnings highlights a systemic failure to ensure fair distribution of the benefits created by the sector to the people who do the actual work.

Despite long-standing commitments to support the arts, the current policy and funding model has not delivered sustainable conditions for artists. Without significant policy reform, the sector will stagnate and decline, as more workers abandon the sector, and overall quality declines.

A new approach is required—one that recognises artists as essential workers within the cultural economy and ensures they can share equitably in the value they generate, and one that encourages individuals, local business, and large corporations to actively support and invest in the development of vibrant local cultural economies.

The Context

Public funding for the arts is consistently insufficient to meet demand, let alone address the underlying market failure that defines the sector. The Arts Council's annual budget cannot stretch to meet current needs: more than half of applicants receive no funding, the real value of individual awards is declining, and no client organisation can realistically plan for growth on existing allocations.

At the local level, inequities are even more pronounced. Per-capita investment by local authorities ranges from as little as €3 to as much as €75, creating deep disparities in cultural access and opportunity depending on geography.

The theatre sector is particularly affected, with underfunding now translating directly into declining productions and severely diminished employment opportunities for actors.

Irish Actors spend most of their working time in live theatre, but most of their income is earned in film and TV work (according to the Equity survey 2025). Despite this almost 65% of respondents earned no royalty payments for their work in the audio-visual sector. This is unacceptable. The EU's Directive on Copyright in the Digital Single Market (DSM Directive – 2019/790) aims to ensure that authors and performers are fairly remunerated when their work is used online or exploited commercially. Transposed into Irish law via SI 567/2021, the directive introduces key rights for creators, including: the right to fair and proportionate remuneration (Article 18); a transparency obligation requiring regular reporting on how works are exploited (Article 19); and a contract adjustment mechanism (Article 20) that enables artists to seek better terms if their original contracts prove disproportionately low in light of revenues generated. Crucially, these rights apply retrospectively to existing contracts under Article 26. However, widespread use of buyout contracts and opaque DAC company structures in Ireland's audiovisual sector has undermined these protections, denying many artists ongoing income from their own IP. Urgent policy and legislative reform are required to ensure that Ireland fulfils both the spirit and letter of the DSM Directive.

Taken together, these dynamics mean that current funding mechanisms - through the Arts Council, Local Authority Arts Offices, Screen Ireland etc. - are inadequate to sustain the theatre and wider arts sector, and actors continue to be exploited in the audio-visual sector. These dynamics cannot drive ambition, they inhibit sustainable practice, and they fall noticeably short of delivering meaningful employment outcomes (the most common duration of contract for actors is less than a month). The current emphasis on project-based and individual support, while valuable, is not cost-effective and does little to build long-term sectoral resilience.

The Case for Tax Incentives and Levies

Additional, flexible investment mechanisms are urgently required. International evidence shows that tax incentives are among the most effective tools: they are scalable, agile, and responsive. Properly designed, they can mobilise broad participation, are not tied to restrictive deadlines, and can crowd in private investment alongside public funding.

Complementary to this, sector-specific levies—such as a cultural bednight levy on tourism, or a modest cultural levy on large multinational companies—offer a sustainable and equitable mechanism to expand resources for the sector. Levies have proven effective in other European jurisdictions, ensuring that those who benefit economically from Ireland's cultural and creative brand also contribute to sustaining it.

Together, targeted incentives and levies can provide a balanced approach: stimulating private participation while securing steady revenue streams for public cultural investment.

The Economic Multiplier

The value of arts investment is magnified by its strong local economic impact. The "multiplier effect" measures how initial spending circulates through an economy: some portion is spent locally (on goods, services, and wages) while some leaks out (through imports, savings, or external spending).

- International studies (Arts Council England, US National Endowment for the Arts) show cultural investment multipliers typically range from 1.5 to 2.5.
- In Ireland, the multiplier is likely to be at the higher end because the arts function as a local economy. Artists and organisations spend primarily in their communities—on local venues, staff, printers, suppliers—ensuring a high degree of "local capture."

This suggests that arts investment here could generate a multiplier of 2.0 to 2.5. In practice, every €1 invested in the arts could produce €2–€2.50 in economic activity, most of it spent locally.

Evidence and Impact

The initial roll-out of new tax and levy-based supports should be accompanied by independent research to establish the precise multiplier effect in the Irish context. Even conservatively estimated based on existing international research, the measures proposed in this submission would generate between €1.3 billion and €2 billion in wider economic activity.

Key failings across the arts sector at a glance

Earnings and working conditions in the arts remain far below national averages, with indicators consistently showing a widening gap between artists and the rest of the workforce.

- **Persistently low earnings**: According to Performing Arts Forum research, average weekly earnings in Arts, Entertainment & Recreation were €582.36 in Q4 2022, just 65% of the national average. While inflation rose by 7.8% that year, earnings in the sector fell by 1.8%. Almost three-quarters (72%) of performing-arts respondents earned below the national hourly average. Median annual income (all sources) was €30,050.
- **Writers and screenwriters**: In 2024, 60.8% of Writers Guild of Ireland members earned less than €20,000 from writing; 38% earned under €10,000.
- **Actors**: The situation is particularly stark. Irish Equity's recent survey found median annual income for actors to be just €10,000.

These incomes reflect not just low pay but a precarious career structure. The Basic Income for the Arts (BIA) research commissioned by the Department highlighted the extent of this precarity. Most artists are self-employed, work across multiple roles, and frequently undertake unpaid work:

- 76.2% of artists reported working as self-employed in the prior six months.
- Only 37.4% worked exclusively in the arts.
- One-third engaged in unpaid arts work.
- Three-quarters felt pressure to seek non-arts employment.
- Fewer than half believe they can sustain a career in Ireland.

Recipients reported being able to spend only an additional 3.5 hours per week on creative work, indicating that the real minimum price of an hour of artistic labour is €100 per hour. This underscores how fragile the current income model is for artists, how poorly understood it remains by the government, and the extraordinary personal investment made by artists in a sector that does not repay them.

Meanwhile, economy-wide pay continues to rise. According to the CSO, national average weekly earnings surpassed €1,000 in Q1 2025, roughly double the average earnings of artists.

The trends are clear

- Income gaps between artists and the general workforce will continue to widen.
- On average, artists will continue to become poorer.

- The arts will increasingly become the preserve of those with independent financial means, leading to a narrower, more exclusive and elitist sector that does not reflect or represent all the citizens of the country.

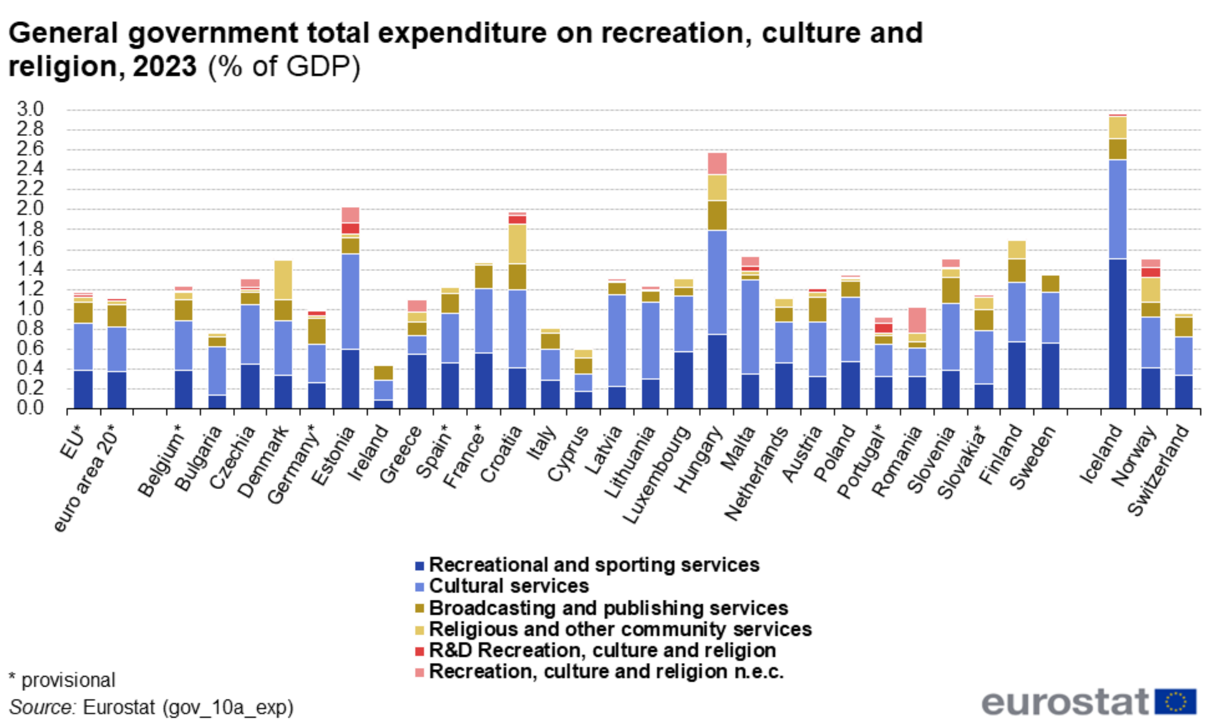
These problems are not the result of individual failings on the part of artists. They cannot be solved by "working harder" or "upskilling." They are the product of systemic weaknesses that only policy intervention can address.

Funding and Investment Gaps

Every pre–budget submission from the wider arts and audio-visual sector calls for increased funding through existing agencies (Arts Council, Culture Ireland, Screen Ireland, etc.), and we strongly support and echo these calls.

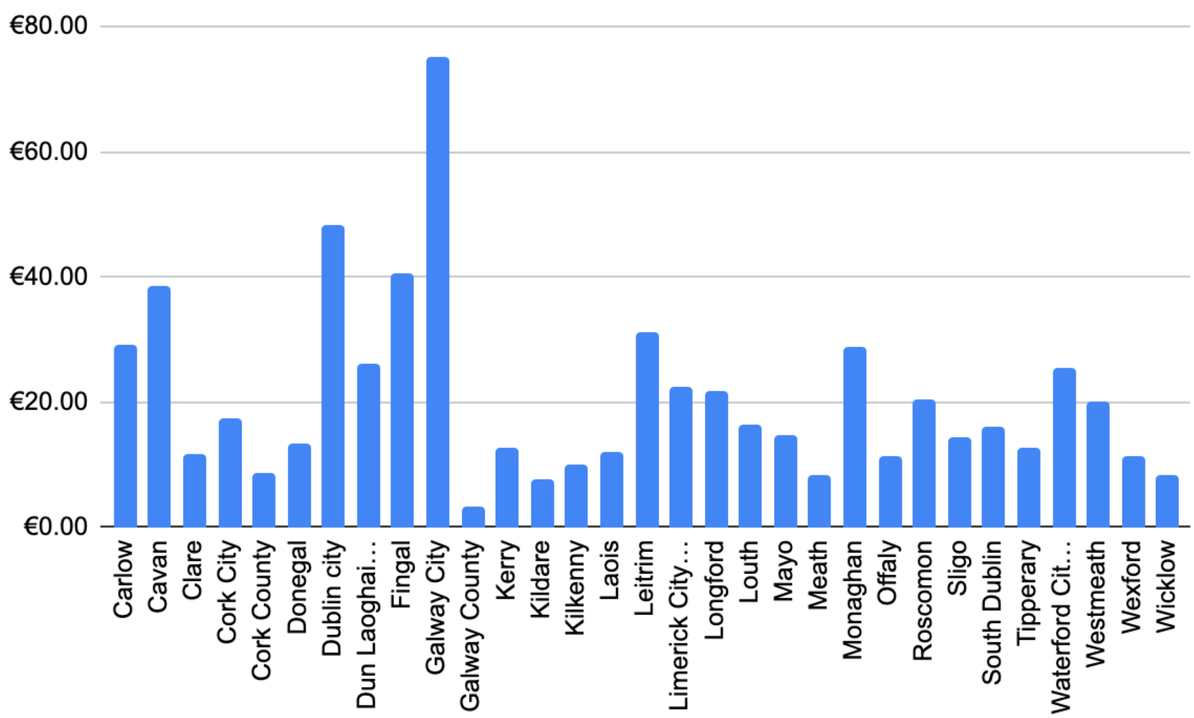
However, incremental increases through already underfunded agencies will not be sufficient to deal with the challenges set out above.

- Ireland systematically underinvests: Eurostat data show that Ireland still spends just 0.4% of GDP on cultural services and broadcasting combined. To reach the EU average, investment would need to increase by almost 300%.



- **Inflated GDP does not change the picture**: Even if we adjust for Modified GNI and consider the €1.4 billion allocated to the Department of Arts and Culture in 2024 (which also includes tourism and sport), the figure remains just 0.4%.

- **Inequitable distribution**: This limited investment is not spread evenly, with significant disparities in per-capita local authority arts spending across the country.



The Need for Systemic Reform

It is now evident that:

- Substantial policy changes are required to unlock additional investment alongside state funding.
- The legislative framework that defines the sector must be updated to protect artists' rights and support new investment models.
- The over-dependence on narrow state funding streams must be replaced with a diversified model capable of driving ambition, innovation, and long-term sustainability.

Our Proposal

This submission recommends a suite of policy actions including targeted tax incentives, legislative reform, cultural levies, and the redesign of the Basic Income for the Arts into a sustainable professional support mechanism.

Together, these measures would incentivise approximately €824 million of new investment into the wider arts sector, representing only 0.4% of Modified GNI. The resulting economic impact—given the high local multiplier effect of arts spending—would be between €1.3 billion and €2 billion.

Proposed Amendments to the Arts Act (2003)

THE ARTS ACT MAKES NO MENTION OF, OR PROVISION FOR, ARTISTS.

Rather than talk about the innovative people who create the art, the legislation concerns itself with what art they create and with the organisational structure of the Arts Council.

The absence of artists from this foundational legislation has led to a sector where the people who make the art are pushed to the margins, and this needs to be corrected if a real and effective policy and funding framework is to emerge.

Based on the Arts Act 2003, which defines "arts" as;

> *"any creative or interpretative expression (whether traditional or contemporary) in whatever form, and includes, in particular, visual arts, theatre, literature, music, dance, opera, film, circus and architecture, and includes any medium when used for those purposes."*

We propose the following amendments to the act that will prioritise and protect artists, their labour, and their intellectual property rights:

Proposed Addition

> This act recognises that all art, in whatever form, is made by the labour of creative people, and that such people have general and particular rights including but not limited to welfare, working conditions and copyright.
>
> The term "Artist" is a title earned by creative people through their continued and professional commitment to their work and through the creation of a body of such creative work over time.
>
> This act recognises the work of creative people as an essential contribution to cultural, social and economic development and ensures their protection under this Act.

The following additional amendments to the Act are called for:

Recognition of Artists' Rights

Incorporate the Department of Enterprise Trade and Employment's protocols on intellectual property into the arts act:

The Act shall acknowledge and protect the moral and economic rights of artists, ensuring fair remuneration, attribution, and control over the use and distribution of their works.

The commercialisation of an artist's (creative or interpretative) Intellectual Property should maximise the economic benefits to the artist and the societal benefits and returns to Ireland from its public investment in the creative industries.

Support for Artists' Welfare

In acknowledgement of the unique nature, precarious nature of artists' career development and income the Minister shall develop and implement policies that aggregate income over the lifetime of the artist, to improve the social and economic conditions of artists, including access to income schemes, social welfare, healthcare, and pension schemes.

Emphasis on Copyright Protection

This Act acknowledges and protects the inherent copyright and related rights of all artists in the work they create and guarantees that artists retain control over their creations and receive appropriate compensation for the use of their works.

The act acknowledges the protection afforded to artists by the Copyright and Related Acts 2000 and the EU Directive on Copyright

5. Inclusion in Policy Development

(Amendment to Section 5: Functions and directions of Minister):

The Minister shall consult with ALL representative bodies of artists when formulating policies affecting the arts sector, ensuring that artists' perspectives and needs are adequately represented.

Proposed Amendments to the Local Government Act

The following amendments will go some way to ensuring an additional flow of investment into local cultural economies to drive employment and production opportunities.

Mandate for Arts Infrastructure Provision

Amend Schedule 13, Section 67 of the Local Government Act 2001 to include:

> "It shall be a mandatory function of each local authority to provide, fund, and maintain local arts infrastructure, which may be building-based (e.g., arts centres, galleries, theatres) or network-based (e.g., community arts networks, digital platforms), to ensure equitable access to cultural services across their administrative areas."

Facilitation of Cultural Use of Derelict Buildings: New Section

> "Local authorities shall have the power to identify derelict or vacant buildings within their jurisdiction and repurpose them for cultural use. This includes granting temporary licenses or leases to artists, cultural organizations, or community groups for the use of such properties, thereby promoting cultural activities and community engagement.

Imposition of Cultural Levies

Amend Part 12 of the Local Government Act 2001 to allow:

> "Local authorities may, subject to public consultation and approval by the elected council, impose additional levies or taxes on businesses and tourists (e.g., a cultural contribution levy) to fund local cultural initiatives, infrastructure, and programs."

Additional Legislative/Policy Amendments and Actions

Amend the Copyright and Related Rights Act 2000 (CRRA 2000) to:

- Clarify and enforce limitations on the scope of rights assignments (especially in buyout contracts), ensuring partial assignments are respected and that fair and proportionate remuneration is maintained throughout the lifecycle of a work.
- Mandate written reassignment of rights from DAC companies, in line with section 3 of the CRRA, and create penalties for non-compliance.
- Incorporate stronger protections for equitable remuneration, based on:
    - CRRA 2000 Section 298(6): "An agreement is void in so far as it purports to exclude or restrict the right to equitable remuneration."
    - EU Directive 2019/790 (Articles 18–22): Ensure artists are remunerated proportionately to the actual or potential revenues generated by their work.
- Create a legal obligation for transparency of DAC/IP reassignment practices, by implementing reporting requirements on production companies regarding:
    - The terms of rights acquisition
    - Reassignment documentation
    - Distribution of revenues to rights holders

Transpose and ENFORCE SI 567/2021 (EU DSM Directive Implementation)

- Articles 18–22 should be retrospectively applied, as provided for in Article 26 of the Directive.
- Codify the obligation that artists' contracts must ensure fair, adequate, and proportionate remuneration, including residual payments.
- Explicitly prohibit contractual practices that prevent artists from benefiting from future revenues.

3. Amend Tax Credit (Section 481) Regulations

- Add a conditional requirement for compliance with artists' rights protections:
    - Ensure contracts used by productions in receipt of Section 481 support are compliant with CRRA 2000, SI 567/2021, and EU Directive 2019/790.
    - Require that all artists are engaged on equitable terms, consistent with international standards (e.g. PACT/Equity UK agreement or equivalent).
    - Mandate that producers using Section 481 provide evidence of:

- Equitable remuneration schemes
- Residuals tracking mechanisms
- Collective bargaining agreements

Progressive Arts Investment Tax Credit (Individuals)

Objectives

To stimulate private investment into the arts sector by offering progressive tax incentives to individuals, and to support and encourage engagement for people from low socio-economic backgrounds.

The scheme is designed to encourage support from family, friends, and wider networks, and is structured to be equitable - particularly attractive to low- and middle-income earners - so that access to investment is not restricted to wealthier groups.

Eligibility

- Any individual or household investing in Irish-based artists or non-profit arts organisations.

Definition of Investment

Investments may include:

- Commissioning new work
- Purchasing original work directly from artists
- Providing funding for the production or presentation of work

The scheme will be particularly effective as start-up and early-career support, where artists often rely heavily on personal networks.

Tax Credit Structure (illustrative)

Income Band (EUR)	Tax Credit Rate
Up to €30,000	100%
€30,001 – €50,000	75%
€50,001 – €100,000	50%
Over €100,000	25%

Approval requires a full project plan with relevant partners (e.g. production companies, presenting venues/arts centre) and timelines.

Example

An actor from a low-income background could raise €30,000 if ten friends each contributed €3,000, with each supporter able to reclaim the full amount against their tax bill. Several actors pooling contributions could raise €100,000, a realistic budget for a professional production.

Impact

This model ensures:

- Local economic impact: funds spent on venues, staff, and services circulate locally, with taxes paid on employment.
- Complementarity: private investment augments, rather than replaces, Arts Council funding, freeing public resources for more strategic interventions.

Local Cultural Investment Credit (LCIC) - Tax incentive for small local businesses investing in their cultural economy

Objective

To stimulate sponsorship and investment from small businesses into local arts activity, building stronger cultural economies in towns and regions.

Eligibility

- Small businesses investing in local cultural projects (e.g. community arts, local professional theatre, artist commissions, creative placemaking).

Tax Credit Structure

- 75% tax credit on eligible spend, capped at €25,000 annually.
- Enhanced collaboration bonus: an additional 10–15% credit for businesses investing collectively through "Cultural Investment Pools."
- Carry-forward option: unused credits may be carried forward for up to three years, making the scheme accessible to businesses with fluctuating turnovers.

Oversight

Investments validated by Arts Council or Local Authority Arts Offices to ensure transparency.

Impact

- Local multiplier effect: spending circulates through venues, hospitality, transport, and other services.
- Crowding in: brings in sponsorship that would not otherwise exist, especially from SMEs, where arts sponsorship is currently negligible.
- Social impact: collective investment pools build cohesion, civic engagement, and social inclusion, while driving professional production, community arts, and festival development.

Commercial Theatre Production Tax Relief (CTPR)

Objective

To unlock new private investment in commercial theatre by offering a relief like Section 481 in film, drawing on best practice from the UK and US.

Structure

- 40% tax credit on qualifying expenditure (sets, writer, cast/crew, venue hire), with at least 80% spent in Ireland.
- Additional reliefs:
  - 50% relief for premieres of original Irish works
  - 5% touring bonus for productions touring beyond their original run in Ireland
  - 10% international touring bonus

Oversight

Audited post-production by the Department to ensure delivery of jobs, regional spend, and wider economic benefits.

Impact

- Crowds in investment that would not otherwise exist.
- Drives employment, supports risk-taking, and helps more new work reach production.
- Reduces dependence on Arts Council deadlines and complements existing funding.
- Enhances cultural tourism and international reputation.

Best Practice Evidence

- UK's 45% theatre credit strengthened regional venues and programme diversity.
- Massachusetts evaluation: every $1 of credit generated $10 of in-state economic output.

Supporting Creative Economies at a Local Level

According to an Equity survey carried out in August 2025, actors spend most of their time working in theatre - but earn most of their money in the audio-visual sector.

It is vital that both the quantity of theatre work increases as well as the payment for that work.

Most theatre work takes place in local arts centres across the country and increasingly it is these arts centres that are producing the work.

Most of these arts centres across the country are owned by Local Authorities, and in many cases have been built by local authorities. The responsibility for their operations and upkeep rests with the local authority, however for many the ongoing cost remains a challenge.

The following have been designed to support local authorities in their development of local creative economies:

Regional Uplift Fund

The inequity in per-capita investment in arts programmes at local authority level is unacceptable and illustrates a failure to effectively address the human right of cultural access. Put simply it is unacceptable that one county spends €3 per capita and a neighbouring county spends €75.

We propose a regional uplift fund of €64M to be provided by the Department and distributed by local authorities to build capacity within the existing infrastructure of arts centres and galleries, to increase employment and drive production capacity in the regions.

Infrastructure Capital Fund

The national infrastructure of arts centres and galleries built by and/or supported by local authorities has not been upgraded for decades. Apart from the environmental requirements for new heating, insulation, and LED lighting, there are significant structural requirements impacting health and safety, inclusion and accessibility.

We propose a Capital allocation of €72M to make local arts infrastructure fit for purpose across the country.

This fund can be managed by the Department with recommendations from the Local Authorities and the Arts Council.

Tourism Levy

Tourism Levies are already under consideration by several local authorities and common across Europe as a tool for reinforcing local cultural economies.

The Central Statistics Office (CSO) indicates close to 6.6 million overseas tourists in 2024, accounting for just over 49 million bed nights.

A €2 cultural levy per bed night will yield almost €100M, collected locally via local authorities.

This levy does not include domestic overnights.

Multinational Cultural Levy - A partnership approach to funding Ireland's cultural future

Multinationals benefit from our educated workforce, our cultural brand, and quality of life. Contributing to culture is a way to reinvest in the communities that host and sustain them. This creates goodwill with employees and communities. In a competitive labour market, MNCs can showcase their contribution to vibrant local cultural ecosystems, reinforcing Ireland's image as a great place to live and work. This is as much an employer brand investment as a public levy.

We propose that MNC's be offered a choice between an employment-based or turnover-based contribution in recognition of the difference between tech and pharma corporations and the more labour-intensive services-based organisations.

A modest levy could produce upward of €30M toward the development and sustaining of local cultural economies.

The levy would be collected at local authority level, with 50% retained for immediate local use, and 50% pooled nationally to ensure equitable distribution of funds.

How it works:

Eligibility: MNCs with more than 250 employees or an Irish turnover greater than €100m.

Options available to each participating MNC

- Option A - €100 per full-time employee.
- Option B - 0.01% of Irish turnover.
- Default - Option A applies if no option selected

A Professional Artist Income Scheme

The research on the Basic Income for Artists Scheme demonstrates that for those people on the scheme the €325 weekly allowance has provided some piece of mind and personal security and has allowed them to devote approximately 3.5 hours per week to their artistic work/career.

This indicates that the BIA has discovered that the minimum price of an hour of artistic labour is €92.85.

Building on the strengths of the scheme we propose a comprehensive redesign that acknowledges that artists' income fluctuates greatly over the course of a career, and that a successful career requires resilience and full-time commitment.

Eligibility Criteria

- Professional Experience: Applicants must demonstrate an average annual income from artistic work over the past five years no less than the current median amount in their sector (e.g. €10,000 p.a. for actors), demonstrating a sustained engagement in and to their work and career.
- Residency: Applicants must meet the Habitual Residence Condition, confirming their commitment to the Irish cultural landscape.
- Professional Affiliation: Applicants must have a membership in a recognized union or representative arts organization.

Income Support

- Annual Payment: €40,000 per annum (€3,333.33 monthly), disbursed through the Department of Social Protection.
- Taxation: The grant is taxable income. Artists earning above €40,000 annually will repay a portion of the grant through a progressive tax system, ensuring that support is directed to those who need it most. For example, if an artist earns up to an additional €40,000 through their work, then 50% tax rate applies, if they earn over €40,000 then 70% applies to the point at which the original payment is recouped.

Ongoing support

- Healthcare: Access to comprehensive health services, including mental health support tailored for artists.

- Education and Training: Opportunities for continuous professional development and skill enhancement.

Exiting The Scheme

- Participants will be expected to continue to earn a minimum of the sector median each year while on the scheme.
- Should earnings drop below that level then support will be provided to get the career back on track.
- If earnings drop below the average for three consecutive years, the participant will exit the scheme. This will not preclude them from reapplying at a later date.

Financial Overview

Assume 20,000 eligible artists.

- Total Annual Cost: €800 million (20,000 artists × €40,000).
- Tax Recovery: Assuming an average tax repayment of €20,000 per artist (tax on the €40,000 initial amount and on additional earnings), the government would recoup €400 million, reducing the net cost to €400 million.
- Economic Multiplier Effect: Investing in the arts stimulates economic activity. With a conservative multiplier of 1.5, the €800 million investment could generate €1.2 billion in economic output, offsetting the program's cost.

Summary of Recommendations

Measure	Estimated Investment into Wider Arts Sector	Estimated Net Cost	Projected Impact
Arts Council Funding:	€160,000,000	€160,000,000	Sustains organisations, supports new work, drives strategic development of the sector
Culture Ireland:	€10,000,000	€10,000,000	Expands international promotion of Irish artists.
Creative Ireland:		–	Programme stability and continuity.
TG4	€70,000,000	€70,000,000	Supports Irish-language broadcasting, regional jobs.
Screen Ireland	€15,000,000	€15,000,000	Strengthens Irish production capacity, jobs, exports.
Regional Uplift Fund	€64,000,000	€64,000,000	Reduces inequities in local authority funding (€3–€75 per capita); boosts regional employment.
Infrastructure Capital Fund	€72,000,000	€72,000,000	Upgrades arts centres/galleries nationwide; safety, accessibility, climate compliance.
Tourism Bed night Levy (€2/night)	€86,000,000	€0	Dedicated cultural reinvestment; aligns with European practice; funds local programmes.
Multinational Cultural Levy (€100 per FTE or 0.01% turnover, >250 staff/>€100M turnover)	€30,000,000	€0	Corporate partnership with culture; fosters goodwill and provides a sustainable funding source.

Progressive Arts Investment Tax Credit (Individuals)	€50,000,000	€15,000,000	Stimulates private investment; accessible to lower/middle earners; drives start-up and early-career support.
Local Cultural Investment Credit (Businesses)	€25,000,000	€8,750,000	Crowds in SME investment; strengthens local creative economies.
Commercial Theatre Production Relief (CTPR)	€10,000,000	€500,000	Unlocks new investment, risk-sharing, more new Irish work; boosts cultural tourism.
Professional Artist Income Scheme (€40k p.a., taxable, ~20k artists)	€800,000,000	€400,000,000	Transforms sustainability of artistic careers; supports approximately 20,000 professionals; multiplier effect of €1.2B economic activity.
Arts Act Reform			Embeds artists' rights, welfare, and copyright in legislation.
Local Government Act Reform			Mandates cultural infrastructure provision, empowers levies, and unlocks use of derelict buildings.
Amendments to Copyright and Related Rights Act 2000			Clarification and enforcement of artists/actors' rights. Greater transparency of DAC companies
Transposition and Enforcement of SI 567/2021 (EU DSM Directive Implementation)			
Amend Tax Credit (Section 481) Regulations			Ensure contractual compliance with CRRA and EU DSM Directive
Totals	€1,392,000,000	€815,250,000	
Economic Impact 1.6	€2,227,200,000		
Economic Impact 2.5	€3,480,000,000		

The recommendations in this proposal can deliver a total investment into the wider arts sector and audio-visual sectors of approximately €1.4 billion (roughly 0.4% of 2025 Modified GNI).

This suite of recommendations combines direct public investment, private participation, and sustainable levy mechanisms. It can deliver realistic careers and incomes for our members, secures our cultural infrastructure, and generates significant economic impact between €2.2 billion and €3.5 billion.

They will bring Ireland's investment in the wider arts and culture sector close to the EU average, incentivise a greater public engagement, drive local investment, support local creative economies, and create real work opportunities for our members and across the wider sector.

Irish Equity President,Gerry O'Brien with members of the Executive at Leinster House, 11th June 2025, supporting Aengus Ó Snodaigh's, (Sinn Féin's spokesperson on the Arts) private members bill supporting equal terms and conditions for Irish performers in the audio visual industry.