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The Foundation for the Economics of Sustainability

Universal Basic Income and a Wellbeing Economy

A Proposal for Ireland

July 2026

Funded by

Environmental Pillar

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Acknowledgements

This paper arose from a project that is supported by the **Irish Environmental Pillar**'s Circular and Wellbeing Economy advocacy hub. The Environmental Pillar is the advocacy arm of the Irish Environmental Network (IEN) and a recognised national social partner, representing 36 member organisations across the Irish environmental sector. Established in 2009, the Pillar promotes environmental protection, a sustainable economy and a just society, and holds representation on a range of State advisory bodies including the National Economic and Social Council. Its collectively developed advocacy positions include support for Universal Basic Income and other sufficiency-based economic measures as tools for building social resilience and easing pressure on the environment.

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The paper was produced with input from the following organisations:

Feasta (the Foundation for the Economics of Sustainability) is an Irish think-tank and Environmental Pillar member with a 25-year track record of research, advocacy and public education on ecological economics. Feasta envisions a safe and just space for humanity within a resilient, healthy global ecosystem, and promotes the structural changes needed to make that transition possible. Its work spans ecological fiscal reform, monetary systems, food security, climate justice and basic income, including through a dedicated Basic Income working group. Feasta holds the secretariat of the Wellbeing Economy Ireland Hub and is the lead organiser of "Go Leor", the 12th International Degrowth Conference and Festival, which will take place in Cork City in August 2027.

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Equal Right is a global non-profit organisation working to advance human rights, equity and climate justice. Starting from the principle that everyone has an equal right to a share of the world's wealth and resources, Equal Right works through research, advocacy and programme implementation to demonstrate the role that unconditional cash transfers can play in achieving ecosocial outcomes. Its programmes include Cash for Conservation projects in Kenya, Colombia and Brazil, an Unconditional Cash for Climate Justice project in Tuvalu, and advocacy for Cap and Share and the Cap and Share Climate Alliance. Equal Right is registered in the UK and operates globally.

www.equalright.org

We wish to thank Anne Ryan, Graham Barnes, John Baker and Bobby Lambert for their thoughtful suggestions on the paper, our interviewees Sarah Prosser, Meg Tarr, Roger Ahern, Seanan Kerr for their time and insights, Sharon Barry and Jenny Dagg for their insights on basic income pilots in Ireland, and Jake Campbell for designing the paper. Any mistakes or omissions are our own.

We appreciate the support of the Irish Department of Climate, Energy and Environment for the production of this paper.

Abbreviations

ACRES	Agri-Climate Rural Environment Scheme
BBI	Bioregional Basic Income
BIA	Basic Income for the Arts
BIEN	Basic Income Earth Network
BINC	Basic Income for Nature and Climate
BioSEI	Bioregioning South East Ireland
CASCA	Cap and Share Climate Alliance
CBI	Conservation Basic Income
CSO	Central Statistics Office (Ireland)
FTT	Financial Transaction Tax
GDP	Gross Domestic Product
GHG	Greenhouse Gas
IGEES	Irish Government Economic and Evaluation Service
LVT	Land Value Tax
MESL	Minimum Essential Standard of Living
MIG	Minimum Income Guarantee
NED	National Economic Dialogue
NERI	Nevin Economic Research Institute
NESC	National Economic and Social Council
PES	Payment for Ecosystem Services
PRSI	Pay Related Social Insurance
SEAI	Sustainable Energy Authority of Ireland
SVT	Site Value Tax
UBI	Universal Basic Income
UBIC	Universal Basic Income Contribution
UBS	Universal Basic Services
UC4CJ	Unconditional Cash for Climate Justice
WEAll	Wellbeing Economy Alliance
WEGo	Wellbeing Economy Governments

Executive Summary

This paper was produced by Equal Right in collaboration with Feasta, who are managing this project as part of the Environmental Pillar's Wellbeing and Circular Economy Hub advocacy programme in 2026. The paper's purpose is to develop detailed, evidence-based advocacy for Universal Basic Income (UBI) as an environmental and social policy tool in an Irish context, at a moment when public debate on basic income has been amplified by the Basic Income for the Arts pilot and by a growing international evidence base.

It is well-established now that the ecological transition will require a broad economic transformation. Changes are needed not only in production and consumption patterns, but also in overarching economic objectives. This paper's central argument is that this transformation needs to include a commitment to UBI. Situating UBI within the framework of a 'Wellbeing Economy', designed around human and ecological flourishing rather than GDP growth, reveals connections between income security, ecological behaviour and social resilience that more conventional assessments miss. The paper is concerned exclusively with a progressive version of UBI, financed through commons-based and redistributive mechanisms, and designed to complement rather than replace other public services.

The paper is structured in eight sections. Section 1 describes the Wellbeing Economy concept, drawing on post-growth economics and Ireland's own Wellbeing Framework. Section 2 provides an extended definitional analysis of UBI, distinguishing it from related proposals including the living wage, job guarantee, negative income tax and minimum income guarantee, and drawing the politically significant distinction between progressive and regressive versions of the policy. Section 3 maps the Irish policy landscape, including the Basic Income for the Arts and the Bioregioning South East Ireland's Bioregional Basic Income. Section 4 sets out the theoretical and empirical case for UBI's ecological potential across three mechanisms: the first operates through working time; the second is distributional; and the third is psychological. Section 4 also reviews the international cash transfer literature, which is instructive – both in positive terms and in terms of lessons learnt. It explores the need for complementary 'guard-rail' policies to ensure that the UBI will have the desired effect; and it introduces Conservation Basic Income as the model most directly relevant to Ireland. Section 5 considers what an environmentally oriented UBI for Ireland might look like in practice. Section 6 examines UBI's relationship to a suite of eight complementary sufficiency measures: home energy retrofit, local food systems, community wealth building, community energy and a commons dividend, universal basic services, the living wage, a green job guarantee, and the four-day work week. Section 7 reviews financing options including progressive, 'commons-based' and wealth taxation, and a carbon dividend. Section 8 presents recommendations for the Irish government.

The paper makes several distinct contributions to Irish policy debate. To our knowledge, it is the first systematic treatment of UBI through an Irish environmental lens, connecting an international evidence base to Ireland's specific institutional, fiscal and ecological context. It addresses two political objections that are commonly raised in Irish debate: that UBI is a tech-libertarian mechanism for dismantling public services; and that governments must choose between UBI and Universal Basic Services. On both points, the paper shows that these objections pertain to a regressive version of the policy, not to the progressive version the Pillar advocates. It then sets out a concrete set of recommendations intended to move the Irish UBI conversation from principle toward a practical policy pathway.

Section 1:
Towards a Wellbeing Economy

The evidence is clear: in order for humanity to flourish within planetary boundaries, we will need a different kind of economy.

At present – in Ireland and elsewhere – the economy's ability to function and provide for people depends on GDP growth, i.e., an ever-increasing expansion of production and consumption.[1] But this GDP growth dependency is profoundly unsustainable.[2] Weaning the economy off it will not only require changes in the way we measure progress, important though those are; it will also require a different economic foundation and structure, that is designed from the outset to deliver agreed social and ecological outcomes.

Redesigning that architecture is the concern of Wellbeing Economy thinking, and it is the lens through which we approach our central subject in this paper: Universal Basic Income (UBI).

Basic income, defined by the Basic Income Earth Network (BIEN) as a periodic cash payment delivered unconditionally to all on an individual basis, without means test or work requirement, is a policy proposal with a long intellectual history and a growing evidence base.[3] Despite this, it remains relatively underexplored in mainstream policy debate, particularly in relation to its potential role within a wider programme of economic transformation. UBI tends to be assessed in isolation, as either a welfare reform or a labour market intervention, rather than as one instrument within a broader suite of policies. We take a different approach: situating UBI within the emerging framework of a Wellbeing Economy and examining how UBI can contribute to, and how it can integrate with, a wider suite of sufficiency measures.

1 See for example Walker et al., 'Growth dependency in the welfare state: An analysis of drivers in the UK's adult social care sector and proposals for change', *Ecological Economics*, 2024.

2 Helmut Haberl et al., 'A systematic review of the evidence on decoupling of GDP, resource use and GHG emissions, part II: synthesizing the insights', *Environmental Research Letters*, 2020.

3 Basic Income Earth Network (BIEN). BIEN defines the five core characteristics of basic income as: periodic, cash, individual, universal, and unconditional.

What is a 'Wellbeing Economy'?

A Wellbeing Economy, as developed by the Wellbeing Economy Alliance (WEAll) and articulated by researchers including Katherine Trebeck and Jeremy Williams, is one designed around the delivery of good lives for people within planetary limits.[4] Where conventional policy expands production and consumption first and redistributes later, a Wellbeing Economy's primary purpose is human and ecological flourishing, and its policy basket is built accordingly. This framing has gained significant traction in recent years, with a wide range of countries having taken steps towards embedding 'wellbeing frameworks' within government to more accurately gauge societal progress. Ireland's Wellbeing Framework mirrors these efforts. The Wellbeing Economy Governments (WEGo) partnership, coordinated through WEAll, now represents a formal international platform to advance these commitments. And while Ireland is not (yet) a member of the WEGo partnership – and its Wellbeing Framework is in need of improvement[5] – the Framework's very existence, and the fact that it is accompanied by senior-level political acknowledgement of the need for a more nuanced outlook on societal progress,[6] both signal a positive direction of travel.

Seen in this way, UBI in a Wellbeing Economy functions less as a welfare add-on and more as an instrument that can simultaneously redistribute income, reduce the coercive pressure to participate in ecologically damaging work, support a just transition for workers and communities, and create the conditions for the kinds of time-rich, care-focused lives that characterise prosperity. These functions are connected, forming different aspects of the same underlying shift in how people relate to work, consumption, and the economy itself.

The analytical foundations of this approach draw on a growing body of work in post-growth and degrowth economics. Jason Hickel, Kate Raworth[7], and others have shown that wealthy nations are now at a point where additional GDP growth delivers little or no further gain in human wellbeing while accelerating ecological overshoot.[8] Ireland, as a consistently high-average-income economy, sits squarely within this context. Degrowth framing, often misread as a call for recession or austerity, is better understood as a call to redirect and fine-tune economic activity: producing and consuming less of what damages people and planet, while investing more in what actually sustains quality of life. Many of the things that are necessary to this, such as care, leisure, community, ecological restoration, meaningful labour, and 'stuff of life' essentials such as energy, food, water, and shelter, do not require endless expansion of material production and consumption.

4 Katherine Trebeck & Jeremy Williams, *The Economics of Arrival: Ideas for a Grown-Up Economy*, 2019, Policy Press; Wellbeing Economy Alliance (WEAll).

5 A forthcoming paper from Feasta and the Environmental Pillar will provide recommendations on improvements to the Framework in order to address some important gaps and misattributions.

6 'Conversation on rethinking growth with Minister Paschal Donohoe', 26 June 2024, Rethinking Growth conference.

7 Jason Hickel, *Less is More: How Degrowth Will Save the World*, 2020, Heinemann; Kate Raworth, *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*, 2017, Random House Business.

8 Andrew Fanning & Daniel O'Neill, 'The Wellbeing-Consumption Paradox: Happiness, health, income, and carbon emissions in growing versus non-growing economies', *Journal of Cleaner Production*, 2019.

This analysis has recently received significant institutional backing. The UN Special Rapporteur on Extreme Poverty and Human Rights, in a landmark 2026 Roadmap developed through contributions from over 400 experts, trade unions, and civil society organisations worldwide, frames the challenge in similar terms: GDP provides a "wrong compass for policy action," and the dominant "grow-tax-transfer" model of poverty reduction has reached its limits.[9] The Roadmap calls instead for an economy organised around the satisfaction of needs and the realisation of human rights within planetary boundaries – identifying universal social protection (including basic income policies), alongside universal basic services and other measures, as a core instrument in that transition. It situates these as elements of a coherent policy architecture, designed to work in combination.

9 Olivier De Schutter (UN Special Rapporteur on Extreme Poverty and Human Rights), 'The Roadmap for Eradicating Poverty Beyond Growth', June 2026.

Section 2:
Definitions – What UBI Is and Isn't

Basic income is a term that has attracted support from an unusually wide ideological range – from left-wing redistribution advocates and feminist economists to libertarian tech entrepreneurs and fiscal conservatives. This breadth of interest is, in some respects, a sign of the policy's flexibility. It also creates a significant definitional problem. Proposals labelled as basic income can differ from each other in ways that are politically and practically significant. The same label has been applied to schemes that would meaningfully reduce poverty and inequality and to schemes that would make the poorest worse off while reducing the role of state support in their lives. Understanding these differences – and being clear about which version is presented here – is essential.

The BIEN definition

The Basic Income Earth Network (BIEN), the principal international body for basic income research and advocacy, defines basic income as 'a periodic cash payment unconditionally delivered to all on an individual basis, without means test or work requirement.'[10] Additionally, BIEN defines basic income as having five key characteristics:[11]

PERIODIC
It is paid at regular intervals (for example every month), not as a one-off grant.

CASH PAYMENT
It is paid in an appropriate medium of exchange, allowing those who receive it to decide what they spend it on. It is not, therefore, paid either in kind (such as food or services) or in vouchers dedicated to a specific use.

INDIVIDUAL
It is paid on an individual basis – and not, for instance, to households.

UNIVERSAL
It is paid to all.

UNCONDITIONAL
It is paid without means test and without a requirement to work or to demonstrate willingness-to-work.

10 Basic Income Earth Network, 'Common Questions About Basic Income', BIEN website, accessed 12 June 2026.

11 Basic Income Earth Network, 'About Basic Income', accessed 12 June 2026.

The term *Universal Basic Income* is often used interchangeably with basic income, but it can also be used to demonstrate the difference between a policy that is truly universal or one which only targets a certain population or demographic. A policy that meets some but not all of the BIEN characteristics is often described as a basic-income-type scheme, or (depending on design) a conditional cash transfer or targeted social protection measure. This paper uses these distinctions consistently, and where evidence is drawn from schemes that do not meet all five criteria, it says so clearly. It also adopts Universal Basic Income as its preferred nomenclature, as (for reasons described below) we are focusing here on a form of basic income that would be distributed to every resident of Ireland.[12]

The Irish pilots in context

This has direct implications for how the two Irish pilots are treated in this paper. The Basic Income for the Arts (BIA), which became a permanent programme in 2026, meets the cash, periodic, and individual criteria but is targeted to a specific occupational group accessed through an application process. The Bioregioning South East Ireland's (BioSEI) Bioregional Basic Income (BBI) payment is similarly targeted by sector and geography. Both are valuable experiments in basic income mechanisms – the Arts pilot in particular has generated the most robust evaluation data of any Irish scheme, and among the most detailed internationally – and both are discussed in detail in Sections 3 and 5. However, neither is a true UBI. A truly universal scheme would have substantially broader effects, and it would be a mistake to rely solely on these pilots to extrapolate the impact of a full UBI.[13]

12 If we are being completely literal about the word 'universal', the UBI would obviously need to include everyone in the world. Our use of 'UBI' here to refer to a nationally-based basic income is in line with current practice in research and advocacy.

13 Equal Right, GiveDirectly & BIEN, 'Basic Income for a Just Transition', October 2025.

Related and competing concepts

Several related policy proposals are sometimes confused with UBI or positioned as alternatives to it, and it is important to distinguish them at the outset.

A **living wage** or **minimum wage** sets a floor on hourly pay but applies only to people in employment. It leaves untouched the income insecurity of those outside the formal labour market – carers, the long-term unemployed, those with disabilities, informal workers, or people choosing to reduce their working hours. A UBI is paid to all of these groups simultaneously.

A **job guarantee** provides paid work rather than an income floor. The policy addresses real concerns about the social value of work, the risks of worklessness, and the importance of directing labour toward socially and ecologically useful outputs.[14] But the logic is significantly different from UBI: whilst a job guarantee seeks to fundamentally reframe conceptions of traditional work, it nonetheless extends the obligation to work for pay instead of loosening it, and it provides financial security contingent on labour inputs – rather than unconditionally, as a right. These proposals are not necessarily mutually exclusive – Section 6 addresses how a job guarantee and a UBI might function together – but they are distinct in their core premise.

A **negative income tax**, associated most prominently with Milton Friedman, tops up incomes below a threshold through the tax system and taxes incomes above it.[15] In theory this can generate outcomes similar to a basic income, but the administrative mechanism differs – delivery through the tax system rather than as a direct payment creates barriers for those outside formal employment, and in Friedman's version it was explicitly intended to replace existing welfare programmes rather than strengthen them.

A **minimum income guarantee (MIG)** is a commitment that no one's net income will fall below a defined floor, regardless of employment status or circumstances. Where a UBI pays every individual a flat amount regardless of existing income, a MIG typically tops up incomes to the floor level only for those falling short of it. The administrative difference is significant: a MIG requires ongoing income assessment and conditionality management, while a UBI avoids these entirely by paying everyone the same amount and recovering costs (and imposing means testing) through taxation[16]. Social Justice Ireland's Poverty Focus 2025 identifies UBI as the only mechanism capable of ensuring income adequacy for all, because a MIG's means-tested-at-the-point-of-distribution character limits its distributive reach and its political durability.[17]

14 Pavlina Tcherneva, *The Case for a Job Guarantee*, 2020, Polity Press.

15 Milton Friedman, *Capitalism and Freedom*, 1962, University of Chicago Press, Chapter XII. For an assessment of the negative income tax in relation to UBI, see Philippe Van Parijs & Yannick Vanderborght, *Basic Income: A Radical Proposal for a Free Society and a Sane Economy*, 2017, Harvard University Press, pp 15–20.

16 This addresses a common criticism of UBI: by distributing money to everyone, including those who are already well-off, it may appear inefficient and unfair. However, it is important to note that our proposal does in fact include targeting and means-testing. The difference with the current system is that these would be carried out by only one agency – the tax office – rather than by an uneasy and somewhat incoherent combination of two agencies – the tax and social protection offices – as is currently the case.

17 Social Justice Ireland, 'Poverty Focus 2025', November 2025.

Progressive and regressive UBI

Politically, the sharpest distinction this paper draws is between a 'progressive' and a 'regressive' basic income. This is not primarily a question of payment level, though that does matter. It is fundamentally a question of financing and the complementary policy framework UBI sits within.

Many left-aligned and progressive commentators have expressed concern that UBI could be used as a neo-liberal Trojan horse. The suggested analogy itself comes from Milton Friedman, who predicted that the political left would come to regret adopting a policy designed, in his version, to replace the welfare state rather than supplement it.[18] More recent scholarship has examined how this framing plays out in practice, looking at how UBI proposals represent poverty and the people who experience it.[19] The concern is understandable, because different versions of basic income sit across the political spectrum, and the same mechanism can serve very different ends.

In the United States, basic income has attracted prominent 'tech bro' supporters, including Sam Altman, Elon Musk, Mark Zuckerberg and Jack Dorsey. For several of these figures, the appeal lies in basic income as a response to automation-driven job displacement and as a potential vehicle for simplifying or reducing the welfare state. A universal flat payment, in this framing, replaces the complex and costly web of means-tested benefits. The appeal to fiscal conservatives is straightforward: a single payment is administratively cheaper than dozens of targeted programmes, and its universal character provides political cover for reducing net transfers to those who previously received more through targeted support. For people currently dependent on means-tested benefits, such a scheme can be deeply unfavourable. A flat payment set below current benefit levels, combined with the loss of the targeted supplements they currently receive, would leave them worse off.

The risks are not theoretical – where UBI proposals have been costed as fiscally neutral replacements for existing welfare expenditure, the distributional analysis shows net losses for the poorest.[20] A separate risk arises from financing choices, as with Andrew Yang's Freedom Dividend proposal, which would have been funded via VAT.[21] VAT is often regressive because poorer households spend proportionally more of their income on it; funding a UBI this way weakens, even if it does not eliminate, the payment's net redistributive effect.

18 David James Hogg, "The Left Will Find that it has Bought a Trojan Horse': The Dialectics of Universal Basic Income', *Critical Social Policy*, 43(1), 2023, pp 140–156.

19 Emily Clark, 'Is the Universal Basic Income a Neoliberal Trojan Horse? Analysing Representations of 'the Poor' and 'Poverty' in UK UBI Policy Discourses', *Critical Policy Studies*, 2025, DOI: 10.1080/19460171.2025.2456695.

20 OECD, 'Basic Income as a Policy Option: Can It Add Up?', Policy Brief on the Future of Work, 2017, OECD Publishing.

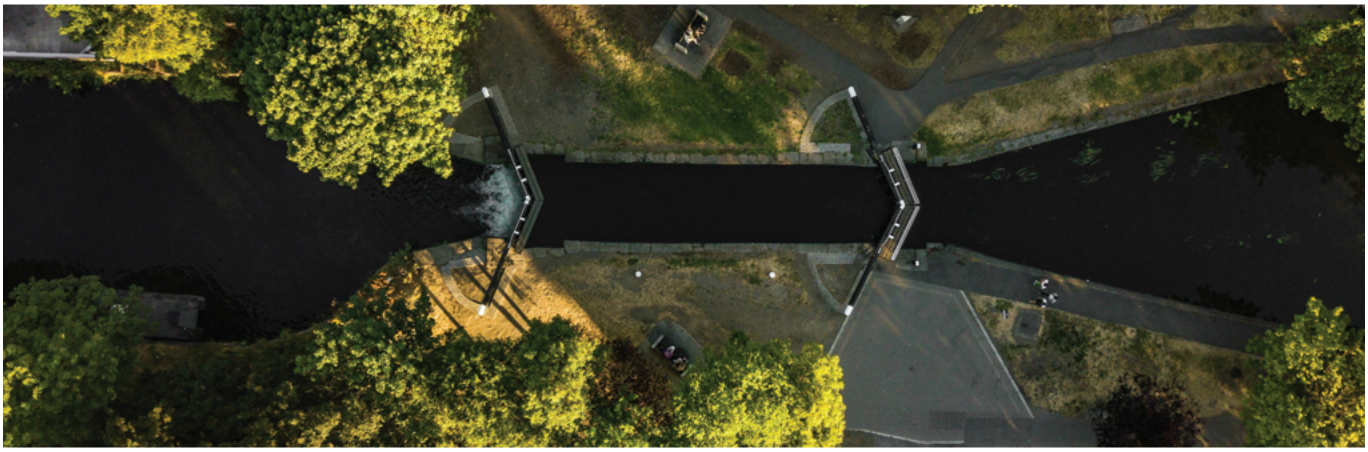
21 Andrew Yang, *The War on Normal People: The Truth About America's Disappearing Jobs and Why Universal Basic Income Is Our Future*, 2018, Hachette Books.

A progressive UBI is one where the financing mechanism ensures that those with higher incomes contribute more than they receive, producing real redistribution. Importantly, means testing still happens, as mentioned above – but at the tax office, not the jobs and benefits office. The mechanisms most consistent with this outcome are progressive income and wealth taxation, and asset-based levies on shared resources such as land, carbon and data along with dividend models that return the proceeds of common assets to all citizens equally. Under any of these approaches, a flat per-capita payment becomes redistributive in its net effect: the wealthiest households pay more into the system than the payment returns to them, while those on lower incomes receive a net gain.

The Alaska Permanent Fund is the most established real-world example of this logic: oil revenues – treated as a common resource – are distributed as an equal per-capita dividend to all state residents, and the scheme has contributed to Alaska being consistently among the most economically equal US states.[22] In 2025 the Pacific island nation of the Marshall Islands launched a similar programme, ENRA, including an $800 annual payment to all citizens – financed via returns from a sovereign wealth fund capitalised with revenues from the Compact of Free Association with the US.[23] Cap and Share, developed by Feasta and the Cap and Share Climate Alliance, applies the same principle to carbon taxation and will be explored in more detail in Section 7.

The second, and essential, dimension of a progressive UBI is what it sits alongside. A UBI that replaces universal basic services – healthcare, education, housing support, public transport – is not progressive regardless of its financing, because the value of decommodified services is disproportionately important to lower-income households. A UBI that complements and reinforces a strong public services infrastructure, providing a 'social wage' of individual freedom and security within a collectively provisioned framework, is an entirely different policy. The UN Special Rapporteur's Roadmap makes this point explicitly: 'universal basic income guarantees should not come at the cost of public provisioning of universal basic services.'[24]

This paper is concerned exclusively with the progressive version of UBI – one financed through commons-based and progressive fiscal mechanisms, additional to increased investment in public services, and designed to reduce rather than reproduce existing inequalities of income, wealth, gender, and ecological impact.



22 Fran Whitlock, 'The Alaska Permanent Fund: A Model for a Universal Basic Dividend?', April 2024, Earth4All.

23 Republic of the Marshall Islands Ministry of Finance, Banking & Postal Services, 'Public Announcement: ENRA Distributions to begin November 2025', November 2025.

24 De Schutter, 'The Roadmap for Eradicating Poverty Beyond Growth', June 2026, para. 209.

Section 3:
Policy Context – Basic Income in Ireland

Ireland is on course to achieve only around 29% greenhouse gas emissions reduction by 2030 against a statutory target of 51%,[25] and a November 2025 European Court of Justice ruling found it in breach of EU water law on 14 counts.[26] TASC's 2025 analysis finds 629,000 people (11.7% of the population) living below the poverty line, and homelessness is at record levels – whilst at the same time Ireland seems likely to become the richest country in Europe in per capita terms by 2030.[27] The distance between the stated ambitions of a Wellbeing Economy and these figures is not an accident. It reflects the limits of incrementalist policy change within an economic model that continues to treat GDP growth as the primary objective. UBI, alongside the suite of complementary policies discussed in Section 6, addresses something the present system does not: it alleviates the financial insecurity that contributes to social exclusion – and also to unsustainable consumption.

Ireland is not starting from scratch. Two intersecting bodies of work are relevant here: the real-world pilot interventions already underway, modest in scale but significant in what they have demonstrated; and national-level policy proposals developed by Basic Income Ireland, Social Justice Ireland and UBI Lab Northern Ireland that show, in concrete terms, how a universal scheme could be designed and financed.

The State Pension and Child Benefit as reference points

Before examining the pilots, it is worth noting that Ireland already operates two payments that function, in different ways, as partial precedents for a universal basic income.

The contributory and non-contributory State Pensions together provide a near-universal income floor for residents over 66, at a level intended to cover basic living costs. Child Benefit works on a similar logic at the other end of the age range. Paid monthly to the parent or guardian of every child under 16, or under 18 if the child remains in full-time education or has a disability, Child Benefit is universal and not means-tested. Payment does not depend on household income, employment status, or Pay Related Social Insurance (PRSI) record. As of 2026 the standard rate is €140 per child per month, rising to 150% of that rate for twins and 200% for triplets and higher-order births.[28]

25 Environmental Protection Agency, 'Ireland's Environment: An Integrated Assessment 2024', 2024, EPA.

26 Caroline O'Doherty, 'A 'national embarrassment': Ireland in breach of multiple water quality rules, court finds', November 2025, *The Irish Times*.

27 TASC, 'The State We Are In: Inequality in Ireland 2025', June 2025, TASC; RTÉ News, 'Over 17,000 homeless last month in record high', February 2026; Darragh Mc Donagh, 'Ireland set to surpass Luxembourg and become richest country in Europe by 2030, IMF says', April 2026, BreakingNews.ie.

28 Citizens Information, 'Child Benefit', citizensinformation.ie, accessed 12 July 2026.

Neither payment is a UBI in the strict, BIEN-definition sense. The State Pension is age-restricted and partly contribution-linked, and Child Benefit is restricted to households with children. Together, though, they show that Ireland already accepts, in principle, that people at particular life stages, whether raising children or past working age, are entitled to an unconditional income floor. The question for Wellbeing Economics is how that principle might extend across the life course, so that the floor it represents is available to everyone rather than only at its beginning and end.

Basic Income for the Arts

The most significant UBI-relevant policy development in Ireland is the Basic Income for the Arts (BIA) pilot, which initially ran from September 2022 to February 2026 and has since been made permanent. Following the February 2020 general election, Catherine Martin of the Green Party (then Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media) secured a commitment to the pilot as part of Programme for Government negotiations. Then in September 2020, the Arts and Culture Recovery Taskforce published ‘Life Worth Living’, which included a formal recommendation for a basic income pilot for artists as part of its COVID pandemic response.[29]

The design was rigorous by international standards. Approximately 2,000 recipients were selected through a randomised process and received €325 per week (equivalent to the National Minimum Wage at the time). Income was declarable for tax purposes. A control group of 1,000 artists who were not selected provided the comparison data for evaluation. The scheme ran for three years, extended by six months to February 2026.

The most up-to-date evidence on the BIA pilot’s impact comes from a cost-benefit analysis of the scheme published by the Department of Culture, Communications and Sport in September 2025, which draws on data from the full three-year programme, from its launch in September 2022 through to the final surveys in April 2025.[30] Over the course of the pilot, BIA recipients spent on average more than four additional hours a week creating art and a further two hours on research and experimentation compared with the control group, with the time spent creating art rising to over five hours a week by the final wave. They were also significantly more likely to remain working in the arts: recipients became around fifteen percentage points less likely to report that they were unable to find work in the sector, while the time they spent working outside the arts fell by up to four hours a week by the end of the pilot. Wellbeing improved substantially, with life satisfaction rising by 0.91 points on a ten-point scale by the final wave, and recipients around eleven percentage points less likely than the control group to report symptoms of anxiety or depression. Recipients were also close to twenty percentage points less likely to experience enforced deprivation or to struggle to make ends meet, while their average income from arts work rose by more than €500 a month and their reliance on Jobseeker’s payments fell by thirty-eight percentage points. The same analysis valued the overall social and economic benefit of the scheme at just over €100 million, against a net fiscal cost of around €72 million over the lifetime of the pilot.

29 Arts and Culture Recovery Taskforce, ‘Life Worth Living: Recommendations for the Recovery of the Arts, Culture and Live Entertainment Sector’, September 2020, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

30 Alma Economics for the Department of Culture, Communications and Sport, ‘Cost-Benefit Analysis for the Basic Income for the Arts’, September 2025.

> *"The basic income was important for me to be able to settle down and not just make art, but actually go from living under a kind of quasi house arrest in my parents' house to being able to go out, to socialise, to get a studio, to have a bit of dignity."*
>
> **Seanán Kerr, BIA recipient**

In October 2025, Budget 2026 announced that the scheme would be made permanent from 2026, operating in rolling three-year cycles of approximately 2,000 recipients. A public consultation found 97% of respondents in favour of permanence.[31] The scheme has attracted significant international interest, with governments and policy bodies in Australia, Wales, South Korea, Canada, Norway, Lithuania, Estonia and the Belgian EU Presidency making contact to discuss Ireland's experience.

The Basic Income for the Arts is not a universal basic income by the BIEN definition outlined in Section 2. It is sector-specific, targeted at a defined professional group, and while its payment level exceeds core Minimum Essential Standard of Living costs for a single adult, it falls short of the MESL once housing costs are included, as calculated by the Vincentian MESL Research Centre.[32] What it demonstrates is the mechanism and certain positive outcomes: an unconditional, regular cash payment to people in precarious circumstances, which improves wellbeing and reduces poverty. Seanán Kerr, the Basic Income for the Arts recipient we spoke to when writing this paper, also spoke of an enhanced sense of civic responsibility:

> *"Because it has no strings attached, a basic income invites a lot of civic responsibility. Almost everyone I know who received it worked hard, because they felt they had an obligation to make good use of it."*[33]
>
> **Seanán Kerr, BIA recipient**

31 RTÉ Culture, 'Budget 2026: Basic Income for Artists Scheme to Become Permanent', October 2025, RTÉ.

32 Vincentian MESL Research Centre at SVP, 'MESL 2025', June 2025.

33 Interview 1: Seanán Kerr, Basic Income for the Arts recipient, conducted 5 May 2026.

The Bioregioning South East Ireland's Bioregional Basic Income

A second Irish experiment, smaller and more recent, adds an ecological dimension that is directly relevant to this paper's argument. In September 2025, the Bioregioning South East Ireland (BioSEI), an organisation working at the intersection of farming, ecology and community, announced what it describes as the world's first Bioregional Basic Income (BBI). The scheme is funded through a three-year award from Lifes2Good, with payments of €16,900 per year, chosen to align with the Basic Income for Artists programme. Roger Ahern, a market gardener, is the scheme's first recipient, with a second participant in preparation. Eligibility is place-based rather than profession-based: recipients are assessed against BioSEI's 'Four Returns' framework of inspiration, social, natural and financial returns, and selected based on their alignment with an overall mission to contribute to healthy ecosystems and thriving communities. However, they are not judged or compared competitively on their capacity to do so.[34] As Sarah Prosser of BioSEI puts it, *"it isn't a farmer-based income, or an artist-based income, it's based on your place. It's not because you're a farmer that you're getting this, it's because you belong, and you can affect change in your area".*[35]

The scheme is designed explicitly around holistic value creation, whether that be social, ecological, inspiration, financial or otherwise. The payment is intended to provide the income security that enables recipients to prioritise these pursuits over purely commercial decision-making. Formal evaluation is limited at this stage, but interviews conducted for this paper with the Lab and with Roger Ahern provide valuable qualitative insight. Ahern described the effect on his market garden directly: *"being a market gardener, your income is anything but stable. You can earn a decent amount in summer and autumn, but spring, when your costs are highest, tends to be when you have very little income, and your costs stay constant either way. The basic income has made my income a lot more reliable. I know that at the end of each month I'll have that amount of money"*.[36] The significance of the BBI lies in what it represents: an attempt to link income security directly to holistic social and environmental outcomes, demonstrating that the design space for basic income extends beyond the welfare-focused framing that dominates most national proposals.

Proposals for an Irish UBI

Alongside the pilots described above, there is a well-developed body of work on proposals for a national basic income for all of Ireland. In 2002, the Irish Government published a formal Green Paper on basic income, following a commitment under the Partnership 2000 social partnership agreement.[37] The proposal was not adopted, but the Green Paper established and showed that it was financially feasible.

34 Interview 2: Sarah Prosser & Meg Tarr, BioSEI, conducted 6 May 2026 (edited slightly for readability).

35 Interview 2: Sarah Prosser & Meg Tarr, BioSEI, conducted 6 May 2026 (edited slightly for readability).

36 Interview 3: Roger Ahern, Bioregional Basic Income recipient, conducted 18 May 2026 (edited for length).

37 Department of Social, Community and Family Affairs, 'Basic Income: A Green Paper', September 2002, Stationery Office.

BioSEI

Social Justice Ireland published a detailed costing exercise in 2016, authored by Eamon Murphy and Seán Ward.[38] Their model proposed €150 per week for working-age adults (€230.30 for those aged 66–79 and €31.05 per week for children), funded through a 40% flat income tax on all personal income and an increase in employer PRSI to 13.5%. Total gross cost was estimated at approximately €35.1 billion, replacing most existing welfare payments while maintaining disability, carer and supplementary payments. The distributional analysis found broadly progressive effects, with the largest gains concentrated among lower-income households.

The most comprehensive recent work is the 2023 model developed by Dave Quinn and John Baker of Basic Income Ireland.[39] Their model sets a rate of €203 per week.[40] for working-age adults (2019 base figures), funded through a new Universal Basic Income Contribution (UBIC), a restructured levy replacing the current income tax and PRSI framework. The UBIC applies at 30% on the first band of income (up to €21,186), 8% on the middle band (to €70,044), and 11% on income above that threshold, with no income exempt except the basic income payment itself. (Individuals earning under €21,186 instead pay a single 20% rate. The higher 30% rate on the first band recoups much of the basic income payment from those above the threshold, and because the first band contains the most taxpayers, it raises substantial revenue at moderate headline rates; the authors acknowledge a small range of incomes just above the threshold where net income briefly dips.) Standard personal and employee tax credits are eliminated, on the basis that the basic income payment more than compensates for their removal. Under this model, everyone earning up to approximately €55,000 (covering over 3 million of Ireland's 3.5 million income earners) would be better off in net terms. The effective tax rate rises progressively with income. Quinn and Baker's model does not replicate the very high flat-rate approaches of earlier work: by concentrating the UBIC on the lower income band where the greatest number of taxpayers sit, it generates sufficient revenue at lower headline rates while maintaining a clearly progressive distributional outcome.

38 Eamon Murphy & Seán Ward, 'Costing a Basic Income for Ireland', 2016, Social Justice Ireland.

39 Dave Quinn & John Baker, 'A Model of Basic Income for Ireland', November 2023, Basic Income Ireland.

40 The year 2019, and the corresponding payment amount of €203, were chosen because 2019 is the most recent 'normal' (pre-COVID) year for which all of the data necessary for applying this model are available.

Basic Income on a Shared Island: the UBI debate in Northern Ireland

Formal analysis of basic income in Northern Ireland began in September 2020 with UBI Lab Northern Ireland's 'Testing a Real Peace Dividend for Northern Ireland', framing UBI as a 'peace dividend' for post-conflict deprivation and social fragmentation.[41] It proposed a modest top-up model and a fuller benefits replacement, with Belfast's Falls and Shankill wards identified as a proposed trial location.

The proposal won broad political support, with motions passed across most Northern Irish councils. Derry City and Strabane District Council and Belfast City Council jointly commissioned a feasibility study, completed in November 2023, combining economic modelling by PolicyEngine, an agent-based model by the University of Torino, and polling by LucidTalk.

The economic modelling tested payments of £200 to £400 per month, funded through tax changes with 25% met by Westminster. All scenarios reduced poverty and inequality, and at £400 per month, absolute poverty fell by 59.4%, the Gini coefficient by 17.7%, 70% of the population gained, and child poverty would be halved.[42]

The agent-based model added health, social cohesion and paramilitary crime, a framing unique in the basic income literature. In the higher-payment scenario, relative poverty fell by 45 to 54% in the intervention areas, good health rose by 3 to 5% overall and 5 to 8% among the over-50s, and crime prevalence fell by around 30% in the highest-need areas.[43]

The LucidTalk survey of 1,199 Northern Irish adults in May 2023 found 36% supported UBI against 22% opposed, with 44% backing a trial and 25% against.[44]

Given the need for clear alignment between the two jurisdictions in Ireland, this paper recommends a formal all-island feasibility study, jointly commissioned by both governments; the detail is set out in Recommendation 5 in Section 8.

41 Patrick Brown et al., 'Testing a Real Peace Dividend for Northern Ireland: A Proposal for Universal Basic Income', October 2020, UBI Lab Northern Ireland.

42 Nikhil Woodruff & Max Ghenis, 'Northern Ireland UBI Feasibility Study', November 2023, PolicyEngine and UBI Center for UBI Lab Northern Ireland.

43 Roberto Leombruni et al., 'An Agent Based Model for the Ex-Ante Evaluation of Universal Basic Income Spillovers on Paramilitary Crime, Social Cohesion and Individual Health: Technical Report', November 2023, UBI Lab Northern Ireland.

44 LucidTalk, 'Northern Ireland UBI Polling', May 2023, LucidTalk.

Section 4: UBI, Sufficiency and Environmental Outcomes

Universal basic income is one of the most frequently cited policy instruments in degrowth and post-growth literature.[45] This reflects a widespread intuition among ecological economists and sustainability scholars that income security, decoupled from employment and conditionality, could enable the kinds of behavioural and structural shifts that incremental green policy has failed to produce. Yet the empirical evidence for UBI's ecological benefits remains underdeveloped.[46] This section sets out the theoretical case, reviews what the broader cash transfer literature shows, and is candid about where the evidence remains preliminary, mixed or absent.

The decoupling problem

Green growth theory holds that GDP expansion and environmental sustainability are compatible, on the basis that technological change will allow GDP to be absolutely decoupled from resource use and carbon emissions. Parrique et al.'s 2019 review of the evidence for the European Environmental Bureau examined this claim across materials, energy, carbon emissions, land use and biodiversity, and concluded directly that the evidence for absolute decoupling, at the scale and pace required to stay within planetary boundaries, does not exist.[47] Relative decoupling has occurred in some sectors, but at a global level resource use and emissions continue to rise in line with GDP growth, a pattern also reflected in the failure of the Environmental Kuznets Curve to hold at a global aggregate level, with income growth in affluent countries failing to produce the environmental improvements it predicts. Hickel and Kallis reached a similar conclusion in their 2020 review in New Political Economy, concluding that absolute decoupling is 'highly unlikely to be achieved at a rate rapid enough' to keep warming below 1.5°C or 2°C, that 'green growth is likely to be a misguided objective', and that a post-growth approach is therefore essential.[48] For the UBI argument, the consequence is that a growing economy cannot be assumed to generate, in time, the resources needed to fund generous social protection while environmental conditions improve. UBI, framed within a sufficiency logic and a post-growth framework, offers a different path: ensuring adequate income for all while reducing the systemic pressure to produce and consume more than is necessary.

45 Nicholas Langridge, 'Unconditional basic income and a degrowth transition: Adding empirical rigour to radical visions', *Futures*, 159, 2024, 103375.

46 Langridge, 'Unconditional basic income and a degrowth transition', 2024.

47 Timothée Parrique et al., 'Decoupling Debunked: Evidence and Arguments Against Green Growth as a Sole Strategy for Sustainability', 2019, European Environmental Bureau.

48 Jason Hickel & Giorgos Kallis, 'Is green growth possible?', *New Political Economy*, 25(4), 2020, pp 469–486.

The theoretical mechanisms

One mechanism through which UBI might produce ecological benefits operates through working time. An unconditional income floor removes the coercive element from labour market participation, giving individuals and households the freedom to reduce paid working hours voluntarily without falling into poverty, enabling a voluntary reduction of carbon intensive activities that often accompany labour market participation. Evidence from multiple countries establishes a correlation between shorter working hours and lower per-capita carbon footprints, because consumption, travel and energy use are all closely associated with work and work-adjacent activity.[49] This freedom also creates space for unpaid activity with social and environmental value, including caring work, community participation and ecological restoration. The same shift operates at a structural level. Current welfare systems link income to employment and condition benefits on active job-seeking, creating a bias toward labour market participation and the consumption patterns that accompany it. Kongshøj's 2023 analysis in Humanities and Social Sciences Communications identifies the reorientation away from this conditionality, alongside decommodification and public service provision, as central to the degrowth project, and an unconditional income floor is what makes that reorientation possible.[50]

Another mechanism is distributional. Carbon footprints are heavily concentrated among high-income households: Oxfam and the Stockholm Environment Institute found that between 1990 and 2015, the richest 1% of the global population were responsible for more than twice the combined emissions of the poorest 50%.[51] A UBI funded through progressive taxation, or through a 'carbon dividend' distributed from charges on fossil fuel use, redistributes purchasing power from these high-carbon households to lower-income households with smaller footprints: high-carbon consumers pay more into the system than they receive back, and low-carbon consumers receive more than they pay in. Boyce's analysis of carbon dividend schemes finds that this design is progressive in both income and carbon terms, since most households end up receiving more in dividends than they pay in higher prices for carbon-intensive goods.[52]

This redistributive effect changes who holds spending power, but on its own it does not guarantee that aggregate emissions fall, since households that gain income could still spend it in carbon-intensive ways. Feasta's own Cap and Share proposal speaks directly to this gap: it argues for a binding, tightening cap on fossil fuel extraction or import, set at a level consistent with planetary boundaries, with the revenue from selling permits under that cap shared equally among the population.[53] On this view, the distributional effect of a UBI works alongside such a cap, and depends on it, to translate redistributed spending power into an actual reduction in emissions. Binding caps could also be imposed on mineral mining.[54]

49 Kyle Knight et al., 'Could working less reduce pressures on the environment? A cross-national panel analysis of OECD countries, 1970–2007', *Journal of Industrial Ecology*, 17(4), 2013, pp 553–564.

50 Kristian Kongshøj, 'Social policy in a future of degrowth? Challenges for decommodification, commoning and public support', *Humanities and Social Sciences Communications*, 10, 2023, 850.

51 Tim Gore, 'Confronting Carbon Inequality: Putting Climate Justice at the Heart of the COVID-19 Recovery', 2020, Oxfam International.

52 James K. Boyce, *The Case for Carbon Dividends*, 2019, Polity Press.

53 Caroline Whyte, 'Phasing Out Fossil Fuels: Supporting Climate Justice', working paper, April 2024, Feasta.

54 This will be explored further in a forthcoming Feasta paper.

A third mechanism is psychological. Drawing on neurological research into addiction, Whyte argues that the impulse to over-consume is not simply hard-wired into human biology but is heavily conditioned by stress and economic precarity.[55] The neuroscientist Gabor Maté's work, synthesised in that article, shows that vulnerability to addictive behaviour increases markedly in conditions of instability and insecurity: American soldiers in Vietnam had heroin addiction rates of around 20%, the majority of whom recovered spontaneously on returning to stable conditions at home. The parallel for consumer behaviour is that the anxious, precarious conditions created by an unequal economy encourage compulsive consumption as a form of stress relief, a pattern that an unconditional income floor could interrupt. By providing genuine security, a UBI would remove one of the psychological drivers of over-consumption, replacing the vicious circle in which economic stress produces addictive spending with one in which income security reduces the psychological need for artificial 'fixes'. This mechanism is harder to measure than the working-time or distributional channels, but it points toward a dimension of the problem that purely economic accounts of consumption miss.

These mechanisms rest on behavioural assumptions that have not yet been tested systematically in the context of a genuine, sufficiency-level UBI. Langridge (2024) is clear that 'adding empirical rigour to radical visions' in this area requires significantly more research.[56] What the wider cash transfer literature provides is a set of partial, imperfect but useful proxies. A carefully researched and evaluated national-level Irish UBI would provide empirical rigour at sufficient scale to contribute substantively to global-level 'Beyond GDP' policy development and the transition to wellbeing economies.

Cash transfers and environmental outcomes: the evidence

Research on unconditional and conditional cash transfer programmes across lower- and middle-income countries has begun to document environmental effects, though these are rarely the primary focus of the programmes involved. The results are mixed: some programmes show positive environmental outcomes, others show negative effects, and many show context-dependent mixed results.

Among the positive findings, a conditional cash transfer programme in Indonesia tied to health and education outcomes found a 30% decrease in tree cover loss in treated villages, with the researchers attributing the effect to households reducing deforestation-linked income-earning when they had an alternative cash source.[57] Brazil's Bolsa Família, the world's largest conditional cash transfer tied to children's school attendance and health check-ups, was associated with a 7.6% reduction in deforestation in treatment areas, with the research suggesting that poverty drives environmentally harmful behaviour when no alternative income source exists.[58] In Namibia, a Universal Basic Income Grant pilot showed a 95% decrease in incidents of illegal wildlife poaching in treated

55 Caroline Whyte, 'Is over-consumption hard-wired into our genes?', July 2011, Feasta.

56 Langridge, 'Unconditional basic income and a degrowth transition', 2024.

57 Paul Ferraro & Rhita Simorangkir, 'Conditional cash transfers to alleviate poverty also reduced deforestation in Indonesia', *Science Advances*, 6(24), 2020.

58 S.H. Rønningstad & T.S. Jelsness, 'Poverty alleviation and deforestation in Brazil: Empirical evidence from the Bolsa Escola/Familia program', MSc thesis, 2020, Norwegian School of Economics.

communities, as the cash payment removed the economic pressure that had made poaching necessary.[59] A Finnish modelling study found that consumption at a basic-income level would imply a carbon footprint roughly half the national average, though still above sustainable levels.[60]

Other programmes point the other way. Mexico's Oportunidades programme, conditional on education and health-related behaviours, was associated with roughly a doubling in the probability that any deforestation occurred in a recipient locality, and, where deforestation did occur, an increase in the deforestation rate of between 15 and 33%, driven by increased demand for land-intensive goods such as meat and dairy that tends to accompany higher incomes.[61] In Sierra Leone, an unconditional cash transfer to communities practising slash-and-burn agriculture produced no significant conservation effect.[62] In Colombia, evidence on the Familias en Acción programme is mixed: nationally it was associated with a modest increase in deforestation, while at municipal level enrolment correlated with an average decrease of around 0.5%, suggesting that local conditions shape the outcome.[63] These outcomes point to the importance of careful design and contextual sensitivity in cash transfer programmes.

The key variable in the evidence is not whether the transfer is conditional or unconditional, but whether it eases the specific economic pressure that was driving environmentally harmful behaviour in the first place, and whether local market conditions, regulations and cultural norms encourage the additional income to be directed toward less harmful alternatives.

59 Claudia Haarmann et al., 'Making the Difference! The BIG in Namibia: Basic Income Grant Pilot Project Assessment Report', 2009, BIG Coalition, Windhoek.

60 Salla Kalaniemi et al., 'Downscaling consumption to universal basic income level falls short of sustainable carbon footprint in Finland', *Environmental Science and Policy*, 114, 2020, pp 377–383.

61 Jennifer Alix-Garcia et al., 'The ecological footprint of poverty alleviation: Evidence from Mexico's Oportunidades program', *Review of Economics and Statistics*, 95(2), 2013, pp 417–435.

62 Erwin Bulte et al., 'The Impact of Earned and Windfall Cash Transfers on Livelihoods and Conservation in Sierra Leone', 2016, International Initiative for Impact Evaluation (3ie).

63 Daniele Malerba, 'Poverty alleviation and local environmental degradation: An empirical analysis in Colombia', *World Development*, 127, 2020, 104776.

Guard-rails for a UBI

As implied earlier in this section, complementary 'guard-rail' measures will be needed alongside a UBI in order to ward off any risk of it generating unnecessary trade-offs which could compromise other important needs, such as environmental protection.

Section 2 set out why Universal Basic Services should be one of these guard-rail measures, a point developed further in Section 6. We also discussed the need for a progressive funding model for a UBI which will alleviate inequality. In a later section, we will describe how 'commons-based taxation' would contribute to this inequality reduction, while also helping to ease financial instability.

Another guard-rail measure, mentioned in Section 4, that Feasta recommends is the introduction of a hard cap and phase-out of the extraction and import of fossil fuels[64], along with caps on the extraction of resources such as mined minerals. These hard 'upstream' limits would help to prevent the funds from a UBI from being spent in environmentally damaging ways, without the need to micro-manage exactly how the funding is being spent, and with a minimal bureaucratic burden attached. They would function alongside the much-needed recommendations that the Environmental Pillar is proposing for Ireland's Nature Restoration Plan.[65]

A long-term and wide-angle view is also important. For example, Feasta's climate group members consider that any funding generated from a carbon charge should be seen as belonging to the global community as a whole. Whyte (2024) therefore proposes the introduction and scaling-up of a global programme for climate dividends.[66] Again, this would be far more likely to be effective if introduced alongside reforms in global tax and trade policies – including thoroughly overhauling or replacing the global financial architecture of the IMF and World Bank. Recommendations on these global-level measures are discussed in the UN Special Rapporteur's Roadmap report that was described earlier in this paper.[67]

Recent modelling of possible degrowth policies in Sweden backs up our 'guard-rail' thesis. Its findings[68] indicate that a UBI, when introduced in isolation, could generate unnecessary and risky trade-offs, yet a UBI that is introduced alongside complementary policies including (among other things) strongly progressive taxation, a fossil fuel phase-out, a 45% reduction in working hours and global redistribution measures would contribute substantively to a virtuous circle of improved wellbeing. An article on the study concludes that "a degrowth transition can deliver environmental improvements and meaningful social gains in a high-income country – but only if its policies are designed to work together. Policy coherence is not a nice-to-have. It is the precondition."[69]

64 The EU's Emissions Trading Scheme (ETS) partially fulfils this function but does not cover all fossil fuel use. Ireland is also less influenced by it than other EU countries as it is currently exempt from the 'ETS2', because of its carbon tax (which does not include a cap on the quantity of fossil fuels available).

65 F. Kelly (ed.), 'Recommendations: How to Restore Nature in Ireland', July 2026, Environmental Pillar.

66 Whyte, 'Phasing Out Fossil Fuels: Supporting Climate Justice', 2024.

67 De Schutter, 'The Roadmap for Eradicating Poverty Beyond Growth', June 2026.

68 K. Zwetsloot et al., 'Modelling degrowth policies with system dynamics: Towards policy coherence', *Ecological Economics*, 2026, DOI: 10.1016/j.ecolecon.2026.109045.

69 Millennium Institute, 'What would degrowth actually look like? A new study models the answer for Sweden', June 2026.

Conservation Basic Income and Cash for Conservation

Closest to this paper's purposes is the emerging framework of Conservation Basic Income (CBI), also known as Basic Income for Nature and Climate (BINC). CBI was first proposed by Fletcher and Büscher (2020) as a non-market alternative to carbon credit and payment for ecosystem services (PES) schemes: unconditional payments to individuals living in or near areas of high conservation value, designed to provide the financial stability needed to step away from income-generating activities that degrade biodiversity.[70] Unlike PES, CBI places no condition on specific conservation actions – it provides security, and trusts that the removal of economic desperation will reduce ecological harm.

The CBI/BINC framework addresses a well-documented failure of the PES model. Over 500 payment for ecosystem services programmes operate globally, yet the majority have struggled to deliver combined environmental and poverty reduction outcomes.[71] PES payments are tied to volatile carbon markets, generally insufficient to compete with extractive land uses, and subject to additionality challenges: recipients often receive payment for conservation they would have undertaken anyway. CBI removes these limitations by making the payment unconditional and permanent.

Two existing initiatives have tested this approach in practice. Brazil's Bolsa Verde Programme, which ran from 2011 to 2017 and covered Traditional Communities across more than 28 million hectares of the Amazon, has been described by MacNeill and Drummond (2025) as the world's first large-scale Green Basic Income programme.[72] Although designed as a hybrid payment for ecosystem services, in practice the programme functioned as a near-unconditional income payment: expulsions for either environmental or income-related reasons were rare and not a credible threat. The result was deforestation up to 53% lower in evaluated treated areas than in non-treated areas, alongside measurable poverty reduction. MacNeill and Drummond's analysis is significant because it shows that the positive environmental outcome did not require strict conditionality – income security combined with community coherence was sufficient.

70 Robert Fletcher & Bram Büscher, 'Conservation basic income: A non-market mechanism to support convivial conservation', *Biological Conservation*, 244, 2020, 108520.

71 Robert Fletcher, *Failing Forward: The Rise and Fall of Neoliberal Conservation*, 2023, University of California Press, citing James Salzman et al., 'The global status and trends of Payments for Ecosystem Services', *Nature Sustainability*, 1, 2018, pp 136–144.

72 Wong et al. (2023), cited in Timothy MacNeill & Clarisse Drummond, 'Green Basic Income: Evaluating the Bolsa Verde Project in the Brazilian Amazon', *Basic Income Studies*, 20(1), 2025, pp 125–149.

The Cool Earth Conservation Basic Income pilot in Peru (2023–2025) provides a more recent and more explicitly unconditional test. Running for two years in three Indigenous Asháninka and Yánesha communities in the Peruvian Amazon, the pilot provided 211 people with an unconditional payment of USD 272 (approximately PEN 1,032) every four months, with no conditions attached.[73] The communities are under sustained pressure from logging companies to sell land rights, and payments were designed to provide an economic alternative allowing them to resist. The mid-term evaluation, published in early 2025, found significant improvements in economic autonomy: 47% of subjects reported reduced dependence on daily-wage labour on others' land, with many reinvesting in their own plots, purchasing tools, and diversifying crops. Participants also reported improved family cohesion, reduced stress, strengthened cultural identity, and increased community participation in conservation activities, including tree planting and maintenance of water sources. The final evaluation, covering the full ecological monitoring period, is pending at the time of writing.

Beyond these existing schemes, Equal Right is currently developing a pilot inspired by sovereign wealth fund models such as the Alaska Permanent Fund, which pays every Alaskan resident an annual dividend that has typically ranged between $1,000 and $2,000. The Climate Commons Fund in Kenya's Il Ngwesi conservancy includes an endowment model intended to generate a permanent 'conservation dividend' to every conservancy resident, drawing on different conservation finance and ecotourism revenues to create a self-sustaining financing mechanism that does not depend on ongoing donor funding.[74]

This evidence points to a clear design lesson for designing an environmentally focused income support scheme in Ireland. The international cash transfer literature reviewed above is drawn overwhelmingly from contexts of acute poverty and weak market infrastructure, and its findings cannot be applied directly to Ireland, where the relationship between income, consumption and carbon footprint operates differently. The principle that runs through both the positive and negative cases, however, does transfer: income support produces ecological benefit when it removes a specific pressure that was driving environmentally harmful behaviour, and when the additional income can be directed toward lower-carbon alternatives that are actually available. The Irish pilots discussed earlier in this paper, the Basic Income for the Arts and the Bioregional Basic Income, are more directly informative than any international comparator, because they test this principle within an Irish context of income security that is either tied to, or compatible with, ecologically beneficial activity. However, neither scheme is explicitly testing this hypothesis at scale. The following section considers what an environmental UBI for Ireland, informed by both this international evidence and these domestic pilots, might look like in practice.

73 Cool Earth, 'Reciprocity in the Face of the Climate Crisis: Strengthening Indigenous Autonomy. Highlights: Monitoring 1', 2024, Cool Earth, London.

74 Equal Right, 'Climate Commons Fund – Laikipia, Kenya', Equal Right website, accessed 13 June 2026.

Section 5:
An Environmental UBI for Ireland

Section 4 set out the theoretical and empirical case for basic income as an environmental policy instrument. This section applies that case to Ireland specifically. It argues that a UBI, designed with environmental outcomes explicitly in mind, could contribute across four distinct but interconnected dimensions of Ireland's environmental crisis: a just and inclusive transition from high-carbon industries; enabling access to low-carbon technology; resilience to climate shocks; and the individual behavioural shifts required for a Wellbeing Economy to take root.

A just transition for workers and communities

Ireland's climate targets are generally expressed at national or sectoral level, but the costs and disruptions of meeting them are likely to fall on individuals and communities. The Climate Action Plan 2024 sets legally binding sectoral emissions ceilings and includes a dedicated framework for just transition organised around four principles: an evidence-based approach to identifying transition needs; equipping people with the right skills; ensuring costs are shared equitably; and empowering affected citizens and communities to shape the transition.[75] These are sound principles, but the question is what financial mechanism can deliver them at the individual or household level.

In the Midlands, Bord na Móna at its peak employed several thousand people in peat harvesting and processing across counties Offaly, Westmeath, Kildare and Roscommon. The company's transition away from peat extraction, accelerated by European emissions regulations and the Climate Action Plan, has left a significant employment gap in communities where peat was the economic and social foundation of entire towns, well beyond the jobs it provided. The Climate Action Plan includes a dedicated chapter on just transition in the Midlands and an Irish and EU-funded programme to support retraining, ecological restoration of bogs, and the development of renewable energy projects on former peat lands.[76] These interventions matter, but retraining programmes reach only those who can afford to engage with them, and the assumption that displaced rural workers in their 40s and 50s will transition smoothly to new sectors consistently fails in practice. A UBI would provide an income floor to make retraining and career transition possible, and provide a safety net for those who cannot easily transition.

75 Department of the Environment, Climate and Communications, 'Climate Action Plan 2024', 2024, Government of Ireland, Chapter 7.

76 Climate Action Plan 2024, Chapter 8.

Agriculture presents a parallel challenge at a larger scale. Ireland's agricultural sector, which accounts for approximately 37% of domestic GHG emissions, faces the deepest structural adjustment of any sector in the transition to a climate-neutral economy.[77] The Climate Action Plan sets a 25% emissions reduction target for agriculture by 2030. This means reduced herd sizes, changes in land use, and shifts in farming practices that could directly threaten the livelihoods of many farmers. Ireland's farming communities face very different challenges to coal or oil workers, but the central logic is the same: people who have organised their lives around a set of economic assumptions are now being asked to change those assumptions at speed, without adequate income security for the transition period. The Agri-Climate Rural Environment Scheme (ACRES) provides payments for environmental farming practices, but ACRES payments are conditional, variable, and subject to bureaucratic complexity. A basic income running alongside ACRES would provide the unconditional floor on which farmers could plan a stable, multi-year transition rather than reacting to financial pressure year by year.[78]

> *"Having a certain income each week means I can keep growing low-income, high-nutrient crops like cauliflower and broccoli for my customers, without being so focused on what each crop earns. It stops you sliding into a mono-crop system where you only grow your top five or ten earners. If everyone did that, nobody would grow cauliflower in Ireland!"*
>
> **Roger Ahern, Bioregional Basic Income recipient**[79]

Ireland's heavy reliance on imported fossil fuels also leaves its citizens directly exposed to global price shocks over which it has no control, a vulnerability made clear in April 2026, when the disruption to oil supplies caused by the Iran war pushed Brent crude to around $80 a barrel and triggered a week of fuel protests by hauliers, farmers and transport-dependent workers across the country.[80] The government's response, a package of excise cuts, graduated direct payments to haulage and coach operators, and fuel subsidies for farmers and fishers linked to past fuel usage – along with a deferral of a planned increase in the carbon tax rate – shows that direct compensation for fuel costs is already an accepted part of Irish policy, even if these measures are reactive, temporary and confined to specific sectors.[81] The same dynamic has appeared in many places where the price of fossil fuel products has increased: the gilets jaunes protests in France and the 2019 fuel protests in Ecuador all followed attempts to remove fossil fuel subsidies or introduce carbon taxes, and in each case the political cost was seen as outweighing the environmental gain.

77 Climate Action Plan 2024, Chapter 16.

78 In partnership with Talamh Beo, Feasta is currently undertaking research into the possible benefits of a 'basic income for local food producers' (technically this would actually be a type of farm support scheme, as it would be distributed on a farm basis rather than to individuals). It could be implemented independently or in parallel (as a 'top-up') to a Universal Basic Income. The research outcomes will be published in the course of 2026.

79 Interview 3: Roger Ahern, Bioregional Basic Income recipient, conducted 18 May 2026.

80 BBC News, 'Irish PM announces €505m in fuel-cost measures after days of protests', 12 April 2026.

81 Department of the Taoiseach, 'Government Announces New Package of Fuel Supports', press release, 12 April 2026.

However, where reforms have been paired with direct redistribution to citizens, as in Iran, Austria and California, the evidence points the other way: returning the proceeds of energy reform to the public in cash, rebates and other just transition measures has helped to reduce poverty and build political support for measures that would otherwise be unpopular.[82] Ireland faces a dual challenge: it needs to phase out fossil fuels to meet its climate commitments, and it remains exposed to external fossil fuel price shocks. Yet its current policy toolkit treats each as a separate emergency requiring its own sector-specific scheme. A UBI in combination with a binding cap on fossil fuel imports would address both challenges upstream: it would provide an explicit, permanent mechanism that compensates every household for fuel price inflation while making fossil fuel phase-out and carbon pricing politically durable rather than something to be reversed at the first sign of unrest.[83]

Enabling access to low-carbon technology

The Climate Action Plan lists real progress on domestic decarbonisation: over 48,000 homes retrofitted in 2023, solar panels installed on 1,000 roofs per week, and a new or enhanced bus route added every week for two consecutive years.[84] Substantial as these achievements are, they also reveal a central problem: nearly all of them depend on upfront investment that low-income households cannot access. SEAI retrofit grants cover a significant proportion of costs for eligible homeowners, but the remaining contribution still represents a barrier for households on low or precarious incomes, and grants are unavailable to private renters. The SEAI scheme, as currently designed, transfers the benefits of the low-carbon transition disproportionately to households with existing assets.

A UBI paid at a sufficient payment level, at or above the current BIA rate of €325 per week, would begin to address this access barrier. The mechanism is not automatic: it depends on whether a predictable, unconditional income creates the conditions in which saving becomes feasible for households that currently cannot plan beyond the immediate term. At that level, though, saving towards a typical SEAI co-payment for a solar panel installation or heat pump retrofit becomes a realistic multi-year prospect rather than an impossibility.

A version of this approach would be a voluntary opt-in supplementary scheme running alongside the UBI payment. Under such a scheme, recipients who choose to direct a portion of their UBI toward costs such as SEAI-approved retrofits, public transport passes, or an electric vehicle purchase could access an automatic matched contribution from the state, in effect creating a discounted rate on low-carbon goods as a reward for voluntary green investment. This would not replace the unconditional character of the UBI payment; unconditionality must be preserved at the individual level and the opt-in arrangement would be entirely voluntary. But it would create a positive incentive linking the income security that basic income provides to the climate objectives the state is pursuing. A smooth, automated system could be designed in parallel to UBI disbursement enabling swift opt-in and smooth market

82 Equal Right, GiveDirectly & BIEN, 'Basic Income for a Just Transition', October 2025.

83 This subject deserves much more detailed discussion than this paper can provide. However, it is worth bearing in mind that the EU's Emissions Trading Schemes – particularly the ETS2, to be introduced in 2028 – will impose a binding cap on fossil fuels that are used for the heating of buildings and road transport. Ireland currently has a derogation from the ETS2 because of its carbon tax, but if public unrest continues to undermine that tax, the ETS2 will be a 'Plan B' that may ultimately prove more effective in phasing out fossil fuel use.

84 Climate Action Plan 2024, Foreword.

linkages to maximise the chances of voluntary enrolment. Evidence from Morocco's unconditional cash transfer programme, in which payments labelled clearly as support for school attendance produced a 7% fall in dropout rates in recipient schools, suggests that even soft conditionality through labelling and framing can shift behaviour without coercing recipients.[85] An Irish 'green dividend' design, properly communicated, could nudge uptake of low-carbon goods while respecting individual choice.

Flooding, adaptation and climate resilience

Ireland's experience of climate change is increasingly felt in its weather. The winter of 2023–24 brought persistent, damaging flooding across the midlands, the west and the Shannon catchment. The Climate Action Plan describes Ireland as experiencing increased frequency of heavy precipitation events, rising sea levels of two to three millimetres per year, and a projected increase in both coastal erosion and groundwater flooding.[86] The communities most exposed to these impacts are, consistently, those with the least financial resources to prepare for shocks or to recover from them: rural households in flood-prone river valleys, coastal communities in areas of historically low incomes, and farmers on low-lying land.

The Equal Right paper on Basic Income for a Just Transition (2025) draws on evidence from Bangladesh, Kenya, and India to demonstrate that unconditional cash improves household-level climate resilience. In Bangladesh, flood-prone families who received cash transfers used them to plan evacuations, protect livestock, stockpile food and ensure children's nutrition.[87] In northern Kenya, unconditional cash distributed during drought enabled communities to maintain livestock and avoid distress sales.[88] In India, Project Deep's cash transfer recipients used payments to reinforce household structures against extreme weather, improve water access, and diversify away from weather-dependent incomes.[89] In Malawi, GiveDirectly's 2024 loss and damage pilot following Cyclone Freddy gave unconditional lump-sum payments of around USD 750 to over 2,600 households, with 89% of recipients using the money to rebuild homes and savings rates rising 200% relative to baseline.[90] While these are Global South contexts with different income levels, markets and incentives, the core mechanism is transferable: income security improves financial headroom for preparation and adaptation in the face of climate breakdown.

85 Innovations for Poverty Action (IPA), 'Evaluations of Cash Transfer Programs in African Settings', 2014, cited in Equal Right, GiveDirectly, BIEN & Project Deep, 'Basic Income for a Just Transition', October 2025, p. 13.

86 Climate Action Plan 2024, Chapter 1, Section 1.4.

87 Ashley Pople et al., 'Anticipatory Cash Transfers in Climate Disaster Response', Working Paper 6, 2021, Centre for Disaster Protection.

88 Matata et al., 'Effects of Cash Transfers in Northern Kenya', 2023; Project Deep programme data, 2025.

89 Project DEEP (One Step Forward Foundation), 'Resources', accessed 2026.

90 GiveDirectly, 'Cash for Loss and Damage Case Study: Cyclone Freddy, Malawi', 2024, GiveDirectly.

Internationally, the Irish government has been very active on adaptation and loss and damage finance. Ireland's contribution to the Fund for Responding to Loss and Damage at COP28, and its engagement in the broader UNFCCC process on climate justice, reflects a stated commitment to ensuring that the most climate-vulnerable communities receive direct, adequate support.[91] Ireland pledged €25 million to the Fund for Responding to Loss and Damage at COP28, and has committed to spending at least €225 million annually on international climate finance by 2025, with 86% of that funding supporting adaptation in the world's most climate-vulnerable countries.[92]

The same logic should apply domestically, especially as flood damage in Ireland disproportionately affects rural and low-income communities. Existing relief mechanisms are often slow and bureaucratically complex, poorly matched to the immediate needs of affected households. A UBI, operating as a permanent, unconditional floor, functions as a pre-emptive resilience mechanism – it does not replace emergency response, but it ensures that affected households have some financial capacity from which to absorb shocks instead of paying for them.

Micro-level behaviour change

Section 4 noted the theoretical connection between income security and voluntary working time reduction. At the micro level, this connection has specific implications that an Irish environmental UBI could be designed to support. People with sufficient unconditional income have greater scope to choose public transport over private car use, because the financial anxiety that makes people reluctant to plan around public transport schedules is reduced. They have more time to grow food, to engage in community composting and local food networks, and to participate in conservation and ecological restoration activities. They are less dependent on the cheapest available food options, which in the Irish context means less reliance on highly processed food produced through intensive agricultural methods, and more capacity to purchase from local and sustainable food producers.

> *"Now that I have the money, I'm happy to pay a bit more for local produce, like milk from a local producer. It's taken me away from buying the cheapest option, even with clothes. I'm buying better-quality things that probably travel less and are made from more renewable materials."*
>
> **Roger Ahern, Bioregional Basic Income recipient**[93]

91 Climate Action Plan 2024, Chapter 21.

92 TheJournal.ie, "Profound responsibility on our shoulders': Taoiseach pledges €25 million to climate damage fund', December 2023; Ireland.ie, 'New report shows increase in Ireland's climate finance'.

93 Interview 3: Roger Ahern, Bioregional Basic Income recipient, conducted 18 May 2026.

One as-yet-untested hypothesis is that a UBI could help to alleviate Ireland's long-running housing crisis by removing some of the constraints on where people can choose to live. With more financial flexibility and the relieving of the need to live within commuting distance of paid work, some may opt to move to areas of the country where housing is less expensive. This, in turn, could relieve some pressure on the higher-rent areas, particularly when combined with a Site Value Tax (described further below).

None of these effects are guaranteed or automatic, and they depend on the payment being at an adequate level – a token amount will not materially alter household decision-making. They also depend on the supply-side conditions discussed in Section 6 – a basic income does not create better public transport, but it increases the likelihood that people will use it if it exists. But the direction of effect, for a sufficiency-level basic income in a high-income country like Ireland, is well supported by the degrowth literature and consistent with what income security experiments have shown about the relationship between financial stress and behaviour.

UBI, degrowth and the wellbeing transition

Anne Ryan, writing from a degrowth and ecological economics perspective and as a long-standing member of Feasta, argues that basic income is a critical enabler of a planned, equitable contraction of rich-country economies toward a steady state.[94] The argument goes further than the claim that basic income enables individual lifestyle changes. A society cannot ask people to embrace voluntary material contraction unless those people have income security: people do not voluntarily consume less when they are anxious about next month's bills. The degrowth transition requires what Ryan calls a shift from GDP growth as the organising principle of social life to a framework that values sufficiency and ecological stability in their own right rather than as side-effects of growth. Basic income supports this shift not by mandating it, but by removing the coercive financial pressure that makes the current consumption treadmill feel compulsory.

Langridge (2024) extends this analysis to the specific mechanisms through which basic income could support a degrowth transition in high-income countries: voluntary working time reduction, the reorientation of activity toward socially and ecologically valuable but poorly remunerated work (care, community, culture), and the strengthening of what he terms a 'sufficiency orientation' in economic choices.[95] These mechanisms are not unique to Ireland, but they map directly onto the Irish Wellbeing Economy agenda. Ireland's Wellbeing Framework explicitly includes indicators for community belonging, time for social activities, and subjective wellbeing alongside material living standards. A UBI would directly improve performance on each of these indicators, partly by raising incomes at the bottom, but mainly by creating the conditions in which people can prioritise what the framework identifies as most important to a good life.

> *"Agroecology needs time: time to learn how your plants relate to your soil, to build that knowledge, to tell the story to your community. Those are things you don't get paid for. The hope with a basic income is that it buys you the time to do that kind of thing."*
>
> **Sarah Prosser, BioSEI**[96]

94 Anne Ryan, 'Basic income now: a high-leverage system intervention for sanity, humanity and ecology', July 2019, Feasta.

95 Langridge, 'Unconditional basic income and a degrowth transition', 2024.

96 Interview 2: Sarah Prosser & Meg Tarr, BioSEI, conducted 6 May 2026.

Section 6: UBI and the Suite of Sufficiency Measures

The Wellbeing Economy is assembled from mutually reinforcing policies, each of which addresses a distinct point of failure in the current economic model and each of which works better when the others are in place. The Wellbeing Economy framework is the connective hub that gives this suite of policies its coherence, and UBI is the glue that holds it all together. This section considers those connections in the Irish context: how Universal Basic Services, a living wage, a green job guarantee, home energy retrofit support, local food systems, working time reduction, and community wealth building form a coherent policy basket – a programme for restructuring the Irish economy around the question that the Wellbeing Framework asks but has not yet answered: what does a good life for everyone, within ecological limits, actually require?

The answer offered here is a mutually reinforcing system in which income security enables access to public services, access to public services reduces the income required to live well, green employment gives purpose and ecological direction to the time that income security makes available, local food and community energy systems capture the economic value of sustainable choices within local economies, and working time reduction creates the space for the care, creativity, and civic participation that wellbeing requires. UBI is the cornerstone of this system: necessary though not sufficient on its own, it provides the income security without which the rest of the framework remains aspirational for the households who need it most.

Measure	What it is	How UBI connects to it
 Home Energy Retrofit	A programme of grants and supports to upgrade home insulation, heating and energy efficiency, cutting fuel use and emissions from the housing stock.	Ireland's retrofit programme (see Section 5)[97] still requires co-payments that exclude lower-income and renting households. Predictable UBI income lets households save toward these costs; the resulting energy savings then reinforce UBI's effect, a two-way relationship.
 Local Food Systems	A shift toward food produced, distributed and consumed within local or regional economies, through farmers' markets, community-supported agriculture and food cooperatives, as an alternative to intensive, globalised food production.	Ireland's agricultural sector generates around 37% of national emissions.[98] Income security lets households absorb the cost and time premium of local, sustainable food rather than defaulting to the cheapest processed options, and mirrors the Bioregional Basic Income model, which, so far, has given its recipient the stability to prioritise ecological practice.[99] A UBI could also be complemented by tailored income supports for local food producers.
 Community Wealth Building	An approach to local economic development that channels spending, ownership and investment toward the local economy, through anchor institution procurement, community land trusts, cooperatives and local financial institutions.[100]	UBI provides the individual income floor; community wealth building guides where that income is spent, so UBI's demand-side boost strengthens the local economy rather than leaking to outside owners.
 Community Energy & Commons Dividend	Local community ownership of renewable energy generation, such as wind or solar, with the revenue it produces shared as a collective income, a "commons dividend".	Ireland's Community Energy Grant and Sustainable Energy Communities network provide a framework for community ownership.[101] A UBI linked to commons revenues, including community energy revenue, would give communities a direct stake in the transition.

97 Climate Action Plan 2024, Foreword.

98 Climate Action Plan 2024, Chapters 12 and 16. Feasta and Talamh Beo are currently collaborating on research into the potential effects of a targeted 'basic income' for Local Food Producers, with a report forthcoming in 2026.

99 Interview 2: Sarah Prosser & Meg Tarr, BioSEI, conducted 6 May 2026.

100 Preston City Council & the Democracy Collaborative, 'Community Wealth Building: Lessons from Preston', 2019.

101 Sustainable Energy Authority of Ireland, 'Community Energy', accessed May 2026.

Measure	What it is	How UBI connects to it
Universal Basic Services	The collective, often free-at-the-point-of-use provision of services meeting fundamental needs, healthcare, education, housing, transport, information and care, as developed by Coote and Percy.[102]	UBS works from the supply side, removing essential costs from the market; UBI works from the demand side, providing adequate, unconditional income for what UBS does not cover. Ireland has elements of both already, but gaps in childcare, housing and transport, which the Wellbeing Framework's housing and community belonging indicators capture, are where the combination matters most.[103]
Living Wage	A wage rate set at the level needed to afford a minimum acceptable standard of living, higher than the statutory minimum wage.	A living wage protects those in employment, but, as noted in Section 3, 629,000 people in Ireland live below the poverty line, including carers, people with disabilities and those in precarious work, whom wage law does not reach.[104] UBI gives them an unconditional floor, and gives workers generally the power to refuse exploitative terms, strengthening the Wellbeing Framework's meaningful work and work-life balance dimensions.[105]
Green Job Guarantee	A government commitment to provide paid employment in ecological work, such as land restoration, retrofit installation and sustainable agriculture support, to anyone who wants it.	In transition-exposed communities, the midlands peat region, farming households facing herd reductions under the Climate Action Plan 2024,[106] UBI provides the income floor that makes participation in a job guarantee voluntary rather than a condition of survival.
Four-Day Work Week	A reduction in standard working hours, typically to four days or around 32 hours, without a proportional pay cut, linked to lower per-capita carbon footprints across OECD countries.[107]	By decoupling income from hours worked, UBI makes voluntary working-time reduction financially viable. The Basic Income for the Arts evaluation found recipients redirected freed-up time to creative practice and community engagement.[108]

102 Anna Coote & Andrew Percy, *The Case for Universal Basic Services*, 2020, Polity Press, pp 1–20.

103 Social Justice Ireland, 'A Limited Perspective: Gaps in the Government's 2025 Wellbeing Framework', February 2026.

104 TASC, 'The State We Are In: Inequality in Ireland 2025', pp 14–18.

105 Trebeck & Williams, *The Economics of Arrival*, 2019, pp 88–110.

106 Climate Action Plan 2024, Chapters 12 and 16.

107 Knight et al., 'Could working less reduce pressures on the environment?', 2013.

108 Irish Government Economic and Evaluation Service (IGEES), 'Early Research Findings of the Basic Income for the Arts Pilot Scheme', December 2023, Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

A summary of the suite of sufficiency measures underpinned by a UBI

A good life within ecological limits

Place-Based & Ecological				Public Services		Work & Time	
Home Energy Retrofit	Local Food Systems	Community Wealth Building	Community Energy	Universal Basic Services	Living Wage	Green Job Guarantee	Four-Day Work Week

Universal Basic Income: an unconditional income floor

Section 7:
Financing a Universal Basic Income

Section 2 established that the financing mechanisms for UBI are as politically significant as the payment itself: a UBI funded through progressive commons revenues and wealth redistribution is a substantially different instrument from one funded by cutting existing public services. This section moves from that principle to its practical application in the Irish context. It does not attempt to produce a complete costing or a definitive fiscal model; that work has been done rigorously by Basic Income Ireland and Social Justice Ireland. The role of this section, instead, is to place the existing Irish financing analysis in an environmental frame, sketch the parameters of what a national basic income would look like drawing on the most developed existing models, extend the analysis to the all-island dimension, and examine the range of progressive fiscal levers that could fund a meaningful payment.

What a national basic income would look like

Two reference points anchor the discussion of payment levels in the Irish context. The first is the Basic Income for the Arts, currently set at €325 per week (approximately €1,408 per month or €16,900 per year). This is not a UBI, as Section 3 makes clear, but it provides the most concrete and politically visible Irish reference point for what an unconditional regular payment looks like in practice and what it costs. A national scheme at this level would represent a significant but not unprecedented commitment relative to total government expenditure.

A second reference point comes from the 2023 model developed by Dave Quinn and John Baker of Basic Income Ireland.[109] As described in Section 3, their proposal, built on 2019 income data and therefore conservative in its current application, sets a more modest payment of €203 per week[110] (approximately €880 per month) for working-age adults, funded through a restructured Universal Basic Income Contribution (UBIC) that replaces the existing income tax and PRSI framework (discussed in more detail in the following section).

109 Quinn & Baker, 'A Model of Basic Income for Ireland', November 2023.

110 This payment amount was chosen because of a dearth of data available on higher amounts.

A useful way to think about payment levels is in terms of what each level achieves against Ireland's own policy benchmarks. A payment at or above €203 per week would move most households in poverty above the poverty line as defined by TASC's 2025 analysis. A payment at the BIA level of €325 per week would cover core Minimum Essential Standard of Living costs for a single adult (around €260 per week in 2025, excluding housing), though not housing-inclusive costs, as calculated by the Vincentian MESL Research Centre, whose research is the most detailed Irish measure of what adequate income actually requires.[111] While an individual payment between these levels would achieve only partial adequacy,[112] it is also worth noting that the payments would go to every adult in a household (along with Child Benefit to any children), not just to one household member. For the environmental argument in this paper, the payment level matters because sufficiency is the threshold above which the behavioural effects discussed in Sections 4 to 6 become credible. A token payment does not change the calculus of household decision-making in the ways the degrowth and sufficiency literature describes.

Progressive financing levers

The financing of a universal basic income in Ireland will not be achieved by a single policy or fiscal change, but a suite of measures. The case for each lever, and its approximate revenue potential, is summarised below. Projections are indicative and are offered to frame the scale of the opportunity, not a formal costing.

Progressive income tax and PRSI reform. The Quinn-Baker UBIC model is the most fully developed Irish proposal: by eliminating personal tax credits and restructuring income contribution rates, it funds a €203/week payment on a broadly revenue-neutral basis, with the clearly progressive distributional effects described in Section 3.

This model provides the fiscal backbone for any serious Irish UBI proposal and should be the primary reference point for legislative costing work. However, in the longer term we believe it would be advisable to gradually phase these income-based forms of taxation out in favour of taxation on assets – or, at least, to aim for a more equal balance between the two – as described below.[113]

Land value taxation. A land value tax (LVT) charges the unimproved value of land instead of the value of buildings or productive activity on it. It is among the most economically efficient taxes available, since it does not discourage productive use of land, or financially penalise employers, salaried workers and the self-employed for their contributions to the economy. In the Irish context, where land value inflation has contributed substantially to the housing crisis, an LVT would simultaneously raise revenues, discourage land hoarding, and improve housing

111 Vincentian MESL Research Centre at SVP, 'MESL 2025', June 2025.

112 It would reduce poverty and insecurity substantially but would require other income sources to fully meet the MESL threshold for households without employment.

113 It should be noted that the paper's authors recognise that there are good arguments for using different types of funding and levels of payment to what the paper suggests. They describe their model as a 'work in progress', rather than an exact blueprint for implementing basic income in Ireland (p8).

affordability. A Smart Taxes Network analysis[114] from 2011 estimated the potential revenue that could be raised from a 2% Site Value Tax (a type of LVT that only applies to commercial and residential land) at approximately €1 billion per year. This figure is likely to be significantly higher now. Extrapolation from UK analyses of land and property taxation suggests that a 1% rate applied across commercial and residential land could plausibly generate annual revenues in the low billions of euro; updated formal Irish modelling should be an early priority.[115]

While existing examples of SVT and LVT generally have modest taxation rates, there is also the potential for their rate to be increased over time, particularly if this is carried out in tandem with corresponding decreases in income tax and VAT. This shift in the orientation of taxation would support desired forms of economic activity and reduce the regressive impacts of VAT, while penalising socially destructive speculation in property values and land hoarding. Importantly, it would also help to deter any risk of UBI revenue being spent on asset speculation.

At the same time, a UBI would help to ensure that an SVT would be socially beneficial by making it more difficult for landlords to pass the cost of an SVT on to tenants, because it would give tenants more bargaining power with landlords (since it would be easier for the former, in financial terms, to consider relocating). For this reason, we believe it would be highly advisable to introduce a modest SVT at the same time as a UBI, while simultaneously carrying out a scoping study to explore the effects of gradually increasing the SVT while reducing taxation on income. An LVT or SVT and a UBI share the same foundation: both are grounded in the principle that the value generated by commons belongs to the community, not exclusively to those who hold title.

Wealth taxation. A net wealth tax on assets above a meaningful threshold has been modelled for Ireland by the Nevin Economic Research Institute (NERI), including in research commissioned by Oxfam Ireland, as a source that could contribute on the order of €1 to €2.5 billion per year to the exchequer.[116] The precise yield depends on the threshold, the rate, and the treatment of business assets, agricultural land, and pension funds. NERI's modelling of a tax on the top 1% of wealth holders, those with household net wealth above €3 million (around 43,000 individuals), estimates a yield of approximately €1 billion per year at a 1% rate, rising to €1.7 billion at 2% and €2.5 billion at 3%, with exemptions designed to exclude middle-income households, family farms and small businesses. These ranges reflect significant uncertainty in estimates of Irish wealth distribution. The Commission on Taxation and Welfare recommended in 2022 that Ireland's taxes on wealth and property be increased to broaden the tax base.[117] This paper's recommendation is that any such revenues should be explicitly designated as a UBI funding stream rather than directed to general exchequer purposes.

114 Smart Taxes Network, 'Residential Site Value Tax in Ireland', 2011.

115 For UK analysis of land and property taxation options and revenue potential, see John Muellbauer's proposals summarised by the Institute for New Economic Thinking at the Oxford Martin School, and House of Commons Library, 'Land Value Taxation', Briefing SN06558. Irish-specific modelling has not been published at the time of writing; See also Scott Santens, 'The Land Dividend: How a Land Value Tax Can Fund a UBI', July 2026, https://scottsantens.substack.com/p/land-value-tax-dividend-ubi

116 Tom McDonnell, Ciarán Nugent & Sorley McCaughey, 'Confronting Wealth Inequality in Ireland', January 2026, Oxfam Ireland and NERI; see also Tom McDonnell, 'A Household Net Wealth Tax for the Republic of Ireland', 2018, NERI; Social Justice Ireland, 'Wealth Taxes in Ireland', 2024.

117 Commission on Taxation and Welfare, 'Foundations for the Future: Report of the Commission on Taxation and Welfare', September 2022, Government of Ireland. See also Scott Santens, 'The Land Dividend: How a Land Value Tax Can Fund a UBI', July 2026, https://scottsantens.substack.com/p/land-value-tax-dividend-ubi

Data, AI and intellectual property tax. The profits raised by digital data, AI, robots and large language models, and intellectual property rights in Ireland are vast and growing, particularly given the concentration of US technology companies in the Irish economy. These profits rest on a commons: every large language model is built by training on the accumulated writing, knowledge, code and culture of billions of people, generated over centuries of intellectual labour, the vast majority of whom never consented to its use and receive no share of the returns. Just as we recognise mineral rights when a company extracts value from land a community has long depended on, the data and accumulated human output that AI systems draw on can reasonably be treated as a shared resource from which the public is entitled to a return.[118] On that logic, the value AI extracts from these commons is a candidate for taxation and redistribution.

Importantly however, the overall mission of the companies developing AI also needs to be examined and critiqued; indeed, a strong case can be made for breaking up the monopoly power of these big tech companies.[119] Moreover, generative AI has a huge environmental impact.[120] It could also be argued that, because the 'knowledge commons' that AI draws from is a global one, any dividends that derive from its use should not be confined to Ireland alone. There are clearly serious questions concerning mission, governance and resource use which need to be considered when exploring this topic.

However, digital data does represent a new revenue base that did not exist a generation ago, and one with particular relevance to Ireland given the scale of technology-sector activity located here. Possibilities for data tax include a levy on the revenues of frontier AI firms, a royalty for training on publicly generated content, or a data dividend under which technology companies pay a licence fee for commercial use of Irish-resident data. Such mechanisms are at an early stage of policy development internationally and remain largely uncosted.

Financial Transaction Tax. A Financial Transaction Tax of the type proposed at EU level, applying a small levy to share and bond transactions, would generate modest revenues in the Irish context given the scale of financial market activity here. Indicative projections suggest revenues in the range of €320 to €350 million per year, a relatively minor contribution to a national UBI, but one that would also have the effect of mildly discouraging high-frequency speculative trading.[121]

Cap and Share in the Irish context

Cap and Share, developed by Feasta over the past two decades, has the clearest direct benefit to the environment of all the financing mechanisms this section examines. It works by setting a hard annual cap on the total quantity of fossil fuels that can enter the economy. That cap is imposed through the sale of a limited amount of permits to fossil fuel importers. The revenue from selling permits flows as an equal dividend to every resident.

118 Eric Posner & Glen Weyl, *Radical Markets*, 2018, Princeton University Press, Chapter 5 ('Data as Labor').

119 Asad Ramzanali, 'We Need to Break Up Big AI Before It Breaks Us', October 2025, *TIME*; Sarah Myers West, 'Competition authorities need to move fast and break up AI', April 2023, *Financial Times*.

120 UNEP, 'AI has an environmental problem. Here's what the world can do about that', November 2025, United Nations Environment Programme.

121 Micheál Collins, 'Estimating the Revenue Yield From a Financial Transactions Tax for the Republic of Ireland', NERI Working Paper 2016/No. 34, 2016, Nevin Economic Research Institute; Feasta, 'A Financial Transaction Tax (FTT) for Ireland', January 2016.

Cap and Share achieves two objectives in parallel. As a climate policy, it is more reliable than a carbon tax: where a tax sets a price and lets quantity adjust, a cap sets a quantity and lets price adjust, guaranteeing that emissions stay within the ceiling regardless of economic conditions. As a financing mechanism, it generates a per-capita dividend that increases in value as the cap tightens, because the scarcity of permits drives up their price.

The scheme is designed to be phased in gradually, beginning with a cap at current consumption levels and tightening in line with Ireland's legally binding sectoral ceilings under the Climate Action Plan. In the early years, when the cap is relatively high, permit revenues would be relatively modest. As the cap tightens toward 2030 and 2040 targets, a more progressive permit pricing system would generate higher revenues that, distributed as dividends, could contribute meaningfully to a UBI payment, particularly for lower-income households whose fuel consumption is a smaller share of total Irish consumption. However, it would be a finite source of revenue, since it would be based on the use of a resource – fossil fuels – that will gradually be phased out.

The Cap and Share mechanism also has a significant equity dimension that distinguishes it from a simple carbon tax. Because permits are distributed equally, every Irish resident receives the same number regardless of income or consumption level. Higher-income households, with their larger carbon footprints, ultimately spend more as fossil fuel companies pass on the cost of permits; most lower-income households come out ahead, because the dividend exceeds their additional energy costs. In this respect, Cap and Share is both a climate instrument and an income redistribution mechanism, which is the combination that an environmental UBI requires.

However, since Ireland is a European Union member state and subject to single market regulations, it would be complex, and possibly legally problematic, for Ireland to implement Cap and Share alone. Moreover – as with an AI tax – a compelling argument can also be made that, since the climate is actually a global commons rather than a national one, Cap and Share should be introduced in a way that directly benefits people elsewhere in the world, particularly those in climate-vulnerable low-income countries. Survey research indicates that a majority of people globally – including those in high-income countries – would support such a cross-border scheme, even if it meant some financial loss to the better-off survey respondents, because of its combination of effectiveness (in reducing emissions) and fairness.[122]

An international Cap and Share programme would necessarily be quite modest in terms of revenue generated for people in Ireland – since it is a country with a high per-capita average income – and therefore Cap and Share could only provide a small contribution to an Irish UBI. Nonetheless, because of its broad and environmentally supportive systemic effects and role as a guard-rail policy, we are including it among our recommended sources of UBI finance.

122 Whyte, 'Phasing Out Fossil Fuels: Supporting Climate Justice', 2024; on public support for cross-border carbon fee-and-dividend schemes see Antoine Dechezleprêtre et al., 'Fighting Climate Change: International Attitudes Toward Climate Policies', OECD Economics Department Working Papers No. 1714, 2022 and Fabre, Adrien et al, 'Majority support for global redistributive and climate policies', May 2024: https://ssrn.com/abstract=4448523

Should Ireland use a sovereign wealth fund to fund a UBI?

The Irish government has signalled its intention to invest revenue from the country's recent extraordinary corporation tax revenues – which have no precedent in the country's fiscal history – in sovereign wealth funds, in an effort to support future financial stability.[123] Some might argue that future returns from these funds could be used to fund a UBI.

There is widespread acknowledgement that the current level of Irish corporation tax revenue cannot be relied on going forward, and that steps therefore need to be taken now to ensure Ireland's future financial security. Corporation tax receipts reached €24 billion in 2023, more than double their 2019 level,[124] driven primarily by the concentration of US technology and pharmaceutical multinationals in the Irish corporate tax base. While a portion of this revenue may continue into the future, a significant share represents what the Irish Fiscal Advisory Council describes as "windfall" revenues that are contingent on continued US multinational presence and on Ireland's current corporate tax arrangements, both of which carry uncertainty.

Importantly, this revenue also generates considerable ethical controversy. In recent years, UN human rights bodies and the European Court of Auditors have echoed serious concerns raised by global tax justice advocates in relation to corporate profit-shifting in Ireland.[125] This practice results in the siphoning of taxable revenues away from the countries in which those revenues were originally generated, undermining the capacity of their governments to fund essential public services and therefore to fulfil economic, social and cultural rights (which of course include environmental protection).

Moreover, while the Irish state has now launched two investment funds with long-term remits – the Future Ireland Fund (FIF) and the Infrastructure, Climate and Nature Investment Fund (ICN) – their model is based on 'traditional', growth-oriented portfolio investments. So for example, while certain companies, such as 'high-carbon' and tobacco, may be excluded from the ICN's investment portfolio, it remains dependent on an aggregate expansion of production and consumption, creating the risk of a 'Jevons rebound' of environmental impacts from one type of activity to another.

There may be potential to reorient these funds in a way that simultaneously supports the ecological transition and generates regular cash transfers (e.g. through cooperative-focused investments, such as a pooled investment vehicle for renewable energy communities), in what would essentially be another form of commons-based wealth redistribution. However – and similarly to Cap and Share – if any such programme makes use of global commons it would clearly need to take Ireland's responsibilities towards the rest of the world into account. It would therefore probably only generate modest revenue for Ireland at best, and might even present a net financial loss – although this 'penalty' would be more than offset, in Wellbeing Economy terms, by improvements in trade relations, global financial stability, and goodwill.

While it is beyond the scope of this paper to discuss the important topic of sovereign wealth funds in depth, it is well worth exploring in future research.

123 Paul Colgan, 'Is putting some of the corporation tax windfall into long-term funds the right thing to do?', November 2025, *The Irish Times*.

124 The Irish Times, 'Ireland's €156bn tax windfall: Where has it gone?', July 2025; on the 'windfall' characterisation see the Irish Fiscal Advisory Council's Fiscal Assessment Reports, fiscalcouncil.ie.

125 ActionAid et al., 'Submission to the Committee on the Rights of the Child', July 2020.

Section 8: Conclusions and Recommendations

The argument presented here rests on a central claim: that Ireland cannot meet its own stated objectives, on climate, poverty, or wellbeing, through the incremental adjustment of an economic model that continues to treat GDP growth as its primary purpose. The Wellbeing Framework that Ireland publishes alongside each annual Budget represents an important policy acknowledgement that GDP is an inadequate measure of what a good life requires.

UBI, properly designed and financed, is one of the most powerful instruments available to close that gap. It provides the income security that enables flexible and creative participation in the ecological transition instead of compelling people to absorb its costs without support. It supports the material conditions in which the behavioural and structural shifts that a Wellbeing Economy requires, from reduced car dependence to sustainable food choices to voluntary working-hours reduction, become available rather than aspirational. It is a commons dividend that makes the connection between collective resources and individual security visible and tangible. And it works best within the suite of mutually reinforcing policies. The evidence base for these claims is honest about its limits where they exist, but the theoretical case is strong and the emerging empirical record, from the Basic Income for the Arts, from the BioSEI, and from the global cash transfer literature, consistently makes a compelling case.

The remaining question is what concrete steps can move this work from analysis toward implementation.

Recommendations for government and policymakers

1. Expand the existing Child Benefit payment and State Pension into a Universal Basic Income for all residents of Ireland, pegged, at a minimum, to the current rate of the Jobseeker's Allowance as a deliberate starting point, with a stated escalation path towards the Minimum Essential Standard of Living benchmark as commons-based revenues develop (Recommendation 3).[126] This UBI would initially be funded via the progressive-income-tax-based Quinn-Baker model described above. Evaluation of the scheme should take place on an ongoing basis and should focus on meeting Wellbeing Economy criteria, such as those emphasised in an (improved) Irish Wellbeing Framework.[127]

2. Simultaneously implement the following 'guard-rails' to ensure that the UBI will be effective, in environmental terms:

   - A modest Site Value Tax at 1–2%

   - The introduction and/or further enforcement of caps on certain types of resource extraction, while reinforcing support for nature restoration by enacting the policies recommended by the Environmental Pillar on Ireland's Nature Restoration Plan.[128]

   - A phasing-in process for a suite of sufficiency measures, potentially including, but not limited to: improved support for Home Retrofitting; Local Food Systems; Community Wealth Building; Community Renewable Energy; Universal Basic Services; a Living Wage; a Green Job Guarantee; and a Four-Day Work Week.

126 The Child Benefit would continue to be supplemented by the current combination of the means-tested Child Support Payment and Working Family Payment schemes (or by an integration of them, as proposed by various reports, and now the subject of a public consultation by the Department of Social Protection).

127 The current Wellbeing Framework has some incoherences and gaps. The Environmental Pillar will be publishing a report with recommendations on improvements to the Wellbeing Framework in the latter half of 2026.

128 F. Kelly (ed.), 'Recommendations: How to Restore Nature in Ireland', July 2026, Environmental Pillar.

3. Undertake empirical research and modelling to identify the best pathways and timeline for transitioning Ireland's taxation base towards the greater use of sustainable commons-based taxation to fund the UBI and other sufficiency measures, including an expanded Site Value Tax, Financial Transaction Tax, and (potentially) data tax. The objectives of this taxation should, again, be based on Wellbeing Economy criteria.

4. As part of Ireland's contribution to the second Conference on Transitioning Away from Fossil Fuels (which it is co-hosting in 2027),[129] undertake a scoping study on the potential for a scalable Cap and Share framework – based on a partnership between low- and high-income countries including Ireland and the other EU member states – to generate cash transfers for residents of all the participating countries, and the possible social and economic impacts of this.

5. Commission an all-island basic income feasibility study under the Shared Island initiative. The Shared Island Fund has demonstrated that cross-border investment at scale is politically achievable. A formal feasibility study, jointly commissioned by the governments of Ireland and Northern Ireland with input from the UK Treasury, should model a coordinated income floor across both jurisdictions, drawing on the NI feasibility study published in 2023 and on the Republic's experience with the BIA. Stakeholders in Northern Ireland, including councils who have backed the idea, should be a formal partner in this study.

129 Department of Climate, Energy and the Environment, 'Minister O'Brien welcomes the outcome of the first Conference on Transitioning Away from Fossil Fuels', press release, 2026.

The opportunity

Ireland is uniquely well-placed to act on these ideas, with opportunity and urgency pointing in the same direction. The fiscal resources are there to finance an ambitious income security programme. The policy infrastructure is also in place, through the existing State Pension and Child Benefit schemes, the Basic Income for the Arts, the Wellbeing Framework, and the Shared Island initiative, to build on real institutional foundations. And the ecological imperative is unambiguous: the fact that Ireland is in serious danger of missing its statutory 51% emissions reduction target, and the need for strong measures to enable nature to regenerate in Ireland, both indicate that systemic-level change is required.

What has been missing in Ireland, until now, is a coherent framework that connects income security to ecological transition and makes the case for both together. The economic system that has generated Ireland's GDP growth has also generated the ecological pressures that threaten it. Addressing those pressures requires reimagining the economy from its foundations: designing systems that serve people and nature now and for future generations, addressing the root causes of environmental degradation within the economic structure instead of managing symptoms at the margins, and building the collective power to make that change politically possible. A universal basic income, within the suite of sufficiency measures and the guard-rails described here, and with a Wellbeing Economy as its objective, is one of the most powerful instruments available for that work, and the analytical case is now sufficiently developed for the conversation to move from research to implementation.

Ireland's recent experiments in social innovation – such as the first comprehensive ban on smoking in the workplace, the plastic bag tax, and the Basic Income for the Arts – have garnered international attention and praise. Introducing a national-level UBI would make Ireland a global trailblazer in systemic-level interventions to support a Wellbeing Economy.

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