



**Irish Nurses and Midwives Organisation**  
Working Together

**Pre-Budget Submission  
2020**

## The INMO seeks:

### Nursing / Midwifery Staffing and Pay

- As recommended in the **Labour Court Recommendations** there must be a **commitment** to a **funded workforce plan** for **nursing** and **midwifery**, based on **patient need** and dependency, as set out in the Department of Health's **Framework for Safe Nurse Staffing and Skill Mix** and the **Maternity Strategy** for adequate nursing and midwifery staff.
- In addition, budgetary provision for the full implementation and **expansion** of this **model** across **acute, primary and long-term care**. This will require investment to **correct the current nursing and midwifery staffing numbers**.
- The INMO request that **no changes** are made to the **current flat rate allowance** as to do so, in effect **reduces the income of frontline nurses and midwives** there by **penalising them** to a greater extent at a time when the pay is being restored for all public servants, and will work to **undermine recruitment and retention initiatives**.
- The threat of **Brexit** to nursing and midwifery recruitment and retention is of major concern. Ireland is experiencing a **significant increase** in the **intensity of determined recruitment** of nurses and midwives. The **current recruitment pause** introduced **by the HSE must be removed** and must **exempt nurses and midwives**.

### Health Service Funding

- Deliver on the **implementation** of the **Sláintecare Report** with the commencement of spending on the **multi-annual transitional fund** to **support investment**. This is essential in order to deliver on transitioning **to primary and community health care services** which is **equitable** and **accessible**.
- **Funding** must be **allocated** to the next phase of the **framework on nurse staffing** and **skill mix** to extend to **care of the older person services**.

### Taxation and Societal issues

- Dealing with **climate change** will require **clear** and **targeted action**. Ireland must now **keep pace** with its **European counterparts** in delivering on a **low carbon economy**, and introducing a **commission** on **just transition** to sustainable **low carbon employment**
- The **Government** must ensure a **sustainable** and **progressive tax system**, in line with **European standards** in order to **appropriately fund** our **public services**, including the country's **under-funded health service**.
- The INMO believes that **additional income** from specific taxes must be **ring-fenced for health development** and the **creation of a health fund** to ensure full **implementation** of the **Sláintecare Report**

## INTRODUCTION

The Irish economy continues to grow and is expected to do so by 3.2% in 2020 (ESRI, 2019). However, Ireland is facing several challenges. Many of these are pre-existing and others are new emerging challenges which must be addressed. The Irish health service is at a critical juncture with plans to transition from a system of over reliance on acute care to one of universality and the development of primary care services. Budget 2020 must now focus on delivering the vision for an integrated, universal health service and to do this it must ensure appropriate funding and staffing. This will ensure high quality, safe patient care.

## HEALTH

### WORKFORCE STRATEGY

The work of the National Framework on Nurse and Midwife Staffing must continue and meet the deadline for implementation by 2021. In order to reach this target, this must be a priority for the government in its budget for 2020. Following on from the agreed Labour Court recommendations

“ **Committed annual funding for Framework on safe per nursing staffing** ”

resulting from the national strike of INMO nurses and midwives there is a commitment to fund the roll out of the National Taskforce Framework on Nurse Staffing. As outlined by the Labour Court, “[t]he employer should commit that the funding necessary for the implementation of this already stated policy will be a specific element of funding for the

service plan in those three years thereafter” (LCR21900). €5 million would be available for the remainder (6 months) of 2019 as the service plan was already in place. Therefore, provision in budget allocation for a minimum of €10 million is required in 2020 for the support and roll out of this Framework on Nurse Staffing.

The government must now implement a sustainable workforce strategy to ensure that Ireland can rectify the current nurse and midwife staffing problems in the public health service and compete within an international labour market for health care professionals. This is essential in order to ensure that a sustainable level of nurses and midwives are available to implement Sláintecare.

### EXPERT REVIEW OF NURSING PROFESSION

The Labour Court recommended an expert review of the nursing profession to be completed during the lifetime of the Public Services Stability Agreement (PSSA). The outcome of this review should “inform as an input of any new engagement between the parties to the PSSA” and should inform any

new pay agreement on expiration of the PSSA (HSE, DoH, DPER and INMO 2019). The Department of Public Expenditure and Reform (DPER), in accepting this recommendation, confirmed that the proposal would go to Government and that the timeframe of the review would be determined to comply with completion of its work by May 2020. They further confirmed that any relevant recommendations would inform any successor pay arrangements agreed by the parties to the PSSA as envisaged by the Public Service Pay Commission (PSPC) and referenced in LCR 21900 (HSE, DoH, DPER and INMO 2019). Funding to ensure implementation of this part of the agreement must be provided for and the expert group established as a matter of urgency to comply with the timeframes agreed.

### INCREASE THE NUMBER OF UNDERGRADUATE NURSING AND MIDWIFERY PLACES

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The INMO again calls upon the government to accept that this country must become self-reliant with regard to training and retaining Irish trained nurses and midwives in our public health service. Self-reliance, in this key manpower area, is essential against the background of the global shortage of nurses which sees, for the foreseeable future, other countries i.e. USA, UK and Australia aggressively recruiting newly graduated Irish trained nurses and midwives to work in those countries. This increase must, at a minimum, grow the number of undergraduate placements and see an increase of 250 by 2020 and further 250 by 2021. When the critical mass of 2,500 has been reached, numbers should be further reviewed. This means a complete implementation, at least, of the pledge to offer every nurse and midwife graduate from an Irish institution a full time, permanent contract in the public health service.

### MIDWIVES

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The National Midwifery Strategy (Department of Health, 2016) must be implemented in full and form part of the new models of care with effective utilisation of resources. The ratio of midwife to births required is 1 to 29.5. This is recognised as being the safe staffing level for quality assured care and this must be attained and maintained. A shortfall of 206.7 WTEs exists currently in Irish maternity services and this must be addressed in order to provide safe midwifery care.

### CHILDREN'S NURSES

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The development of the National Children's Hospital will be essential in bringing forward a vision for integrated care. The determined staffing needs, using the national framework model, for the National Children's Hospital is for an increase of a minimum of 300 WTE nursing posts over the next two years. In addition, the application of the framework model to regional paediatric units and all paediatric

services nationally will require a significant increase in nurse staffing levels. Specific development funding must be made available in the budget allocation for this purpose.

## PUBLIC HEALTH NURSING/COMMUNITY HEALTH NURSING

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In order to move forward on the recommendations for delivering a health care service which regards an efficient primary care system at its core, it is imperative that appropriate staffing in terms of public health nurses (PHNs) and community registered general nurses (CRGNs) is put in place.

Currently our primary care services are understaffed. A research study into missed care in the community setting reported that over 50% of respondents indicated missed care in their previous working week (Phelan and McCarthy, 2016). Sláintecare identifies the need to invest in a further 900 generalist nurses to work in the community.

**“ Provision has to be made in Budget 2020 to commence the process of incrementally increasing the overall number of PHNs, CRGNs and generalist nurses ”**

The Capacity Review has indicated that by 2031, without any reforms, an additional 700 public health nurses and 500 general practice nurses will be required in order to deliver essential programmes and health objectives (PA Consulting 2018).

Provision has to be made in Budget 2020 to commence the process of incrementally increasing the overall number of PHNs. The current training number of 150 per annum only ensures existing levels of services when resignations and retirements are accounted for. Therefore, an incremental growth of 75 PHNs must be catered for in each year up to a critical mass of 2,500 WTEs.

We have reached a pivotal tipping point in relation to recruitment and retention of nurse and midwife staffing that will have detrimental effects if not addressed by government. These effects will include the closure of beds and lengthening waiting lists. The Framework model, which is accepted by the Department of Health as the scientific determinant of nursing posts required based on patient dependency, outcomes and skill mix, must be fully funded and implemented if we are serious about reform and improvements. In addition, agreements to pre-determine staffing workforce plans must be adhered to and agreed well in advance of the year in which they are to apply.

## ACTION

As laid out in the **Labour Court Recommendations** there must be a **commitment to a funded workforce plan for nursing and midwifery**, based on **patient need** and dependency, as set out in the Department of Health's **Framework for Safe Nurse Staffing and Skill Mix** and the **Maternity Strategy** for adequate nursing and midwifery staff.

In addition, budgetary provision for the full implementation and **expansion of this model across acute, primary and long-term care**. This will require investment to **correct the current nursing and midwifery staffing numbers**

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## SLÁINTECARE

The INMO acknowledges the work in developing the implementation and action plan for Sláintecare. However, it is deeply concerning that a specific budget has not been allocated to Sláintecare. The recommended multi annual funding process of 3-5 years to be phased over 10 years has not been established. Equally, the transitional fund which was identified as key to implementing Sláintecare and has not been detailed. Both of these were due to be completed by the end of 2019 and neither have been achieved.

**“ ...it is deeply concerning that no details of how Sláintecare will be funded have been delivered ”**

The work which has been underway has not yet yielded any substantial developments. The recent National Reform Programme also failed to include any meaningful developments on its implementation. This has been echoed by a number of other organisations including the ESRI which states “The Irish healthcare system therefore stands at a crossroads and it remains to be seen if and when universal healthcare will be delivered in Ireland” (Connolly, 2019). In its country report the European Commission also states that “its implementation is endangered by the difficulties in improving budget management in the health system to avoid recurrent overspends. The perverse incentives generated by the coexistence of a public and private insurance market should also be addressed to avoid preferential treatment of privately-insured patients in publicly-funded hospitals.” (EC, 2019).

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## EMERGENCY DEPARTMENT OVERCROWDING

The crisis within our emergency departments continue. 9,562 admitted patients were forced to wait without hospital beds in August 2019 (INMO 2019). Compared to August 2018, there has been an increase of 20%. When records began in 2006, there were 3,698 patients on trolleys in August, just over a third of this month's figure. Overcrowding results in poorer outcomes for patients, increased lengths of stay and high admission rates. This situation will be compounded with Ireland's ageing population and increased co-morbidities. A whole system approach must be taken to include appropriate investment to reduce the pressure on the country's emergency departments and this must be a priority for 2020.

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## NURSING HOME CARE

The cost of the capital project to upgrade nursing homes has run into budgetary problems with reports of overspending to the tune of €700m (O'Connell 2019). As Ireland's projected ageing population increases the demand for long term care, robust investment will be required. Expenditure in long term care is expected to increase "1.9 percentage points of GPP between 2016 and 2070" (European Commission 2019). The Commission have noted however, that Ireland has made limited progress on

"addressing the expected increase in age-related expenditure where despite some measures to increase cost-effectiveness of health, expenditure has continued to rise" (European Commission 2019).

Staffing levels will need to be determined using the same recognised tool as adopted as policy for acute adult inpatient medical and surgical wards. Funding for same must be allocated in this years' service plan determined with the HSE.

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## WAITING LISTS

Waiting lists remain a serious concern for the Irish public health service. While some improvements were made in 2018, there are still 68,765 people on the waiting list for inpatient/day care (NTPF 2019). A recent audit also identifies some worrying details in relation to the authenticity of the figures put forward to the NTPF by some hospitals and this cannot continue.

### ACTION

Deliver on the **implementation** of the **Sláintecare Report** with the commencement of spending on the **multi-annual transitional fund to support investment**. This is essential in order to deliver on transitioning **to primary and community health care services** which is **equitable** and **accessible**.

There must now be **focused attention** on ensuring that **Ireland's ageing population needs and requirements** are met now and into the future.

**Funding** must be **allocated** to the next phase of the **framework on nurse staffing and skill mix** to extend to **care of the older person services**.

## SOCIETY

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### BREXIT

**“ the current recruitment pause introduced by the HSE must be removed and specifically exempt nurses and midwives ... ”**

The INMO acknowledges the work that has already been done in relation to preparation and in developing plans for two possible scenarios on which to base the budget. The INMO supports ICTU in its call for “maximising sustainable employment” and this “should be the prime objective in all policy responses” from Government (ICTU 2019). Furthermore, Ireland has experienced significant focused recruitment of Irish trained nurses and midwives from UK hospitals and recruitment agencies on behalf of UK based health service providers. This has always been a feature of UK recruitment. However, the negative effect of a significant reduction in EU nurses moving to the UK combined with the uncertainty for non-Irish EU citizens considering moving has resulted in significant intensity of determined recruitment of Irish nurses and midwives. According to the NMC, the numbers of EU



nurses and midwives registering with the UK is declining rapidly. “Following a peak of 38,024 in March 2017, the number has reduced to 33,035 this year – a 13 percent drop (nearly 5,000) over two years” (NMC 2019). This cannot be ignored. The current recruitment pause introduced by the HSE must be removed and must specifically exempt nurses and midwives otherwise Ireland will see the major emigration and shortages that already exist becoming endemic.

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## CLIMATE CHANGE

The recently published Action Plan on Climate Change is a welcomed and needed development. The planet is facing a major environmental threat, one which cannot be ignored. Ireland has been identified as a country lagging behind in its performance on climate change. According to the European Commission: “Ireland is set to miss its 2020 climate and renewable energy targets and is also off-course for its unambitious 2030 emissions target” (EC 2019). It is now imperative that the government push forward on its action plan including the transition to low carbon economy and investment in R&D funding for alternative energy sources. A commission on just transition is a requirement to ensure real, valued alternative jobs for sectors and communities depending on traditional carbon driven industries.

**“ A commission on just transition is a requirement to ensure real, valued alternative jobs for sectors and communities depending on traditional carbon driven industries ”**

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## HOUSING

The crisis within the country’s housing sector remains a real cause for concern. The dramatic change in Irish housing market, in the past 15 years, has created many complex difficulties including the dramatic increase in homelessness. From a societal perspective, this growing crisis must be the subject of specific attention, in this budget, as no society can prosper with increasing numbers of people without a proper, adequate home.

## ACTION

Ireland now faces some **challenging economic and societal concerns**. The uncertainty around the **UK leaving the European Union** must be a **key element of budget 2020**.

Dealing with **climate change** will require **clear and targeted action**. **Ireland** must now **keep pace** with its **European counterparts** in delivering on a **low carbon economy**, and introducing a **commission on just transition** to sustainable **low carbon employment**

## TAXATION

The INMO supports both ICTU and the National Women's Council of Ireland in relation to broadening the tax threshold in Ireland. Tax is a necessary and essential system in this country in order to provide public services and infrastructure. For many years now our public services have been underfunded and this must change. Ireland is seen as a relatively low tax country in comparison to the rest of the EU and it is now time to change this in order to address issues such as the country's ageing population and the challenges faced around climate change.

The focus must be on increasing taxation and broadening the revenue base and this should be achieved in a sustainable and fair way and towards the EU average.

**“ Additional incomes from specific taxes must be ring-fenced for health development and the creation of a health fund to ensure full implementation of Sláintecare ”**

The base level at which people enter the high rate of tax should not be increased. This can affect many who work in part time work or take unpaid leave, many of whom are female. As a result, they do not gain many of the benefits from cuts to income tax or higher rate tax reforms.

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## EMPLOYERS PRSI

Revenue can also be raised by employer PRSI towards the EU effective average rate. While Budget 2018 did state that Employer PRSI is set to increase by 0.1% per year over the next 3 years (11.05% by

2020), this increase is earmarked for the National Training Fund. The INMO proposes that higher increases could be levied on employers and ringfenced for public health care.

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### **ONLINE BETTING TAX**

Online betting accounts for approximately 44% of all betting activity and this is growing. In order to increase the yield to €50 million, the tax base should be broadened in line with international standards.

To drive forward the changes and deliver a transformational model of care, alternative sources of health income must be utilised to support the ongoing and future investment of the Irish health services. The INMO believes that additional from these specific taxes must be ring-fenced for health development and the creation of a health fund to ensure full implementation of the Sláintecare Report.

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### **SUGAR TAX**

The INMO welcomed the introduction of the sugar tax and on drinks. From May 2018 to May 2019 the revenue collected almost €25 million (Shannon 2019). The revenues raised from this tax should be ring-fenced and used to fund the transitional fund and health education/awareness programmes regarding lifestyle choices, specifically targeted at school children of all ages.

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### **EXCISE DUTY ON CIGARETTES AND ALCOHOL**

Revenues raised in the increase of excise duty in cigarettes and alcohol must be used to fund the health service. A 50-cent increase in excise duty on cigarettes per pack of 20 could be expected to yield €65 million, which could be ring-fenced for health and wellbeing programmes or used to assist in delivering care for patients with chronic diseases.

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### **FLAT RATE EXPENSES**

The changes to flat rate expenses announced in 2019 are due to come into force in 2020. These expenses allow employees to claim back on much needed work-related expenses including uniforms for health professions. The INMO believes that this review, whether it restricts or removes tax relief, is an unnecessary attack on workers and in many cases low paid workers. This is an unbalanced approach given that a similar review does not exist for those benefitting from benefits of tax expenditures.

The INMO and ICTU have made numerous submissions to Revenue regarding the position adopted in relation to flat rate expenses. We are surprised that Revenue has apparently chosen to focus on this particular measure at this time given other tax expenditures that we, respectfully, would suggest warrant greater attention. You will be aware for example that the Comptroller and Auditor General recently drew attention to the issues of corporation tax losses and unused capital allowances. The €85 million that the flat rate expenses regime cost in 2017 is but a tiny fraction of the €231 billion in corporation tax losses and capital allowances available to be carried forward at the end of 2017. Excluding companies that are in liquidation, carried forward losses equate to €24 billion

in possible future reduced corporation tax receipts. Furthermore, the Comptroller and Auditor General found that over half (556%) of corporate tax losses carried forward in 2016 was available to just 26 companies, which equates to an average of approximately €4.7 billion each.

As raised in all of our submissions nurses and midwives are required to wear a uniform by their employer which Revenue have accepted is an expense which is incurred wholly, exclusively and necessarily in the performance of their duties. They also must limit the risk of infection both to themselves and to patients and this requires daily laundering of uniforms. The UK FTT found in *Higginbottom & Ors v Revenue and Customs (2018)* in a similar set of circumstances, that the cost of laundering special clothing / uniform which an employee is required to wear is an expense which would be incurred wholly, exclusively and necessarily in the performance of the duties of employment. It is our view that the position adopted by Revenue in relation to the laundry of nurses' uniforms is completely inconsistent with all previous decisions of Revenue Tax Officers on this issue and with the UK FTT Decision in *Higginbottom & Ors v Revenue and Customs (2018)* and is therefore incorrect and unsustainable.

Revenue are proposing to reduce the maximum tax relief for supply and laundering own uniform to €330 (€220 for uniforms + €100 for statutory registration + €10 miscellaneous) from January 2020. Therefore, nurses and midwives will have a greater tax liability from 2020; they will have to pay €161.20 more in tax than they did in 2019.

The INMO request that no changes are made to the current flat rate allowance as to do so, in effect reduces the income of frontline nurses and midwives thereby penalising them to a greater extent at a

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## TRADE UNION SUBSCRIPTIONS

Tax relief on union subscriptions was abolished by a previous government and the relief has not been in place since the end of 2010. The Government announced in 2016 Budget that a review of trade union subscriptions for tax purposes will be carried out in 2017, this review must ensure tax relief previously in place is reinstated. Therefore, the government should, in Budget 2020, reinstate tax relief on trade union subscriptions.

### ACTION

The **Government** must ensure a **sustainable** and **progressive tax system**, in line with **European standards** in order to **appropriately fund** our **public services**, including the country's **under-funded health service**.

The **INMO** believes that **additional income** from specific taxes must be **ring-fenced for health development** and the **creation of a health fund** to ensure full **implementation** of the **Sláintecare Report**.

The **INMO** therefore requests that the **proposal from Revenue to reduce this flat rate expense** from January 2020 **removed** and that **no change** from the current rate is introduced.

## CONCLUSION

The INMO calls for the prioritisation of investment in the public health service in services, capacity and people. The mechanism for achieving the provision of a health service which is fit for purpose is Sláintecare. Multi-annual funding must commence from budget 2020. Recruitment and retention of nursing and midwifery staff must be given priority. The Labour Court recommendations and maternity strategy must be implemented in full and without unnecessary delay in order to ensure public health service which is appropriately staffed to deliver high quality and safe patient care.

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