Intergenerational Fairness in Ireland

From principle to practice towards a new model for governance in the European Union

Executive summary

Europe is entering a period of profound economic, demographic and geopolitical change. Decisions taken today on public finances, housing, climate transition, competitiveness and social policy will shape opportunities and wellbeing for decades to come. As the first EU Council Presidency to begin after the adoption of the EU's Strategy on Intergenerational Fairness, Ireland has a unique opportunity to help embed long-term governance into European decision-making.

This policy brief argues that intergenerational fairness should be understood not only as a question of equity between age groups, but as a practical governance framework for improving policymaking. By encouraging governments to consider the long-term consequences of today's decisions, assess trade-offs across generations and invest in resilience, an intergenerational approach can strengthen policy coherence, fiscal sustainability and democratic legitimacy. It highlights how Ireland's existing governance structures and innovations can provide a strong foundation for an intergenerational fairness approach and makes recommendations for strengthening long-term policymaking nationally and through the Presidency of the Council of the EU.

Recommendations for the Irish Presidency of the Council of the EU

1. **Institutionalise long-term governance:** Strengthen long-term governance in Council decision-making, for instance, by reinforcing the use of impact assessments and foresight capabilities.
2. **Embed intergenerational fairness in policymaking**: Integrate wellbeing and intergenerational indicators in EU policymaking and budgeting and champion the 'resilience by design' approach.
3. **Advance intergenerational fairness in sectoral policies:** Promote an intergenerational approach in building evidence and developing solutions to housing, health, poverty, and more, whilst encouraging cross-sectoral preparedness and resilience.

Recommendations for national-level action

1. **Institutionalise long-term governance:** Enact the Commission for Future Generations Bill and develop a national Strategy on Intergenerational Fairness.
2. **Embed intergenerational fairness in policymaking:** Continue strengthening future-thinking and innovation capacities among government staff and create mechanisms for embedding learnings into policymaking. Further strengthen impact assessment practices and systematise stakeholder consultation mechanisms in the policy cycle (especially the youth).
3. **Advance intergenerational fairness in sectoral policies,** notably through cross-sectoral learning.

Introduction

Europe's greatest challenges cannot be addressed through short-term policymaking alone. Decisions on public finances, climate action, demographic change, security and enlargement will have consequences that extend across generations, **making intergenerational fairness and long-term governance essential principles for the European Union's future.** Ireland's Presidency of the Council of the European Union, from 1 July to 31 December 2026, provides a strong opportunity to embed these principles in the Union's agenda. With the Irish presidency starting soon after the adoption of the **first-ever EU Strategy on Intergenerational Fairness** in March 2026, Ireland has a key role to play in ensuring the strategy's objectives are implemented across EU Member States. Moreover, as it leads negotiations on landmark files such as the 2028–2034 Multiannual Financial Framework (MFF) and EU enlargement, Ireland can help ensure that today's policy choices strengthen Europe's resilience, sustainable competitiveness and social cohesion while safeguarding the interests of future generations.

At the national level, despite strong economic performance, high employment, and low public debt, Ireland still faces some structural challenges — including housing shortages, fossil-fuel dependence, demographic ageing and exposure to external economic shocks — that risk undermining its long-term resilience and the wellbeing of both current and future generations. Many of these challenges are shared across the EU and require coordinated action at both national and EU levels. Nevertheless, **Ireland has already taken steps towards addressing those issues, notably by experimenting with innovative long-term governance tools and policies, which offer valuable insights for advancing intergenerational fairness across the EU**.

Although intergenerational fairness is not named explicitly in the Presidency programme, it is already embedded across its priorities: housing, resilience, education, climate transition, health, digitalisation and employment[i]. These topics provide fertile entry points that could be utilised to place intergenerational fairness and long-term governance at the centre of EU decision-making.

In this briefing, we apply [ZOE Institute's Intergenerational Governance Matrix] to assess the Irish context through an intergenerational fairness lens[ii]. Through this exercise, we identify promising practices as well as gaps and make recommendations for Ireland to take this perspective forward at the national and EU levels. All in all, this brief argues that the intergenerational fairness approach provides a practical governance framework and alternative policy choices for managing long-term risks, improving policy coherence, and ensuring that today's investments strengthen long-term resilience. Given the broad scope of the topic, this review is not intended to be exhaustive. While we have tried to identify the most relevant policies and governance practices, some initiatives may have been missed, notably when they are embedded in internal working processes that are not publicly visible. This work is a starting point which we hope can inspire discussions on how to practically govern for the longer term.

Ireland's experience with future-oriented governance

Ireland has developed several governance innovations that provide a strong foundation for embedding intergenerational fairness into public decision-making. In this paper, effective governance refers to governance practices and mechanisms that help governments make coherent decisions, manage trade-offs and tensions, and respond to complex challenges by adhering to a set of principles further developed in our report *Enabling the Green and Just Transition*[iii]. Rather than treating the interests of future generations as a standalone policy objective, these mechanisms incorporate long-term considerations into the institutions, processes and financial frameworks that shape government action, strengthen policy coordination across areas and governance levels towards broad societal goals. Through initiatives such as wellbeing-informed budgeting, long-term public investment funds and participatory institutions for young people, Ireland has begun to strengthen the capacity of government to consider the long-term impacts of today's decisions. These experiences provide valuable examples of how intergenerational fairness can be translated into practical governance tools, both nationally and at the European level.

Wellbeing-informed budgeting and budget tagging

One of the strongest examples of Ireland's innovative governance practices that embed long-term thinking into public decision-making is the **integration of advanced budget tagging methodologies into the budget process.** These methods can enable government to assess how public spending contributes to environmental sustainability, wellbeing and other long-term policy objectives**.** Since 2020, Ireland has tracked its budget expenditures and revenues for their environmental impacts.

"The Well-being Framework is now well established in the Irish policy making system and is an important tool for Government as we work to improve the quality of life for all our people as part of our next Budget and beyond." -
Taoiseach Micheál Martin[iv]

Additionally, since 2023, Ireland has started a cross-departmental effort to tag how budget decision-making supports the 11 dimensions of its national Well-being Framework[v]. The Well-Being Framework has the objective of *"enabling all our people to live fulfilled lives now and into the future"* and could therefore be a promising tool for intergenerational fairness in Ireland. Through its integration in the budgeting process, the Irish government can ensure that decisions on resource allocation consider their impacts on the areas that matter the most to the people in Ireland (e.g. housing, work, health, community, skills). This assessment complements 'Equality budgeting' practices which assess the impacts of budget decisions on income, health, and education, across gender, age, and others[vi]. Ireland's experience demonstrates how governments can move towards integrating multidimensional outcomes into fiscal governance, offering lessons for EU-level approaches to sustainable investment. When effectively embedded within performance budgeting and policymaking process, these approaches can support intergenerational fairness through increased transparency and accountability to finance and deliver on long-term objectives.

Future-oriented fiscal institutions

In addition to developing budget monitoring tools, Ireland has recently also taken promising steps towards safeguarding a share of its public resources for addressing long-term challenges. The 2025 National Development Plan (NDP) review – which, together with the National Planning Framework, constitutes Project Ireland 2040, the national long-term strategy - sets out departmental capital ceilings to 2030 and overall capital investment to 2035. The 2025 NDP review draws on new funding from The Future Ireland Fund and Infrastructure, Climate and Nature Fund Act 2024. **The Future Ireland Fund is a long-term savings fund** which each year sets aside 0.8% of GDP to be spent only from 2041 onwards to help meet future public expenditure. **The Infrastructure, Climate and Nature Fund** will invest state resources to create a reserve that could be used for environmental projects and to provide fiscal support in the event of future economic or fiscal downturn. These two funds are great examples of financing mechanisms built to address short-termism in public finances, prepare for future challenges and ensure fiscal sustainability in the face of new pressures: geopolitical instability, population ageing, climate change, and digitalisation. Ireland's long-term funds provide an example of how fiscal institutions can protect future policy capacity and reduce pressure on future generations.

Participation and representation of young people and future generations

Inclusive governance requires that a diverse set of voices is meaningfully represented in policymaking. Ireland has taken important steps in this direction by strengthening opportunities for young people's participation in civic and political life[vii]. Ireland has a National Youth Parliament for young people aged 12-17 years, as well as local child and youth councils operating in local authorities across the country.

Ireland has ranked 18th out of over 140 countries worldwide in terms of youth participation in political, economic and civic life, according to the Global Youth Participation Index (GYPI)[viii].

The Irish presidency has also demonstrated ambition in that regard by organising structured dialogues in schools and universities around Ireland and receiving the recommendations of the youth delegates in preparation for the Presidency[ix]. Regarding future generations' representation, in 2023, a Commission for Future Generations Bill was proposed to establish a "guardian for the interests of Future Generations", although it remains to be enacted at this stage[x]. Ireland's long-standing experience of Citizen Assemblies and especially more recent developments with youth participation offer a model for strengthening democratic legitimacy by ensuring that diverse voices participate in decision-making.

There are other elements that can help embed the Intergenerational Fairness approach into policy making. Such examples in Ireland are outlined in more detail in Table 1. Overall, Ireland is not simply promoting fairness between generations; it is demonstrating how governments can make better long-term decisions in an era of uncertainty.

Applying intergenerational fairness to Ireland's structural challenges

Adopting an intergenerational approach supports understanding how opportunities and risks shift across life cycles and how demographic change in the EU is creating gaps between generations in terms of access to education, housing, and employment[xi]. Intergenerational fairness *"calls for a unifying approach that brings generations together around shared goals for the future"*[xii]. Several structural challenges identified in the 2026 European Semester Ireland country report and in the policy agenda of the Irish presidency are key intergenerational challenges – as recognised in the EU strategy. We explain how an intergenerational fairness approach could better support policy action in three of those domains. Despite its strong economic performance, Ireland faces three major structural challenges: building economic resilience through housing, competitiveness and resilience to external shocks; ensuring demographic sustainability as the population ages and demand for care increases; and strengthening climate and resource security by reducing energy dependence and investing in resilient water infrastructure.

The housing crisis is an intergenerational issue. Young adults face record affordability pressures[xiii].

Housing is one of the three most pressing concerns for 67% of 18-29-years-olds in Ireland, while 48% are dissatisfied with their current housing situation [xiv].

It also affects single-parent households and older people. As a consequence, housing affordability impacts young people's long-term opportunities, economic situation, and life choices[xv], reinforces wealth inequalities across and within generations, and affects the ability of local firms, notably SMEs, to attract skilled workers[xvi]. Solving this issue will not only require building more housing, but also promoting age-appropriate housing options, building housing systems that can be resilient to future demographic and economic pressures, and exploring intergenerational housing options[1]. Ten per cent of EU households are now spending over 40% of their income on housing[xvii], highlighting the value of embedding long-term and intergenerational considerations into housing policymaking at both national and European levels.

Demographic pressures are reshaping Ireland's age-related expenditures and could compromise the sustainability of its fiscal system. Policymakers face the challenge of ensuring that pension, healthcare, and long-term care systems remain adequate and financially sustainable.

Total age-related expenditure in Ireland is projected to rise from 22% of GNI in 2022 to 28% of GNI by 2050, the largest increase in any EU member state[xviii].

Applying an intergenerational lens to fiscal reforms can help better anticipate and respond to evolving needs, strengthen system resilience, and balance adequacy and sustainability, to continue delivering high-quality healthcare and social support for all generations. By promoting long-term and preventative investments, linking policies on ageing with support measures for younger generations (for example, through employment strategies in the care sector), or stress-testing reforms for their long-term and intergenerational impacts, fiscal reforms would benefit from an assessment of their effects on both current and future generations, reassessing the social contract across generations.

Intergenerational fairness is also about ensuring the transition to more sustainable and resource-efficient economies to ensure resource security and protect both current living standards and the long-term wellbeing of future generations. Ireland's energy mix remains very fossil-fuel reliant (with fossil fuels meeting 81% of energy requirements in 2024), and its energy import dependency rate (almost 80%) is the fourth highest in the EU[xix].

In 2024, Ireland's total primary energy requirement remained heavily fossil-dependent, with 81% of energy requirements satisfied by fossil fuels[xx].

Speeding-up the energy transition would benefit both current generations who are exposed to spikes in energy prices linked to an unstable international context, and future generations who will have to bear the consequences of climate change. Similarly, Ireland faces structural challenges in the water sector[xxi] which could jeopardise its long-term environmental sustainability and harm its economy and its ability to ensure access to safe drinking water for future generations. Failing to act today means current consumption of natural resources will continue to exceed the planet's regenerative capacity. An intergenerational approach would prioritise investments that preserve natural capital, strengthen resource security, and reduce future adaptation costs. Adopting intergenerational fairness as a resource allocation and consumption principle could mean, for example, supporting the circular economy sector, using natural capital accounting in budgeting and planning, or establishing legal mechanisms to prioritise policies that preserve ecological capital and ensure equitable access to resources across generations.

Housing, ageing and climate transition demonstrate a broader point: intergenerational fairness is not a separate policy sector, but a decision-making framework that helps governments align economic resilience, social cohesion and environmental sustainability across successive generations. **More importantly, intergenerational fairness supports breaking siloes across those areas to deliver joined-up action across governments and EU institutions.**

[1] Intergenerational housing models are residential arrangements designed to facilitate interaction and mutual support between different age groups, particularly the elderly and younger generations (source: Wellbeing Economy Alliance).

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Recommendations

The recommendations can be grouped into three categories: institutionalising long-term governance, embedding intergenerational fairness in policymaking and building capability and democratic legitimacy.

Recommendations for the Irish Presidency of the Council of the EU

Building on Ireland's Council Presidency agenda, this is a series of recommendations for advancing intergenerational fairness.

Institutionalise long-term governance

1. **Strengthen governance tools to assess long-term impacts and potential trade-offs of Council decisions.** Encourage impact assessments on substantial Council amendments, notably for those with strong intergenerational fairness implications, using appropriate discount rates and sensitivity analysis to better capture potential long-term trade-offs[xxii]. Strengthen foresight capabilities and integration of foresight evidence into the priority-setting process.

Embed intergenerational fairness in policymaking

2. Strengthen the use of **performance budgeting** at EU and national levels by integrating wellbeing and intergenerational outcome indicators into the planning, implementation and evaluation of public spending. Draw lessons from Ireland's experience with budget tagging and the Commission's forthcoming Intergenerational Fairness Index and encourage Member States to assess whether public expenditure delivers measurable long-term outcomes for current and future generations.
3. **Support a strong 'resilience by design' approach** in the European Climate Resilience and Risk Management framework. Drawing from the Future Ireland Fund and Infrastructure, Climate and Nature Fund examples. This approach could be extended across other EU policy areas to embed resilience, prevention, and preparedness into environmental, social, and economic policies.

Advance intergenerational fairness through sectoral policies

4. **In the Council recommendation on fighting housing exclusion,** encourage Member States to adopt national housing plans that consider the intergenerational dynamics of housing issues, develop Housing Need and Demand Assessments using geospatial and demographic modelling and consider strategies for greater intergenerational solidarity. Recommend embedding housing affordability indicators in EU Semester monitoring.
5. **Strengthen preparedness for long-term societal risks.** Encourage preparedness for the impacts of demographic change on the sustainability of health systems, health equity and resilience. Highlight the potential of risk assessments and preventative approaches, such as investment in primary care, healthy ageing, and early intervention. Strengthen the European Child Guarantee by recognising the intergenerational transmission of social deprivation and linking it to the Intergenerational Fairness Strategy.

Recommendations for national-level action

To complement progress at the EU level, we also suggest several ways in which the intergenerational fairness agenda could be further taken up at the national level.

Institutionalise long-term governance

1. **Enact the Commission for Future Generations Bill**. Advance domestic legislation on future generations' representation and use it as a model for EU discussion.

2. **Develop a national Strategy on Intergenerational Fairness,** based on broad and inclusive national conversations with citizens, to address national priorities, implement the EU Strategy (leveraging synergies), and complement it with national action.

Build capability and democratic legitimacy

3. **Strengthen long-term policymaking capabilities:** Enhance future-thinking capabilities in national and local governments and create mechanisms for embedding their learnings into policymaking. Strengthen national impact assessment practices and capabilities to systematically identify long-term and intergenerational impacts during policy design. Consider creating a cross-government function for policy experimentation.

4. **Strengthen inclusivity of policymaking processes:** Improve access of youth to formal institutions (for instance, the European Commission's Youth Advisory Board could serve as an inspiration) and systematise stakeholder consultation mechanisms in the policy cycle.

Advance intergenerational fairness through sectoral policies

5. **Use the National Strategy on Intergenerational Fairness to drive implementation across priority policy areas, building on the National Planning Framework.** Encourage cross-sectoral learning on the use of long-term modelling and projections, preventative approaches, and stakeholder consultation to support a coherent application of the intergenerational fairness perspective across government.

Table 1: ZOE Institute's Intergenerational Governance Matrix applied to Ireland (Preliminary Assessment).

	Long-term orientation	Prevention & resilience	Experimentation & adaptability	Representation & participation	Policy coherence
Strategic commitment	**This means...**				
	There is a high-level strategy recognising that current decisions shape outcomes in the long term and identifying strategies for ensuring positive outcomes beyond the next policy cycle.	The high-level vision anticipates future risks and trends as well as vulnerabilities and commits to preventing harm and strengthening resilience. Prevention is a guiding principle for governing certain policies.	The long-term strategies and strategic documents are regularly reviewed and can be adjusted based on new evidence, risks, or context to ensure policies remain fit for purpose for achieving the country's long-term goals. Policies innovate and adjust as evidence, risks, and contexts evolve.	The strategic vision recognises that generational representation matters and reflects the country's commitment to considering the interests and aspirations of current and future generations in policymaking.	The national vision and broad policy objectives acknowledge that progress requires managing trade-offs across time horizons, sectors and generations in a coherent manner.
	Implementation in Ireland is..				
	ADVANCED. Strong long-term high-level planning. *Ireland has adopted a national strategy called* ***Project Ireland 2040[xxiii] with a National Planning Framework (NPF) and its associated 10-year National Development Plan (NDP)****[xxiv], which together set out the vision, strategy and implementation path towards a set of shared goals.* The national strategy is supported by various sectoral ***medium-term sectoral strategies****, such as the National Strategy for Women and Girls 2025-2030[xxv], Food Vision 2030[xxvi], and previously 'Global Ireland – Ireland's Global Footprint to 2025'[xxvii].*	***EMERGING. Strong anticipation and resilience-building vision but low prevention focus.*** *The development of Project Ireland 2040's NPF was supported by projections of likely* ***future development scenarios to 2040****[xxviii], anticipating issues such as a degraded environment, increased urbanisation around larger towns, or social inequality.* *The strategy sets out to* ***enhance Ireland's resilience,*** *notably climate resilience, infrastructure resilience, and economic resilience.* ***Prevention elements are less directly identifiable*** *in the strategy.*	***ADVANCED. Regular revision of long-term plans to adjust to new contexts.*** *Annual Project Ireland 2040 progress reports are published, with information on implementation progress towards the national strategic objectives.* *In April 2025, the* ***NPF underwent its first revision****[xxix] as allowed in the planning legislation to account for significant developments[xxx]. In 2025, the Government also published and* ***updated the NDP****.*	***EMERGING. Efforts towards improving participation of younger generations, but unclear impact on national strategy.*** *No mention of solidarity between generations or with future generations in the Irish Constitution. The NFP recognises that planning for the future is a responsibility to future generations.* *Ireland has adopted an action plan for improving the* ***participation of Children and young People in Decision-Making.*** *The NPF mentions consultation feeding into the development of its objectives. However, it is unclear which stakeholder groups were engaged, notably citizens, and especially young people and children.*	***EMERGING. Cross-cutting objectives but limited evidence of explicit trade-off analysis.*** *The NFP pursues cross-cutting economic, social and environmental objectives and highlights the need for coordination across sectors. However, the reviewed document does not indicate that the potential trade-offs and tensions across planned policies and objectives were formally mapped and led to mitigation measures.*
Institutional capacities	**This means...**				
	The institutional setting creates capacities for paying attention to long-term, foresight, and future impacts.	Governance arrangements support anticipation, preparedness, and have systems in place to create resilience against systemic risks.	The government's organisational structure includes an area or a pocket for experimentation and innovation in policy design, data collection, modelling.	The institutional setting enables generational voices to shape decision-making.	The governance arrangements facilitate coordination across institutions and help manage trade-offs between competing objectives.

	Implementation in Ireland is..				
	EMERGING – Growing long-term orientation at an institutional level. *While Ireland does not currently have a specific ministry or committee in charge of strategic foresight, several central planning bodies have recently demonstrated commitment to better account for and plan for the long term (e.g. the Department of Finance's Future Forty report, the Irish Fiscal Advisory Council's report on the hidden costs of climate inaction on the fiscal system[xxxi]).* *Ireland has built its strategic foresight capabilities in partnership with the OECD[xxxii]*	***ADVANCED – Dedicated institutions to strengthen resilience, preparedness, and prevention.*** *The* ***Office of Emergency Planning's activities cover*** *emergency planning as well as national risk assessment, preparedness to climate events and resilience-building (e.g. National Strategy on the Resilience of Critical Entities 2026-2029.* *The* ***Prevention and Early Intervention Unit (PEIU)*** *promotes prevention and early interventions to improve the life outcomes of children and the quality of life of older people[xxxiii].*	***EMERGING - No formal institutional arrangement for innovative policymaking, but proven willingness to experiment.*** *Our review exercise could not identify a dedicated policy innovation and experimentation section within the government.* *However, the adoption of innovative tools, such as wellbeing budgeting methodologies, demonstrates willingness to experiment with new policymaking approaches across government.*	***EMERGING – Progress in youth participation and representation, but future generations are still overlooked.*** *Ireland has developed institutional arrangements for children and youth people's representation: the* ***Ombudsman for Children [iv], the Cabinet Committee on Children and Education, the National Youth Parliament,*** *and the local child and youth councils' executive.* *While no scrutiny body representing future generations currently exists, a* ***Commission for Future Generations Bill 2023****, first tabled in 2023, was reintroduced to Parliament in 2025.*	***EMERGING – Strong whole-of-government coordination but less systematic approaches for whole-of-society policymaking.*** *Ireland has developed* ***strong interdepartmental coordination mechanisms****, in the context of SDG implementation[xxxiv] and in initiatives such as The Better Public Services Strategy 2030[xxxv].* *A remaining challenge lies in* ***consultation practices*** *which do not yet operate on a systematic basis throughout the policymaking process across departments[xxxvi]. Consultations of a broad range of stakeholders support a whole-of-society approach.*
Policy processes and analytical tools	**This means...**				
	Policymaking processes and analytical tools help consider long-term impacts, uncertainties, and future scenarios.	There are clear mechanisms, tools, and indicators to assess prevention and resilience investments, implementation and outcomes, as well as to identify potential future risks early and consider them in policymaking.	Policymaking processes include tools for experimentation (e.g. regulatory innovation elements). Policymaking processes enable iterative learning and responsible risk-taking.	Policy tools and guidance for policymakers on how to effectively consult with external stakeholders and reach vulnerable groups. Input from citizens and consultations are integrated into policy mechanisms.	Policymaking processes enable cross-cutting policy impact considerations. The way data is collected, presented and analysed can support reducing policy siloes.
	Implementation in Ireland is...				
	EMERGING – Strengthened long-term thinking capacities, although not consistently embedded in the policy cycle. *Ireland is increasingly making use of strategic foresight and forecasting exercises to guide policy and strategy design and planning:* ***FuturesIreland project, Future Forty, Housing Need Demand Assessment (HNDA) at local levels.***	***EMERGING – Broadening development of risk assessment capacities. Sectoral experimentation of prevention-oriented approaches.*** *Ireland has developed its capacity to assess future risks. At the national level,* ***National Risk Assessments*** *are published every few years. Risk management is also done across departments and agencies.*	***EMERGING – Developing use of innovative data and policymaking tools.*** *The use of innovative data collection and analysis is developing, for instance, through the use of geospatial and demographic modelling in Housing Need and Demand Assessments, and of linked administrative data.*	***EMERGING – Strengthened tools to assess impacts on children and young people, but no systematic approach to address IGF impacts.*** ***The Children and Young People in Decision-Making*** *support efforts to improve the consultation of young people for policies that directly impact them.*	***EMERGING – Wellbeing and sustainability priorities increasingly inform policymaking.*** *Ireland has embedded wellbeing into policymaking through its* ***Wellbeing framework and Well-being budgeting.*** *However, the framework focuses more strongly on wellbeing now than on the wellbeing in the future or wellbeing of the planet.*

	The Central Statistics Office also published ***population and labour force projections*** *up to 2057*[xxxvii]*, and the Department of Finance forecasted impacts on social welfare pension expenditures*[xxxviii]*.* *However, the long-term approach is not yet fully embedded in the policy cycle. For instance, impact assessments of policies remain focused on the short term* [xxxix]*. Additionally, visioning and back-casting exercises remain uncommonly used by a majority of civil servants*[xl]*.*	***Risk assessment methodologies*** *are among the most commonly used instruments for policy development by Irish policymakers*[xli]*.* *Prevention-centred approaches are less common, whether to guide policymaking or budget decisions. Still, research from the Department of Health on* ***Prevention and Early Intervention in Policy design*** *and implementation demonstrates sectoral interest for strengthening such approaches*[xlii]*.*	*Limited sector-specific experimentation with sandboxes, for instance, with the upcoming National AI office, which will host a regulatory sandbox on AI.*	*Several tools are used for assessing the impact of policies on the youngest (e.g. Wellbeing Framework's indicators disaggregation by age group*[xliii]*). Some have been embedded in decision-making (e.g.* ***Equality budgeting*** *looking at age impacts*[xliv]*, while others are still at the pilot project stage (e.g.* ***Child Right Impact Assessment****).* *However, Ireland has not currently developed tools for assessing impacts on intergenerational fairness (across current generations or between current and future generations).*	***Regulatory Impact Assessments are mandatory for major (not all) primary laws*** *and subordinate regulations and assess environmental, social, and economic impacts. National Development Plan Review 2025 included a* ***climate and environmental assessment*** *but no social or economic assessment.*
Policy and funding outcomes	**This means…**				
	Policy and funding solutions are aligned with long-term objectives and anticipate future needs. Budgeting and investment frameworks support the creation of long-term value.	Continuous investment in strengthening the country's resilience capacities, notably in prevention efforts to limit exposure of people and core services to risks. The public finance framework assesses and minimises the impact that critical risks may have on public finances.	Policy and funding arrangements can support and incentivise experimentation and adaptability by providing sufficient flexibility, multi-year stability, feedback mechanisms, and room for iterative adjustment. In turn, experimentation and adaptability can lead to more responsive, effective, and resilient policy outcomes by enabling learning, course correction, and better alignment with changing needs and long-term objectives.	Dedicated policies and funding for participation processes can support consultations, outreach, facilitation, translation, accessibility, feedback mechanisms, and reaching vulnerable groups and under-resourced actors. Policy outcomes and funding reflect the needs outlined during participatory exercises and contribute to addressing intergenerational fairness concerns.	Policies and public investments reinforce one another, rather than solving one problem while creating another elsewhere, later, or for another generation.
	Implementation in Ireland is…				
	EMERGING – Long-term strategies with implementation challenges. *Ireland has adopted a long-term national strategy and has established a multiannual capital expenditure framework –* ***the National Development Plan*** *- to secure funding for it, with investments in the circular economy and water*	***EMERGING – Targeted measures to strengthen long-term resilience, but systemic vulnerabilities remain.*** *Ireland has demonstrated a commitment to minimising its exposure to critical risks.*	***EMERGING – Some flexibility in investment planning but limited widespread support for innovation.*** *Some level of investment adaptability is allowed by the fact that the NPF has a longer time horizon than the NDP, which sets medium-term investment priorities.*	***EMERGING – Ireland has introduced reforms to address the consequences of demographic change across key areas. However, the reviewed strategies do not consistently articulate an explicit intergenerational fairness lens.***	***EMERGING – Ireland performs strongly on many economic and wellbeing indicators, but environmental outcomes are weaker, in part due to policy trade-offs.*** *On average, Ireland has achieved strong economic performance, high employment, and low public debt.*

	*infrastructure, for instance. Additionally, through the **Ireland Futures Fund,** a long-term investment strategy which each year sets aside 0.8% of relevant GDP to be spent only from 2041 onwards to help meet future public expenditure funds.* *However, implementation is key. The OECD noted a gap in the implementation of the strategy's policies, indicating a need for more effective execution strategies[xlv].* *Ireland committed to achieving climate neutrality by 2050 and reducing greenhouse gas emissions by 51% by 2030[xlvi]. It has notably set out carbon budgets and sectoral emissions ceilings. However, it is currently projected to miss those targets. Fossil fuels still make up the largest share of the energy mix, notably due to unfulfilled investment needs for electricity grids[xlvii].*	*For instance, it has recently created the **Infrastructure, Climate and Nature Fund,** which will channel windfall corporate tax revenues into investments that strengthen Ireland's long-term resilience. Still the 2026 European Semester's Country Specific Recommendations (2026 CSR) indicate that the reliance of Ireland's government revenue on corporate taxation from foreign- owned multinational enterprises continues to pose risks to the stability of public finances[xlviii].* *To address climate risks, a national adaptation framework sets out the strategy to reduce the vulnerability of the country to the negative effects of climate change and to take advantage of positive impacts[xlix].* *To address health risks, the PIEU supports prevention and early intervention measures. On a sectoral level, the Sláintecare reform aims to improve the Irish health system. Still, the CRS 2026 warn that the "heavy reliance on costly hospital care and the limited accessibility of primary care pose a risk to fiscal sustainability", which is exacerbated by the increasing demand pressures of an ageing population[l].*	*This creates predictability while allowing investment priorities to be reviewed and updated over the course of the NPF. Ireland supports experimentation and innovation through sector-specific financing programmes, for instance, the Sláintecare Integration Innovation Fund (SIIF). However, from the reviewed evidence, we did not identify a government-wide framework for policy experimentation. According to the CSR 2026, public R&D spending is one of the lowest in the EU and private R&D is highly concentrated in foreign-owned firms, although the revised NDP supports increased funding for R&D and innovation.*	*Ireland has recognised demographic change as a long-term challenge and has introduced reforms to adapt key systems, such as pension and healthcare systems. For example, **Sláintecare** promotes investment in primary care, healthy ageing, and early intervention, while the **Pension Commission** examines the fiscal and social sustainability of the State pension system[li]. However, there is limited publicly available evidence that these reforms have been explicitly articulated through an intergenerational fairness lens (although Sláintecare builds on the National Positive Ageing Strategy, which promotes 'intergenerational solidarity in developing policies to respond to population ageing).[lii]* *On housing, the **Delivering Homes, Building Communities 2025-2030** strategy includes dedicated measures for younger and older people[liii]. However, stakeholder consultations are not explicitly aiming for intergenerational representation, and intergenerational equity implications are not discussed.* ***The Child Poverty and Well-Being Programme** adopts a holistic approach to addressing child poverty. While it will likely have long-term social and economic benefits, the programme is primarily presented as addressing a current social problem rather than a long-term societal risk that affects future public finances, health, and equality of opportunity[liv].*	*The results from the 2025 Wellbeing Framework also show that a majority of indicators (18 out of 25) are showing positive progress. However, environmental sustainable indicators perform less well, notably compared to other EU Member States[lv].* *This could be in part linked to some policies having contradictory impacts. The 2026 CSR highlight that the carbon tax encourages decarbonisation but that at the same time, untargeted and permanent fossil fuel subsidies undermine these price signals[lvi].*

[i] Irish Presidency. (2026). Programme of the Irish Presidency of the Council of the European Union. Retrieved on 10 July 2026 from https://irish-presidency.consilium.europa.eu/en/programme/programme-of-the-irish-presidency/
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