

Compensation of Political Work in Ireland

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Organisation and Distribution of Political Functions in Ireland

The Republic of Ireland ('Ireland') is a unitary parliamentary republic in north-west Europe. It gained independence from the United Kingdom in 1922 as a result of the Anglo-Irish Treaty, and has been a member of the European Union since 1973. Ireland's national democratic institutions are located in the capital, Dublin. These consist of the Irish parliament (the Houses of the Oireachtas) and a directly elected president with primarily ceremonial functions. The parliament is bicameral, composed of a lower house, the Dáil Éireann ('the Dáil'), and an upper house, the Seanad Éireann ('the Seanad'). The Prime Minister of Ireland (the Taoiseach), is appointed by the president on the advice of the Dáil on the basis of an investiture vote. The Taoiseach, the Deputy PM (the Tánaiste) and the Minister of Finance must be members of Dáil Éireann. Other members of the Government must be members of Dáil or Seanad. However, no more than two may be members of Seanad, and in practice few ministers come from this chamber.¹

Other than the President, therefore, Ireland's national politicians are members Dáil or Seanad. Members of the Dáil are referred to as TDs (Teachta Dála), and members of the Seanad are referred to as Senators. After the most recent election in February 2016, there were 158 TDs and 60 senators. In the case of the Dáil, this represented a fall from the high of 166 members elected in the general elections between 1981 and 2011, the result of symbolic cost cutting measures in the wake of the Irish Banking Crisis and the effects of the Great Recession on Ireland. For the Seanad, the number of members is fixed at sixty under Article 18 of the Constitution.

The president and members of the Dáil and Seanad are chosen via three separate processes. The president is elected for a renewable seven year term by means of the alternative vote system.² Candidates for the presidency other than the incumbent must secure nomination either from members of the Oireachtas or local councils. Members of the Dáil are elected every five years, or earlier if parliament is dissolved at the request of the Taoiseach. Since 1922, the system of election is the single transferable vote (STV), with constituencies electing between three and five TDs each. This creates broadly proportional results, though with some bias in favour of the larger parties as a result

¹ O'Malley, Eoin. 'Should Ireland appoint non-parliamentary ministers?' *Irish Politics Forum*. Political Studies Association of Ireland. 20 July, 2012. Accessed 06/07/2018 at <https://politicalreform.ie/2012/07/20/should-ireland-appoint-non-parliamentary-ministers/>

² Alternative vote is the [single-winner](#) analogue of the [single transferable vote](#) system used in parliamentary elections (see details below).

of this relatively small constituency size. For the parties running under STV, the latter creates a coordination problem, as voters rank the candidates running in a multi-member constituency, which introduces a strong element of intra-party competition, especially within the major parties Fianna Fáil and Fine Gael. This makes the issue of candidate selection strategy especially important within parties, given the significant effect it can have on the number of seats returned. Traditionally, however, national parties have little control over selection conventions, which have long been the fiefdom of local branches, and predominantly a few local elites, generally local TDs or councillors. This can lead parties to run too many candidates, thereby splitting the vote and losing fewer seats than – in principle – possible.³ In both 1959 and 1968 referenda took place to replace STV by the single-member plurality system ('first past the post'), but both proposals were defeated.⁴

While we find bicameral parliaments in a range of other European states such as the UK, Germany or Spain, the Seanad utilises a combination of appointments by the Prime Minister and various selectorates reflecting a broadly corporatist logic, which is unusual compared to the composition of second chambers in other democracies.⁵ Specifically, eleven members are nominated by the Taoiseach, six are elected by graduates of the University of Dublin and National University of Ireland, and the remaining forty-three by five 'Vocational Panels'. These panels consist of TDs, outgoing senators and members of city and county councils. The panels (theoretically) represent five broadly defined social and economic interests; culture, administration, agriculture, industry and labour. The nomination process includes groups representing these interests, as well as the members of the panels. Overall, however, this process still results in a partisan chamber with independents making up only a minority of Senators. This selection process is synchronised with Dáil elections, and must take place no later than 90 days after the dissolution of Dáil.

The existence of the Senate as an institution has thus been contested. A referendum in 2013 put to the electorate whether the chamber ought to be abolished. Rather surprisingly, the electorate voted - by a narrow majority of 51.7 per cent (with a 39.17 per cent turnout) – to retain the chamber, despite opinion polls having signalled a plurality of voters to favour abolition, in a context of general antipathy towards political institutions in the midst of a major economic crisis. Lack of interest in non-

³ Carty, Raymond. *Party and parish pump: electoral politics in Ireland*. Wilfrid Laurier Univ. Press, 1981. p. 24; Gallagher, Michael. *Political parties in the Republic of Ireland*. Manchester University Press, 1985. pp. 129-30

⁴ Gallagher, Michael. 'Ireland's PR-STV electoral system: a need for reform?'. Trinity College Dublin. March, 2018. Accessed 06/07/2018 at https://www.tcd.ie/Political_Science/people/michael_gallagher/IrishElectSys.php

⁵ Lijphart, Arend. *Patterns of democracy: Government forms and performance in thirty-six countries*. Yale University Press, 2012.

voters and concerns about removing checks on government power are referred to as major reasons for the outcome.⁶

In addition to its national political institutions, Ireland has thirty-one local authorities, consisting of twenty-six county councils, two city and county councils and three city councils. Under the Local Government Reform Act 2014, most of these 'first-level areas' (i.e. counties and cities) are further subdivided into municipal districts. These municipal districts are the local electoral areas (LEAs) used for electing local councillors. As in Dáil elections, local elections use the single transferable vote system. At present there are 949 councillors in Ireland, with each local authority's membership ranging from 18 to 63 councillors.⁷ Again, paralleling the symbolic cost cutting measures in the Dáil since the Financial Crisis, the number of councillors was cut from more than 1,627 (a 40% decrease) as a result of the 2014 reforms.⁸

As will already be apparent, recent debates around compensation for political work in Ireland have been heavily influenced by the experience of the Great Financial Crisis and the ensuing recession. Indeed, broader trends in Ireland's economy have consistently impacted debates about politicians' remuneration. In the first phase, in the 1990s and 2000s, Ireland's rapid catch up growth and experience of the 'Celtic tiger' years led to calls for increasing pay for members of the Dáil. Subsequently, the Irish banking crisis and recession, which was seen as strongly related to both incompetence and corruption in the political system,⁹ led to cuts in both pay and numbers of remunerated political offices. The crisis also coincided with a number of scandals involving parliamentary expenses, which drew further public criticism.¹⁰ Finally, in more recent years, Ireland's recovery has led to moves to restore previous levels of pay, alongside similar restorations for others in the public sector.¹¹

This cycle of development, failures and renewed efforts at reform also parallels dynamics within Irish politics. Ireland's political system has historically been characterised by Westminster-style adversarial politics, with unusually strong executive dominance even for a system of this type. From

⁶ MacCarthaigh, Muiris, and Shane Martin. 'Bicameralism in the Republic of Ireland: the Seanad abolition referendum.' *Irish Political Studies* 30.1 (2015): 121-131.

⁷ 'Local Government Structures and Functions'. *Department of Housing, Planning and Local Government*. Feb 2016. Accessed 06/07/2018 at <http://www.housing.gov.ie/local-government/administration/local-government-administration>

⁸ 'Changes to local government and local development structures'. *Relate*. Citizens Information Board. Accessed 06/07/2018 at http://www.citizensinformationboard.ie/downloads/relate/relate_2014_05.pdf

⁹ O'Toole, Fintan. *Ship of Fools: How stupidity and corruption sank the Celtic Tiger*. Faber & Faber, 2009.

¹⁰ Foxe, Ken. *Snouts in the Trough: Irish Politicians and Their Expenses*. Gill & Macmillan, 2010.

¹¹ Walsh, Anne Marie. 'Revealed: The salary hike TDs will pocket over the next three years'. *Irish Independent*. October 2 2017. Accessed 06/07/2018 at <https://www.independent.ie/irish-news/politics/revealed-the-salary-hike-tds-will-pocket-over-the-next-three-years-36187030.html>

the 1920s to the 1980s, Ireland's 'sui generis' party system was dominated by Fianna Fáil ('Soldiers of Destiny'), which functioned as the 'natural' government party and usually refused to share governmental power altogether.¹² This lasted until 1989, when Fianna Fáil formed its first coalition with the liberal Progressive Democrats (a Fianna Fáil splinter). Before then, policy influence for minor parties or Independents was mostly exercised by providing support for Fianna Fáil minority governments as the PD did initially when they first entered parliament in 1987.¹³ While successively opening up to coalition government, Fianna Fáil's position was finally undermined after the 2011 Dáil election. Widely considered an 'earthquake election', the 2011 result fundamentally weakened Fianna Fáil's status in the Irish party system as the party suffered unprecedented electoral and membership decline.¹⁴ For the first time since the 1920s it was no longer the largest party in the Dáil, and was relegated to third place, winning half the number of seats of the Labour Party.¹⁵

However, Fianna Fáil's long-term dominance cemented for many decades the power of the executive and effectively disempowered the Dáil and Seanad. Backbench TDs and Senators in the opposition parties had few opportunities to hold the government to account for its decisions. Ireland's membership of the EC/EU and the development of the 'social partnership' model of corporatist governance from the 1980s further entrenched this tendency.¹⁶ Alongside the long-standing dynamics of STV – generating competition between TDs from the same party and thereby weakening programmatic competition – the role of TDs consequently remained centred on the job of locally focused and low-status 'brokerage' functions on behalf of constituents.¹⁷

In the 1990s, however, coinciding with the start of Ireland's most rapid period of economic growth, reforms which empowered Irish parliamentarians did begin to emerge. These were connected to the first Fianna Fáil coalition, on the one hand, and also to the later collapse in 1994 of the Fianna Fáil-Labour coalition, and the reform program of the 'Rainbow Coalition' consisting of Fine Gael, Labour and Democratic Left which replaced it.¹⁸ Ireland also instituted statutory ethics regulation applicable to elected office holders and directed towards the disclosure of interests which could influence members of government and parliament. The Ethics in Public Office Act 1995 (amended in

¹² Mair, Peter. *The Changing Irish Party System: organisation, ideology and electoral competition*. Burns & Oates, 1987.

¹³ Collins, Stephen. *Breaking the mould: How the PDs changed Irish politics*. Gill & Macmillan, 2005.

¹⁴ Weeks, Liam, and Nicole Bolleyer. 'From cartel party to traditional membership organisation: the organisational evolution of Fianna Fáil.' *One Party Dominance*. Routledge, 2017. 96-117.

¹⁵ Barrett, David. 'Irish general election 2016 report: whither the party system?.' *Irish Political Studies* 31.3 (2016): 418-431.

¹⁶ Garvery, Deirdre. 'Social Partnership in Ireland.' *OECD Studies on Public Engagement* (2009): 251-255.

¹⁷ Collins, Neil. "Parliamentary democracy in Ireland." *Parliamentary Affairs* 57.3 (2004): 601-612.

¹⁸ MacCarthaigh, Muirís. *Accountability in Irish parliamentary politics*. Institute of Public Administration, 2005. pp. 53-94

2001), which underpins the regime of conflict of interest regulation for parliamentarians, is in fact unusually strict among older European democracies.¹⁹

While this went some way towards redressing the disempowerment of the majority of Senators and TDs and raising their status, however, many of the changes emphasised efficiency rather than any real reform of the balance of power between the government, the opposition and backbench members.²⁰ On the eve of the economic and political crisis of the 2010s, therefore, ordinary Irish parliamentarians still did not possess a reputation for being particularly effective or influential political actors in their own right. Consequently, in the wake of the crisis, a second reform era commenced. This began with the ‘earthquake’ election of 2011, referred to above. As well as the Fianna Fáil losses, the Green party (its coalition partner) lost all of its parliamentary seats, and a number of minor parties gained ground. The Labour Party became second largest party and Sinn Féin, a left wing republican party with historically stronger representation in Northern Ireland increased its support base. A number of parties also won seats under the banner of the ‘United Left Alliance’. Strikingly, while in 2007 only five seats were not won by Fianna Fáil, Fine Gael, Green Party, Sinn Féin, Labour Party or the Progressive Democrats, in 2011 19 seats went to non-mainstream parties or independents.²¹

This new fluidity in politics ultimately led to a number of innovations, including the creation of a Convention on the Constitution composed of members of the Oireachtas alongside randomly selected members of the public. Between 2012 and 2014, the Convention discussed possible amendments to the constitution (which require a referendum) including changing the electoral system, provisions for same sex marriage and the increasing of women’s participation in politics.²² 2011 saw the introduction of gender quotas for the parties’ electoral lists in Dáil elections through the Electoral (Amendment) (Political Funding) Act 2011. Since 2012 this has required political parties to nominate women to at least thirty per cent of their candidacies, or lose half of their state funding for the next parliamentary term.²³ This contributed to an increase in women members of the Dáil from

¹⁹ Bolleyer, Nicole, and Valeria Smirnova. ‘Parliamentary ethics regulation and trust in European democracies.’ *West European Politics* 40.6 (2017): 1218-1240. pp. 1125-6

²⁰ Murphy, Mary C. ‘Reform of Dáil Éireann: The dynamics of parliamentary change.’ *Parliamentary Affairs* 59.3 (2006): 437-453.

²¹ O’Leary, Eimear. ‘General Election (Republic of Ireland) 2011.’ *Irish Political Studies* 27.2 (2012): 326-340; see also Galligan, Yvonne. *Irish General Election 2011: Report and Analysis*. Electoral Reform Society. February 2011. Accessed 06/07/2018 at <https://www.electoral-reform.org.uk/wp-content/uploads/2017/06/2011-Irish-General-Election.pdf>

²² See the website of the Convention on the Constitution for details. Accessed 06/07/2018 at <http://www.constitutionalconvention.ie/Convention.aspx>

²³ Reidy, Theresa. ‘Who supports gender quotas in Ireland?’ *Irish Politics Forum*. Political Studies Association of Ireland. January 9, 2017. Accessed 06/07/2018 at <https://politicalreform.ie/2017/01/09/who-supports-gender-quotas-in-ireland/>

15 percent – well below the European average – to 22 percent after the 2016 election.²⁴ In 2015, after a referendum, the Marriage Equality Act 2015 amended the constitution to permit marriage between two people without distinction as to their sex. A number of parties, including those in government, entered the 2016 election with further proposed reforms to the Oireachtas.²⁵

Reform pressures also became more visible on the local level. The mid-2000s had already seen some reforms to local government, most significantly the elimination in 2004 of the ‘dual mandate’, in which TDs also held posts as councillors. Nonetheless, Irish local government remained fragmented and underpowered in this period.²⁶ Top civil servants in Irish local authorities are appointed by the national government, and thus local TDs are often seen to have as much (or more) power than councillors over local decisions. Consequently, Ireland’s post-crisis reforms have also sought to empower councillors. In particular, the Local Government Reform Act 2014, as well as cutting numbers and simplifying structures, also delegated new powers to councillors, including a veto over the appointment of top civil servants in charge of council operations.²⁷

Both at a local and a national level, therefore, the crisis in Irish politics has reshaped the distribution of political responsibilities in ways which have also impacted the debate on compensation of office holders. In the remainder of this chapter, the three sources of remuneration for political work at the local and national level are outlined in detail. The first of these sources is basic salary, the second is expenses and allowances, and the third is pension and redundancy payments. As will be seen, these categories are in fact somewhat blurred in the Irish case, a problem both of design of the expenses scheme and overall governance of compensation for office holders.

Compensation for Elected Representatives in Ireland

Table 1 shows the salaries of major elected offices in Irish politics for the fiscal year 2018/19. These range from the President of The Republic, who presently enjoys a salary of almost a quarter of a million Euros, to a local councillor without additional responsibilities, who can expect to earn just €16,565. In fact, the official salary of the president is considerably higher even than this, with the

²⁴ MacGuill, Dan. ‘We now have more female TDs than ever before - but do we really have gender quotas to thank?’ *TheJournal.ie*. Distilled Media. March 1st 2016. Accessed 06/07/2018 at <http://www.thejournal.ie/women-in-32nd-dail-election-2016-2630150-Mar2016/>

²⁵ *Fine Gael Oireachtas Reform Program*. Fine Gael. March 2016. Accessed 06/07/2018 at <https://www.oireachtas.ie/parliament/media/committees/sub-committeeondailreform/Submission-by-Fine-Gael.pdf>

²⁶ ‘Localism in Irish politics and local government reform’. Oireachtas Library & Research Service. Feb 2013. Accessed 06/07/2018 at https://data.oireachtas.ie/ie/oireachtas/libraryResearch/2013/2013-02-08_spotlight-localism-in-irish-politics-and-local-government-reform_en.pdf

²⁷ McGee, Harry. ‘Bill to slash town councils and halve number of councillors’. *The Irish Times*. October 17, 2013. Accessed 06/07/2018 at <https://www.irishtimes.com/news/politics/bill-to-slash-town-councils-and-halve-number-of-councillors-1.1563518>

€249,014 figure representing a voluntary reduction of €76,493 taken by President Mary McAleese during the economic crisis and continued under her successor Michael D. Higgins. The next highest paid figure is the Taoiseach, followed by senior office holders in the Dáil and Seanad (not shown). There are a number of offices within the Oireachtas which confer additional salary. Overall, depending on the number of ministers and committee chairs in a given session, around one third of Oireachtas members enjoy some form of additional public salary.²⁸ While the number of compensated non-governmental offices in the Oireachtas may be unusual, however, the distribution of salaries between members of each chamber fits a recognisable international pattern in which membership in the second chamber is less lucrative. In Canada, for example, the salary of a senator is set by law as \$25,000 less than an MP.²⁹ Likewise, in Ireland, members of the Seanad receive just over two thirds of the salary of a TD.

Table 1. Salaries of Irish Political Offices 20017-18

Chamber	Base Salary	Additional for Office Holders
President of the Republic	€249,014 ³⁰	N/A
Taoiseach (Prime Minister)	€211,588 ³¹	N/A
Dáil Éireann	€93,599 ³²	Yes
Seanad Éireann	€66,277 ³³	Yes
Local Councillor	€16,565 ³⁴	Yes ³⁵

²⁸ 'Salaries'. *Oireachtas.ie*. Houses of the Oireachtas. Accessed 06/07/2018 at

<https://www.oireachtas.ie/en/members/salaries-and-allowances/salaries/>

²⁹ 'Indemnities, Salaries and Allowances'. *Parl.ca*. Parliament of Canada, Accessed 24/04/2018 at

https://lop.parl.ca/sites/ParlInfo/default/en_CA/People/Salaries

³⁰ 'President Higgins to continue taking voluntary pay cut'. *Irish Times*. Oct 23, 2016. Accessed 24/04/2018 at

<https://www.irishtimes.com/news/politics/president-higgins-to-continue-taking-voluntary-pay-cut-1.2840128>

³¹ Walsh, Anne Marie. 'Revealed: The salary hike TDs will pocket over the next three years'. *Irish Independent*.

October 2 2017. Accessed 06/07/2018 at <https://www.independent.ie/irish-news/politics/revealed-the-salary-hike-tds-will-pocket-over-the-next-three-years-36187030.html>

³² 'Salaries'. *Oireachtas.ie*. Houses of the Oireachtas. Accessed 06/07/2018 at

<https://www.oireachtas.ie/en/members/salaries-and-allowances/salaries/>

³³ 'Salaries'. *Oireachtas.ie*. Houses of the Oireachtas. Accessed 06/07/2018 at

<https://www.oireachtas.ie/en/members/salaries-and-allowances/salaries/>

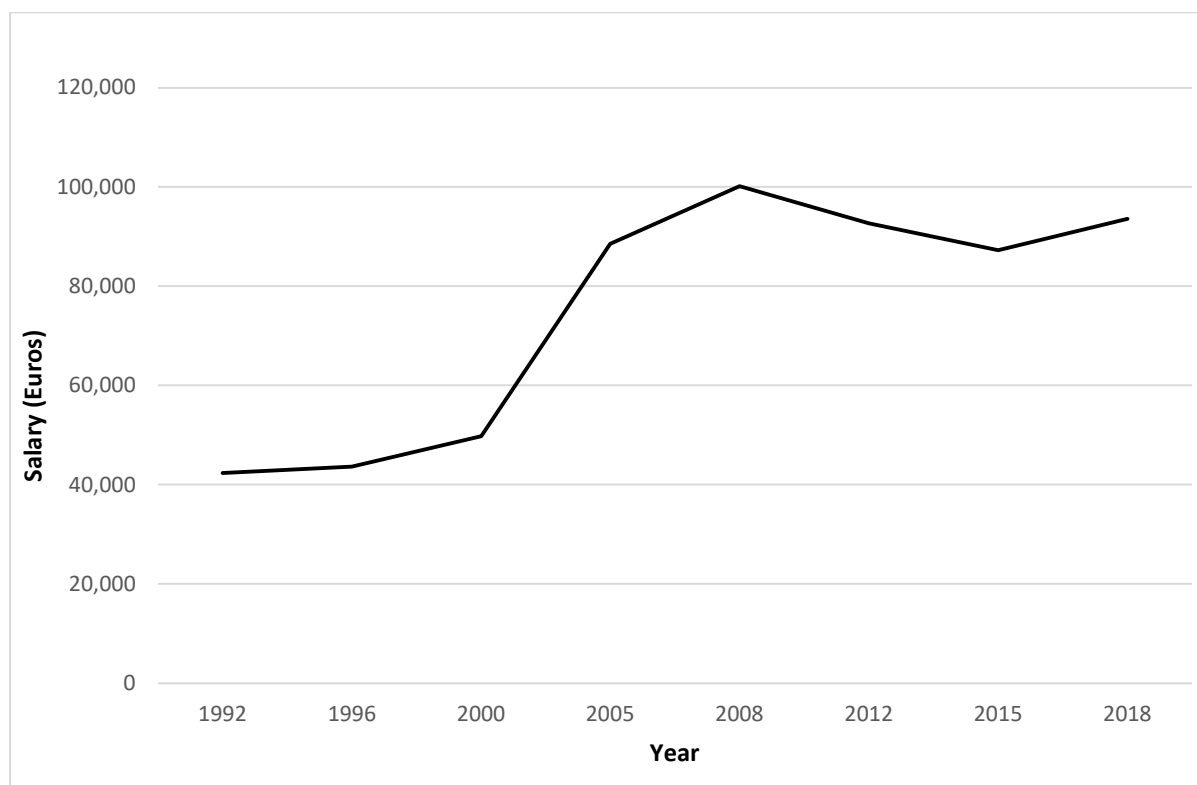
³⁴ Bardon, Sarah. 'Local councillors to get increases in pay and allowances'. *Irish Times*. Jan 23, 2017. Accessed

06/07/2018 at <https://www.irishtimes.com/news/politics/local-councillors-to-get-increases-in-pay-and-allowances-1.2948212>

³⁵ O'Dowd, Enid. 'Councillors And TDs Are Paid More Than You Think'. *Dublin Inquirer*. Feb 10, 2016. Accessed 06/07/2018 at <https://www.dublininquirer.com/2016/02/10/councillors-tds-paid-more-than-think/>

Table 1 gives an indication of the current level of compensation for political work in Ireland. However, as already indicated, Ireland's recent history on these issues has been one of considerable change. Taking a longer view of TDs salaries in particular reveals considerable instability. As Figure 1 shows, in 1992 the basic salary of a TD was equivalent to just €42,359.³⁶ This increased steadily throughout the 1990s, rising to €49,763 by 2000. In the first decade of the new millennium, however, as Ireland's economy grew rapidly, TDs salaries also rose sharply, reaching over €100,000 by the eve of the crisis. They then fell back to €87,258 by 2015, before rising again in subsequent years – though not as of yet reaching pre-crisis levels.

Figure 1. TDs Salaries 1992-2018 (Euros)



Source: O'Malley and Murphy (2012); Houses of the Oireachtas

To understand this pattern, we must examine in more detail and the various processes used for determining the compensation of Irish politicians, as well as the experience of the broader public sector over the same period. Calls to link elected politicians pay to public service ranks in Ireland go back to at least the 1960s.³⁷ Nonetheless, for the next two decades pay rates continued to be set in

³⁶ Ireland adopted the Euro in 1999, replacing the Irish Pound. Conversions are taken from O'Mally, Eoin, and Gary Murphy. 'RHPOs in Ireland: Ratcheting pay in the public sector'. *Rewards for High Public Office in Europe and North America*. Routledge, 2012. pp. 69-82.

³⁷ MacCarthaigh, Muiris. *Accountability in Irish parliamentary politics*. Institute of Public Administration. 2005. p. 76

an ad-hoc way through periodic legislation.³⁸ This began to change in the first instance with the rise of the social partnership model of corporatist economic governance. Instituted in the 1980s, the social partnership consisted of a series of agreements between the government and representative of business, labour, agriculture and the public service. These included agreements on public sector pay, which extended to TDs and other political offices, and were responsible for the modest incremental rises of the 1990s.³⁹

As Ireland's economy grew rapidly in the 2000s, however, TDs' pay continued to fall behind private sector salaries and the senior ranks of the civil service. TDs began to openly advocate for higher salaries, arguing that their workloads had increased significantly in recent years as a result of parliamentary modernisation. Consequently, the Review Body on Higher Remuneration in the Public Sector (RBHRPS), an independent body established in 1969 for the purpose of specialised review of pay at the top of government and the public service, conducted a review of Oireachtas pay levels as part of its 38th General Report, published in 2000. Noting in particular the 'fundamental changes have been made in the Committee system... which place greater demands on TDs/Senators', the body recommended that TDs salaries should be set at the ordinary maximum of the grade of Principal Officer in the civil service, with the salary of a Senator fixed as 70% of that rate.⁴⁰ This resulted in a large one-off increase of pay to €59,055 when this recommendation was accepted by the government in 2001.⁴¹ As Oireachtas members were now paid in line with civil servants, whose pay levels are determined by a separate independent body, it also ended the role of the RBHRPS in setting their pay.

Nonetheless, further substantial increases were subsequently forthcoming, as now determined by the Public Service Benchmarking Body. This body's 2002 report, for example, recommended an 11.2% increase for the Principal Officer grade to which TDs and Senators pay was now linked.⁴² At the same time, it should be noted that while these independent bodies were responsible for recommendations on pay, the level of salary payable to TDs continued to be decided by the Minister of Finance and periodically set by Oireachtas legislation. The most recent of these acts is the *Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices Act 2009*, which set the basic pay of a TD at €100,191 and a Senator at €70,134, not including increments for length of

³⁸ *Oireachtas (Allowances to Members) Acts 1938-1998*

³⁹ O'Mally, Eoin, and Gary Murphy. 'RHPOs in Ireland: Ratcheting pay in the public sector.' in Brans, Marleen and B. Guy Peters, *Rewards for High Public Office in Europe and North America*. Routledge, 2012. pp. 54-55

⁴⁰ Review Body on Higher Remuneration in the Public Sector, *Report No. 44 to The Minister for Finance on the Levels of Remuneration Currently Appropriate to Certain Posts Covered by the Review Body*. Sep 30, 2009. p. 60. Accessed 09/07/2018 at <http://www.reviewbody.gov.ie/Documents/Report%2044.pdf>

⁴¹ O'Mally, Eoin, and Gary Murphy. Ibid. p. 57

⁴² *Report of the Public Service Benchmarking Body*, Jun 30th 2002. Accessed 09/07/2018 at <http://benchmarking.gov.ie/Documents/Benchmarking%2002.pdf>

service. While the issue of salaries for elected politicians had been put on a somewhat more formal level by the late 2000s, therefore, it continued to be the case that the Oireachtas was involved with setting its own pay.

As Figure 1 illustrates, however, the pay rates set out in the 2009 Act represented a peak from which salaries subsequently fell and have not fully recovered. As a result of the financial crisis, Ireland committed to a broad program of austerity which included cuts to public sector salaries. Under a series of pieces of legislation, collectively known as the *Financial Emergency Measures in the Public Interest Acts 2009-2013* (FEMPI Acts), pay was cut based on bands which saw better paid workers take larger cuts. Across the whole of the Irish state, this led to a cumulative reduction of the cost of public service pay from €17.2 billion in 2008 to €14.2 billion in 2013.⁴³ For members of the Oireachtas, all of whom earned salaries in the top or middle bands, this meant cuts of between 14.1% for a Senator and 41.1% for the Taoiseach by 2014.⁴⁴ In gross terms, TDs pay fell to €92,672 in 2012 and further to €87,258 by 2014. Likewise, Senators saw cuts of €9,784 by the same date, and the Taoiseach's pay fell by €117,645. As already noted, the President took a (voluntary) pay cut of €76,493 in 2011.

For the last several years these cuts have been in the process of reversal under the 2015 Lansdowne Road Agreement.⁴⁵ The agreement began a general reversal of the public sector pay cuts introduced by the financial emergency legislation, phased over a period of several years.⁴⁶ It was extended in 2017 to cover the period up to 2020, though with a full reversal not envisaged as occurring within this timeframe.⁴⁷ Consequently, compensation for political offices began to rise again.⁴⁸ This has also included those of TDs and Senators holding leadership positions in the Oireachtas, who in addition to the emergency cuts were subjected to a postponement of a 5% rise which had been due to occur on the eve of the crisis.⁴⁹ At the time of writing, future pay rises for TDs and Senators are

⁴³ Wall, Martin. 'Lansdowne road agreement: Key points'. *Irish Times*. Sep 16, 2015. Accessed 09/07/2018 at <https://www.irishtimes.com/news/ireland/irish-news/lansdowne-road-agreement-key-points-1.2354303>

⁴⁴ 'Outline of Changes to Oireachtas Remuneration April 2014'. *Per.gov.ie*. Department of Public Expenditure and Reform. Accessed 09/07/2018 at <http://www.per.gov.ie/wp-content/uploads/42.-Outline-of-Changes-to-Oireachtas-Remuneration-April-2014.pdf>

⁴⁵ *Public Service Stability Agreement 2013-2018: The Lansdowne Road Agreement*. Department of Public Expenditure and Reform. Accessed 09/07/2018 at <http://www.per.gov.ie/wp-content/uploads/Public-Service-Stability-Agreement-2013-2018.pdf>

⁴⁶ *Public Service Stability Agreement 2018-2020*. Department of Public Expenditure and Reform. Accessed 09/07/2018 at <https://www.per.gov.ie/wp-content/uploads/LRA-extension.pdf>

⁴⁷ Seanad Éireann debate on Public Service Pay and Pensions Bill 2017: Second Stage. Tuesday, 12 Dec 2017. Accessed 09/07/2018 at <https://www.oireachtas.ie/en/debates/debate/seanad/2017-12-12/12/>

⁴⁸ Walsh, Anne Marie. 'Revealed: The salary hike TDs will pocket over the next three years'. *Irish Independent*. October 2 2017. Accessed 06/07/2018 at <https://www.independent.ie/irish-news/politics/revealed-the-salary-hike-tds-will-pocket-over-the-next-three-years-36187030.html>

⁴⁹ *S.I. No. 12/2015 - Oireachtas (Allowances) (Chairpersons of Oireachtas Committees and Certain Ministers of State) Order 2015*; *S.I. No. 14/2017 - Oireachtas (Allowances) (Members and Holders of Parliamentary and Certain Ministerial Offices) Order 2017*; see also McQuinn, Cormack. 'Government signs off on €2.2m salary

scheduled to occur in October 2018 (1 percent), September 2019 (1.75 percent) and October 2020 (2 percent).⁵⁰

At a local level, councillors' pay was not impacted by austerity measures as a result of their status as officers, and not public servants as defined by the FEMPI Acts. Salaries for councillors nonetheless remain low, having only been introduced in the Local Government Act 2001. Local councillors have traditionally been viewed as part-time politicians in Ireland, and were thus expected to have remunerated employment outside of politics to supplement their income. However, the extent to which this is really the case has become increasingly contested.⁵¹ In particular, the new responsibilities (and reduced numbers) brought about by the 2014 reforms have led to calls for pay and allowances of councillors to be increased.⁵² This has now begun to occur, with a new additional €1,000 personal allowance announced in 2017.⁵³ Further reforms in this area are now under consideration by the government.⁵⁴

One further noteworthy practice that has effected MP salaries is the collection of 'party taxes'. Some Irish parties have established an intra-organisational rule (which can be formally specified in its statutes or only communicated informally) that expects MPs to regularly donate a fixed share of his or her public salary to party coffers. Not all Irish parties— such as the centre-right Fianna Fáil and Progressive Democrats – engage in this practice. But even among parties further left on the ideological spectrum, which tend to embrace these transfers as an equalizing measure between those working for the party in paid positions and those doing volunteer work for the organization, 'tax shares' are relatively low when compared to other European democracies - 2.4% in the Labour Party or 5.18% in the Green Party.⁵⁵ Historically, only Sinn Féin stood out in collecting most of their MPs' pay, with the

top-ups for TDs and senators' *Irish Independent*. Jan 25, 2017. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/politics/government-signs-off-on-22m-salary-topups-for-tds-and-senators-35396126.html>

⁵⁰ Walsh, Anne-Marie and Siorcha O'Connor. 'Happy new year for TDs - who wake up to a €3,600 pay hike'. Jan 1 2018. *Irish Independent*. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/politics/happy-new-year-for-tds-who-wake-up-to-a-3600-pay-hike-36448456.html>

⁵¹ Seanad Éireann debate on Financial Emergency Measures in the Public Interest Bill 2015: Committee and Remaining Stages. Thursday, 26 Nov 2015. Accessed 09/07/2018 at <https://www.oireachtas.ie/en/debates/debate/seanad/2015-11-26/14/>

⁵² Seanad Éireann debate on Councillors' Conditions: Statements. Thursday, 16 Nov 2017. Accessed 09/07/2018 at <https://www.oireachtas.ie/en/debates/debate/seanad/2017-11-16/9/>

⁵³ Bardon, Sarah. 'Local councillors to get increases in pay and allowances'. *Irish Times*. Jan 23, 2017. Accessed 06/07/2018 at <https://www.irishtimes.com/news/politics/local-councillors-to-get-increases-in-pay-and-allowances-1.2948212>

⁵⁴ Lehané, Mícheál. 'Government to review pay and conditions of councillors'. *Rte.ie*. RTE. Accessed 09/07/2018 at <https://www.rte.ie/news/politics/2018/0221/942536-councillors-pay/>

⁵⁵ Bolleyer, Nicole. "The partisan usage of parliamentary salaries: informal party practices compared." *West European Politics* 35.2 (2012): 209-237; see also Bolleyer, Nicole, and Siim Trumm. "From parliamentary pay to party funding: The acceptability of informal institutions in advanced democracies." *European Journal of Political Research* 53.4 (2014): 784-802.

MPs taking home only about €39,000 of their standard salary, thereby reducing MP salaries to an average industrial wage. This policy came under pressure in 2016 after TDs and senators complained about financial challenges. In response, the party announced an internal review of its 'taxing' system. At that time, this was expected to lead to an end of the policy.⁵⁶ At the present time, however, a 'voluntary' version remains in place.⁵⁷

Expenses and Allowances

In addition to salaries, Irish politicians are entitled to a range of expenses and allowances. Such allowances are standard in parliamentary and political work.⁵⁸ However in the Irish case serious concerns have been raised around the extent to which these are in fact covert supplements to political salaries.⁵⁹ Two elements of the system in particular are responsible for this. Firstly, Irish politicians have access to some 'unvouched' expense allowances which do not require them to submit, or even retain, receipts for certain expenses. Second, the regulation of allowances of Irish politicians is generally weak. Unlike comparable parliamentary democracies such as the United Kingdom and Australia,⁶⁰ parliamentary expenses are administered internally by the Oireachtas authorities with little external oversight, and within government the expenses of ministers also generally lack transparency.

In the Oireachtas, the expenses system is centred on the 'parliamentary standard allowance' (PSA).⁶¹ The PSA was introduced by the 2009 Act in response to a scandal involving the Speaker of the

⁵⁶ O'Connor, Niall. 'Exclusive: Sinn Féin to end policy of TDs taking average industrial wage from €87k salary'. Irish Independent. April 23, 2016. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/politics/exclusive-sinn-fein-to-end-policy-of-tds-taking-average-industrial-wage-from-87k-salary-34652894.html>

⁵⁷ Hughes, Brendan. 'Sinn Féin faces questions over 'average wage' as TD allowed full €90,000 salary'. The Irish News. Jan 20, 2018. Accessed 09/07/2018 at <http://www.irishnews.com/news/politicalnews/2018/01/20/sinn-fe-in-faces-questions-over-average-wage-as-td-allowed-full-90-000-salary-1237052/?ref=sh>

⁵⁸ Maer, Lucinda and Richard Kelly. *Members' pay and allowances – arrangements in other parliaments*. House of Commons Library. April 23, 2009. Accessed 09/07/2018 at <http://researchbriefings.parliament.uk/ResearchBriefing/Summary/SN05050>

⁵⁹ '€100 million in pay and expenses for politicians - Web Feature'. RTE Investigations Unit. RTE. May 20, 2016. Accessed 09/07/2018 at <https://www.rte.ie/news/investigations-unit/2015/0116/673085-100-million-in-pay-and-expenses-for-politicians/>

⁶⁰ Bolleyer, Nicole, and Anika Gauja. "The Limits of Regulation: Indirect Party Access to State Resources in Australia and the United Kingdom." *Governance* 28.3 (2015): 321-340; see also Dickinson, Nicholas. "Parliamentarians and their Regulators: dilemmas of accountability and credibility inside 'the regulatory state within Westminster'". *Paper Presented at the 68th Political Studies Association Annual International Conference, Cardiff* (2018).

⁶¹ *Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices Act 2009*. S. 3(1).

Dáil's expenditure.⁶² It consists of two parts, the Travel and Accommodation Allowance (TAA) and the Parliamentary Representation Allowance (PRA). The TAA covers 'costs associated with travel to and from [parliament]' including overnights stays. For TDs only, but not senators, it also covers constituency travel expenses. Senators do not receive payments for constituency travel as they lack constituencies to visit. By contrast, the PRA is paid to all members and is intended to cover 'costs associated with Members' work as public representatives'. This includes constituency office rental, leaflet printing and web hosting. However, office costs are only payable to TDs and not to Senators, for the same reason. According to one estimate, between these two categories of allowance, the basic pay of Oireachtas members makes up just 66% of the total gross amounts paid to them.⁶³

Both the elements of the PSA are problematic, and have been criticized in the Irish press. In the case of the TAA, the allowance is an 'unvouched' payment which does not require a member to provide proof of how the allowance was spent. The total amount available is capped based on the distance from Dublin of the members' primary place of residence, as shown in Table 2.⁶⁴ Members must also 'certify' that it has been used for the purposes set out in the regulations. However, the only thing which must be verified in order for the member to receive the full allowance is that they attended parliament for at least 120 days over the year. A deduction of 1% for each day under this rate of attendance is then made. Consequently, as O'Malley and Murphy point out, 'the way in which the scheme for expenses is operated allows TDs to effectively increase their salary'.⁶⁵

By contrast the Parliamentary Representation Allowance (PRA) is now a fully vouched allowance for which members are required to retain receipts. Initially, this allowance was available as an unvouched as well. There was then a transition period, in which both a lower unvouched and higher vouched scheme was available. All members were then moved on to the vouched allowance.⁶⁶ However, even under the reformed version of the scheme, the expense is paid out in monthly flat-rate instalments based on a members' estimation of their monthly expenses for the year.

⁶² Transparency International Ireland, *Transparency International National Integrity Systems Country Study Addendum – Ireland 2012*. Transparency International. 2012. Accessed 09/07/2018 at <https://transparency.ie/sites/default/files/TI%20Country%20Study%20Addendum2012.pdf>

⁶³ Jordan, Ailbhe. 'Ireland's political expenses shame: We uncover the shocking cost of pay and perks for our public representatives'. *Irish Mirror*. Jun 13, 2016. Accessed 09/07/2018 at <https://www.irishmirror.ie/news/irish-news/politics/irelands-political-expenses-shame-uncover-5863670>

⁶⁴ S.I. No. 84/2010 - Oireachtas (Allowances and Facilities) Regulations 2010; see also S.I. No. 149/2013 - Oireachtas (Allowances and Facilities) (Amendment) Regulations 2013

⁶⁵ O'Mally, Eoin, and Gary Murphy. 2012. *Ibid.* p. 59

⁶⁶ Kelly, Fiach. 'Finally, TDs must provide receipts but no full reform'. *Irish Independent*. Dec 6, 2012. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/finally-tds-must-provide-receipts-but-no-full-reform-28943963.html>; Reilly, Gavan. 'Taoiseach makes switch to vouched expenses – costing us extra €8k this year'. Jun 10, 2012. *The Journal.ie*. Accessed 09/07/2018 at <http://www.thejournal.ie/taoiseach-makes-switch-to-vouched-expenses-costing-us-e8k-extra-a-year-475011-Jun2012/>

Underspends must then be paid back to the Oireachtas. Moreover, although receipts are required to be kept, only (up to) ten percent of members are subject to an audit, which is conducted by a private firm retained by the Oireachtas.⁶⁷

Table 2. Maximum Allowable Expenses and Allowances for Irish Political Offices 2017-18

Office	Personal expenses (accommodation, travel, meals etc.)	Office Costs	Staff Budget
President of the Republic*	€310,000 ⁶⁸	€899,000	€1.712m
Taoiseach (Prime Minister)	N/A ⁶⁹		
TD (Dáil Éireann)	€9,000 – 34,065 ⁷⁰	€20,350	€41,092 ⁷¹
Senator (Seanad Éireann)	€5,250 – 29,565	€12,225	€20,546
Local Councillor	€5,522 ⁷²	€2,666-5,000 ⁷³	

*Figures for the president are actual budgets in 2017-18. The President's official residence serves as their office. The figure quoted for office costs represents the household staffing budget.

⁶⁷ Oireachtas Commission. *Guidelines on Audit Process in respect of the vouched expenses system for the Public Representation Allowance*. Dec 2013. Accessed 09/07/2018 at <https://static.rasset.ie/documents/news/guide-to-expenses.pdf>

⁶⁸ Ryan, Phillip. 'Revealed: How much the Office of the President costs over seven years'. *Irish Independent*. April 8, 2018. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/revealed-how-much-the-office-of-the-president-costs-over-seven-years-36785078.html>

⁶⁹ The Taoiseach does not have a 'personal' budget for staff and offices beyond their entitlement as a member of the Dáil. For information on the size and composition of the Department of the Taoiseach, see Department of the Taoiseach. 'Corporate Governance Framework'. Accessed 09/07/2018 at https://www.taoiseach.gov.ie/DOT/eng/Work_of_the_Department/Corporate_Governance_Framework/Corporate_Governance_Framework.html; on ministers' expenses, see also Foxe, Ken. 'Ministers Pay and Expenses-Web Feature'. RTE. Fri 22, Jul 2016. Accessed 09/07/2018 at <https://www.rte.ie/news/investigations-unit/2015/0917/728465-ministers-paid-more-than-27-million-in-pay-and-expenses/>

⁷⁰ Foxe, Ken. '€100 million in pay and expenses for politicians - Web Feature'. RTE Investigations Unit. RTE. May 20, 2016. Accessed 09/07/2018 at <https://www.rte.ie/news/investigations-unit/2015/0116/673085-100-million-in-pay-and-expenses-for-politicians/>

⁷¹ *Scheme for the provision of Secretarial Assistance for Members of the Houses of the Oireachtas and Qualifying Parties*. House of the Oireachtas. Accessed 09/07/2018 at <http://www.shaneross.ie/wp-content/uploads/2017/04/Scheme-for-Secretarial-Assistance-2016.pdf>

⁷² Bardon, Sarah. 'Local councillors to get increases in pay and allowances'. *Irish Times*. Jan 23, 2017. Accessed 06/07/2018 at <https://www.irishtimes.com/news/politics/local-councillors-to-get-increases-in-pay-and-allowances-1.2948212>

In addition to the PSA, members of the Oireachtas also have a staff allowance which enables them to procure secretarial support. Like the elements of the PSA, this is higher for TDs than for Senators. Indeed, TDs receive double the amount that Senators do. While TDs are entitled to one secretary plus an allowance of €41,092 (or an additional secretary), Senators receive half a secretarial position plus a €20,546 allowance (or a conversion to full secretarial position) respectively.⁷⁴ These allowances were expanded significantly in 2005 as a result of a recognition that staffing support for Oireachtas members was low compared to other parliaments. Expanding these entitlements was also intended to allow TDs and Senators to better engage with policy making and government scrutiny, as part of the modernisation of the Irish parliament.⁷⁵ However, these allowances are still well behind other parliaments, for example the up to £161,550 (≈ €182,500) available to British MPs. Moreover, many of these new staff appear to have been employed in TDs constituencies rather than in Dublin, supporting traditional brokerage functions.⁷⁶

While the issue of expenses has been most extensively documented in relation to the Oireachtas, similar problems are evident at both the local and governmental level. Like TDs and Senators, a large proportion of the gross amount paid to councillors comes in the form of expenses. In addition to their salaries, councillors receive an unvouched, untaxed allowances of €7,188.45 per annum. This sum is composed of a travel allowance of €1,665.15; a subsistence allowance of €2,856.85; and a 'fixed allowance' of €2,666.45.⁷⁷ This fixed allowance has recently been expanded to include the option of €5,000 vouched allowance, in a similar form of inducement to that offer to members of the Oireachtas in the case of the PRA.⁷⁸

Within government allowances for travel and accommodation are also generous. Like other offices, ministerial allowances fell during the crisis. The annual payment for a senior minister, in

⁷³ O'Dowd, Enid. 'Councillors And TDs Are Paid More Than You Think'. *Dublin Inquirer*. Feb 10, 2016. Accessed 06/07/2018 at <https://www.dublininquirer.com/2016/02/10/councillors-tds-paid-more-than-think/>

⁷⁴ *Scheme for the provision of Secretarial Assistance for Members of the Houses of the Oireachtas and Qualifying Parties*. Houses of the Oireachtas. Accessed 09/07/2018 at <http://www.shaneross.ie/wp-content/uploads/2017/04/Scheme-for-Secretarial-Assistance-2016.pdf>

⁷⁵ Komito, Lee, and Michael Gallagher. "The constituency role of Dáil deputies." *Politics in the Republic of Ireland*. Routledge, 2017. 211-235.

⁷⁶ Reid, Liam. 'Most TDs' parliamentary assistants not based in Dáil'. *Irish Times*. Aug 21, 2006. Accessed 09/07/2018 at <https://www.irishtimes.com/news/most-tds-parliamentary-assistants-not-based-in-d%C3%A1il-1.1040668>

⁷⁷ O'Dowd, Enid. 'Councillors And TDs Are Paid More Than You Think'. *Dublin Inquirer*. Feb 10, 2016. Accessed 06/07/2018 at <https://www.dublininquirer.com/2016/02/10/councillors-tds-paid-more-than-think/>

⁷⁸ Thomas, Cónal. 'For Councillors, More Money For Expenses – And Maybe More Transparency'. *Dublin Inquirer*. January 31, 2017. Accessed 09/07/2018 at <https://www.dublininquirer.com/2017/01/31/for-councillors-more-money-for-expenses-and-maybe-more-transparency/>

addition to their Oireachtas salary, fell from just over €76,000 in 2012 to just above €70,000 by 2015. For Junior Ministers, the drop was from €37,241 to around €34,000.⁷⁹ However, ministers continued to receive a more generous (and unvouched) mileage allowance compared to other members of the Oireachtas.⁸⁰

Pensions and Severance Payments

As with salaries and expenses, payments to retiring members of the Oireachtas have also been affected by the post-crisis reforms to the Irish public sector. In the past, the Oireachtas operated its own separate scheme of pensions and termination payments. The latter consisted of a termination lump sum payable to any members with over three years of service, plus twelve monthly termination payments. Oireachtas pensions were determined under a bespoke defined benefit scheme, calculated on an individual basis and taking account of salary, allowances and duration of service. The accrual rate for this pension was based on 1/40th of salary per year of service, capped at 20 years of service.

⁸¹ Members of the Houses of the Oireachtas were required to contribute 6% of their gross salary towards their pension, but this requirement also ceased upon that member reaching 20 years of service.⁸² This resulted in some highly generous pensions for top officials, such as the reported €130,000 a year, in addition to a €378,000 lump sum, for former Taoiseach Enda Kenny.⁸³

As a result of the crisis, however, a number of reforms were enacted. In the first place, severance payments to office holders (ministers) ended.⁸⁴ Some automatic reductions to future pension liabilities were also caused by the pay reductions already discussed, as a result of the method of accrual. Subsequently, however, Oireachtas pensions were overhauled as a result of a broader set of reforms which created the Single Public Service Pension Scheme. As the name suggests, this created

⁷⁹ *Outline of Changes to Oireachtas Remuneration April 2014*. Per.gov.ie. Department of Public Expenditure and Reform. Accessed 09/07/2018 at <http://www.per.gov.ie/wp-content/uploads/42.-Outline-of-Changes-to-Oireachtas-Remuneration-April-2014.pdf>

⁸⁰ Foxe, Ken. 'Government won't force Ministers to vouch for mileage-Web Feature'. RTE. 20, May 2016. Accessed 09/07/2018 at <https://www.rte.ie/news/investigations-unit/2015/0116/673077-government-says-we-will-not-force-ministers-to-vouch-for-mileage/>; Foxe, Ken. 'High mileage rate for powerful cars abolished for all public servants except for ministers and judges'. *No Expenses Spared*. July 17, 2017. Accessed 09/07/2018 at <http://www.kenfoxe.com/2017/07/high-mileage-rate-for-powerful-cars-abolished-for-all-public-servants-except-for-ministers-and-judges/>

⁸¹ Houses of the Oireachtas. *Members' Termination and Pension Entitlements (New Scheme Provisions)*. Feb 2011. Accessed 09/07/2018 at <https://namawinelake.files.wordpress.com/2012/02/oireachtaspensions1.pdf>

⁸² Houses of the Oireachtas. *Guide to Salary and Allowances 2016*. 2016. Accessed 09/07/2018 at <http://www.kenfoxe.com/wp-content/uploads/2016/04/Guide-to-Salaries-Allowances.pdf>

⁸³ O'Halloran, Marie. 'Taoiseach's pension likely to be almost €130,000 a year'. *Irish Times*. May 19, 2017. Accessed 09/07/2018 at <https://www.irishtimes.com/news/politics/taoiseach-s-pension-likely-to-be-almost-130-000-a-year-1.3089676>

⁸⁴ O'Connell, Hugh. 'New law will abolish ministerial severance payments and cut politicians' allowances'. *The Journal.ie*. Oct 22, 2013. Accessed 09/07/2018 at <http://www.thejournal.ie/severance-payments-allowances-tds-senators-1141280-Oct2013/>

a single scheme encompassing all public sector employees in Ireland. Consequently, TDs and Senators who became members of Oireachtas after 1st January 2013 contribute the 13% (rather than 6%) of their salary to the scheme, and are subject to a raised pension age of 66.⁸⁵ At the same time a special higher accrual rate for TDs and Senators, matching the old rate of 1/40th of salary, or 2.5%, was retained under the single scheme.

Unlike the reversal of salary cuts under the Lansdowne Road Agreement, there is no indication of a return to the pre-crisis system of bespoke Oireachtas pensions. However, it should be noted that the defined benefit provisions of the Single Public Service Pension Scheme are still relatively generous compared to many private sector pensions. Moreover, most members will continue to benefit from the old scheme as they retire in the coming years.⁸⁶ In addition to severance payments, this caused the Oireachtas to expend almost €20 million on pensions in 2016/17.⁸⁷ In addition, the government has now reversed an anomaly in which they local councillors paid social charges but were not entitled to benefits. As part of the pay and expenses reforms for councillors already outlined, councillors are now entitled social welfare benefits such as pensions and maternity/paternity pay.⁸⁸ The overall pension bill for Irish politicians is thus likely to rise rather than fall in the coming years.

Discussion

As described in this chapter, Ireland quickly and effectively cut the salaries and pensions of elected officials in response to the financial and political crises caused by the Great Recession. It also reformed aspects of the expenses system for members of the Oireachtas, albeit in a more limited way. Top political figures such as the Taoiseach and the President also demonstrated that they were willing to take the largest pay cuts, albeit from very high starting points. Judged according to the standard of responsiveness to public concerns, therefore, the governance of compensation for Irish politicians appears to have been quite effective. Rather than exempting themselves from austerity in the broader public sector, Irish politicians opted to share the experience of cuts to both numbers and pay levels.

⁸⁵ Education and Training Boards Ireland. *Single Public Service Pension Scheme: Frequently Asked Questions*. Nov 9, 2016. Accessed 09/07/2018 at <http://www.etbi.ie/wp-content/uploads/2013/09/FAQ-Single-Scheme-Pension.pdf>

⁸⁶ Foxe, Ken. '€65 million in pension payments to former politicians-Web Feature'. RTE. 22 Jul 2016. Accessed 09/07/2018 at <https://www.rte.ie/news/investigations-unit/2015/0629/711388-65-million-in-pension-payments-to-former-politicians/>

⁸⁷ Foxe, Ken. 'Almost €20 million paid out in pensions, lump sums, and termination pay to former politicians last year'. *No Expenses Spared*. Nov 21, 2017. Accessed 09/07/2018 at <http://www.kenfoxe.com/2017/11/almost-e20-million-paid-out-in-pensions-lump-sums-and-termination-pay-to-former-politicians-last-year/>

⁸⁸ Bardon, Sarah. 'Varadkar to allow councillors to access social welfare benefits'. *Irish Times*. Nov 8, 2016. Accessed 09/07/2018 at <https://www.irishtimes.com/news/politics/varadkar-to-allow-councillors-to-access-social-welfare-benefits-1.2858274>

Moreover, this was done in a broadly progressive manor, with those on the highest salaries suffering the largest and most long-lasting cuts.

However, while headline cuts to salaries are symbolically important, measures of this type in Ireland have been described by some scholars as ‘key-jangling distractive’ changes which substitute for the more substantive reforms which are required.⁸⁹ In particular, the institutional arrangements for regulating the compensation going forward remain weak and underdeveloped in comparison to other countries. The parliamentary finance system in Ireland remains unusually executive-dominated. As noted, the Finance Ministry is still responsible for making determinations and passing legislation to decide on levels of salaries and expenses. While the ministry takes advice from external bodies in this respect, the independence of these has been questioned. For example, as O’Malley and Murphy point out, the Review Body on Higher Remuneration in the Public Sector is appointed by the government and frequently includes former politicians among its members.⁹⁰ Consequently, the institutional arrangements which allowed the salaries of Irish politicians to rise to such questionable levels in the years before the crisis have largely been left in place.

Likewise, the system of expenses has seen only partial reforms which have left institutions largely intact. The situation with Oireachtas expenses demonstrates this clearly. The Code of Conduct for Irish parliamentarians states that ‘in performing their official duties, Members must apply public resources prudently and only for the purposes for which they are intended.’⁹¹ However, the problems inherent in enforcing this standard under a system of unvouched expenses were revealed in a number of scandals which occurred concurrently with the financial crisis.⁹² Yet the subsequent reforms in 2009/10 only introduced a more rigorous process for half of the system (i.e. the PRA, but not the TAA). Moreover, even in the case of the vouched allowances, the system for administering these hardly reduces concerns about misuse. A 2012 report for the Dáil Public Accounts Committee, for example, determined that the administration of expenses by the Oireachtas lacked both transparency and

⁸⁹ Farrell, David M. ‘Political Reform’. *Austerity and Recovery in Ireland: Europe’s Poster Child and the Great Recession*. Oxford University Press, 2016. p. 166

⁹⁰ O’Mally, Eoin, and Gary Murphy. ‘RHPOs in Ireland: Ratcheting pay in the public sector.’ in Brans, Marleen and B. Guy Peters, *Rewards for High Public Office in Europe and North America*. Routledge, 2012. p. 61

⁹¹ Dáil Committee of Members’ Interests. *Code Of Conduct for Members of Dáil Éireann Other Than Office Holders*. S.9. Accessed 09/07/2018 at https://webarchive.oireachtas.ie/parliament/media/committees/membersinterests/non-office-holding-deputies_code-of-conduct.pdf

⁹² Foxe, Ken. *Snouts in the Trough: Irish Politicians and Their Expenses*. Gill & Macmillan, 2010.

independent oversight.⁹³ There are also few effective sanctions when rules are determined to have been broken,⁹⁴ leading to 'a system which is all carrot and no stick'.⁹⁵

The body responsible for the administration of the parliamentary expenses system is the Oireachtas Commission. Established in 2004, the Commission is responsible for the financial affairs of the Oireachtas including the payment of salaries and expenses.⁹⁶ It also arranges the external audit of 10% of members for the Public Representation Allowance, and publishes some details of parliamentarians' expenditures. The Commission was intended to boost the independence of the Oireachtas vis-à-vis the Finance Ministry, which previously administered the expenses system. It is chaired by the Speaker of the Dáil, and composed of members of both chambers, with a budget set every three years by legislation.⁹⁷ Unlike the reforms instituted in the United Kingdom after the 2009 expenses scandal, therefore, the creation of the Commission brought control of the parliamentary expenses system closer to parliament rather than further away.

The effect of this system can be seen in the approach taken by the Commission in relation to expenses reform. The post-2010 system was proposed by the Commission and agreed by the Minister for Finance. It received cross-party support, but was not sent to the Commission's own audit committee, which includes non-parliamentary members, for comment beforehand.⁹⁸ This resulted in the resignation of the chair of that committee, who described the lack of consultation as 'quite unprecedented', and further stated that 'without further transparency and vouching the current and proposed arrangements still retain the potential for reputational damage to the Houses, the Commission, and the members'.⁹⁹ In addition, the Commission has declined access to detailed information about the system, including refusing freedom of information requests.¹⁰⁰ Rather than furthering the cause of reform, therefore, the Commission appears to be one of the elements preventing more radical changes to the system.

⁹³ Oireachtas Committee of Public Accounts. *Report on Public Sector Allowances*. Nov, 2012. 31/CPAS/005.

⁹⁴ Fitzpatrick, Kieran. 'Dáil privilege: no sanctions for abuse'. *Village*. Sep 28, 2017. Accessed 09/07/2018 at <https://villagemagazine.ie/index.php/2017/09/dail-privilege-no-sanctions-for-abuse/>

⁹⁵ O'Mally, Eoin, and Gary Murphy. Ibid. p. 61

⁹⁶ *Houses of the Oireachtas Commission Act 2003*. 23/2003.

⁹⁷ 'Members of the Houses of the Oireachtas Commission'. *Oireachtas.ie*. Accessed 09/07/2018 at <https://www.oireachtas.ie/en/how-parliament-is-run/houses-of-the-oireachtas-commission/membership/>

⁹⁸ Collins, Stephen. 'Expenses reform ideas ignored, says Oireachtas auditor'. *Irish Times*. Oct 8, 2009. Accessed 09/07/2018 at <https://www.irishtimes.com/news/expenses-reform-ideas-ignored-says-oireachtas-auditor-1.752805>

⁹⁹ Transparency International Ireland. Ibid. p. 21.

¹⁰⁰ Foxe, Ken. 'Keeping political expenses secret: what the government has to say'. *No Expenses Spared*. Feb 7, 2016. <http://www.kenfoxe.com/2016/02/keeping-political-expenses-secret-what-the-government-has-to-say/>

In spite of continuing concerns, therefore, there appears to be little prospect of root and branch reform of the system for compensation of political work in Ireland. Indeed, the Oireachtas has been reported to be concerned to 'robustly and promptly challenge inaccurate, misleading, unbalanced or misinformed media coverage of parliament', including in relation to pay and expenses, going forward.¹⁰¹ Individual politicians have also felt able to push back publically against criticism of pay and expenses.¹⁰² At the same time, the Irish media have remained strongly critical of perceived abuses of the expenses system, and have continued to print copious stories relating to both systemic failures and individual cases of abuse.¹⁰³ The prospects for further reforms to the system will therefore likely be determined by what these continuing investigations reveal.

¹⁰¹ Drennan, John. 'Put Manners On The Media' Leinster House to crack down on journalists who portray TDs and their salaries in a negative light'. *Irish Sun*. Feb 20, 2017. Accessed 09/07/2018 at <https://www.thesun.ie/news/610304/leinster-house-to-crack-down-on-journalists-who-portray-tds-and-their-salaries-in-a-negative-light/>

¹⁰² Higgins, Adam. 'It Is Vocation' Green Party leader Eamon Ryan defends politician's high wages as he claims it stops corruption'. *Irish Sun*. Feb 12, 2017. Accessed 09/07/2018 at <https://www.thesun.ie/news/567602/green-party-leader-eamon-ryan-defends-politicians-high-wages-as-he-claims-it-stops-corruption/>

¹⁰³ Devine, Katherine. 'Revealed: Details of what the taxpayer is spending on trips for TDs and Senators'. *Irish Independent*. Feb 11, 2018. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/revealed-details-of-what-the-taxpayer-is-spending-on-trips-for-tds-and-senators-36578768.html>; McGrath, Meadhbh. 'Revealed: The salaries TDs pocketed over 10 weeks of government talks'. *Irish Independent*. May 6, 2016. Accessed 09/07/2018 at <https://www.independent.ie/irish-news/election-2016/revealed-the-salaries-tds-pocketed-over-10-weeks-of-government-talks-34691439.html>; Foxe, Ken. 'TDs' expenses include chairs, iPads, iPhones and €15 kettle' *The Times*. Oct 16, 2017. Accessed 09/07/2018 at <https://www.thetimes.co.uk/article/tds-expenses-include-chairs-ipads-iphones-and-15-kettle-fdd7klmsd>;

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