

A dentist wearing a blue surgical mask and gloves is performing a procedure on a patient lying in a dental chair. The background shows a typical dental clinic environment with various equipment and a bright light fixture.

CLOSING THE DENTAL DIVIDE

IRISH DENTAL ASSOCIATION 2027 PRE-BUDGET SUBMISSION

PREPARED JUNE 2026

INTRODUCTION

The Irish Dental Association is pleased to present this Budget 2027 submission which, above all else, will put forward the best interests of patients.

Our key recommendations are particularly relevant this year given the impending publication of the National Oral Health Policy Action Plan. The dental sector is facing a range of crises across access to care, workforce constraints and inadequate capacity.

The Association has identified a number of priority areas including a reform of the Med 2 tax regime for dental treatments, the addition of dentists to the Critical Skills List and increased investment in publicly-funded and publicly delivered dental services, addressing the funding and capacity issues within children's care, and the reintroduction of a structured mentoring scheme to support new graduates and newly arrived dentists to Ireland.

This year, we have engaged substantively with the Minister for Health, Department officials and the Oireachtas Health Committee. There is a welcome and broad political recognition that the status quo is and remains untenable. We particularly welcome the recommendations of the Oireachtas Health Committee report on dental services as an endorsement of our key proposals.

We cannot overstate the importance of translating these meaningful engagements and proposals into actions which reduce serious gaps in access to essential dental care across Ireland.

As it stands, there are gaps in the Dental Act that pose a significant risk to public and patient safety. It is archaic, dating back to 1985, while the legislation regulating medicine, nursing, pharmacy, and veterinary medicine has been overhauled and modernised.

We are particularly troubled by the difficulty presented to vulnerable, disadvantaged and paediatric patients in accessing essential care within public dental services.

We have also continuously highlighted as an Association the immense difficulty facing the dental workforce as patient demand far outpaces the number of dentists practicing in Ireland. Recruitment, training and retention within the dental sector remains in deep crisis.

We estimate that Ireland currently needs to recruit or train 500 additional practicing dentists as the bedrock of a functional dental service which encourages access, prevention and timely treatment.

Overall, the oral health sector has seen a €800 million shortfall in funding of patient care since 2007, with cuts to state spending on PRSI and Medical Card patients having a severe impact on the provision of dental care across Irish Society.

As we enter a period of national reform, we remain willing to work with Government in order to ensure that policies such as Smile agus Sláinte are successful in providing a high level of care to the most vulnerable in our society.

Multi-annual funding must match the ambition of this programme.

The central vision of Sláintecare is based upon placing the needs and outcomes of patients at the centre of our health system.

Oral healthcare is a key component of this vision, and is strongly determinative of lifetime health outcomes.

We welcome any engagement on the back of the proposals we outline in this document.



Mr Fintan Hourihan
Chief Executive
Irish Dental Association

KEY BUDGET 2027

RECOMMENDATIONS:

PATIENT ACCESS

- Reform of Med 2 Tax Relief System
- Dedicated Funding to Address School Screening Waiting Lists
- Rebuilding Publicly Funded Dental Services

WORKFORCE CONSTRAINTS

- Reintroduction of a Structured Mentoring Scheme for Graduates
- Ringfence 80% of places in dental schools for Irish and EEA students
- Addition of Dentists to the Critical Skills List

SERVICE CAPACITY

- Establishment of Multi-annual Funding for Dental Reforms
- Alleviation of Cost Pressures on Dental Practices
- Improve Children's Hospital Access

CORE CHALLENGES

The oral health system is facing a number of sustained structural challenges:

BARRIERS IN ACCESS TO CARE

Access to care is the cornerstone of any effective public health programme. Unfortunately, consistent access to dental care remains elusive for many disadvantaged and vulnerable patients across Ireland.

The forthcoming Smile agus Sláintecare Action Plan presents a critical opportunity to reform and modernise oral healthcare delivery in Ireland. We welcome the emphasis on prevention within the plan, and continue to believe that a well resourced public and private system can reduce future burdens on the state by preventing the deterioration of patient oral health. As detailed within this submission, we are proposing a number of key budgetary proposals aimed at alleviating barriers to access in public and publicly funded settings:

- **The Association is requesting amendments to existing tax relief available for dental care under the Med 2 scheme.**
- **Dedicated funding to address children's screening waiting lists.**
- **The Association believes Government should seek to progressively repair the historical deficit of €800 million in resourcing for publicly funded care.**



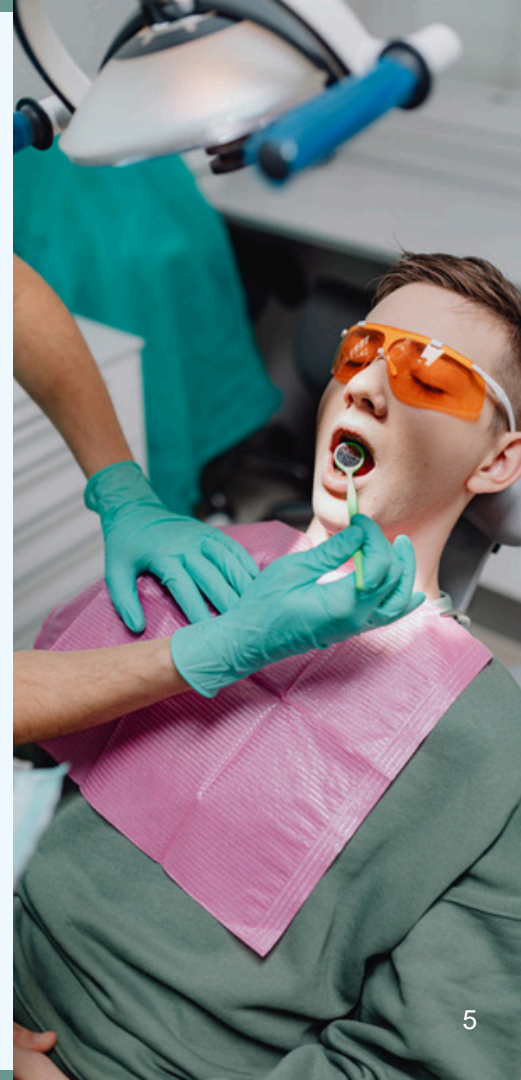
CORE CHALLENGES

WORKFORCE CRISIS

The Irish Dental Association has continuously highlighted a dental workforce that is in a state of crisis. Recent surveys of Irish Dental Association members found that more than 60% of dentists struggled to recruit a dentist within the past 12 months. Dental practices cannot cope with the number of patients seeking treatment, which is leading to long waiting lists and a decline in patient access. We estimate that at least 500 extra practicing dentists are needed in order to cope with current demand.

Retention of dentists within Ireland and levels of graduates available to practice within Ireland also remains a persistent issue. The HSE dental workforce has fallen by 23% since 2006, this has considerably constrained access to services and remains out of line with significant levels of recruitment within the broader health service for doctors, nurses and other allied professions. The Irish Dental Association is calling on Government to examine:

- **The reintroduction of a structured mentoring scheme for graduates.**
- **Ringfence 80% of places in dental schools for Irish and EEA students.**
- **Addition of Dentists to the Critical Skills List.**



CORE CHALLENGES

CAPACITY CONSTRAINTS ACROSS SERVICES

Dental services and publicly funded schemes across Ireland are under serious strain. Under the current system, there is a widening gap between those who can afford private dental care and those left reliant on an underfunded public system that is no longer fit for purpose. Despite a population growth of over 15% since 2012, there are now 800 fewer dentists participating in the Dental Treatment Services Scheme (DTSS) or Medical Card Scheme, severely limiting access for vulnerable patients.

Simultaneously, dental practices are facing escalating financial and administrative pressures driven by recent regulatory and economic developments. Increased compliance requirements, enhanced infection control standards, rising indemnity fees, and new employment obligations have placed significant burdens on providers, particularly smaller community-based practices. When compounded by inflationary increases in utilities, materials, and staffing costs, these cumulative challenges threaten the very sustainability of many essential practices. We are recommending the:

- **Establishment of multi-annual funding for dental services.**
- **Alleviation of cost pressures on dental practices.**
- **Ringfencing of hospital beds for children and vulnerable patients.**



RECOMMENDATIONS - ACCESS

- **Reform of Med 2 Tax Relief Scheme**

Access to dental care is a critical component of overall health and well-being. However, the current Med 2 tax relief system in Ireland places a significant financial burden on individuals, limiting their ability to seek necessary dental treatments. The exclusion of expenses incurred in respect of routine dental treatment has been in place since the inception of Med 2 relief in 1967.

With effect from 1 January 2009, income tax relief in respect of qualifying health expenses, with the exception of relief in respect of nursing home expenditure, has been granted at the standard rate of tax. Prior to that date, tax relief was available at the taxpayer's marginal rate of income tax.

The Association is requesting amendments to existing tax relief available for dental care. It is outlining three proposals as follows:

- 1. Extending the scope of tax relief at the standard rate of tax to routine dental treatment to cover preventative and rehabilitative treatments currently excluded including direct restorations (fillings within the mouth), all extractions and dentures;**
- 2. Restoring tax relief at the marginal rate of tax for existing non routine dental treatment for which income tax relief at the standard rate of tax is currently available.**

3. Fianna Fáil Senator Dee Ryan recently called for the introduction of a €200 dental tax credit for parents to help cover the cost of routine dental care that in the past would have been facilitated under the school dental screening scheme. The Irish Dental Association supports this proposal while investment into school screening and public dental services is ramped up.

86% of dentists believe that reform of the Med 2 dental scheme would improve access to dental care



RECOMMENDATIONS - ACCESS ctd.

- **Dedicated Funding to Address Children's Waiting Lists**

The Irish Dental Association has consistently highlighted shortfalls under the School Dental Screening Scheme, which has seen a dramatic fall in access to dental services for children across Ireland. Too many children are leaving primary school without ever having had a dental screening. This presents a barrier to both access and education at critical stages of development in children, often leading to lifetime oral health complications.

The HSE School Screening Programme was once a flagship of preventive care. The accessibility and performance of the scheme has deteriorated sharply in recent years. Official policy dating back to 1994 promises screening at three stages in primary school, usually in second, fourth and sixth classes, but many children are seen only once and there are parts of the country where they are not seen at all in primary school.

In 2023, fewer than 104,000 children were screened, compared with 152,000 in 2018. There is an eligible cohort in the three classes of 200,000, so we can see that only roughly 50% of the children who should be screened in any year are actually screened.

The Irish Dental Association is calling on government to restore the capacity of the screening service for schoolchildren under the HSE by setting aside dedicated funding to address severe shortfalls in population coverage.

- **Rebuilding Public Dentistry**

The Association has recently revealed a €800 million cut in state spending on dental care for PRSI and Medical Card patients between 2009 and 2023.

This €800 million deficit in funding represents a lost decade in dental care, which has compounded negative health outcomes for the poorest and most vulnerable in our society. It must be repaired through sustained investment.

Under the current system, there is a widening gap between those who can afford to access dentistry by private means and those who are left at the mercy of a public system which is underfunded and not fit for purpose.

Overall, there are currently 800 fewer dentists on the Dental Treatment Services Scheme (DTSS) or medical card scheme in comparison to 2012; this is despite a population growth of over 15% in Ireland.

As the Smile agus Sláinte implementation plan is being finalised, we must ensure that it is backed by necessary funding from the Department of Finance.

As an Association, we will continue to push for a modern, sustainable model of dental care - one that values prevention as much as treatment and one that is accessible to all, including those marginalised in our society.

RECOMMENDATIONS - WORKFORCE

- **The Establishment of a Structured Mentoring Scheme**

The discontinued vocational training programme was widely regarded as a critical and instrumental for graduates leaving the safety net of dental school. It allowed graduates to learn in a safe, supportive and mentored environment while also avoiding the physical and mental shock of having to treat upwards of 20 patients per day immediately upon starting their practicing careers.

Vocational training has never been mandatory in Ireland; however, internationally, it is standard for a programme of post-graduate education and training to facilitate new graduates in gaining experience in a mentored environment.

Ireland finds itself again out-of-step in not having such a system to aid the transition of dental graduates from university to independent clinical practice.

The Association is calling on the Minister and Department of Health to ring-fence budget to fund a suitably defined number of training places per year at an estimated cost of €3 million per annum.

- **Ringfence 80% of Training Places for Irish and EEA Students in Irish Dental Schools**

Currently, over 40% of total dental student intake is from outside the EEA. While these students contribute significantly to funding, the vast majority do not remain in Ireland post-graduation, which directly impacts workforce planning. Ringfencing 80% of places for Irish and EEA students would ensure more opportunities for students who are more likely to practice here after graduating.

Non-EEA students pay over €45,000 per annum to train in either UCC or TCD which is used to cross-subsidise Irish dental students due to the years of under-resourcing of our dental schools. The Department of Higher Education relies on this funding model to reduce its overall expenditure in Irish dental schools and more broadly across the university system.

A cap on foreign students has been proposed in Australia where Australian students are facing stiff competition from foreign students for places in higher education.

The Irish Dental Association is calling on the government to properly fund our dental schools and to limit the number of non-EEA students who make up a large proportion of dental students at University College Cork and Trinity College Dublin.

RECOMMENDATIONS - WORKFORCE ctd.

- **Changes to Critical Skills List**

Reform of work permit rules for non-EEA citizens seeking work as dental nurses is urgently required since dental nursing was added to the list of ineligible occupations for work permits. This means that non-EEA dental nurses can no longer get a work permit to work in Ireland. This is in contrast to medical nurses who have long been named on the Critical Skills List for work permits.

We are calling for the decision to place dental nursing on the ineligible occupation list to be urgently reversed in order to enable non-EEA dental nurses to take up these vital roles within dental practices. We believe **dental nurses should be added to the Critical Skills List for work permits.**

We are also calling for changes to work permit rules for non-EEA dentists. Currently, non-EEA dentists who register with the Irish Dental Council must hold a General Employment Permit for up to five years in order to work here and during this time cannot be self-employed, which is the main employment model for dentists in this country.

We believe that **work permits should be brought in line with the recent changes made for non-EEA doctors, whereby doctors who have been in the State for between 2-5 years with a General Employment Permit may apply for a new permission granting them the right to work without a permit.**

At the very least, dentists should be added to the Critical Skills List for work permits which would allow them to apply for Stamp 4 status after two years.

RECOMMENDATIONS - CAPACITY

- **Multi-annual Funding for Dental Services**

The forthcoming Smile agus Sláintecare Action Plan presents a critical opportunity to reform and modernise oral healthcare delivery in Ireland. However, its success will depend on the provision of dedicated, ringfenced funding to support implementation.

Previous strategies have been undermined by a lack of sustained investment, resulting in gaps between policy ambition and service delivery. To avoid repeating these shortcomings, funding must be clearly allocated and firmly protected. This should include investment in workforce expansion, infrastructure, digital systems, and preventive care programmes. Ring-fenced funding will also provide certainty to dental practitioners and encourage engagement with public schemes, which is essential to improving access and reducing waiting times.

The Irish Dental Association strongly recommends that Budget 2027 commits multi-annual, ringfenced resources to ensure the full and effective rollout of the Smile agus Sláintecare Action Plan.

RECOMMENDATIONS - CAPACITY ctd.

• Alleviation of Cost Pressures on Dental Practices

Dental practices are facing escalating cost pressures driven by a range of recent legal and public policy developments. These include increased regulatory compliance requirements, enhanced infection prevention and control standards, rising indemnity costs, and new employment and environmental obligations.

These measures have imposed significant administrative and financial burdens on practices, particularly smaller and community-based providers. In addition, inflationary pressures on utilities, materials, and staffing have compounded the impact of these regulatory changes, placing the sustainability of many practices at risk.

Without targeted supports, there is a real danger of reduced capacity within the dental sector, limiting patient access to timely care.

The Irish Dental Association is therefore calling for specific budgetary measures - including targeted tax reliefs, grant supports, and adjustments to public scheme fees - to ensure that practices can remain viable while continuing to deliver high-quality care.

• Improve Children's Hospital Access

As highlighted, almost half of children are denied school screening appointments due to insufficient public dental capacity. This represents a system-level failure with far-reaching implications:

- **Delayed diagnosis of oral disease**
- **Increased need for complex and costly interventions later in life**
- **Widening inequalities in oral health outcomes**
- **Early intervention in childhood is the most effective and cost-efficient mechanism to reduce long-term oral health expenditure. The absence of this preventative layer places unsustainable pressure on the wider system.**

The Irish Dental Association has also this year highlighted **the need for Government to ringfence hospital beds for children and vulnerable patients**. In April, we found that 1,450 children were on waiting lists for public dental treatment under general anaesthetic. IDA President Dr Bridget Harrington-Barry has called on Government to ringfence acute hospital beds to ensure general anaesthetic services are provided for children and special care dental patients across the country. This follows the successful ringfencing of paediatric beds in University Hospital Galway for public dental patients.

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