Taxing Times: The Future of Government Revenue

Irish Fiscal Advisory Council

Path for the Public Finances Conference 2026

19th February 2026, 9am – 1:00pm (Registration from 8:30am)

In-person event: Royal Irish Academy, Dawson Street, Dublin 2, D02 HH58

This is the Council's 10th annual *Path for the Public Finances* conference on public finance issues.

This year's conference is on the theme of government revenue. This includes risks to Ireland's corporation tax, and the impacts of ageing and digitisation on government revenue.

We will also get an international perspective with insights on wealth taxes and which forms of taxation are best or worst when considering their impact on economic activity.

Conference Programme

Royal Irish Academy, Dawson Street, Dublin 2, D02 HH58

8:30am	REGISTRATION
9:00am	Opening address Seamus Coffey, Chairperson of the Fiscal Council
9:10am	What taxes are best or worst for growth? Insights from NiGEM Ed Cornforth (NIESR)
9:40am	Corporation tax: Concentration risks, tariffs and other US policy changes Brian Cronin (Fiscal Council)
10:10am	Ageing & AI: Rethinking fiscal pressures Sean Dougherty (OECD)
10:40am	Tea/coffee
11:10am	Public attitudes and (mis)perceptions of fiscal policy Emma Howard (TU Dublin)
11:40am	Spain's experience with wealth taxes Alejandro Esteller-Moré (Universitat de Barcelona and Barcelona Institute of Economics)
12:10pm	Panel discussion: Claire Keane, Economic and Social Research Institute Barra Roantree, Trinity College Dublin Tara McIndoe-Calder, Economic and Social Research Institute
13:00pm	Event close

Speakers

Ed Cornforth is an economist in the Macroeconomic Modelling and Forecasting team at the National Institute of Economic and Social Research (NIESR). His recent work has focussed on the macroeconomic implications of UK tax policy, the impact of energy price spikes on the UK economy, and the development of distributional analysis within NiGEM.

His research interests include modelling, fiscal and monetary policy, economic inequality, and the linkages between climate policy and economic growth.

Brian Cronin is an economist at the Irish Fiscal Advisory Council. He leads the Council's research on the concentration of Ireland's corporation tax revenues. His work shows that these revenues are far more concentrated among a small number of firms and sectors than previously understood. His latest research examines how US tariffs and other policy changes might affect Ireland's corporation tax receipts.

Sean Dougherty is a Senior Advisory at the OECD, where he has advised governments for over 20 years. He leads the Secretariat of the Network on Fiscal Relations across Levels of Government and is currently supporting efforts to apply AI in public finance. He has published widely on fiscal federalism, productivity growth, and economic development. Sean holds a Ph.D. from the Paris School of Economics, and has previously studied at the University of Pennsylvania and MIT.

Emma Howard is a Lecturer in Economics at the Technological University Dublin. She is Chair of the Irish Society for Women in Economics (ISWE) and a member of the External Advisory Group for the Irish Government Economic and Evaluation Service (IGEES). She has a PhD, MSc and BA in Economics from Trinity College Dublin. Her research is in Behavioural Economics and Applied Microeconomics. She is a regular contributor to national and international radio and television programmes, and to print media.

Alejandro Esteller-Moré is a Professor of Economics at the University of Barcelona (UB) and co-director of the taxation area at the Barcelona Institute of Economics (IEB). His research has been published in journals such as *Fiscal Studies*, *International Tax and Public Finance*, *Journal of Public Economics*, *National Tax Journal*, and *Review of Income and Wealth*.

He has advised institutions including the European Commission, the Catalan Tax Agency, the Barcelona City Council, and the Government of Andorra. He currently serves on the commission tasked with reforming the regional financing system in Spain, promoted by the regional government of Catalonia.

Claire Keane is an Associate Research Professor at the ESRI. She co-leads the Taxation, Welfare and Pensions Research programme which includes the development of the SWITCH tax-benefit model used in various government departments and at the ESRI. Her research interests include labour economics, taxation, welfare and pension policy as well as poverty and income distribution analysis.

Barra Roantree is Assistant Professor in Economics and Programme Director of the MSc in Economic Policy at Trinity College Dublin. His research focuses on the design of the tax and welfare system, and the evolution and distribution of living standards in Ireland.

He previously worked as an economist at the Economic and Social Research Institute (ESRI) in Dublin and the Institute for Fiscal Studies (IFS) in London. He was a member of the Irish Government's 2021-22 Commission on Taxation and Welfare.

Tara McIndoe-Calder is a Senior Research Officer at the Economic and Social Research Institute (ESRI). Tara holds a PhD in Economics from Trinity College Dublin and has worked until recently as a Manager and Senior Economist at the Central Bank of Ireland. Tara is the ISWE chair-elect.