SIPTU

End Austerity in the Dental Sector

SIPTU Policy on Dental Care in Ireland

May 2026

Executive Summary

Ireland's dental system is still operating under austerity-era rules that hollowed out prevention, eroded PRSI entitlements and made access more difficult for working people, children and low-income households. Today, workers receive minimal return on their PRSI contributions, medical card holders struggle to find participating dentists and children are underserved. Ultimately, all of this contributes to more expenditure due to delayed care.

Prevention and early intervention in oral health are not optional extras – they are the foundation of a fair and efficient dental care system.

SIPTU believes that restoring cuts to PRSI dental care is a matter of social justice and health equity and an integral part of maintaining the social contract with working people.

SIPTU calls for an end to dental austerity and a planned pathway to universal dental care, free at the point of use.

Key Asks

- **Reverse austerity-era cuts to dental care**
  Fully restore the 2010–2011 cuts to the Dental Treatment Benefits Scheme (DTBS) and the Dental Treatment Services Scheme (DTSS), at an estimated annual cost of €235–€240 million.
- **Restore and expand PRSI dental benefits**
  Reinstate comprehensive PRSI dental entitlements, including fillings, extractions, gum treatment, dentures and root canal therapy.
- **Move towards universal, free dental care**
  Develop a long-term plan to make dental care free at the point of use, aligned with healthcare more broadly.
- **Provide free, timely dental care for all children up to 18**
- **Fix access for medical card holders by overhauling the DTSS contract to retain and recruit participating dentists.**
- **Urgently increase the number of public dentists employed by the HSE.**
- **Include workers (PRSI contributors)** explicitly in the 'Smile and Sláinte' model of care, publish a funded implementation plan and include equity safeguards to prevent widening inequalities.
- **Increase public investment to EU norms**
  Commit to closing the gap with other high-income EU countries by significantly increasing public dental spending (estimated €500 million) and expanding the dental workforce over the next decade.

Why dental care matters

Anyone who has had a bad tooth ache or trauma knows that dental care is a necessity, not a luxury. The World Heath Organisation (WHO) identifies many of the ways in which our oral health affects our lives, including our ability to speak and eat, as well as our confidence and propensity to participate and reach our potential in society[1]. Teeth play a visible role in everyday life and poor oral health can damage mental wellbeing through

[1]Oral health

shame, anxiety, stigma and social withdrawal. Dental health is inseparable from general health. Untreated dental problems cause pain and discomfort. There is evidence of links between dental hygiene and other aspects of our health, such as cardiovascular disease[2] and diabetes[3]. Yet for too long, the Government has downgraded the importance of oral health.

Most people pay out-of-pocket for treatment while state supports are limited and unevenly spread throughout the country[4]. A study, published in 2022, suggested the mean price for an extraction was €100 and €91 for a filling in 2020[5]. The cost of more complex work can be multiples of this, for example, a crown can be anything from €800-€1300[6]. This places ordinary households under financial strain.

The erosion of PRSI dental benefits over time

The introduction of PRSI dental benefits goes all the way back to the 1950s. The Social Welfare Act 1952 and subsequent regulations in 1953 introduced dental care for qualifying persons paying social insurance contributions, setting out entitlements to a broad suite of basic dental care: examinations, extractions, fillings, crowns, repairs, gum treatment, dentures and anaesthesia for dental procedures[7].

While this was a start, it was of its time: subsidised rather than free; fees were capped and farmers were left out[8]. However, the number of procedures at least partly covered under the scheme in 1953 was higher compared to today. Also, some of the conditions for qualifying were not as onerous then as now, for example, the rules in 1953 required 156 lifetime contributions[9], whereas adults (29–65) currently require 260 contributions[10] – a significantly higher threshold.

Unfortunately, over time, we have gone backwards. Before Ireland officially entered recession in late 2008, PRSI contributors, under the Dental Treatment Benefits Scheme (DTBS), were entitled to a free exam and up to two scale and polish treatments annually, along with subsidised extractions, fillings, gum treatment, dentures and root canal therapy[11]. In December 2009, the DTBS was slashed to covering only a single examination.

In October 2017, policy was finally adjusted to also provide €42 towards the cost of one scale and polish or one periodontal treatment (focused on the gums or bones) per year, with the extra cost, if any, capped at €15 for a patient's standard cleaning[12]. The contribution for cleaning rose to €50 from 31 January 2026[13]. This means, up to the present day, the dental sphere still operates under austerity rules that were introduced during the country's economic and financial crash more than a decade ago. Workers gain just one free examination and a subsidised cleaning per year and must shoulder the cost of fillings, extractions, dentures and other dental work themselves. The cost of treatment acts as a disincentive as regards early intervention and prevention.

At present, tax relief of 20%, using a Med 2 form, is available on non-routine dental procedures, such as crowns, veneers, inlays, root canal treatment, orthodontic treatment, the surgical extraction of wisdom teeth and certain other procedures[14]. However, a host of tax rebate services have sprung up to highlight the fact that this tax relief is underutilised[15]. Tax relief should not be the only mechanism available for workers to receive state support for complex dental care in Ireland – it simply doesn't have the coverage or the comprehensiveness required.

PRSI cuts punish working people on low and middle incomes

The erosion of PRSI dental benefits has an unfair impact on low and middle income workers who are earning too much to qualify for a medical card, whereas high income earners can access private care. Dignity at work is a core principle and no worker should feel at a disadvantage, excluded or less employable because they cannot readily afford to pay for a dentist.

Currently, PRSI contributors are locked out of access to good primary dental care that is affordable or free at the point of use. SIPTU contends it is not acceptable that working people are eligible for fewer dental treatments than are currently available (at least on paper) to medical card holders.

PRSI is a contract between workers and the State

Nowadays, many working people in Ireland have been conditioned to expect minimal or no entitlements under the PRSI system because they have known nothing different for many years. This is a perversion of the social insurance system, which is based on the principle that people in employment pay into the fund expecting to receive essential services in return and as a way of cementing social solidarity. PRSI is not welfare - it is earned insurance. When workers pay PRSI but cannot access basic dental care, trust in the system is eroded. Respect for the social contract must be re-established.

As a first step, the cuts introduced to the DTBS in Budget 2010 must be reversed. Over time, a comprehensive complement of dental care should be developed through the PRSI system. In the long term, it should be the case that dental care, like healthcare, is free at the point of use.

The lack of dental care for children

There were approximately 2.8 million people in employment in Q4 2025[16]. The State of the Nations Children's report estimated there were 1,232,714 children under 18 years of age living in Ireland in 2024[17]. Many working families find themselves at their wits end, bearing high dental costs because of the failings of the public dental care system for children.

[2] The truth about how gum disease and tooth decay could lead to heart problems | The Independent
[3] Tooth loss is associated with prevalent diabetes and incident diabetes in a longitudinal study of adults in Ireland - Naseer - 2024 - Community Dentistry and Oral Epidemiology - Wiley Online Library; The Global Burden of Periodontal Disease: A Narrative Review on Unveiling Socioeconomic and Health Challenges - PMC
[4] Parliamentary debate Dental Treatment Services: Motion [Private Members] – Dáil Éireann (34th Dáil) – Wednesday, 16 Jul 2025 – Houses of the Oireachtas
[5] The price of private dental services: results from a national representative survey of Ireland | Irish Journal of Medical Science (1971 -)
[6] Google search, comparing Dublin and Longford prices.
[7] Social Welfare (Treatment Benefit) Regulations, 1953 (IR SI 23/1953) - vLex Ireland
[8] Mother and Child Scheme - Wikipedia, S.I. No. 23/1953 - Social Welfare (Treatment Benefit) Regulations, 1953., 'employees' only
[9] S.I. No. 23/1953 - Social Welfare (Treatment Benefit) Regulations, 1953. Article 6
[10] Treatment Benefit Scheme Citizen Information
[11] Dental Treatment Benefit Scheme: Factsheet | Dublin Dentist – Shelbourne Dental Clinic in the Docklands
[12] Treatment Benefit Scheme
[13] Operational Guidelines: Treatment Benefit Scheme
[14] Tax relief on medical expenses
[15] Medical & Dental Expenses: Complete Tax Relief Guide Ireland 2025
[16] Key Findings Labour Force Survey Quarter 4 2025 - Central Statistics Office
[17] State of the Nation's Children Report 2024 - Early Childhood Ireland

The state operates dental clinics for children up to 16 years of age for emergency care, as well as a dental assessment programme for children in schools up to the age of 12[18]. However, according to the Irish Dental Association (IDA), 104,000 eligible schoolchildren went unscreened in 2023 because there are not enough public-only dentists in the state[19] . The Health Service Executive (HSE) disputes the figure, putting it closer to 70,000[20]. Whatever the case, it remains a sizeable cohort. Instead of being seen in second and fourth class, as favoured in the scheme, many children wait until sixth class for their first free assessment, and maybe even into secondary school[21].

Children face long waiting lists, especially children with additional needs. The IDA identified that the waiting list for surgery numbered over 13,000 in 2024, including 4,324 children and special care patients. Moreover, 9,354 people were waiting on acute hospital lists for oral and maxilla-facial surgery[22].

SIPTU believes all children, up to 18 years, should receive free dental care, paid for by the State, and available on a timely basis. The number of public dentists employed by the HSE was 249 in 2024, compared to 258 in 2019, or down by a third since 2009[23]. This trend must be urgently and substantially reversed, focusing, on tackling the waiting lists for treating children. In the short-term, steps should be taken to open evening and weekend clinics to clear backlogs.

The problem of access for medical card holders

At present, under the Dental Treatment Services Scheme (DTSS), medical card holders are entitled to a free examination, one scale and polish, unlimited extractions and two fillings per year as well as front-teeth root canal treatment. Denture repair is covered but prior approval is required to obtain dentures[24].

During the austerity years, access under the DTSS was largely restricted to emergency treatment. Cleaning was suspended and most other treatments required approval, including getting more than two filings. The principle of prevention was abandoned, with extractions the only available last resort[25]. Funding for the DTSS amounted to €87.5 million in 2009 but Budget 2010 capped spending at the 2008 level of €63.4 million. The actual expenditure reached €80 million in 2010 due to legacy effects, but this reduced to €63 million in 2011[26]. The impact of the cuts has been far-reaching.

According to research, the number of private GPs holding DTSS contracts fell from 1,664 in 2016 to 787 in August 2023, almost a 50% reduction[27]. Information from the HSE suggests there were 833 dentists contracted to the DTSS in July 2025[28]. However, the Irish Dental Association maintains that fewer than 600 dentists currently operate the scheme, when dormant and duplicate contracts are excluded, while the number of eligible patients has increased to 1.61 million[29]. Clearly there are not enough participating dentists, notwithstanding fee increases that were introduced in 2022[30]. The DTSS should be overhauled to retain more dentists.

SIPTU believes medical card holders and PRSI contributors should have equivalent benefits but not limited to the lowest common denominator. Rather, best practice should be adopted in dental diagnosis and treatment, gradually reducing restrictions to the greatest extent possible.

Urgency must drive structural reform

SIPTU insists there is no time left to wait for action. It is now the Government's own policy to focus on prevention, early intervention and good oral healthcare throughout the lifecycle, (as per Smile and Sláinte, published in 2019)[31], shifting away from an inconsistent and emergency approach in favour of routine care at primary-care level, principally through local dentists. SIPTU recognises that the policy provides a stepping stone for improvements to dental care in this country.

However, delivery has been lacking, with no implementation plan yet published; insufficient funding[32] ; the omission of working people from its scope[33]; a documented lack of dentists and treatments[34]; and concerns over the lack of safeguards to prevent deepening inequality if vulnerable groups, particularly children, do not proactively seek out care through private dentists when the catch-all school model is replaced[35].

There are other broader issues that need to be examined, for example, increasing the number of training places for dentists and other dental professionals; considering the scope of practice of dental health nurses and dental hygienists; harnessing advances in technology to treat more patients and ensuring lucrative elective work does not impede the delivery of essential basic dentistry. SIPTU urges government to immediately engage with the representative trade unions and stakeholders to ensure Ireland can build a dental care system that is fit-for-purpose.

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[18] Dental and Orthodontic Services - HSE.ie and School health programme and Dental Services - HSE.ie
[19] Irish Dental Association (IDA) Pre Budget Submission July 2025; Budget 2026 – Dentist.ie
[20] "In the 2024-25 school year, we should have seen about 216,000 children, including special classes, but we saw 147,000 children", Mr Pat Healy, HSE Joint Committee on Health debate - Wednesday, 14 Jan 2026
[21] Parliamentary Debate, Dental Treatment Services: Motion [Private Members] – Dáil Éireann (34th Dáil) – Wednesday, 16 Jul 2025 – Houses of the Oireachtas and School Dental Screening Service Virtually Non-Existent as Thousands of Children Await Care
[22] Five years since the launch of the Government's 'Smile & Sláinte' oral health policy and barely anything has been achieved – Irish Dental Association – Dentist.ie; More than 13,000 people now on waiting lists for dental surgery | Irish Independent; Dental surgery waiting list exceeds 13,000 in Ireland | Newstalk
[23] 6th class dental appointments taking place in 6th year: Government allowing public dental services to collapse – Sherlock - The Labour Party
[24] Dental services
[25] https://dentist.ie/app/uploads/2026/02/UnfitForPurpose.pdf
[26] Department of Health comprehensive review of expenditure, September 2011 P63
[27] Primary oral healthcare in Ireland: a health systems analysis of publicly funded contracted services delivered by the general dental practitioner workforce | BMC Health Services Research
[28] Information received from the Health Service Executive (HSE) in response to PQ 33475/25 from Deputy Marie Sherlock, Labour Party, July 2025
[29] Joint Committee on Health debate - Wednesday, 14 Jan 2026
[30] Dental Services – Thursday, 6 Mar 2025 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas
[31] Smile agus Sláinte – National Oral Health Policy
[32] An additional €15 million was provided in Budget 2023 for oral health services and only €2m extra in Budget 2025 (rising to €4 million in 2026) to implement Smile and Sláinte, as well as €2.85m to reduce orthodontic waiting lists €15 million to enhance oral health : Ireland's Dental Magazine and Dental Services – Wednesday, 7 May 2025 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas
[33] The Smile and Sláinte policy is restricted to children, medical card holders and older people
[34] According to the Irish Dental Association, at the start of 2024, there was an estimated shortfall of up to 500 dentists in Ireland Ireland has fewest dentists out of 24 countries in Europe | Irish Independent
[35] Joint Committee on Health debate - Wednesday, 14 Jan 2026, Dr Will Rhymer

The cost of reversing the 2010 dental cuts

The following estimates the cost of reversing the 2010/2011 cuts to benefits and dental services and comparative spending benchmarks with other high-income EU countries.

1. Reversing the Cuts

The Government cannot provide data re: the cost of reversing the austerity budget cuts[36] . That the Department cannot estimate the cost makes it difficult for us to do so – and there are likely to be different estimates depending on method. The following formula is to take the original cost and apply (a) a GDP deflator (inflation); and (b) population growth to make the estimate.

(a) How much were the cuts

There were two years of cuts – in Budget 2010 and Budget 2011.

- In 2010, €30 million was cut from the DTSS (medical card) scheme[37]
- In 2011, €77 million was cut from the DTBS scheme (PRSI)[38]. This followed a temporary year-cut in 2010.

We take our starting point as 2010 with €107 million in cuts.

(b) Estimate of cost reversal
Between 2010 and 2026, there was an inflation rate (GDP deflator) of 47.2%. In that same period, the population grew by 21,1%. Factoring in these increases, **we can estimate that the €107 million cut in 2010 is now worth €191 million.**

This should be treated as a conservative figure. It does not include increases in dental fees (though much of this would be captured under inflation), rising older demographic, increased eligibility (while population growth was 21%, the number of PRSI employee contributors increased by 48%), unmet need, cuts to the public dental services, etc. Also, it doesn't factor in any specific services that may have already been re-introduced. We will use a 25% increase as a proxy to account for these difficult-to-measure indicators.

- Therefore, a safe estimate for the cost of reversing would be between €235 and €240 million.

We emphasise this is just an estimate based on limited data. Therefore, the actual outcome could be significantly different. The Department of Health should provide an estimate to ensure a more robust costing.

2. Comparative Benchmarks

The following compares Irish spending on dental services with other high-income EU countries. Again, the data is not straightforward and there is some mixing of data sources – from Eurostat and the OECD.

- Eurostat: total spending on dental services ('Dental outpatient curative care'), including household out-of-pocket spending.
- OECD: Share of government spending in total dental service spending.

Spending on Dental Services ('Dental outpatient curative care'): 2023 (€ million)

	Total Spending (Public and Private)	% Share that is Public Spending only	Public Spending
Germany	28,107	73	20,518
France	15,089	66	9,959
Austria	2,930	45	1,318
Finland	1,398	43	601
Sweden	3,292	42	1,383
Denmark	1,687	38	641
Netherlands	2,445	33	807
Ireland	**651**	**29**	**189**
Belgium	2,694	28	754

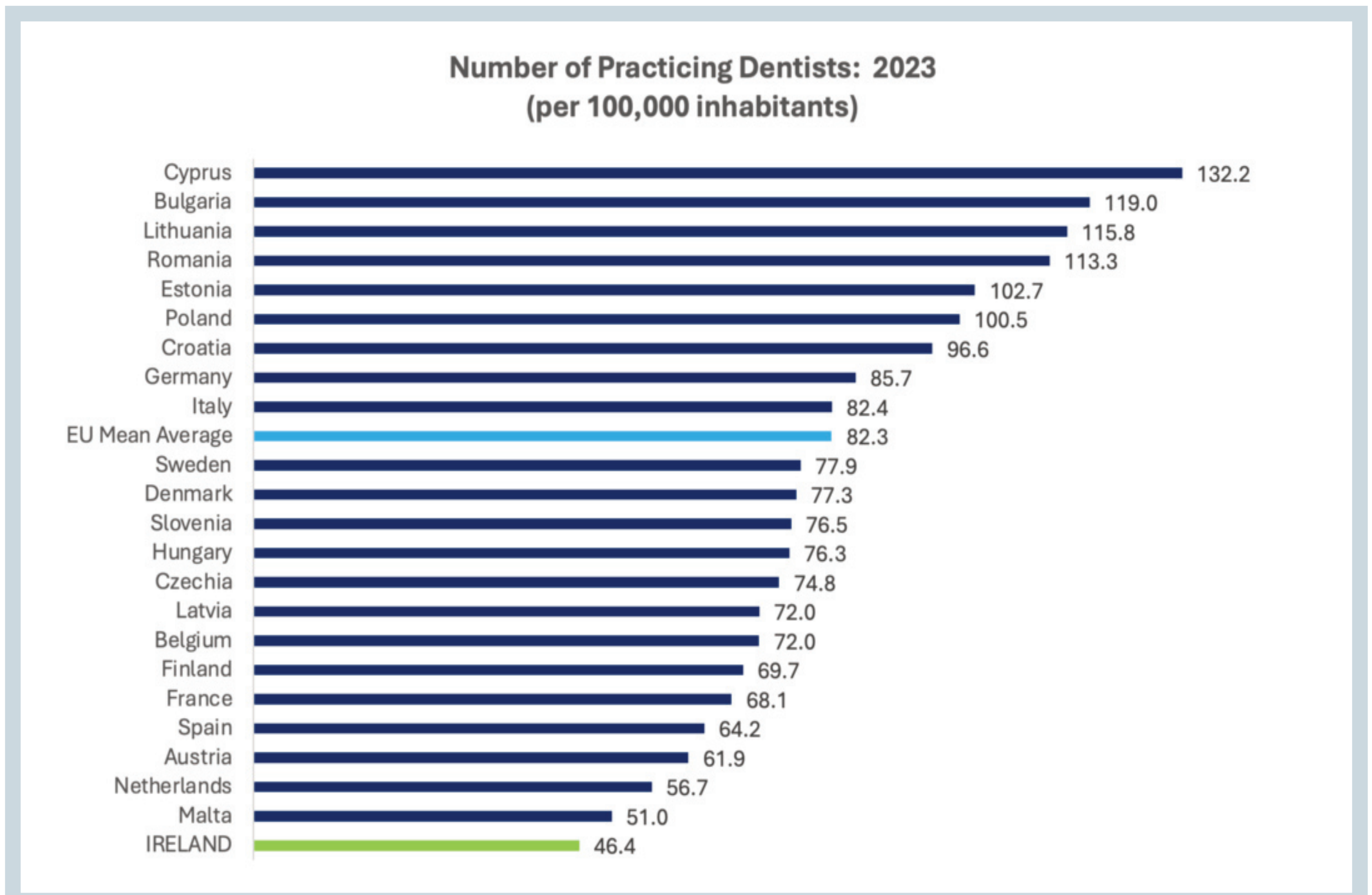
Over 60% of total spending on dental services in our EU peer group (other high-income economies) comes from the state with the remainder made up of out-of-pocket household spending and small amounts from businesses (e.g. workplace dental plans). In Ireland, only 29% comes from the state. According to this estimate, €189 million was spent by the state in 2023. There are references to €230 million being spent in 2026. A better way of comparing spending on dental service Is to measure it as per capita spending.

[36]Social Welfare Schemes – Tuesday, 13 Jan 2026 – Parliamentary Questions (34th Dáil) – Houses of the Oireachtas
[37]summary-of-2010-budget-measures-policy-changes-pdf-download.pdf
[38]summary-of-2011-budget-measures-policy-changes.pdf

Spending on Dental Services ('Dental outpatient curative care'): 2023 (€ per capita)			
	Total Spending (Public and Private)	% Share that is Public Spending only	Public Spending
Germany	338	Germany	247
Austria	322	France	146
Sweden	313	Austria	145
Denmark	284	Sweden	131
Finland	251	Denmark	108
Belgium	229	Finland	108
France	221	Belgium	64
Netherlands	137	Netherlands	45
Ireland	**124**	**Ireland**	**36**

Ireland is at the bottom of the table. Some of this gap could be attributed to demographic factors. With a younger population, Ireland may not need the same level of dental treatment as populations with an older demographic. Nonetheless, even if this were factored in, Ireland would need to substantially increase its investment in dental services. We can estimate that Ireland would have to increase public spending on dental services by €500 million to reach the average of our EU peer group (other high-income countries).

3. Dental Resources



Ireland has a low level of practicing dentists.

Ireland comes in at the bottom of the EU table with only 46 dentists per 100,000 population. The average EU figure is 82.

Eurostat shows that there were 2,466 dentists in 2023. Ireland would have to increase that number by 1,900 or 77% to reach the average EU number.

There is one bright spot. The number of dentists in Ireland has increased by 10% between 2021 and 2024 (the only years there is data for; there is no 2024 data for other countries).

Nonetheless, there is still a significant personnel gap between Ireland and other EU countries and it will take years to close that gap.

This reinforces the finding that Ireland has the lowest level of dental spending in the EU.

SIPTU argues that Ireland must take consistent and significant action over the next decade to close the gap with other high-income economies – in terms of public spending and the number of practicing dentists. The first step must be to fully reverse the 2010 cuts.

Conclusion

Ireland's oral health system can no longer operate on emergency only logic and austerity era compromises. Workers deserve value for their PRSI contributions; medical card holders and children deserve timely access; and the public system needs the people and tools to deliver. With decisive investment, Ireland can move rapidly from a crisis footing to a prevention led, universal model that improves health, reduces inequality, and delivers value for money.

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