

Assessment of Economic and Social Impacts of Inter-County Gaelic Football, Camogie and Hurling Players in Ireland

Final Report

Submitted to

Gaelic Players Association

Prepared by

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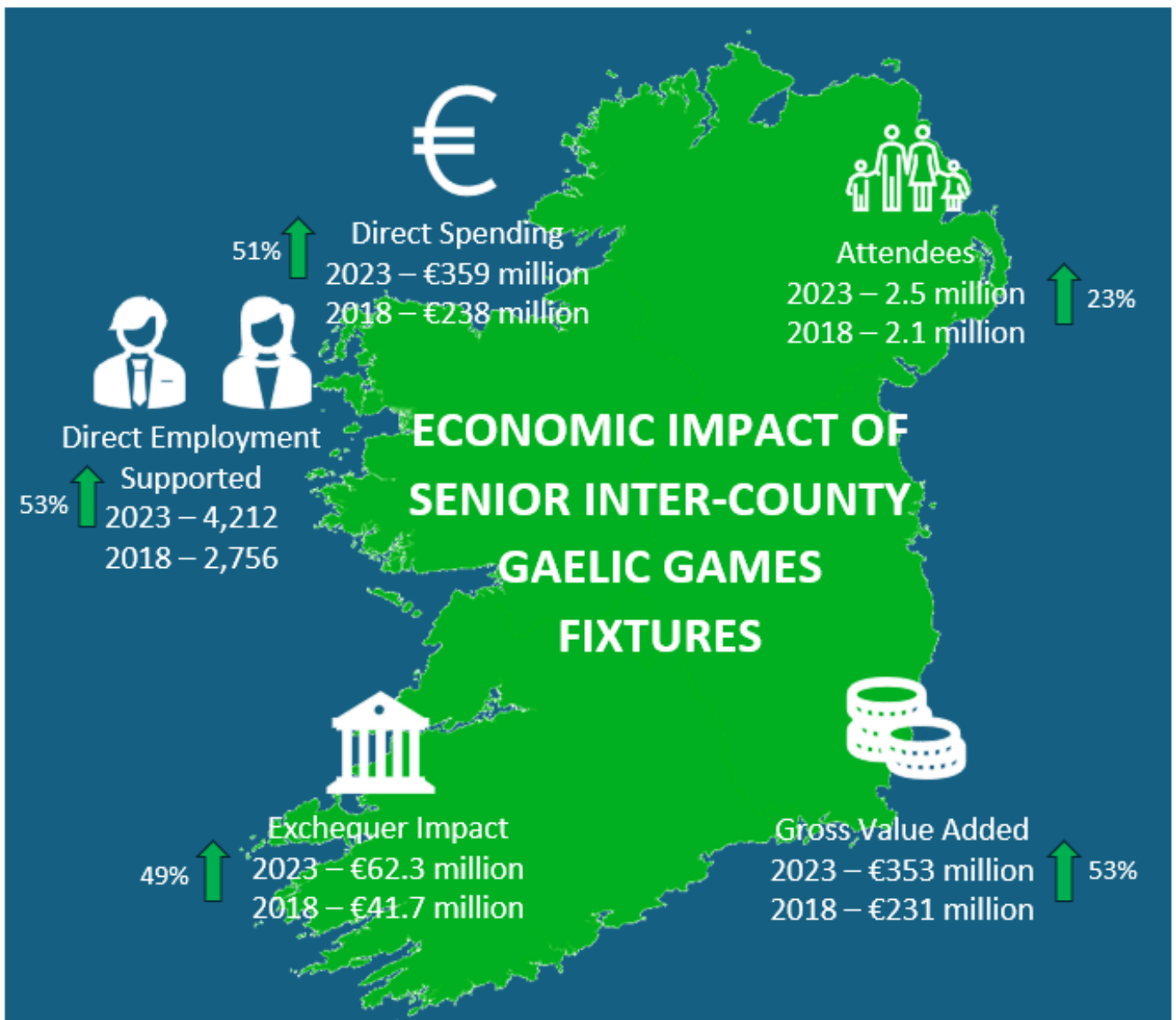
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Executive Summary



¹ 2023 figures, unlike 2018, include Ladies' Football and Camogie. 2023 also saw an increase in the number of fixtures compared to 2018.

Key Findings from the Research

- ❑ The GPA is a not-for-profit, membership organisation representing over 4,000 past and present inter-county male and female players. The analysis in this report provides an independent assessment of the impact of the senior inter-county Gaelic games on the Irish economy and the implications for inter-county players.
- ❑ There are over 21,000 registered GAA teams in Ireland with over 400,000 players who are actively playing Gaelic Football or Hurling/Camogie. The Irish Sports Monitor revealed that in 2023, just over one in 10 people (11%) reported being members of a GAA club. Gaelic football is overwhelmingly the most popular sport when it comes to volunteer coaching.
- ❑ In 2023, the total economic impact from Senior Inter-County Fixtures was calculated as **€591m**.
- ❑ **Over two and a half million people** attended senior inter-county GAA fixtures. These events generate tourism and expenditure which have an important economic impact. These senior inter-county figures are estimated to generate approximately **€359 million directly in annual spend** and contribute nearly **€62 million in exchequer impacts**.
- ❑ In terms of economic impact, these fixtures generated **over €353 million in gross value-added** economic impacts. These fixtures also directly support over 4,000 jobs annually.
- ❑ These economic impacts are only achievable due to the commitments of senior inter-county players. These commitments come at a cost to individual players.
- ❑ Inter-county participation incurs significant costs as players must pay for travel, food and nutrition, equipment and clothing. These costs have been amplified by inflationary pressures in recent years, with players on average being €1,499 worse off than they were in 2018.
- ❑ 65.2% of males, and 67.7% of females agreed that their participation in inter-county activities meant they had to devote less time to their studies., while around one quarter indicated they were unable to attain additional educational qualifications due to their GAA commitments.
- ❑ Players who were not able to achieve a post graduate degree (around 9% of players) face a lifetime earnings reduction of €49,800 in net present value terms.
- ❑ In total, current GPA members are likely to experience a **cumulative reduction in life-time earnings of over €31 million** due to the impact of these commitments on their education attainment.
- ❑ The time and commitment given to the GAA is likely to have impacted negatively on career prospects for some GAA inter-county players, with many feeling that they missed out on promotional opportunities due to their commitments.
- ❑ It is estimated that inter-county players, through their day jobs, **pay approximately €22.9 million in income tax**. Unlike other elite, professional athletes in Ireland, inter-county athletes are not entitled to a tax relief. Grant funding from the state is allocated to amateur Gaelic Games players, but this funding, on a per-player basis, has decreased by 24% between 2008 and 2023 for male players.
- ❑ Overall, senior inter-county fixtures generate significant economic benefits to the Irish economy in terms of value added and employment. These economic benefits come at a cost to individual players in terms of reducing earnings and impact on careers progression.

Introduction and Background

This report is prepared for the Gaelic Players Association (GPA) by Indecon International Economic and Strategic Consultants ('Indecon'), which is a leading firm of research economists. Founded in 1999 and officially recognised in 2010, the GPA is the official representative body for high-performance Gaelic games inter-county players. Its mission is to promote and protect all aspects of player welfare and to provide an independent voice for players. The GPA is a not-for-profit, membership organisation representing over 4,000 past and present inter-county players. The analysis in this report provides an independent assessment of the impact of the senior inter-county Gaelic games on the Irish economy and the implications for GAA inter-county players.

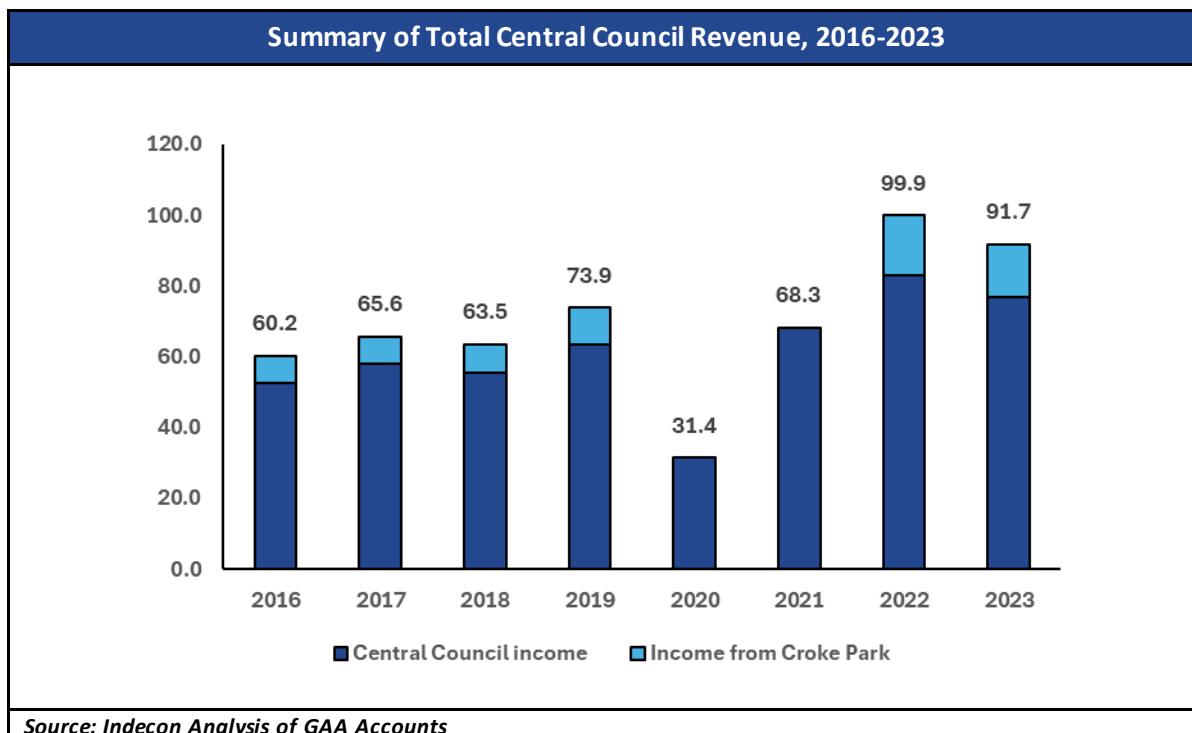
The significance of the GAA is evident from data which indicates that Gaelic Football is the most popular team sport in Ireland. The GAA also has the highest level of volunteers of all sports in Ireland. The findings, which are presented below on members and volunteering numbers, highlight the appeal of the GAA to Irish society.

Extent of Investment of Population with GAA	
Estimated Participation in Gaelic Football by Adults	158,142
Estimated Participation in Gaelic Football by children	408,894
Estimated Participation in Hurling/Camogie by children	204,447
Estimated Active Numbers Volunteering in Gaelic Football/Hurling/Camogie	210,000
Estimated Membership of GAA Clubs	579,854
<i>Source: Indecon analysis of 2023 Sports Monitor/CSO 2023 Population Estimates</i>	

This level of interest in GAA is reflected by data on attendances. In 2023, Indecon estimate that over two and a half million people attended senior inter-county GAA fixtures. These events generate tourism and expenditure which have an important economic impact which is quantified in this report. They also require an exceptional level of commitment by players, particularly from inter-county players. Given the contribution of GAA to the economy, it is important to evaluate what impact the commitment made by players have, if any, on their levels of educational attainment and on their careers.

Financial Returns of the GAA

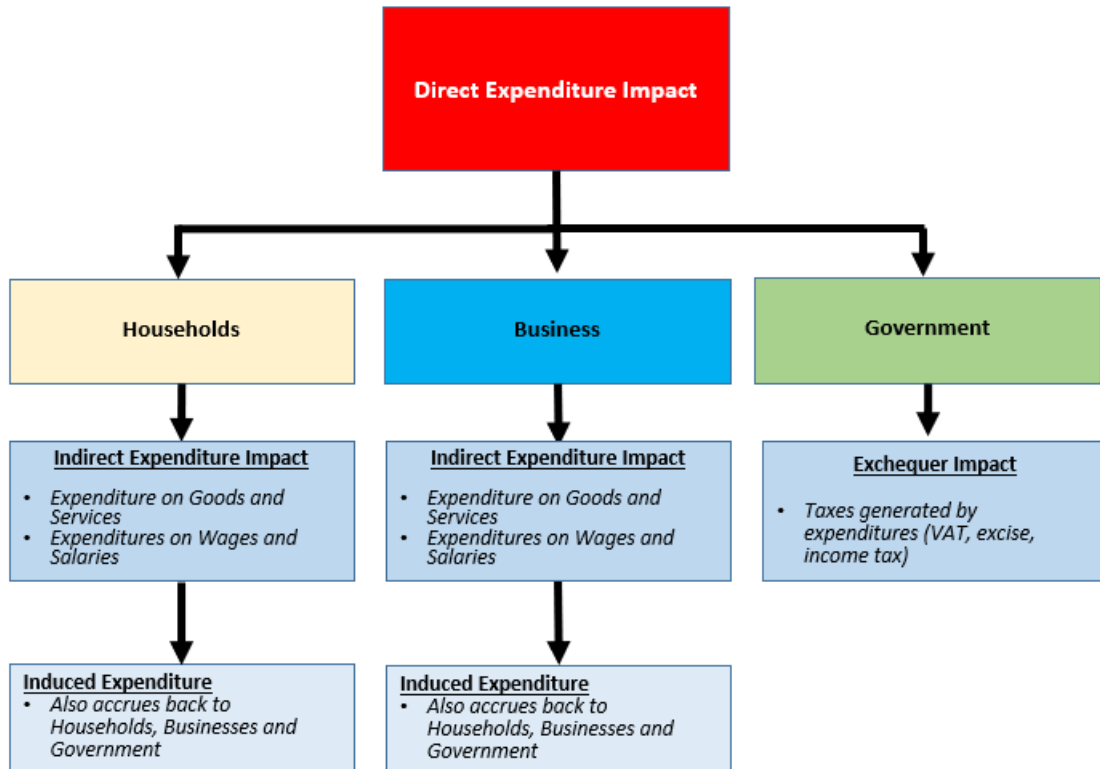
The GAA has a number of revenue streams, including gate receipts, state funding, commercial revenues, rental income, and, hiring out Croke Park. The figure below summarises the total revenue for Central Council between 2016 and 2023. Total revenue has generally grown steadily in the last eight years; in 2023, total revenue amounted to almost €92 million, which represents a 52% increase on the total revenue from 2016. We can also see the significant disruptive impact that the COVID-19 pandemic had on total revenue, due to the substantial drop in gate receipts as a result of lockdowns and crowd restrictions. The GAA also receives a level of income from the hiring out of Croke Park for commercial purposes. In 2023, this amounted to €15 million, which is double the figure from 2016.



Economic Impact of 2023 GAA Senior Inter-County Fixtures

The gross economic benefits generated by senior inter-county players are the result of the impact of direct expenditures associated with the senior inter-county fixtures. Aside from the direct expenditure impacts, there are also indirect and induced economic impacts as well as exchequer impacts. These impacts are illustrated graphically below. Indirect expenditure impacts occur as the attendees make purchases of goods and services, which in turn impacts on households, firms and the government in the form of wages, revenues and taxation respectively. Induced expenditure relates to the re-spending of household incomes derived from the additional employment generated through the indirect impacts described above.

Summary of Total Economic Impacts Associated with Expenditure on Senior Inter-County GAA Fixtures



Source: Indecon Analysis

The table below summarises the estimated overall economic impacts generated by the 2023 senior inter-county fixtures. These impacts are in terms of total direct, indirect and induced spending, employment, earnings and Gross Value Added (GVA). Indecon estimates that the fixtures supported around 5,567 jobs and around €353 million in Gross Value Added. Indecon would point out that every economic sector generates impacts on other parts of the economy and it is important to take account of what economists call the opportunity cost of resources.² However, the figures highlight the significant gross economic impact of the senior inter-county fixtures in Ireland.

Estimated Gross Economic Benefits from the 2023 Senior Inter-County Hurling and Football Fixtures	
Category	Impact
Direct Spending (€ million)	359.1
Indirect and Inducing Spending (€ million)	232.4
Total Economic Impact (Direct, Indirect and Induced - €million)	591.5
Total Direct Employment (FTEs)	4,212
Total Employment (FTEs) (Direct, Indirect and Induced)	5,567
Total Direct, Indirect and Induced GVA (€ million)	353.3
Annual Exchequer Impact (€ million)	62.3
<i>Source: Indecon analysis using Indecon's Input-Output Model of the Irish economy</i>	

It is also interesting to analyse how the economic impact of the senior inter-county fixtures has increased since previous Indecon research undertaken in 2018. The analysis indicates that the level of direct spending has increased by over €120 million reflecting a 51% increase on the 2018 figures. This highlights the continued growth and importance of the senior inter-county GAA fixtures, though Indecon would also note that this analysis includes a higher number of fixtures than the equivalent 2018 analysis.

Our findings reflect the significant economic impact of senior inter-county games, and are complementary to the recent report from the GAA (November 2024)³, which found that the Social Value of Gaelic games (i.e., the *entirety of the sport* including underage participation, and, significantly, volunteering) is estimated to be worth at least €2.87 billion to Irish society. While this report for the GPA focuses solely on senior inter-county fixtures,

² This technique enables one to measure the costs or benefits over time discounted back to the present time period. For a further discussion see Gray, A. W. (1995) op cited.

³ See: <https://www.gaa.ie/article/social-value-of-gaelic-games-worth-2-87-billion-to-irish-society>

it similarly demonstrates the significant economic benefits that Gaelic games bring to the island of Ireland. The remainder of the report focuses on the commitments and sacrifices (both in respect of education, career and wider financial decisions) made by players who compete at inter-county level, and therefore contribute significantly to this economic value, often at a cost to individual players.

Impact of Inflation on Inter-County Player Expenses

Many respondents to Indecon's survey of inter-county athletes pointed to the significant costs associated with inter-county participation. Though travel and subsistence expenses are available for inter-county players, the range of expenditures (e.g., fuel, nutrition, equipment, physiotherapy) represents a significant financial cost to participation.

The recent cost-of-living crisis has amplified this financial strain, with record levels of inflation leading to significant price hikes in areas of necessary expenditure for players. In this way, inter-county players have faced a growing budgetary strain in order to meet the demands of modern inter-county Gaelic Games expenditure. The table below shows the inflationary increases on different areas of expenditure applicable to inter-county players.

Inflation (2018-2023) by Area of Expenditure	
Area of Expenditure	Increase in Consumer Price Index (%)
Food and non-alcoholic beverages	16.3%
Clothing and footwear	-3.5%
Health	10.2%
Transport	19.9%
Fuel	32.4%

Source: Indecon analysis of Consumer Price Index, CSO

To demonstrate the increased financial stress on players in this time, the table overleaf presents an illustrated example of the potential costs incurred by an inter-county athlete in terms of fuel and food for fulfilment of their inter-county commitments, during a typical 30-week season. We also show how these costs relate to fuel and food allowances. The analysis considers a typical inter-county athlete who travels the median 3,556 miles during the inter-county season⁴ and spends the typical amount (€159) per week on nutrition (including food, drinks, and any additional supplements such as protein powder or vitamin supplements). Data from the CSO's Household Budget Survey suggests that the average adult spent approximately €55 per week on food in 2018. Hence, for a 30-week season, this implies a 'food bill premium' (i.e., the additional food expenditure needed to

⁴ Based on 2023 and 2024 expenses data.

meet playing requirements) for an inter-county athlete in 2018 was €2,378. This figure was then inflated to reflect 2023 prices for the comparative analysis.

Fuel expenses in 2018 were 65 cent per mile (increased to 70 cent per mile by 2023), while food allowances were €20 per week in 2018, and have been unchanged. The example demonstrates the significant financial costs that an inter-county athlete can incur in order to fulfil their playing commitments. The analysis suggests that the average inter-county athlete is €1,499 worse off than they were in 2018.

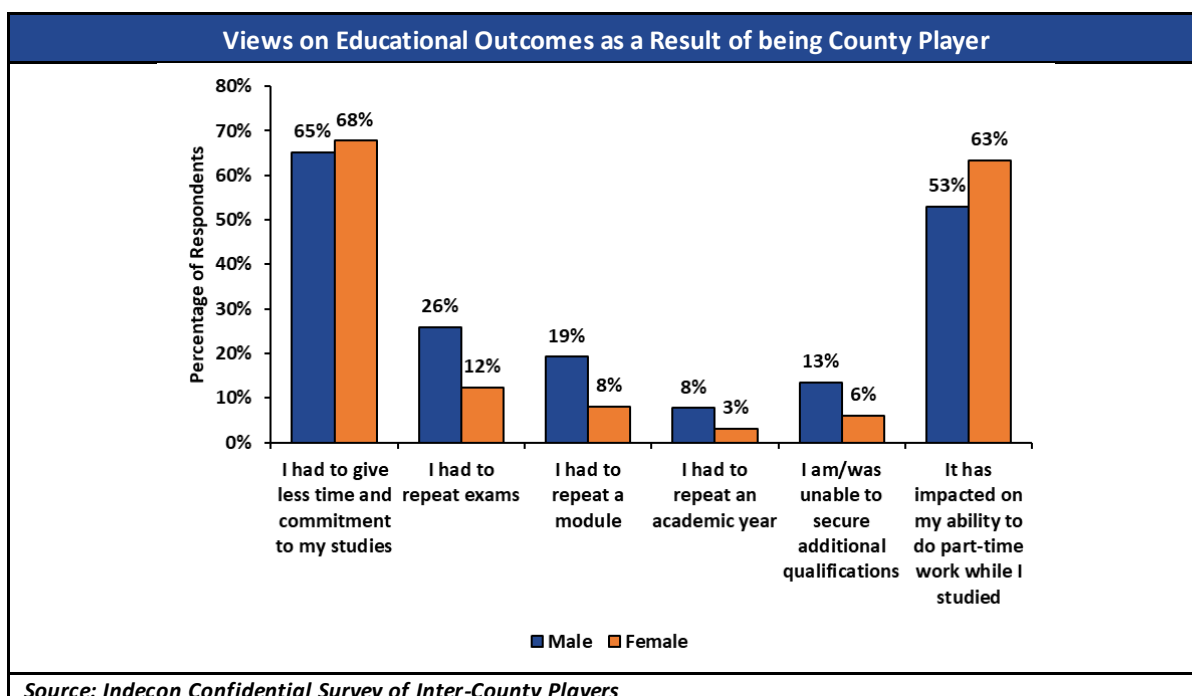
Illustrated Example of Typical Annual Costs of Inter-County Player				
		2018	2023	Change 2018-2023
Fuel	Annual Additional Costs	€3,636	€4,813	€1,177
	Expenses Reimbursement	€2,311	€2,489	€178
	Total Shortfall	-€1,325	-€2,324	-€1,000
Food	Annual Additional Costs	€2,378	€2,877	€499
	Expenses Reimbursement	€600	€600	€0
	Total Shortfall	-€1,778	-€2,277	-€499
Total	Annual Additional Costs	€6,014	€7,691	€1,676
	Expenses Reimbursement	€2,911	€3,089	€178
	Total Shortfall	-€3,103	-€4,602	-€1,499

Source: Indecon analysis of GAA Annual Reports and CSO data.

Impact of GAA commitments on Educational Attainment

Given the commitment of GAA inter-county players, it is important to evaluate whether this has impacted on the educational attainment of players. Reflecting the ability of players and measures taken in recent years to assist their personal and educational development, it is noteworthy that the majority, but not all of, senior inter-county players have a degree. In 2023, approximately 38% of inter-county athletes held an Honours

Bachelor's Degree as their highest level of educational attainment. A further 5.6% hold an Ordinary Bachelor's Degree, while around 33.5% indicated that Leaving Certificate/A-Level qualifications were their highest (it is important to note that approximately 71% of this cohort indicated that they were currently in education). However, relatively fewer players have master's qualification or higher qualifications. However, the key analysis is whether the commitment made by inter-county players has had an impact on their educational attainment (compared to a situation where they were not playing inter-county sport). New research for this study shows that the majority of players indicated that they were able to give less time and commitment to their education as a result of being an inter-county player. 65.2% of males, and 67.7% of females agreed that their participation in inter-county activities meant they had to devote less time to their studies, and around one quarter indicated they were unable to attain additional educational qualifications due to their GAA commitments.



The impact on individual players in terms of educational achievement is illustrated by the comments in the table below.

Views of GAA Inter-County Players on Impact on Education

"As I am a student the financial impact with the cost associated getting me to buses for attending inter-county games as I live 30 mins from where I meet the bus."

"As a student I struggled to keep up my part time job with Inter-county commitments as well as academic commitments."

"I have to ask my mother to help out financially as I can't earn enough to get through college on my own and travel up and back for training on my own."

"The time it takes out of your day especially during college time away from your studies."

"Very difficult financially to run a car and fund college and accommodation as a first year university student whose part time and only source of income (weekend job) was affected by training and matches."

Source: Indecon Survey of GAA Inter-County Players

Economic modelling undertaken for this study indicates that senior inter-county commitments have impacted on the level of educational attainment for a proportion of players. Some players who do not have a degree would have likely achieved a third-level degree in the absence of their GAA commitments. This has a significant impact on future earnings as Indecon analysis indicates that this wage premium for degrees is worth around €25 million in *lifetime* earnings, using a discounted net present value approach.⁵

Indecon notes that around 86% of current inter-county players have a third-level degree or are currently in full-time education. However, only 17% have a postgraduate degree. Previous research by Indecon indicates that achieving such a postgraduate, master's or higher-level degree is likely to have a positive impact on future earnings. Based on survey findings, around 9% of senior inter-county players believe they would have achieved a postgraduate qualification without their GAA commitments. Our economic modelling suggests that the likely loss in cumulative potential *lifetime* earnings for the group of current GAA players who did not achieve higher, postgraduate level degrees is around €19.3 million in net present value terms.

The detailed figures suggest a very significant impact on future earnings of current GAA players. Indecon also believes that there are a number of factors that are also likely to impact on earnings. As a result, impact may be even greater than estimated in the modelling. Inter-county players may have longer college careers due to the need to defer or repeat exams which would reduce their earning potential. Sporting commitments may also impact on final exam results which may lead to players earning less than they would have otherwise.

The negative impact on GAA players of not being able to realise their full educational potential because of their commitments to the games is summarised in the table below.

Impact on Individual Lifetime Earnings
<ul style="list-style-type: none"> <input type="checkbox"/> Players who did not receive a degree as a result of their commitment to playing face a <i>lifetime earnings</i> reduction of €127,000 in net present value terms. <input type="checkbox"/> Players who were not able to achieve a post graduate degree face a <i>lifetime earnings</i> reduction of €49,800 in net present value terms.
<i>Source: Indecon Analysis</i>

Impact on Career Progression

Competing at inter-county level is a significant achievement and this is understandably recognised in terms of the profile and prestige of players. This can enhance confidence and for some players there can be career benefits. However, as an amateur sport bringing with it significant time commitments, inter-county GAA can sometimes come at the expense of career opportunities and progression. While there are potential positive impacts on career progress, our research suggests that for some players, the level of commitment is likely to have impacted negatively on promotional opportunities. The requirements of playing at inter-county level may also have restricted career choices. As a result, a sizeable proportion of players indicated that participation as an inter-county player impacted on their career choice in a limiting fashion. Similarly, over a quarter of respondents felt that they would have achieved greater career progression if they did not have inter-county commitments. The most notable career-related impact, however, is that the majority of players limited their work or study location due to inter-county commitments. We would note, however, the positive impact that

⁵ This technique enables one to measure the costs or benefits over time discounted back to the present time period. For a further discussion see Gray, A. W. (1995) op cited.

such decisions may have in terms of avoiding rural depopulation in Ireland, as players continue to work and spend in more rural parts of the country and thus contribute to rural and less urban economies.

This inter-county income distribution (excluding those players in education) suggests a weighted-average income for all inter-county players of €38,721. However, it would appear that the average income of male inter-county players is higher than female players, at €41,011 and €34,211, respectively.

Weighted-Average Income of Inter-County Players		
Total	Male	Female
€38,721	€41,011	€34,211

Source: Indecon and GPA Confidential Survey of Inter-County Players

Even for those players who are in full-time employment, our analysis – based on responses from inter-county players – suggests that this cohort faced (on average) a negative impact to their annual incomes amounting to approximately €5,200 per year. In considering the impact on players' careers, 66% judged that their income would have been higher if they did not have their GAA commitments.

It is clear that inter-county playing commitments can lead to a situation where players have lower incomes as a result of their commitments to the GAA. An indication of the potential impact on earnings can be seen by a comparison of GAA players' earnings with the wider population. While this will be influenced by age, education and other factors, it highlights the potential impact on the earnings of players. As evidenced in the table below, inter-county athletes tend to have a lower average income than the general population. This is the case for each age group with the exception of the 15-24 group for both male and female athletes, and the 25-29 age group for female athletes.

Comparison of Annual Earnings, Inter-County Players vs National Average				
Age	Male		Female	
	Inter-County Players	National Average	Inter-County Players	National Average
15 years and over	€41,011	€60,816	€34,211	€46,915
15 - 24 years	€28,795	€25,372	€24,886	€22,081
25 - 29 years	€43,442	€45,316	€41,276	€41,032
30 - 39 years	€53,961	€60,648	€48,984	€50,254

Source: Indecon Confidential Survey of Inter-County Players

Some illustrative comments from GAA inter-county players on the impacts of their careers are presented in the table overleaf. This highlights how the commitment given to GAA competitions may have impacted on the careers of some players.

Views of GAA Inter-County Players on Impact on Career

“Very difficult for players working in Dublin to commute mid-week. Would love greater opportunities at home/rural Ireland, work from home opportunities, etc.”

“It has given me focus in life.”

“It prevents me from getting part time work on the weekends when I’m in college.”

“Affects my own business of farming. Less time to do it properly and less financially viable.”

“Impacts on ability to network professionally.”

“Additionally, my participation in inter-county games limits my availability for community involvement and work opportunities. Balancing the demands of my sporting commitments with professional responsibilities can be challenging, and I sometimes have to forgo career-related opportunities to fulfil my role in the team.”

“Career choice meant always changing work rota and swapping shifts.”

“Injury is a huge thing too, if you are injured you could be out of work or at the very least not be able to do your job as well as you could. Bosses do not always understand.”

Source: Indecon Survey of GAA Inter-County Players

State Support for Elite Athletes in Ireland

Sport Ireland (SI), established in 2015, is the Statutory Agency for sport in Ireland. The body operates four direct athlete support schemes. These include:

- The International Carding Scheme;
- The Athlete Career Transition;
- Player Funding Scheme (Women’s Hockey); and,
- Golf Ireland Professional Scheme.

Sport Ireland also supports Tennis Ireland in delivering the Team Ireland Programme. The table overleaf summarises the key details of these schemes.

Comparison of Sport Ireland Athlete Support		
Scheme	Sport	Details
International Carding Scheme	Multiple	<ul style="list-style-type: none"> Central part of Ireland's high-performance system since its introduction in 1998. Provides financial support to athletes for their training and competition programmes. Primary purpose of this funding is to support Irish athletes in reaching finals and achieving medals at European, World, Olympic, and Paralympic level. In 2024, Sport Ireland will invest €4,400,000 under the scheme. This will support 123 athletes and nine relays/pool funding in 16 sports.
Athlete Career Transition	Multiple	<ul style="list-style-type: none"> Financial and services support to carded athletes upon retirement. 38 athletes supported in total.
Golf Ireland Professional Scheme	Golf	<ul style="list-style-type: none"> Established in 1999 to assist Irish professional golfers, both male and female, in the early stages of their careers who have potential to become established on the main international tours. To date, over €3.6m in funding has been provided to almost 100 aspiring professionals. Outside of some exceptions, six years of support is the maximum length of support provided to any player.
Player Funding Scheme	Women's Hockey	<ul style="list-style-type: none"> Introduced in recognition of the women's hockey team's success at the 2018 World Cup, despite being the only amateur team competing. Enhanced direct athlete support through the Player Funding Scheme. The allocation for 2022 was €150,000, increasing to €300,000 for both 2023 and 2024.
Team Ireland Programme	Tennis	<ul style="list-style-type: none"> Introduced to fund and assist Irish tennis players in their professional careers. Provides financial and non-financial support to male and female players based on specific performance benchmarks. In 2023, two players were awarded funding. The support aims to offset costs associated with equipment, training, and regular international travel.

Source: Indecon analysis of Sport Ireland Athlete Support Schemes

Retired sportspersons are entitled to the 'Sportsperson's Relief' tax relief.⁶ The tax relief applies only to earnings directly from participation in one's sport, such as wages or prize money. Income from personal appearances, sponsorships, or interviews does not qualify. Professional players and athletes may claim a deduction of 40% of certain income earned (that is, income earned directly from their sport participation) in any ten of either: the year of retirement; or the preceding 14 years of assessment.

Pertinently, as non-professional athletes, inter-county Gaelic games players are not entitled to this tax relief. In this way, players are also hindered financially, relative to other elite athletes in Ireland.

Using the results of the survey of inter-county players, Indecon has estimated the amount of tax that players at different income brackets will pay. These are shown in the next table.

⁶ See: <https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/income-and-employment/sports-person-relief/about-the-relief.aspx>

Average Amount of Tax Paid per Income Bracket		
Income Band	% of All Players	Estimated tax paid at income bracket*
€0 - €20,000	21.4%	€230
€20,001 - €40,000	39.2%	€4,247
€40,001 - €60,000	28.3%	€11,947
€60,001 - €80,000	7.2%	€21,647
€80,001 + €100,000	2.5%	€32,045
€100,000 +	1.4%	€37,245**
	Weighted Average	€7,977
<i>Source: https://taxcalc.ie/budget-2023/</i> * Tax figures are for illustrative purposes only, based on estimated 2023 tax for unmarried 18-29 year old. ** Based on €100,000 salary		

These figures suggest a total tax returns in 2023, across all inter-county players not in full-time education, of almost €23 million.

Total Tax Paid by Inter-County Athletes
€22,886,465
<i>Source: Indecon analysis</i>

Overall Conclusions

The analysis conducted in this research study indicates that elite senior inter-county athletes continue to contribute to the Irish economy, with the primary economic impact being the expenditures on senior inter-county fixtures. In addition to the impacts on expenditure, exchequer revenue, and employment, there are a number of potentially important other benefits in terms of community development and participation in sport which contribute to Irish society. Indecon's research suggests that there has been a significant impact for some GAA players in terms of not achieving their full educational potential or having to restrict or postpone career opportunities. Furthermore, there are a number of costs associated with inter-county participation that increase the financial burden on players, including expenditure on fuel, food and nutrition, and equipment. These costs have been amplified in recent years owing to growing inflationary pressures.

Summary of Key Impacts on Inter-County Players, € (2023)	
Player Tax Contribution (€m)	22.9
Earnings premium of primary degree (lifetime, € in NPV terms)	127,000
Earnings premium of further postgraduate degree (lifetime, € in NPV terms)	49,800
Reduction in earnings from missed career opportunities (€ per annum)	5,200
Loss in overtime earnings (€ per annum)	3,500
<i>Source: Indecon analysis</i>	

1 Introduction and Background

1.1 Introduction

This report is submitted to the Gaelic Players Association (GPA) by Indecon International Economic and Strategic Consultants (Indecon). The report is an independent assessment of the economic and social impact of senior inter-county Gaelic games on the Irish economy. The research also includes a comparison of state support for inter-county players versus other elite athletes; the impact of GAA commitments on players in terms of inflation; the value of players' time and their tax contributions; and the likely effect that participation has on educational attainment and future earnings of inter-county players.

Founded in 1999, the GPA is the official representative body for high-performance inter-county Gaelic games players. Its mission is to enable players to balance the huge demands placed on players with the opportunities, support and investment required for them to be at their best, on and off the pitch. The GPA is a not-for-profit membership organisation that, following a merger with the Women's Gaelic Players Association in 2020, represents over 4,000 current inter-county players and a growing number of former players.

1.2 Role of GAA in Ireland

The GAA has active participation across all parts of the country. This participation includes the playing of Gaelic Football or Hurling/Camogie, coaching of these games and the active membership of GAA clubs. The most recent evidence for 2023 indicates that there are over 21,500 registered GAA teams in Ireland, an increase of 3% since 2018. It is important to note the significant number of underage teams that are supported by the GAA. Assuming that each team has around 15 players⁷ on the panel indicates that there are currently over 320,000 players who are actively playing Gaelic Football or Hurling/Camogie. This represents a participation rate of nearly 5% across the island of Ireland.

Table 1.1: Number of GAA Teams and players in 2023

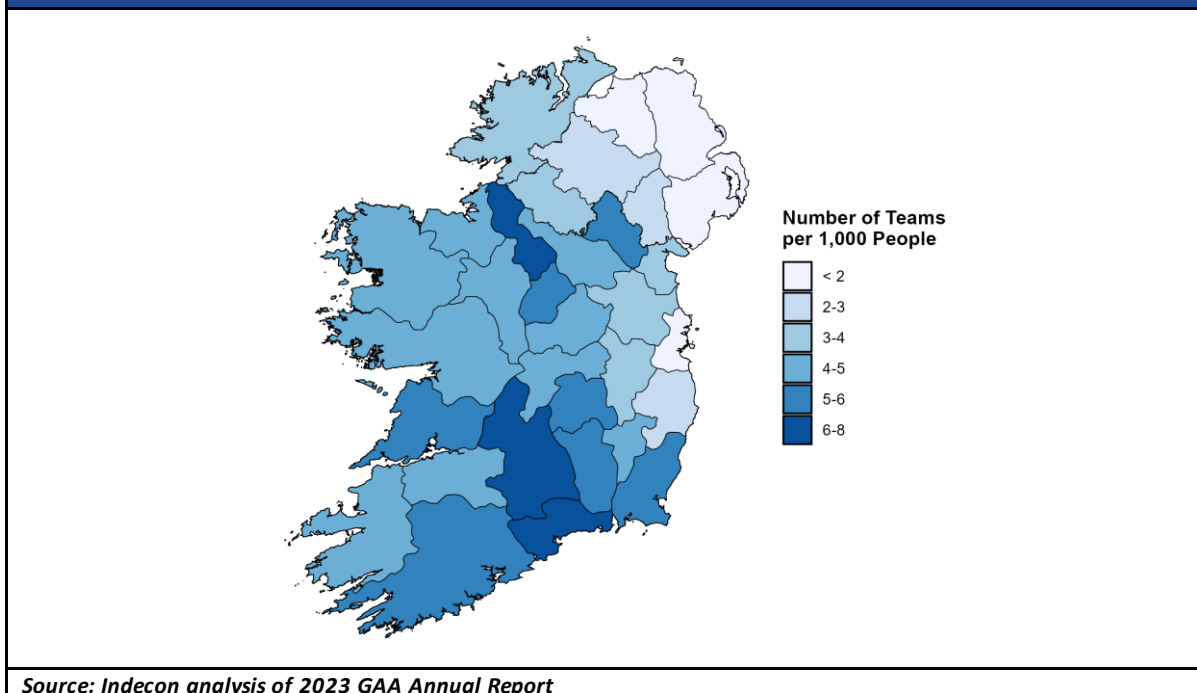
	Youth	U20/21	Adult	Total
No. of Teams	16,542	1,001	3,977	21,520

Source: Indecon analysis of GAA Annual Report

The geographical spread of the number of teams per 1,000 of population is shown in Figure 1.1. The highest number of teams per unit of population are in Tipperary, Kilkenny, and Leitrim. Dublin has the second highest number of teams but one of the lowest number of teams per 1,000 of population.

⁷ It is likely that this figure may be higher, but some players (particularly at youth level) may play for multiple teams.

Figure 1.1: Geographical Analysis of the Number of GAA teams per 1,000 of population



Source: Indecon analysis of 2023 GAA Annual Report

The Irish Sports Monitor (ISM) 2023 annual report⁸ revealed that nearly 2 million people participate in sports every week, accounting for almost half (47%) of the adult population. The ISM estimates that Gaelic football was the most popular sport played by children in 2023, and was also the most popular spectator sport in the country in this time as well.⁹

In 2023, just over one in 10 people (11%) reported being members of a GAA club, making GAA the second most popular type of sports club, preceded only by gym memberships. The most popular sports played by children were Gaelic football (30%), whilst 15% played hurling or camogie. Gaelic football, soccer and hurling/camogie were the most popular spectator sports. In terms of sports volunteering, Gaelic games were the most common for volunteering activities, with 5% of people volunteering for Gaelic football, hurling, or camogie. Gaelic football was also the most commonly coached sport by both genders, accounting for 47% of coaching activities by men and 34% by women.

⁸ See: https://www.sportireland.ie/sites/default/files/media/document/2024-05/ISM%202023%20Annual%20Report_0.pdf

⁹ See: https://www.sportireland.ie/sites/default/files/media/document/2024-05/ISM%202023%20Annual%20Report_0.pdf

Table 1.2: Public Involvement in Gaelic Sports	
Estimated Membership of GAA Clubs	579,854
Estimated Participation in Gaelic Football by Adults	158,142
Estimated Participation in Gaelic Football by children	408,894
Estimated Participation in Hurling/Camogie by children	204,447
Estimated Active Numbers Volunteering in Gaelic Football/Hurling/Camogie	210,000
<i>Source: Indecon analysis of 2023 Sports Monitor/CSO 2023 Population Estimates</i>	

This level of interest in GAA is reflected in data on attendances. In 2023, Indecon estimates that over two and a half million people attended senior inter-county GAA fixtures, across over 600 fixtures. It is worth noting that the number of fixtures in the inter-county calendar has expanded since the 2018 season, while this total figure now also includes estimated attendances from ladies' football and camogie championships. As such, the analysis in this report reflects an additional 108 fixtures.

These events generate tourism and expenditure which have an important economic impact which is quantified in this report. They also require an exceptional level of commitment by players, particularly inter-county players. Given the contribution of the GAA to the economy, it is important to evaluate what impact the commitment made by players has on their levels of educational attainment and on their careers.

Table 1.3: Attendances at Inter-County Gaelic Games Competitions
2,541,535
<i>Source: Indecon analysis</i>

1.3 Survey of Inter-County Players

To support the analysis contained within this report, Indecon, along with the GPA, designed a survey for inter-county athletes which covered areas related to their views of inter-county participation on education, career and wider socio-economic issues. The survey was distributed among male and female inter-county players with the help of the GPA.

A total of 3,766 responses were received. 2,344 of these responses were from hurling and men's football players, while the remaining 1,432 respondents played inter-county camogie or ladies' football. The breakdown of respondents by code is shown in Table 1.4, and shows that there was a good level of representation of each sport in the responses.

Table 1.4: Survey Respondents by Sport	
Code	Number of Respondents
Football (Male)	1,153
Hurling	1,181
Football (Female)	782
Camogie	650
Total	3,766

Source: Indecon Confidential Survey of Inter-County Players

Table 1.5 shows that male inter-county players tend to be around two years older than their counterparts in the ladies' game, while the proportion of players who are aged 30 or older is also higher on the men's side.

Table 1.5: Age Profile of Inter-County Players		
Code	Average Age	% of Players Aged 30 or Older
Football (Male)	25.4	17.8%
Hurling	25.7	20.7%
Football (Female)	23.4	10.0%
Camogie	23.2	7.5%
All	24.7	15.3%

Source: Indecon Confidential Survey of Inter-County Players

A more detailed breakdown of respondents, including geographical residence, as well as competition participation, is provided in Annex 1.

1.4 Structure of Report

The remainder of this report is structured as follows:

- Section 2 contains the economic and social impact analysis of GAA inter-county fixtures.
- Section 3 examines the evidence on the impact of inter-county participation on players' educational achievements.
- In Section 4, the impacts on players' careers are assessed.
- Section 5 comprises a comparative analysis of the varying levels of state support available to elite athletes in Ireland.
- Section 6 concludes.

1.5 Acknowledgements and Disclaimer

We would like to take this opportunity to express our gratitude to Gemma Begley, Tom Parsons and Ciaran Barr of the Gaelic Players Association, who played an important role in, or contributed to, the completion of this research.

We would like to thank the 3,766 GPA members who took time from their busy schedules to respond to Indecon's survey research and provided valuable inputs and insights on their experiences.

The usual disclaimer applies and the analysis in this report remains the sole responsibility of Indecon.

2 Economic and Social Impact of Inter-County Participation

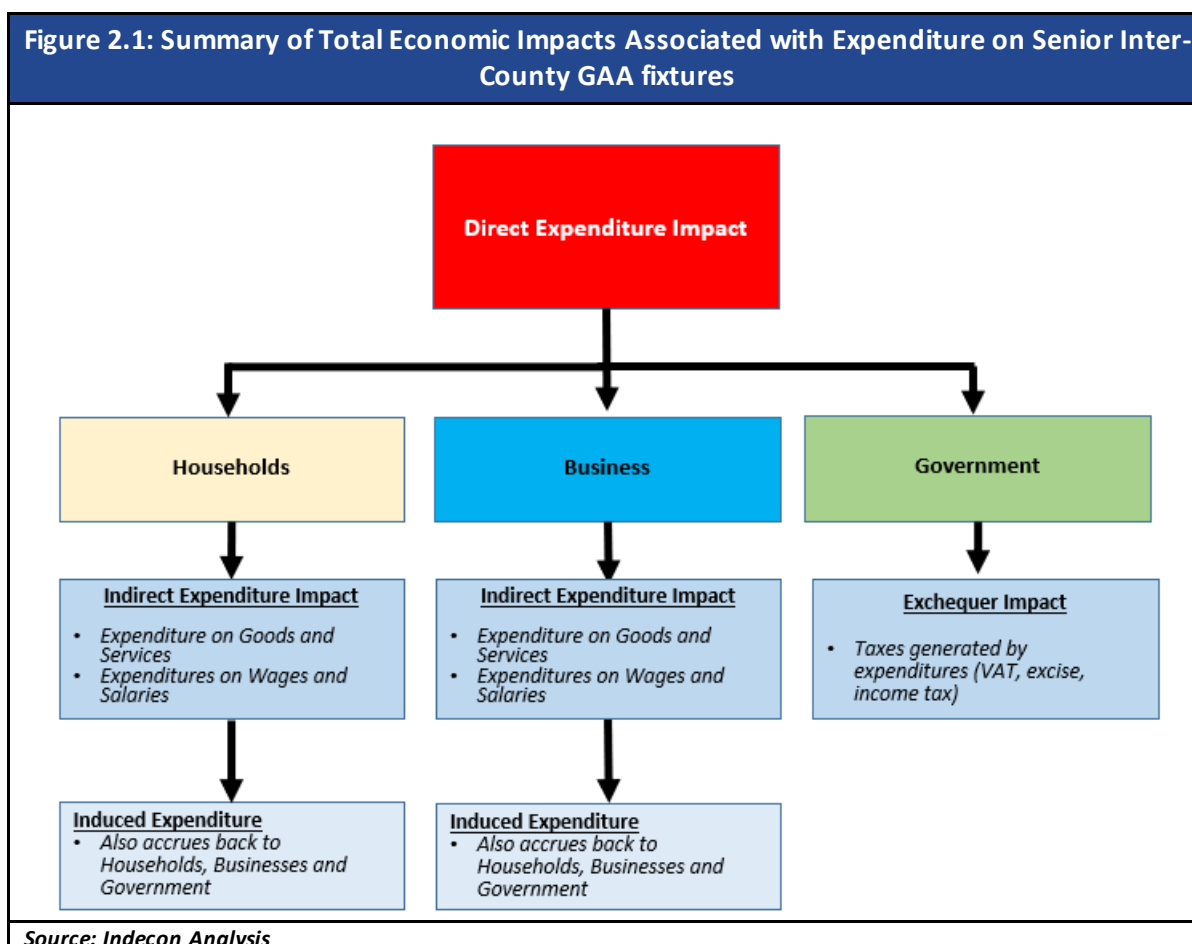
2.1 Introduction

In order to estimate the direct economic impact of the senior inter-county fixtures, attendance and match expenditure data for fixtures was examined. The GAA Annual Report 2023, the Ladies' Gaelic Football Association (LGFA) Annual Report, the Camogie Association Annual Report and the various provincial council reports provide data on:

- ❑ Gate Receipts and Attendances for Senior All-Ireland Football Fixtures;
- ❑ Gate Receipts and Attendances for Senior All-Ireland Hurling and Camogie Fixtures;
- ❑ Gate Receipts and Attendances for Senior Provincial Football Fixtures;
- ❑ Gate Receipts and Attendances for Senior Provincial Hurling and Camogie Fixtures;
- ❑ Aggregate Gate Receipts for Senior National Football League Fixtures; and
- ❑ Aggregate Gate Receipts for Senior National Hurling and Camogie League Fixtures.

There were a number of gaps in the data and Indecon has derived estimates where necessary.

Aside from the direct expenditure impacts, there are also indirect and induced economic impacts as well as exchequer impacts. These impacts are illustrated graphically in Figure 2.1.



The economic activity directly generated through the senior inter-county fixtures and the spending of attendees leads to indirect and induced economic impacts. For example, when a caterer purchases food for a fixture, suppliers (including the farmer that produced the food) are impacted. Indirect expenditure impacts occur as the attendees make purchases of goods and services, which in turn impacts on households, firms and the government in the form of wages, revenues, and taxation, respectively. A portion of this expenditure also leaks out of the economy in the form of imports.

The final expenditure impact component is that of induced expenditure. This relates to the re-spending of household incomes derived from the additional employment generated through the indirect impacts described above. This expenditure in turn accrues to households, businesses and the government and some leaks out as imports. The overall economic impact of the senior inter-county Gaelic players on the Irish economy therefore comprises the direct, indirect, and induced effects of expenditures incurred by the attendees at the senior inter-county fixtures.

2.2 Financial Returns of the GAA

Indecon has analysed recent trends in the revenue streams of GAA's Central Council. These revenue streams include:

- Gate receipts;
- State funding;
- Commercial revenues, including media coverage, sponsorship, franchising, licensing fees and other commercial income;
- Other income, including rental income, museum income, registration fees, interest and fines; and
- Income from hiring out Croke Park.

Figure 2.2 summarises the total revenue for Central Council between 2016 and 2023. Total revenue has generally grown steadily in the last eight years; in 2023, total revenue amounted to almost €92 million, which represents a 52% increase on the total revenue from 2016. We can also see the significant disruptive impact that the COVID-19 pandemic had on total revenue, due to the substantial drop in gate receipts as a result of lockdowns and crowd restrictions. The GAA also receives a level of income from the hiring out of Croke Park for commercial purposes. In 2023, this amounted to €15 million, double the figure from 2016.

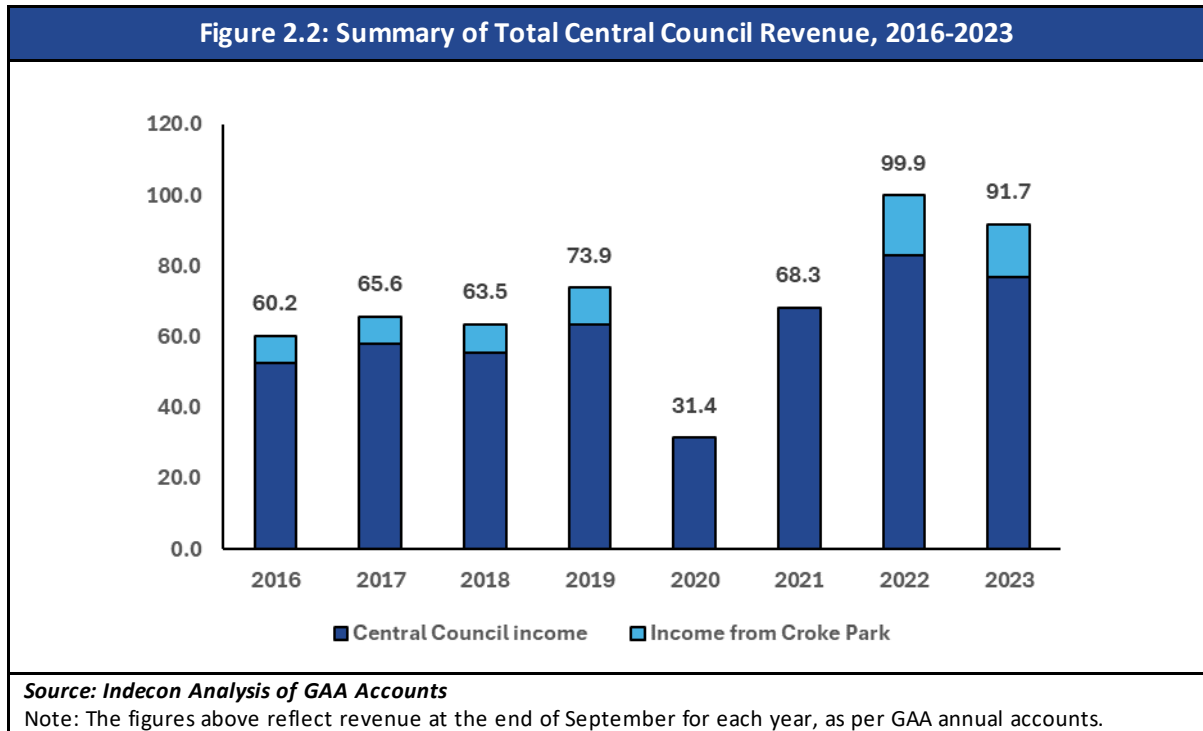
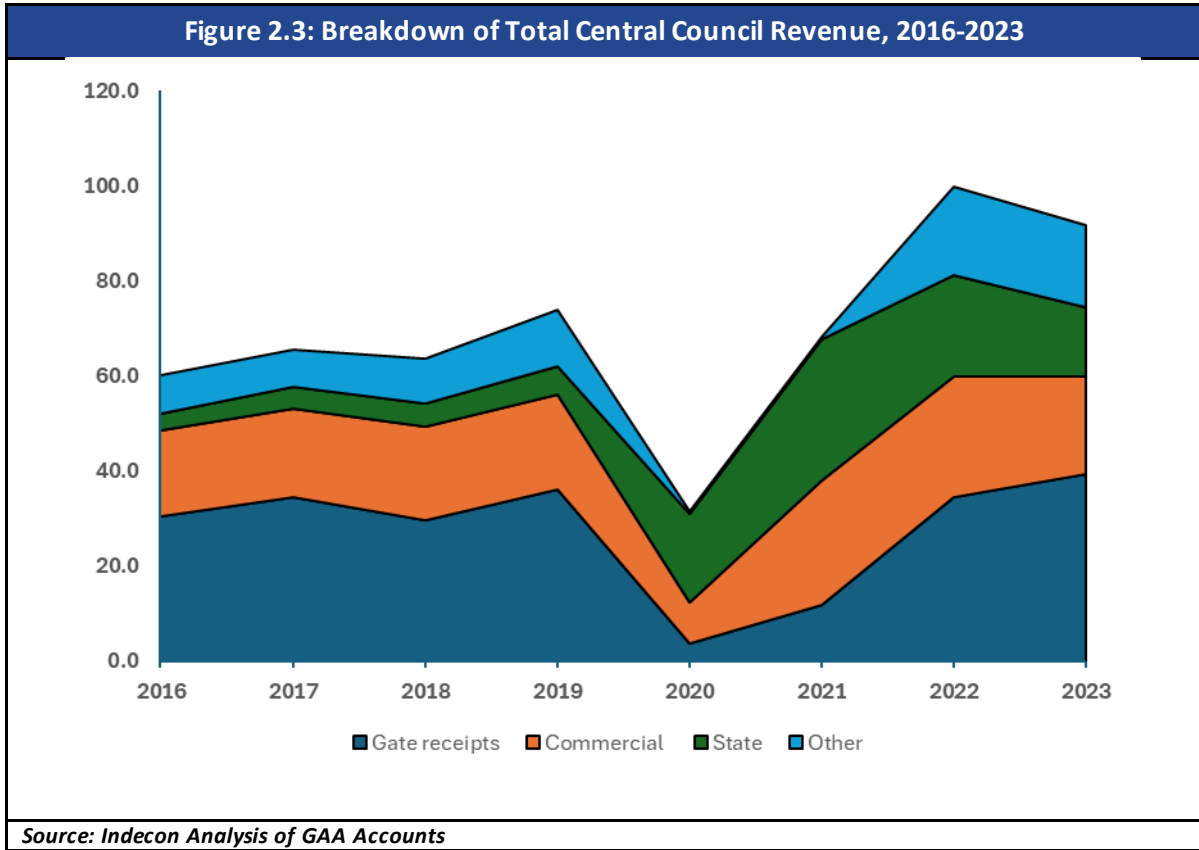
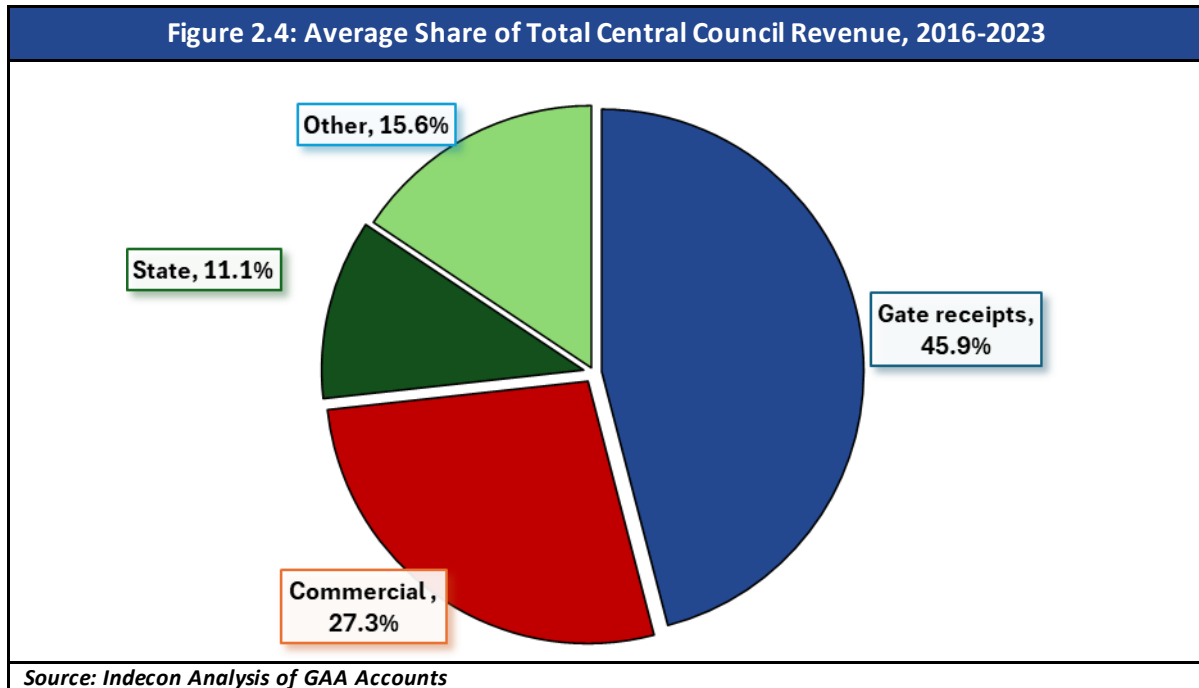


Figure 2.3 shows the composition of total Central Council revenue based on the different income streams. Despite the fact that total gate receipts have increased since the pandemic, 2023 saw decreases in the total income from State and commercial sources, which explains why the overall revenue is lower in 2023 than 2022.



In turn, Figure 2.4 shows the average share of total Central Council revenue based on these different components, between 2016 and 2023 (excluding 2020 and 2021 due to the distorting impacts of the pandemic). We can see that gate receipts contribute, on average, 46% of total Central Council revenue. Meanwhile, commercial revenue makes up just over a quarter of the total figure.



In December 2020, the GPA and GAA agreed a new protocol, which maintains a 15% share of net commercial revenue, to be allocated to the GPA from the GAA annually. The protocol “*is designed to encourage the two associations to work in partnership to develop commercial revenues to their full potential.*”¹⁰ Annex 3 includes a comparison of international revenue sharing structures in a sporting context.

2.3 Estimation of Economic Impacts

Table 2.1 shows our estimates of the overall number of attendees at all inter-county GAA fixtures played in 2023, by code and competition. Based on reported figures from Central Council, as well as Provincial and Association and annual reports, Indecon estimates that the total attendance for all senior inter-county fixtures was over two and a half million, across over 600 fixtures. Attendances varied by competition, with the All-Ireland inter-county series across football, hurling and camogie proving the most popular on a per-game basis. The figure represents an increase of around 23% from the estimated 2018 figure.

¹⁰ See: [GAA and GPA agree new four-year protocol - Gaelic Players Association](#)

Table 2.1: Estimated Attendances at Inter-County Fixtures, by Competition			
Code	Organiser	Event	Attendance
Football (Male and Female)	<u>Central Council</u>		<u>1,125,429</u>
	<i>Of which:</i>	<i>Senior Championships</i>	609,724
		<i>National League</i>	458,773
		<i>Tailteann Cup</i>	54,932
		<i>Other</i>	2,000
	-		
	<u>Provincial Football</u>	-	<u>296,252</u>
	<i>Of which:</i>	<i>Ulster Championship</i>	112,615
		<i>Munster Championship</i>	28,160
		<i>Connacht Championship</i>	57,822
		<i>Leinster Championship</i>	97,655
	Football Total		1,421,681
	Hurling/ Camogie	<u>Central Council</u>	
<i>Of which:</i>		<i>Senior Championships</i>	285,166
		<i>Hurling League</i>	215,646
		<i>Other</i>	162,677
<u>Provincial Hurling</u>		-	<u>456,365</u>
<i>Of which:</i>		<i>Munster</i>	279,980
		<i>Leinster</i>	176,385
Hurling/ Camogie Total		1,119,854	
	League and Championship	1,788,918	
	Provincial Total	752,617	
	Grand Total	2,541,535	

Source: Indecon Analysis of Central Council, LGFA, CA and Provincial Association Annual Reports

The preceding attendances give rise to an estimated level of total gate receipts across all inter-county fixtures in the 2023 season of €51.6 million. The breakdown of this figure by code and competition is shown in Table 2.2. Indecon has estimated this figure from reported gate receipts in GAA, Provincial, Camogie Association, and LGFA annual reports.

Table 2.2: Estimated Gate Receipts and Attendances, by Competition		
	Competition	Gate Receipts (€ million)
Football	Football Championship	19.6
	Football National League	4.8
	Football Provincial Championships	5.3
	Football Total	29.8
Hurling/ Camogie	Hurling/ Camogie Championship	11.6
	Hurling/ Camogie National League	2.3
	Hurling/ Camogie Provincial Championships	6.3
	Hurling/ Camogie Total	20.2
	Other Competitions	1.7
	Overall Total	51.6

Source: Indecon analysis GAA Annual Report

Table 2.3 presents the attendance and gate receipt figures for the football, hurling, camogie and ladies' football championships (excluding Provincial championships). Relative to the entire Senior Football Championship, the 70 fixtures that comprise the All-Ireland and Táilteann Cup finals series account for around 65% of the competitions gate receipts and 45% of the attendances. Similarly, the seven hurling All-Ireland series fixtures (Liam McCarthy competition only) account for 56% of all hurling inter-county gate receipts and 22% of the attendances.

Table 2.3: Estimated Gate Receipts and Attendances for Competition Finals All-Ireland Series, by Competition						
Competition	No. of Games	All-Ireland Series Gate Receipts* (€m)	Estimated share of total gate receipts (%)	All-Ireland Series Attendances *	Estimated share of total attendances (%)	Average ticket cost (€)
Senior Football Championship	133	19.6	66.0%	664,656	46.8%	€29.55
Senior Hurling/ Camogie Championship	142	11.6	57.5%	447,843	40.0%	€25.91
Total		31.2		1,112,499		
<i>Source: Indecon analysis of GAA Annual Report, LGFA and Camogie Accounts data</i>						
Note: Gate Receipts and Attendances do not include provincial championships						

Table 2.4 gives the total expenditure by the GAA Central Council and the Provincial Councils associated with staging the senior inter-county fixtures. Our analysis indicates that around €28 million was spent by GAA councils on the staging of the inter-county fixtures in 2023.

Table 2.4: Costs of running Senior Inter-County Fixtures	
	Total Cost (€ million)
Cost of All-Ireland Series	€15.7
Cost of Provincial Championships	€11.9
Total Cost	€27.7
<i>Source: Indecon Analysis of Central Council, LGFA, CA and Provincial Association Annual Reports</i>	

In addition to the gate-receipts, attendee expenditure also includes expenses made on food, drink, entertainment, travel, etc., as shown in Table 2.5. In order to ensure that the economic impacts are not overestimated, conservative assumptions are made including that there are no expenditures on accommodation for home or away matches, except finals.

Table 2.5: Average Expenditure-per-Attendee by Match Type and Location		
Category	Home (€)	Away (€)
Food/Drink	19.2	44.3
Entertainment	28.4	42.0
Shopping/Gifts	0.0	0.0
Local travel	4.2	48.9
Other	12.1	18.3
Total Expenditure	63.9	153.6
<i>Source: Indecon analysis</i>		
Note: In recognition of the fact that the average spend for attendees at neutral venues (typically semi-finals and finals at larger stadiums) is higher, our modelling also adjusts the average spend for these scenarios.		

The total direct spending arising from GAA senior inter-county fixtures includes expenditure generated by attendees at the senior inter-county fixtures. There are also some GAA expenditures, and amortized spending on advanced sales of term tickets. The overall direct spending is estimated to be approximately €359 million in 2023.

Table 2.6: Estimated Direct Spending, Senior Inter-County Fixtures (2023)	
Category	€ Millions
Attendee Spending	330.6
GAA Central Council Expenditure	27.7
Amortized Tickets	.8
Total	359.1
<i>Source: Indecon analysis of GAA data</i>	

The expenditure generated results in tax receipts for the Irish Exchequer. It is estimated that the expenditure led to annual tax receipts of around €62 million. It should be noted that all areas of spending generate exchequer revenue, and this is not additional exchequer revenue.

Table 2.7: Exchequer Impact of GAA Senior Fixtures (2023)	
	€ million
Annual Exchequer Impact	62.3
<i>Source: Indecon analysis</i>	

The €359 million figure above captures direct effects (the immediate effect). The overall economic impact (direct, indirect, and induced) associated with senior inter-county GAA fixtures is likely to be around €591 million in 2023.

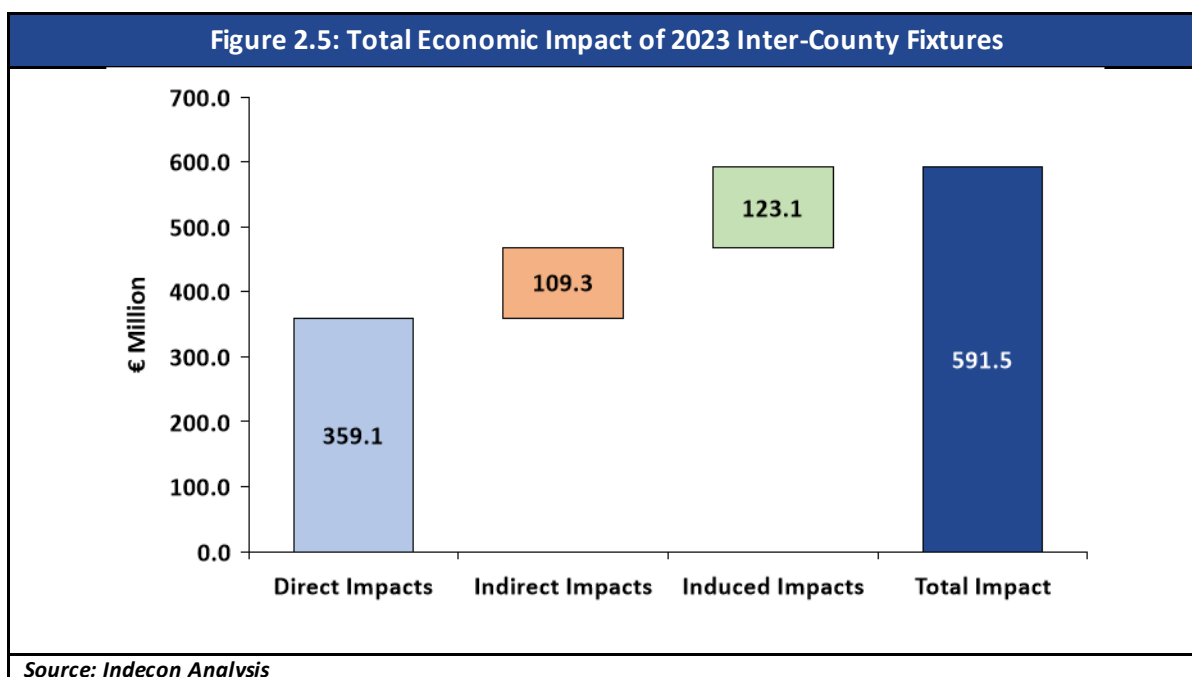


Table 2.8 summarises the estimated overall *economic* impacts generated by the 2023 senior inter-county fixtures. These impacts are in terms of total direct, indirect and induced spending, employment, earnings and Gross Value Added (GVA). Indecon estimates that the fixtures supported around 5,567 jobs and around €353 million in Gross Value Added. Indecon would point out that every economic sector generates impacts on other parts of the economy, and it is important to take account of what economists call the opportunity cost of resources.¹¹ We would also note that this analysis includes a higher number of fixtures than the equivalent analysis for 2018. However, the figures highlight the significant gross economic impact of the senior inter-county fixtures in Ireland.¹²

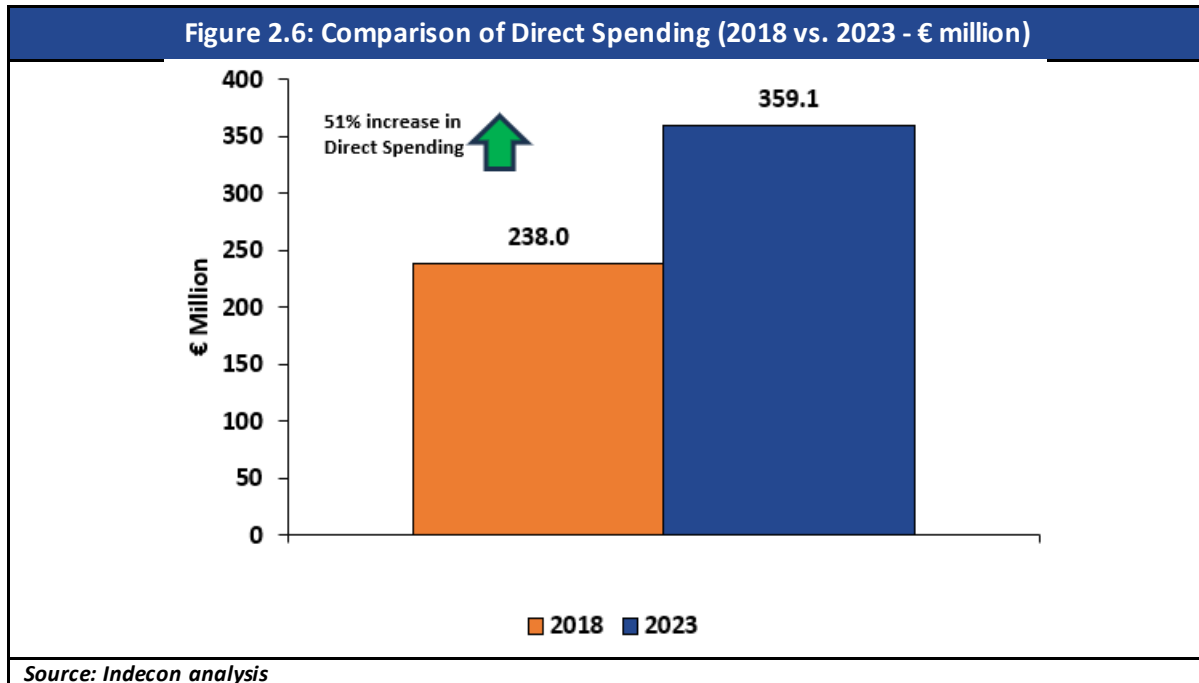
¹¹ This technique enables one to measure the costs or benefits over time discounted back to the present time period. For a further discussion see Gray, A. W. (1995) op cited.

¹² We also note that these impacts capture only the *economic* benefits, and do not include other *social* benefits.

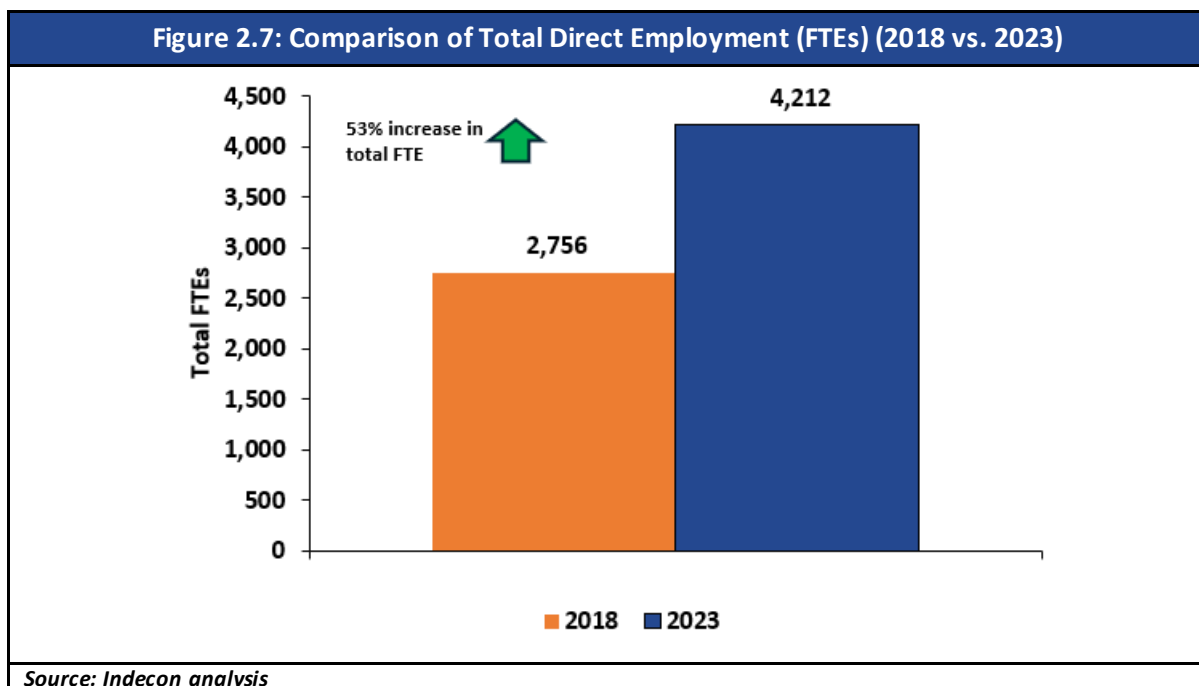
Table 2.8: Estimated Gross Economic Benefits from 2023 Senior Inter-County Fixtures	
Category	Impact
Direct Spending (€ million)	359.1
Indirect and Inducing Spending (€ million)	232.4
Total Economic Impact (Direct, Indirect and Induced - €million)	591.5
Total Direct Employment (FTEs)	4,212
Total Employment (FTEs) (Direct, Indirect and Induced)	5,567
Total Direct, Indirect and Induced GVA (€ million)	353.3

Source: Indecon analysis using Indecon's Input-Output Model of the Irish economy

It is also interesting to analyse how the economic impact of the senior inter-county fixtures has increased since previous Indecon research undertaken in 2018. The analysis indicates that, due to increases in overall attendances, the level of direct spending has increased by over €120 million. Although there was a 23% increase in attendances, this direct spending figure actually reflects a 51% increase on the 2018 figures. This is due to the increased number of fixtures, the inclusion of ladies' football and camogie in the analysis, as well as underlying structural changes in the Irish economy which are reflected in the input-output model. This highlights the continued growth and importance of the senior inter-county GAA fixtures. These comparisons are shown in Figure 2.6.

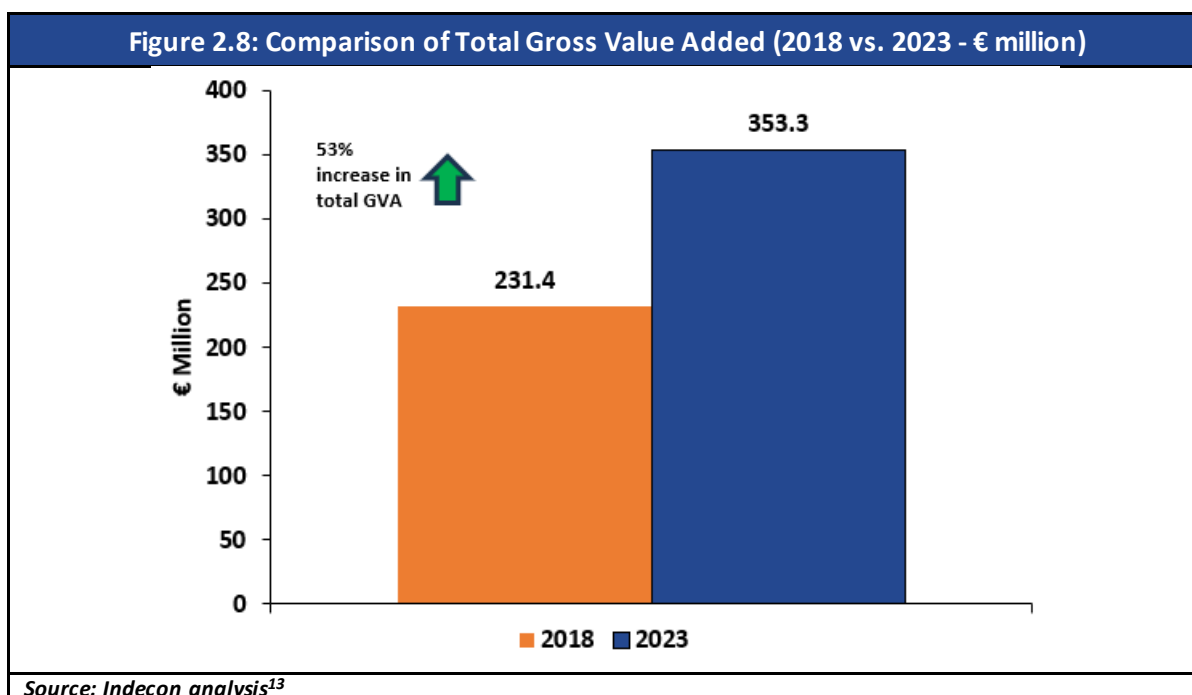


This trend is also evident in terms of the employment impact associated with the fixtures. Detailed analysis using Indecon’s Input-Output Model of the Irish economy indicates that around 4,212 people were employed as a direct result of the senior inter-county fixtures. This represents a sizeable increase on the 2018 figure.



Another key economic indicator is gross value added which measures the added value generated in the economy by the production of goods and services. Indecon’s analysis indicates that these fixtures are likely to have generated over €353 million in terms of direct, indirect and induced gross value-

added impacts in 2023. This represents a substantial increase of 53% compared to the 2018 estimates.



2.3.1 Complementarity with Wider Social Impacts of Gaelic Games

We have demonstrated the significant economic impact brought about by senior inter-county Gaelic games in Ireland. These findings are complementary to the recent report from the GAA (November 2024)¹⁴, which found that the Social Value of Gaelic games (i.e., the *entirety of the sport* including underage participation, and, significantly, volunteering) is estimated to be worth at least €2.87 billion to Irish society. While this report for the GPA focuses solely on senior inter-county fixtures, it similarly demonstrates the significant economic benefits that Gaelic games bring to the island of Ireland.

Having analysed and quantified the significant economic contribution made by Gaelic games, the remainder of this report focuses on the commitments and sacrifices (both in respect of education, career and wider financial decisions) made by players who compete at inter-county level, and therefore contribute significantly to this economic value, often at a cost to individual players.

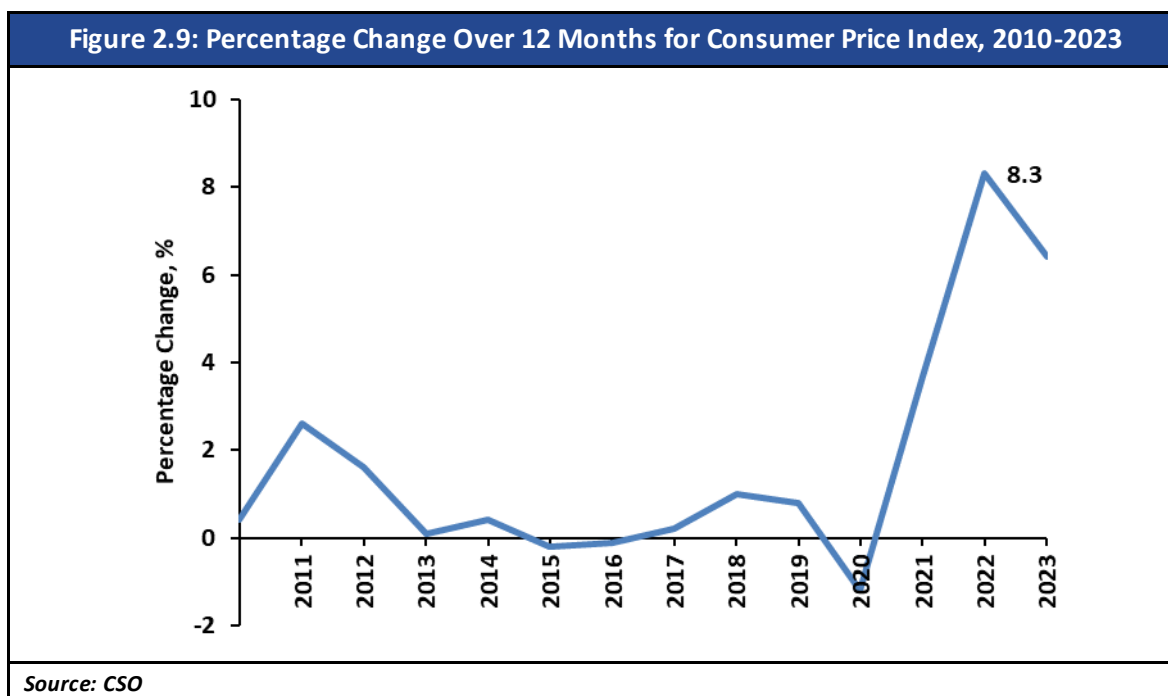
2.4 Impacts of Inflation on Inter-County Player Expenses

Sections 3 and 4 of this report will outline the education and career-based costs of inter-county participation, but players also face weekly costs to compete at this level. Though travel and subsistence expenses are available for inter-county players, the range of expenditures (e.g., fuel, nutrition, equipment, physiotherapy) represents a significant financial cost to participation.

¹³ The economic impact variable in this report is Gross Value Added. This is different to the total economic output referred to earlier in the report.

¹⁴ See: <https://www.gaa.ie/article/social-value-of-gaelic-games-worth-2-87-billion-to-irish-society>

Figure 2.9 shows the trend in annual inflation between 2010 and 2023, and demonstrates the significant deviation from the norm that the recent cost-of-living crisis represents. For the majority of the 2010's, annual inflation remained low, often hovering around the 0% mark. However, the impacts of the COVID-19 pandemic and global geopolitical crises such as the war in Ukraine led to substantial global supply issues and thus significant increases in price levels. By 2022, annual inflation was 8.3%. Though annual inflation was lower in 2023 – at 6.4% - this still represents a sizeable price increase, particularly when viewed in the context of pre-pandemic price levels.



These record levels of inflation leading to significant price hikes in areas of necessary expenditure for players. In this way, inter-county players have faced a growing budgetary strain in order to meet the demands of modern inter-county Gaelic Games expenditure. Table 2.9 shows the inflationary increases on different areas of expenditure applicable to inter-county players. The highest level of inflation is for the cost of diesel, which has increased by over 30% since 2018

Table 2.9: Inflation (2018-2023) by Area of Expenditure	
Area of Expenditure	Increase in Consumer Price Index (%)
Food and non-alcoholic beverages	16.3%
Clothing and footwear	-3.5%
Health	10.2%
Transport	19.9%
Diesel	32.4%

Source: Indecon analysis of Consumer Price Index, CSO and AA Ireland Historical Fuel Prices

Many players spoke of the impact of travel costs to attend training. The Automobile Association's 'Cost of Motoring' calculations suggest that a driver might spend approximately €0.70 on fuel per kilometre of travel.¹⁵ Based on this average cost, as well as an estimated four training commitments¹⁶ per week, Table 2.10 shows an indicative range of possible fuel costs for an inter-county player. The figures show the impact that inflation has had on the cost of fuel for a player. A player who lives 10km from training might pay around €68 per week on fuel, an increase of €17 from the 2018 equivalent figure. Many inter-county players make much longer distances to fulfil training commitments, and a player who lives 50km from training might pay €338 per week – an increase of €82 from the 2018 figure.

Table 2.10: Range of Estimated Fuel Costs for Inter-County Training Participation

¹⁵ See: <https://www.theaa.ie/motoring-advice/cost-of-motoring/> (2019 figures inflated to 2023 values)

¹⁶ Survey evidence suggests that the average inter-county player has around 4 collective commitments per week.

Distance from Training (km)	Weekly Cost of Fuel, 2018	Weekly Cost of Fuel, 2023
10	€51	€68
20	€102	€135
30	€153	€203
40	€205	€271
50	€256	€338

Source: Indecon analysis

Inflation has had a noticeable impact on the cost of nutrition for players as well. Nutrition is an essential element for an inter-county athlete's training, as a player must ensure that they are sufficiently fuelled for their playing commitments. In this way, an inter-county athlete's weekly expenditure on nutrition is likely to be higher than the average population. Figure 2.10 shows the increase in the average price (between 2018 and 2023) of common food items that might form a substantial part of an inter-county athlete's diet. Many common items that form a core part of an athlete's diet, such as chicken, eggs and vegetables such as broccoli have seen noticeable price increases – in many cases above 20%. Consistent with recent wider economic trends, these price increases materialised significantly in the last number of years due to supply constraints.

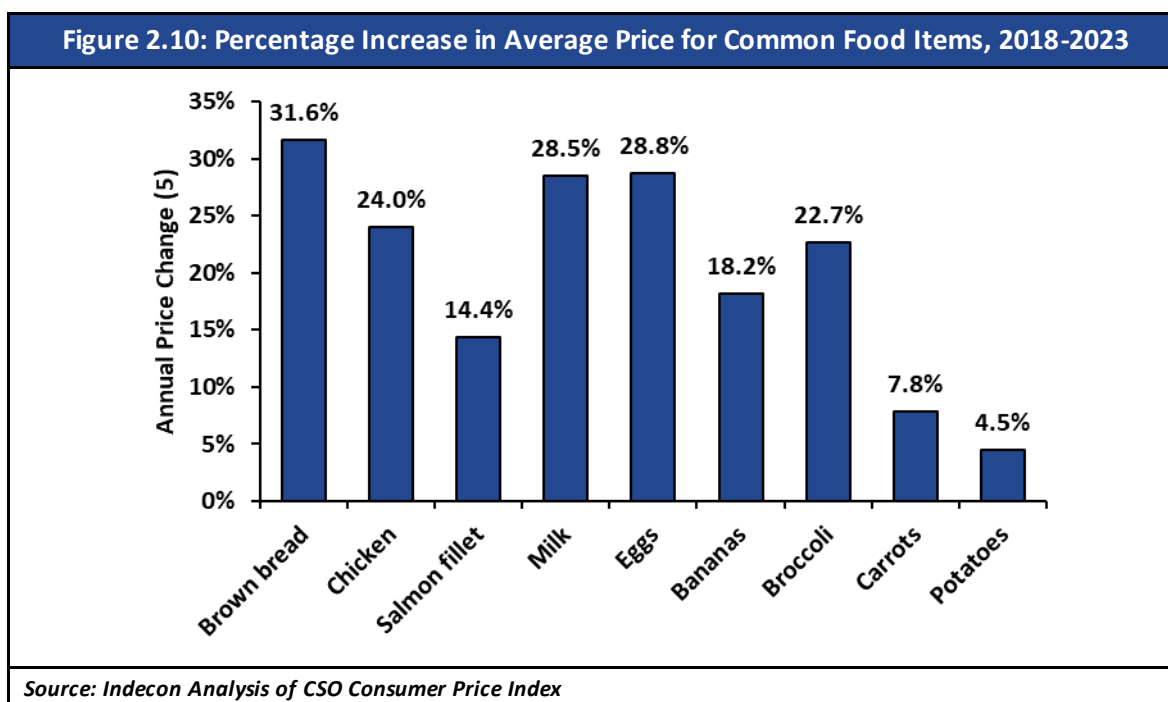


Table 2.11 shows that the core GAA donation and commercial income distributed to the GPA increased by 2.6% between 2018 and 2023.

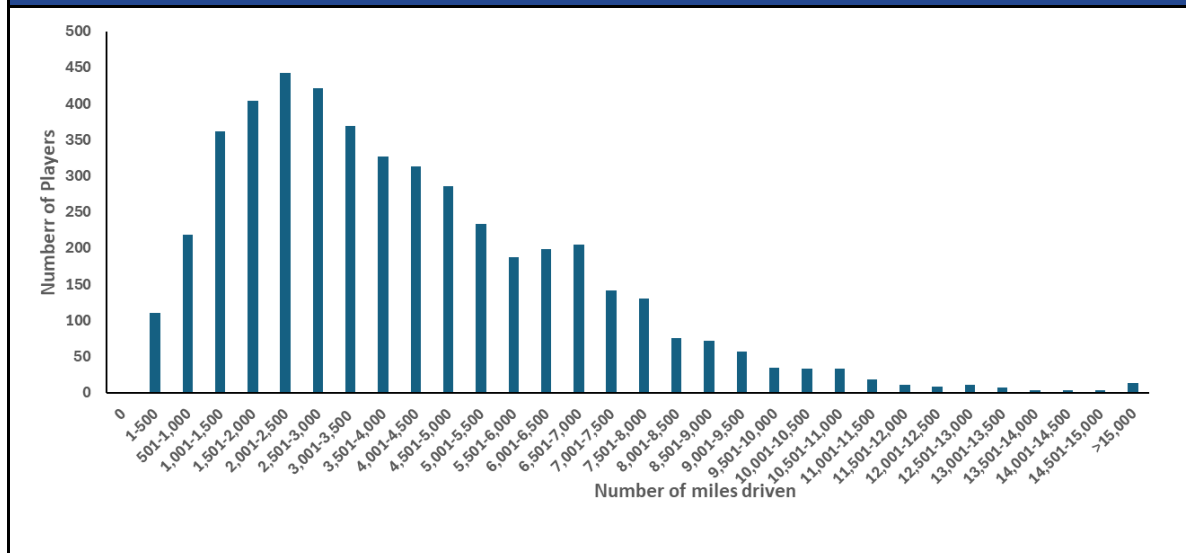
Table 2.11: Player Welfare Grants (2018-2023)

Area of Expenditure	2018 (€m)	2023 (€m)	% change
GAA donation and Commercial Income to GPA	3.8	3.9	2.6%

Source: Indecon analysis of GPA Accounts

Inter-county players accumulate a significant number of miles driven to fulfil their playing commitments. Analysis of 2023 and 2024 inter-county expenses data suggests that the median number of miles driven by an inter-county athlete is 3,556. However, as Figure 2.11 shows, a number of players can accrue a significantly larger amount of miles.

Figure 2.11: Distribution of Mileage Driven by Inter-County Male Athletes, 2023 and 2024 seasons



Source: Indecon analysis of inter-county expenses

As well as on-field activity, off-field activity forms a key element an inter-county athlete's lifestyle. This is most pertinently the case when it comes to players' diet and nutrition. As well as food and drink, the majority of inter-county athletes are also advised to take supplements to ensure they are suitably fuelled for performance and recovery. Previous GPA research suggests that around 70% of players are expected to follow a nutritional plan which has been prescribed to them by county team nutritionist or management. Inter-county athletes require more calories (between 2,500 and 3,000), more regular meals (typically six per day) and a higher protein intake than the average adult in order to optimally manage their training and playing load. Understandably, these dietary requirements are reflected in a much larger weekly expenditure on nutrition than the average adult. In August 2019, the typical weekly food shop of a sample inter-county athlete was estimated to be €135 (approximately €159 in 2023). For comparison, CSO data suggests that the average adult spends around €64 on their weekly food shop. Hence, there is a sizeable weekly premium to be paid by inter-county athletes to ensure they are meeting nutritional requirements.

Players can claim expenses to redeem the cost of some of their travel, as well as expenses for nutrition. Table 2.12 shows that the total level of expenses claimed by inter-county male players in 2023, in terms of mileage and nutrition, was almost €8 million. The level of expenses claimed by the players varies according to a number of factors, including location of training and matches, level of competition, length of season and any injuries that a player might incur. The median level of expenses claimed for mileage was €2,378, while for nutrition it was €580.

Table 2.12: Expenses for Inter-County Male Athletes, 2023

Area of Expenditure	Total (€m)	Median (€)
Mileage	7.25	2,378
Nutrition	0.64	580
All	7.88	2,958

Source: Indecon analysis of male inter-county expenses

It is important to view these expenses in the context of the wider GAA expenditure. The GAA Summary Accounts show that total Central Council expenditure across all areas in 2018 was €63.5 million, and €88.2 million in 2023 (an increase of 39%).

From a player support perspective, however, this increase in expenditure can only marginally be attributed to increases in player support and expenses. Since the number of players (2,157 in 2018 and 2,377 in 2023) and expense allowances (65 cent per mile in 2018, and 70 cent per mile in 2023; €20 per week for nutrition) have both changed minimally between 2018 and 2023, this increase in GAA expenditure must be attributed to other factors. These may include: a revised fixture calendar (which has led to increased activity in the form of more matches, a longer season and an increased number of training sessions); an increase in the size of teams (both players and backroom staff); increased expenditure on other elements of the game (e.g., equipment); and the inflationary pressures discussed throughout this chapter. On a per-player basis, the level of support has not changed as much.

To demonstrate the increased financial stress on players in this time, Table 2.13 presents an illustrated example of the potential costs incurred by an inter-county athlete in 2023 in terms of fuel and food for fulfilment of their inter-county commitments, across a 30-week season. We also show how these costs relate to fuel and food allowances. The analysis considers a typical inter-county athlete who travels the median 3,556 miles during the inter-county season¹⁷ and spends the typical amount (€159) per week on nutrition (including food, drinks, and any additional supplements such as protein powder or vitamin supplements). Data from the CSO's Household Budget Survey suggests that the average adult spent approximately €55 per week on food in 2018. Previous research from the GPA suggests that the average inter-county athlete spent around €134 on nutrition in 2018 (€159 in 2023 prices). Hence, for a 30-week season, this implies a 'food bill premium' (i.e., the additional food expenditure needed to meet playing requirements) for an inter-county athlete in 2018 was €2,378. This figure was then inflated to reflect 2023 prices for the comparative analysis.

Fuel expenses in 2018 were 65 cent per mile (increased to 70 cent per mile by 2023), while food allowances were €20 per week in 2018, and have been unchanged. The example demonstrates the

¹⁷ Based on 2023 and 2024 expenses data.

significant financial costs that an inter-county athlete can incur in order to fulfil their playing commitments. The analysis suggests that the average inter-county athlete is **€1,499** worse off than they were in 2018.

Table 2.13: Illustrated Example of Typical Annual Costs of Inter-County Player

		2018	2023	Change 2018-2023
Fuel	Annual Additional Costs	€3,636	€4,813	€1,177
	Expenses Reimbursement	€2,311	€2,489	€178
	Total Shortfall	-€1,325	-€2,324	-€1,000
Food	Annual Additional Costs	€2,378	€2,877	€499
	Expenses Reimbursement	€600	€600	€0
	Total Shortfall	-€1,778	-€2,277	-€499
Total	Annual Additional Costs	€6,014	€7,691	€1,676
	Expenses Reimbursement	€2,911	€3,089	€178
	Total Shortfall	-€3,103	-€4,602	-€1,499

Source: Indecon analysis of GAA Annual Reports and CSO data.

The sentiment of increasing cost pressure was a common theme among responses to our survey of inter-county players. The views of inter-county players on cost and expense-related issues are shown in Figure 2.12.

Figure 2.12: Views of GAA Inter-County Players on Playing Costs

“Expense is the main impact. Not having time to work a part-time job during college months and fuel expenses has put a significant financial burden on both my parent and I.”

“Cost of travel has increased significantly and when you drive as much as me the expenses drop to 1/2 nearly at a threshold. This makes no sense as the cost remains the same and car maintenance is more frequent.”

“Food costs of an inter-county player are double those of the average club player due to multiple sessions needing more nutrition.”

“The mileage expenses don't factor in costs of repairs, service.”

“The cost of nutrition is huge especially with 3 in my family on the team. The cost of hurls and boots is a large cost in my family.”

“Expenses do not nearly cover the cost of playing inter-county football.”

“Huge cost on players especially travelling long distances that don't get reimbursed with Camogie.”

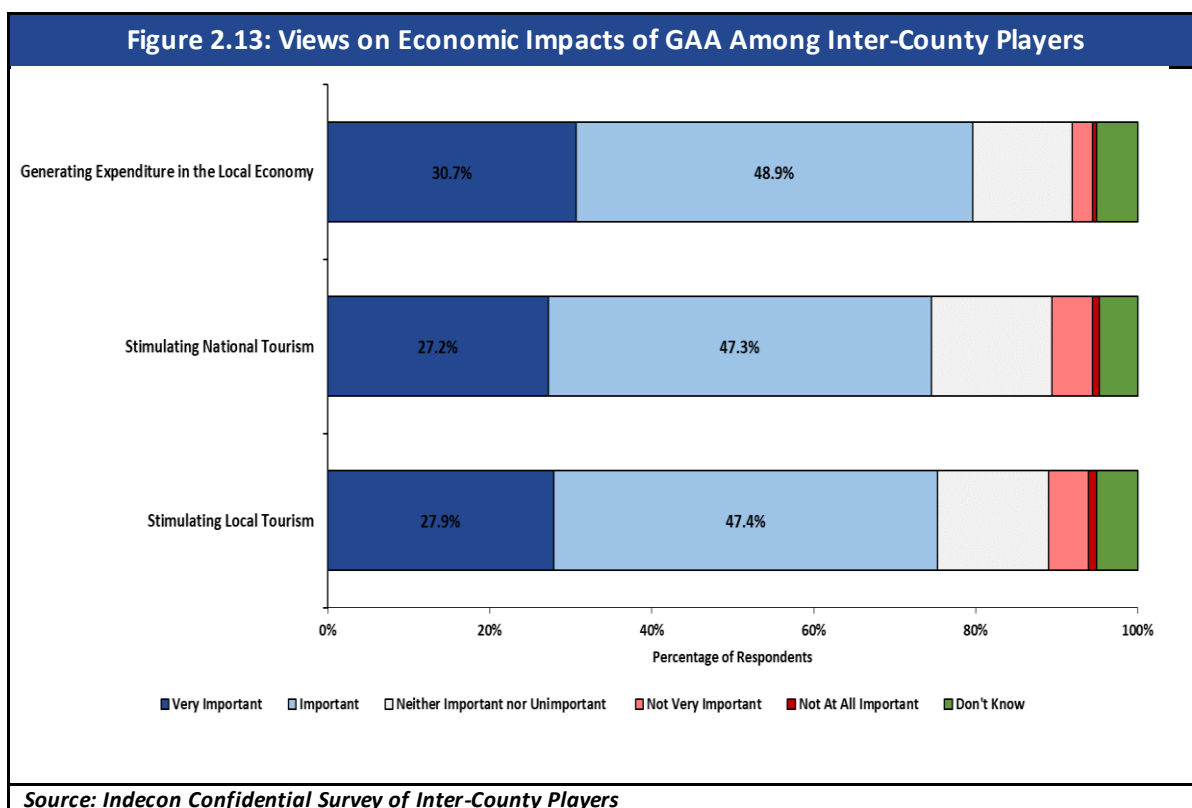
“More needs to be done to even out the disparity between the men and women's game in terms of reimbursement and expenses.”

“The additional car expenses to get to and from all inter-county arrangements impact myself and my family.”

Source: Indecon and GPA Confidential Survey of Inter-County Players

2.5 Impacts on Tourism and Local Expenditures

Respondents to the GPA and Indecon's survey of current inter-county players also spoke of the benefits for tourism and local economies. Figure 2.13 outlines the views of the economic and social importance of inter-county Gaelic games fixtures. Inter-county athletes are positive about the economic benefits of inter-county fixtures for local and national economies. Around three-quarters of inter-county athletes agreed that inter-county fixtures generate expenditure in the local economy; stimulate national tourism; and stimulate local tourism.



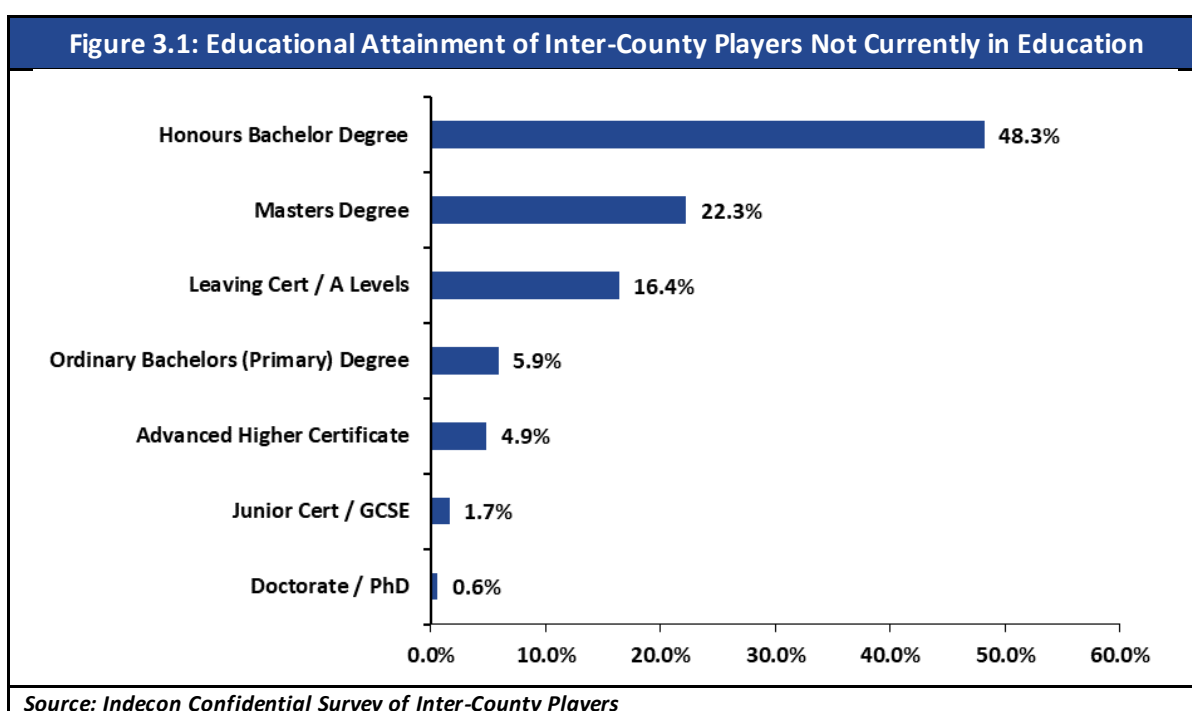
2.6 Summary of Key Findings

- ❑ The analysis in this chapter highlights the significant gross economic impacts of the senior inter-county fixtures in Ireland and represent an indicator of the scale of economic activity involved.
- ❑ We estimate that the range of inter-county fixtures in 2023 entailed a direct economic effect of €359 million. The overall economic impact (direct, indirect, and induced) associated with senior inter-county GAA fixtures is likely to be around €591 million.
- ❑ Indecon estimates that the fixtures supported around 5,567 jobs and around €353 million in Gross Value Added.
- ❑ Though Gaelic games bring a significant positive economic impact, many inter-county players highlighted the significant financial strain that their role entails, particularly where it comes to travel, nutrition and equipment expenses.
- ❑ These financial strains have been amplified by recent inflationary pressures, particularly where it comes to mileage and nutrition, with players on average being €1,499 worse off than they were in 2018.
- ❑ In addition to the quantified impacts, the senior inter-county fixtures contribute positively to wider social and economic development.

3 Impact of Inter-County Participation on Educational Attainment

3.1 Introduction

Given the level of commitment of GAA inter-county players, it is important to evaluate whether this commitment has impacted on the educational attainment of players. 41.5% of respondents to Indecon's survey indicated that they were currently in full, or part-time education.¹⁸ For those not currently in education, Figure 3.1 shows the varying levels of educational attainment across inter-county players. Reflecting the ability of players and measures taken in recent years to assist their personal and educational development, it is noteworthy that the majority, but not all of, senior inter-county players have a third-level degree. However, relatively fewer players have a master's qualification, or higher qualifications.

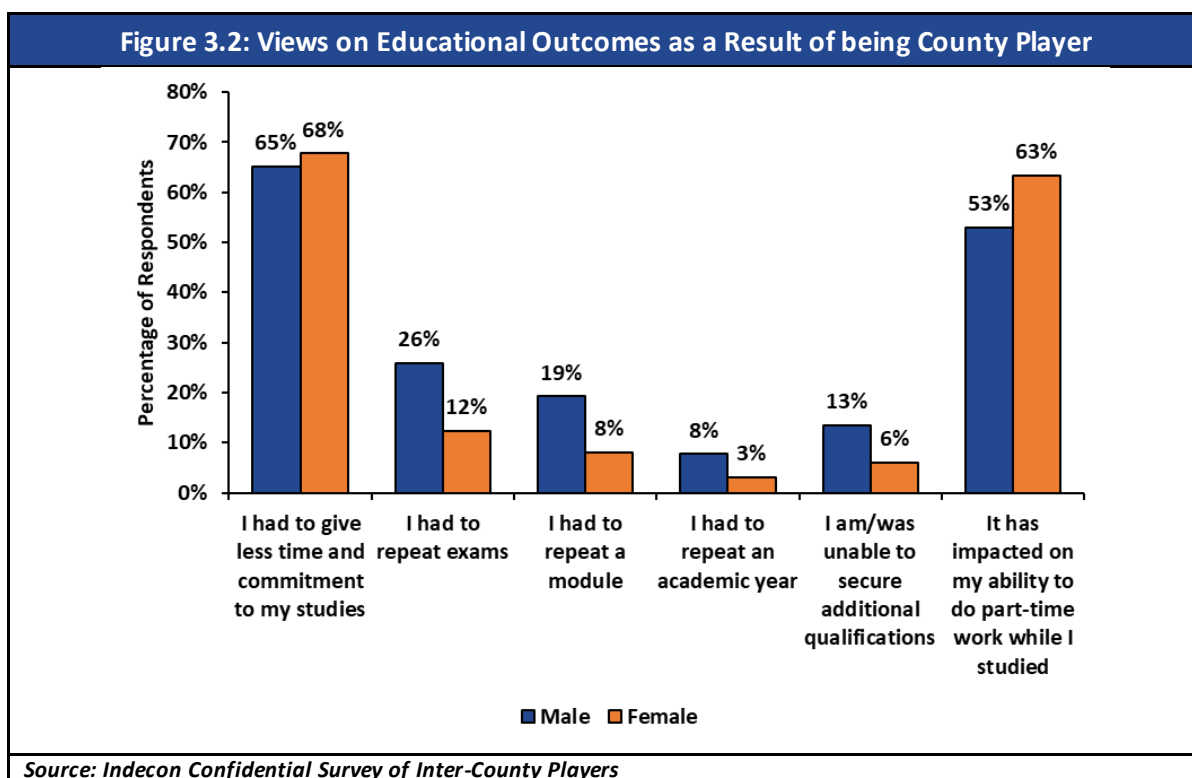


That said, the key analysis is whether the commitment made by inter-county players has had an impact on their educational attainment (compared to a situation where they were not playing inter-county sport). Figure 3.2 shows that the majority of players, across all codes and genders, indicated that they were able to give less time and commitment to their education as a result of being an inter-county player, while their ability to do part-time work was also impeded. 65.2% of males, and 67.7% of females agreed that their participation in inter-county activities meant they had to devote less time to their studies.

Male inter-county players appear to be more negatively impacted when it comes to academic performance. Around one-quarter of male players indicated that they had to repeat at least one

¹⁸ This includes respondents who are undertaking educational commitments alongside full or part-time work.

exam when managing study and playing, compared to only 12% of female players. 19% of male players had to repeat a module, with almost 8% having had to repeat an entire academic year as a result of their commitment. The equivalent figures for female players were much lower, at 8% and 3%, respectively.



These findings reflect the time commitment that inter-county participation requires. On top of matches and training, an inter-county player would also be expected to attend gym sessions, video analysis sessions and recovery sessions, among others. These varying commitments necessarily leads to a substantial weekly time commitment. As shown in Table 3.1, Indecon estimates that, on average across all inter-county players, players spend 21.6 hours in the week fulfilling inter-county commitments, of which 8.3 hours are spent travelling. This is a sizeable weekly commitment, although it should be noted that this figure is lower than the estimated time-commitment from 2019.¹⁹

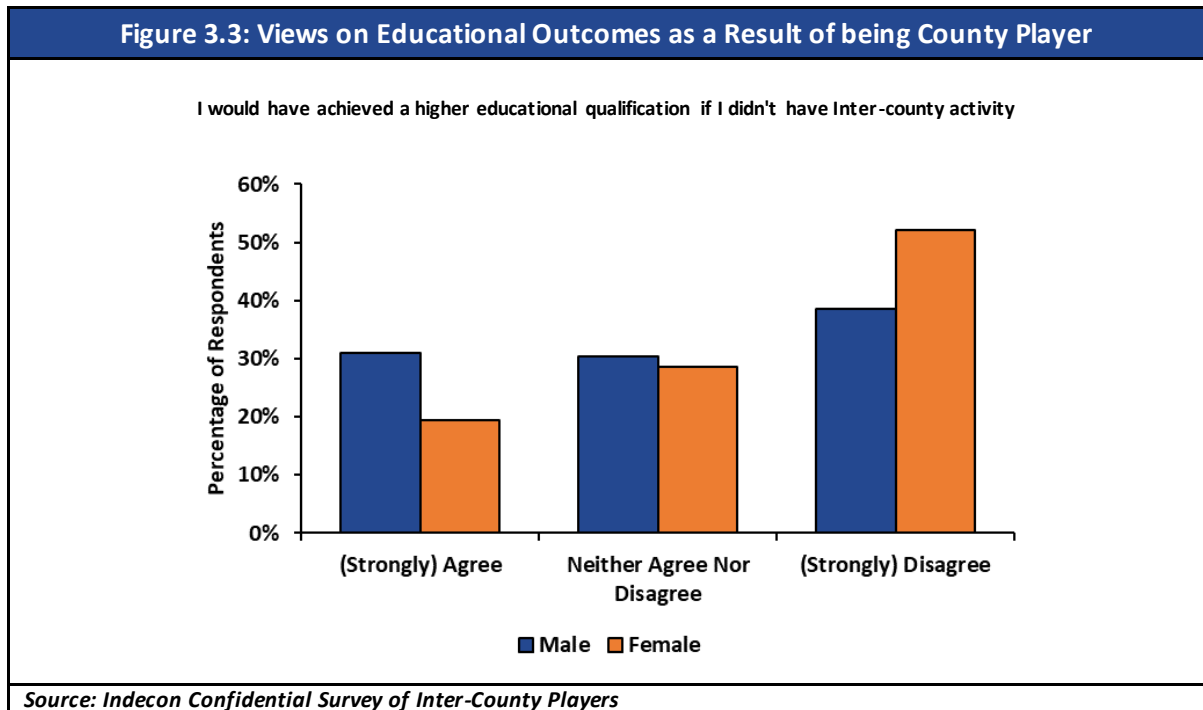
Table 3.1: Estimated Weekly Time Commitment to Fulfil Inter-County Commitments	
Time Commitment, Number of Hours	
Overall weekly time commitment	21.6
Estimated weekly travel commitment	8.3

Source: Indecon Confidential Survey of Inter-County Players

It is no surprise then that inter-county players might feel there is a trade-off between inter-county activity, and further educational attainment. Indeed, around 26% of all players agreed, or strongly agreed, that they would have a higher educational qualification in the absence of inter-county

¹⁹ See: <https://www.gaelicplayers.com/document/december-2019-esri-report/>

activities. As evidenced in Figure 3.3, the strength of this sentiment differs between males and females, where a much higher proportion of males feel that inter-county commitments negatively impacted on their educational attainment. This proportion does not significantly change when responses are categorised according to the number of years that a participant has spent on the inter-county panel.



3.2 Impact of Educational Attainment on Inter-County Players

The relationship between educational attainment and employment prospects²⁰ is outlined in Table 3.2 which highlights the probability of employment increases significantly as individuals increase their level of educational attainment. For example, only around 60% of individuals with no formal education are likely to be in employment. This compares with a figure of close to 90% for individuals who have completed second-level education. Indecon's analysis, however, suggests that this is unlikely to be the case for most inter-county GAA players and there is currently a very low level of unemployment amongst inter-county players.

²⁰ This is based on Indecon's previous research into the relationship between employment status and educational attainment. This is available at: <https://www.iaa.ie/delivering-for-ireland-an-impact-assessment-of-irish-universities/>

Table 3.2: Impact of Education Levels on Probability of Employment				
Education Level		Baseline Model	Males	Females
ISCED Level 0	No Formal Ed	59.6%	51.9%	80.7%
ISCED Level 1	Primary	67.4%	64.3%	77.5%
ISCED Level 2	Lower 2 nd Level	78.1%	77.2%	81.3%
ISCED Level 3	Upper 2nd Level	88.9%	87.1%	91.2%
ISCED Level 4	post 2nd non-third	87.6%	86.6%	88.8%
ISCED Level 5	short 3rd	92.5%	91.6%	93.2%
ISCED Level 6	Bachelors	95.0%	94.1%	95.7%
ISCED Level 7	Masters	95.8%	95.1%	96.3%
ISCED Level 8	PhD	96.8%	96.9%	96.6%

Source: Indecon analysis published in Indecon Independent Assessment of the Economic and Social Impact of Irish Universities completed for Irish Universities Association

While most GAA inter-county players are likely to secure employment, the fact that they may not have achieved their full educational potential is likely to have had an impact on their incomes. In terms of the wage premium, Table 3.3 presents previous Indecon research on the incremental wage premium of a third-level degree compared to a second-level school education. The detailed analysis indicates that someone with a third-level degree is likely to earn around 27% more than someone with only second-level education.

Table 3.3: Incremental Wage Premium (compared to Second Level Education)	
3rd Level Degree	26.6%
<i>Source: Indecon analysis published in Indecon Independent Assessment of the Economic and Social Impact of Irish Universities completed for Irish Universities Association</i>	

A similar interpretation can be applied to individuals with postgraduate qualifications. This issue may be particularly relevant to inter-county players where GAA commitments may limit individual's ability to pursue a postgraduate qualification. Indeed, it would appear that the number of inter-county players with Masters degrees is slightly lower than the population average. Based on the survey of inter-county athletes, around 16% of all inter-county players have a Masters degree as their highest level of educational attainment, compared to around 18% of the general population at the same age bracket.²¹

Table 3.4 shows that, based on previous Indecon research, a person with a Masters-level degree is likely to earn around 14% more than someone with only a primary degree. For those who obtain PhD's, this degree increases to around 42%.

Table 3.4: Incremental Wage Premium (compared to Primary Degree)	
Masters	13.8%
PhD	41.5%
<i>Source: Indecon analysis published in Indecon Independent Assessment of the Economic and Social Impact of Irish Universities completed for Irish Universities Association</i>	

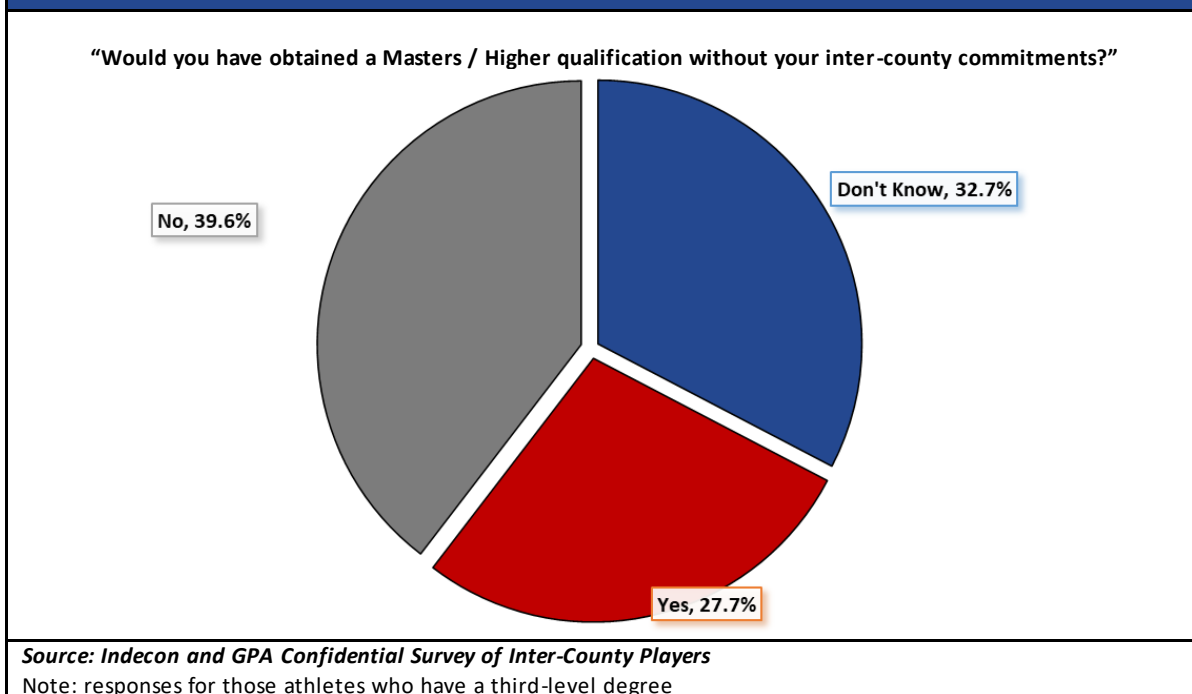
Implementing the findings of Indecon's previous research, as well as the results from the survey of inter-county GAA players, gives rise to the estimated impact of inter-county participation on the likely level of future earnings. We estimated that around 2% of GAA inter-county players would have likely achieved a primary degree if they had no inter-county commitments (for those who had not completed a degree and are not currently in education). Using previous estimates of the wage premium associated with a primary degree, this suggests a loss of €13 million (in net present value terms) in total lifetime earnings of the current GPA members.

²¹ See: https://ws.cso.ie/public/api.restful/PxStat.Data.Cube_API.ReadDataset/F8037/XLSX/2007/en

Table 3.5: Estimates of Loss in Lifetime Earnings Relating to Inter-County Activity, Inability to Complete Primary Degree

Estimated % of GPA members who would have been able to obtain a primary degree in the absence of playing commitments	2.4%
Number of GPA players who would have been able to obtain a primary degree in the absence of playing commitments	100
Total Loss in Lifetime Earnings (€ million)	12.7
<i>Source: Indecon and GPA Confidential Survey of Inter-County Players</i>	
*Note: Figures in net present value terms	

We also consider the estimated losses for players who have attained primary undergraduate degrees who would have likely achieved a higher degree or other qualification. Our research found that, among those players who held a third-level degree, many suggested that they would have been able to obtain a higher degree or postgraduate qualification if they did not have their GAA commitments.

Figure 3.4: Views on whether Masters/ Higher level degree could be attained if there was no commitment as a County Player

Using previously published research undertaken by Indecon for the Irish Universities Association, we estimate the weighted average of master’s and PhD wage premiums of €49,800 in net present value terms (i.e., the additional average *lifetime* earnings that one might receive from undertaking an additional qualification). In our modelling, we estimate the proportion of players with an

undergraduate degree who would have obtained postgraduate degrees. This suggests indicative cumulative lifetime earnings losses of approximately €19 million.

Table 3.6: Estimates of Loss in Lifetime Earnings relating to GAA Inter-County Activity, Inability to Complete Postgraduate Degree	
Estimated % of GPA members who would have been able to obtain a postgraduate degree in the absence of playing commitments	9.4%
Number of GPA players who would have been able to obtain a postgraduate degree in the absence of playing commitments	387
Total Loss in Lifetime Earnings (€ million)*	19.3
<i>Source: Indecon and GPA Confidential Survey of Inter-County Players</i>	
*Note: Figures in net present value terms	

The detailed figures suggest a very significant impact on future earnings of GAA players. Indecon also believes that there are a number of factors that are also likely to impact on earnings. Inter-county players may have longer college careers due to the need to defer or repeat exams which would reduce their earning potential. Sporting commitments may also impact on final exam results which may lead to players earning less than they would have otherwise. As a result, impacts may be even greater than estimated in the modelling.

The negative impact, in terms of *potential lifetime earnings from additional educational attainment*, on GAA players of not being able to realise their full educational potential because of their commitments to the games is highlighted in the table below.

Table 3.7: Impact on Individual Lifetime Earnings	
<input type="checkbox"/>	Players who did not receive a degree as a result of their commitment to playing face a <i>lifetime earnings</i> reduction of €127,000 in net present value terms.
<input type="checkbox"/>	Players who were not able to achieve a postgraduate degree face a <i>lifetime earnings</i> reduction of €49,800 in net present value terms.

The personal impact, most commonly in relation to financial and time constraints, on inter-county commitments on educational achievement and livelihood is illustrated by the comments below.

Figure 3.5: Views of GAA Inter-County Players on Impact on Education

“As I am a student the financial impact with the cost associated getting me to buses for attending inter-county games as I live 30 mins from where I meet the bus.”

“As a student I struggled to keep up my part time job with Inter-county commitments as well as academic commitments.”

“I have to ask my mother to help out financially as I can’t earn enough to get through college on my own and travel up and back for training on my own.”

“The time it takes out of your day especially during college time away from your studies.”

“Very difficult financially to run a car and fund college and accommodation as a first year university student whose part time and only source of income (weekend job) was affected by training and matches.”

Source: Indecon and GPA Confidential Survey of Inter-County Players

3.3 Summary of Key Findings

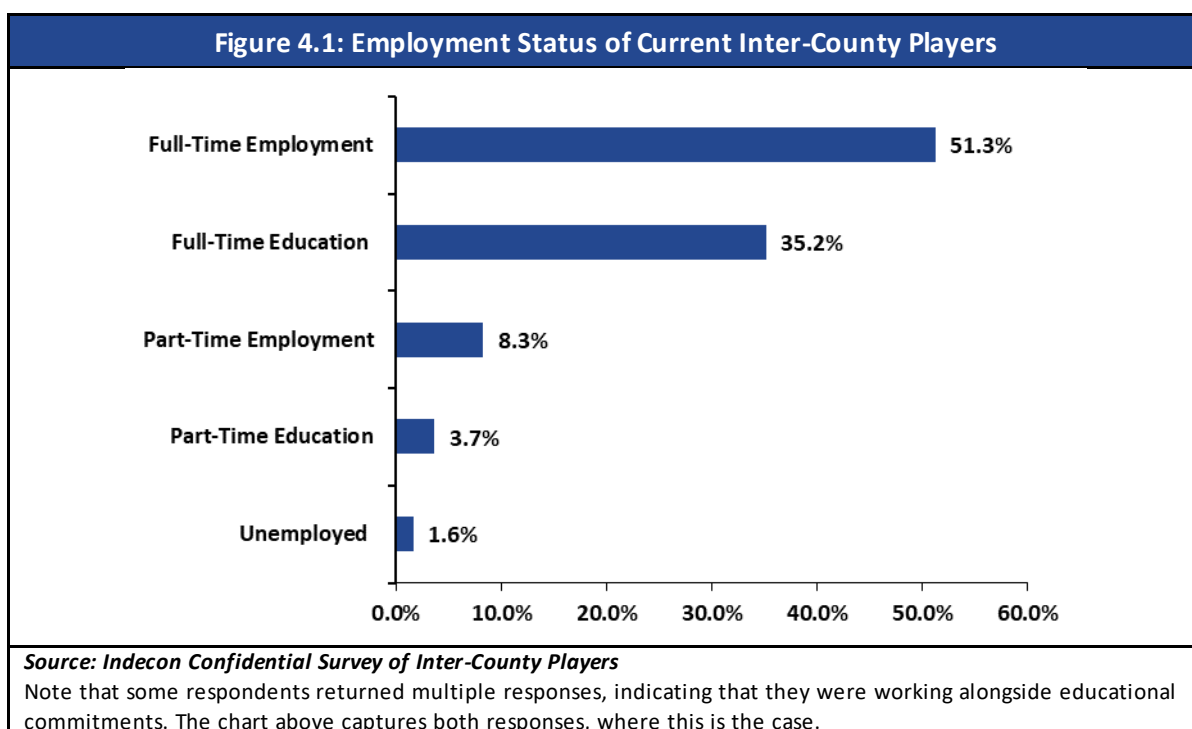
- ❑ The analysis in this chapter suggests that the majority of players were able to give less time to their education as a result of being an inter-county player.
- ❑ Players in inter-county squads who do not have a primary degree face a *lifetime* earnings reduction of around €127,000. Participation in senior inter-county squads is likely to reduce the likelihood of securing a primary degree; around 2% of inter-county players would have been able to attain a primary degree, in the absence of their playing commitments.
- ❑ Similarly, players in squads who could but do not go on to do a postgraduate degree face a *lifetime* earning reduction of around €49,800. Participation in senior inter-county squads is likely to reduce the likelihood of securing a postgraduate degree; around 9% of inter-county players would have been able to attain a postgraduate qualification, in the absence of their playing commitments.
- ❑ It is likely that these figures represent an underestimate of likely impact on future earnings as senior inter-county commitments may also impact on a player’s grades achieved, which in turn may impact on employment outcomes. Furthermore, these reductions in earnings due to educational attainment do not account for likely differentials in the size of private pensions for players.

4 Impact of Inter-County Participation on Career Progression

4.1 Introduction

Competing at inter-county level is a significant achievement and this is understandably recognised in terms of the profile and prestige of players. This can enhance confidence and, in the case of some players, can yield career benefits. However, as an amateur sport bringing with it significant time commitments, inter-county GAA can sometimes come at the expense of career opportunities and progression.

Figure 4.1 shows that around 51.3% of inter-county athletes are in full-time employment, with another 8.3% indicating that they were in part-time employment. Note that these figures include respondents who also indicated that they were in full- or part-time education.

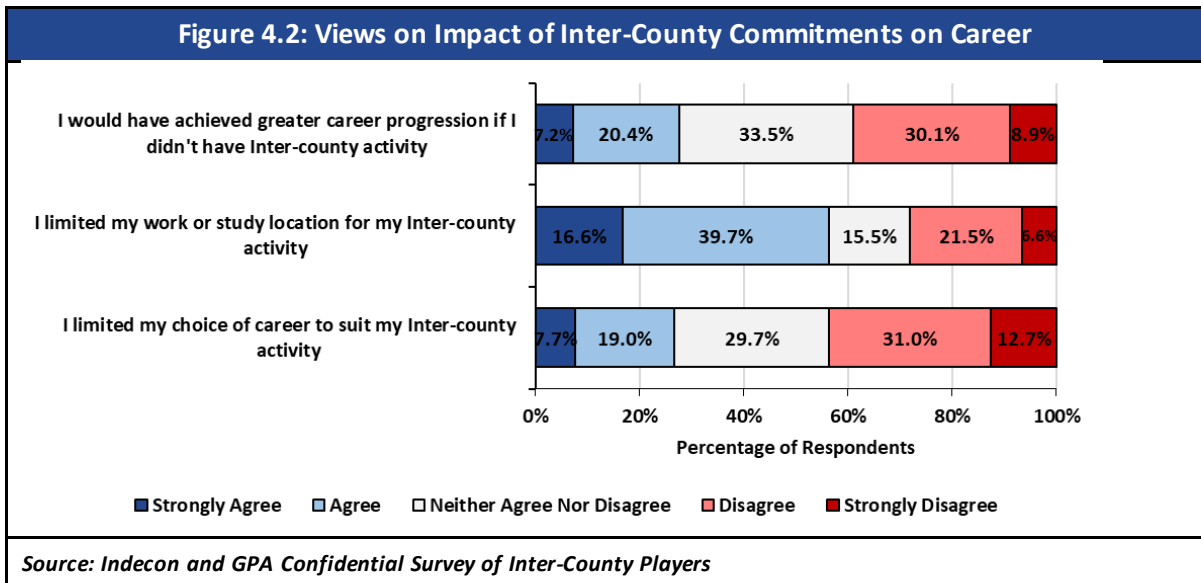


4.2 Impact on Career Choices and Promotional Opportunities

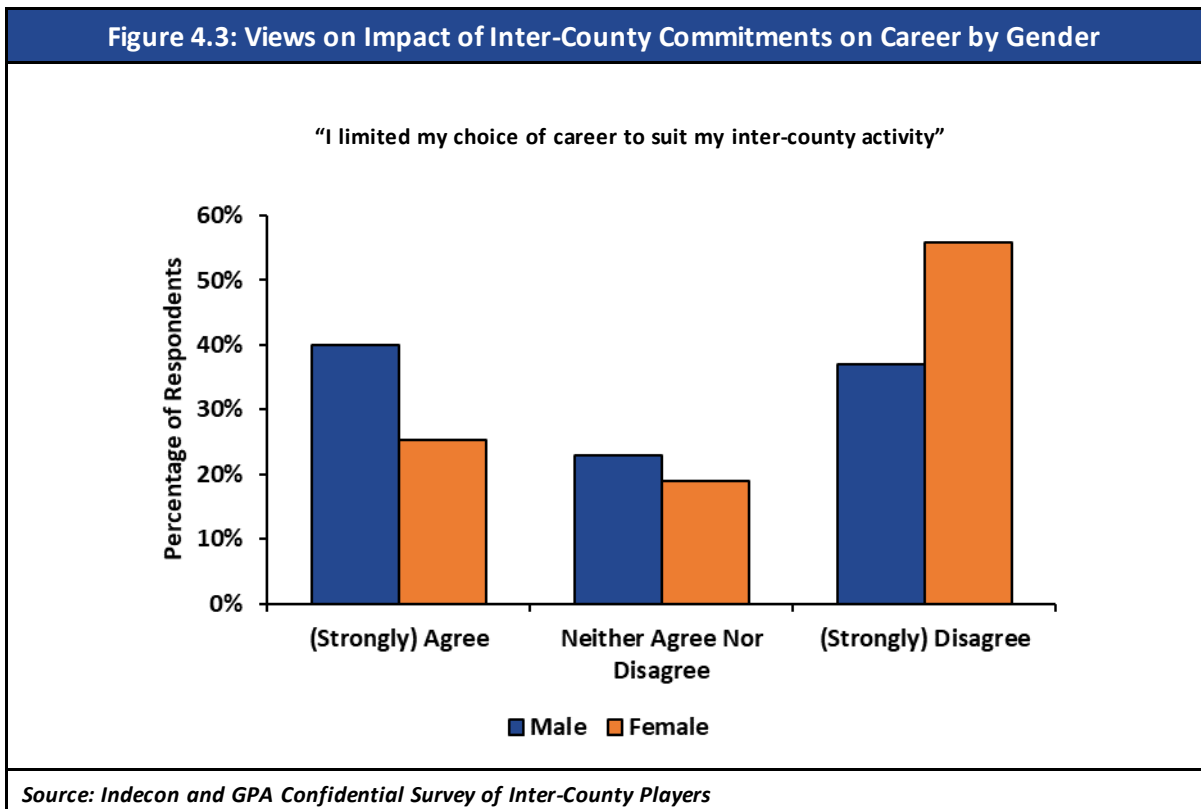
The research undertaken for this study suggests that the time and commitment and the inevitable constraints may have impacted negatively on career prospects for some GAA inter-county players. While there are potential positive impacts on career progress, our research suggests that for some players, the level of commitment is likely to have impacted negatively on promotional opportunities. The requirements of playing at inter-county level may also have restricted career choices.

Figure 4.2 shows the how inter-county players felt that their sporting commitments impacted on their careers. Over a quarter of respondents felt that they would have achieved greater career progression if they did not have inter-county commitments. A similar proportion of respondents stated that they had limited their choice of career in order to suit their playing careers. The most notable career-related impact, however, is that the majority of players limited their work or study location due to inter-county commitments. We would note, however, the positive impact that such decisions may

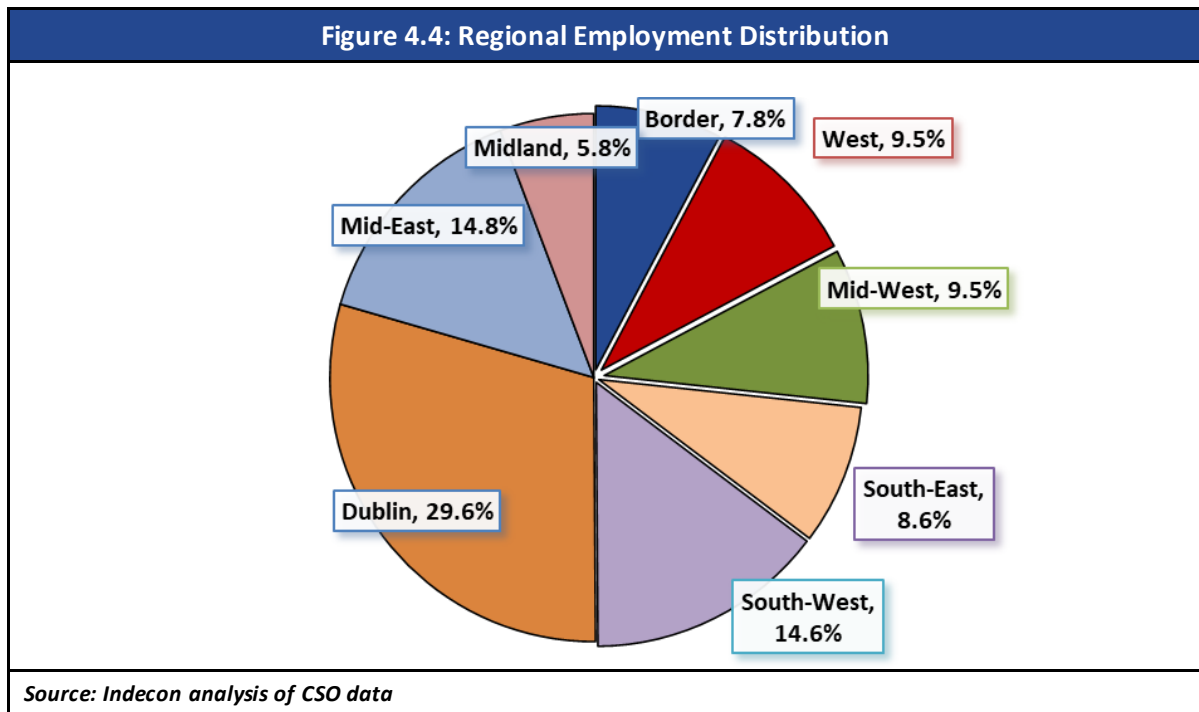
have in terms of avoiding rural depopulation in Ireland, as players continue to work and spend in more rural parts of the country and thus contribute to rural and less urban economies.



There is some disparity between genders when it comes to career-based sacrifices. 40% of male players agreed, or strongly agreed, that they had limited their choice of career to suit their playing commitments, whereas only 25% of female players indicated the same.



The common decision among inter-county players to limit their work or study location can be particularly sacrificial when we consider the regional disparity in terms of employment in Ireland. Figure 4.4 shows that around 30% of persons employed in Ireland are based in Dublin, with around 15% in the Mid-East and South-West. In many cases, the travel distance between these larger employment areas and a player's county is unfeasible. For players based in Northern Ireland, this regional disparity is slightly less pronounced, with around 17% of employment being based in Belfast.²²



While there are potential positive impacts on career progress, our research suggests that for some players, the level of commitment is likely to have impacted negatively on promotional opportunities.

²² See: <https://www.nisra.gov.uk/publications/labour-force-survey-annual-tables-2023>

Table 4.1: Impact on Career Progression		
	Number of Respondents	Percentage of Respondents
It had no impact on my promotional opportunities	1,216	32.3%
I've had minor delays to promotional opportunities	822	21.8%
I've had significant delays to promotional opportunities	222	5.9%
I've missed out on promotional opportunities	183	4.9%
Don't Know	1,323	35.1%
Total	3,766	100.0%

Source: Indecon and GPA Confidential Survey of Inter-County Players

4.3 Loss in Earnings

Table 4.2 shows the distribution of income of inter-county players across different categories. The largest proportion of respondents (30.4%) are *only* in full-time or part-time education. Of those respondents not in education,²³ the most common income threshold was €20,001 - €40,000. This is likely to be a reflection of the average age of inter-county players. Less than 3% of inter-county players indicated that they earned over €80,000.

²³ This includes respondents who are both in work and in education.

Table 4.2: Income Distribution of Senior Inter-County Players	
	Proportion of Players
In Education only	30.4%
€0 - €20,000	14.9%
€20,001 - €40,000	27.3%
€40,001 - €60,000	19.7%
€60,001 - €80,000	5.0%
€80,001 + €100,000	1.7%
€100,000 +	1.0%

Source: Indecon and GPA Confidential Survey of Inter-County Players

Table 4.3 shows that this inter-county income distribution (excluding those players in education) suggests a weighted-average income for all inter-county players of €38,721. However, it would appear that the average income of male inter-county players is higher than female players, at €41,011 and €34,211 respectively, though this would be expected given that the average age of an inter-county Ladies' player is typically younger than that of a male inter-county player (see Table 1.5 in Section 1). We note that the analysis in this report does not consider the costs to individual players in terms of travel costs, food expenditure, fitness equipment that may be borne by the players to complete at inter-county level. These are in addition to the loss in earnings that have been estimated in this report.

Table 4.3: Weighted-Average Income of Inter-County Players		
Total	Male	Female
€38,721	€41,011	€34,211

Source: Indecon and GPA Confidential Survey of Inter-County Players

Even for those players who are in full-time employment, our analysis suggests that this cohort faced (on average) a negative impact to their annual incomes due to their playing commitments. In considering the impact on players' careers, 66% of players not currently in education judged that their income would have been higher if they did not have their GAA commitments. When this figure is applied to the average annual income that we have previously estimated, our analysis suggests that this cohort faced (on average) a negative impact to their annual incomes amounting to approximately €5,200 per year. Previous research²⁴ has also indicated that senior inter-county players are absent from work for around 3.2 days per year due to GAA-related injuries. For over 6% of players injured, related absences of much longer (at more than 25 days) were recorded. The analysis indicates that on average, a senior inter-county player experiences a loss of earnings of close to €500 per year due to injury.

Table 4.4: Views on Income in absence of Inter-County Sports Commitments						
	More than 40% Higher	20 – 40% Higher	10 – 19% Higher	5 – 9% Higher	No Impact on Incomes	Incomes would have been lower
Annual Income would have been	6.7%	18.5%	24.3%	16.8%	33.1%	0.5%

Source: Indecon and GPA Confidential Survey of Inter-County Players

Another impact of participation in senior inter-county games is the inability for most players to avail of overtime or shift payments. The most recent evidence from the CSO indicates that around 8.9% of total earnings for the average employee come from overtime and irregular payments. Based on our analysis of the average incomes of senior inter-county players, it is likely that inter-county commitments contribute to a loss of overtime earnings per player of close to €3,500 per year.²⁵

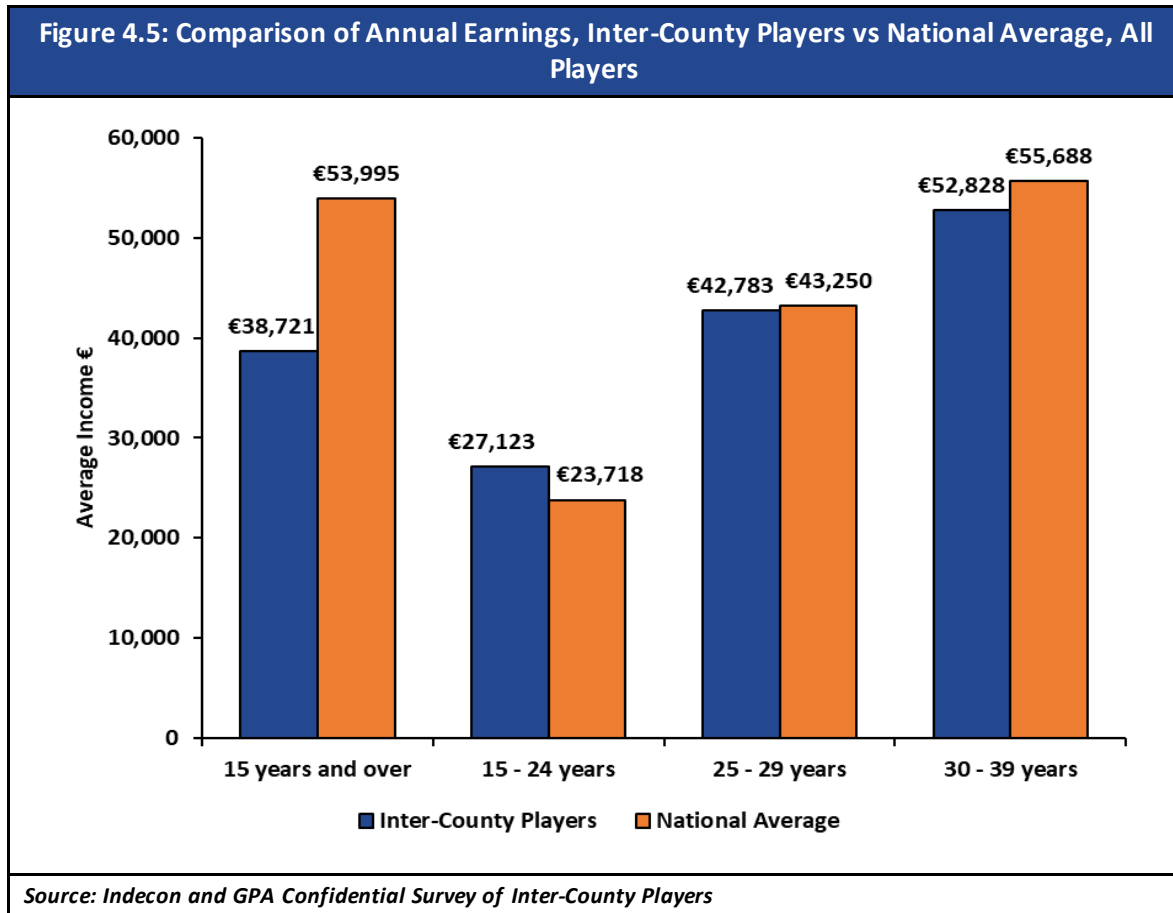
It is clear that inter-county playing commitments can lead to a situation where players have lower incomes as a result of their commitments to the GAA. An indication of the potential impact on earnings can be seen by a comparison of GAA players' earnings with the wider population. While this will be influenced by age, education and other factors, it highlights the potential impact on the earnings of players. As evidenced in Table 4.5 and Figure 4.5, inter-county athletes tend to have a lower average income than the general population. This is the case for each age group with the exception of the 15-24 group for both male and female athletes, and the 25-29 age group for female athletes.

²⁴ ESRI (2018) "Playing Senior Inter-County Gaelic Games: Experiences, Realities and Consequences" Available at <https://www.esri.ie/system/files/media/file-uploads/2018-09/RS76.pdf>

²⁵ Note that this figure is not *additional* to the aforementioned €5,200 negative impact to a player's earnings. It is likely that players considered the opportunity cost of missed overtime earnings when estimating the impact to their earnings of inter-county participation.

Table 4.5: Comparison of Annual Earnings, Inter-County Players vs National Average				
Age	Male		Female	
	<i>Inter-County Players</i>	<i>National Average</i>	<i>Inter-County Players</i>	<i>National Average</i>
15 years and over	€41,011	€60,816	€34,211	€46,915
15 - 24 years	€28,795	€25,372	€24,886	€22,081
25 - 29 years	€43,442	€45,316	€41,276	€41,032
30 - 39 years	€53,961	€60,648	€48,984	€50,254

Source: Indecon Confidential Survey of Inter-County Players



The impacts on career choice and progress of commitment by GAA inter-county players to their playing career is illustrated by the comments in Figure 4.6. Though a number of players acknowledged the sense of pride that inter-county participation brings to them and their family, many players also spoke to the huge difficulty in balancing a career with the significant time demands of inter-county GAA.

Figure 4.6: Views of GAA Inter-County Players on Impact on Career

“Very difficult for players working in Dublin to commute mid-week. Would love greater opportunities at home/rural Ireland, work from home opportunities, etc.”

“It has given me focus in life.”

“It prevents me from getting part time work on the weekends when I’m in college.”

“Affects my own business of farming. Less time to do it properly and less financially viable.”

“Impacts on ability to network professionally.”

“Additionally, my participation in inter-county games limits my availability for community involvement and work opportunities. Balancing the demands of my sporting commitments with professional responsibilities can be challenging, and I sometimes have to forgo career-related opportunities to fulfil my role in the team.”

“Career choice meant always changing work rota and swapping shifts.”

“Injury is a huge thing too, if you are injured you could be out of work or at the very least not be able to do your job as well as you could. Bosses do not always understand.”

Source: Indecon and GPA Confidential Survey of Inter-County Players

4.4 Summary of Key Findings

- ❑ The analysis in this chapter indicates that participation at inter-county level has had a significant impact on career choices. Though some players have benefitted from enhanced leadership and team skills as a result of inter-county participation, for many players the level of commitment required has negatively impacted on promotional opportunities and potential earnings. 66% of inter-county players judged that their income would have been higher if they did not have their GAA commitments, while around a third of players indicated that they had faced some sort of delay in career promotion due to their commitments.
- ❑ Over a quarter of inter-county players felt that they would have achieved greater career progression if they did not have inter-county commitments, while the majority of players limited their work or study location due to inter-county commitments.
- ❑ Our analysis suggests that inter-county players in employment faced (on average) a negative impact to their annual incomes amounting to approximately €5,200 *per year*. It is also likely that inter-county commitments contribute to a loss of overtime earnings of close to €3,500 per year.
- ❑ This is supported by data suggesting that the weighted-average income for all inter-county players is €38,721, which is lower than the national average.

5 State Support for Elite Athletes in Ireland

5.1 Introduction

This section examines the various forms of state support provided to elite athletes in Ireland. Specifically, it details the direct athlete support schemes operated by Sport Ireland, the statutory agency responsible for the development of sport in Ireland and the sports person tax relief.

5.2 Sports Ireland Athlete Support Schemes

Sport Ireland (SI), established in 2015, is the Statutory Agency for sport in Ireland. The Authority brings together the Irish Sports Council (ISC), the National Sports Campus Development Authority (NSCDA), and the Irish Institute of Sport and Coaching Ireland into one body. Sports Ireland operates four direct athlete support schemes. These include:

- ❑ The International Carding Scheme;
- ❑ The Athlete Career Transition Scheme;
- ❑ Player Funding Scheme (Women's Hockey); and,
- ❑ Golf Ireland Professional Scheme.

Sport Ireland also supports Tennis Ireland in delivering the Team Ireland Programme.

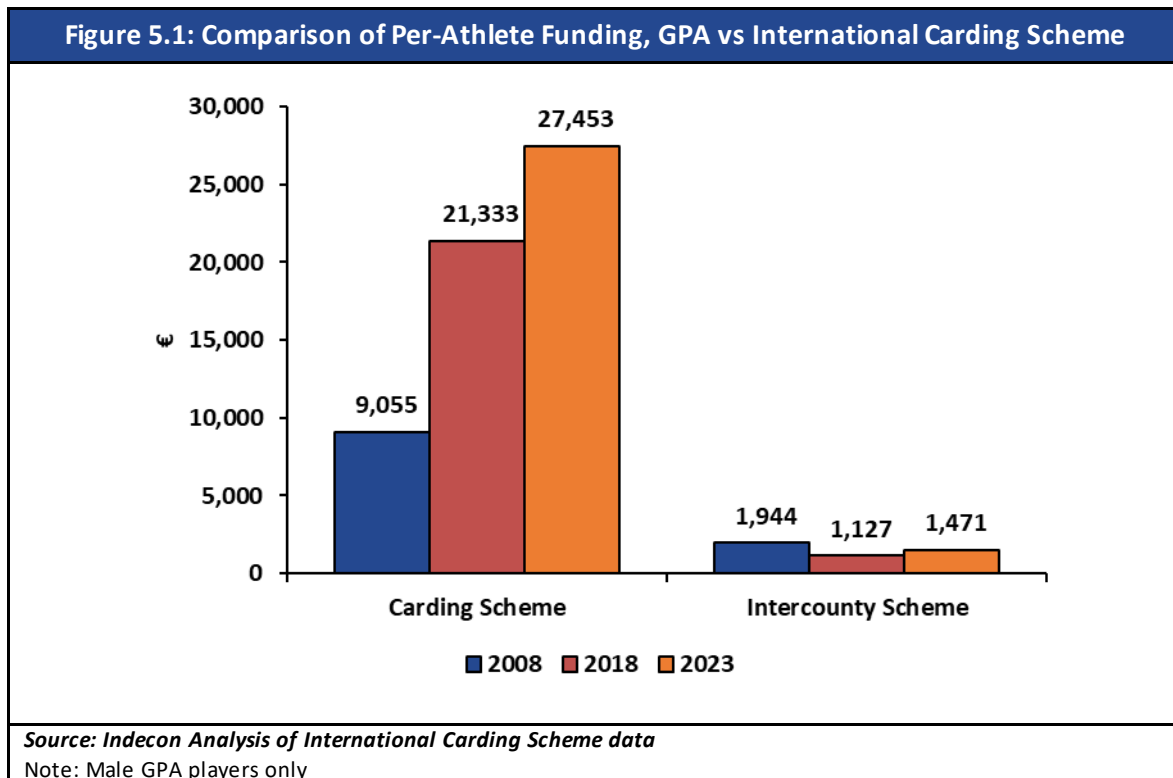
Table 5.1 summarises the key details of these schemes, with further detail of the schemes, including eligibility criteria, outlined in Annex 2.

Table 5.1: Comparison of Sport Ireland Athlete Support

Scheme	Sport	Details
International Carding Scheme	Multiple	<ul style="list-style-type: none"> Central part of Ireland's high-performance system since its introduction in 1998. Provides financial support to athletes for their training and competition programmes. Primary purpose of this funding is to support Irish athletes in reaching finals and achieving medals at European, World, Olympic and Paralympic level. In 2024, Sport Ireland will invest €4,400,000 under the scheme. This will support 123 athletes and nine relays/ pool funding in 16 sports.
Athlete Career Transition	Multiple	<ul style="list-style-type: none"> Financial and services support to carded athletes upon retirement. 38 athletes supported in total.
Golf Ireland Professional Scheme	Golf	<ul style="list-style-type: none"> Established in 1999 to assist Irish professional golfers, both male and female, in the early stages of their careers who have potential to become established on the main international tours. To date, over €3.6m in funding has been provided to almost 100 aspiring professionals. Outside of some exceptions, six years of support is the maximum length of support provided to any player.
Player Funding Scheme	Women's Hockey	<ul style="list-style-type: none"> Introduced in recognition of the Women's Hockey team's success at the 2018 World Cup, despite being the only amateur team competing. Enhanced direct athlete support through the Player Funding Scheme. The allocation for 2022 was €150,000, increasing to €300,000 for both 2023 and 2024.
Team Ireland Programme	Tennis	<ul style="list-style-type: none"> Introduced to fund and assist Irish Tennis players in their professional careers. Provides financial and non-financial support to male and female players based on specific performance benchmarks. In 2023, two players were awarded funding. The support aims to offset costs associated with equipment, training, and regular international travel.

Source: Indecon analysis of Sport Ireland Athlete Support Schemes

Total support from the International Carding Scheme amount to €3.5 million in 2023, allocated to 127 athletes. Although this total funding figure is lower than the equivalent figure for inter-county athletes (€5.4 million), there is a stark comparison on a *per-athlete* basis – a difference which has increased in time. Figure 5.1 shows that, on a per-athlete basis, male inter-county athletes received around €1,944 per player in 2008, which has decreased to €1,471 as of 2023 (a 24% decrease). The 2008 figure was based on a total distribution of €3.5 million, which was significantly reduced in the following years due to the impacts of the Great Recession. On the other hand, athletes on the International Carding Scheme received around €9,055 per athlete in 2008, but the equivalent figure in 2023 was over €27,000 – a 203% increase.



5.3 Sportsperson Relief and Tax Analysis

Retired sportspersons are entitled to the ‘Sportsperson’s Relief’ tax relief.²⁶ The tax relief applies only to earnings directly from participation in your sport, such as wages or prize money. Income from personal appearances, sponsorships, or interviews does not qualify.

Professional players and athletes may claim a deduction of 40% of certain income earned (that is, income earned directly from their sport participation) in any ten of either: the year of retirement, or the preceding 14 years of assessment. They may qualify for this relief if they are a retired:

- Athlete
- Badminton player
- Boxer
- Cricketer
- Cyclist
- Footballer
- Golfer
- Jockey
- Motor racing driver
- Rugby player
- Squash player
- Swimmer
- Tennis player

²⁶ See: <https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/income-and-employment/sports-person-relief/about-the-relief.aspx>

As non-professional athletes, inter-county Gaelic games players are not entitled to this tax relief. In this way, players are also hindered financially, relative to other elite athletes in Ireland. Using the results of the survey of inter-county players, Indecon has estimated the amount of tax that players at different income brackets will pay. These are shown in Table 5.2.

Table 5.2: Average Amount of Tax Paid per Income Bracket		
Income Band	% of Players	Estimated tax paid at income bracket*
€0 - €20,000	21.4%	€230
€20,001 - €40,000	39.2%	€4,247
€40,001 - €60,000	28.3%	€11,947
€60,001 - €80,000	7.2%	€21,647
€80,001 + €100,000	2.5%	€32,045
€100,000 +	1.4%	€37,245**
	Average	€7,977

Source: Indecon analysis of GAA Annual Report and Provincial Reports
 * Tax figures are for illustrative purposes only, based on estimated 2023 income tax for unmarried 18-29 year old.
 ** Based on €100,000 salary

These figures suggest a total income tax returns (i.e., tax paid based on earnings from work *only*) in 2023, across all inter-county players not in full-time education, of almost €23 million.

Figure 5.2: Total Tax Paid by Inter-County Athletes
€22,886,465

Source: Indecon analysis
 Note: This figure represents income tax only, and therefore does not include other tax-related components such as VAT, corporation tax, rates, property tax, excises or other non-income related tax that may be paid due to the games. This figure includes income tax analysis from those players based in Northern Ireland.

If inter-county players could avail of the Sportsperson Relief, and using their professional salaries as an indicative basis, the average inter-county athlete could claim around €4,290 in tax relief for each of 10 years. Table 5.3 outlines the range of tax relief that an athlete could claim for at different income levels. This further illustrates the extent to which elite inter-county athletes are financially worse off than elite professional athletes in other sports.

Table 5.3: Estimated Tax Savings In Receipt of Sportsperson Relief Allowance				
Salary	Tax Paid In Absence of Relief	Estimated Tax Relief (With Sportsperson Relief Allowance)*	Tax Paid With Sportsperson Relief	Tax Savings
€20,000	€933	€8,000	€0	€933
€35,000	€5,363	€14,000	€1,360	€4,003
€50,000	€11,167	€20,000	€3,962	€7,205
€70,000	€20,772	€28,000	€7,325	€13,447
€90,000	€31,175	€36,000	€13,088	€18,087
€110,000	€41,580	€44,000	€18,851	€22,729

Source: <https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/income-and-employment/sports-person-relief/about-the-relief.aspx>

*This figure represents the proportion of the athlete's income that would be tax-free under the terms of the Sportsperson's Relief tax allowance (i.e., 40% of their income).

5.4 Summary of Key Findings

- ❑ Sport Ireland operates four main direct athlete support schemes: the International Carding Scheme, the Athlete Career Transition Programme, the Player Funding Scheme for Women's Hockey, and the Golf Ireland Professional Scheme. It also supports Tennis Ireland in delivering their Team Ireland Programme.
- ❑ These programs offer financial and non-financial support to athletes who meet specific performance criteria across various sports disciplines.

- ❑ Professional players and athletes may claim a tax relief (Sportsperson's Relief) upon retirement from the sport. Tax relief applies only to earnings directly from participation in your sport, such as wages or prize money.
- ❑ Revenue sharing structures for players varies greatly between sports and between countries. In some instances, players are entitled to receive approximately half of any sport-related revenue.
- ❑ It is estimated that inter-county players pay approximately €22.9 million in tax. Unlike other elite, professional athletes, inter-county athletes are not entitled to a tax relief.

6 Conclusions

Gaelic games, comprising hurling, camogie and football (men's and ladies'), continue to grow in popularity both on the island of Ireland, and globally. A detailed analysis of all inter-county fixtures fulfilled in 2023 suggests that these games were attended by over two and a half million people, an increase of over 20% from 2018 attendances.

From an economic perspective, the analysis conducted in this research indicates that senior inter-county fixtures contribute significantly to the Irish economy. The primary economic impact comes as a result of the expenditures on senior inter-county fixtures. Our model suggests that overall direct spending is estimated to be approximately €359 million in 2023.

On top of this, the organisation of these fixtures brings with it additional employment and exchequer benefits. It is estimated that the expenditure at these fixtures led to annual tax receipts of around €62 million, supporting over 4,000 jobs directly. Furthermore, on top of this sizeable contribution in economic terms, inter-county fixtures also bring with them significant additional benefits in terms of community development and participation in sport which contribute to Irish society.

Our findings are complementary to the recent report from the GAA (November 2024), which found that the Social Value of Gaelic games (i.e., the entirety of the sport including underage participation, and, significantly, volunteering) is estimated to be worth at least €2.87 billion to Irish society. While this report focused solely on senior inter-county fixtures, it demonstrates the significant economic and social benefits that Gaelic games bring to the island of Ireland.

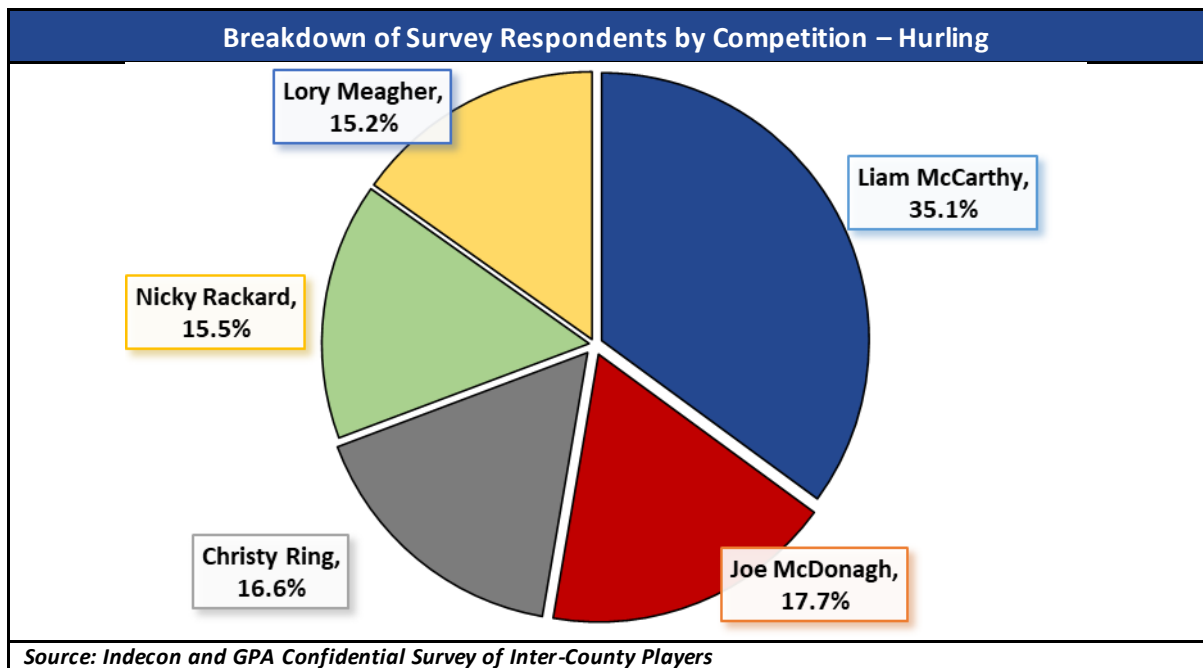
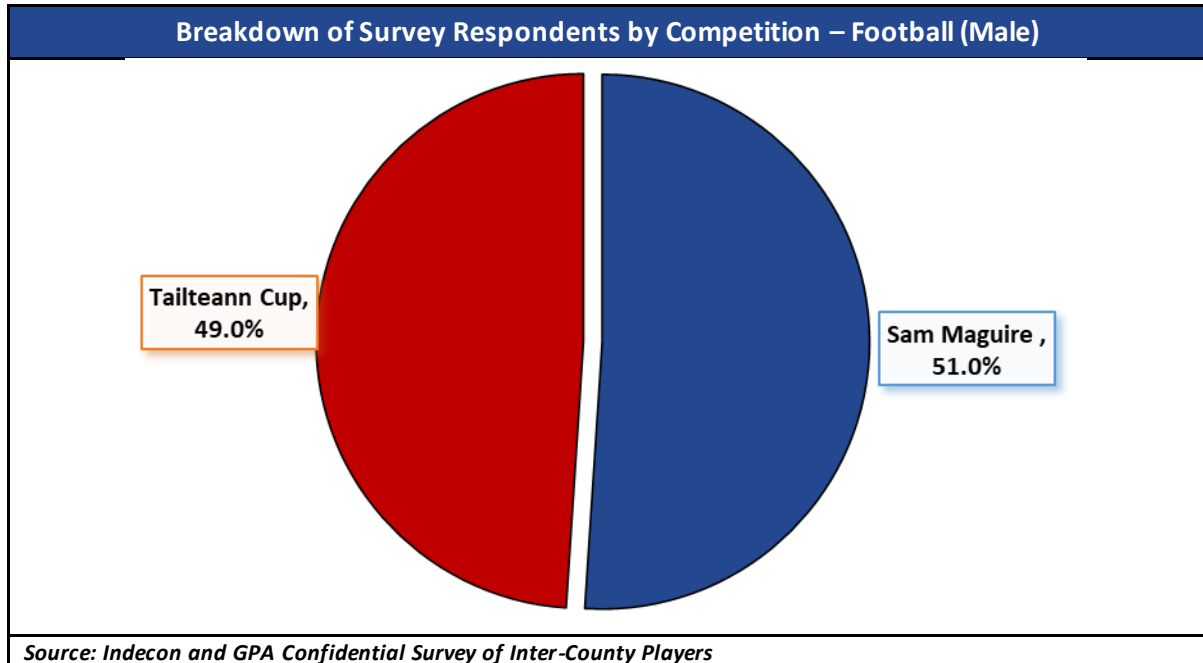
However, these benefits come at a cost to individual GAA players, who compete on an amateur basis. The decision to commit to inter-county participation can have significant impacts on many aspects of a player's life, most pertinently educational attainment and career, but also other factors including county of residence and personal relationships. The survey of inter-county players conducted for this analysis suggests that there has been a significant impact for some GAA players in terms of not achieving their full educational potential or having to restrict or postpone career opportunities.

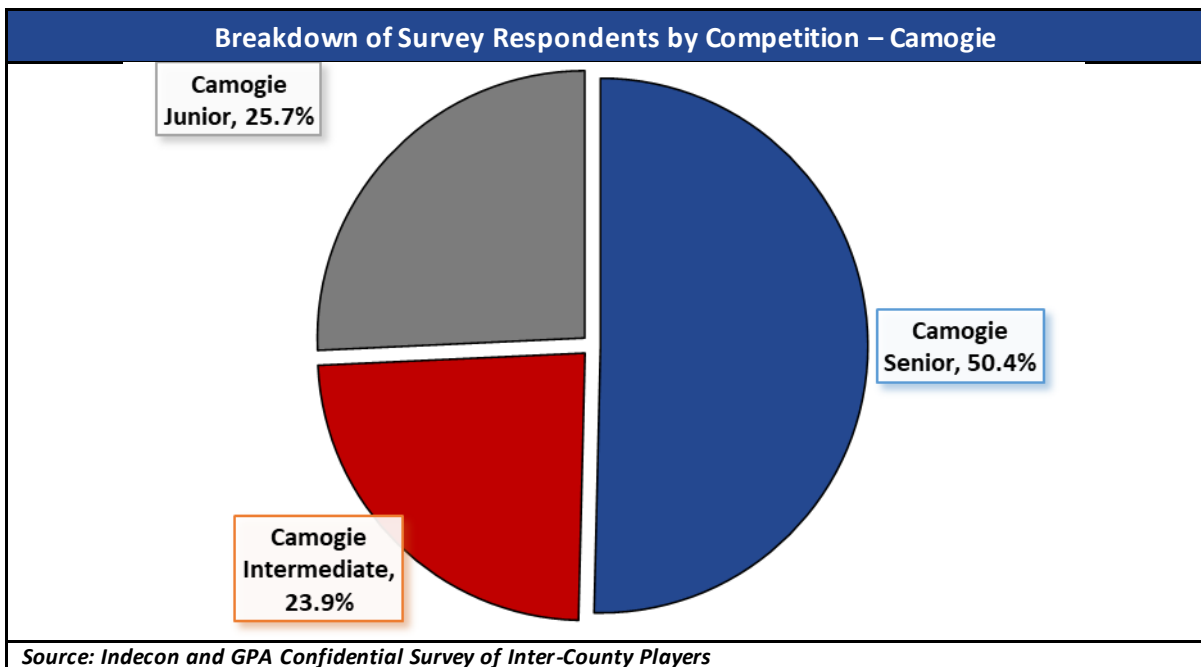
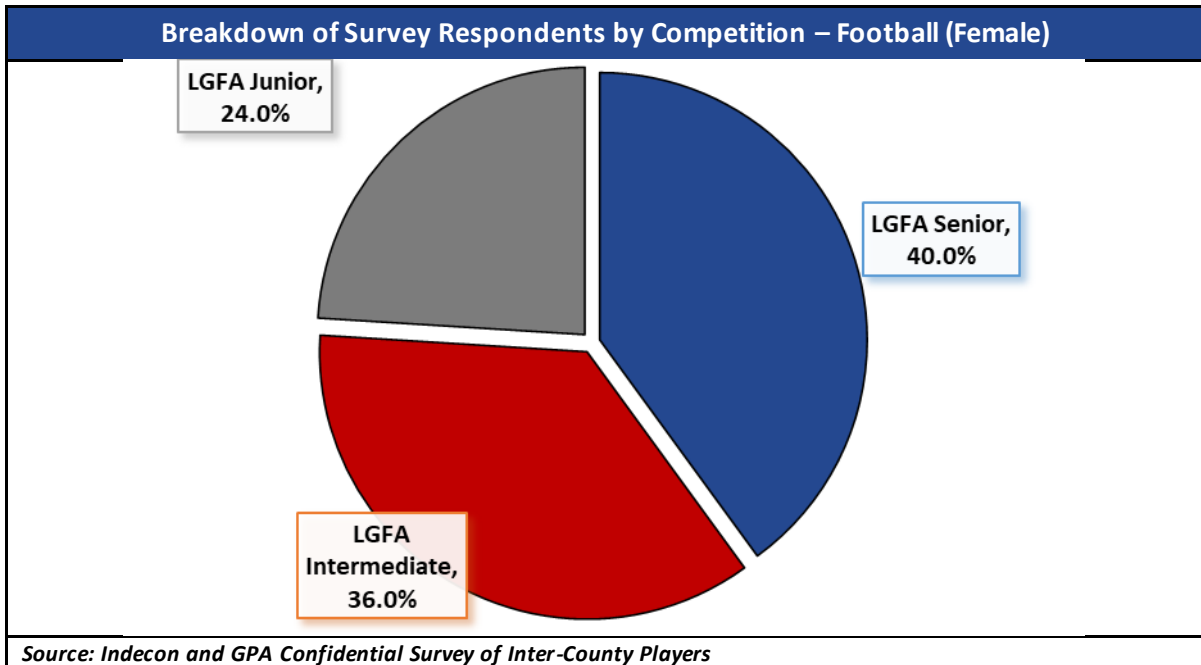
In terms of educational attainment, players in inter-county squads who do not have a primary degree face a significant lifetime earnings reduction. Participation in senior inter-county squads is likely to reduce the likelihood of securing a primary degree; around 2% of inter-county players would have been able to attain a primary degree, in the absence of their playing commitments. Similarly, players in squads who could but do not go on to do a postgraduate degree also face a lifetime earning reduction. Participation in senior inter-county squads is likely to reduce the likelihood of securing a postgraduate degree; around 9% of inter-county players would have been able to attain a postgraduate qualification, in the absence of their playing commitments.

From a career perspective, over a quarter of inter-county players felt that they would have achieved greater career progression if they did not have inter-county commitments, while the majority of players limited their work or study location due to inter-county commitments. Our analysis also suggests that inter-county players in employment faced (on average) a negative impact to their annual incomes amounting to approximately €5,200 *per year*. It is also likely that inter-county commitments contribute to a loss of overtime earnings of close to €3,500 *per year*. Finally, in the absence of any forms of tax relief (as with other elite sports in Ireland), we estimate that inter-county players paid around €22.9 million in tax in 2023.

Table 6.1: Summary of Key Impacts on Inter-County Players, € (2023)	
Player Tax Contribution, 2023 (€m)	22.9
Earnings premium of primary degree (lifetime, € in NPV terms)	127,000
Earnings premium of further postgraduate degree (lifetime, € in NPV terms)	49,800
Reduction in earnings from missed career opportunities (€ per annum)	5,200
Loss in overtime earnings (€ per annum)	3,500
<i>Source: Indecon analysis</i>	

Annex 1 Profile of GAA Players Surveyed





Geographical Breakdown of Respondents by County they Play For								
County	Hurling		Football (Male)		Camogie		Football (Female)	
	#	%	#	%	#	%	#	%
Antrim	43	3.64%	43	3.73%	18	2.77%	23	2.94%
Armagh	32	2.71%	43	3.73%	28	4.31%	26	3.32%
Carlow	34	2.88%	35	3.04%	20	3.08%	24	3.07%
Cavan	30	2.54%	41	3.56%	12	1.85%	18	2.30%
Clare	42	3.56%	35	3.04%	24	3.69%	21	2.69%
Cork	37	3.13%	34	2.95%	26	4.00%	28	3.58%
Derry	31	2.62%	29	2.52%	21	3.23%	18	2.30%
Donegal	35	2.96%	35	3.04%	0	0.00%	23	2.94%
Down	32	2.71%	41	3.56%	27	4.15%	25	3.20%
Dublin	36	3.05%	42	3.64%	29	4.46%	23	2.94%
Fermanagh	31	2.62%	34	2.95%	0	0.00%	28	3.58%
Galway	38	3.22%	39	3.38%	32	4.92%	31	3.96%
Kerry	36	3.05%	35	3.04%	25	3.85%	33	4.22%
Kildare	36	3.05%	34	2.95%	27	4.15%	20	2.56%
Kilkenny	42	3.56%	0	0.00%	32	4.92%	16	2.05%
Lancashire	26	2.20%	1	0.09%	0	0.00%	0	0.00%
Laois	36	3.05%	33	2.86%	28	4.31%	24	3.07%
Leitrim	30	2.54%	35	3.04%	0	0.00%	24	3.07%
Limerick	37	3.13%	36	3.12%	27	4.15%	15	1.92%
London	38	3.22%	33	2.86%	0	0.00%	23	2.94%
Longford	28	2.37%	41	3.56%	0	0.00%	22	2.81%
Louth	30	2.54%	33	2.86%	4	0.62%	24	3.07%
Mayo	32	2.71%	38	3.30%	25	3.85%	31	3.96%
Meath	35	2.96%	33	2.86%	28	4.31%	32	4.09%
Monaghan	27	2.29%	36	3.12%	0	0.00%	20	2.56%
Offaly	34	2.88%	35	3.04%	22	3.38%	25	3.20%
Roscommon	31	2.62%	34	2.95%	26	4.00%	22	2.81%
Sligo	31	2.62%	37	3.21%	0	0.00%	22	2.81%
Tipperary	29	2.46%	34	2.95%	32	4.92%	15	1.92%
Tyrone	31	2.62%	39	3.38%	24	3.69%	28	3.58%
Warwickshire	30	2.54%	0	0.00%	0	0.00%	0	0.00%
Waterford	40	3.39%	35	3.04%	35	5.38%	24	3.07%
Westmeath	35	2.96%	36	3.12%	31	4.77%	29	3.71%
Wexford	37	3.13%	33	2.86%	24	3.69%	25	3.20%
Wicklow	29	2.46%	31	2.69%	23	3.54%	20	2.56%
Total	1,181	100%	1,153	100%	650	100%	782	100%

Source: Indecon Confidential Survey of Inter-County Players

Annex 2 Sports Ireland Athlete Support Schemes

International Carding Scheme

The International Carding Scheme has been a central part of Ireland's high-performance system since its introduction in 1998. Despite significant amendments in 2005 and 2010, the Carding Scheme has remained a constant pillar of the system.

The International Carding Scheme provides financial support to athletes for their training and competition programmes. The primary purpose of this funding is to support Irish athletes in reaching finals and achieving medals at European, World, Olympic and Paralympic level. In 2024, Sport Ireland will invest €4,400,000 under the International Carding Scheme. This will support 123 athletes and nine relays/pool funding in 16 sports.

Applications must be submitted through a National Governing Body (NGB), and performance at major championships is the primary eligibility criterion. Athletes receive tiered monetary support based on their performance, categorized into three general classification levels: podium, world class, and international. Payments to individuals range from €18,000 to €40,000.

Once an athlete is successfully included in the International Carding Scheme, their progress and performance are monitored quarterly. Sport Ireland will communicate with each NGB to review each athlete's performance according to the program outlined in their application. If the athlete's performance is satisfactory, they will receive quarterly payments.

Athletes receiving funding under the International Carding Scheme are not considered employees of Sport Ireland. Generally, expenses incurred by athletes wholly, exclusively, and necessarily in pursuit of training and competition are deductible for income tax purposes. Athletes must satisfy the Revenue Commissioners regarding the nature of such expenses. It should be noted that the portion of the investment allocation used by the athlete might be regarded as income, similar to income from any other occupation. Therefore, this portion may be assessed by the Revenue Commissioners to determine an individual's liability, if any, to income tax.

In addition, the Sport Ireland Institute provides world-leading services to Ireland's high-performance athletes, including strength and conditioning, rehabilitation, nutrition, physiology, medicine, performance analysis, education, and life skills. Medical services provided by the Sport Ireland Institute include blood profile testing, cardiac screening, clinical psychology, CT scans, DEXA scans, MRIs, ultrasounds, and X-rays.

Selected NGBs manage and administer the Carding Scheme payments. The principal sports currently approved to manage the Scheme include:

- Athletics Ireland
- Gymnastics Ireland
- Badminton Ireland
- Irish Sailing Association
- Rowing Ireland
- Cycling Ireland
- Swim Ireland
- Paralympics Ireland

□ Triathlon Ireland

Athlete Career Transition

Sport Ireland's Athlete Career Transition (ACT) Programme, introduced in 2022, has continued to provide financial and services support to carded athletes upon retirement. The ACT programme provided support to five athletes in 2023 bringing the total of athletes supported through this programme to 38. In 2024 sports Ireland paid €100,000 in direct athlete support through this programme.

Golf Ireland Professional Scheme

The Golf Ireland Professional Scheme was established in 1999 under the guidance of Pádraig O'hUiginn to assist Irish professional golfers, both male and female, in the early stages of their careers. To date, over €3.6m in funding has been provided to almost 100 aspiring professionals. The objective of Golf Ireland Professional Scheme is to support golfers who have the potential to become established players on the main international tours, such as the European Tour, US PGA Tour, Ladies' European Tour, and LPGA Tour. For amateur players turning professional to be eligible for the scheme they must have been ranked among the top 50 in the R&A's World Amateur Golf Ranking for at least four weeks in the twelve prior to turning professional. Additionally, players selected on the Great Britain and Ireland team for the most recent staging of the Walker Cup prior to the player turning professional will also be eligible for support. Outside of some exceptions, six years of support is the maximum length of support provided to any player. Additionally, the Scheme provides successful applicant with non-financial supports including a range of sport science, medical and lifestyle support services.

Player Funding Scheme (Women's Hockey)

In 2018, Ireland's Women's Senior Hockey team was the only amateur team to compete in the World Cup. The primary objective of funding players within team sports is to enhance their collective ability to compete on a global stage and give recognition of previous performance successes. Sport Ireland introduced enhanced direct athlete support through the Player Funding Scheme for Hockey Ireland's Women's Senior Team, spanning from 2022 to 2024. The allocation for 2022 was €150,000, and this amount increased to €300,000 for both 2023 and 2024. Similar to the International Carding Scheme, this is a criterion-based program.

Team Ireland Programme (Tennis)

In 2020, Tennis Ireland launched the Team Ireland Programme with support from Sport Ireland to fund and assist Irish Tennis players in their professional careers. The programme provides financial and non-financial support to male and female players based on specific performance benchmarks. In 2023, two players were awarded funding.

This support aims to offset costs associated with equipment, training, and regular international travel, enabling players at both junior and professional levels to compete at the highest level possible. The Team Ireland programme is governed by a committee which was specifically established to oversee the operation of the scheme and to consider applications received.

The scheme includes four tiers, one for wheelchair athletes and a Bridging Tier for players transitioning from junior to professional tennis or from college to professional tennis. Tier 1 players who meet performance criteria are awarded €10,000 plus non-financial support. Non-financial supports include free access to the Tennis Ireland National Tennis Centre, personal accident insurance, support for clothing/equipment and potential for a Wild Card to the Irish Open or other Pro Events held in Ireland.

Annex 3 International Revenue Sharing Structures

Revenue sharing, in sporting terms, refers to the distribution of a portion of a sporting body's revenue to its participating members (players or teams). In December 2020, the GPA and GAA agreed a new protocol, which maintains a 15% share of net commercial revenue, to be allocated to the GPA from the GAA annually. The protocol *"is designed to encourage the two associations to work in partnership to develop commercial revenues to their full potential."*²⁷

Financial support for elite athletes varies across sport, and country. In some instances, such as the National Football League in the United States, there is a codified collective bargaining agreement which specifies a percentage share of revenue to which players are entitled. However, as a recent article from Rokerbie (2024) notes,

*"Despite the growing awareness of sports economics in the sports industry, the lack of consensus from theoretical models has resulted in sports leagues searching for an optimal revenue sharing policy. The difficulty in providing consistent policy prescriptions in models that incorporate revenue sharing, salary caps, and other league policies has made economic modelling of sports leagues very difficult and complex."*²⁸

By way of comparison, the table overleaf summarises a selection of player revenue share structures across a number of different sports and countries.

²⁷ See: [GAA and GPA agree new four-year protocol - Gaelic Players Association](#)

²⁸ Rokerbie, D., (2024). "Revenue Sharing in Professional Sports Leagues". *Encyclopaedia* 2024, 4(3), 1173-1187; <https://doi.org/10.3390/encyclopedia4030076>

International Comparison of Revenue Share			
Sport	Country	Player Revenue Share Structure	Estimate of Per Player Revenue Share (€m)
Gaelic Games	Ireland	3% share of Central Council gross revenue	<i>Approximately €680 total</i>
American Football	USA	Codified Collective Bargaining Agreement specifies revenue share of approximately 48%. ²⁹	5.23
Australian Football	Australia	31.7% of industry's accessible revenue ³⁰	0.46
Rugby	England	Funding deal covers two four-year cycles. Cycle one guarantees £33m per season, while cycle two moves to a profit share of 26% of the RFU's 'Profit Before Rugby' Investment. ³¹	0.11
Cricket	Australia	27.5% revenue share, with additional 2.5% set aside for performance-based payments. ³²	0.48
Tennis	International (ATP Tour)	Any net profits above base prize money are split 50-50 with players on Masters 1000 tour.	0.06
Basketball	USA	Players receive approximately 50% of basketball-related income.	8.65

Source: Indecon analysis

²⁹ See: <https://www.spotrac.com/nfl/cba>

³⁰ See: CBA | AFL Players' Association Limited

³¹ See: <https://www.premiershiprugby.com/content/historic-professional-game-partnership-signed>

³² See: <https://www.theguardian.com/sport/2023/apr/03/women-players-rewarded-with-pay-rises-in-cricket-australias-new-634m-deal>