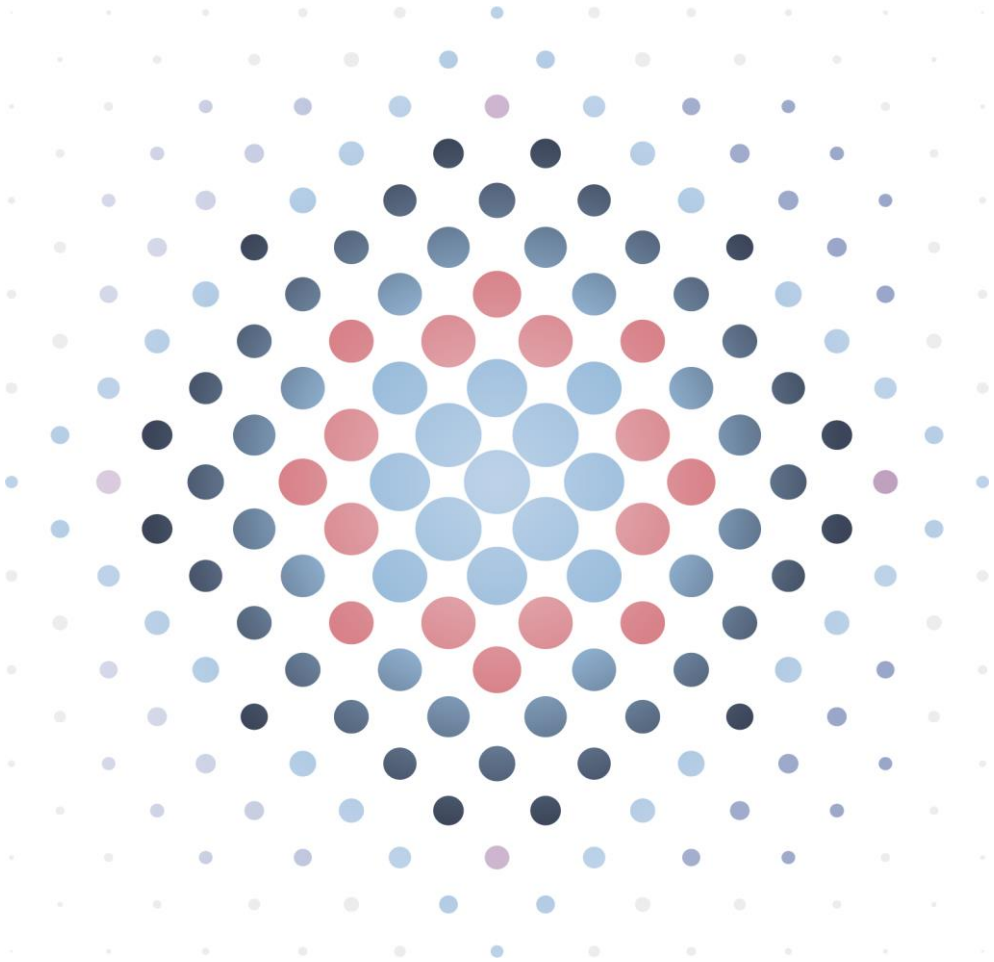
# Cost-benefit analysis for the Basic Income for the Arts

**Prepared for the Department of Culture, Communications and Sport**

**September 2025**



alma economics

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# Executive summary

The Basic Income for the Arts (BIA) pilot, launched in 2022, provided 2,000 eligible artists and creative professionals in Ireland with a regular, unconditional income of €325 per week over a three-year period. The pilot aimed to address longstanding challenges in the sector, including low and unstable earnings and limited job security, supporting artistic practice and wellbeing.

This report presents a comprehensive evaluation of the BIA pilot. It adopts a quasi-experimental approach to assess its impact on a wide range of economic, artistic, and wellbeing outcomes for artists and creative arts workers. The evaluation also includes a social Cost-Benefit Analysis, quantifying the value generated by the pilot and informing considerations for a potential national rollout.

**Impact evaluation**

**Professional life and artistic development:** The BIA pilot strengthened artists' professional autonomy, capacity for creative work, and attachment to the arts sector. As a result of the pilot, recipients felt 10 percentage points more likely to be able to sustain themselves solely through arts work and reported greater freedom to choose which projects to accept, including a reduced likelihood of feeling obliged to take on unwanted work. They were also 10 percentage points more likely to feel confident to negotiate fair prices, although we do not find a substantial or statistically significant impact on the average commissioning price, which is unsurprising given the pilot's small scale relative to the arts market in Ireland as a whole.

Receiving BIA support also translated into greater engagement with artistic practice. BIA recipients spent an additional 2.3 hours per week on research, while increasing monthly arts-related expenditures by approximately €333. These gains were accompanied by increased artistic outputs and public engagement: recipients were around 10 percentage points more likely to complete new works and participate in exhibitions, performances, or other audience-facing activities.

The programme caused a shift from employment outside the arts to work within the sector. Recipients reduced non-arts employment by over 3 hours per week while increasing time spent on artistic creation by 4 additional hours.

**Psychological wellbeing:** The BIA contributed positively and substantially to psychological wellbeing. Recipients reported higher life satisfaction, rising by almost one point on a 0-10 scale, and were around 11 percentage points less likely to experience symptoms of anxiety or depression.

**Socio-economic conditions:** Recipients were nearly 20 percentage points less likely to feel that they have to struggle to make ends meet and to experience enforced deprivation. Arts-related income increased by over €500 per month on average, while income from non-arts work decreased by around €280. Dependence on social protection declined, with participants receiving €100 less per month on average, and were 38 percentage points less likely to receive Jobseeker's payments.

**Subgroup analysis** exploring the impact of the pilot across different socio-economic groups and different art forms suggests that the BIA had broadly similar effects in supporting all groups, with some nuances. Psychological wellbeing improvements are particularly pronounced for female artists. Early- and mid-career artists responded the most in terms of time spent on artistic work. Artists from lower-income households increase time and

investment spent on their artistic practice the most as a result of the BIA, while also experiencing larger reductions in social protection income and Jobseeker's payments, reflecting greater reliance on household support and benefits prior to the BIA.

**Social Cost Benefit Analysis**

Our CBA estimates the overall value generated from the BIA pilot from a societal perspective during the period between 2021 and 2025. Drawing on evidence from the impact evaluation, it quantifies social and economic benefits for artists and creative arts workers, as well as more widely for society in Ireland, and links them to pilot costs. The analysis accounts for the net fiscal impact of the pilot: outgoings from BIA payments and administrative costs, offset by taxes on those payments, additional taxes from other income changes due to the pilot, and reductions in social protection payments.

The headline finding from this social CBA is that for every €1 of public money invested in the pilot, society received €1.39 in return. This figure captures the overall social value of the pilot across multiple dimensions, including:

- **Economic impacts:** Changes in earnings generated, reflecting the combined effect of increases in earnings from art and reductions in earnings in other economic sectors.
- **Cultural outcomes**: higher participation in public-facing artistic activities produces gains in cultural values for audiences.
- **Gains in psychological wellbeing**: Improvements in life satisfaction among artists and creative arts workers receiving BIA support translate into measurable social benefits.

Total gross pilot costs (including the cash transfers to recipients, and administrative and one-off costs) amounted to approximately €114 million between 2021 and 2025. However, the net fiscal cost was less than this, because the pilot scheme generated returns in the form of tax revenues and savings in social protection payments. Taken together, these fiscal returns offset nearly 37% of the gross pilot cost.

During its period of operation, the pilot produced just over €100 million in socio-economic benefits (in 2025 prices). Productivity gains from changes in income from working in the arts and outside amounted to approximately €3.5 million, while the cultural value associated with higher public engagement with the arts was nearly €17 million. The most substantial social gain came from improvements in psychological wellbeing, contributing almost €80 million to total benefits.

**The likely impacts of a scaled-up version of the BIA**

The pilot provides the most valuable evidence we have on the likely impacts of a scaled-up version of the BIA across the Irish arts sector. As ever, there are reasons why the impacts of a scaled policy might differ from a smaller-scale pilot. One such reason is that a larger-scale policy could benefit from economies of scale in administrative costs. The pilot was, however, delivered with administrative costs at only 2.6% of the costs of the BIA payments themselves. Evidence from existing Irish benefits suggests that one might expect ongoing administrative costs as low as 1% of the transfer costs from a scaled-up BIA, though this would have only a modest effect on the Benefit-Cost ratio, increasing it from €1.39 to €1.43.

A scaled-up policy that applied across the whole Irish arts sector would likely have a material impact on the Irish arts market. Evidence from the pilot suggests that the existence of a BIA makes artists produce about 22% more art at prevailing market prices. An effect on supply of that size would be likely to affect the equilibrium market price of art if rolled out nationally.

Effectively, under a market-wide policy the paying consumers of art would likely share in some of the gains. The size of that price effect depends on how responsive supply and demand of art are to its price. Based on the limited available evidence on those degrees of responsiveness, it would be reasonable to expect the average price of art to be lowered by between 9%-25% under a scaled-up BIA, and for total artistic output to rise by approximately 10%. Price effects represent redistribution (between arts workers and consumers), so these are not fed back into our Social Cost Benefit Analysis. In reality, supply and demand responsiveness – and hence the ultimate impacts on market prices and output – would likely vary across different segments of the arts sector.

# Introduction

## Background

Arts professionals in Ireland face numerous challenges. The sector is characterised by persistent low pay, lack of certainty and stability in income, long and often unpaid working hours, and a disproportionately high rate of self-employment. A Review of Pay and Conditions in the Performing Arts Sector in Ireland revealed that average hourly earnings in the Arts and Entertainment sector were €20.4, significantly lower than the national average of €27.7 for all employees in 2022 (Maitland, 2023).

Similarly, 54% of artists in Ireland were self-employed, significantly higher than the EU average of 46% in 2022 (European Labour Authority, 2024). The sector's vulnerabilities were highlighted during the COVID-19 pandemic. According to the Central Statistics Office (CSO), the Arts, Entertainment and Other Services sector experienced the steepest decline in Gross Value Added (GVA) amongst all sectors in Ireland between 2019 and 2020, with GVA falling by around 25%.

Against this backdrop, the Irish Government launched the Basic Income for the Arts (BIA) pilot scheme in 2022 to support artists and creative arts workers. This BIA pilot follows from recommendations made in the context of the Arts and Culture Recovery Taskforce's 2020 Life Worth Living report. It aligns with the broader mission of the Department of Culture, Communications and Sport (CCS), which seeks "to support and develop engagement with and in, the arts, culture and creativity by individuals and communities, enriching lives through cultural and creative activity; and to promote Ireland's arts, culture, and creativity globally; and to drive a more vibrant and diverse Night-Time Economy".

The BIA provides a monthly payment of €325 per week (approximately €1,413 per month) to 2,000 eligible artists over a three-year period from 2022 to 2025. It was recently extended for six months, until February 2026, to allow for a full evaluation and stakeholder engagement.

The pilot was designed as a Randomised Controlled Trial (RCT), with BIA applicants randomly divided into a treatment group (those who received the BIA income) and a control group (those who did not receive it).[1] Data on background characteristics and important outcomes have been collected from individuals in both groups at six-month intervals, starting with a baseline survey in October 2022, which measures outcomes prior to receipt of BIA income.

## Research aims & objectives

This report presents findings from a comprehensive evaluation of the BIA pilot programme, covering the period from October 2022 to April 2025. The evaluation includes an assessment of the BIA pilot's impact on key outcomes for participating artists and creative professionals, alongside a Cost Benefit Analysis exploring its value for money.

[1] Approximately 8,200 applicants were deemed eligible for receiving BIA support. Of these, 2,000 were randomly assigned to the treatment group and 1,000 to the control group. The remaining 5,200 eligible applicants were not assigned to either group, and therefore did not participate in the pilot.

The impact evaluation draws on the full set of survey data from artists who receive BIA income and those in the control group who do not, which was collected by CCS at baseline (prior to the launch of the pilot) and across five subsequent 6-month follow-ups. The analysis employs a quasi-experimental design, using a difference-in-differences (DiD) approach estimated on a panel dataset to identify the impact that can be attributed to the BIA pilot. This approach tracks changes in outcomes over time for both BIA recipients and the comparison group, including eligible but non-selected applicants, controlling for individual-level fixed effects. The analysis covers a wide range of economic, artistic, and wellbeing outcomes. A heterogeneity analysis further explores whether the programme's effects vary across groups defined by gender, disability status, career stage, art form, and personal or household income.

The CBA builds on the impact evaluation by translating observed changes into monetary terms and comparing the total benefits generated by the pilot against its public cost. It follows Public Spending Code guidance to capture benefits and costs to the public purse, BIA recipients and the wider society. In this way, it provides an evidence base that can feed into assessments of whether the BIA pilot represents a good investment of public funds. Results are presented for each year of the evaluation period from 2021 to 2025, allowing for the estimation of Benefit–Cost ratios over time.

Together, these methodologies provide a robust assessment of whether the BIA scheme has achieved its intended objectives and delivered value for money. The findings can inform assessments of the business case for the potential wider implementation of the programme.

This report also provides an overview of other policies and programmes that support artists in Ireland, including Cnuas, Arts Council bursary awards, and the Social Welfare Scheme for Professional Artists on Jobseeker's Allowance (JA). These schemes reflect a long-standing recognition of the precarity of artistic work and aim to support professional practice through targeted financial assistance. Unlike these programmes, which are typically either selective, project-based, or targeted at those who are unemployed, the Basic Income for the Arts (BIA) pilot tested the provision of a regular, non-means-tested income to a wider group of artists and creative professionals. While not replacing existing supports, BIA represents a novel addition to the policy mix.

The remainder of this report is structured as follows:

- **Chapter 2** outlines the regression analysis framework carried out to evaluate the impact of the BIA pilot on outcomes for artists, and discusses important findings.
- **Chapter 3** describes the CBA model carried out to assess BIA pilot costs and link them to monetised social benefits, and provides an overview of results.
- **Chapter 4** sets out existing policies and other sources of financial support available to artists in Ireland, and discusses how the BIA is positioned amongst them.
- **Appendices** contain supplementary tables presenting detailed results from the evaluation.

# Impact evaluation

The objective of the impact evaluation is to provide credible estimates of the impact of the BIA pilot on a range of important outcomes for participating artists and creative professionals. This analysis is a critical input into understanding whether and how the BIA pilot has influenced participants' economic security, artistic practice, and psychological wellbeing. It provides empirical evidence to inform decisions on the future design of income supports for artists.

This chapter outlines our evaluation design, data sources, and methodological approach, and presents key findings on the impact of the BIA across multiple outcome domains.

## Methodology

The methodology builds on the approach implemented previously for assessing the impact of the BIA pilot six months and one year after implementation.[2] This evaluation considers three additional waves of data, extending the analysis to April 2025. In alignment with previous analyses, a quasi-experimental design is adopted.

### Core analytical framework

To assess the impact of the BIA pilot, this analysis employs a Difference-in-Differences (DiD) approach, a widely used quasi-experimental method for evaluating the effects of policy interventions. The DiD method estimates the impact of the BIA by comparing changes in outcomes over time between two groups: the treatment group (BIA recipients) and a comparison group (eligible applicants who were not selected to participate). By observing how outcomes evolve in both groups before and after the introduction of the BIA, the DiD approach allows for isolating the effect of the programme from broader trends and external influences that might affect both groups equally.

The DiD approach was selected in order to account for pre-existing differences between the treatment and control groups in our analysis sample. Those differences can arise, despite randomisation of who was selected for the BIA, because not everybody continued to participate in the BIA research pilot and data collection exercise. This was particularly true of the control group, who had a far weaker financial incentive to do so.[3]

A central assumption underlying DiD is the parallel trends assumption. This assumes that, in the absence of the BIA pilot, the artists in the treatment and comparison groups would have followed similar trajectories in their outcomes over time. If this assumption holds, any divergence in trends between the two groups after the introduction of the BIA can be attributed to the programme itself.

In this case, one limitation is that there are no multiple waves of outcome data prior to the launch of the BIA, which restricts our ability to empirically verify the parallel trends assumption during the period before the BIA trial. However, several features of the evaluation design support the credibility of this assumption. Participants were randomly assigned to the treatment and comparison groups, and baseline data show a reasonable degree of balance across key observable characteristics. Moreover, our panel regression specification includes individual-level

[2] More information on previous evaluations of the BIA pilot programme is available here.

[3] A more detailed discussion about differences between the treatment and control group is included in the section about Balance tests.

fixed effects, which account for unobserved, time-invariant differences across individuals, further strengthening the validity of our estimates.

We implement the DiD analysis using two complementary approaches, each offering distinct insights. First, we estimate **wave-by-wave panel DiD models**, which assess the impact of the BIA at each six-month follow-up interval. This allows us to examine how effects evolve over time. Findings from the panel model feed into the CBA framework.

Second, we estimate an **aggregated DiD model**, which compares the average outcomes over the post-treatment period to the baseline, providing an estimate of the average treatment effect over the full duration of the BIA pilot. The aggregated model is also utilised in the context of the heterogeneity analysis, as a more parsimonious way of exploring and summarising differences in the BIA impact on outcomes of interest across various demographic groups.

# Sample & data

The regression analysis draws on self-reported survey data collected from participants in the BIA research pilot programme at six-month intervals between October 2022 and April 2025. The resulting dataset is a **three-year panel** comprising six waves, including a baseline survey conducted just prior to the launch of the pilot. The survey captures a broad range of information on participants' demographic characteristics, income, spending patterns, wellbeing, and work-related indicators – including time spent working in the arts sector, as well as other employment outside of the arts.

At baseline (October 2022), data were collected from 2,996 participants, of whom 2,000 were randomly assigned to the treatment group (receiving BIA payments) and 996 to the control group (not receiving payments). To encourage ongoing participation and reduce attrition, members of the control group were offered a yearly incentive payment of €650.

Following the implementation of the BIA, our analysis tracks outcomes across five post-treatment waves, each spaced at six-month intervals. These waves correspond to the following time points:

- **Wave 1***:* April 2023 (6 months after implementation),
- **Wave 2:** October 2023 (1 year),
- **Wave 3:** April 2024 (1.5 years),
- **Wave 4:** October 2024 (2 years), and
- **Wave 5:** April 2025 (2.5 years).

This structure allows for observing both short-term and sustained impacts of the pilot over time.

While some attrition occurred over this period, response rates remained high. For the purposes of this analysis, we include all participants who completed both the baseline survey (October 2022) and the final wave (April 2025), regardless of whether they responded to all intermediate waves. Based on this criterion, the final analysis sample includes 2,854 participants: 1,961 in the treatment group and 893 in the control group.

Attrition in the treatment group during 2024 and early 2025 primarily resulted from participants withdrawing due to relocation abroad, changes in employment, personal circumstances, or in a few cases, death. A notable share of those leaving the scheme cited moving abroad as the main reason for withdrawal. Several participants expressed appreciation for the scheme's positive impact on their artistic practice and wellbeing, but indicated that relocation or new career opportunities required them to exit the programme.

Some withdrawals were due to career advancements, such as securing permanent employment with adequate remuneration, leading participants to no longer feel the need to receive public support. A small number of participants left for personal reasons, including caring responsibilities abroad. Participants who are known to have died during the pilot were also removed from the records.

## Balance tests

To ensure valid comparisons between treatment and control groups, it is important to assess whether the two groups are similar at baseline across key observable characteristics. We conduct balance tests to assess whether the treatment and control groups differ at baseline in terms of their socio-economic background, earnings and psychological health prior to the start of the BIA pilot. Appendix 1 presents these comparisons in detail, along with tests for statistical significance.

Overall, the treatment and control groups appear broadly similar across a wide range of characteristics, including age, gender, disability status, education level, years of work experience, number of dependents, and life satisfaction. None of these differences is statistically significant at conventional levels, suggesting that the random assignment was broadly successful in creating comparable groups.

However, there are a few notable differences. The most significant is income: individuals in the control group reported higher income from working in the arts and outside, as well as higher equivalised household income, compared to those in the treatment group. These differences are statistically significant. The two groups also differ slightly in mental health outcomes, with a higher probability of reported depressive symptoms among the control group at baseline.

Some of these differences may be due to self-selection, particularly among control group participants. As previous evaluations have suggested (Feldkircher and O'Donnell, 2024), individuals who were randomly assigned to the control group but opted to stay in the study may differ from those who declined to participate.

Despite these limitations, the two groups remain balanced on most key observable characteristics, supporting the internal validity of the randomised design. These results provide some confidence that comparisons between treatment and control groups using a regression framework yield credible estimates of the BIA pilot's impact.

## Areas of impact

In line with previous evaluations of the BIA pilot programme, we analyse a set of outcomes grouped into five broad categories. **Arts Work Viability** captures participants' ability to sustain themselves through their artistic work, including measures such as unpaid work in the arts, contract price, price negotiation, and the perceived pressure to accept any work offered.

**Arts Practice Development** focuses on the time and resources invested in artistic practice, including hours spent on creation, research, training, and total arts-related expenditure, as well as outputs such as completed works and participation in public-facing activities like exhibitions and performances. **Sectoral Retention** examines the extent to which participants remain active in the arts sector, measured through indicators such as reported inability to work in the arts and hours worked outside the sector. **Wellbeing** is assessed using measures of life satisfaction and reported experiences of anxiety and depression. Finally, the **Deprivation and Income** category includes both objective and subjective indicators of financial wellbeing, such as difficulty making ends meet, enforced deprivation, income from various sources (arts, non-arts, and social protection), and receipt of Jobseeker's Allowance.

**Table 1. List of outcomes considered within this study**

| Category and indicators |
|---|
| **1) Arts Work Viability** |
| Ability to sustain oneself through artwork alone |
| Probability of unpaid work in the arts |
| Contract price |
| Being able to negotiate a good price for arts work |
| Feeling that one has to take on any work that is offered in one's career |
| **2) Arts practice development** |
| Hours spent making arts work |
| Hours spent in research and experimentation |
| Hours spent in training |
| Total expenditure in arts practice |
| Completed new works |
| Participated in/contributed to any exhibitions, performances or any other audience engagement |
| **3) Sectoral Retention** |
| Inability to work in the arts |
| Weekly hours spent working outside the arts |
| **4) Wellbeing** |
| Life satisfaction |
| Feeling anxious |
| Feeling depressed |
| **5) Deprivation and income** |
| Making ends meet with difficulty |
| Enforced deprivation |
| Monthly personal take-home income from the arts |
| Monthly personal take-home income from outside the arts |
| Monthly personal social protection income |
| Receipt of Jobseeker’s payments |

## Heterogeneity analysis

To explore whether the impact of the BIA differs across participant subgroups, we conduct a heterogeneity analysis. While earlier analyses estimate the average impact of the BIA across the full sample, this approach helps identify whether certain groups experience greater or lesser effects. Statistically, the analysis is implemented by interacting each subgroup variable with the DiD estimate in the aggregated DiD model.

From a policy perspective, understanding which groups benefit most or least can support a more equitable and targeted design in any future rollout. For instance, an early-career artist with limited access to stable income or networks may experience a more significant change in their ability to sustain a creative practice than a late-career artist who already has established connections, regular commissions, or gallery representation.

The analysis investigates differential impacts across the following subgroups:

- **Gender:** Females and individuals with other gender identities compared to males.
- **Disability***:* Individuals who report having a disability compared to those who do not (including those who preferred not to say whether they have a disability).
- **Career stage:** Early-career (0-5 years) and mid-career (5-15 years) artists compared to those in late career (15+ years).
- **Art form***:* Individuals working in visual arts, music, film, literature, and theatre compared to those in multidisciplinary or other forms.
- **Personal income***:* Individuals below the sample median compared to those above. Personal income includes income from the arts, income from employment outside of the arts and social protection income.
- **Equivalised household income***:* Individuals below the sample median compared to those above.[4]

All subgroup classifications are based on data reported at baseline, before the BIA began. This ensures that we are comparing people based on their original characteristics, not ones that may have changed as a result of receiving the BIA.

## Reporting BIA payments as earnings from the arts

One important methodological challenge in estimating the impact of the BIA pilot on income is the potential for misclassification of BIA payments in self-reported survey data. In particular, some recipients might include their BIA payment in their reported income from the arts, which would artificially inflate estimates of earnings from artistic work and potentially bias impact estimates.

To assess the scale of this problem, we examined how reported income from the arts changed over time for artists in both treatment and control groups. We focused on whether reported changes align closely with the value of the monthly BIA payment. BIA recipients

[4] We adjust each participant's household income using the OECD equivalence scale, which accounts for the number of people living in the household. This adjustment recognises that a household with more members needs more income to achieve the same standard of living as a smaller household. For example, a single person earning €30,000 may be better off than someone earning the same amount but supporting two children. By equivalising income, we can make fairer comparisons across households of different sizes. In this analysis, we compare the impact of the BIA on individuals whose equivalised household income is below the median to those above the median, to see whether the BIA pilot had a different effect depending on household income level.

receive €325 per week, which amounts to approximately €1,400 in one month. Notably, we observed a clear concentration of reported income changes in the range of €1,300 to €1,500 among BIA recipients following the baseline. This clustering raises the likelihood that some participants may inadvertently have included their BIA payments in their responses when asked about earnings from artistic activity.

To better understand whether this pattern reflects a genuine change in income or is the outcome of reporting BIA payments as income from the arts, we examined the distribution of reported arts income at baseline, wave 1, and wave 2. Among the treatment group, there was a visible “bump” or spike in the income distribution around the BIA level at both follow-up waves. Crucially, this bump was not present at baseline. We also ran the same diagnostics for income reported from outside the arts and found no comparable pattern. The control group’s income distribution remained stable across waves, with no similar spike.

These comparisons suggest that the observed bump is unlikely to reflect a real increase in artistic income or broader labour market trends. Instead, it seems likely that a proportion of BIA recipients included the BIA payment in their reported earnings from the arts.

Estimating the extent of misclassification of BIA payments as arts earnings is not straightforward, as we cannot directly observe whether individuals have included the BIA payment in their self-reported income from the arts. The challenge is particularly acute for cases where reported income increases exceed the value of the BIA, making it difficult to determine whether these reflect actual earnings growth, misreporting, or a combination of both.

To approximate the scale of misclassification, we examined changes in self-reported income among BIA recipients between baseline and subsequent waves. Specifically, we compared the share of individuals who reported an income increase close to the annualised value of the BIA (approximately €16,900) to those who reported little or no change in income. This approach allowed us to identify a cluster of responses that are likely to reflect misclassification, particularly given the absence of similar patterns among the control group.

Based on this comparison, we estimated that, of the set of BIA recipients who, in reality, saw a change of approximately zero in their non-BIA arts income, around 23% actually reported a change approximately equal to the level of the BIA. This figure serves as our best estimate of the proportion of contaminated responses, using the available data and in the absence of more detailed administrative records.

To correct for this potential inflation in self-reported income, we extrapolated the effect to the full treatment group. Since the BIA payment is €325 per week, this implies that, on average, recipients overstate their earnings from the arts by $0.23 \times (325 \times 52 / 12) = €320$ per month. In other words, we assume that BIA recipients, on average, inflate their self-reported earnings from the arts by €320 per month due to misreporting.

**We do not apply this correction to the impact evaluation estimates, which are based on self-reported figures as provided.** However, we do incorporate this adjustment in the Cost-Benefit Analysis (CBA) to ensure that income-related benefits are not overstated due to misclassification.

# Results

## Panel regression estimates

### Arts works viability

Overall, the BIA has a significant impact on improving multiple dimensions of arts work viability. Receiving BIA support increases the likelihood of artists being able to sustain themselves through their artwork alone, enhances their ability to negotiate prices and improves their ability to decline undesirable work in their careers. These findings are presented in Figure 1. The lines accompanying each estimate represent the 95% confidence interval, indicating the statistical significance of the impacts.[5] Associated tables with point estimates can be found in Appendix 2.

Compared to the baseline, we find that the BIA has a positive and significant impact on artists' ability to sustain themselves through their artwork, increasing the probability by 9 percentage points one year after the BIA was introduced, and 12 percentage points after two years.

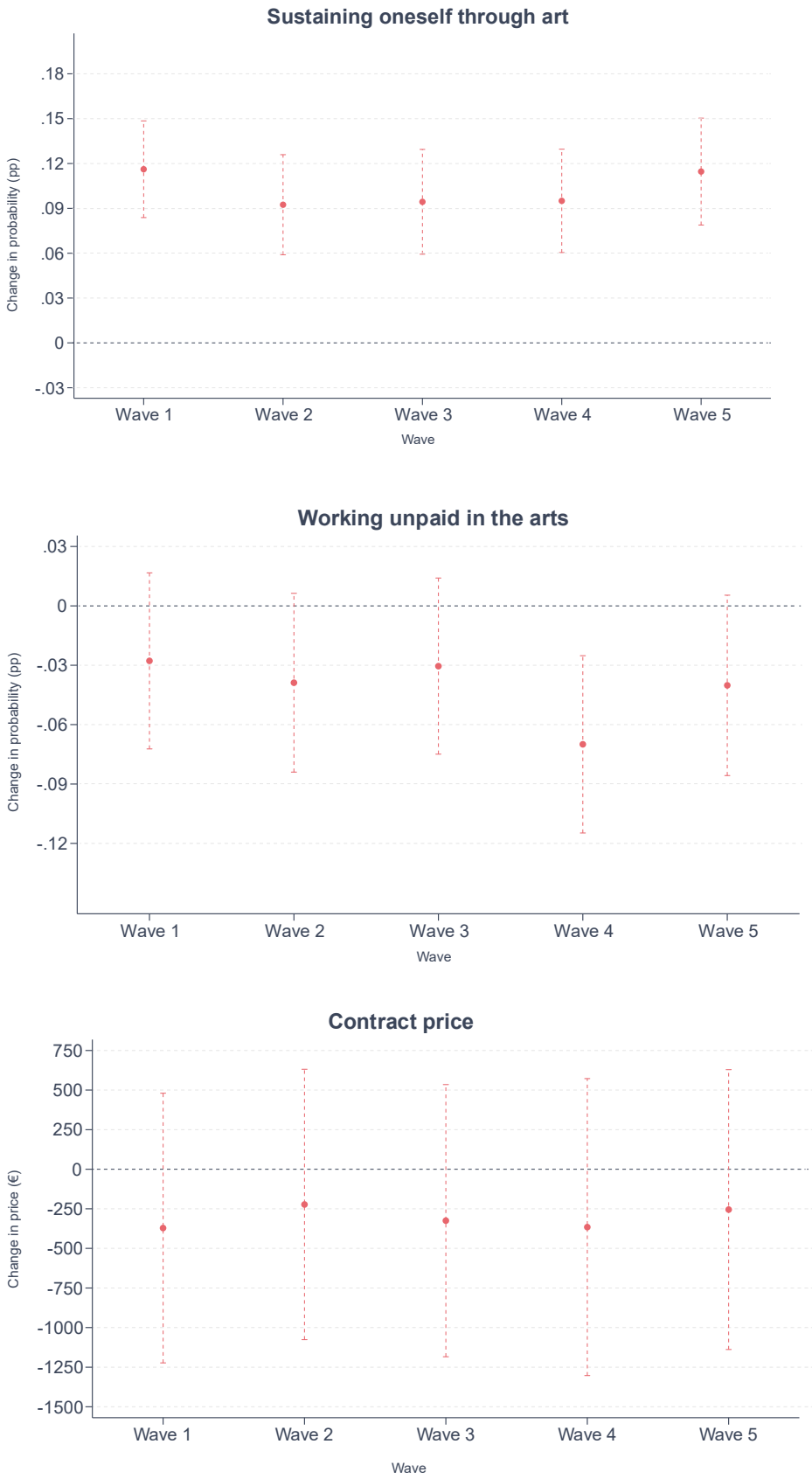
The BIA is negatively associated with the likelihood of artists engaging in unpaid work. However, these effects are not statistically significant. In addition, the BIA does not appear to substantially influence the average commission price for arts work. It should be noted that the confidence intervals around the point estimates of the impact on average commissioning price are wide. This may largely reflect variability in the underlying data (such as differing definitions of commissioning price across arts forms or the presence of outliers). However, even if these data issues were absent, the scale and short duration of the pilot mean that any impact on market prices would still be expected to be limited.

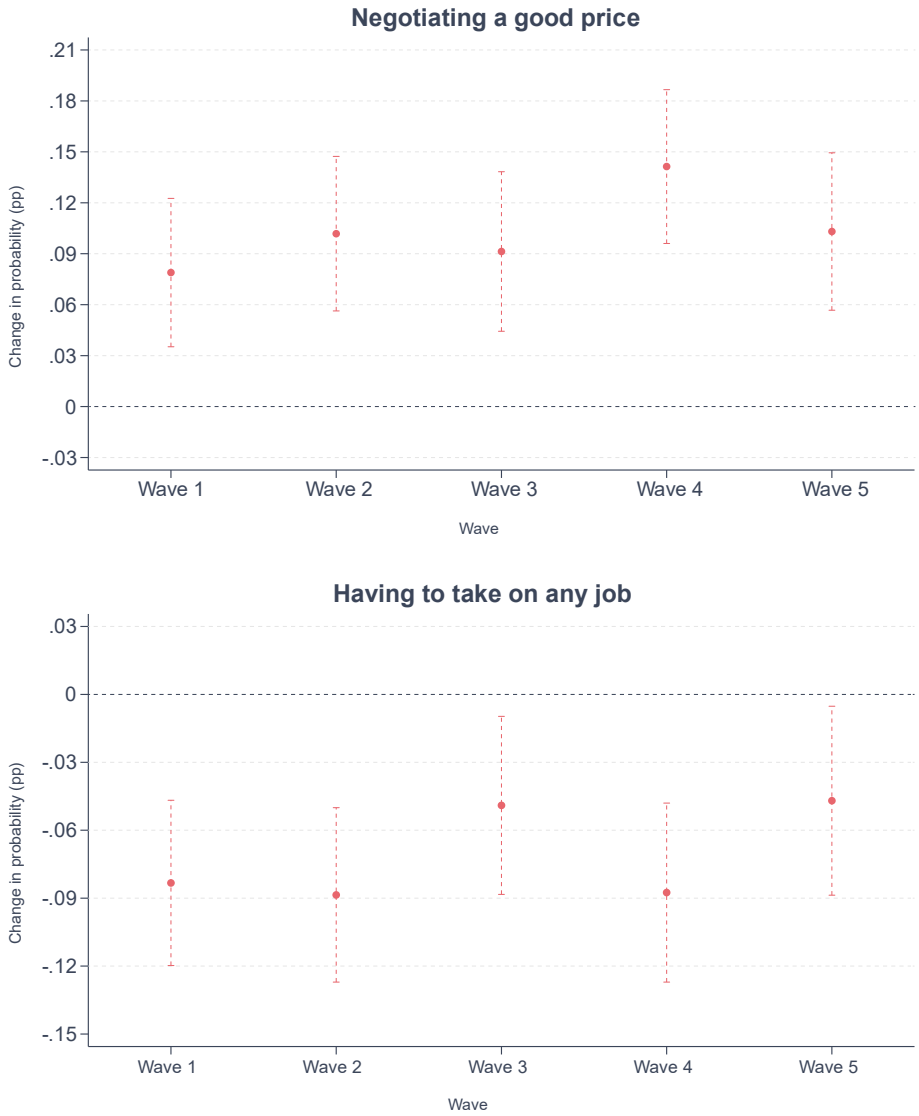
On the other hand, we find a consistent, positive and significant impact of the BIA in improving artists' self-reported ability to negotiate a good price: The probability of negotiating a good price among BIA recipients increased by 10 percentage points one and two years into the programme compared to artists not receiving the BIA support.

Lastly, our analysis finds that the BIA consistently and significantly reduces the self-reported likelihood of artists having to take on any work, with this probability being reduced by 5 percentage points to 9 percentage points over time. This finding could suggest that increased financial security provided by the BIA could help artists' confidence to decline work.

[5] These confidence interval lines signify whether the impact of the BIA is statistically different from zero. If the confidence interval intersects the dashed 0 line, the effect of the BIA is considered statistically insignificant.

## Figure 1. Impact of the BIA on arts work viability outcomes






## Arts practice development

Time is a crucial resource that influences artistic careers substantially, as highlighted in previous research qualitatively exploring the impact of the BIA pilot (Dagg, 2025). In this section, we examine whether the financial stability provided by the BIA enables artists to spend more time on their practice, invest more in their work, create new pieces, and engage more actively with audiences through performances, exhibitions, or similar activities.

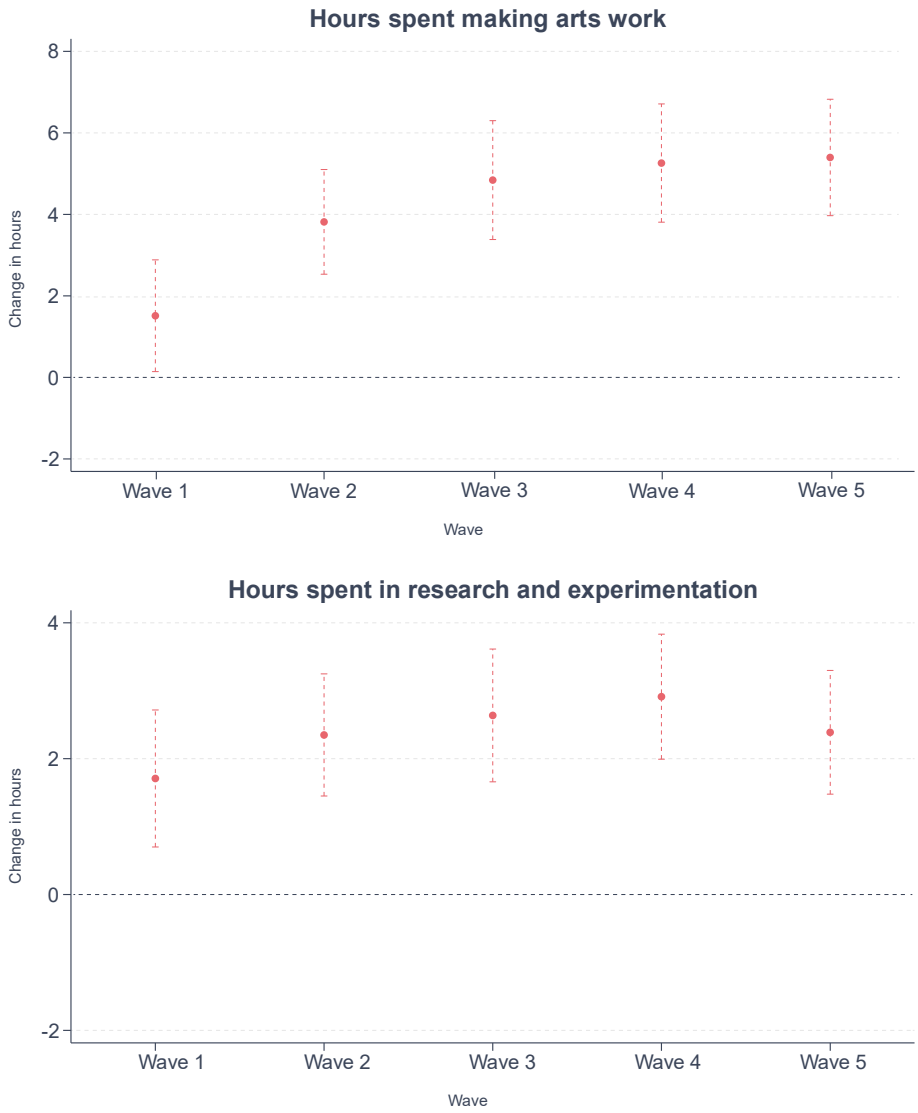
We find that the BIA has a positive and statistically significant impact across all these dimensions (Figure 2). In terms of time, artists receiving the BIA spend significantly more hours per week on their practice: an increase of nearly 4 hours per week after one year, rising to over 5 hours by the final wave. Time spent on research and experimentation increases by 2 to 3 hours per week, and training by around 45 minutes. These findings suggest that the BIA enables recipients to expand on their creative engagement.

Beyond time, BIA recipients also invest more financially in their artistic practice compared to artists in the control group – particularly in the first year of the programme. On average, monthly arts-related expenditures (including equipment, studio rent, travel, training, and marketing) increase by €560 after one year. However, this effect declines over time (falling to

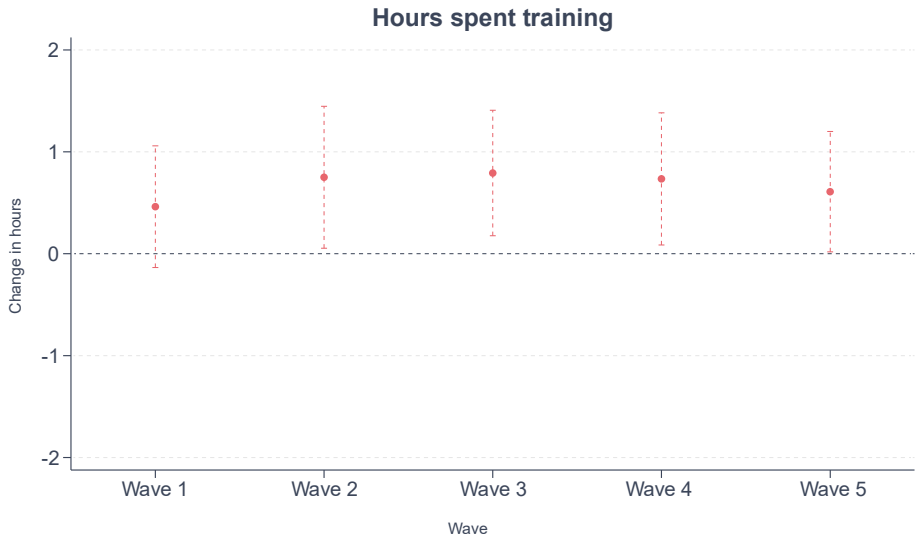
€263 in year two and becoming statistically insignificant by the final wave), suggesting that the immediate financial boost does not sustain elevated investment levels indefinitely.[6]

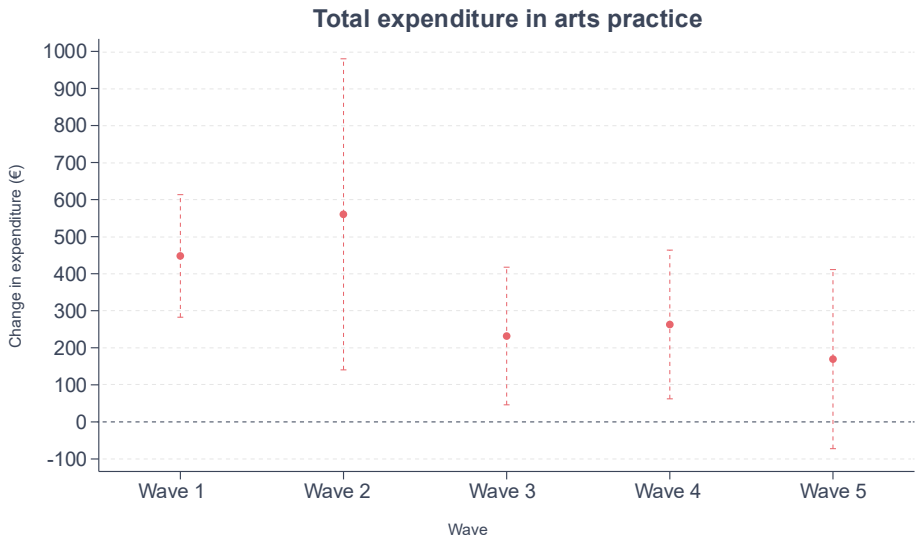
The BIA also has a positive effect on artistic output and audience engagement. Recipients are, on average, 8 percentage points more likely to complete new works after one year, increasing to 10 percentage points by 2025. They are also significantly more likely to participate in exhibitions, performances, and other forms of audience engagement, with the effect growing from 8.2 percentage points in year one to 14 percentage points by the final wave.

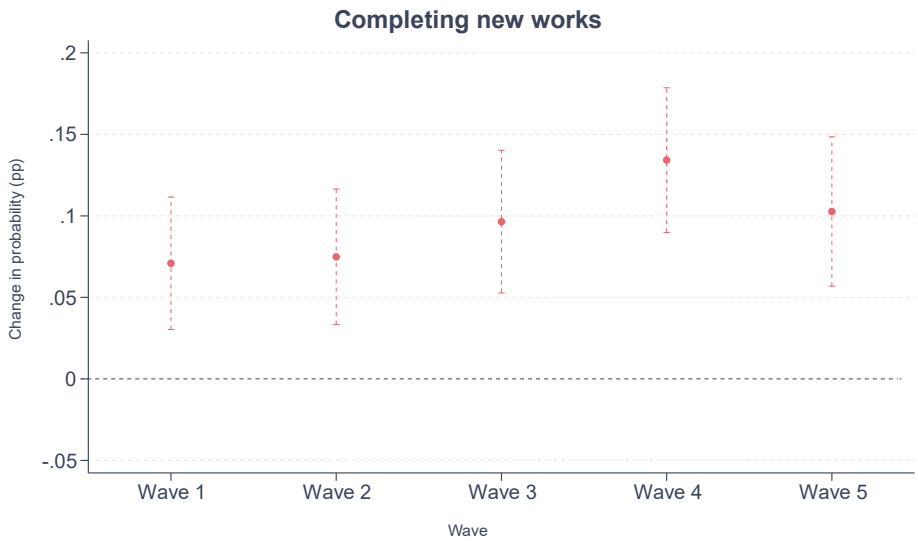
**Figure 2. Impact of the BIA on arts practice development**

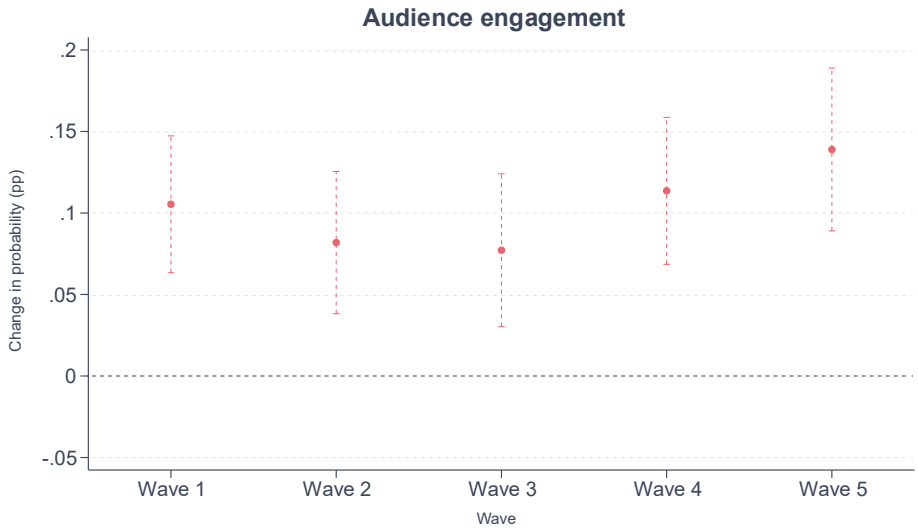



[6] It should be noted that the wide confidence interval around the estimated impact on arts expenditure in wave 2 is likely driven by substantial variation in the underlying distribution of this variable, including the presence of outliers.


Hours spent training
Change in hours
2
1
0
-1
-2
Wave 1
Wave 2
Wave 3
Wave 4
Wave 5
Wave


Total expenditure in arts practice
Change in expenditure (€)
1000
900
800
700
600
500
400
300
200
100
0
-100
Wave 1
Wave 2
Wave 3
Wave 4
Wave 5
Wave


Completing new works
Change in probability (pp)
.2
.15
.1
.05
0
-.05
Wave 1
Wave 2
Wave 3
Wave 4
Wave 5
Wave

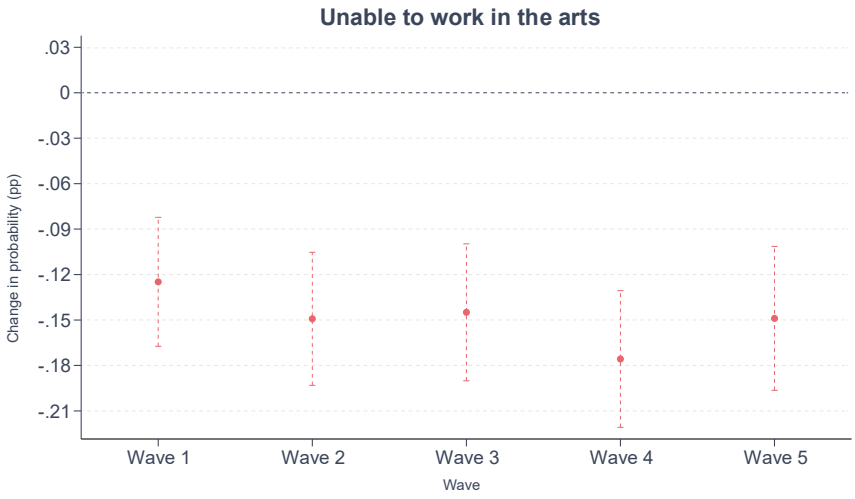


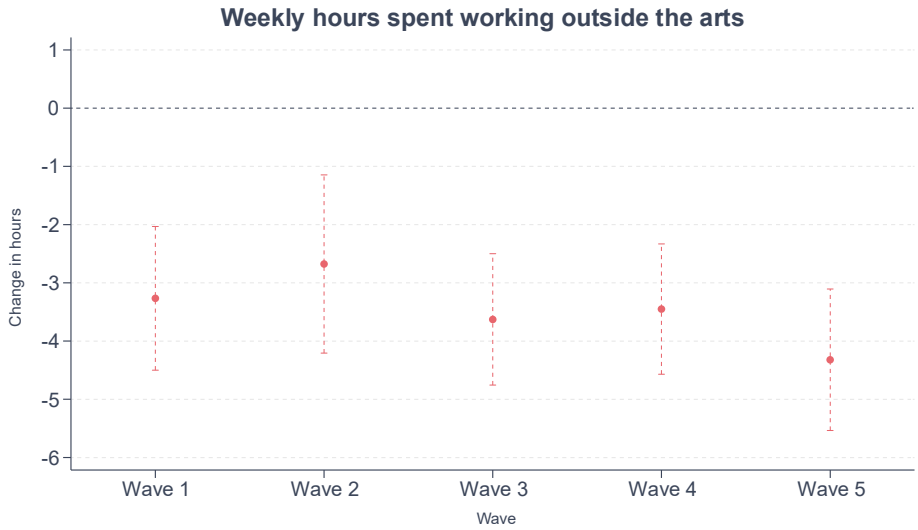

## Sectoral retention

The arts sector is often marked by low pay (Maitland, 2023) and high levels of self-employment (European Labour Authority, 2024). These structural challenges can make it difficult for artists to sustain a career within the arts, pushing many to seek alternative sources of income. As a result, overall sectoral retention suffers. This section examines whether the BIA helps address this issue by reducing artists' inability to find work in the arts and by lowering the number of hours spent working outside the sector.

Overall, we find that the BIA significantly improves outcomes across both dimensions. Over the course of the programme, this probability falls by 13 to 18 percentage points for recipients compared to their colleagues not receiving BIA support. Second, the BIA pilot appears to be associated with a reduction in the number of hours artists spend working outside the arts on average. One year into the programme, BIA recipients spend 2.7 fewer hours per week in non-arts work, with this reduction increasing to 4.3 fewer hours spent working outside of the arts by the final wave. This reduction likely reflects both a shift in artists' need for supplementary income and an increased ability to prioritise their artistic practice.

**Figure 3. Impact of the BIA on sectoral retention**





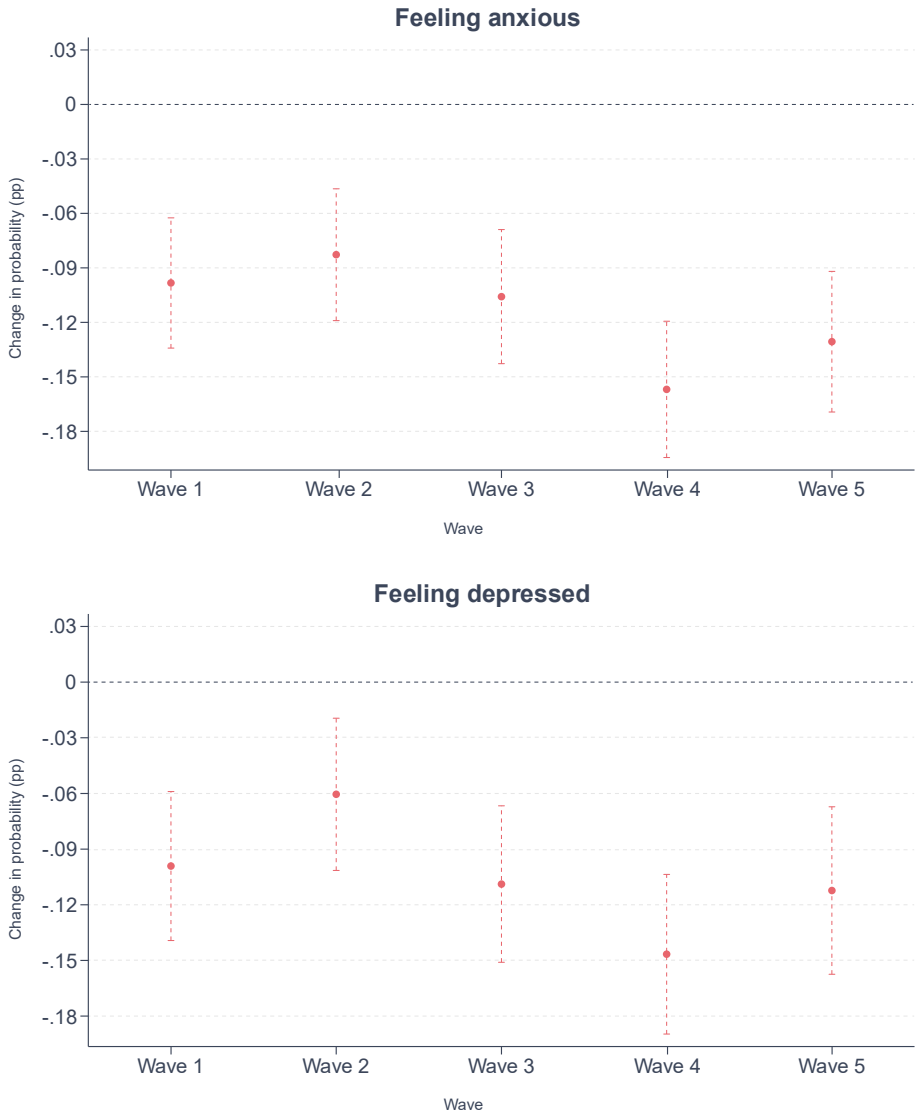

## Psychological wellbeing

The BIA has a clear and statistically significant impact on the psychological wellbeing of recipients. One year into the programme, average life satisfaction increases by 0.7 points on a 1–10 scale, rising to 0.91 points by the final wave.[7] These improvements translate into measurable monetary benefits, as detailed in the Cost-Benefit Analysis section of this report.

The BIA also reduces the likelihood of experiencing mental health challenges. By wave 5, the probability of reporting anxiety falls by 13 percentage points and depression by 11 percentage points. These effects point to a consistent and substantial improvement in overall wellbeing.

**Figure 4. Impact of the BIA on wellbeing**


[7] The decline in the size of the BIA impact on life satisfaction observed in wave 5 compared to the previous wave may reflect participants' anticipation of the imminent conclusion of the pilot at the time of data collection, rather than underlying changes in behaviour.




## Deprivation and income

The final category of outcomes relates to deprivation and income, reflecting artists' broader economic wellbeing. We examine the impact of the BIA on the ability to make ends meet, the likelihood of experiencing enforced deprivation, income from various sources, and reliance on Jobseekers' protection.

The BIA significantly improves recipients' ability to meet basic needs. It reduces the probability of making ends meet with difficulty by 19 to 23 percentage points, and the likelihood of experiencing enforced deprivation by 18 to 22 percentage points.[8] These effects are both statistically and materially significant, and remain consistent throughout the pilot duration.

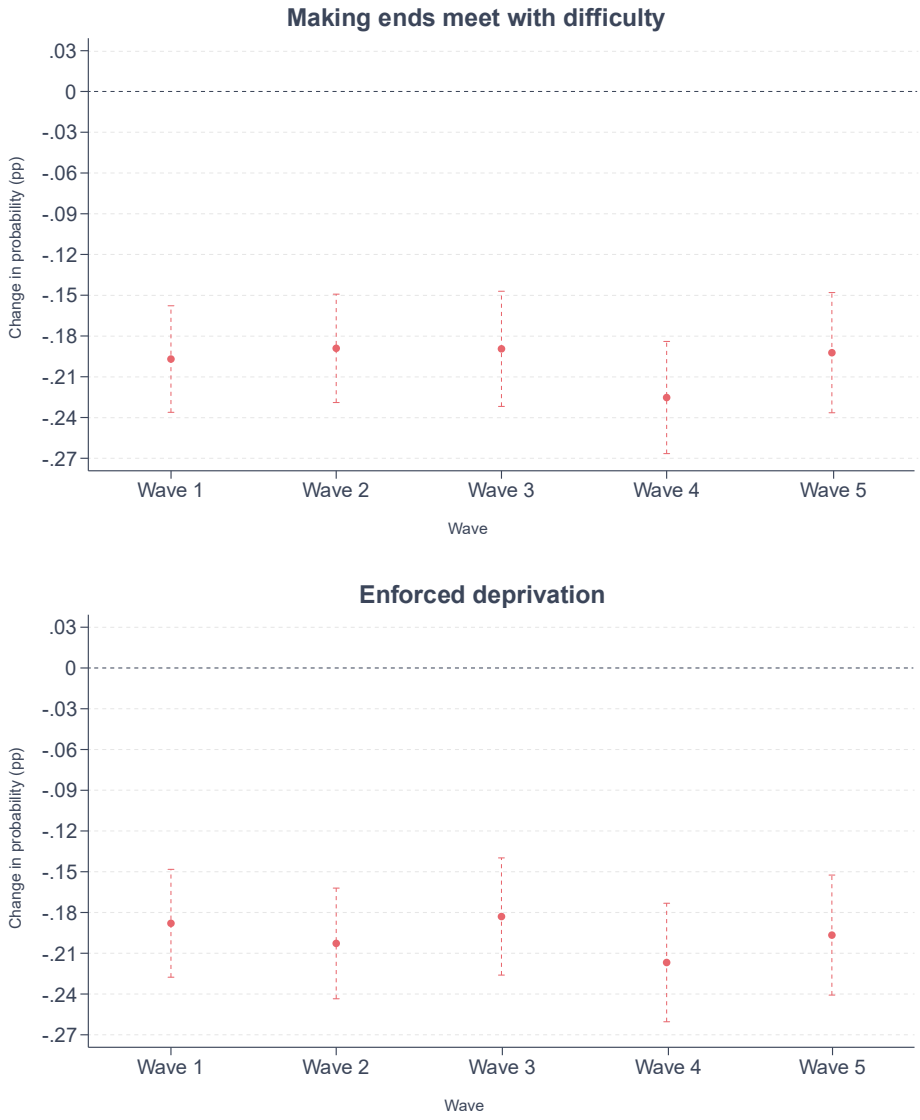
The BIA also increases personal income, particularly from artistic work. One year into the programme, recipients earn €698 more per month from arts-related income, on average. This

[8] The enforced deprivation variable captures material deprivation across 11 areas, including ability to afford going out, shoes, a roast, a meal with chicken or fish every second day, new clothes, warm waterproof coat, adequate heating for homes, replacement of worn-out furniture, having family or friends for a drink or a meal once a monthly and presents for family or friends at least once a year. An individual is said to face enforced deprivation if they are unable to afford two or more of these 11 categories.

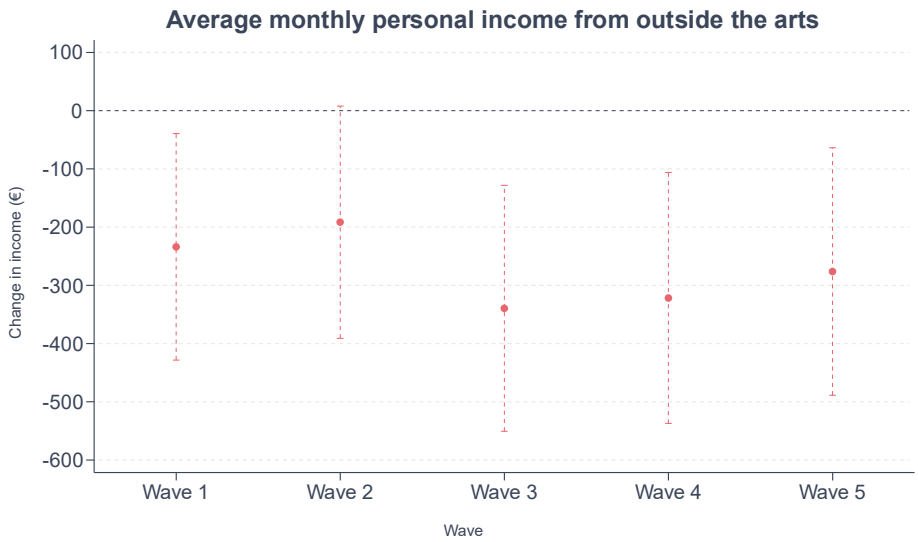
increase is sustained through the final wave. At the same time, income from work outside the arts decreases by €192 after one year and by €322 after two years, consistent with earlier findings on sectoral retention.

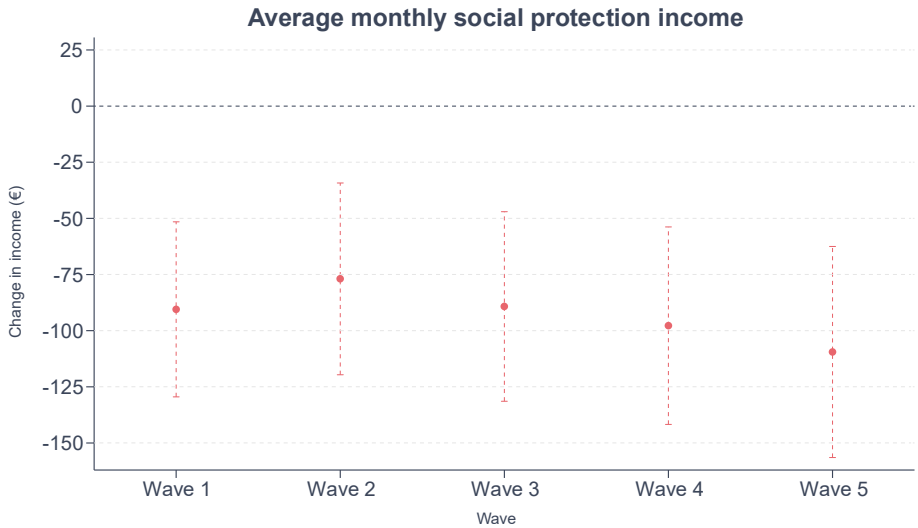
Dependence on social protection also declines. By wave 5, artists in the treatment group receive €110 less per month from social protection payments and are 16 percentage points less likely to receive Jobseeker's payment than those in the control group. At least part of this effect will be due to entitlement rules, since the BIA payment is treated as self-employment income in the assessments for other income-related support.

**Figure 5. Impact of the BIA on deprivation and income**




Average monthly personal income from the arts
1000
900
800
700
600
500
400
300
200
100
0
-100
Change in income (€)
Wave 1
Wave 2
Wave 3
Wave 4
Wave 5
Wave


Average monthly personal income from outside the arts
100
0
-100
-200
-300
-400
-500
-600
Change in income (€)
Wave 1
Wave 2
Wave 3
Wave 4
Wave 5
Wave


Average monthly social protection income
25
0
-25
-50
-75
-100
-125
-150
Change in income (€)
Wave 1
Wave 2
Wave 3
Wave 4
Wave 5
Wave


# Aggregate estimates

To complement the panel analysis, we present results from our aggregated DiD model. While the panel analysis traces changes across each wave, the aggregated approach estimates the average treatment effect over the full duration of the pilot relative to the baseline. This provides a summary view of the overall impact and serves as a robustness check. The results are broadly consistent across approaches.

## Arts work viability

Table 2 describes the average impact of the BIA on outcomes related to the viability of arts work.

Consistent with the panel estimates, artists receiving the BIA are 10 percentage points more likely to sustain themselves through work in the arts compared to those in the control group. They are also less likely to agree to work without pay, although the reduction in the likelihood of unpaid work is relatively modest.

We do not observe a significant impact on the actual commissioning price for BIA recipients. This finding should be interpreted with caution, as the nature of paid work in the arts varies widely across disciplines, and so does what constitutes a “contract” or its “price.” For example, a filmmaker may report the fee for an entire production, a musician for an album or live performance, while a poet or performance artist may receive smaller, one-off payments for readings or workshops.

Interestingly, despite the finding above, BIA recipients are 10 percentage points more likely to report having successfully negotiated a good price for their work compared to their colleagues who do not receive the BIA income, suggesting that they perceive an increase in bargaining power. They are also less likely to feel obliged to accept any work offered to them, indicating greater autonomy and improved ability to exercise choice in their professional engagements.

**Table 2. Aggregate impact of the BIA on arts viability outcomes**

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | **Probability of sustaining oneself through arts** | **Probability of working without pay in the arts** | **Contract price** | **Probability of negotiating a good price** | **Probability of feeling that one has to take on any work** |
| **DiD coefficient** | 0.102*** | -0.0396* | -303.9 | 0.102*** | -0.070*** |
| - | (0.0215) | (0.0216) | (418.0) | (0.0236) | (0.0201) |
| **Observations** | 5,973 | 5,971 | 5,972 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

## Arts practice development

Table 3 presents the average impact of the BIA on outcomes related to arts practice development.

Overall, the results indicate that BIA recipients dedicate significantly more time and resources to their artistic practice than those in the control group. On average, artists spend 4 additional hours per week creating art, 2.3 more hours on research, and 0.7 more hours on training activities. They also spend approximately €333 more per month on their artistic practice.

Beyond time and expenditure, the BIA appears to boost productivity and public engagement. Artists in the treatment group are around 10 percentage points more likely to complete new works and to participate in performances, exhibitions, or other audience-facing activities. These findings highlight the BIA's role in supporting the development of artistic practice in both process and output.

**Table 3. Aggregate impact of the BIA on arts practice outcomes**

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | **Hours spent making arts** | **Hours spent in research** | **Hours spent in training** | **Expenditure in the arts practice** | **Probability of completing new works** | **Probability of engaging with an audience** |
| **DiD coefficient** | 4.001*** | 2.303*** | 0.679** | 332.8*** | 0.0971*** | 0.103*** |
| - | (0.818) | (0.489) | (0.309) | (94.16) | (0.0213) | (0.0223) |
| **Observations** | 5,969 | 5,971 | 5,972 | 5,973 | 5,973 | 5,788 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

## Sectoral retention

Table 4 describes the average impact of the BIA on sectoral retention outcomes.

On average, artists who receive the BIA are 15 percentage points less likely to report that they do not feel able to find work in the arts compared to those in the control group. They also spend 3.5 fewer hours per week working outside the arts. These findings suggest that the BIA supports artists in remaining active within the sector, reducing their reliance on non-arts employment and enabling stronger attachment to their professional field.

**Table 4. Aggregate impact of the BIA on sectoral retention outcomes**

| - | (1) | (2) |
|---|---|---|
| - | **Probability of being unable to work in the arts** | **Hours spent working outside the arts** |
| **DiD coefficient** | -0.148*** | -3.524*** |
| - | (0.0231) | (0.744) |
| **Observations** | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

## Wellbeing

Table 5 presents the impact of the BIA on wellbeing outcomes. On average, the BIA has a positive and statistically significant effect on the wellbeing of participating artists compared to their colleagues in the control group.

Recipients report higher life satisfaction, rising by nearly one point on a 0-10 scale, and are around 11 percentage points less likely to report experiencing symptoms of depression and anxiety over the last four weeks. These findings highlight the role of the BIA in supporting not only the economic but also the psychological resilience of artists.

**Table 5. Aggregate impact of the BIA on wellbeing outcomes**

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | **Life satisfaction** | **Probability of feeling anxious** | **Probability of feeling depressed** |
| **DiD coefficient** | 0.874*** | -0.113*** | -0.106*** |
| - | (0.0914) | (0.0188) | (0.0216) |
| **Observations** | 5,973 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

## Deprivation and income

Table 6 presents the average impact of the BIA on deprivation and income-related outcomes. The findings show that the BIA significantly improves the economic wellbeing of artists. It reduces the likelihood of struggling to make ends meet and of experiencing enforced deprivation by nearly 20 percentage points, demonstrating substantial improvements relative to the control group.

In terms of income composition, BIA recipients report earning significantly more from arts-related work (over €500 more per month on average), while earning less from work outside the arts.[9]

Additionally, recipients are less reliant on social protection: they receive over €100 less per month in benefits and are 38 percentage points less likely to receive Jobseeker's payments compared to the control group following the launch of the BIA pilot. Together, these results underscore the BIA's strong impact on reducing material deprivation and enhancing artists' financial stability.

**Table 6. Aggregate impact of the BIA on deprivation and income outcomes**

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | **Probability of finding it difficult to make ends meet** | **Probability of experiencing enforced deprivation** | **Personal monthly income from the arts** | **Personal monthly income outside of the arts** | **Personal monthly social protection income** | **Probability of receiving Jobseeker's payment** |
| **DiD coefficient** | -0.197*** | -0.197*** | 531.9*** | -274.8** | -108.2*** | -0.377*** |
| - | (0.0233) | (0.0248) | (109.0) | (110.3) | (22.90) | (0.0373) |
| **Observations** | 5,973 | 5,973 | 5,830 | 5,817 | 5,708 | 2,522 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

# Heterogeneity analysis

This section presents the results of the heterogeneity analysis, which explores how the impact of the BIA varies across key subgroups within the sample. The analysis focuses on differences by gender, disability, career stage, art form, personal income, and equivalised household income. Most interaction terms between these subgroup indicators and the treatment effects, which reflect our estimates of whether the causal impact of the BIA differs across subgroups of artists, are not statistically significant. This reflects a combination of consistent impacts across groups and also limited sample sizes in certain categories, which inevitably limits the statistical power with which any differences could be established. However, the magnitude and direction of the estimated effects remain informative.

[9] It should be noted that the estimates shown here do not account for the likelihood of misclassifying BIA income as earnings from the arts.

Detailed subgroup results are presented in tables within Appendix 3, supporting a nuanced understanding of the BIA pilot's differential effects. [10]

## Gender

Overall, the heterogeneity analysis reveals that the BIA has broadly positive effects across all artists and creative arts workers, with improvements largely consistent regardless of gender. While some baseline differences exist between female (and those with other gender identities) and male artists, the pilot's impact on sustaining arts careers, investing time and resources, retaining artists in the sector, enhancing wellbeing, and improving economic circumstances appears to benefit all groups similarly.

Female artists and those with diverse gender identities tend to experience slightly less favourable outcomes in the arts sector compared to male artists. For instance, after receiving the BIA, women increased their time spent making art by about three hours per week, whereas men increased theirs by roughly five hours. Similarly, both groups reduced the time spent working outside the arts, but the decrease was smaller for women (2.5 hours) compared to men (4.7 hours). Despite these differences, female artists and those with other gender identities saw a larger increase in income from arts-related work, earning approximately €576 post-BIA compared to €477 for men. On the other hand, men reduced their income from outside the arts by about €353 per month following the BIA pilot, whereas women and artists with other gender identities reduced theirs by a smaller amount, approximately €202 per month, indicating a less pronounced decrease for female artists.

While these differences indicate some potential gender variations in outcomes, there is generally no statistically significant evidence of a differential treatment effect between men and women across most outcomes. In other words, we do not have strong evidence that the BIA narrows existing gender disparities in the arts labour market.

A notable exception is psychological wellbeing: female participants experienced an 11 percentage point greater reduction in the likelihood of feeling depressed after the BIA compared to male participants. This suggests that, although the economic impacts of the BIA are broadly similar across genders, the psychological benefits may be more pronounced for women.

## Disability

In terms of disability, improvements are observed for both groups (those reporting a disability and those without) following the BIA. Both groups experience positive changes in arts work viability outcomes. Specifically, participants with a disability report a 12.5 percentage point increase in their ability to sustain themselves through the arts, slightly higher than the 10 percentage point increase among those without a disability. Notably, artists with disabilities saw a substantially larger improvement in their self-reported ability to negotiate good prices for their work, with a 17.5 percentage point increase compared to a 9.6 percentage point increase for those without disabilities.

Regarding arts practice development, artists with disabilities increased their weekly hours spent making arts by about 3 hours after receiving the BIA, somewhat less than the 4-hour increase seen among artists without disabilities. However, artists with disabilities

[10] Tables included in Appendix 3 present detailed coefficients for each outcome of interest in the subgroup analysis. The coefficients on the DiD estimate (treatment effect) capture the impact of the BIA for the subgroup of refence – for example, male artists. To estimate the impact for female/other gender identity artists, the treatment effect and the triple interaction term are summed. The triple interaction term (treatment effect * subgroup of interest – in our example, female) alone captures the differential effect of the BIA across genders.

demonstrated a significantly higher increase in arts-related expenditures post-BIA, averaging €688 compared to €308 among those without disabilities.

Psychological wellbeing also improved as a result of the BIA across both groups. Participants with disabilities experience an approximate one-point increase in self-reported life satisfaction scores, compared to a 0.85-point increase among those without disabilities.

Artists with disabilities tend to rely more on income from outside the arts and on social protection payments. Following the launch of the BIA pilot, those with disabilities reduced their monthly income from outside the arts by €398, compared to a €264 reduction for those without disabilities. Similarly, participants with disabilities received €222 less per month in social protection payments post-BIA, while those without disabilities saw a €100 decrease.

While these estimates point to improvements for both groups, the differences in outcomes between them are not statistically significant. These results should be interpreted cautiously due to the relatively small sample size of participants reporting a disability at baseline (221 participants).

## Career stage

The analysis of the BIA's impact across career stages, using late-career (>15 years) artists as the reference group, shows some differential effects for early-career (<5 years) and mid-career (5-15 years) artists, although many effects are small and statistically insignificant.

When examining hours spent on artistic activities, artists in the early and mid-career stages experience the largest increases, with an additional 5.2 and 5.4 hours respectively devoted to their art as a result of the BIA. In contrast, late-career artists show a more modest increase of 2.2 hours. Importantly, the differential impact on hours spent making arts is statistically significant, indicating that the BIA influences artistic engagement differently depending on career stage. This might suggest that the BIA may be more effective in encouraging greater artistic engagement among those earlier in their professional journey.

A similar pattern emerges in the number of hours worked outside the arts. Early and mid-career artists both report a decrease of about 4 additional hours per week working outside the arts, compared to a slightly lower decrease of 3 hours for late-career artists.

Turning to income effects, personal monthly income from artistic activities rises across all career stages, with early-career artists benefiting the most (+653.89 euros), followed by late-career (+561 euros) and mid-career artists (+441 euros). This indicates that the BIA supports income growth in the arts sector broadly, but may have the strongest financial impact on those at the beginning of their careers. Conversely, personal income from non-arts work shows a decrease for early (-348.2 euros) and mid-career (-347.7 euros) artists, and a smaller decline for late-career artists (-57.72 euros). This could reflect a reallocation of effort towards the arts as their primary income source for artists in the beginning and middle of their careers.

Finally, the probability of receiving Jobseeker's payments decreases more for early (-0.48 percentage points) and mid-career (-0.45 percentage points) artists as a result of the BIA, compared to their colleagues at later career stages (-0.28 percentage points). The differential impact on the probability of receiving Jobseeker's Allowance is also statistically significant, underscoring that the BIA's effect on employment security and dependence on benefits varies across career stages.

Overall, these findings highlight some heterogeneity in the effects of the BIA by career stage, underscoring the importance of tailored support measures that address the distinct needs of artists at different points in their careers.

## Arts form

The heterogeneity analysis reveals variations in how the BIA affects artists across different art forms, pointing to substantial heterogeneity in artists' experiences across forms, as well as BIA impact. While these differences offer insight into the diverse realities of artistic work, they should be interpreted with some caution due to relatively small sample sizes within individual categories.

The impact of the BIA on time spent creating art is consistently positive across all art forms, with literature (+6 hours), theatre (+5.8), and film (+4.5) showing the largest increases. Visual artists (+3.8), musicians (+4.2), and those in the 'other' category (+1.3) also report increases in time devoted to their creative practice.

Expenditure on arts practice also rises across all groups, though the scale varies: musicians (+€447.7) report the highest increase, followed by visual artists (+€339), those in 'other' forms (+€304.5), theatre (+€254), film (+€188), and literature (+€182). This suggests that the BIA has enabled greater investment in artistic work, though the extent of that investment appears to be shaped by the nature and demands of each art form.

In contrast to their increased time spent on artistic work, artists across all forms report reductions in hours worked outside the arts. This decline is especially large for those in film and theatre (both -5.9 hours), as well as for literature (-4.5 hours), while smaller decreases are observed for music (-2.8 hours), visual arts (-2.3 hours), and other (-3.8 hours). These shifts likely reflect a rebalancing of time toward core artistic work, enabled by the income stability provided through the BIA.

Personal monthly income from the arts rises across all groups, with theatre (+€702), music (+€673.4), literature (+€538), film (+€496), visual arts (+€470), and 'other' (+€299) all reporting meaningful increases. This suggests that the BIA broadly supports income growth from artistic work across disciplines, although the scale of improvement varies.

Simultaneously, monthly income from outside the arts declines across all categories, most sharply in film (-€688), theatre (-€421), and literature (-€288), with more modest reductions in music (-€211), visual arts (-€127), and other (-€281). This trend complements the observed decline in non-arts working hours and suggests a reorientation toward arts-based livelihoods.

Overall, the data point to evidence of differential impacts of the BIA across artistic disciplines – even though differential impacts are not statistically significant. These findings underscore the importance of considering artistic discipline when designing and evaluating artist support policies, while also highlighting the need for caution in interpretation due to smaller sample sizes in some categories.

## Personal income

The BIA demonstrates broadly positive impacts for individuals both above and below the sample median income, with some variation in magnitude across outcomes. In terms of artistic viability, the effects are slightly stronger for individuals below the median income. Specifically, the probability of sustaining oneself through artistic work increases by 13 percentage points for this group, compared to a 7.5 percentage point increase for those above the median. This difference likely reflects the fact that artists and creative arts workers with income below the median started from a weaker position in terms of sustaining themselves through artistic work before receiving the BIA, compared to those with income above the median.

The programme also supports arts practice development across both income groups. On average, individuals in both groups spend approximately four additional hours per week engaged in making art following the introduction of the BIA. Similarly, both groups reduce their hours spent working outside the arts, though the effect is more pronounced among those above the median income, who report a reduction of around five hours, compared to a reduction of approximately 2.5 hours for those below the median.

In terms of wellbeing, both groups experience improvements in self-reported life satisfaction. The increase is slightly higher for individuals below the median income (+0.9 points) than for those above it (+0.82 points).

With regard to income, individuals across both groups report increased monthly earnings from artistic work. Those above the median income report an average increase of €440, while those below report a gain of €387. At the same time, the likelihood of receiving Jobseeker's payments declines for both groups, with the reduction being slightly larger for individuals below the median income (-40 percentage points) compared to those above it (-35 percentage points).

While these results indicate that the BIA improves outcomes for both income groups, the differences in effect sizes between the two are not statistically significant. This suggests that although the programme benefits artists across the income distribution, it might not systematically deliver greater benefits to those on lower incomes.

## Equivalised household income

We examine equivalised household income to understand how wider economic support from family and partners might influence the impact of the BIA pilot across outcomes. By comparing artists above and below the sample median equivalised household income, we identify meaningful differences in how the BIA affects their arts practice and economic outcomes.

Artists from households below the median income increased their expenditure on arts practice by €389 on average, notably higher than the €271 increase observed for those above the median. Similarly, those below the median spent an additional 4.4 hours per week working in the arts, compared to 3.6 hours for artists from higher-income households. In contrast, hours spent working outside the arts decreased for both groups, with artists above the median reducing by 4.7 hours and those below by 2.7 hours.

Regarding personal income, artists above the median household income saw a larger average increase from arts-related activities (€587 per month) compared to those below (€455). However, both groups experienced reductions in personal monthly income from outside the arts, with the decrease being more pronounced for artists in lower-income households (€327) than those in higher-income households (€254).

We also observe important differences in social protection income and reliance on unemployment benefits among BIA recipients above and below the sample median household income. Artists and creative arts workers below the median household income reported a greater monthly reduction in personal income from social protection benefits (€150) compared to those above (€61). Additionally, the probability of receiving Jobseeker's payments decreased more sharply for artists below the median income (44 percentage points less likely) than for those above (30 percentage points less likely). These differences likely reflect that BIA recipients with household income below the median are more often in single-income households or more reliant on social protection, so receiving BIA payments has a greater effect on their benefit eligibility or need for unemployment support, resulting in more pronounced reductions compared to those with household income above the median.

# Cost-Benefit Analysis

This study estimates the overall value generated from the BIA pilot from a societal perspective. For this purpose, we developed a Cost Benefit Analysis (CBA) model that links benefits flowing from the BIA pilot for artists and society to pilot costs. This analysis is particularly important for informing future decisions about the scale-up or wider rollout of the BIA programme, ensuring that public resources are allocated in a way that delivers maximum social value.

This chapter outlines our CBA methodology and core assumptions, and presents key findings on the value of the BIA pilot scheme.

## Methodology

Our approach follows the principles of social Cost Benefit Analysis, drawing on guidance from the Public Spending Code, as well as best practice from other sources, including the UK HM Treasury's Green Book and academic evidence. The CBA model monetises key social impacts during the period 2021 to 2025 and compares them with the fiscal costs of the scheme.

### Core analytical framework

Our CBA model draws on a combination of data sources. Quantitative findings from the BIA evaluation provide a robust basis for estimating changes in outcomes such as income, wellbeing, and arts participation, by comparing recipients to a control group. Programme financial records supplied by CCS offer detailed information on costs, including payments to participants, administration expenses, staffing, and general operational activities across the pilot period.

Where direct evidence is not available, we rely on relevant external benchmarks and literature to inform our modelling assumptions – for example, established wellbeing valuation estimates and published research on the economic value of cultural and non-market outcomes.

As discussed, the benefits included in this CBA are informed directly by the results of the BIA pilot's impact evaluation using the panel DiD model. The evaluation compares outcomes for artists who received the BIA support with those who did not, before and in each year after programme implementation. This comparison allows for understanding what difference the BIA pilot actually made. The outcomes experienced by artists in the control group (not receiving BIA payments) act as a counterfactual scenario – that is, an estimate of what would have happened in the absence of BIA support. In this way, the evaluation isolates changes in key outcomes that can be attributed to the BIA, rather than to other external factors or wider trends. These changes feed into the CBA as the benefits of the BIA pilot. Only these additional, BIA-driven outcomes are incorporated in the CBA framework. This focus on additionality is a core requirement for assessing social value: it ensures that the analysis reflects social gains resulting from the use of public funds, and avoids overestimating the impact of the BIA pilot.

Our CBA model produces **a Benefit-Cost Ratio (BCR)**, which reflects the net social value of the BIA pilot. This approach follows standard economic evaluation principles, while also adapting to the unique features of the intervention, which is a cash transfer programme.[11] In

[11] The Basic Income for the Arts pilot programme is fundamentally a cash transfer scheme, aiming to support artists develop their practice and secure work in the arts. Official guidance typically excludes transfer payments from Cost-Benefit Analyses as these represent a

line with the Public Spending Code, the analysis focuses on **net additional benefits to society**, capturing both measurable economic impacts and wider social value.

Our BCR answers the question: *For every €1 the government spends, how much € of net benefit is generated for society?* It compares total social benefits (including changes in gross earnings for BIA recipients, improvements in psychological wellbeing and increases in the non-market value of culture and arts) against the net fiscal cost of the scheme. This cost is defined as administrative costs plus the BIA transfer (including payments to artists participating in the control group) minus tax revenue from the BIA income, as well as other employment income gained by BIA recipients and reduced social protection payments as a result of the programme.

The CBA model covers the full lifetime of the BIA pilot, from initial preparation in 2021 through to 2025. While recipients began receiving payments in 2022, some programme-related costs (particularly administrative and setup costs) were incurred earlier. Consequently, the CBA includes costs from 2021 and 2025, while the benefits are measured over the years 2023 to 2025, aligning with the years in which BIA recipients experienced the direct effects of the programme.[12]

This approach means that the benefits we capture are grounded in observed data collected during the pilot, without requiring more speculative projections. In some respects, this may be conservative. For example, investment in skills, networks, and creative capital made possible by the BIA could generate future returns.

All values in the CBA are expressed in 2025 €, with no discounting applied. We treat 2025 as the base year for our calculations. According to the Irish Public Spending Code, discounting adjusts for social time preferences, which reflect the principle that people value benefits received sooner and costs incurred later more highly. In this analysis, however, all costs and benefits fall within a short time period (2021-2025). Since we are not projecting benefits into the future, discounting is not relevant, and presenting results in 2025 prices ensures a clear and consistent basis for comparison.

## Costs

The CBA includes all relevant programme costs incurred over the lifetime of the BIA pilot. These comprise: (i) annual administration costs; (ii) annual pilot costs, which include payments to both recipients and the control group; (iii) other general operational costs, such as travel, health and safety, training, education, and conference-related expenses; and (iv) annual staff costs. The annual pilot cost figure for 2025 is an estimate, as data are only available up to August 2025. To ensure that cost figures are aligned with the annual benefits captured in the model, we extrapolate pilot costs to the end of 2025 based on the average monthly costs observed in 2023 and 2024.

redistribution of resources rather than a net cost or benefit to society. This thinking around programmes including transfer payments makes the CBA framework less straightforward to adopt for the economic evaluation of interventions such as the Basic Income for the Arts. Ignoring transfers entirely would mean excluding one of the BIA's core features from the analysis. Therefore, we developed a tailored approach to the economic evaluation of the pilot, that allows for estimating the value it generates while keeping in line with Public Spending Code guidance.

[12] In practice, the first survey wave (April 2023) captures impacts occurring between October 2022 and April 2023. For simplicity and consistency, these effects are incorporated into our analysis for 2023.

# Fiscal effects

From the perspective of the **public purse**, the analysis attempts to capture the net fiscal effect arising from changes in the incomes of BIA recipients. This includes the direct fiscal cost of the BIA payments themselves, but also nets off the tax revenue generated directly from those BIA payments (which are taxable), as well as the tax implications of any other earnings changes that arise as a result of the BIA according to our impact evaluation estimates (e.g. due to recipients increasing hours of work in the arts, and/or decreasing work in other sectors). It also accounts for the reductions in social protection spending resulting from the BIA.

**Table 7. Fiscal effects of the BIA pilot**

| Perspective | Fiscal effect | Monetisation | Source |
|---|---|---|---|
| **Public purse** | BIA tax revenue | Based on taxable income of recipients and accounting for income tax, USC and PRSI | BIA survey data & Irish tax system information |
| **Public purse** | Tax changes from additional earnings | Applying effective tax rates to earnings from employment in the arts & other sectors across tax bands | Own calculations, BIA survey data |
| **Public purse** | Savings in social protection income | Reductions in personal social protection impact for BIA recipients compared to the control group | Point estimate from the BIA impact evaluation |

# Social benefits

The CBA model captures benefits across different segments of society. These include economic impacts for BIA recipients, broader social outcomes, and spillover effects benefiting the wider arts sector. This comprehensive approach reflects the guidance of the Irish Public Spending Code, which emphasises the importance of capturing all material benefits that contribute to public value, whether they are market-based, fiscal, or non-market in nature.

For **BIA recipients**, the analysis includes gross economic gains or losses **–** that is, the change in disposable income from working in the arts as well as outside of the arts, and estimates of the tax revenue generated from this income. Gains in earnings indicate that the BIA pilot has enabled recipients to engage more fully in economic activity – for example, by reducing financial insecurity and allowing greater focus on the development of artistic practice. Thus, they are treated as a productivity impact of the BIA pilot. In line with Green Book guidance, productivity improvements are considered an economic gain to society, not merely a private benefit.

The model also incorporates **non-market social impacts**, including improvements in psychological wellbeing among BIA recipients and the cultural value generated from the public's increased engagement in the arts produced by BIA recipients.

Finally, higher levels of arts-related expenditure are considered as broader **spillover effects** that may stimulate local economies and support related sectors.

The table below presents the benefits considered in the CBA across different perspectives. Tax revenue is estimated based on the marginal tax rates in the Irish tax system, and the

typical income levels of BIA recipients across income bands. This exercise is based on aggregate rather than individual-level data. All other benefits in the table are captured using point estimates from the BIA impact evaluation.[13] Appendix 4 presents the point estimates from the impact evaluation incorporated in the CBA model.

**Table 8. Benefits from the BIA pilot**

| Perspective | Benefit | Monetisation | Source | Benefit type |
|---|---|---|---|---|
| **Economic benefit (BIA recipients)** | Changes in arts earnings | Increases in personal income from working in the arts for BIA recipients compared to the control group | Point estimate from the BIA impact evaluation | Direct benefits |
| **Economic benefit (BIA recipients)** | Changes in earnings from outside of the arts | Reductions in personal income from working outside of the arts for BIA recipients compared to the control group | Point estimate from the BIA impact evaluation | Direct benefits |
| **Social benefit (BIA recipients & Wider public)** | Increases in psychological wellbeing for BIA recipients | WELLBY approach applied to Increases in life satisfaction for BIA recipients compared to the control group | Point estimate from the BIA impact evaluation | Direct benefits |
| **Social benefit (BIA recipients & Wider public)** | Gains in cultural & arts value for audiences | Non-market value of experiencing arts for audiences attending BIA-supported performances, drawn from Irish academic literature. | Point estimate from the BIA impact evaluation | Direct benefits |
| **Economic second-order benefit** | Expenditure in arts practice | Increases in total expenditure in the arts for BIA recipients compared to the control group. | Point estimate from the BIA impact evaluation | Spillover effects |

## Approach to measuring fiscal effects & social benefits

This section outlines our approach to estimating and monetising key effects and benefit streams presented in the table above, including sources of data and core assumptions. The point estimates drawn from the panel DiD impact evaluation are shown in Appendix 4.

[13] We use point estimates from our panel regressions to monetise benefits over the evaluation period. Each point estimate from our panel regression corresponds to a 6-month interval following the BIA implementation (that is, 6 months after the implementation, 1 year, 1.5 years, etc.) In the context of the CBA, we calculate additional annual benefits for each recipient by averaging the two 6-month estimates that fall within each year. For 2025, we use the point estimate corresponding to the final wave of the BIA survey.

## Tax revenue from BIA income

The BIA payments are treated as taxable income. Therefore, our CBA model incorporates the tax revenue generated by recipients as a result of receiving BIA payments. Taxes applied to BIA income include income tax, Universal Social Charge (USC), and Pay Related Social Insurance (PRSI). Our approach reflects Irish tax policy and draws on self-reported income data from the BIA pilot participants, adjusted to avoid double-counting of BIA income.

To estimate revenues from **income tax**, BIA recipients were grouped into three tax bands, based on their total annual personal taxable income (including earnings from arts work, other employment, and BIA payments). The bands are the following: i. Group 1 – those with no other income besides BIA, ii. Group 2 – those with total annual income including BIA below €40,000 and iii. Group 3 – those with income above €40,000.[14] This tiered approach ensures that tax contributions in the analysis take into consideration the income distribution of BIA recipients in the pilot phase.

Due to tax credits, recipients in Group 1 are not expected to pay any income tax on their BIA income.[15] For Group 2, a 20% income tax rate is applied to the full BIA amount. For Group 3, recipients who were already above the €40,000 threshold prior to the BIA are taxed at 40% on their BIA income. For those who were in Group 2 prior to receiving the BIA but moved into Group 3 due to the additional income, the portion of BIA income that brings them up to €40,000 is taxed at 20%, and the remainder is taxed at 40%.

The income thresholds and groups above are also used to calculate revenues from the **Universal Social Charge (USC).** For Group 1, USC was applied at the lowest rates (0.5% up until the lower threshold of 12,012 and 2% for the income above that), while for Group 2, the 3% tax rate was applied. For Group 3, who have relatively high incomes prior to receiving BIA, the entire BIA amount was taxed at the highest USC rate of 8.0%.

Finally, recipients in Group 1 are exempt from **Pay Related Social Insurance (PRSI)** as they earn less than €352 per week. For all other BIA recipients, assumed to be classified as self-employed under Class S, a standard PRSI rate of 4.1% is applied.

## Tax revenue from increased earnings

To estimate tax revenue generated from increased earnings from arts work and other employment resulting from the BIA, we applied group-specific effective tax rates reflecting the combined impact of income tax, USC, and PRSI.

For Group 1, with the lowest incomes, an effective tax rate of 5.0% was used, primarily reflecting USC and PRSI contributions, as income tax is generally offset by unused tax credits. Group 2 was assigned an effective rate of 27.0%, which includes the standard 20% income tax rate alongside USC at 3% and PRSI at 4.1%. For Group 3, characterised by higher incomes, a 52.0% effective rate was applied, incorporating the 40% income tax bracket, USC at 8%, and PRSI at 4.1%. This tiered approach provides an approximation of the tax revenue generated from incremental income across recipient groups.

[14] For the purpose of this exercise and to avoid double counting, self-reported annual income was corrected for misreporting BIA payments as income from the arts.

[15] Tax credits are assumed to have already been used up by other income for BIA recipients in Groups 2 and 3.

## Psychological wellbeing

To monetise the value of psychological wellbeing, we adopt the Wellbeing-Adjusted Life Year (WELLBY) framework – a standard and increasingly adopted approach in public policy appraisal. This method treats self-reported life satisfaction, typically measured on a 0-10 scale, as a direct proxy for individual wellbeing. Life satisfaction is considered a reliable and comprehensive indicator, reflecting individuals' cognitive evaluation of their lives and encompassing both positive and negative feelings and experiences. As such, it provides a robust basis for quantifying wellbeing gains across diverse policy areas without needing to disentangle specific wellbeing channels.

One WELLBY represents the value of a one-point increase in life satisfaction sustained over one year. To estimate the value of the BIA's impact on wellbeing, we use average increases in life satisfaction of 0.7, 0.9, and 1.0 points across 2023, 2024, and 2025 respectively (drawn from our panel regression analysis). These gains are multiplied by the number of recipients to estimate total WELLBYs per year. We then apply the most widely used benchmark value of £13,000 per WELLBY (or €15,340), as recommended in the UK Treasury's Green Book. This allows us to express wellbeing improvements in monetary terms and incorporate them meaningfully into the cost-benefit analysis, alongside fiscal and economic outcomes.

## Non-market cultural value of arts & culture

To monetise the cultural value of artistic work supported by the BIA, we estimate the total non-market value generated for audiences when experiencing art. Our approach begins with the impact of the BIA on the probability of performing in front of an audience. Using point estimates from the impact evaluation, we calculate the number of BIA recipients likely to have performed publicly as a result of receiving the BIA. This is then multiplied by an average number of performances per year, providing an estimate of the total additional performances that can be attributed to the pilot. We assume that these performances would not have taken place in the absence of the BIA.

To estimate audience reach, we apply a distribution across three event types in the context of which BIA recipients are likely to perform, informed by 2024 figures included in the Audience Insights Overview.[16] Specifically, we assume that 50% of performances occur in small community settings (including in urban areas), 35% in large-scale events, and 15% within festivals. Each event type is then matched with an estimated audience size: 100 attendees for small community events, 300 for large-scale events, and 550 for festival-based performances.

We then apply a per-person non-market valuation of €9.00 for attending each arts event, based on research using a contingent evaluation method to estimate the value generated for audiences from cultural and heritage visits.[17] Through surveys eliciting willingness-to-pay for visiting the Galway City Museum, the study quantifies consumer surplus: the additional benefit visitors receive from accessing the museum beyond admission price. While willingness-to-pay surveys are subject to some uncertainty and potential bias, they remain a widely accepted method in cultural economics for valuing non-market benefits. Applying this conservative

[16] The Audience Insights Overview for 2025 is available here. We use data from the Audience Insights Overview of the Performing Arts Forum (rather than other sources such as the Arts Council) because it provides detailed information on annual number of events of different sizes and their attendance. This granularity allowed us to make credible assumptions about the types of events supported by the BIA and the number of people attending. The Forum data enabled us to translate BIA-supported performances into a credible estimate of audience numbers, which is the key input for measuring the cultural value generated by the pilot.

[17] Munley, V. G. (2018). A contingent valuation analysis of the Galway City museum: welfare estimates for attendance in the absence of an admission fee. The Economic and Social Review, 49(4, Winter), 489-514. Available here.

proxy to estimated attendance at BIA-supported events provides an evidence-based approximation of the broader cultural benefits generated by the BIA pilot.

# Results

## Direct impacts

Over the duration of the BIA pilot, the Irish government invested a total of around €114 million in real terms (2025 prices) to support artists and creative workers through Basic Income for the Arts payments. However, the net fiscal cost was less than this, because the pilot scheme generated returns in the form of tax revenues (primarily income tax, USC, and PRSI from both the BIA payments and additional employment earnings for BIA recipients) amounting to almost €36 million in real terms. In addition, savings in social protection payments were approximately €6.5 million. Taken together, these fiscal returns offset nearly 37% of the gross pilot cost. The real net fiscal cost of the BIA pilot over the period 2021–2025 was just under €72 million.

**Table 9. Fiscal costs of the BIA pilot**

| Cost component | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Total BIA costs** | €101,644 | €7,137,895 | €36,301,584 | €35,411,397 | €35,312,234 |
| **Total tax revenue** | €0 | €0 | €12,368,689 | €11,353,767 | €12,007,792 |
| **Savings from social protection income** | €0 | €0 | €1,974,237 | €2,159,369 | €2,362,800 |
| **Net fiscal cost** | **€101,644** | **€7,137,895** | **€21,958,659** | **€21,898,260** | **€20,941,643** |

**Notes:** All costs are shown in 2025 values. Total BIA costs include administration and staff costs, as well as payments to BIA pilot recipients and artists in the control group. Total tax revenue includes taxes paid on BIA income as well as earnings from employment in arts and other sectors. Net fiscal cost is calculated as the total BIA cost minus total tax revenue and savings from reduced social protection payments.

The BIA pilot generated significant social benefits across multiple dimensions, from 2023 onwards, when participants had received payments for a full year. The total real value of social benefits was over €28.7 million in 2023, €35 million in 2024, and €36.7 million in 2025. These figures combine three main benefit categories: i. income gains and ii. wellbeing improvements for BIA recipients, as well as iii. increases in cultural value generated for audiences engaging with arts and culture.

BIA recipients experienced €2.6 million in additional employment income over three years, despite a temporary decrease in earnings in 2024. The BIA appears to have influenced recipients' employment patterns, causing an increase in artistic practice. Over the course of the pilot, participants reported substantial additional income from work in the arts, rising from €6.3 million in 2023 to nearly €8.9 million by 2025.

At the same time, there was a decline in income from work outside the arts, suggesting a substitution effect. Rather than increasing overall hours worked across all sectors, recipients appear to have reallocated their labour from other types of employment to artistic work – a likely response to the income stability and professional legitimacy offered by the BIA.

The most significant benefit of the BIA pilot came from improvements in recipients' wellbeing, which accounted for nearly €80 million in value over the three years of the pilot. These gains reflect the enhanced life satisfaction and mental health reported by artists.

Finally, audience engagement with the arts generated an estimated €16.9 million in social value over the three pilot years, based on willingness-to-pay estimates for cultural participation. This reflects wider benefits that extend beyond individual recipients to reach broader communities from public policy supporting the arts in Ireland.

**Table 10. Social benefits of the BIA pilot**

| Benefits | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Additional income from arts work** | €0 | €0 | €6,319,634 | €6,624,084 | €8,886,115 |
| **Additional income from working outside of the arts** | €0 | €0 | -€4,935,593 | -€7,197,898 | -€7,088,400 |
| **Tax revenues on additional income** | €0 | €0 | €484,276 | -€200,778 | €629,021 |
| **Gains in wellbeing** | €0 | €0 | €22,082,664 | €30,671,043 | €27,184,014 |
| **Cultural value for audiences** | €0 | €0 | €4,747,423 | €5,128,502 | €7,070,679 |
| **Total value of social benefits** | **€0** | **€0** | **€28,698,405** | **€35,024,953** | **€36,681,429** |

**Notes**: All benefits are shown in 2025 values.

The Benefit-Cost Ratio (BCR) provides a straightforward way to assess the overall value for money of the BIA pilot. It reflects the total social return generated for every €1 of public spending. Based on our estimates using real present values (based on 2025 prices), the BIA yielded a BCR of around €1.31 in 2023, €1.60 in 2024 and €1.75 in 2025. This means that for every euro invested in the scheme, society received between €1.3 and €1.75 in return through increased wellbeing, higher engagement of the public with arts and culture, and gross income gains for artists. Overall, for every € invested in the BIA pilot, society received **€1.39** in return.

These results indicate that the BIA pilot delivered a positive return on public investment from a societal perspective. BCRs remain above €1 throughout the duration of the pilot, indicating that BIA benefits consistently outweigh the fiscal cost. The fact that the pilot delivered a positive net benefit underlines the broader societal value of investing in the arts, especially when accounting for the intangible but measurable effects on wellbeing and community engagement with the arts.

**Table 11. Benefit-Cost Ratio of the BIA pilot**

| - | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **BCR** | €0.00 | €0.00 | €1.31 | €1.60 | €1.75 |

**Notes**: All BCRs are shown in 2025 values

# Spillover effects

Beyond the core costs and benefits captured in the primary analysis, the CBA also explores spill-over effects – that is, wider societal and economic impacts that are not included in the headline Benefit-Cost Ratios. One such effect is the reinvestment of BIA income into the broader arts economy.

As BIA recipients allocate part of their income to practice-related expenditures, including equipment and materials, travel, training, studio rent, and marketing, this spending stimulates demand within the creative industries.

While this type of spending could be seen as contributing to wider economic productivity, for example, by generating Gross Value Added (GVA), we treat it as a secondary or spill-over effect in this CBA. This is because the income that artists use to fund these purchases has already been captured in the primary benefit estimates (as additional income).

Nevertheless, the scale of this investment in the arts is notable: in 2023 alone, BIA recipients spent an estimated €12.3 million on arts-related activities and materials, followed by €6.0 million in 2024 and €4.0 million in 2025 (all in real 2025 prices). This level of expenditure suggests that even when net income gains are modest, the BIA enables recipients to invest in creative development.

**Table 12. Spillover effects**

| - | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| **Expenditure in arts practice** | €0 | €0 | €12,338,982 | €5,998,248 | €4,016,760 |

**Notes:** All figures are shown in 2025 values

# Scale-up analysis of the BIA

This chapter provides an illustrative assessment of the costs and benefits that would be expected if the Basic Income for the Arts was implemented across the whole sector within Ireland. A pilot cannot fully replicate the conditions of a large-scale programme, but it offers valuable evidence to guide expectations about a wider roll-out. The focus of this chapter is on how evidence from the pilot can inform an understanding of the likely effects of scaling up the scheme.

## Costs of a scaled-up BIA

For a full-scale roll-out, economies of scale can mean that administrative costs are proportionally lower than in a smaller-scale pilot. In addition, there were one-off costs corresponding, for example, to activities specific to the pilot evaluation, which would not recur on an ongoing basis after national implementation.

Over the three active years of the pilot (2023-2025), non-transfer costs amounted to 1.5%, 2.1%, and 1.9% of total expenditure, including BIA payments, respectively.[18] If one-off preparation and administrative costs incurred prior to the implementation of the pilot and in the early implementation phase (in years 2021 and 2022) are included, non-transfer costs of the BIA pilot appear to average approximately 2.6% of total expenditure (and just over 2.7% of the direct costs of the BIA payments).

We can look to existing large-scale Irish social transfers for evidence on the level of administrative cost that one might expect from a fully rolled-out BIA. The Central Statistics Office reports that, in 2023, administration accounted for approximately 3% of total social protection expenditure in Ireland.[19] The Parliamentary Budget Office in Ireland estimates 2024 administration ratios of approximately 1.8% of total expenditure for Social Assistance schemes and 1.1% for Social Insurance schemes.[20] As a relatively simple scheme (for example, without a means test or conditionality applied beyond continued engagement in the arts sector), we would expect a scaled-up BIA to be at the lower end of this range.

In practice, however, the level of administrative cost associated with the BIA pilot was already modest, so economies of scale in administration would have only a small impact on the Benefit-Cost Ratio (BCR) of a scaled-up BIA. Administrative costs at 1% (rather than 2.6%) of the total cost would increase the BCR from €1.39 to €1.43.

## Shift in arts supply

To illustrate the potential effect of a scaled-up BIA on artistic output, we draw on our impact estimates from the pilot of the increase in artists' earnings compared to the control group. Average earnings for artists at baseline were approximately €1,350 per month, and the BIA was found to increase earnings by around €300 per month, corresponding to a proportional increase of roughly 22%.[21]

[18] These ratios are calculated against total pilot transfers, which also include small incentive payments made to artists in the control group. As these payments are minimal, they can be ignored for the purpose of this research.

[19] Official statistics on social protection expenditure are published by the Central Statistics Office and are available here.

[20] Evidence on the Social Insurance Fund Administration can be found here.

[21] Average baseline earnings for artists receiving BIA payments (treatment group) are estimated using a measure of net arts income that

We interpret this 22% increase as representing a rise in the **market value of artistic output produced by the treatment group.** Because the pilot affected only a small minority of artists in Ireland, it is relatively unlikely to have affected market-wide prices of art, so we interpret this 22% change as broadly representing a change in the volume of art produced. Due to the eligibility rules for the pilot, this change is observed among a group of people who were artists at baseline. In reality, the arts sector at any point in time comprises new or recent entrants as well as pre-existing arts workers. There is necessarily more uncertainty about how a scaled-up and permanent BIA might affect the flow of workers into the Irish sector, including via effects on how many people train as artists in the first place, or on the migration of artists to Ireland. However, if we additionally assume that a rolled-out and permanent BIA would have the same proportional effect on the volume of art produced by new or recent entrants as it did for existing artists in Ireland, then this implies that the overall "supply curve" for art in Ireland would shift by 22% - that is, *at any given level of prices* for art, a BIA would increase the amount of art supplied by around 22%. This does not mean that the volume of art produced across Ireland would actually increase by 22%. The reason is that this increase in supply would likely reduce market prices. We explore this in the next section.

Evidence from the pilot suggests that much of the change in artistic output reflects a reallocation of activity from other sectors rather than a net change in economic output overall. It is therefore not of paramount importance for the Social Cost Benefit Analysis. Nonetheless, understanding the supply shift is important for understanding the likely impacts on the arts market from a scaled-up BIA.

# Impact on prices and output in arts market

As discussed in the previous section, we estimate that the pilot resulted in the treatment group producing approximately 22% more art at prevailing market prices. Under a full national roll-out, this increased supply could put downward pressure on contract prices for art - meaning that some of the gains to artists themselves would be shared with consumers - and would likely mean that the actual increase in artistic output is less than 22%.

How much prices and artistic output would change depends on how sensitive consumers are to price changes (demand responsiveness, typically measured using a concept known as the price elasticity of demand, which measures the % change in the quantity demanded relative to the % change in price) and how much artists adjust the amount they are willing to produce if prices change (supply responsiveness, typically measured by the price elasticity of supply, which measures the % change in the quantity supplied relative to the % change in price). By combining plausible assumptions about these market responses with evidence from the pilot, we can explore potential outcomes for both contract prices and the total quantity of art produced under a national BIA.[22] Specifically, for these illustrative calculations, we need the following three components:

- **Increase in supply at a given price:** based on evidence from the pilot, artistic output increases by about 22% as a result of the BIA at prevailing market prices.

excludes the top 5% of extreme values in the sample. Additional earnings from working in the arts sector as a result of the BIA have been corrected for misreporting BIA payments as income from the arts.

[22] Estimated changes in prices and artistic outputs are calculated using the following formulas: 1. Change in prices (%) = % change in the value of artistic output (supply) / (Demand elasticity – Supply elasticity), and 2. Change in artistic output (%) = Demand elasticity * Change in prices. These formulas are drawn from basic economic theory on supply and demand changes (more information can be found here).

- **Demand responsiveness to price**: how much consumers will adjust the quantity of artistic outputs they purchase in response to changes in prices. A high responsiveness (elastic demand) means consumers significantly reduce or increase the amount of artistic outputs they purchase when prices change, while a low responsiveness (inelastic demand) means their purchases change only slightly.
- **Supply responsiveness to price**: how much artists will adjust the amount they produce in response to price changes. A high responsiveness means artists increase or decrease their output substantially when prices shift, while a low responsiveness means production levels remain relatively stable despite price changes.

We consider three scenarios. Our central scenario assumes that arts consumers are moderately unresponsive to price changes, based on the broad conclusions of empirical evidence to date.[23] We lack the same degree of evidence on how responsive the supply of art is to price changes, so we explore scenarios centred around a "unit elasticity" (i.e., a 1% increase in price would lead to roughly a 1% increase in supply).

**Table 13. Expected changes in arts prices & outputs across different scenarios**

| Scenarios around demand & supply responsiveness | Demand responsiveness (price elasticity) | Supply responsiveness (price elasticity) | Estimated change in price | Estimated change in artistic output |
|---|---|---|---|---|
| Low | -0.4 | 0.5 | -24.4% | 9.8% |
| Central | -0.7 | 1.0 | -12.9% | 9.1% |
| High | -1.0 | 1.5 | -8.8% | 8.8% |

Across the scenarios considered, a plausible range for the change in average market prices of art is roughly 9-20%, while the corresponding change in artistic output is approximately 9-10%.

It is important to note that the general-equilibrium effects of a national BIA on the price of art represent a redistribution between consumers and artists, rather than a net change in overall economic value. Compared to the pilot, which had limited scope to affect market-wide prices given its scale, equilibrium price effects from a scaled-up policy could moderate the impacts on outcomes such as the earnings of artists and the perceived viability of a career in the arts. However, this would happen because some of the gains from increased support for the artistic sectors were being shared with consumers. In other words, while the additional supply of artistic work could put downward pressure on prices, this does not alter the overall net benefits captured in the social Cost-Benefit Analysis.

It is important to note that the analysis presented here is only illustrative and that it takes the arts sector as a whole. In reality, effects in different sub-sectors would likely vary. For example, supply responsiveness is likely greater in some parts of the arts sector than in others because some activities require capital or infrastructure that is itself more difficult or expensive to scale, such as theatres and studio space. It is also possible that demand

[23] Our scenarios are grounded on empirical evidence on the elasticity of demand for arts and culture across various sectors. For example, in her 1992 paper, Felton found evidence that demand for performing arts is price inelastic, meaning that increases in prices lead to a proportionately smaller reduction in attendance. Similarly, Zieba in 2009, exploring visits to German public theatres, also found that demand for the arts is relatively insensitive to price changes.

responsiveness to price would be different across art forms. Such differences would, all else equal, feed through into differences in the ultimate impacts on market prices and on artistic output. In addition, market-level impacts could have different consequences for different artists. For example, those already operating within tighter margins would likely struggle more to viably compete if market-wide prices were to fall.

# Permanence of a national BIA programme

A scaled-up BIA would not only increase current artists' supply of work, but also reshape longer-term decisions about entry into the profession. Unlike the pilot, which was explicitly time-limited, a permanent BIA would be perceived as a long-term improvement in the financial attractiveness of an artistic career. The scale and certainty of this change mean that young people weighing their education and career paths would have substantially stronger financial incentives to pursue artistic training over alternative fields than they do currently.

Such effects could be amplified over time. If more young people invest in artistic training and existing artists commit further to their practice, the stock of skilled artists in Ireland would grow, with knock-on effects for the quality and volume of cultural output. A guaranteed income may also reduce the perceived risks of choosing an artistic career, lowering barriers for those from less affluent backgrounds. This could make the sector more diverse and inclusive in the long run. While these longer-term behavioural effects are difficult to quantify within this study, they are potentially very large and important for understanding the full implications of a permanent BIA.

At the same time, many of these potential long-term effects would likely involve further reallocation of activity from other sectors (e.g. due to people training as artists rather than in another profession), rather than generating entirely new economic output. As a result, their impact on the overall Cost Benefit Analysis is less clear, and any extrapolation beyond the effects observed at the pilot stage of the BIA would involve considerable uncertainty.

As discussed above, while the magnitude of the effect is necessarily uncertain, it is also likely that a permanent BIA would encourage some artists to move to Ireland. An expectation of permanence may also discourage artists in Ireland who would otherwise have moved abroad from doing so, to a greater extent than may have been the case for artists enrolled in the 3-year pilot.

# Additional support for the arts in Ireland

In addition to the BIA, several other policies in Ireland offer support to artists. These include the Cnuas, Bursary awards, and the Social Welfare Scheme for Professional Artists on Jobseeker's Allowance (JA), among others.

This chapter provides a comparison of key aspects of these schemes alongside the BIA. This helps to position the BIA within the wider policy context and offers a clearer view of how these support mechanisms relate to each other. The table below summarises the main features of each policy compared to the BIA. It is based on primary research and information provided directly by CSS.[24]

The Basic Income for the Arts (BIA) pilot represents a distinct approach within Ireland's broader landscape of artist support policies. Unlike other schemes such as the Cnuas, Bursary awards, and the Jobseeker's Allowance for Professional Artists (JA), the BIA provides a regular, unconditional income over an extended period to a large, diverse group of artists. This contrasts with the more selective and targeted nature of the other supports, which often involve peer nomination, income caps, or specific eligibility criteria linked to employment status or artistic discipline.

For example, the Cnuas offers a substantial annual payment to a small, peer-elected group of Aosdána members, focusing on full-time professional artists who meet residency and tax compliance rules. Meanwhile, Bursary awards provide one-off or short-term funding to professional artists recognised by their peers but with a wider range of eligibility across disciplines and employment types. Jobseeker's Allowance, on the other hand, is a means-tested welfare support targeted specifically at unemployed artists registered as self-employed, with a focus on income verification and certification by professional bodies.

In comparison, the BIA pilot breaks new ground by delivering a consistent monthly income for three years to approximately 2,000 recipients, without requiring proof of artistic output or additional obligations beyond participation in research surveys. This unconditional nature aims to provide artists with greater financial stability and flexibility, supporting their creative practice without the administrative burden or eligibility restrictions characteristic of other schemes.

In summary, the BIA stands out from other support mechanisms by being invariant to changes in economic circumstances, not tied to specific grants with their own application processes and time limits, and available to a diverse range of artists. While other schemes share some of these characteristics, no other schemes in Ireland combine all of them.

[24] Ideally, we would also have compared the costs and benefits arising from these schemes to those of the BIA pilot. However, this was not possible due to lack of available data. While some information exists (for example, on expenditure on unemployment benefits, benefit claimants, number of awards, total value awarded and types of arts supported), there is very little on the actual impact experienced by recipients. In contrast, the BIA pilot is the first programme aiming to support the arts in Ireland to be well documented in terms of the range of benefits it can potentially generate for artists and creative arts workers, covering various domains, including income, creative output, employment in the arts and other sectors and psychological wellbeing, among others.

**Table 14. Other policies and funding schemes supporting artists in Ireland**

| Policy characteristic | Cnuas | Bursary awards | Jobseeker's Allowance for Professional Artists (JA) | Basic Income for the Arts (BIA) |
|---|---|---|---|---|
| **Eligibility and selection** | **Eligibility**<br>• Peer-nominated/elected Aosdána members (max 250) across five disciplines<br>• Tax-resident & compliant in ROI/NI<br>• Residents of RI over the past 5 years<br>• Full-time professional artists<br>**Excluding**<br>• Artists with income greater than €25,770<br>• Artists claiming Arts Council Bursaries | **Eligibility**<br>• Professional Artists that are peer-recognised<br>• Residents of RI<br>• Peer-recognised artists (even if they are not full-time artists or have another type of employment status).<br>• Eligibility varies by art form<br>**Excluding**<br>• Artists claiming Cnuas<br>• Undergraduate students | **Eligibility**<br>• 18–66 years old<br>• RI residents means-tested unemployed but registered as self-employed<br>• Certified by a professional body (e.g., VAI, IWC, SIPTU)<br>• ≥ 50% of last year's income coming from artistic activities<br>**Selection**<br>• None- Open cohort; unlimited (subject to normal JA rules) | **Eligibility**<br>• Adult residents of RI<br>• Practicing artists, creative arts workers, recent graduates<br>• Proven experience of artistic professional experience<br>**Excluding**<br>• Full-time students<br>• Aosdána members in receipt of the Cnuas |
| **Payments and taxation** | **Payment**<br>• €20,180 annually, paid in 4 instalments, over 5 years<br>• Taxation<br>• Exempt from income tax under Artists' Exemption (up to €50 000) | **Payment**<br>• €5,000 – €20,000 one-off, typically 12 months<br>• Taxation<br>• Exempt from income tax under Artists' Exemption (up to €50 000) | **Payment**<br>• JA personal rate (€244 pw in 2025)<br>• Exemption from job seeking for 12 months<br>• Taxation<br>• Fully exempt from income tax, Universal Social Charge (USC), and Paying Social Insurance (PRSI) | **Payment**<br>• Recipients:<br>• €325 pw paid monthly over 3 years (2022-2025, extended to Feb 2026)<br>• Control Group:<br>• yearly payment of €650<br>**Taxation**<br>• Taxable as self-employment income, PRSI and liable to USC on full amount |

| Policy characteristic | Cnuas | Bursary awards | Jobseeker's Allowance for Professional Artists (JA) | Basic Income for the Arts (BIA) |
|---|---|---|---|---|
| **Recipient obligations** | No direct obligations<br>Indirect Membership obligations (Elections, meetings, Toscaireacht nomination) | Award intended to support an artist in pursuing a work plan that may include training, mentoring, research, and capacity building | No direct obligations | No deliverables or any proof of work for claiming the payment<br>Participation in an RCT trial: Completing a baseline and follow-up surveys |
| **Scale of support** | €2,875,650<br>To 146 Aosdána members | €8,449,589<br>To 466 awarded artists: mostly 1-year awards | 111 JA recipients in 2020, which declined to 83 in 2024 | €25m budget<br>2000 recipients and 996 control group participants at the baseline |
| **Art forms supported** | Visual arts, literature, architecture, music and choreography | Architecture, arts, circus, dance, film, literature, music, opera, street performance, theatre, traditional arts and visual arts | All Arts Act 2003 disciplines25 | All Arts Act 2003 disciplines |

[25] As per the Arts Act 2003: "arts" means any creative or interpretative expression (whether traditional or contemporary) in whatever form, and includes, in particular, visual arts, theatre, literature, music, dance, opera, film, circus and architecture, and includes any medium when used for those purposes.

# Appendix 1: Balance tests

| Variable | Control group (obs) | Treatment group (obs) | Control group – average | Treatment group – average | Average difference | Standard error |
|---|---|---|---|---|---|---|
| **Age** | 828 | 1,848 | 41.936 | 42.01 | -0.007 | 0.52 |
| **Gender** | 874 | 1,923 | 1.501 | 1.517 | -0.016 | 0.02 |
| **Disability** | 893 | 1,961 | 0.163 | 0.194 | -0.032 | 0.02 |
| **Education level** | 893 | 1,961 | 7.459 | 7.38 | 0.08 | 0.08 |
| **Working years** | 893 | 1,961 | 16.629 | 16.215 | 0.414 | 0.45 |
| **Personal income from the arts** | 893 | 1,961 | 2,613.6 | 1,899.9*** | 713.7*** | 165.33 |
| **Personal income from outside the arts** | 893 | 1,961 | 2,284.8 | 1,563.7 | 721.0*** | 177.25 |
| **Personal social protection income** | 893 | 1,961 | 621.269 | 586.232 | 35.037 | 57.74 |
| **Equivalised household income** | 893 | 1,960 | 57,033.3 | 47,856 | 9,177.3** | 3,744 |
| **Number of children dependents** | 893 | 1,961 | 0.532 | 0.486 | 0.046 | 0.04 |
| **Probability of feeling depressed** | 893 | 1,961 | 0.745 | 0.683 | 0.061* | 0.018 |
| **Probability of feeling anxious** | 893 | 1,961 | 0.82 | 0.824 | -0.004 | 0.015 |
| **Life satisfaction** | 893 | 1,961 | 6.13 | 6.171 | -0.042 | 0.07 |

*** p<0.01, ** p<0.05, * p<0.1

# Appendix 2: Panel regression analysis

## Arts work viability impacts

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| **Wave 1** | -0.0233* | -0.0378** | 43.32 | 0.00993 | -0.0257* |
| - | (0.0129) | (0.0188) | (125.1) | (0.0183) | (0.0147) |
| **Wave 2** | -0.00201 | -0.0503*** | 26.83 | -0.0169 | -0.0198 |
| - | (0.0133) | (0.0191) | (134.3) | (0.0193) | (0.0156) |
| **Wave 3** | -0.00860 | -0.0717*** | 27.04 | -0.00176 | -0.0464*** |
| - | (0.0143) | (0.0184) | (124.9) | (0.0197) | (0.0162) |
| **Wave 4** | -0.00888 | -0.0471** | 106.2 | -0.0285 | -0.0273* |
| - | (0.0137) | (0.0188) | (221.3) | (0.0186) | (0.0160) |
| **Wave 5** | -0.0306** | -0.0801*** | 80.98 | -0.0173 | -0.0623*** |
| - | (0.0144) | (0.0192) | (167.3) | (0.0192) | (0.0176) |
| **Wave 1 * treatment** | 0.116*** | -0.0278 | -371.5 | 0.0789*** | -0.0833*** |
| - | (0.0165) | (0.0227) | (434.3) | (0.0223) | (0.0186) |
| **Wave 2 * treatment** | 0.0924*** | -0.0388* | -222.5 | 0.102*** | -0.0886*** |
| - | (0.0171) | (0.0230) | (435.5) | (0.0232) | (0.0196) |
| **Wave 3 * treatment** | 0.0944*** | -0.0304 | -324.8 | 0.0913*** | -0.0490** |
| - | (0.0179) | (0.0227) | (438.4) | (0.0240) | (0.0201) |
| **Wave 4 * treatment** | 0.0950*** | -0.0700*** | -365.4 | 0.141*** | -0.0875*** |
| - | (0.0177) | (0.0228) | (478.3) | (0.0231) | (0.0202) |
| **Wave 5 * treatment** | 0.115*** | -0.0402* | -254.8 | 0.103*** | -0.0470** |
| - | (0.0182) | (0.0232) | (450.6) | (0.0236) | (0.0213) |
| **Constant** | 0.225*** | 0.323*** | 1,133*** | 0.365*** | 0.808*** |

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| - | (0.00566) | (0.00727) | (234.6) | (0.00727) | (0.00623) |
| **Observations** | 17,587 | 17,585 | 17,586 | 17,587 | 17,587 |
| **R-squared** | 0.653 | 0.463 | 0.281 | 0.542 | 0.538 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Arts practice development impacts

| - | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| - | Feeling that one has to take on any job | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| **Wave 1** | -0.0257* | 0.336 | -0.587 | -0.127 | -218.3*** | -0.0585*** | -0.131*** |
| - | (0.0147) | (0.603) | (0.444) | (0.260) | (72.03) | (0.0171) | (0.0178) |
| **Wave 2** | -0.0198 | -1.204** | -1.507*** | -0.354 | -180.3** | -0.0394** | -0.103*** |
| - | (0.0156) | (0.529) | (0.379) | (0.304) | (72.17) | (0.0179) | (0.0185) |
| **Wave 3** | -0.0464*** | -1.875*** | -2.023*** | -0.488* | -179.4** | -0.0749*** | -0.128*** |
| - | (0.0162) | (0.608) | (0.421) | (0.260) | (81.96) | (0.0191) | (0.0200) |
| **Wave 4** | -0.0273* | -2.592*** | -2.486*** | -0.391 | -243.6*** | -0.0855*** | -0.118*** |
| - | (0.0160) | (0.619) | (0.399) | (0.276) | (93.03) | (0.0193) | (0.0192) |
| **Wave 5** | -0.0623*** | -3.029*** | -2.361*** | -0.525** | -170.0 | -0.0725*** | -0.152*** |
| - | (0.0176) | (0.600) | (0.395) | (0.261) | (113.4) | (0.0200) | (0.0218) |
| **Wave 1 * treatment** | -0.0833*** | 1.513** | 1.708*** | 0.462 | 447.9*** | 0.0709*** | 0.105*** |
| - | (0.0186) | (0.699) | (0.514) | (0.304) | (84.38) | (0.0207) | (0.0214) |
| **Wave 2 * treatment** | -0.0886*** | 3.817*** | 2.349*** | 0.751** | 560.2*** | 0.0749*** | 0.0818*** |

| - | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---|---|---|---|---|---|---|
| - | Feeling that one has to take on any job | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| - | (0.0196) | (0.655) | (0.459) | (0.355) | (214.1) | (0.0212) | (0.0222) |
| **Wave 3 * treatment** | -0.0490** | 4.842*** | 2.636*** | 0.792** | 231.8** | 0.0965*** | 0.0771*** |
| - | (0.0201) | (0.744) | (0.498) | (0.314) | (94.77) | (0.0223) | (0.0239) |
| **Wave 4 * treatment** | -0.0875*** | 5.259*** | 2.913*** | 0.735** | 263.0** | 0.134*** | 0.114*** |
| - | (0.0202) | (0.740) | (0.469) | (0.331) | (102.3) | (0.0226) | (0.0230) |
| **Wave 5 * treatment** | -0.0470** | 5.397*** | 2.388*** | 0.609** | 169.4 | 0.103*** | 0.139*** |
| - | (0.0213) | (0.728) | (0.465) | (0.301) | (123.2) | (0.0234) | (0.0255) |
| **Constant** | 0.808*** | 21.36*** | 9.634*** | 2.385*** | 1,006*** | 0.748*** | 0.746*** |
| - | (0.00623) | (0.218) | (0.140) | (0.0921) | (33.68) | (0.00654) | (0.00686) |
| **Observations** | 17,587 | 17,569 | 17,579 | 17,584 | 17,587 | 17,587 | 16,595 |
| **R-squared** | 0.538 | 0.632 | 0.525 | 0.473 | 0.259 | 0.502 | 0.516 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Sectoral retention impacts

| - | (1) | (2) |
|---|---|---|
| - | Unable to work in the arts | Hours in work outside the arts |
| Wave 1 | -0.0404** | 0.400 |
| - | (0.0171) | (0.578) |
| Wave 2 | -0.0282 | 0.627 |
| - | (0.0178) | (0.470) |
| Wave 3 | -0.0380** | 0.816* |
| - | (0.0184) | (0.488) |
| Wave 4 | -0.0123 | 1.229** |
| - | (0.0182) | (0.485) |
| Wave 5 | -0.0396** | 2.001*** |
| - | (0.0196) | (0.541) |
| Wave 1 * treatment | -0.125*** | -3.266*** |
| - | (0.0217) | (0.629) |
| Wave 2 * treatment | -0.149*** | -2.676*** |
| - | (0.0224) | (0.781) |
| Wave 3 * treatment | -0.145*** | -3.628*** |
| - | (0.0231) | (0.575) |
| Wave 4 * treatment | -0.176*** | -3.451*** |
| - | (0.0230) | (0.571) |
| Wave 5 * treatment | -0.149*** | -4.321*** |
| - | (0.0242) | (0.620) |
| Constant | 0.666*** | 8.813*** |
| - | (0.00740) | (0.188) |
| Observations | 17,587 | 17,583 |
| R-squared | 0.543 | 0.564 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Wellbeing impacts

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | Life Satisfaction | Feeling anxious | Feeling depressed |
| Wave 1 | -0.0239 | 0.00826 | 0.00155 |
| - | (0.0545) | (0.0146) | (0.0158) |
| Wave 2 | -0.0752 | 0.00870 | -0.00521 |
| - | (0.0606) | (0.0149) | (0.0163) |
| Wave 3 | -0.184*** | 0.00967 | 0.0201 |
| - | (0.0666) | (0.0146) | (0.0166) |
| Wave 4 | -0.217*** | 0.0204 | 0.00510 |
| - | (0.0678) | (0.0146) | (0.0170) |
| Wave 5 | -0.0780 | 0.00831 | -0.0101 |
| - | (0.0678) | (0.0155) | (0.0182) |
| Wave 1 * treatment | 0.739*** | -0.0983*** | -0.0991*** |
| - | (0.0662) | (0.0183) | (0.0205) |
| Wave 2 * treatment | 0.706*** | -0.0827*** | -0.0604*** |
| - | (0.0739) | (0.0185) | (0.0209) |
| Wave 3 * treatment | 0.900*** | -0.106*** | -0.109*** |
| - | (0.0797) | (0.0188) | (0.0215) |
| Wave 4 * treatment | 1.130*** | -0.157*** | -0.147*** |
| - | (0.0813) | (0.0191) | (0.0219) |
| Wave 5 * treatment | 0.913*** | -0.131*** | -0.112*** |
| - | (0.0831) | (0.0197) | (0.0230) |
| Constant | 6.157*** | 0.822*** | 0.704*** |
| - | (0.0243) | (0.00593) | (0.00693) |
| Observations | 17,587 | 17,587 | 17,587 |
| R-squared | 0.646 | 0.517 | 0.512 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Making ends meet | Enforced deprivation | Income from the arts | Income from outside the arts | Social protection income | Jobseeker's payment |
| **Wave 1** | -0.0374** | -0.0288* | -24.62 | -71.67 | -16.98 | 0.00811 |
| - | (0.0154) | (0.0159) | (90.19) | (86.58) | (16.05) | (0.0165) |
| **Wave 2** | -0.0252 | -0.0280* | -164.6* | -23.28 | -33.42* | -0.0243 |
| - | (0.0158) | (0.0164) | (89.85) | (88.14) | (18.19) | (0.0218) |
| **Wave 3** | -0.0215 | -0.0614*** | -230.7*** | 105.7 | -18.25 | -0.0382 |
| - | (0.0171) | (0.0176) | (88.56) | (94.13) | (17.75) | (0.0242) |
| **Wave 4** | -0.0116 | -0.0585*** | -274.2*** | 135.1 | -10.76 | -0.0298 |
| - | (0.0161) | (0.0179) | (87.28) | (96.15) | (18.87) | (0.0244) |
| **Wave 5** | -0.0238 | -0.0737*** | -424.2*** | 43.06 | 10.83 | -0.0273 |
| - | (0.0177) | (0.0179) | (93.91) | (95.21) | (20.62) | (0.0267) |
| **Wave 1 * treatment** | -0.197*** | -0.188*** | 464.7*** | -233.9** | -90.51*** | -0.170*** |
| - | (0.0200) | (0.0202) | (113.2) | (99.23) | (19.88) | (0.0266) |
| **Wave 2 * treatment** | -0.189*** | -0.203*** | 697.8*** | -191.6* | -76.94*** | -0.156*** |
| - | (0.0204) | (0.0208) | (114.6) | (101.7) | (21.78) | (0.0312) |
| **Wave 3 * treatment** | -0.189*** | -0.183*** | 547.1*** | -339.4*** | -89.21*** | -0.148*** |
| - | (0.0216) | (0.0220) | (110.6) | (107.7) | (21.53) | (0.0331) |
| **Wave 4 * treatment** | -0.225*** | -0.217*** | 680.3*** | -321.7*** | -97.77*** | -0.156*** |
| - | (0.0211) | (0.0223) | (109.7) | (109.9) | (22.43) | (0.0336) |
| **Wave 5 * treatment** | -0.192*** | -0.197*** | 685.5*** | -276.2** | -109.5*** | -0.161*** |
| - | (0.0225) | (0.0225) | (113.7) | (108.4) | (23.96) | (0.0354) |
| **Constant** | 0.698*** | 0.564*** | 1,413*** | 1,053*** | 216.0*** | 0.377*** |
| - | (0.00702) | (0.00724) | (35.76) | (31.26) | (7.368) | (0.0109) |
| **Observations** | 17,587 | 17,587 | 16,740 | 16,721 | 16,708 | 5,360 |
| **R-squared** | 0.598 | 0.621 | 0.472 | 0.544 | 0.563 | 0.859 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Appendix 3: Heterogeneity analysis

## Gender

### Arts work viability

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| DiD treatment effect | 0.0819*** | -0.00495 | -116.4 | 0.122*** | -0.0519* |
| - | (0.0314) | (0.0308) | (325.0) | (0.0338) | (0.0292) |
| DiD treatment effect # female | 0.0385 | -0.0697 | -387.1 | -0.0412 | -0.0373 |
| - | (0.0429) | (0.0433) | (847.3) | (0.0471) | (0.0402) |
| Observations | 5,959 | 5,957 | 5,958 | 5,959 | 5,959 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

### Arts practice development

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| DiD treatment effect | 4.984*** | 2.229*** | 0.889* | 338.9** | 0.0773*** | 0.112*** |
| - | (1.192) | (0.714) | (0.471) | (144.9) | (0.0296) | (0.0320) |
| DiD treatment effect # female | -1.939 | 0.163 | -0.366 | -9.656 | 0.0393 | -0.0189 |
| - | (1.621) | (0.975) | (0.616) | (187.8) | (0.0426) | (0.0447) |
| Observations | 5,955 | 5,957 | 5,958 | 5,959 | 5,959 | 5,776 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Sectoral retention

| - | (1) | (2) |
|---|---|---|
| - | **Unable to work in the arts** | **Hours in work outside the arts** |
| - | (0.0269) | (0.936) |
| **DiD treatment effect** | -0.145*** | -4.653*** |
| - | (0.0330) | (1.083) |
| **DiD treatment effect # female** | -0.00433 | 2.217 |
| - | (0.0463) | (1.489) |
| **Observations** | 5,959 | 5,959 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Wellbeing

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | **Life Satisfaction** | **Feeling anxious** | **Feeling depressed** |
| **DiD treatment effect** | 0.750*** | -0.104*** | -0.0502 |
| - | (0.131) | (0.0277) | (0.0309) |
| **DiD treatment effect # female** | 0.257 | -0.0181 | -0.112*** |
| - | (0.183) | (0.0376) | (0.0432) |
| **Observations** | 5,959 | 5,959 | 5,959 |
| **R-squared** | 0.057 | 0.021 | 0.031 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Making ends meet | Enforced deprivation | Income from the arts | Income from outside the arts | Social protection income | Jobseeker's payment |
| DiD treatment effect | -0.199*** | -0.196*** | 476.6*** | -353.0** | -143.2*** | -0.404*** |
| - | (0.0326) | (0.0352) | (155.4) | (156.8) | (30.09) | (0.0561) |
| DiD treatment effect # female | 0.00420 | -0.00148 | 99.28 | 150.6 | 67.60 | 0.0661 |
| - | (0.0467) | (0.0496) | (218.1) | (220.0) | (45.60) | (0.0744) |
| Observations | 5,959 | 5,959 | 5,816 | 5,804 | 5,696 | 2,516 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Disability

## Arts work viability

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| DiD treatment effect | 0.101*** | -0.0307 | -336.5 | 0.0966*** | -0.0684*** |
| - | (0.0225) | (0.0223) | (449.9) | (0.0245) | (0.0208) |
| DiD treatment effect # disability | 0.0242 | -0.121 | 402.8 | 0.0792 | -0.0304 |
| - | (0.0654) | (0.0892) | (837.4) | (0.0893) | (0.0809) |
| Observations | 5,973 | 5,971 | 5,972 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Arts practice development

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| DiD treatment effect | 4.088*** | 2.472*** | 0.667** | 307.8*** | 0.0930*** | 0.101*** |
| - | (0.846) | (0.507) | (0.318) | (89.39) | (0.0221) | (0.0230) |
| DiD treatment effect # disability | -1.200 | -2.544 | 0.244 | 380.5 | 0.0617 | 0.0210 |
| - | (3.366) | (1.882) | (1.295) | (685.2) | (0.0791) | (0.0933) |
| Observations | 5,969 | 5,971 | 5,972 | 5,973 | 5,973 | 5,788 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Sectoral retention

| - | (1) | (2) |
|---|---|---|
| - | Unable to work in the arts | Hours in work outside the arts |
| DiD treatment effect | -0.146*** | -3.617*** |
| - | (0.0240) | (0.779) |
| DiD treatment effect # disability | -0.0358 | 1.393 |
| - | (0.0831) | (2.520) |
| Observations | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Wellbeing

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | Life Satisfaction | Feeling anxious | Feeling depressed |
| DiD treatment effect | 0.855*** | -0.117*** | -0.107*** |
| - | (0.0926) | (0.0198) | (0.0226) |
| DiD treatment effect # disability | 0.229 | 0.0532 | 0.0160 |
| - | (0.411) | (0.0516) | (0.0680) |
| Observations | 5,973 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Making ends meet | Enforced deprivation | Income from the arts | Income from outside the arts | Social protection income | Jobseeker's payment |
| DiD treatment effect | -0.192*** | -0.189*** | 530.2*** | -264.2** | -100.6*** | -0.401*** |
| - | (0.0244) | (0.0257) | (114.2) | (115.8) | (23.37) | (0.0393) |
| DiD treatment effect # disability | -0.0546 | -0.0889 | 36.43 | -133.4 | -121.7 | 0.195* |
| - | (0.0727) | (0.0892) | (341.9) | (351.1) | (101.7) | (0.111) |
| Observations | 5,973 | 5,973 | 5,830 | 5,817 | 5,708 | 2,522 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Career stage

## Arts work viability

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| DiD treatment effect | 0.0977*** | -0.0518 | -884.4 | 0.0993*** | -0.0903*** |
| - | (0.0357) | (0.0329) | (963.1) | (0.0373) | (0.0328) |
| DiD treatment effect # early career | -0.00397 | 0.0193 | 1,366 | -0.00248 | 0.0931* |
| - | (0.0571) | (0.0644) | (1,030) | (0.0680) | (0.0565) |
| DiD treatment effect # mid-career | 0.0139 | 0.0208 | 865.2 | 0.00810 | 0.0139 |
| - | (0.0480) | (0.0469) | (979.5) | (0.0518) | (0.0444) |
| Observations | 5,973 | 5,971 | 5,972 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Arts practice development

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| DiD treatment effect | 2.227 | 1.415* | 0.761 | 356.6* | 0.0860*** | 0.0819** |
| - | (1.357) | (0.777) | (0.493) | (183.4) | (0.0327) | (0.0334) |
| DiD treatment effect # early career | 2.948 | 1.064 | -0.678 | -13.78 | -0.0167 | 0.0244 |
| - | (2.334) | (1.259) | (0.926) | (230.4) | (0.0627) | (0.0676) |
| DiD treatment effect # mid-career | 3.128* | 1.697 | 0.0936 | -51.64 | 0.0329 | 0.0402 |

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| - | (1.796) | (1.092) | (0.667) | (218.3) | (0.0463) | (0.0481) |
| Observations | 5,969 | 5,971 | 5,972 | 5,973 | 5,973 | 5,788 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Sectoral retention

| - | (1) | (2) |
|---|---|---|
| - | Unable to work in the arts | Hours in work outside the arts |
| DiD treatment effect | -0.137*** | -2.827*** |
| - | (0.0367) | (0.970) |
| DiD treatment effect # early career | -0.0482 | -1.182 |
| - | (0.0658) | (2.214) |
| DiD treatment effect # mid-career | -0.00583 | -1.209 |
| - | (0.0508) | (1.565) |
| Constant | 0.649*** | 6.435*** |
| - | (0.0235) | (0.566) |
| Observations | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Wellbeing

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | Life Satisfaction | Feeling anxious | Feeling depressed |
| DiD treatment effect | 0.833*** | -0.121*** | -0.106*** |
| - | (0.144) | (0.0311) | (0.0350) |
| DiD treatment effect # early career | -0.0529 | 0.0375 | 0.0392 |
| - | (0.261) | (0.0532) | (0.0608) |

| | | | |
|---|---|---|---|
| **DiD treatment effect # mid-career** | 0.119 | 0.00437 | -0.0137 |
| **-** | (0.201) | (0.0416) | (0.0477) |
| **Observations** | 5,973 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| **-** | **Making ends meet** | **Enforced deprivation** | **Income from the arts** | **Income from outside the arts** | **Social protection income** | **Jobseeker's payment** |
| **DiD treatment effect** | -0.208*** | -0.204*** | 561.0*** | -57.72 | -130.3*** | -0.276*** |
| **-** | (0.0358) | (0.0389) | (168.6) | (147.2) | (36.30) | (0.0541) |
| **DiD treatment effect # early career** | 0.0266 | 0.0579 | 92.89 | -533.0 | 25.21 | -0.205* |
| **-** | (0.0680) | (0.0717) | (298.5) | (338.8) | (66.36) | (0.110) |
| **DiD treatment effect # mid-career** | 0.0167 | -0.00356 | -119.3 | -290.7 | 44.95 | -0.175** |
| **-** | (0.0510) | (0.0544) | (241.3) | (233.0) | (50.28) | (0.0796) |
| **Observations** | 5,973 | 5,973 | 5,830 | 5,817 | 5,708 | 2,522 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Arts form

## Arts work viability

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| DiD treatment effect | 0.144** | -0.0716 | 36.02 | 0.181*** | -0.132** |
| - | (0.0618) | (0.0584) | (235.8) | (0.0647) | (0.0556) |
| DiD treatment effect # Visual arts | -0.0562 | 0.0105 | -1,174 | -0.0683 | 0.0809 |
| - | (0.0709) | (0.0685) | (1,204) | (0.0769) | (0.0666) |
| DiD treatment effect # Music | -0.0496 | 0.0631 | 121.8 | -0.0819 | 0.0883 |
| - | (0.0761) | (0.0732) | (275.3) | (0.0796) | (0.0665) |
| DiD treatment effect # Film | -0.0495 | 0.0131 | -55.44 | -0.106 | 0.0991 |
| - | (0.0898) | (0.0886) | (785.8) | (0.0963) | (0.0826) |
| DiD treatment effect # Literature | -0.0185 | 0.0392 | 119.8 | -0.115 | 0.137 |
| - | (0.0858) | (0.0967) | (541.7) | (0.0941) | (0.0922) |
| DiD treatment effect # Theatre | -0.0243 | 0.104 | 345.0 | -0.170 | -0.122 |
| - | (0.104) | (0.0933) | (533.4) | (0.104) | (0.0836) |
| Observations | 5,971 | 5,970 | 5,970 | 5,971 | 5,971 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Arts practice development

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| **DiD treatment effect** | 1.272 | 2.009 | -0.0643 | 304.5* | 0.0420 | 0.0787 |
| - | (2.241) | (1.431) | (1.144) | (164.9) | (0.0643) | (0.0598) |
| **DiD treatment effect # Visual arts** | 2.603 | -0.592 | 1.169 | 34.80 | 0.0354 | 0.0340 |
| - | (2.634) | (1.600) | (1.202) | (283.9) | (0.0709) | (0.0713) |
| **DiD treatment effect # Music** | 2.952 | 0.437 | 1.319 | 143.2 | 0.0727 | 0.0165 |
| - | (2.758) | (1.832) | (1.370) | (209.9) | (0.0767) | (0.0712) |
| **DiD treatment effect # Film** | 3.229 | 1.201 | -0.590 | -116.2 | 0.0296 | 0.0513 |
| - | (3.653) | (2.047) | (1.494) | (290.7) | (0.0967) | (0.0985) |
| **DiD treatment effect # Literature** | 5.067 | 1.106 | 0.397 | -121.9 | 0.120 | 0.0564 |
| - | (3.365) | (1.942) | (1.247) | (257.1) | (0.0970) | (0.104) |
| **DiD treatment effect # Theatre** | 3.621 | 1.482 | -0.0137 | -50.13 | 0.146 | -0.0168 |
| - | (3.610) | (2.188) | (1.456) | (260.8) | (0.102) | (0.0932) |
| **Observations** | 5,967 | 5,969 | 5,970 | 5,971 | 5,971 | 5,786 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Sectoral retention

| - | (1) | (2) |
|---|---|---|
| - | Unable to work in the arts | Hours in work outside the arts |
| DiD treatment effect | -0.203*** | -3.837* |
| - | (0.0641) | (1.983) |
| DiD treatment effect # Visual arts | 0.0339 | 1.500 |
| - | (0.0762) | (2.355) |
| DiD treatment effect # Music | 0.0530 | 1.031 |
| - | (0.0777) | (2.512) |
| DiD treatment effect # Film | 0.104 | -2.144 |
| - | (0.0945) | (3.005) |
| DiD treatment effect # Literature | 0.0505 | -0.649 |
| - | (0.103) | (3.269) |
| DiD treatment effect # Theatre | 0.185* | -2.044 |
| - | (0.101) | (3.044) |
| Observations | 5,971 | 5,971 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Wellbeing

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | Life Satisfaction | Feeling anxious | Feeling depressed |
| DiD treatment effect | 0.905*** | -0.0754 | -0.183*** |
| - | (0.255) | (0.0471) | (0.0571) |
| DiD treatment | -0.0183 | -0.0363 | 0.0620 |

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | Life Satisfaction | Feeling anxious | Feeling depressed |
| effect # Visual arts | | | |
| - | (0.301) | (0.0585) | (0.0694) |
| DiD treatment effect # Music | -0.151 | -0.0545 | 0.118* |
| - | (0.307) | (0.0597) | (0.0707) |
| DiD treatment effect # Film | 0.207 | 0.0196 | 0.119 |
| - | (0.392) | (0.0726) | (0.0860) |
| DiD treatment effect # Literature | 0.0655 | -0.0644 | 0.143 |
| - | (0.408) | (0.0813) | (0.0931) |
| DiD treatment effect # Theatre | -0.130 | -0.101 | -0.00117 |
| - | (0.415) | (0.0759) | (0.0904) |
| Observations | 5,971 | 5,971 | 5,971 |

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

Standard errors clustered at the individual level

# Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| VARIABLES | Making ends meet | Enforced deprivation | Income from the arts | Income from outside the arts | Social protection income | Jobseeker's payment |
| DiD treatment effect | -0.228*** | -0.200*** | 299.1 | -281.5 | -116.7* | -0.412*** |
| - | (0.0629) | (0.0682) | (309.0) | (294.4) | (61.02) | (0.107) |
| DiD treatment effect # Visual arts | 0.0364 | -0.0454 | 171.6 | 154.2 | 3.364 | -0.0140 |

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| **VARIABLES** | **Making ends meet** | **Enforced deprivation** | **Income from the arts** | **Income from outside the arts** | **Social protection income** | **Jobseeker's payment** |
| - | (0.0751) | (0.0806) | (357.9) | (348.0) | (73.97) | (0.123) |
| **DiD treatment effect # Music** | 0.0390 | 0.0355 | 374.3 | 69.81 | -23.20 | 0.103 |
| - | (0.0767) | (0.0830) | (373.2) | (368.5) | (71.92) | (0.133) |
| **DiD treatment effect # Film** | 0.0347 | 0.00651 | 197.0 | -407.2 | -73.06 | -0.00203 |
| - | (0.0975) | (0.104) | (458.9) | (455.6) | (91.70) | (0.159) |
| **DiD treatment effect # Literature** | 0.0665 | 0.0470 | 239.0 | -6.676 | 138.6 | 0.235 |
| - | (0.101) | (0.110) | (442.2) | (469.5) | (113.8) | (0.161) |
| **DiD treatment effect # Theatre** | 0.00514 | 0.0576 | 403.4 | -139.7 | 85.08 | -0.118 |
| - | (0.106) | (0.111) | (563.5) | (502.2) | (103.5) | (0.173) |
| **Observations** | 5,971 | 5,971 | 5,828 | 5,815 | 5,706 | 2,521 |

Robust standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

Standard errors clustered at the individual level

# Personal income

## Arts work viability

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| DiD treatment effect | 0.0752** | -0.0301 | -562.2 | 0.126*** | -0.0490* |
| - | (0.0313) | (0.0303) | (911.1) | (0.0335) | (0.0278) |
| DiD treatment effect # below median income | 0.0541 | -0.0140 | 362.5 | -0.0464 | -0.0352 |
| - | (0.0431) | (0.0433) | (931.9) | (0.0472) | (0.0405) |
| Observations | 5,973 | 5,971 | 5,972 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Arts practice development

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| DiD treatment effect | 4.247*** | 2.767*** | 0.680* | 289.8* | 0.123*** | 0.0902*** |
| - | (1.156) | (0.604) | (0.373) | (162.6) | (0.0295) | (0.0307) |
| DiD treatment effect # below median income | -0.573 | -0.941 | 0.0402 | 69.05 | -0.0541 | 0.0198 |
| - | (1.650) | (0.998) | (0.631) | (188.2) | (0.0430) | (0.0449) |
| Observations | 5,969 | 5,971 | 5,972 | 5,973 | 5,973 | 5,788 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Sectoral retention

| - | (1) | (2) |
|---|---|---|
| - | **Unable to work in the arts** | **Hours in work outside the arts** |
| **DiD treatment effect** | -0.137*** | -4.803*** |
| - | (0.0327) | (1.108) |
| **DiD treatment effect # below median income** | -0.0134 | 2.323 |
| - | (0.0465) | (1.466) |
| **Observations** | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Wellbeing

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | **Life Satisfaction** | **Feeling anxious** | **Feeling depressed** |
| **DiD treatment effect** | 0.827*** | -0.108*** | -0.0883*** |
| - | (0.124) | (0.0261) | (0.0304) |
| **DiD treatment effect # below median income** | 0.0739 | -0.00726 | -0.0319 |
| - | (0.184) | (0.0378) | (0.0434) |
| **Observations** | 5,973 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Making ends meet | Enforced deprivation | Income from the arts | Income from outside the arts | Social protection income | Jobseeker's payment |
| DiD treatment effect | -0.170*** | -0.178*** | 439.9** | -390.5** | -94.26** | -0.351*** |
| - | (0.0338) | (0.0348) | (186.9) | (193.9) | (37.89) | (0.0529) |
| DiD treatment effect # below median income | -0.0338 | -0.0287 | -52.90 | 9.972 | -34.72 | -0.0443 |
| - | (0.0465) | (0.0495) | (202.8) | (209.1) | (47.20) | (0.0749) |
| Constant | 0.638*** | 0.513*** | 2,564*** | 2,147*** | 219.6*** | 0.527*** |
| - | (0.0205) | (0.0213) | (122.3) | (132.0) | (25.56) | (0.0336) |
| Observations | 5,973 | 5,973 | 5,830 | 5,817 | 5,708 | 2,522 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Equivalised household income

## Arts work viability

| - | (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|---|
| - | Sustaining oneself through arts | Unpaid work in the arts | Contract price | Being able to negotiate a good price for arts work | Feeling that one has to take on any job |
| DiD treatment effect | 0.0910*** | -0.0317 | 141.0 | 0.0957*** | -0.0797*** |
| - | (0.0309) | (0.0301) | (300.2) | (0.0330) | (0.0280) |
| DiD treatment effect # below median HH income | 0.0221 | -0.0139 | -855.8 | 0.0139 | 0.0197 |
| - | (0.0429) | (0.0432) | (809.2) | (0.0472) | (0.0403) |
| Observations | 5,973 | 5,971 | 5,972 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Arts practice development

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | Hours in making arts | Hours in arts research | Hours in arts training | Spend on arts practice | Completing new works | Audience engagement |
| **DiD treatment effect** | 3.639*** | 2.285*** | 0.291 | 271.5* | 0.116*** | 0.0870*** |
| - | (1.125) | (0.619) | (0.365) | (145.5) | (0.0293) | (0.0311) |
| **DiD treatment effect # below median HH income** | 0.736 | 0.00503 | 0.819 | 118.3 | -0.0383 | 0.0315 |
| - | (1.637) | (0.981) | (0.623) | (189.9) | (0.0427) | (0.0447) |
| **Observations** | 5,969 | 5,971 | 5,972 | 5,973 | 5,973 | 5,788 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

## Sectoral retention

| - | (1) | (2) |
|---|---|---|
| - | Unable to work in the arts | Hours in work outside the arts |
| **DiD treatment effect** | -0.129*** | -4.666*** |
| - | (0.0326) | (1.065) |
| **DiD treatment effect # below median HH income** | -0.0351 | 2.350 |
| | (0.0462) | (1.481) |
| **Observations** | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Wellbeing

| - | (1) | (2) | (3) |
|---|---|---|---|
| - | **Life Satisfaction** | **Feeling anxious** | **Feeling depressed** |
| **DiD treatment effect** | 0.816*** | -0.116*** | -0.0968*** |
| - | (0.123) | (0.0269) | (0.0303) |
| **DiD treatment effect # below median HH income** | 0.115 | 0.00609 | -0.0175 |
| - | (0.183) | (0.0376) | (0.0433) |
| **Observations** | 5,973 | 5,973 | 5,973 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Deprivation and income

| - | (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|---|
| - | **Making ends meet** | **Enforced deprivation** | **Income from the arts** | **Income from outside the arts** | **Social protection income** | **Jobseeker's payment** |
| **DiD treatment effect** | -0.197*** | -0.176*** | 586.7*** | -254.5 | -61.26* | -0.296*** |
| - | (0.0341) | (0.0344) | (173.9) | (178.0) | (31.27) | (0.0537) |
| **DiD treatment effect # below median HH income** | 0.00854 | -0.0351 | -130.9 | -73.16 | -89.68** | -0.147** |
| - | (0.0455) | (0.0485) | (212.5) | (216.0) | (45.71) | (0.0738) |
| **Observations** | 5,973 | 5,973 | 5,830 | 5,817 | 5,708 | 2,522 |

Robust standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1
Standard errors clustered at the individual level

# Appendix 4: Point estimates for the CBA

| Category | Variable | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| Monthly expenditure in arts practice | Spend in arts practice | € 0 | € 0 | € 500 | € 250 | € 170 |
| Monthly income | Net (take-home) income from the arts | € 0 | € 0 | € 580 | € 600 | € 700 |
| Monthly income | Income from the arts adjusted for misreporting BIA** | € 0 | € 0 | € 256 | € 276 | € 376 |
| Monthly income | Net income from other outside of the arts | € 0 | € 0 | -€ 200 | -€ 300 | -€ 300 |
| Monthly income | Social protection income | € 0 | € 0 | -€ 80 | -€ 90 | -€ 100 |
| Psychological wellbeing | Life satisfaction | 0 | 0 | 0.7 | 1.0 | 0.9 |
| Performances & audience engagement | Probability of audience engagement with arts practice | 0 | 0 | 0.09 | 0.10 | 0.14 |
| Performances & audience engagement | Average number of annual performances | 0 | 0 | 12 | 12 | 12 |

**Notes:** The impact of the BIA on the areas above is drawn from econometric analysis comparing the group of artists receiving BIA payments (treatment group) with a group of applicants who applied for BIA support, but were not selected (control group). The estimated BIA effects reflect the average change in outcomes for the treatment group resulting from receiving BIA support, relative to the control group. These estimates were derived using a multi-wave Difference-in-Differences (DiD) model applied to panel data pooled from the baseline and waves 1 through 5. Annual effects represent the mean of treatment effects estimated at each six-month wave. These estimates serve as the basis for quantifying the benefits attributable to the BIA within the cost-benefit model.

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