

Philanthropic Funding on Tax: A User Manual

TAI members are committed to being clear on [what they fund in relation to international tax and why](#). The motivations, linkages and funding details are now spelled out in one [dedicated site](#). So how can you best take advantage of it? Here we provide some practical pointers on how best to dig into the content, built around the four main sections - Pathways to Change, Grantees, The Tax Ecosystem, and Funding.



“Pathways to Change” Page

This is the [main landing page](#) of the tax site. In this section, we explain our members’ commitment to improved tax governance across the world. You can read about TAI’s overarching **goals** in tax transparency and accountability, the **problems** our members seek to tackle in the international tax system, and the **assumptions** and **processes** that informed our members’ strategy development.

Our Goals

Improved revenue generation and more equitable tax policies transform SDG financing and lead to decreasing income inequality within countries	Increased public budgets enable well-funded, high quality public service provision and fulfillment of SDGs	Increased fiscal transparency and citizen participation leads to effective oversight of taxation, budgets and service delivery	Transformation in the public view on tax and the social contract leads to greater tax compliance and transformed governance
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The Problem >

Assumptions >

Process: Input and Activities >

levels. While tax governance is a newer area for the transparency and accountability community, growing concern over the low level of taxes paid by

Click on the link [“Explore how TAI members view the pathway to change and collective priorities”](#), to see how we visualize the different outputs, outcomes, and priorities for each donor member, and all the donor members collectively.

PATHWAYS TO CHANGE IN THE TAX SECTOR

Transparency and Accountability Initiative (TAI) members are committed to being transparent about not just what they fund, but why. This site is a resource for the members themselves, but hopefully also for other funders and organizations working on tax issues. You can explore the articulated pathways to improved tax outcomes for each core member and collectively, details of selected current grantees and funding, and how the work fits in a broader tax ecosystem. It is a complement to resources detailing bilateral and multilateral funding on tax, such as the [DRM database](#).

[Explore how TAI members view the pathway to change and collective priorities](#)

Tax – A Shared Priority of TAI Members

TAI donor members are committed to supporting the development of a more equitable and inclusive tax governance system at the global and national levels. While tax governance is a newer area for the transparency and accountability community, growing concern over the low level of taxes paid by

The outputs and outcomes are color-coded and shaded to reflect donor members' strategic priorities. Be sure to hover over each icon to read more!

PATHWAYS TO CHANGE DETAILED VIEW

[The Collective](#) [Hewlett](#) [Omidyar Network](#) [Ford Foundation](#) [Open Society Foundations](#) / [back](#)

Tax – a shared priority of TAI members

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“Grantees” Page

This page shows you [a selection of grantees working on tax issues co-funded by TAI members](#). Here we explain and visualize how each grantee links to individual tax issues and issue themes, as well as how they fit into the overall tax ecosystem.

THE GRANTEES

The Grantee Descriptions Grantee Comparison Grantee and Tax Ecosystem Chart

This page profiles twenty TAI core member donor grantees committed to greater transparency and accountability of international tax, providing an overview of their work and highlighting how it contributes to the broader tax justice agenda. **There are, of course, many more organizations doing important work on the tax agenda, but we wanted to begin by featuring a representative group covering central elements of the funder's tax-related portfolios.** Click on the organization's name to learn more about what each grantee does and how it relates to TAI's theory of change, or on the subject area to learn more in the tax ecosystem map.

Accountability Lab

African Tax Administration Forum (ATAF)

Center for Global Development (CGD)

FACT Coalition

Financial Transparency Coalition (FTC)

Global Alliance for Tax Justice (GATJ)

Global Financial Integrity (GFI)

Global Witness

Independent Commission for the Reform of International Corporate Taxation (ICRICT)

International Budget Partnership (IBP)

International Centre for Tax and Development (ICTD)

Open Contracting Partnership

Oxfam America

Publish What You Pay (PWYP)

South Centre

Tax Justice Europe (TJ-E)

Tax Justice Network (TJN)

Tax Justice Network-Africa (TJN-A)

The B Team

Transparency International (TI)

Accountability Lab

Accountability Lab is a civil society organisation based in Washington D.C. It's aim is to support a new generation of active citizens and responsible leaders around the world. It engages in campaigning, capacity building and supports citizen mobilization and participation efforts at global levels.

Accountability Lab is funded by Open Society Foundations. This grant supports their accountability incubator in Pakistan and Nepal - through which Accountability Lab provides training, mentoring and seed funding to change-makers in the accountability space. In Liberia, the OSF grant supports Integrity Idol a TV and radio show to find and celebrate honest government officials, and a tax outreach campaign through which Accountability Lab is engaging Liberian citizens around tax issues through art, media, sport and film. OSF have also provided a new grant specifically for monitoring, evaluation and learning - to help share knowledge across countries and support adaptive learning in the transparency and accountability space.

Associations to the Tax Ecosystem Map

Global and National Good Governance and Accountability

Human Rights

Progressive Budgets and Public Service Provision

Connection to Pathways to Change

By supporting Accountability Lab's work, TAI donors aim to contribute to:

- Increased capacity of CSOs to engage on fiscal governance issues
- Increased capacity of CSOs to monitor budgets and service delivery and to link budget and tax work
- Increased adaptive learning on what approaches work for accountability, transparency, domestic resource mobilization
- Increased awareness and citizen engagement with governments and businesses on tax

And in supporting this work, TAI donors aim to deliver outcomes such as:

- Increased citizen participation and oversight of revenue raising and public spending

CSO capacity - budget

Each grantee tab has a **description** of their aims and what they do, as well as how they **fit into TAI members' "Pathways to Change"**. For example, one of Accountability Lab's aim is to "increase capacity of CSOs to monitor budgets and service delivery and to link budget and tax work" – this is a high priority output, coded in bright red in "Pathways to Change".

The **column to the right** also shows each grantee **link to the Tax Ecosystem Map** (more on that later!). Essentially, it shows the key issues themes within the big umbrella of tax transparency and accountability each grantee is involved in.

If you were to visit the other subpages under “Grantees”, you can see other visualizations of the same data. If you click [“Grantee Comparison”](#), you can toggle and **compare** any number of grantees at to what they do, how they map to donor “Pathways to

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Highlight Connection Association

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Associations to the Tax Ecosystem Map

- Global and National Good Governance and Accountability
- Human Rights
- Progressive Budgets and Public Service Provision

African Tax Administration Forum (ATAF)

The African Tax Administration Forum is a pan-African body headquartered in Pretoria, South Africa. ATAF provides an important, collective voice for African countries in regional and global platforms, and thereby contributes to, and influences, the international tax dialogue to the benefit of the African continent. Its approach mainly focuses on advocacy as well as the provision of capacity building and technical assistance across the region.

ATAF is supported by two TAI donor members – Hewlett Foundation and Open Society Foundations. This funding supports ATAF’s strategic plan which is focused on building more efficient and effective tax administrations in order to boost tax collection, reduce illicit financial flows, support inclusive development, eradicate fiscal corruption and enable participation by African countries in regional and global tax dialogues.

Connection to Pathways to Change

By supporting African Tax Administration Forum (ATAF)’s work, TAI donors aim to contribute to:

- Increased capacity of CSOs to monitor budgets and service delivery and to link budget and tax work
- Increased adaptive learning on what approaches work for accountability, transparency, domestic resource mobilization
- Increased awareness and citizen engagement with governments and businesses on tax
- Broader alliances/platforms working on tax issues
- More and better evidence on: illicit financial flows, corporate tax practices, failure of tax rules
- More commitments on tax and beneficial ownership transparency in place
- Increased capacity of developing country tax authorities
- Increased media coverage and investigative journalism on tax, illicit financial flows
- Inclusion of southern voices in international tax dialogues

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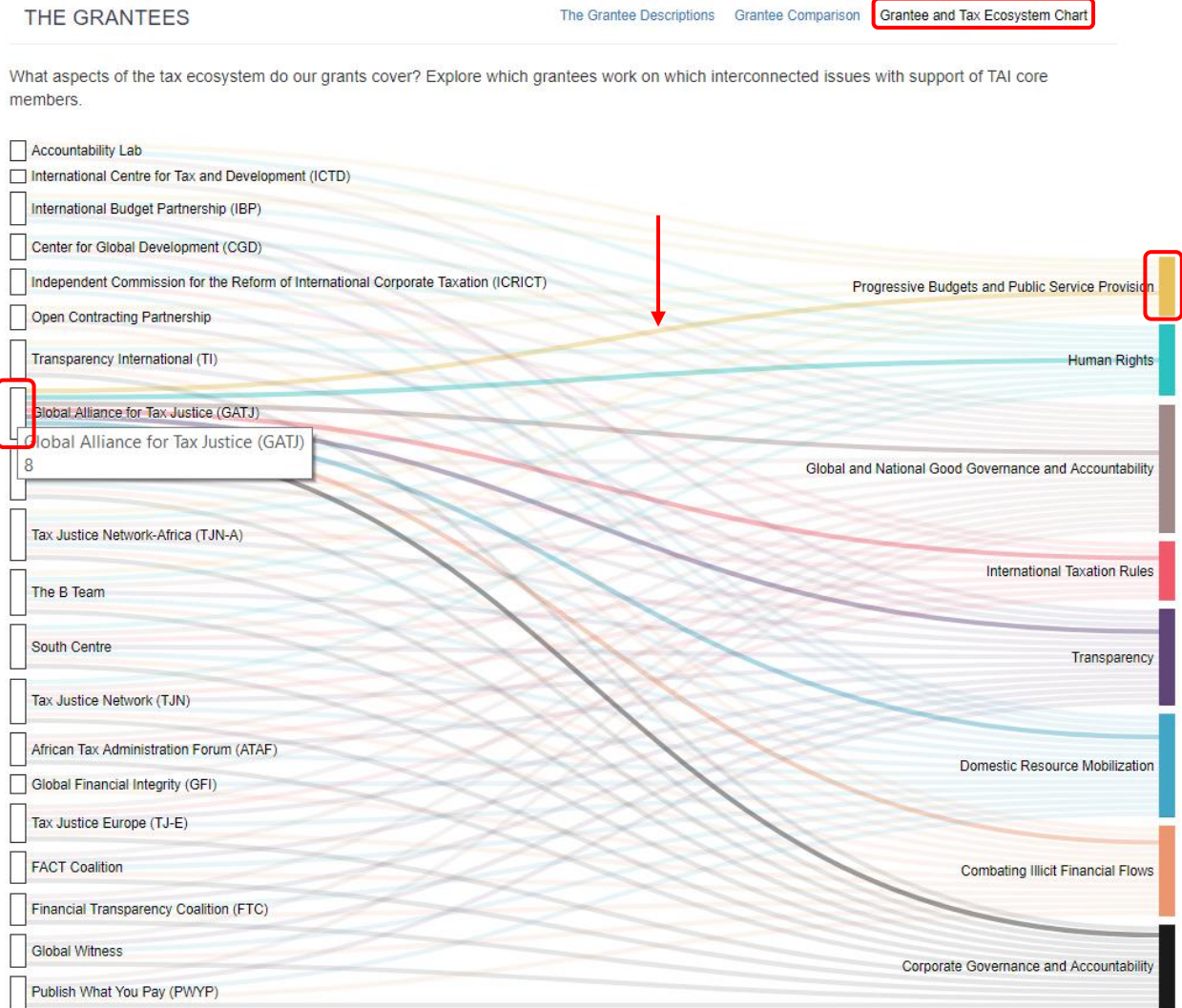
- Clearer shared understanding of problems related to global taxation and illicit financial flows
- Governments implement new strategies to combat illicit financial flows and tax evasion
- Tax authorities more effective in administration, collection and enforcement
- Equitable tax policy reforms and more effective domestic resource mobilization strategies developed

Associations to the Tax Ecosystem Map

- Corporate Governance and Accountability
- Global and National Good Governance and Accountability
- Transparency
- International Taxation Rules
- Domestic Resource Mobilization

Change”, and the issues they address as displayed in the “Tax Ecosystem Map” (you can toggle on and off any of these bases of comparison).

If you click “[Grantee and Tax Ecosystem Chart](#)”, it will bring you to a page which visualizes the individual grantee descriptions and profile, by showing each grantees’ links to different issues within the tax ecosystem map – essentially a visual representation of how grantees fit into the tax ecosystem. If you hover over the **white boxes** beside the names of each grantee, you can see all its links to issues themes. Likewise, if you hover over **colored boxes** for each issue theme, you can see its links to all relevant grantees. You can even hover over **individual links** to see the relationship between a specific grantee and a specific issue theme.



“The Tax Ecosystem” Page

Organizations fund and work on international tax issues from a variety of starting points and motivations. This page shows the universe of those entry points. The section shows how each individual tax issue fits into a bigger theme, and how each theme (as well as individual issue) interconnects with each other to form a network of issues.

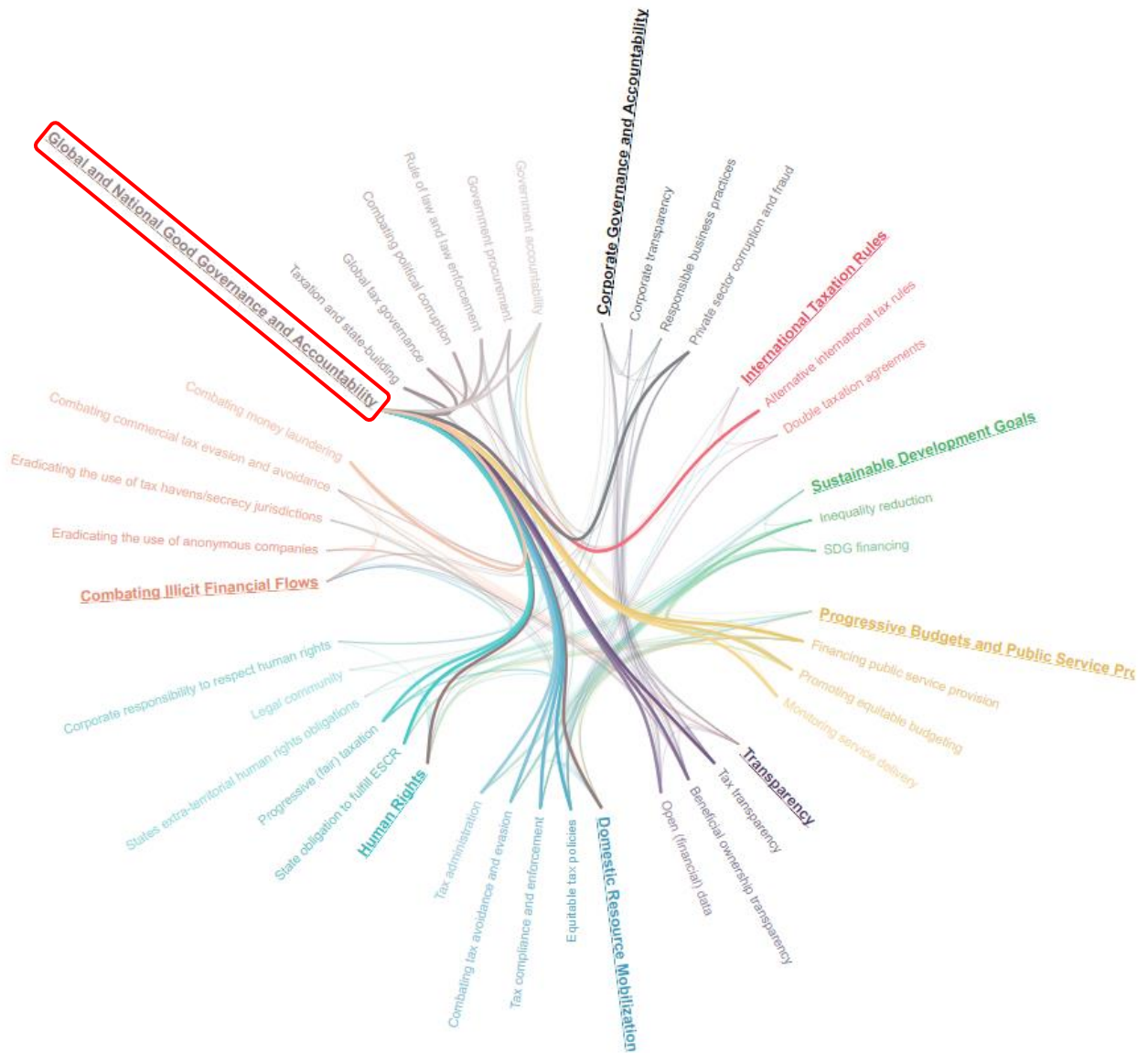
When you click on the [“Tax Ecosystem System”](#) tab on the toolbar at the top, it automatically brings you to [“The Tax Map”](#) offering a **full flow-chart view** of all of the issues, each with a brief headline. You will find that each theme and subtheme is **color-coded** consistent to the landing page. You can also **click on each theme and subtheme** to see the **grantees** working in said area, as well as **links to other subthemes**.



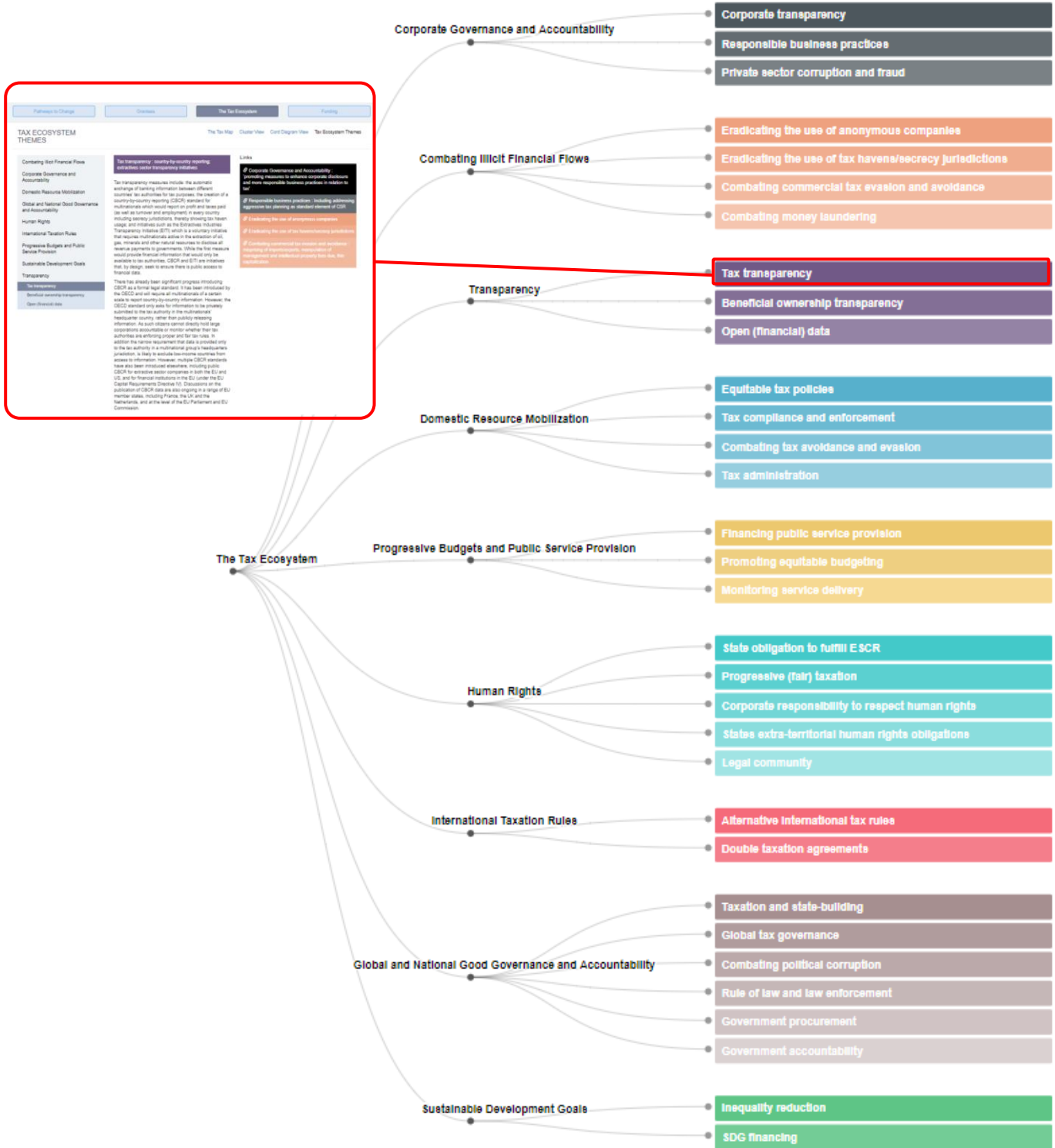
For more detail visit the [Tax Ecosystem Themes](#). On the **left sidebar**, you can navigate through the **9 themes**, each with 2-6 **subthemes**. In the **middle**, you can read detailed **descriptions** about each theme and subtheme. On the **right column**, you can see each **subtheme's link to other subthemes**.

The “[Cluster View](#)” simplifies the flow-chart view even more, focusing more on the links and interconnectedness of the ecosystem, rather than the issues themselves. **Hover over each theme or subtheme** to see all their **links** to others (individual links will light up in color).

The Tax Map **Cluster View** Cord Diagram View Tax Ecosystem Themes

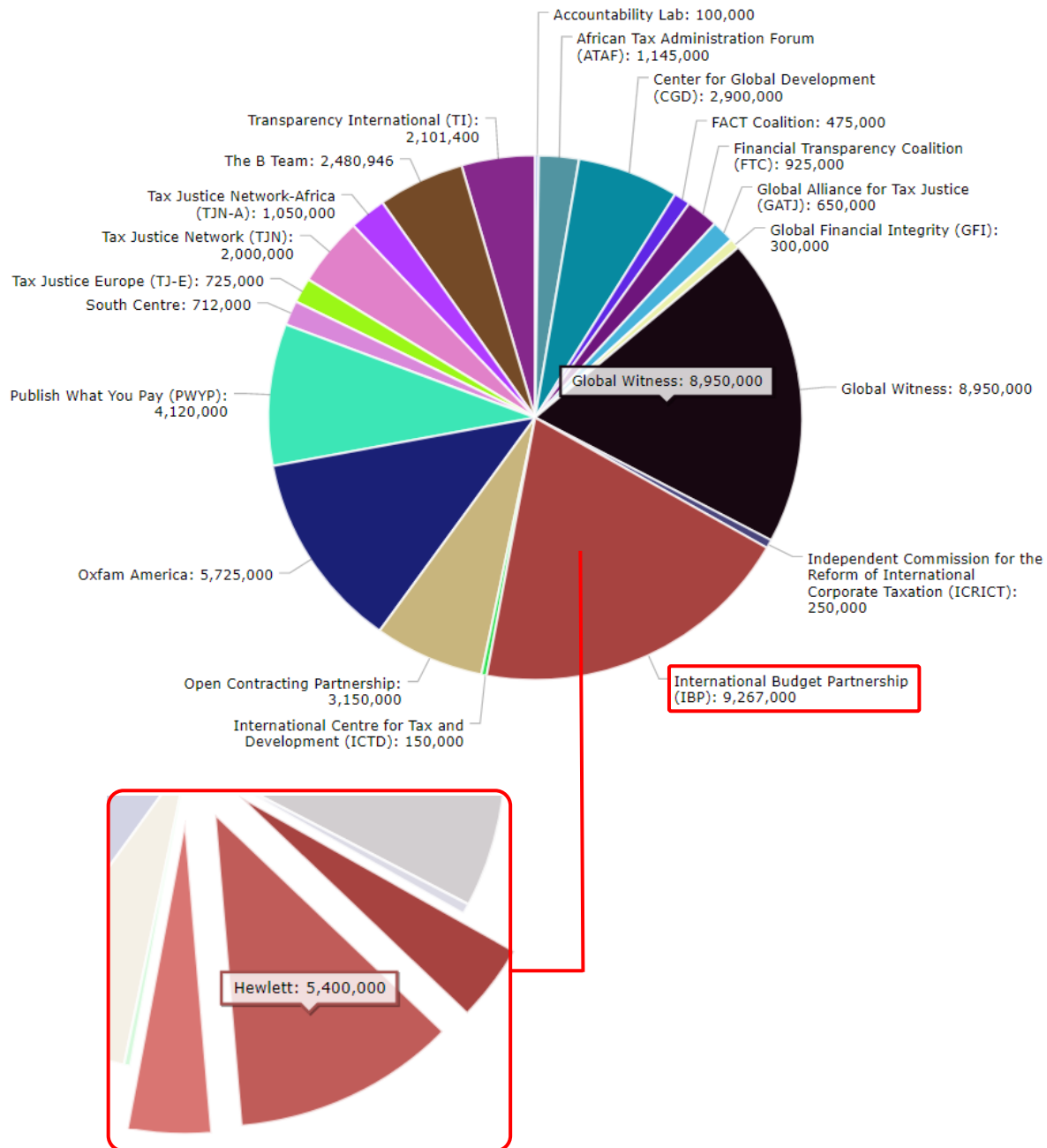


Over at the [“Cord Diagram View”](#), instead of seeing all the connections between views, there is a clean visualization of the themes and the individual issues under each theme – a useful overview of the details in the [landing page](#); you can **double click** on any of the individual issues to go back to their respective descriptions in the landing page.



“Funding” Page

Finally, head over to the “Funding” tab. This page breaks down the amount of funding (USD) current into 2018 that goes to each of the 20 profiled grantees from the four core TAI donor members. **Click** each slice of the pie chart, and **then hover over the breakdown**, to see **which of the TAI donor members gave grants and for how much**.



Enjoy exploring and send us your feedback!