

Funding Trends in International Tax Justice



by the Trust, Accountability, and Inclusion (TAI) Collaborative



Corporate tax scan

This funding scan was instigated at the request of an individual TAI funder member and was undertaken as relevant to the broader membership. We are excited to share this version as we are committed to making TAI research and discussions available as public goods whenever we can. However, please note that the content is not necessarily reflective of all TAI member views but is rather one input for funder reflection and discussion of funding gaps and needs.

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KEY POINTS

“Tax justice” is less common with public funders: More philanthropies and civil society align with the term compared to governments. Few bilaterals have ever supported a project using the term “tax justice,” and most of them are within the Nordics. Multilaterals also do not use the term to describe their own work. Note that funders have differing definitions of tax justice, with some including work by the Organisation for Economic Co-operation and Development (OECD) within that and others opposed to its inclusion.

Governments and multilaterals use “DRM”: “Domestic revenue mobilization” or “domestic resource mobilization” (both referred to as DRM) are commonly used by public funders. This approach is more focused on national and subnational work to raise tax revenues as a proportion of gross domestic product (GDP), including through capacity building, tax administration reform, and a common set of tax policy reforms, such as broadening the tax base for value-added taxes (VAT).

Funders of international tax justice use different lenses and often fund diverse approaches: Major funders of international tax justice have different motivations for funding and underlying theories of change. Tax justice can be connected to reducing economic inequalities, increasing gender equality, supporting a green transition, etc. With major debates happening at the United Nations (UN) right now, for many, tax justice is connected to democratic decision-making and elevating the voices in the Global South.

International tax justice approaches emphasize advocacy, coalition building, networks, and media: International tax justice work is challenging the status quo and engages in more outreach and awareness raising. General DRM approaches emphasize capacity building, technical assistance, and research, all of which tend to support the status quo.

Estimated funding for general international tax justice was at least \$55 million since 2020: There are many categories of tax justice funding; for general international tax justice,^[1] the funding committed since 2020 is at least \$55 million.^[2] If illicit financial flows (IFFs), tax and extractives, tax and climate, and Global South regional and country funding are included (but funding focused on the United States [US] and the United Kingdom [UK] is excluded), the total was about \$153 million. This is almost all grant funding.

There are three larger funders of general international tax justice: Open Society Foundations (OSF) stands as the largest funder of general international tax justice since 2020, accounting for almost half of general international tax justice funding. Norway is at about 20%. Another human rights funder is the third.

[1] This includes support to organizations like the Tax Justice Network (TJN), Tax Justice Network Africa (TJNA), Global Alliance for Tax Justice (GATJ), and similar.

[2] This includes disbursements already made and committed for future years, usually to 2024 or 2025. It includes funding to global and regional organizations working on international tax justice and does not include all organizations working on DRM.

Key Points

Five funders shifted strategies away from international tax justice and one entered: More funders have exited the international tax justice space than have entered.^[1] The exits were often due to internal strategy shifts, including shifting to focus to specific countries (William & Flora Hewlett Foundation) and major restructuring (Luminate Group). A major human rights funder entered based on the prioritization of human rights and equality activists.^[2]

IFFs work receives more funding than general international tax justice: Funding for IFFs work since 2020 was greater than funding to international tax justice due to programs by Germany, UK, the European Union (EU), Norway, and the African Development Bank (AfDB).

There is substantial new funding for tax justice in the US: The Rockefeller Foundation is leading the way with a \$90 million commitment over three and a half years, and a new funder roundtable (Revenue for America) has been formed.

International tax justice funding is a fraction of general DRM funding: Funding to DRM in 2020, including loans, was \$1.22 billion; in 2021, it was \$574.4 million. Assuming 2022–2025 will be like 2021, the total for 2020 to 2025 would be about \$4 billion. This would mean tax justice and anti-IFFs funding flows would be about 4% of that. Using an alternative benchmark based on grant equivalent of official development assistance from bilaterals only, the percentage would be closer to 9%.^[3]

Funding dedicated to international tax justice probably increased and then decreased between 2018–2023: Based on two datasets and inflation, funding in 2023 was probably lower than in 2018 in real terms.

Work supporting the OECD-based norms outpaces tax justice-oriented work for global corporate tax:^[4] Many bilaterals fund the OECD, International Monetary Fund (IMF), and the World Bank, as well as their own domestic entities to support capacity building, technical assistance, and research. Reports suggest that this funding supports implementation of the OECD standards, such as transfer pricing rules, the base erosion and profit shifting (BEPS) actions, and Global Forum on Transparency and Exchange of Information for Tax Purposes. Some of this funding may have elements supportive of tax justice (e.g., supporting transparency), but much of it would be counter to broader tax justice goals of shifting decision-making to the UN and taxing rights to source countries.

[1] The reference here to international is intentional: for example, some funders fund US domestic tax policy with a focus on tax equity.

[2] This funder prefers to remain anonymous.

[3] None of these figures are adjusted for current or future inflation or fluctuating exchange rates. As mentioned in the section on trends, accounting for inflation would suggest funding is decreasing over time because no funder has mentioned adjusting for inflation.

[4] Tax justice work includes corporate tax and includes wealth taxes, green taxes, the role of the UN, etc. More can be found in the Defining Tax Justice section.

Key Points

There is no clear forecast for international tax justice funding:

One interviewee hopes that the UN discussions and Financing for Development (FfD) will crowd in funders. However, it seems equally as likely that OECD member governments could react by increasing funding that bolsters the OECD and its standards. In any case, even a few million dollars either way could make a difference.

OSF's decision about future funding will be critical to this

space: OSF provides a significant share of funding in this space. The other major funder, Norway, has a strategy through 2025 and expects flat budgets during the remainder of the period. The third major funder has planned funding through 2025 only. Norway has been a relatively unique bilateral in the tax justice space, and other bilaterals are unlikely to enter general international tax justice due to conflicts of interest in keeping the current rules, though they may fund countering IFFs. Of the other funders that we were able to reach (see Sources section for list), only one expressed interest in further exploration.



BACKGROUND AND OUTLINE

This provides an overview of funding to international tax justice and was originally undertaken for TAI members. Objectives included providing a look back at the past five years and a look forward to what may happen. The focus is on funding provided by philanthropies, donor governments, and multilaterals. Unfortunately, our methods and sources are not well-suited to estimate the contributions of Global South governments unless that government reports to the Creditor Reporting Service (CRS) of the OECD. In addition, our only good method for surfacing Global South based philanthropies was our bottom-up search for funders listed by organizations in this space.

This report leads with a definition of tax justice. A description of data sources and methods follows, and then key findings related to international tax justice funding are shared. This memo wraps up with additional notes from interviews. Finally, there is an appendix with further information on the sources.



DEFINING TAX JUSTICE

This memo uses a working definition of tax justice that relies more on practice and subjective views than clearly delineated categories or moral theory. This is not unusual: a book review of an entire edited volume on tax justice noted: “Although it may seem natural to start a meaningful discussion of a concept with the definition of that concept, there is no uniformly accepted definition of tax justice.”^[1]

From one perspective, tax justice sits at the intersection of a variety of values about procedural, reparative, and distributive justice and human rights. It supports an increased voice for the Global South in global forums and strengthening its capacities. It also supports democratic voices at the global, regional, national, and subnational levels. It seeks to promote the rights of citizens, including tax policy decision-making and outcomes transparency. It promotes progressive taxation within countries and supports increasing taxing rights for the Global South vis-à-vis the Global North, especially as related to where economic activity is undertaken and where consumers are based.

In short, tax justice starts from a different motivating framework compared to the status quo, which overlaps with DRM. Table 1 below provides a sketch of how these often differ.

More commonly, the term tax justice is not used at a conceptual level but as an umbrella term for a variety of issues and proposals that have been supported by tax justice organizations, experts,

and researchers. These include the ABCs to stop tax evasion and avoidance, especially by wealthy households and multinational corporations (MNCs): automatic exchange of information (AEOI), beneficial ownership (BO) transparency and registration, and public country-by-country reporting (CbCR). Ending abusive tax treaties and policy solutions to stop profit shifting to tax havens make the list. Almost all also include moving global discussions to the UN over the OECD.

Many funders also see countering IFFs as closely overlapping tax justice, but some IFFs funders focus more on crime and corruption than legal tax avoidance. Some funders prioritize green taxes that move countries toward decarbonization, and gender just taxes, such as changing policies that disadvantage women. Some advocates also support the right of countries to levy digital services taxes (DSTs) as a way for Global South countries to gain revenue as source countries.

^{[[1]} Nigar Hashimzade, “Book Review: Tax Justice and Tax Law: Understanding Unfairness in Tax Systems,” *Journal of Tax Administration* 7 (1), 2022.

Tax justice also includes a desire to increase direct progressive taxation, such as personal income taxes (PITs) and corporate income taxes (CITs), over value-added taxes (VATs) and other indirect taxes. It commonly encompasses an openness to taxes on capital gains, property, securities transactions, and wealth, including supporting the development of asset registries. Thus, many advocates oppose the IMF’s policy advice on tax, which commonly supports broadening the tax base for VATs.^[1]

[1] See Bernhard Reinsberg, Thomas Stubbs, and Alexander Kentikelenis, “Taxing the People, Not Trade: the International Monetary Fund and the Structure of Taxation in Developing Countries,” *Studies in Comparative International Development* 2020, <https://link.springer.com/article/10.1007/s12116-020-09307-4>.

INTERNATIONAL TAX JUSTICE	STATUS QUO
<ul style="list-style-type: none"> • Originating framework is economic justice • Seeks to shift discussions to spaces where the Global South has a stronger voice, like moving tax discussions to the UN from the OECD • Focuses on progressive taxation • Has goals related to gender equality and climate justice • Wants to see corporations pay their fair share even if it means changing longstanding tax rules • More interested in corporate taxes, personal income taxes, capital gains taxes, and wealth taxes • Wants transparency, participation, and accountability • Wants accounting for and democratic examination of tax incentives • Wants multilateral and national action to oppose illicit financial flows, including legal tax avoidance 	<ul style="list-style-type: none"> • Originating framework may be domestic resource mobilization or tax certainty • Seeks to keep current forums and power structures • Is largely indifferent to progressivity • May be indifferent to gender equality and climate justice • Wants to keep tax rules largely the same, e.g., OECD transfer pricing rules • Emphasizes value-added taxes (VATs) • May be open to some kinds of transparency but not transformative ones like public country-by-country reporting • May also oppose tax incentives • May oppose illegal IFFs but cares less about legal tax avoidance

Table 1. Comparing tax justice and the status quo

TAX JUSTICE EMPHASIZES ADVOCACY, COALITION BUILDING, NETWORKS, AND MEDIA COMPARED TO DRM

Tax justice organizations use a wide variety of approaches, but compared to DRM, they are more **focused on networks, coalitions, public advocacy, and media**. To give a flavor of this, Table 2 provides a rough typology of approaches.

Approach	Tactic Type
Advocacy	<ul style="list-style-type: none"> • Advocacy to reach the public, governments, grassroots, etc. • Technical advocacy with negotiators, policymakers, international organizations, etc.
Capacity building	<ul style="list-style-type: none"> • Capacity building of civil society • Capacity building of media • Capacity building of executive branch government • Capacity building of parliaments

Table 2. Sample tax justice organizations by tactic type and overall approach

Approach	Tactic Type
Coalition building and networks	<ul style="list-style-type: none"> • Internal network building within the tax justice movement • Coalition building with other actors • Regional coalition building
Cross-level / cross-field work	<ul style="list-style-type: none"> • Connecting with other fields • Influencing global or regional levels through national advocacy (cross-level advocacy)
Legal enforcement	<ul style="list-style-type: none"> • Strategic litigation
Media and mass communications	<ul style="list-style-type: none"> • Investigative journalism
Organizing	<ul style="list-style-type: none"> • Grassroots organizing • Labor organizing

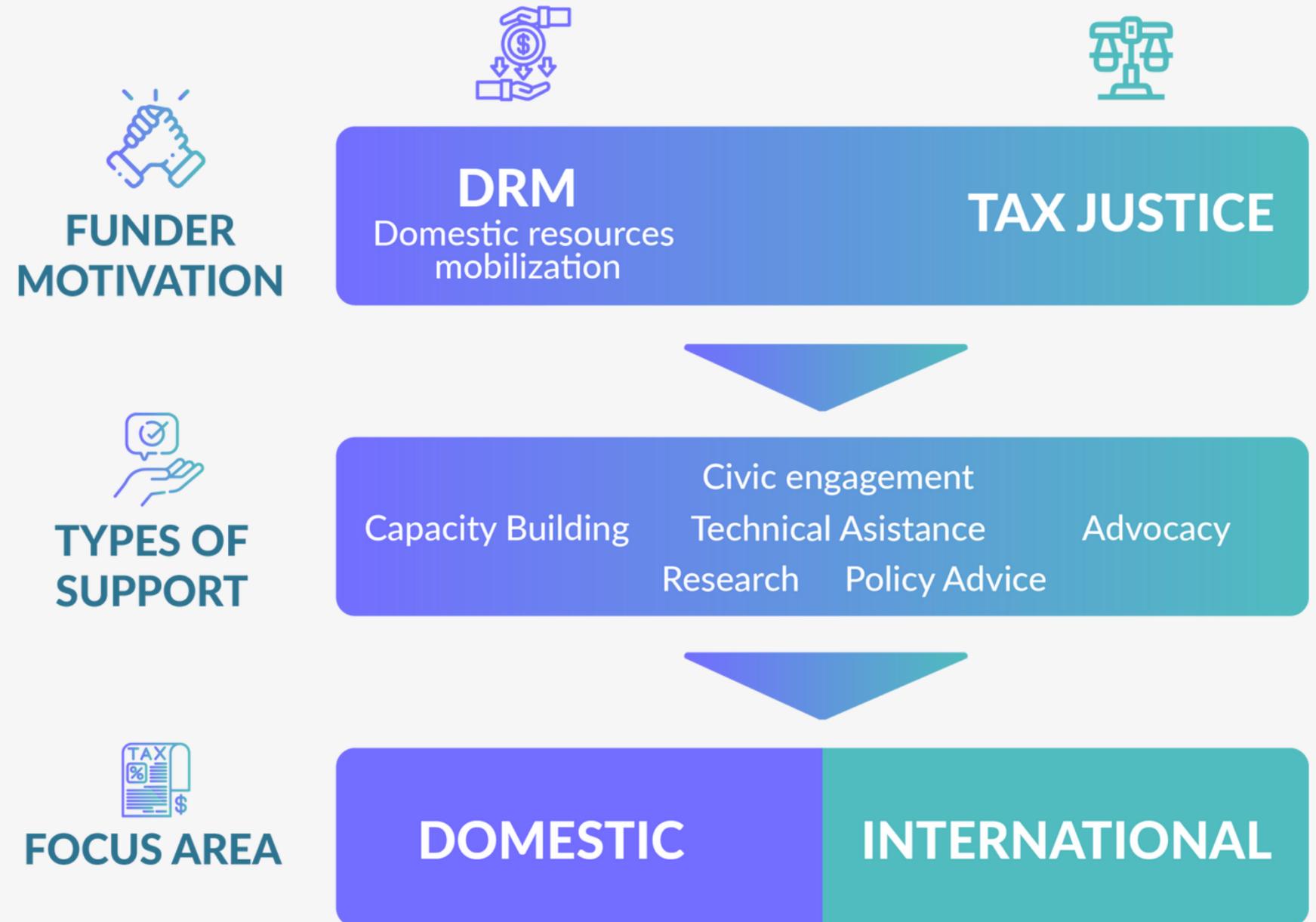
Table 2. Sample tax justice organizations by tactic type and overall approach

Approach	Tactic Type
Policy research, analysis, and development	<ul style="list-style-type: none"> • Research and information • Policy development
For-profit private sector engagement	<ul style="list-style-type: none"> • Investor relations and shareholder resolutions
Standards and related enforcement mechanisms	<ul style="list-style-type: none"> • Human rights standards and mechanisms • Financial reporting and related standards

Table 2. Sample tax justice organizations by tactic type and overall approach

Compared to this, DRM work focuses more on capacity building, technical assistance, supporting current standards and enforcement mechanisms, and research and analysis. Most DRM funding “goes with the grain” to support status quo norms and standards while international tax justice funding is trying to shift this status, often calling out the (neo)colonial origins of the current system.^[1] The graphic below attempts to provide a stylization of the differences:

[1] A Boston University professor has called the international tax system “Global Jim Crow.” See https://taxprof.typepad.com/taxprof_blog/2023/09/dean-presents-global-jim-crow-taxation-and-racial-capitalism-at-boston-university.html.



DATA SOURCES AND METHODS

This report triangulates across quantitative and qualitative sources. These were analyzed with the goal of answering the key issues in the Background section. Table 3 below captures these key methods and sources, and for additional details on methods, see Appendix 1.

Type	Sources	Additional details
Quantitative	<p>Compiled data sets:</p> <ul style="list-style-type: none"> • Addis Tax Initiative (ATI) data • OECD Donor Assistance Committee (DAC) data • Candid • 360Giving • International Aid Transparency Initiative (IATI) • Funders’ grant databases <p>Scraped data:</p> <ul style="list-style-type: none"> • Grantees’ reported funders and financials 	<ul style="list-style-type: none"> • Funders’ grants databases with sufficient details included: Ford Foundation, Hewlett, Luminate, OSF, and Sweden • Data was scraped from 19 field organizations



Table 3. Methods and sources for this report

Type	Sources	Additional details
Qualitative	<p>Funders' documents and websites</p> <p>Document and literature review identified via recommendations and key websites (e.g., ATI monitoring reports)</p> <p>Interviews and email exchanges</p> <p>Google searching for any additional funding</p>	<ul style="list-style-type: none"> • Relevant interviews were carried out with: Foreign, Commonwealth & Development Office (FCDO) of the UK; Joffe Charitable Trust; Norway; Omidyar Network (ON); OSF; Rockefeller Foundation; UN Development Program (UNDP) Tax for Sustainable Development Goals (SDGs); and consultants to OSF • Emails were exchanged with ATI, EU, Bill & Melinda Gates Foundation, Germany, Hewlett, United States Agency for International Development (USAID), and Wellspring Philanthropic Fund • Google searches did not yield anything



Table 3. Methods and sources for this report

This memo draws on many data sources, none of which have a code for tax justice. Thus, the data captured for this memo had to be scraped based on key words and subjective assessment of project descriptions. Two shortcuts were used: funding to organizations with tax justice alignment or work for core tax justice concepts are generally included. However, even these could not be clearly applied: for example, some funding for BO transparency is situated within anti-corruption and open procurement rather than tax issues, and some organizations like the African Tax Administration Forum (ATAF) are funded to enable tax justice (e.g., Global South capacity and voices) but include considerable work for DRM. We decided to also include funding to countering IFFs, tax and extractives, and tax and climate.

Also, some project descriptions are unclear as to whether they involve international tax justice, especially if they do not include the term or do not have budget breakdowns. For example, the Netherlands funds a substantial project and consortium at \$69 million (2021–2025) called the Fair, Green, and Global Alliance (FGG Alliance).^[1] Its documents indicate some interest in tax, and some of the consortium members have work on tax overall (e.g., the Centre for Research on Multinationals [SOMO] and the Transnational Institute), but we are unable to determine how much of the budget goes to international tax work if any.^[2] In addition, the two main sources with trends data, the OECD DAC and Candid,^[3] measure different things, neither of which fully cover all international tax justice. Thus, based on the caveats above and in Appendix 1, the data has major limitations and should be assumed to be approximate and unable to capture misreporting and non-reporting.

[1] See https://d-portal.org/ctrack.html?text_search=fair%20green%20global%20tax#view=act&aid=NL-KVK-41210098-FGG3.

[2] See the 2022 annual report at <https://en.milieudefensie.nl/news/fgg-annual-report-2022.pdf>.

[3] IATI does not have sufficient reporting from the main funders to use it for this purpose.

FINDINGS

FUNDING FOR INTERNATIONAL TAX JUSTICE AND ANTI-IFFS WORK MAY BE CLOSE TO \$25 MILLION A YEAR

There are several ways to look at tax justice funding. General international funding committed since 2020 through all out years is at least \$55 million.^[1] If IFFs, tax and extractives, tax and climate, and Global South regional and country funding are included (but funding for the US and the UK is excluded), the total was closer to \$153 million for spending and forward commitments from 2020–2025. Spread across these six years, this is about \$25.5 million a year. Almost all of this funding is grants rather than loans, which are more common in DRM.

THERE ARE SIX LARGER FUNDERS OF INTERNATIONAL TAX JUSTICE AND COUNTERING ILLICIT FINANCIAL FLOWS (IFFS)

We estimate that from 2020 to 2025, the largest funders of general international tax justice (but not including IFFs, sectors, or countries) are OSF and Norway, as well as another major human rights funder. OSF makes up about 40% of general international tax justice funding. However, if funding for anti-IFFs work is included, Germany, the UK, and the EU are also major funders, with IFFs funding from 2020–2025 totaling at least \$72 million. These estimates are based on funders' databases of grants, OECD DAC, 360Giving, and IATI.

Other relevant funders with over \$5 million in funding to international tax justice and/or IFFs and/or the intersection of tax and extractives committed since 2020 include the African Development Bank, Finland, Ford Foundation, and Hewlett Foundation. In addition, there are many other smaller funders for international tax justice. They have strategies on related issues such as DRM or climate and finance rather than tax justice specifically.

One interviewee speculated that larger international non-governmental organizations (INGOs) sometimes use their general operations budget for this work, but we were unable to confirm it. We found that Christian Aid, Oxfam, and unions fund tax justice work, but we are unable to get an estimate of the size or trends in their funding. Christian Aid and Oxfam both report

[1] This includes disbursements already made and committed forward spend in future years, usually to 2024 or 2025.

to IATI and have funded other organizations to work on tax justice in the last five years, but this reporting does not always indicate if there is another ultimate funder. ActionAid appears to mostly fund its affiliates for tax justice work. Unions fund the Centre for International Corporate Tax Accountability and Research (CICTAR) and its home organization, Public Services International (PSI), which also has a tax workstream. Our data does not capture work by entities like Patriotic Millionaires, which is reportedly funded by its members and supports calls for higher taxes for wealthy individuals and corporations.

MOST COUNTRY-LEVEL TAX JUSTICE SUPPORT GOES TO THE US

One of the major findings from this funding scan is that **there is substantial new philanthropic funding for tax justice in the US. Rockefeller is the largest in this category with a \$90 million commitment over three and a half years**, which started in 2019. Other US funders include Ford, Gates, Hewlett, and some smaller funders like Arca Foundation. A new funder roundtable on fairness in the US tax system (Revenue for America) has been formed. This funding comes from diverse motives, including anti-poverty support, economic mobility, equity, and democracy.

The funding for the US is also notable when juxtaposed against funding for other countries, including the UK. **Total country-level tax justice funding across the Global South is likely lower than funding for the US alone.** Funding in the UK is between the US-specific funding and funding to other countries. At least seven smaller UK-based funders have provided funds to organizations like Tax Justice Network UK and Fair Tax Foundation, among others.

MORE PHILANTHROPIES ALIGN WITH “TAX JUSTICE” COMPARED TO BILATERALS OR MULTILATERALS

Many philanthropies fund work on international or US tax justice, but **fewer bilaterals fund projects using the term “tax justice.” The main ones are Nordic: Denmark, Finland, Norway, and Sweden.** In comparison, 20 bilateral donor countries are members of ATI, which brings together funders and partners focused on tax.

In addition, the EU previously funded at least two projects. One was on raising awareness of tax justice in Europe, and the other was earlier (2013–2015) and has less information. The EU currently funds ATAF, Eurodad, and the EU Tax Observatory. Germany funded “Strengthening of mining communities of different faiths to advocate for just resource extraction processes and tax justice” working with faith communities in 2018, but it has not otherwise funded anything using that term.

No mention of tax justice was found in relationship to the work of the OECD, IMF, World Bank, or regional development banks.

FUNDING FOR DRM IS MUCH LARGER THAN THAT FOR INTERNATIONAL TAX JUSTICE

This is a fraction of general DRM funding. Funding to DRM in 2020, including loans, was \$1.22 billion; in 2021, it was \$574.4 million. Assuming 2022–2025 would be like 2021, the total flows from 2020–2025 would be about \$4 billion. This would mean tax justice and anti-IFFs funding flows would be about 4% of the total.

Using an alternative benchmark based on grant equivalent of official development assistance (ODA) from bilaterals and excluding multilateral finance, the percentage would be closer to 9%. **International tax justice work is thus a small component of overall tax funding.**

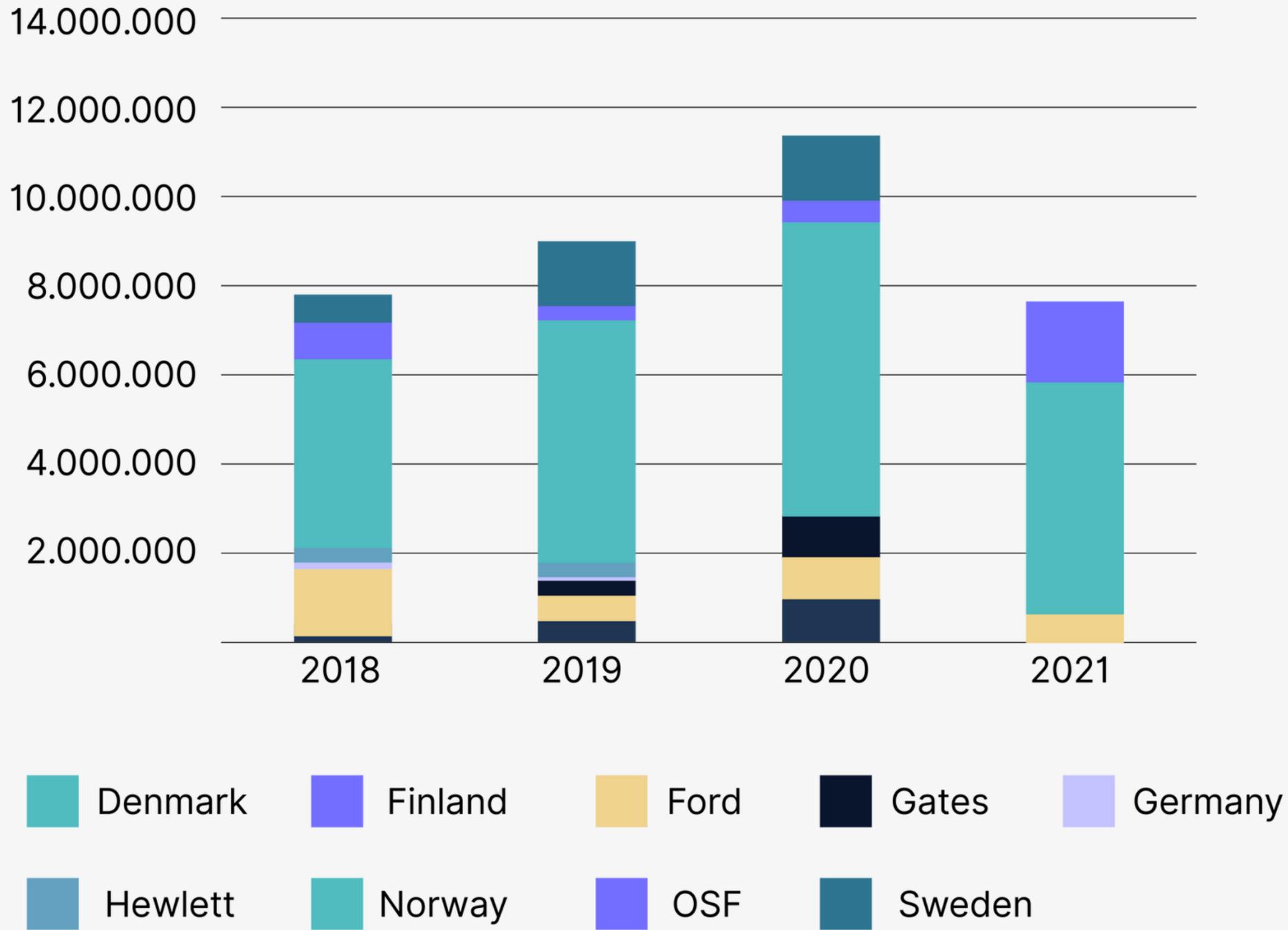
TAX JUSTICE FUNDING FROM 2018 TO 2023 PROBABLY INCREASED AND THEN DECREASED

Discerning a trend in funding for international tax justice is difficult due to data problems. Based on two of the main data sets (Candid and the OECD DAC), we assume there was a decrease in funding. Below we share two figures: funding estimated to go to projects and/or organizations using the term “tax justice” from the OECD DAC and then Candid. **Both show increasing funding followed by a decrease**, although the inflection point is different, with OECD DAC showing a decrease in 2021 and Candid showing it in 2022.

This is similar to the trend in DRM funding in general: **funding to DRM increased through 2020 and then dropped sharply in 2021** due to the withdrawal of some of the immediate support (often loans) provided during the pandemic. The levels in 2021/2022 are lower than in 2019, right before the pandemic.

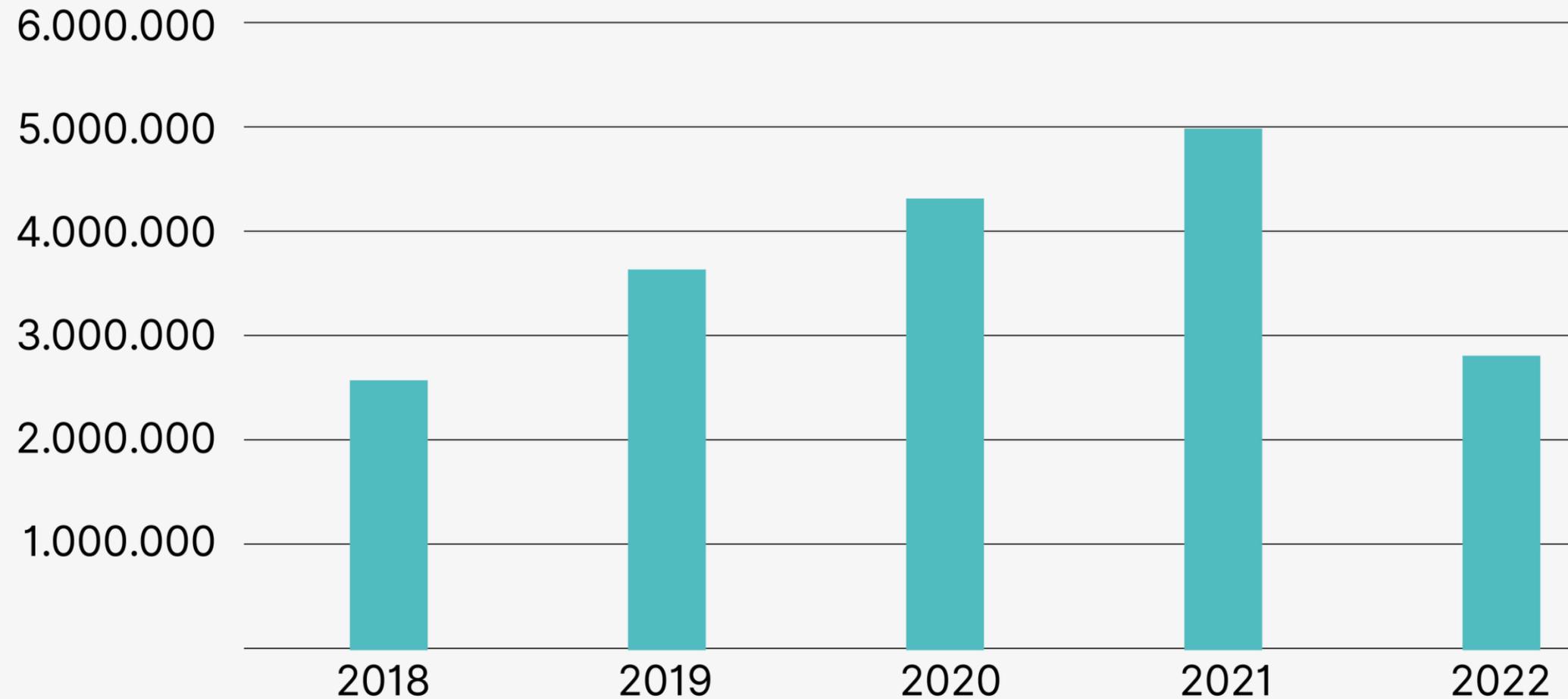
We also know that **fewer philanthropic funders are engaging in international tax justice as of 2023, compared to 2018.** Several philanthropies (Ford, Luminate, Joffe, and Hewlett) decreased their work in these areas over this period. Many of these shifted due to internal strategic changes, such as focusing on specific countries or other issue areas. At the same time, a major human rights funder entered during the same time frame, and Rockefeller and others increased funding in the US.

Chart 1. Disbursements to organizations and projects on international tax justice as reported to the OECD DAC 2018–2021, in US dollars^[1]



[1] These figures are mostly based on key word searching. They do not include Norway's support to the UN Tax Committee.

Chart 1. Sum of grants in Candid using the term “tax justice” from 2018–2022, in US dollars



None of these figures are adjusted for inflation. Given high inflation globally post-pandemic, funding to international tax justice in 2023 is almost certainly lower than 2018 in real terms. **[1]** Broader analyses show that funders did ramp up spending to health, environment, and renewable energy in this period. **[2]**

[1] The variation in exchange rates would also have implications for the budgets of the funded organizations. We do not attempt to account for this.

[2] See Jenny Lah, “Unpacking the Post-Pandemic Funding Landscape: A Closer Look at Global Aid and Philanthropy,” *Alliance Magazine*, October 31, 2023.

GLOBAL CORPORATE TAX POLICY FUNDING IS HARD TO ESTIMATE: MOST OF IT IS NOT TAX JUSTICE-ORIENTED

Global corporate tax issues include issues related to distribution of taxing rights across countries, the transfer pricing method of taxation, profit shifting, tax incentives for foreign companies, and tax treaties, among others. As described in the Defining Tax Justice section, the tax justice perspective seeks to address some of these issues, including through AEol, BO transparency, and public CbCR. However, many funders and multilaterals support the current AEol and CbCR mechanisms maintained by the OECD, which the tax justice community does not fully agree with due to lack of access for lower-income countries.

Based on 1) an in-depth review of all the projects listed by ATI for 2020 (the most recent year available), 2) the OECD's reporting on its work with developing countries, and 3) comments from major bilateral donors, we find that most of the funding to global corporate tax policy is not oriented around tax justice.^[1] We are unable to provide a true benchmark of private sector lobbying activity on international tax in all countries. For example, Public Citizen estimated that 55 corporations that paid no federal income tax spent \$450 million on all US lobbying activities in 2020, but this spending was not exclusive to tax issues.^[2]

Bilaterals support large technical assistance and capacity-building programs. They are usually run by the bilaterals' tax

authorities, Ministries of Finance, contractors, or multilaterals. ATI's data shows a variety of countries funding such programs. The FCDO is an example, with £23,518,961 committed to "Regional and International Tax Initiatives (RITI)" from 2018 to 2025. Although not focused on corporate tax, it includes funding to ATAF, the World Bank, International Centre for Tax & Development (ICTD), and the OECD.^[3] There have been at least 13 bilateral donors to the OECD's work on tax and development, and some of this work is on corporate tax.

Beyond this, key word searches for "corporate tax" show little funding in the OECD DAC and Candid data. From the OECD DAC data, we find that Norway funds projects that include work on corporate tax. These are with ActionAid and focus on Malawi, Mozambique, Nigeria, and Tanzania. These projects have been in place between 2018 and 2021, with funding disbursed in the year 2021 totaling \$1.4 million. A search for "corporate tax" in Candid's data only yields \$1.5 million in total funding from 2018–2022 across eight potentially relevant funders, some of which are US- or UK-focused. These are: Wellspring, Hewlett, Joseph Rowntree Charitable Trust, the Barrow Cadbury Trust, the Pears Family Charitable Foundation, Citizens for Tax Justice, Inc., Stichting Democratie en Media, and Joffe.^[4]

[1] See the DRM database, [1] [The Omidyar Network \(ON\) has published a brief on US tax policy, but it does not substantially fund the issue.](#) and Tax Co-operation for Development: Progress report on 2022, <https://www.oecd.org/tax/global/tax-co-operation-for-development-progress-report-on-2022.htm>.

[2] "Corporations Are Spending Millions on Lobbying to Avoid Taxes," <https://www.citizen.org/news/corporations-are-spending-millions-on-lobbying-to-avoid-taxes/>

[3] See DevTracker, <https://devtracker.fcdo.gov.uk/projects/GB-GOV-1-300578/summary>.

[4] Two funders were dropped for lack of relevance: Napa Institute Foundation and Arizona Tuition Connect.

THERE ARE FEW NEW FUNDERS ON THE HORIZON

Of the other interviewed funders, **only one indicated interest in international tax justice specifically.** However, we did not reach all potential funders. In addition, fundraising, advocacy, and connecting to sectors with more funding can influence the trajectory of funding. There may be opportunities to increase funding to counter IFFs and support tax and extractives as the issues remain salient on many agendas. [1]

Other funders are also watching FfD, with the New Venture Fund supporting TAI to bring funders together to support a “Fund Fiscal” transparency, accountability, and inclusion message. However, extrapolating from the strong support of most OECD countries for the OECD’s role, **bilaterals are more likely to support the OECD than civil society organizations that push for the UN’s role in international tax.**

[1] For example, the Netherlands commissioned a study on IFFs: “ATI partner countries’ perspectives on tackling tax-related illicit financial flows,” https://www.addistaxinitiative.net/sites/default/files/resources/230612_ATI-Study_IFF.pdf



ADDITIONAL COMMENTS FROM INTERVIEWEES

Many interviewees commented on how the current funders are and what they should consider. These comments included:

Consider adjacent issues: “I think that there is a big potential in activating the climate / nature community to directly advocate for transparency and access.... Invest in those alliances at the global and country levels, showing tax evasion and illicit financial flows undermine green transition and climate mitigation.”

“Many donors... are opting for more visible program ideas— investment in climate mitigation infrastructure or food security or oceans and climate. ... We cannot overlook public good side of having a public financial system that protects and finances the needs and human rights of people. I want the tax work (and broader public finance work) to position itself in a way that it is very clear that it is an investment in public goods, crisis mitigation. ... I think there is potential there. If we can start building an alliance around that rhetoric for 2025 FfD—this is something that you do as a core investment to make all other development work. ... Otherwise, we will fail all other SDGs.”

Consider how to bring in other funders: “For me, taxation is core to democracy and prevents oligarchy. If you are for democracy, why not work on taxation? On corporate accountability, hard power is bags of money: why wouldn't you take some of that money away? These are the types of cases we are making to funders.”

Consider gaps and coordination: “Would urge support for better global coordination to help identify real gaps. There are a lot of organizations trying to do something quite similar but no visible coordination. Doesn't give reassurance that there are no gaps.”

APPENDIX 1: ADDITIONAL DETAILS ON METHODS

Five key data sources were consulted for this paper: 360Giving, ATI project database and related Excel files, Candid, IATI, and the OECD DAC. Each one has different entities reporting to it with different measures. Table 4 seeks to capture these components for comparison. For all of them, the level of project detail depends on who was reporting it.

Data source	From	Regional coverage	Most recent data	Measures?	Time period for commitment known?	Is funding recipient necessarily named?
360Giving	UK Philanthropy	Mostly UK, but could cover anywhere that UK philanthropies give to	2023 (can update anytime but most are reporting for 2022)	"Awards"	No	Yes
ATI	ATI members (20 traditional donors plus multilaterals)	Developing countries, plus anywhere when there is a development purpose (e.g., to multilaterals)	2020	Commitments and disbursements	No	No

Table 4. COMPARISON OF DATA SOURCES



Data source	From	Regional coverage	Most recent data	Measures?	Time period for commitment known?	Is funding recipient necessarily named?
Candid	Philanthropies (mostly US-based), US government entities, re-granters, NGOs that provides grants	US-focused though can report funding anywhere	2022	Candid scrapes 990s and receives reports, so may report either commitments or disbursements	No	Yes
IATI	Any IATI reporter, which are usually bilaterals, philanthropies, NGOs, and multilaterals	Developing countries and elsewhere for a development purpose	2023 (reporters to the IATI standard can update any time)	Commitments and disbursements. Disbursements are not always reported	Yes	Yes
OECD DAC	Mainly bilaterals and multilaterals with some larger philanthropies	Developing countries and elsewhere for a development purpose, but does not include general global work without a development purpose	2021	Commitments and disbursements	Yes	No

Table 4. COMPARISON OF DATA SOURCES

As seen above, several of these databases overlap. For example, the Hewlett Foundation reports to both Candid and OECD DAC. Many UK philanthropies are also in Candid as well as 360Giving. Gates reports to IATI and OECD DAC, and it is included in Candid. ATI members are in both the ATI data and OECD DAC data. Some philanthropies are not captured anywhere (e.g., Sigrid Rausing Trust), and datasets generally do not cover academic funders or funding from most Global South governments or Global South philanthropies.

Each database also has additional limitations. For example, in the case of Candid, philanthropic organizations are not required to disclose their data. While some information is provided directly, some is scraped and tagged from foundation public disclosures required by the tax authority. In these cases, the information may not be fully exhaustive. Funders can also adjust their data at any time, so a later search in Candid may produce different results.

For 360Giving, Candid, IATI, and OECD DAC, key word searches were used for years 2018 and after. Key words included:

- **“Global tax”**
- **“Tax justice”**
- **“Corporate tax”**

“Business tax” was also checked in OECD DAC data, and it didn’t make a difference.

For the case of OECD DAC data, the entire DRM code for Norway was reviewed.

For ATI data, the full set of 2020 project data was reviewed.

A network diagram background consisting of a series of interconnected nodes (dots) and lines, forming a complex web structure. The nodes and lines are rendered in a light blue color, and the overall background is a gradient from purple on the left to light blue on the right.

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