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.

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.
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!
“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.

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

**THE GRANTEES**

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. 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 (TJE)
- Tax Justice Network (TJN)
- Tax Justice Network Africa (TJNA)
- The B Team
- Transparency International (TI)

**Accountability Lab**

Accountability Lab is a civil society organization 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 supporting citizen mobilization and participation efforts at all 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 DST grant supports Integrity TV and radio show to train 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. OGF has also provided a grant specifically for monitoring, evaluation and learning - to help share knowledge across countries and support adaptive learning in the transparency and accountability space.

**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

**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. AТАF provides an innovative, collaborative 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.

ATAF’s approach mainly focuses on advocacy as well as the provision of capacity building and technical assistance across the region.

ATAF is supported by tax donor members – Helvetas Foundation and Open Society Foundations. The funding supports ATAF’s strategic plan which is focused on building more efficient and effective tax administration 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

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

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).
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.
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!