FUNDERS for PARTICIPATORY GOVERNANCE COLLABORATIVE

23 July 2025

Philanthropy Supporting Tax Work

For the ATI General Assembly

The **Trust, Accountability, and Inclusion Collaborative - Funders for Participatory Governance** is a platform for donor learning and action.

Organization of Presentation

Status of philanthropy in tax

- **How much?** — 01 & 02
- **Where?** — 03
- **How do they engage?** — 04
- **How do they *not* engage?** — 04

Possibilities for philanthropic engagement

- **Entry points** — 05 & 06
- **Next steps** — 07

Philanthropy is small compared to ODA…

$8 million

in philanthropy to DRM in 2023 as reported to the OECD DAC

VS.

$298 million

in ODA grants

But it can have other advantages

- May have different goals than ODA, e.g., supporting democracy
- Different kinds of expertise and networks
- Flexibility and/or quickness

Top Named Philanthropic Partners in Tax Internationally*

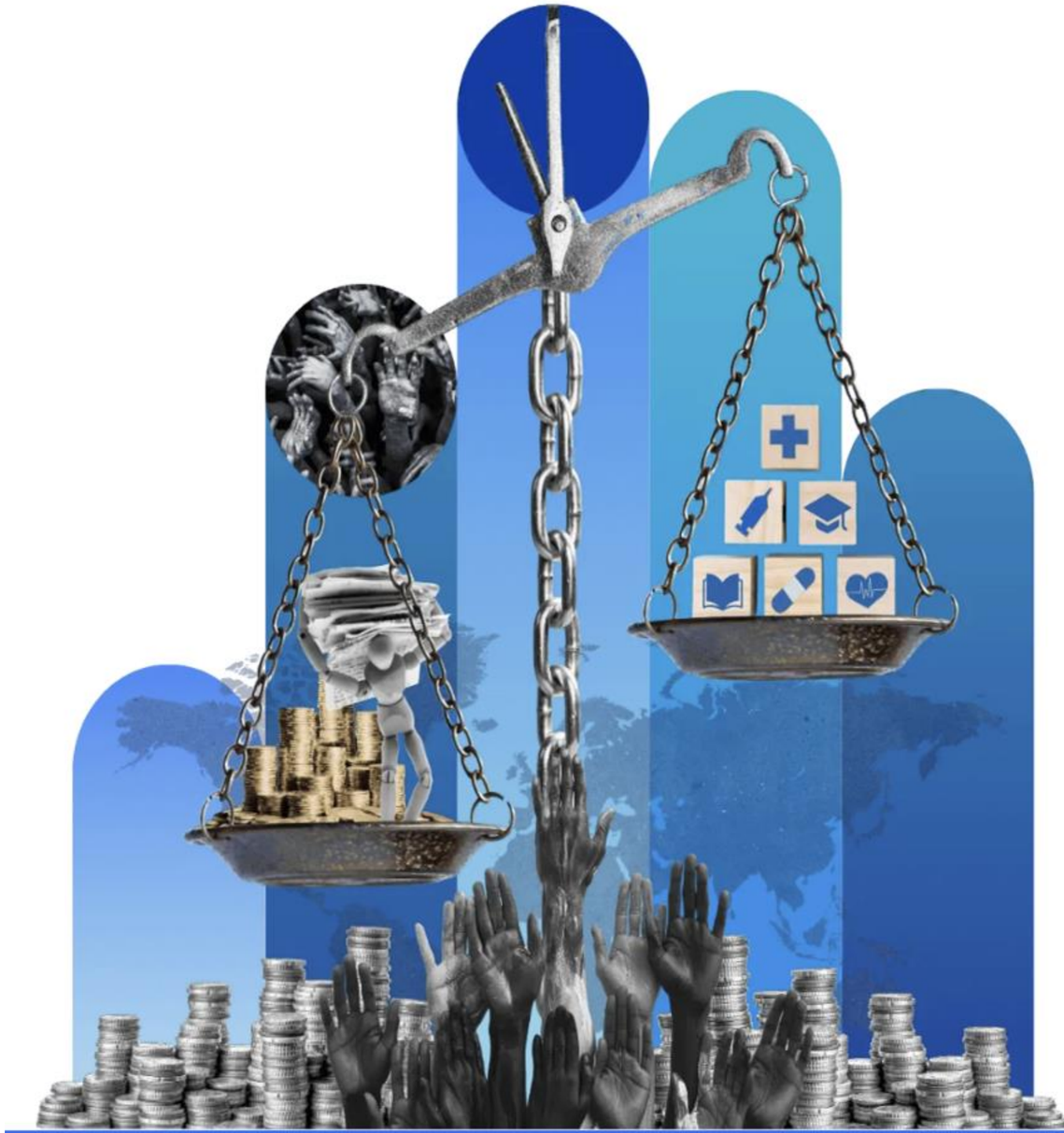
Ford Foundation**	$2.7 million in 2023 / $0.7 2022
Gates Foundation	$0.7 million in 2023 / $4.5 2022
Hewlett Foundation**	$1.4 million in 2023 / NA 2022
Open Society Foundations**	$3.2 million in 2023 / NA 2022

* Some philanthropies decline to declare their support publicly, and some philanthropies fund tax work domestically, e.g., the Rockefeller Foundation is a major funder on progressive taxation in the United States.

** Members of TAI

Philanthropy Mostly Supports “Global”

- The vast majority of funds in 2023 (over 90%) was directed to benefit the “global” level, e.g., to UNDP, ICTD, and similar.
- Some philanthropies focus on Africa, e.g., support ATAF.
- Some philanthropies have priority countries and/or platforms, e.g., supporting the Regional Platform for Tax Cooperation in Latin America and the Caribbean (PTLAC).
- Very little money to Asia.



Philanthropy tends to support activities like:

- Research
- Advocacy, usually through civil society*
- Coordination and convening
- Cross-sector work, e.g., climate and tax
- Technical advising on specific issues, e.g., tobacco taxation

It is harder for philanthropy to support:

- Governments directly
- Very small projects (unless going through a regranter)
- Very large or general programs where their contribution is unclear to them
- Work outside their goal or geographical areas
- On policies that may be considered regressive unless there are other benefits (e.g., soda tax)

* Philanthropies cannot fund lobbying.

Possible Entry Points

Connect the Dots

With the decline in ODA, TAI expects philanthropies that care about climate, global health, or international development to increasingly care about tax. Scenarios about potential impact may draw them in.

Encourage New Sources

Some hope that domestic philanthropies in the Global South may engage more. How could they best support DRM work given their positions?

Make it Easy

Many philanthropies are new to tax. Make it easy to learn and to get involved.

Suggestions from the Fund Fiscal Scan and Survey:

1. **Demonstrate impact** and re-look at evidence and related narratives.
2. **Highlight sectoral outcomes:** *"e.g. greater investment in agriculture or health - rather than the process of fiscal accountability itself."* Relatedly, finding areas of intersection with new priorities such as climate and AI.
3. **Better storytelling:** "Fiscal governance in particular can be too technical."
4. **Elevate grassroots voices, especially from the Global South.**
5. **Reframe fiscal responsibility as improving lives.**
6. **Network with donors.**
7. **Seek out champions** among governments, donors, intellectuals, etc.
8. **Find entry points** at key events, including for commitments.

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