

Stolen futures: The impacts of tax injustice on the Right to Education

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Foreword

It is estimated that U\$4 trillion annually is required to fully realise the Sustainable Development Goals (SDGs).¹ As we rapidly approach 2030, the urgency to achieve these goals and their targets has never been greater. This staggering figure demonstrates the critical need to secure adequate and sustainable funding to support the successful implementation of all the SDGs, including SDG 4 which is to ensure the right to quality education for all people.

In September 2022, the Transforming Education Summit (TES) brought together Heads of State on a scale never seen before in an unprecedented high-level event to focus on pathways to achieving SDG 4. Among the Summit's five main themes, one was exclusively dedicated to education financing. A TES Discussion Paper on Financing was prepared in collaboration with all 193 UN Member States, and a Call to Action on Financing Education, endorsed by the UN Secretary-General, urged for comprehensive action on tax justice, debt relief, and the reconsideration of austerity measures to achieve SDG 4.²

These reforms are crucial to ensuring adequate funding to provide inclusive, equitable, high-quality education for everyone. Despite these calls for action, the road to achieving these ambitious goals is obstructed by financial systems rooted in unequal power dynamics that continue to foster inequalities worldwide. These obstacles demand immediate and effective redress.

As highlighted by my mandate, it is vital that countries devise new approaches to resource allocations so as to fund education to the maximum of available resources, as per international obligations.³ To enhance investment in education as a national priority, budget lines for education can be provided for in various ministries concerned with social development. At the same time, broadening the tax base is important for creating more budgetary resources.

This timely report demonstrates the potential additional revenue that could be generated through the implementation of progressive wealth tax policies, and examines the impact of the staggering annual revenue losses due to tax abuse by multinational companies and wealthy individuals. It also analyses the additional revenue countries could raise by increasing their tax-to-GDP ratios by five percentage points. By combining the estimated extra funds governments could raise from implementing progressive tax reforms, the report highlights the transformative impact these additional resources could have on the right to education. The additional funds can pave the way for tens of

¹ United Nations Department of Economic and Social Affairs, *Report of the Inter-Agency Task Force on Financing for Development*.

² UNESCO, 'Thematic Action Track 5: Financing of Education Discussion Paper (Transforming Education Summit 2022)'.

³ A/66/269

millions of children to enrol in school and support efforts to overcome the global teacher shortage crisis by enabling the hiring of millions of new teachers.

Significant opportunities for transformative action have been raised in the G20 Summit and the Summit of the Future. There are also ongoing and historic intergovernmental negotiations on a UN Tax Convention. It is essential that we seize all opportunities and platforms that can help to reshape the global financial architecture and redirect investments towards SDG 4. We must encourage governments to honour their commitments to ensure that free, quality public education is guaranteed as a universal right, not a privilege for the few.



Ms. Farida Shaheed

United Nations Special Rapporteur on the Right to Education

Ms. Farida Shaheed, from Pakistan, was appointed Special Rapporteur on the right to education in 2022. She is the Executive Director of Pakistan’s leading gender justice organisation, Shirkat Gah - Women’s Resource Centre. She is also an independent expert/consultant to numerous U.N., international and bilateral development agencies, the government of Pakistan, and civil society initiatives, and she serves on multiple international and national advisory committees. She served as a member of Pakistan’s National Commission on the Status of Women and as the first Special Rapporteur in the field of cultural rights from 2009 to 2015.

Executive summary

Education systems worldwide are grappling with chronic underfunding, a persistent issue that undermines the quality and accessibility of education.⁴ Despite numerous international commitments, the disparity between the promises made and the realities on the ground continues to widen. This crisis underscores the urgent need for a sustainable solution to enhance educational financing. On average, 97% of education funding originates from domestic sources,⁵ highlighting the critical role of national revenue in sustaining education budgets. To address this challenge, it is essential to explore how tax justice measures can serve as a sustainable and transformative solution.

Tax justice measures, such as implementing national wealth taxes and other progressive measures and combating tax abuse, can deliver increased tax-to-GDP ratios and provide a path to significantly expanded education budgets. By enhancing national revenues, these measures not only boost the funding available for education but also strengthen overall government revenue, benefiting all public sectors.⁶ Moreover, tax justice is a powerful tool for income redistribution, helping to reduce inequalities and advance the realisation of rights.⁷

This report investigates how actions on tax can fundamentally reshape the financing of public education systems. It explores the potential impact of recovering revenue lost to tax abuse and implementing a wealth tax, focusing on reallocating 20% of the revenue from these measures towards supporting the right to education. Additionally, it assesses how both measures could help raise tax-to-GDP ratios by five percentage points and estimates the resulting additional revenue this increase could generate.

We begin by introducing the concept of tax justice, its main components, and the current intergovernmental tax reforms under negotiation. In sequence, we introduce how tax justice directly affects Human Rights provision by introducing the 5 Rs framework.⁸ Next, we examine the current funding crisis in education systems worldwide⁹ and present key data on how this scenario could be transformed by implementing progressive tax measures based on the data from our State of Tax Justice 2023 report.¹⁰ Finally, we conclude by offering recommendations at national and global levels that recognise the

⁴ International Commission on Financing Global Education Opportunity, 'The Learning Generation: Investing in Education for a Changing World'.

⁵ International Commission on Financing Global Education Opportunity.


⁶ Nelson, 'Tax Justice & Human Rights'.

⁷ Cobham, Mohiuddin, and Nelson, 'Global Tax Justice and Human Rights'.

⁸ Tax Justice Network, 'Beyond20: A New Strategic Framework for the Tax Justice Network'.

⁹ Tax and Education Alliance, 'Transforming Education Financing: A Toolkit for Activists'.

¹⁰ Tax Justice Network, 'The State of Tax Justice 2023'.



importance of the ongoing negotiations on the UN tax convention. These high-level intergovernmental negotiations present a unique opportunity to demand concrete actions from governments to promote a shift towards a more inclusive and transparent financial system, ensuring that tax systems can support adequate financing of public, free, quality education for all people.

TAX AND EDUCATION

AT A GLANCE

Preventing cross-border tax abuse could enable 21 million children at primary level to attend school or hire 20 million new teachers for that school level.



RAISING TAX-TO-GDP ratios by 5 percentage points could raise over \$1 trillion annually for education budgets

5X the amount needed

to achieve SDG4 until 2030.

This increase could enable 326 million children to attend school.



Implementing a wealth tax similar to the Spanish model could raise \$440 billion to education budgets, making it possible for over 108 million children to attend school.



Introduction

Despite the numerous commitments made by governments, most education systems worldwide continue to face a profound funding crisis.¹¹ The gap between the promises made in international declarations and the reality on the ground is widening, leaving many education systems struggling to meet basic needs.

Currently, 97% of the resources for education come from domestic sources.¹² This demonstrates the need to enlarge the available domestic revenue base to guarantee adequate financing for the sector. The Transforming Education Summit (TES),¹³ the TES Discussion Paper on Financing¹⁴ and the Call to Action on Financing Education¹⁵ argued for the need to expand domestic revenue to guarantee a stable and sustainable funding stream, reducing vulnerability to external financial aid and ensuring that essential sectors receive consistent support.¹⁶

However, our governments lose approximately US\$480 billion every year to tax abuse—money that could be allocated towards fulfilling our rights and needs.¹⁷ This massive loss of revenue severely undermines the capacity of governments to invest in critical public services, including education, healthcare, and many others.¹⁸ The diversion of these funds due to tax abuse deprives communities of essential resources and hampers efforts to achieve equitable and sustainable development. Progressive action on tax is crucial to reclaiming lost revenue and ensuring that they are used to support the public good, enhance social equity, and meet the fundamental needs of our communities.

Taxing extreme wealth through a moderate, progressive tax can also generate the stable and sustainable revenue that countries need to address pressing global challenges like climate change, the cost-of-living crisis, and rising debt levels.¹⁹ This additional revenue can be invested in public services such as education, reducing inequalities and

¹¹ United Nations Human Rights Council, 'Report of the Special Rapporteur on the Right to Education'.

¹² International Commission on Financing Global Education Opportunity, 'The Learning Generation: Investing in Education for a Changing World'.

¹³ 'Transforming Education Summit | United Nations'.

¹⁴ UNESCO, 'Thematic Action Track 5: Financing of Education Discussion Paper (Transforming Education Summit 2022)'.

¹⁵ United Nations, 'Financing Education: Investing More, More Equitably and More Efficiently in Education'.

¹⁶ The Education Commission, 'The Learning Generation: Domestic Tax and Education'.

¹⁷ Tax Justice Network, 'The State of Tax Justice 2023'.

¹⁸ Cobham, Mohiuddin, and Nelson, 'Global Tax Justice and Human Rights'.

¹⁹ Schultz and Palanský, 'Taxing extreme wealth: What countries around the world could gain from progressive wealth taxes'.

helping to equip future generations with the skills needed to address societal and environmental challenges.

Another important aspect we explore in this report is how both ending corporate tax abuse and implementing a wealth tax can contribute to raising tax-to-GDP ratios and, therefore, expand countries' revenue base.

Most countries today need to expand their tax-to-GDP ratios by at least five percentage points to achieve the SDGs.²⁰ This increase is essential to ensure governments have sufficient revenue to address pressing issues such as rising debt obligations, expanding social services, and investing in critical areas like education, healthcare, and infrastructure.²¹ A higher tax-to-GDP ratio provides a more sustainable and reliable revenue base, reducing dependency on external borrowing.

Considering the aspects presented above, what if our governments...

→ *collected the revenue lost yearly to tax abuse and used 20% of it for the right to education?*²²²³

→ *implemented a wealth tax, ensuring those with the most pay their fair share of taxes to our communities?*

→ *and raised national tax-to-GDP ratios by five percentage points to increase the amount of necessary funds for public services?*

What would our public education systems look like?

These are our guiding questions for this report. We explore how much students, teachers, education support personnel, and societies as a whole lose because of corporate tax abuse, low tax rates for the super-rich and low tax-to-GDP ratios.

We outline actionable steps that can be taken at both global and national levels to harness tax justice for education access and quality.

²⁰ International Monetary Fund, 'Fiscal Policy and Development'.

²¹ Tax and Education Alliance et al., 'Breaking Out of the Bubble to Transform Education Financing: How the Strategic Finance Agenda from the Transforming Education Summit Could Deliver Breakthroughs in 89 Countries'.

²² The international commitment to allocate 20% of national budgets to education is outlined in the Incheon Declaration for Education 2030, adopted at the World Education Forum in Incheon, South Korea, in May 2015. This declaration provides a framework for achieving SDG 4. More specifically, the declaration urges countries to invest at least 4-6% of their GDP or 15-20% of total public expenditure in education to meet this goal.

²³ UNESCO, 'Incheon Declaration and Framework for Action for the Implementation of Sustainable Development Goal 4: Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for All'.

We also highlight recent international developments that offer hope for more equitable tax governance. The transformative discussions happening at the United Nations, including the move towards a UN tax convention, offer an important opportunity to shift towards more inclusive and transparent decision-making in tax matters globally.

What is Tax Justice?

Tax justice is a very multifaceted concept shaped by evolving interpretations and differing perspectives over the last century. Tax justice seeks equitable resolutions in how taxes are imposed and collected by governments. It addresses disparities that arise from both domestic and international fiscal policies.²⁴

Some of the earliest understandings of tax justice primarily concern national contexts, focusing on the variations in tax rates applied to different types of income and demographics within a country. This perspective aims to ensure fairness in tax collection, promoting a more balanced distribution of fiscal responsibilities where those who own the most pay the most.²⁵

A second dimension of tax justice emerged with the recognition of the role played by tax havens in enabling cross-border tax evasion and avoidance. This perspective emphasises the challenges posed by jurisdictions that facilitate the minimising of tax liabilities, often at the expense of other countries' fiscal health. It highlights a systemic race to the bottom in global tax rates, driven by the interactions of these tax havens.²⁶

In this report, we also focus on the third dimension of Tax Justice, which embodies the most comprehensive and contemporary understanding of the concept, extending its scope to a global level. It underscores the deep-rooted inequalities in taxing rights among countries and the historic and ongoing global power dynamics perpetuating these disparities.²⁷ This dimension points to a pattern of wealth extraction from lower-income countries, including former colonial powers, and the continuation of this extractive framework through current international tax rules and practices. Such practices perpetuate and deepen global inequalities.

At the heart of this perspective is a call by the tax justice movement to shift the control of international tax rulemaking from organisations like the OECD, which is dominated by the interests of wealthy countries who are often former colonial powers, to the inclusive global platform offered by the United Nations. This transition aims to ensure that global tax

²⁴ Cobham, Mohiuddin, and Nelson, 'Global Tax Justice and Human Rights'.

²⁵ Tax Justice Network, 'Tax Us If You Can (Second Edition)'.

²⁶ Cobham, *What Do We Know and What Should We Do about ... Tax Justice?*

²⁷ Cobham.

governance becomes fairer and more representative of the interests of all countries, thereby addressing both inter-country and intra-country tax-related inequalities.²⁸

Ultimately, this broadened view of tax justice argues for a re-evaluation of global structures that support tax abuse, suggesting that reforming these structures could benefit a vast majority of the global population by dismantling the mechanisms that enable and sustain fiscal injustices. This approach envisions a more equitable world where fiscal policies support fair development and reduce inequalities, aligning with broader goals of global justice and economic stability.²⁹

Tax Justice and Human Rights

"The ability of states to meet their human rights obligations – indeed, to function at all – depends, in a simple and direct way, on the availability of resources. For this reason alone, tax is central to the achievement of human rights."

- Cobham, Mohiuddin & Nelson, 2019 -

Our world grapples with challenges such as debt distress, poverty, conflict, climate and ecological breakdown, and health insecurities. These causes and symptoms of human rights failures are underpinned by financial systems clearly unfit for purpose.³⁰ Crises are further exacerbated by the exploitation of these vulnerabilities by wealthy elites and multinational organisations in terms of their abuse of tax.³¹ Simultaneously, the political interests of such entities manipulate populist narratives, creating conditions for the implementation of regressive tax policy reforms.³²

This unfolding scenario is not a manifestation of a new world order but a product and continuation of colonial histories, fiscal extraction, wealth accumulation, and discrimination.³³ The COVID-19 pandemic brought about widespread devastation, tearing lives apart and leaving governments struggling to address the resulting hardships. The social and economic costs of the pandemic are yet to be fully quantified. The foundations of these hardships were laid down through political decisions taken over recent decades against a backdrop of a global

²⁸ Nelson, 'Tax Justice & Human Rights'.

²⁹ Cobham, *What Do We Know and What Should We Do about ... Tax Justice?*

³⁰ Nelson, 'Tax Justice & Human Rights'.

³¹ Nelson.

³² Nelson.

³³ Nelson.

financial architecture that was shaped in the colonial era and which perpetuates an extractive model.³⁴

In the context of poly-crisis, we need to pay close attention to human rights, their corresponding legal obligations, their application, and an examination of how governments can best realise them for their people.³⁵ This urgency necessitates redesigning national and international tax and financial transparency policies and laws that facilitate the fulfilment of human rights obligations, address inequality, and promote a philosophy of "care" and justice within societies.

International treaties such as the International Covenant on Economic, Social and Cultural Rights emphasise the responsibility of states to maximise available resources for realising citizens' rights.³⁶ Treaty bodies like the Committee on the Rights of the Child and the Committee on the Elimination of Discrimination against Women hold states accountable for using maximum available resources to fulfil economic and social rights, urging transparency, participation, and accountability in fiscal policies.³⁷

Effective and progressive tax regimes are integral to the realisation of human rights.³⁸ However, over the past four decades of neoliberalism, and especially since the 2008 financial crisis, austerity has dominated many countries' social and economic policy landscapes based on fiscal adjustments and spending cuts imposed by international financial institutions.³⁹

In higher-income countries, deliberate policy choices that generate a low ratio of tax revenue to GDP are responsible, in turn, for underspending on social protections and public services.⁴⁰

Meanwhile, in lower-income countries, underspending on social services is deeply affected by the coercive policy advice and conditions imposed by the International Monetary Fund (IMF) – who insist that countries continue to make high debt servicing payments by cutting public spending.⁴¹ This economic and social policy agenda has resulted in widespread inequality and failures to respect, protect, and fulfil human rights. It has often exacerbated divisions and competition within and between countries.⁴² The urgency of addressing these intertwined

³⁴ Amnesty International, 'What's Tax Got to Do with It: A Resource Guide on Tax and Human Rights'.

³⁵ Nelson, 'Tax Justice & Human Rights'.

³⁶ United Nations, 'International Covenant on Economic, Social and Cultural Rights'.

³⁷ United Nations.

³⁸ Sepúlveda Carmona, 'Report of the Special Rapporteur on Extreme Poverty and Human Rights, Magdalena Sepúlveda Carmona'.

³⁹ United Nations, 'International Covenant on Economic, Social and Cultural Rights'.

⁴⁰ Nelson, 'Tax Justice & Human Rights'.

⁴¹ ActionAid, 'Fifty Years of Failure: The IMF, Debt and Austerity in Africa'.

⁴² Kentikelenis and Stubbs, 'IMF Social Spending Floors'.

issues is vital for fostering a world where human rights are upheld and inequalities are dismantled.

Progressive tax systems can help reduce socio-economic inequalities, promoting equity and social justice. Tax justice is a critical tool for governments to redistribute income and wealth, addressing economic disparities that can hinder the realisation of social and economic rights.⁴³ By efficiently collecting and allocating tax revenue, states can ensure adequate funding for public services such as education, healthcare and social security, which are fundamental to achieving a just society where everyone's rights are respected and protected.⁴⁴

Taxation also plays a crucial role in addressing public "bads" like environmental pollution and safeguarding individuals' right to a clean and healthy environment. It fosters accountability and representation, strengthening the bond between citizens and the state, which is fundamental for upholding democratic principles and human rights protections. Tax can be a powerful tool to repair historical legacies of oppression and promote a more equitable society.⁴⁵

Tax justice also provides governments with a sustainable and sovereign approach to funding these essential services.⁴⁶ Unlike other forms of revenue that might lead to issues like corruption, inflation, depletion of natural resources, or environmental damage, a well-designed tax system can enhance a government's ability to operate independently and responsibly over the long term. Focusing on tax can help to ensure that policymaking remains robust and representative of people's needs. Tax is our social superpower.⁴⁷

The 5 Rs of tax justice

Recognising the significance of this connection, the 5 Rs of tax justice provide a comprehensive framework for understanding how taxation can foster social justice and support the realisation of human rights:

⁴³ Nelson, 'Tax Justice & Human Rights'.

⁴⁴ Nelson.

⁴⁵ Nelson.

⁴⁶ Cobham, Mohiuddin, and Nelson, 'Global Tax Justice and Human Rights'.

⁴⁷ Cobham, *What Do We Know and What Should We Do about ... Tax Justice?*

The 5 Rs of tax and the future of public services

Our tax systems are our most powerful tools for creating just societies that gives equal weight to the needs of everyone. Here's what our tax systems can deliver if we reprogramme them to work for everybody, instead of just the wealthy few:

Revenue

to fund universal public services and sustainable infrastructure



Every second, a nurse's yearly salary is lost to a tax haven. Over \$483 billion in tax is underpaid each year by corporate giants and the superrich that could be going to our public services.

Women provide 71% of unpaid dementia care hours globally. Tax can fund public caregiving systems, redistributing and reducing care burdens.



Redistribution

to curb inequality between individuals and between groups

Repricing

to limit public "bads" like carbon-intensive products and promote "goods", like sustainable local production



A lower VAT rate on public transport fares and a higher tax rate on vehicle ownership can increase use of public transportation. Higher taxes on ownership of private jets and other highly polluting transportation can discourage their use by the superrich.

Reliance of government spending on tax revenues is strongly linked to higher quality of governance and political representation.



Representation

to strengthen democratic processes and improve democratic governance

Reparation

to redress the historical legacies of colonisation and ecological damage



Reprogramming the global tax system to protect people's needs and rights can help countries fund a transition to food systems that serve people and planet.

Figure 1: The 5 Rs of Taxation

Education financing and tax justice

“Governments should commit to reaching an adequate tax-to-GDP ratio through ambitious and progressive tax reforms...Progressively realising the right to education using maximum available resources means going beyond the resources currently at government disposal; it includes resources that could potentially be mobilised, in particular through progressive taxation.”

- Farida Shaheed, 2023 -

The financing of education faces a significant shortfall despite up to 97% of funding coming from domestic sources.⁴⁸ Despite the importance of domestic financing, policymakers continue to focus on the “need for increased external funding”.⁴⁹ This disproportionate attention to donors over domestic resource raising was challenged at the Transforming Education Summit (TES)⁵⁰ convened by the United Nations in 2022. In particular, the TES Discussion Paper on Financing underscored the urgent necessity for “international action on tax, debt, and austerity to unlock domestic financing for education”.⁵¹ This recommendation was further solidified in the Call to Action on Financing Education.⁵²

The TES was the highest-level education meeting ever convened as a summit involving heads of state. The agenda emphasised the need for the education community at both national and international levels to engage in strategic dialogue and action on financing. This includes advocating for increased funding and the implementation of tax justice measures. These include agreeing on a global asset register, reducing illicit financial flows, closing tax havens, and supporting a representative and inclusive process for setting global tax rules under the auspices of the United Nations.

Three months after the TES, there was a significant breakthrough at the UN General Assembly with a unanimous vote to change how global tax rules are set and enforced. This historic decision marked the beginning of a shift in rule-setting powers away from the Organisation for Economic Cooperation and Development (OECD) to a more inclusive process under the UN. The progressive proposals for a United Nations

⁴⁸ International Commission on Financing Global Education Opportunity, ‘The Learning Generation: Investing in Education for a Changing World’.

⁴⁹ NORRAG, ‘Domestic Financing: Tax and Education’.

⁵⁰ UNESCO, ‘Thematic Action Track 5: Financing of Education Discussion Paper (Transforming Education Summit 2022)’.

⁵¹ UNESCO.

⁵² United Nations, ‘Financing Education: Investing More, More Equitably and More Efficiently in Education’.

convention on tax, as outlined in the UN Secretary General's report in August 2023,⁵³ could transform the global tax landscape.

It opened a window of opportunity for action on tax that could benefit multiple human rights, including the right to education. To transform education financing effectively, action on tax is arguably the most critical area. For example, despite allocating a significant share of their budgets to education (20% or more), many lower-income countries struggle to fulfil their commitments under SDG4 due to insufficient revenue.⁵⁴ This is because they are spending 20% of a small overall budget - and action is needed to expand the overall size of the budget. Key to this is a pressing need for these countries to broaden their tax base in progressive and sustainable ways. By enhancing revenue generation through fair and equitable taxation, countries can ensure adequate funding for quality public education, thereby advancing the right to education and contributing to sustainable development globally.

Although expanded revenue generation is very important, addressing tax justice is also about promoting equity and social justice.⁵⁵ By ensuring that wealthy individuals and multinationals pay their fair share of taxes, governments can mobilise the resources needed to provide quality education for all citizens, regardless of their socio-economic background. Moreover, investing in education contributes to economic growth, social development, and poverty reduction, thereby creating a more inclusive and prosperous society.⁵⁶

Policymakers also have a major focus on increasing the share of the budget allocated to education to address the specific needs and challenges the sector faces.⁵⁷ However, solely focusing on increasing the share of the budget allocated to education often leads to strained relations with other public sectors, as they may perceive education as receiving preferential treatment at the expense of their funding priorities.⁵⁸ This is particularly the case in scenarios of austerity policies, where governments, following the coercive advice of external organisations such as the IMF, drastically reduce public spending, meaning that different services (health, water, energy, transport, policing and education) end up competing for a share of a shrinking pot.⁵⁹ Such tensions can hinder collaboration and coordination among

⁵³ UN Secretary General, 'Promotion of Inclusive and Effective International Tax Cooperation at the United Nations'.

⁵⁴ Ron Balsera, Klees, and Archer, 'Financing Education'.

⁵⁵ Cobham, Mohiuddin, and Nelson, 'Global Tax Justice and Human Rights'.

⁵⁶ UNESCO, 'Right to Education Handbook'.

⁵⁷ Archer, 'Transforming the Financing of Education at the Mid-Point of the Sustainable Development Goals'.

⁵⁸ Archer.

⁵⁹ Education International and ActionAid, 'Education versus Austerity: Why Public Sector Wage Bill Constraints Undermine Teachers and Public Education Systems - and Must End'.

government agencies and ministries, impeding the efficient allocation of resources and the implementation of effective policies across sectors.

Shifting the focus to the size of the *overall* budget, rather than solely on the share allocated to education, leads to a more inclusive approach to budgetary decision-making.⁶⁰ By considering the broader fiscal context and the needs of all sectors, governments can foster a more positive dialogue and cooperation among stakeholders. This approach recognises that increases in overall government revenue benefit education and other critical sectors, thereby promoting a sense of shared responsibility and collective investment in national development. Investments in education are also more effective when there are parallel investments in health and water - so children are more likely to come to school in a better state to learn.⁶¹

The 4S framework

The **4S framework** has been developed by education policy experts to outline four key components for effective education budgeting and financing:

Domestic financing for Education: *The 4 Ss*

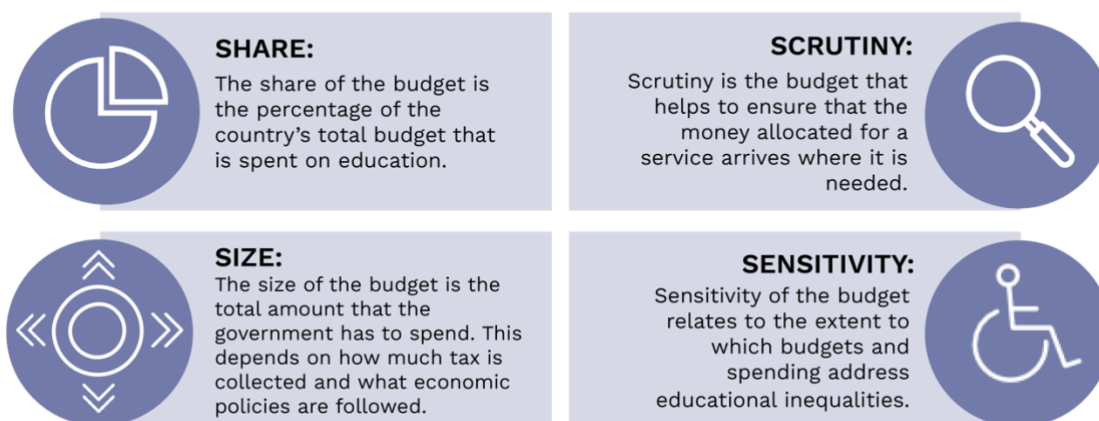


Figure 2: The 4Ss Framework for Education Financing.⁶²

⁶⁰ Tax and Education Alliance et al., 'Breaking Out of the Bubble to Transform Education Financing: How the Strategic Finance Agenda from the Transforming Education Summit Could Deliver Breakthroughs in 89 Countries'.

⁶¹ The Education Commission, 'The Learning Generation: Domestic Tax and Education'.

⁶² Retrieved from: Tax and Education Alliance, 'Transforming Education Financing: A Toolkit for Activists'.

Report findings

Education is inherently complex, and lack of funding is only one of the significant barriers to achieving SDG4. Other challenges, such as systemic inequalities, administrative hurdles, political will, and local conditions, also play critical roles in our education systems. Nevertheless, without adequate funding in the first place, no policy measures can be taken to improve education access and quality worldwide. This is why we focused our analysis on how tax justice measures can act as sustainable and reliable funding options for the sector.

Impacts of Tax Abuse

In the 2023 State of Tax Justice report, we reveal the staggering global revenue losses amounting to US\$480 billion annually due to cross-border tax abuse by multinational corporations and individuals concealing assets offshore.⁶³ This eye-opening figure poses a critical question:

→ *What if our governments collected the revenue lost yearly to tax abuse and used 20% of it for the right to education?*

In this section, we examine this idea, envisioning the transformative impact that progressive tax justice measures could have on our public education systems worldwide. To this end, we analyse aspects of education access and teacher recruitment in all countries where data is available.

Education access

Our analysis illustrates the positive impact that reallocating resources lost to tax abuse towards education could have globally. Specifically, **if 20% of the funds lost to tax abuse were directed towards education, over 21 million children would have the opportunity to attend primary school.**⁶⁴ Considering that almost 72 million children at primary school age are out of school,⁶⁵ **ending tax abuse alone could reduce the out-of-school rate by 30 per cent at primary school level.** This percentage shows the significant potential

⁶³ Tax Justice Network, 'The State of Tax Justice 2023'.

⁶⁴ For this analysis, we compare 20 per cent of the total revenue losses to tax abuse (State of Tax Justice 2023) to the total expenditure per pupil by country for all countries where data is available (UIS Database), assuming all extra funds in education are allocated towards pupil expenditure. Data per country is available in Table 6.

⁶⁵ UNESCO Institute of Statistics, 'UIS Data Browser'.

of addressing tax abuse to address educational inequalities and increase access to schooling for children globally.

TAX AND EDUCATION

When corporations and the superrich abuse tax, they deny millions of children their right to education.

But what if we collected that tax instead?



Every year, countries around the world lose a total of **\$480 billion** in tax to corporations and the superrich using tax havens



There are **72 million** children out of primary school globally



In 2015, 160 countries, the World Bank and the institutions of United Nations committed to allocate **15% to 20%** of their spending budget to education

What if countries invested this extra amount towards public education?



\$96 billion could be available for education if countries committed to ending tax abuse and allocated 20% of the additional revenue to the sector

21,054,587 children

who do not have access to education would get to attend primary school

This represents a 30% decrease on the total amount of children out of school on a global level

GOVERNMENTS MUST:

- Establish ambitious and progressive tax reforms while actively supporting the UN tax convention negotiations, ensuring a democratic, transparent, and inclusive process based on intergovernmental cooperation, Human Rights, and equity.
- Achieve the agreed-upon 20% spending on education, or 6% of GDP, by ensuring long-term, sustainable funding through progressive tax measures that expand the overall revenue base.

Figure 3: How many children could attend school if money lost to tax abuse was collected

Effects on teachers

UNESCO's 2024 Global Report on Teachers reveals an urgent need for almost 13 million primary school teachers worldwide by 2030.⁶⁶ Given the global shortage of teachers and the low teacher-pupil ratios, especially evident in many low-income countries, the need for substantial investment in education becomes increasingly evident. However, tax abuse poses a significant obstacle to addressing these challenges effectively.

Tax abuse, including tax evasion and corporate tax avoidance, deprives governments of sustainable revenue that could be allocated to education budgets.⁶⁷ Since governments often spend 75% of education budgets on teacher salaries,⁶⁸ raising more revenue to pay for more teachers (and ensure existing ones are paid fairly) is crucial.

By our estimates, **the value lost yearly due to tax abuse by multinationals and the super-rich would be enough to hire almost 20 million new primary teachers.**⁶⁹ This value represents an **increase in the current number of primary teachers worldwide by almost 60 per cent,**⁷⁰ which would **enable governments to recruit all the teachers needed to combat the global teacher shortage at the primary school level.**⁷¹

⁶⁶ UNESCO, 'Global Report on Teachers: Addressing Teacher Shortages and Transforming the Profession'.

⁶⁷ Cobham, Mohiuddin, and Nelson, 'Global Tax Justice and Human Rights'.

⁶⁸ UNESCO, 'Global Report on Teachers: Addressing Teacher Shortages and Transforming the Profession'.

⁶⁹ We have compared the average primary school teacher's salary by country (International Labour Organisation Database) to 20 per cent of the annual revenue losses to tax abuse (State of Tax Justice 2023). This number considers that all the extra budget allocated towards education is used on teacher salaries. Data per country is available in Table 7.

⁷⁰ UNESCO's "Global Report on Teachers: Addressing Teacher Shortages and Transforming the Profession" estimates there are 33.7 million primary school teachers worldwide.

⁷¹ Considering all extra revenue collected is allocated towards hiring new teachers at the primary level worldwide.

Table 1: Tax losses and potential increase in the primary teacher workforce and salaries (Global)

	<i>Global revenue losses due to tax abuse (SOTJ 2023 - million USD)</i>	<i>Share of education budget (20% of global revenue loss due to tax abuse – million USD)</i>	<i>Equivalent to X teacher salaries (primary - USD)</i>	<i>Country could raise teacher salaries by X %</i>
<i>Total</i>	480,423.3	96,084	19,734,673	108,5%

Unfortunately, the IMF often puts pressure on governments to cut or freeze the public sector wage bill, profoundly affecting the capacity of governments to recruit more teachers – even when they have serious shortages. When governments fail to hire sufficient teachers, the quality of education is compromised, and inequalities are perpetuated, leaving children in overcrowded and under-resourced classrooms, especially in the most marginalised communities.⁷²

Increasing teacher salaries is also urgent since the teaching profession is continually being eroded due to inadequate wages.⁷³ With adequate funding secured through fair and effective tax policies, governments can allocate resources to improve teacher remuneration, attracting and retaining qualified educators. Based on our analysis, **primary teachers' salaries worldwide could more than double if 20 per cent of the losses from tax abuse were directed towards increasing teacher salaries.**⁷⁴

Higher salaries can incentivise individuals to pursue careers in teaching and enhance job satisfaction and morale among existing educators.⁷⁵ By valuing teachers' contributions through competitive salaries and

⁷² UNESCO, 'Global Report on Teachers: Addressing Teacher Shortages and Transforming the Profession'.

⁷³ International Labour Organization, United Nations, and UNESCO, 'United Nations Secretary-General's High-Level Panel on the Teaching Profession: Recommendations and Summary of Deliberations'.

⁷⁴ This estimate is based on comparing the average salary of primary education teachers (retrieved from the International Labour Organisation Database) and 20% of the extra revenue that could be generated by ending tax abuse (State of Tax Justice 2023), considering the current number of teacher workforce worldwide. This number considers that all the extra budget allocated towards education is used to expand teacher salaries. Data per country is available in Table 6.

⁷⁵ International Labour Organization, United Nations, and UNESCO, 'United Nations Secretary-General's High-Level Panel on the Teaching Profession: Recommendations and Summary of Deliberations'.

continuous professional development, governments can foster a conducive environment for professional development and ongoing improvement within the education sector. Tax justice measures are valuable allies in the fight for fair wages for teachers worldwide.⁷⁶

Wealth Tax

Imposing taxes on the ultra-wealthy can be an essential strategy for bolstering education budgets, especially in the face of global issues such as climate change, escalating living expenses, and economic uncertainty. A progressive tax on extreme wealth ensures that those with the most resources contribute more equitably, addressing the inequities of income tax systems that often disproportionately benefit the rich.⁷⁷ This method of taxation provides stable and substantial revenue stream that can be invested in crucial areas like education, allowing governments to enhance schools, improve resources, and ensure universal access to quality education.

→ *What if our governments implemented a wealth tax, ensuring those with the most pay their fair share of taxes to our communities?*

We estimate that implementing a wealth tax following the Spanish model⁷⁸ could raise almost US\$2 trillion annually.⁷⁹ **If 20 per cent of this extra revenue was allocated towards education, governments could raise almost U\$440 billion annually for education budgets. This value could enable more than 108 million children to attend primary school worldwide.**⁸⁰ This means all children currently out of school at that age level could attend schools worldwide.⁸¹

⁷⁶ Education International, 'Tax Justice: A Resource Guide for Education Unions'.

⁷⁷ Schultz and Palanský, 'TJN WP 2024-02', 2024.

⁷⁸ The Spanish Wealth Tax is a progressive tax on individuals' net wealth, targeting high-net-worth individuals. It applies to total assets above a certain threshold, with marginal rates increasing based on wealth levels. We refer to the Spanish Wealth Tax in this context as an example of a recent implementation of a progressive wealth tax but emphasise that the actual design of such a tax should be tailored democratically to the unique circumstances of each country.

⁷⁹ Schultz and Palanský, 'TJN WP 2024-02', 2024.

⁸⁰ For this estimation, we compare the extra revenue that could be generated by implementing a wealth tax model similar to the Spanish case (Schultz and Palanský, 2024) to the average expenditure per pupil per country (UIS Database, 2024). Data per country is available in Table 9.

⁸¹ UNESCO data estimates that 69.9 million primary school-age children are out of school. Source: '250 Million Children Out-of-School'.

Table 2: Wealth tax, tax revenue and education budgets (Global)

	<i>Wealth Tax potential revenues (without migration) - Tax Justice Network (Current USD)</i>	<i>Of the additional revenue raised by a wealth tax, if 20% is allocated to the education budget (Current USD)</i>	<i>How many extra pupils would be covered if the extra 20% was spent in education expenditure per pupil?</i>
Total	2,196,834,157,038	439,366,831,408	108,942,372

Tax-to-GDP Ratios

Many countries face low tax-to-GDP ratios and could profoundly benefit from increasing it by at least five percentage points.⁸² This adjustment is crucial for ensuring that governments have adequate revenue to tackle pressing issues such as increasing public debt, expanding social services, and investing in vital areas like education, healthcare, and infrastructure. Enhancing the tax-to-GDP ratio helps establish a more stable and reliable revenue stream, reducing reliance on external aid and lessening fiscal risks.

→ *What if our governments increased national tax-to-GDP ratios by five percentage points to raise the necessary funds for public services?*

→ *How much could ending tax abuse and implementing a wealth tax increase countries' tax-to-GDP ratio?*

Elevating tax-to-GDP ratios by five percentage points could raise over one trillion US dollars for education budgets worldwide.⁸³

Considering that 200 billion US dollars are needed to close the financing

⁸² Tax and Education Alliance et al., 'Breaking Out of the Bubble to Transform Education Financing: How the Strategic Finance Agenda from the Transforming Education Summit Could Deliver Breakthroughs in 89 Countries'.

⁸³ For this analysis, we compare the total tax-to-GDP ratios by country (UM Wider database) with the additional revenue generated by the country by increasing tax-to-GDP ratios by five percentage points (table 7). We then calculate how much 20% of that additional revenue, based on the 20% benchmark to education (table 7).

gap in education worldwide,⁸⁴ **raising tax-to-GDP ratios by five percentage points could raise almost five times the necessary funds to achieve SDG4 by 2030. It would also represent a 20 per cent increase in the total funds currently invested in education worldwide every year.**⁸⁵

This value would allow almost 236 million children to attend school at the primary level,⁸⁶ which means all currently out-of-school children at primary school age would be able to attend school.⁸⁷

Table 3: Tax-to-GDP ratios, tax revenue and impacts on education budgets (Global)

	<i>Total Additional revenue that would be raised globally (Current USD)</i>	<i>Of the additional revenue raised by an increase in Tax-GDP ratio, if 20% is allocated to the education budget: (Current USD)</i>	<i>How many extra pupils would be covered if the extra 20% was spent in education expenditure per pupil? (Current USD)</i>
<i>Total</i>	5,173,151,098,300	1,034,630,219,660	235,954,893

Implementing a wealth tax and ending tax abuse could contribute to an increase of 2.6 percentage points on tax-to-GDP on a global level. This increase alone represents more than 50% of the five percentage points increase considered realistic by the IMF.⁸⁸

⁸⁴ UNESCO Institute of Statistics, 'UIS Data Browser'; 'Finance'.

⁸⁵ UNESCO data estimates that five trillion US dollars are invested in education worldwide annually. Source: UNESCO Institute of Statistics, 'UIS Data Browser'; 'Finance'.

⁸⁶ For this analysis, we compare 20% of the total additional revenue generated by the country by increasing tax-to-GDP ratios by five percentage points (table 7) to the total expenditure per pupil by country for all countries where data is available (UIS Database, 2024), assuming all extra funds in education are allocated towards pupil expenditure. Data per country is available in Table 8.

⁸⁷ UNESCO data estimates that 69.9 million primary school-age children are out of school. Source: '250 Million Children Out-of-School'.

⁸⁸ International Monetary Fund, 'Fiscal Policy and Development'.

Table 4: Potential Revenue from Tax Abuse Recovery and Global Wealth Tax as a Percentage of a Five-Percentage Point (pp) Increase in Tax-to-GDP Ratios

<i>Measure</i>	<i>Additional Revenue Amount (USD)</i>	<i>Percentage of 5pp Increase</i>
<i>5pp Global Tax-to-GDP Increase</i>	5,173,151,098,299	100%
<i>Ending Tax Abuse</i>	480,423,282,435	9.29%
<i>Global Wealth Tax</i>	2,196,834,157,038	42.46%
<i>Total (Ending Tax Abuse + Wealth Tax implementation)</i>	2,677,257,439,472	51.75%

Call for action

Universal public education and progressive tax reforms are two powerful equalising forces in any society, and our report focuses on connecting them. Both serve as essential pillars for reducing inequality and promoting social mobility. Spending on universal public education ensures that every individual, regardless of their background, has access to opportunities for growth and development. Progressive tax reforms create a fairer distribution of wealth, ensuring that those with higher incomes contribute proportionately to funding public services.

Therefore, advocates for the right to education should be equally committed to progressive taxation, as these taxes fund the very systems that provide free, public and quality education. Likewise, those focused on tax reforms should recognise the need for these resources to support progressive spending on education, fostering a more equitable and inclusive society.

Coordinated action on tax is essential to achieving increased and sustainable education financing through tax justice. Civil society organisations focused on education policy, tax justice, and human rights must stay vigilant in advocating for progressive tax reforms *and* seize the opportunity presented by the ongoing negotiations for a UN tax convention to drive these efforts forward.

Action on Tax

→ Establish ambitious and progressive tax reforms

All countries seeking to enhance the quality of public education should set a target to increase their tax-to-GDP ratios by five percentage points by 2030, implementing progressive tax reforms to achieve this goal while ensuring that the additional revenue is allocated specifically to improve education access and quality:

- Automatic Exchange of Information: Implement systems for seamless data sharing among countries to combat tax evasion.
- Beneficial Ownership: Ensure transparency regarding the true owners of companies, with public access to prevent hidden financial flows.
- Country-by-Country Reporting: Mandate multinational corporations to disclose financial activities in each country, promoting accountability.
- Good Taxes: Advocate for tax policies that are equitable and promote sustainable development, including, but not limited to:
 - The implementation of wealth taxes
 - Increased tax-to-GDP ratios by at least five percentage points by 2030. This adjustment is vital to ensure sufficient funding for essential public services, particularly education.

- Demand Transparency and Accountability: Uphold the legitimacy of negotiations by consistently calling for transparency and accountability in all tax-related discussions.

→ **Actively support the UN tax convention negotiation process and ensure that it is shaped democratically, involving intergovernmental cooperation and principles of transparency and inclusivity, and focusing on Human Rights and Equality.**

→ **Prioritise tax policies that are progressive, gender-responsive, and climate-just.**

In light of countries' commitments to gender equality, inclusion, and addressing the climate crisis, governments should prioritise expanding revenues through tax policies that are progressive, gender-responsive, and climate-sensitive. This entails ensuring that the wealthiest individuals and companies contribute proportionally more, addressing the regressive nature of tax systems. Tax policies should also be designed to end the disadvantage to women and girls, who are disproportionately affected by certain taxes like Value Added Tax.

The Tax Justice Network's A to G₃ of tax justice provides a shorthand summary of the key priorities to advance tax justice domestically and globally.⁸⁹

The ABC DEFG₃ of tax justice

Following the formal establishment of the Tax Justice Network in 2003, we laid out the core platform that we now know as the ABCs of tax transparency. To this, we have added a DE which reflects core domestic issues and ensures that transparency gives rise to real accountability, the FG₂ of international elements, and the final G₃ capturing a range of types of tax.

Originally regarded as blindly utopian and unrealistic, it took just ten years for the ABCs to form the basis for the global policy agenda when it was largely adopted in principle by the G8 and G20 groups of countries. But there is a great deal still to be done. Maintaining public pressure for stronger transparency, primarily in the North, is crucial. Genuinely inclusive global reforms remain an aspiration, and of course, the agenda for tax justice is much broader than transparency alone.⁹⁰

Some of our suggested measures allow people to hold tax authorities and governments accountable for applying taxes fairly and effectively. Some measures empower tax authorities with new tools and information to combat tax abuse by the largest companies and wealthiest households despite the resources wielded by their professional enablers.

⁸⁹ Tax Justice Network, 'Beyond20: A New Strategic Framework for the Tax Justice Network'.

⁹⁰ Tax Justice Network.

And some swing the balance of power in international decision-making so that all governments can be heard.⁹¹

THE ABCs OF TAX JUSTICE



Figure 4: The ABC DEFG3 of tax justice

⁹¹ Tax Justice Network.

A UN tax convention

For most of the past 100 years, international tax rules have been primarily determined by the Organisation for Economic Cooperation and Development (OECD), a small club of rich countries, among which are some of the world's biggest tax havens. This has brought about a global tax system that we estimate causes countries worldwide to lose at least \$480 billion in tax every year due to corporate tax abuse and tax evasion.⁹² Our analysis shows that OECD countries are responsible for enabling more than three-fourths of these tax losses.⁹³

While the OECD has acknowledged that current international tax rules are not working,⁹⁴ its recent efforts to deliver meaningful reform have failed due in large part to the resistance of powerful member countries who continue to support policies that favour their own interests to the detriment of all others. What makes a UN tax convention so game-changing isn't just the changes it would make to existing global tax rules but the way it would dramatically change how global tax rules are decided. A UN tax convention would require global tax rules to be decided democratically and transparently at the UN, where all countries have a voice on global tax rules that affect us all.

In 2023, countries voted by a landslide majority to begin negotiations on establishing a UN tax convention, with the Africa Group leading the call. Currently, countries at the UN are negotiating the parameters of a UN framework convention on tax, which could deliver the biggest shake-up in history to the global tax system. The final parameters – aka the “terms of reference” – were published in draft form in August of 2024 and will be voted on by the full General Assembly, likely in November 2024.

While we pay close attention to the negotiation process in the upcoming months, it is important for us as advocates, researchers, policymakers, teachers, and students to advocate for and press our governments to actively support the negotiation process and ensure that the convention is shaped democratically – involving intergovernmental cooperation and principles of transparency and inclusivity – as well as focusing on Human Rights and Equality.

⁹² Tax Justice Network, 'The State of Tax Justice 2023'.

⁹³ Tax Justice Network.

⁹⁴ Tax Justice Network et al., 'Litany of Failure: The OECD's Stewardship of International Taxation'.

Action on Education

→ **Governments must attain the agreed-upon 20% threshold towards education, or 6% of GDP.**

The Education 2030 Framework for Action established two key benchmarks as important guidelines: allocating between 4% to 6% of GDP to education and/or committing 15% to 20% of total public expenditure to the sector.⁹⁵ Currently, on a global level, countries, on average, allocate 4.7% of GDP and 14.2% of public spending to education.⁹⁶ However, 35 countries invest less than 4% of their GDP and allocate less than 15% of public funds to education.⁹⁷

→ **Guarantee long-term and sustainable funding through progressive tax measures that expand the total amount of revenue base.**

Ensuring long-term and sustainable funding for education requires implementing progressive tax measures that broaden the overall revenue base. By adopting a fairer tax system where higher-income individuals and corporations contribute proportionally more, governments can generate additional resources to invest in education. Expanding the revenue base through progressive taxation allows countries to meet the financial demands of quality education, ensuring consistent investment over time and reducing reliance on short-term or external funding sources.

Also, if we are genuinely concerned about ensuring that all children, particularly girls, have access to quality education, it makes little sense to finance education through a tax system that is not progressive and gender-sensitive. When the tax burden increases for women and low-income households, it often leads parents to withdraw girls from school to help at home, compromising their economic empowerment and independence. This not only hinders girls' educational opportunities but also perpetuates cycles of inequality. Therefore, implementing a progressive tax system is essential, as it can help create an equitable environment that supports the educational aspirations of all children while promoting the economic independence of women.

→ **IMF to engage in sustained dialogue with the education community globally, ensuring protection against austerity measures that compromise the spending on public education systems.**

⁹⁵ UNESCO, 'Incheon Declaration and Framework for Action for the Implementation of Sustainable Development Goal 4: Ensure Inclusive and Equitable Quality Education and Promote Lifelong Learning Opportunities for All'.

⁹⁶ UNESCO GEM Report, 'Can Countries Afford Their National SDG 4 Benchmarks?'

⁹⁷ UNESCO GEM Report.

There is also an urgent need for the IMF to engage in sustained dialogue with the education community globally. It should examine how its coercive advice on austerity and public sector wage bill cuts can be overhauled and replaced with advice on how countries can expand tax revenues in progressive and gender-responsive ways.

One of the key demands that emerged from the TES in September 2022 was for the IMF to engage in discussions with the education sector. However, the IMF has so far remained unresponsive, and it will require a united effort from all education stakeholders to bring about change. The education community cannot achieve significant progress on strategic financing issues as long as the IMF's policy advice remains contradictory and undermines efforts to finance education effectively.

→ **Ensure an intersectoral dialogue between Ministers of education, finance, and foreign affairs, as well as other public sectors, on tax justice and education financing.**

Ministries of Education should engage in dialogue with other sectoral ministries, such as health, water, and energy, to advocate for progressive tax reforms collectively. By fostering cross-sectoral collaboration, they can amplify the call for tax reform and ensure adequate funding for education. Too often, each sector concentrates solely on the share of the national budget it receives, leading to competition and tensions between them. By shifting the focus to progressive taxation, all sectors can discover common ground and work together more effectively.

Conclusion

The estimated US\$480 billion annual loss to tax abuse, perpetuated by a system that benefits the wealthiest and most powerful—namely, multinational corporations and the super-rich—is a staggering sum.⁹⁸ These losses erode the ability of states, especially in low and middle-income countries, to uphold and guarantee Human Rights. These inequities, carried over from colonial legacies, manifest profoundly in sectors like education, where access and quality are denied to millions of children each year, with the absence of millions of teachers exacerbating a global teacher shortage in the sector.⁹⁹

Wealth taxes are essential for creating a more equitable tax system and generating the necessary funds to support public services like education. By specifically targeting the wealthiest individuals and large corporations, wealth taxes help reduce the concentration of wealth and ensure that those who have the greatest capacity to contribute are paying their fair share. This type of taxation addresses loopholes and tax avoidance strategies that disproportionately benefit the rich and enables governments to redistribute resources more effectively. The revenue generated from wealth taxes can be directed towards critical sectors such as education, which often suffer from underfunding, thereby promoting both social equity and long-term economic growth.


Raising tax-to-GDP ratios by five percentage points by 2030 is a crucial strategy for ensuring governments have adequate resources to fund public goods, including quality education. Increasing this ratio enables governments to allocate more funds toward essential services like education, healthcare, and infrastructure. A higher tax-to-GDP ratio ensures more consistent and sustainable funding, reducing dependence on external borrowing or aid and empowering governments to make long-term investments in human rights. A significant increase in this five-percentage point target could be achieved through implementing a wealth tax and ending corporate tax abuse, both of which would enhance revenue collection and promote a fairer tax system.

We are at a critical moment with the potential for transformative change. The ongoing negotiations for a UN tax convention offer a historic opportunity to overhaul unjust tax systems.¹⁰⁰ It is imperative that this process is democratic and inclusive, allowing voices from all nations to be heard equally and guided by a steadfast commitment to Human Rights. 2025 also sees a pivotal opportunity for wider reform to the international financial architecture – with the fourth Finance for Development conference in Seville bringing together diverse

⁹⁸ Tax Justice Network, 'The State of Tax Justice 2023'.

⁹⁹ UNESCO, 'Global Report on Teachers: Addressing Teacher Shortages and Transforming the Profession'.

¹⁰⁰ UN Secretary General, 'Promotion of Inclusive and Effective International Tax Cooperation at the United Nations'.



stakeholders to address global challenges and shape policies for financing sustainable development.

The call to action is clear: we must push our governments to adopt progressive tax reforms that do more than increase revenue—they must also redistribute power and resources more equitably. Engaging in the UN tax convention process is essential. The stakes are high, and the cost of inaction is too great. By redefining our approach to taxation, we can begin to mend the fabric of our global society, making education accessible to all and thereby enriching countless lives. We need the education and tax justice communities to work together, to unite their voices and to reach out to those working in other public services. We need to see systemic reforms to tax policies nationally and internationally. The time to act is now.

Methodology

This report uses data from a variety of sources: tax revenues lost to tax abuse by the Tax Justice Network's State of Tax Justice report 2023,¹⁰¹ GDP (current US\$) data from the World Bank,¹⁰² Tax-to-GDP data from UNU-WIDER GRD Government Revenue Dataset,¹⁰³ and out-of-school children of primary school, pupils enrolled in primary school, and government expenditure on primary education from the UNESCO's UIS Statistics on Education.¹⁰⁴

In most cases, the most recently published data was not available for all jurisdictions, as we will see below. To give a practical example, the World Bank's GDP data for 2023 was not available for 30 jurisdictions. Instead, the World Bank published the closest available estimate; for 17 jurisdictions, it was 2022, and for seven jurisdictions, it was 2021. In short, the World Bank always provides the closest available estimate for jurisdictions in which the most recent update is not available.

We follow this approach throughout our report: we always use the latest available data for each indicator and for each country. We extend this practice to the UNU-WIDER GRD Government Revenue Dataset¹⁰⁵ and to the UIS data on out-of-school children at the primary school level and government expenditure on primary education. For transparency, we list all the indicators and their available data points by year below.

This approach illustrates a common practice in data reporting: using the nearest available data points when observations are missing to provide annual coverage. Complete data for all countries in any given year is often unattainable due to incomplete data sharing and other limitations.

Regarding the issue of comparability across years, year-on-year changes in key indicators are typically small. For instance, GDP grows on average 2% annually, and tax-to-GDP ratios tend to evolve slowly over time. A country rarely experiences drastic shifts, such as moving from a 15% to a 30% tax-to-GDP ratio; even a modest increase from 15% to 16% often reflects a significant tax reform. Similarly, government spending remains relatively stable, with substantial changes generally driven by policy reforms. In short, using different years is unlikely to significantly distort the estimates, which are proxies at best, because of low variation over time.

Ideally, estimates would be based on a comprehensive dataset for the same year but absent this, we are confident that using the latest available data for all primary sources provides a meaningful assessment without unduly compromising accuracy.

¹⁰¹ Tax Justice Network, 'The State of Tax Justice 2023'.

¹⁰² 'World Bank Open Data'.

¹⁰³ 'UNU WIDER : GRD – Government Revenue Dataset'.

¹⁰⁴ UNESCO Institute of Statistics, 'UIS Data Browser'.

¹⁰⁵ 'UNU WIDER : GRD – Government Revenue Dataset'.

We use current US dollars to ensure consistency and comparability across countries, as it reflects the most recent exchange rates and the nominal value of the data. While these figures are not adjusted for purchasing power parity (PPP) or inflation, using current US dollars provides a clear snapshot of tax revenues in terms widely understood and used in international analysis. Since these estimates are proxies, current US dollars offer a relevant and practical measure for comparing countries' tax revenues and spending on education, especially for this report's insights and overviews.

Lastly, all the data is publicly accessible, ensuring that the results are fully replicable. The analysis can also be swiftly and easily updated as soon as more recent statistics are updated and become available.

The datasets

1. **State of Tax Justice 2023 Data:** All the data on revenues lost to tax abuse comes from the State of Tax Justice 2023, published last year.¹⁰⁶ The data in that report is based on the aggregate country-by-country reporting (CBCR) data for the year 2018, as published by the OECD in 2022. The OECD publishes aggregate CBCR data with a four-year delay. All estimates on tax abuse are thus bound to be a little old. Many studies show that the phenomenon of profit shifting has not stopped. Hence, one can be confident that the data used is, at best, a lower-bound estimate.

2. **GDP Data:** The data comes from the World Bank, more particularly its indicator GDP (current US\$).¹⁰⁷ The most recent data is from 2023 except for:

- a. 17 jurisdictions which have data for 2022 (Afghanistan, American Samoa, Aruba, Bermuda, Bhutan, Cayman Islands, Channel Islands, Curacao, Faroe Islands, French Polynesia, Guam, Lebanon, Liechtenstein, Monaco, New Caledonia, Qatar, Tonga);
- b. 7 jurisdictions which have data for 2021 (Greenland, Isle of Man, San Marino, St Martin (French Part), Syrian Arab Republic, Virgin Islands (U.S.);
- c. 2 jurisdictions which have data for 2020 (Cuba and Northern Mariana Islands);
- d. Yemen (2018), South Sudan (2015), Venezuela (2014) and Eritrea (2011).

3. **Tax-to-GDP Data:** The data comes from the UNU-WIDER GRD Government Revenue Dataset.¹⁰⁸ The most recent data is from 2022, but there is more variation as to what the most available data is for each country. Here is the detailed information on the data:

¹⁰⁶ Tax Justice Network, 'The State of Tax Justice 2023'.

¹⁰⁷ 'World Bank Open Data'.

¹⁰⁸ 'UNU WIDER : GRD - Government Revenue Dataset'.

- a. **2022:** Angola, Aruba, Bangladesh, Barbados, Belize, Brunei, Burundi, Central African Republic, Colombia, Comoros, Congo, Cote d'Ivoire, Democratic Republic of Congo, Dominica, Dominican Republic, Equatorial Guinea, Eswatini, Fiji, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Haiti, India, Indonesia, Jamaica, Jordan, Kazakhstan, Kenya, Kosovo, Kyrgyzstan, Laos, Lesotho, Liberia, Madagascar, Malawi, Malaysia, Mali, Mauritania, Mauritius, Moldova, Morocco, Mozambique, Namibia, Nepal, Niger, Oman, Panama, Papua New Guinea, Rwanda, Saint Lucia, Samoa, San Marino, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, Sri Lanka, Suriname, Tajikistan, Tanzania, Tonga, Trinidad and Tobago, Tuvalu, United Arab Emirates, Zambia.
- b. **2021:** Albania, Antigua and Barbuda, Argentina, Armenia, Austria, Azerbaijan, Bahamas, Belgium, Bhutan, Bolivia, Bosnia and Herzegovina, Brazil, Burkina Faso, Cambodia, Canada, Chile, China, Costa Rica, Croatia, Cuba, Czechia, Denmark, Ecuador, El Salvador, Estonia, Finland, France, Georgia, Germany, Greece, Honduras, Hungary, Iceland, Ireland, Israel, Italy, Kiribati, Latvia, Lebanon, Lithuania, Luxembourg, Macao, Maldives, Malta, Mexico, Micronesia, Mongolia, Montenegro, Nauru, Netherlands, Nicaragua, North Macedonia, Norway, Pakistan, Palestine, Paraguay, Peru, Philippines, Poland, Portugal, Romania, Saint Vincent and the Grenadines, Serbia, Slovakia, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, Thailand, Turkey, Ukraine, United Kingdom, United States, Uruguay, Uzbekistan, Vanuatu, Vietnam, Zimbabwe.
- c. **2020:** Afghanistan, Australia, Bahrain, Belarus, Bulgaria, Cape Verde, Djibouti, Hong Kong, Japan, Kuwait, Liechtenstein, New Zealand, Palau, Saint Kitts and Nevis, Sudan, Tunisia, Uganda.
- d. **Rest of the years:** Cameroon, Guyana, Myanmar, and Togo (2019); Chad and Saudi Arabia (2018); Botswana (2017); Anguilla, East Timor, and Iran (2016); Venezuela (2015); Benin and Russia (2013); Libya and Yemen (2012); Marshall Islands, Qatar, Syria, and Turkmenistan (2008); Nigeria (2007); Cyprus (2004); Eritrea (2002); Gabon (1996).

4. **Out-of-school children of primary school:** Data comes from UNESCO's UIS Statistics on Education.¹⁰⁹

- a. **2024:** Kazakhstan, Kyrgyzstan, Laos, Moldova, Nepal, Thailand, Uzbekistan.
- b. **2023:** Albania, Andorra, United Arab Emirates, Armenia, Azerbaijan, Burkina Faso, Bangladesh, Bahrain, Bahamas, Bosnia and Herzegovina, Belarus, Belize, Bolivia, Barbados, Brunei, Côte d'Ivoire, Cameroon, Republic of the Congo, Cook Islands, Comoros, Cuba, Curaçao, Cayman Islands, Dominica, Dominican Republic, Algeria, Ecuador, Ethiopia, Fiji, Georgia, Guatemala, Guyana, Honduras, Indonesia, India, Jamaica, Jordan, Cambodia,

¹⁰⁹ UNESCO Institute of Statistics, 'UIS Data Browser'.

Kiribati, Lebanon, Saint Lucia, Lesotho, Macao, Morocco, Maldives, Mali, Montenegro, Mongolia, Mauritius, Malaysia, Niger, Nicaragua, Niue, Nauru, Oman, Panama, Peru, Philippines, Palau, Puerto Rico, Paraguay, Palestine, Russia, Rwanda, Senegal, Solomon Islands, El Salvador, San Marino, Suriname, Seychelles, Syria, Chad, Togo, Tokelau, Tonga, Trinidad and Tobago, Tunisia, Tuvalu, Tanzania, Saint Vincent and the Grenadines, Venezuela, Vanuatu, Samoa.

c. **2022:** Anguilla, Argentina, Australia, Austria, Belgium, Benin, Bulgaria, Brazil, Bhutan, Botswana, Canada, Switzerland, Chile, Colombia, Costa Rica, Cyprus, Czech Republic, Germany, Denmark, Eritrea, Spain, Estonia, Finland, France, Micronesia, United Kingdom, Greece, Hong Kong, Croatia, Hungary, Ireland, Iceland, Israel, Italy, Japan, South Korea, Liberia, Sri Lanka, Lithuania, Luxembourg, Latvia, Mexico, Marshall Islands, North Macedonia, Malta, Mozambique, Malawi, Netherlands, Norway, New Zealand, Pakistan, Poland, Portugal, Qatar, Romania, Saudi Arabia, Singapore, Serbia, Slovakia, Slovenia, Sweden, Turkey, Uruguay, United States, British Virgin Islands, South Africa.

d. **2021:** Cape Verde, Egypt, Ghana, Guinea, Gambia, Grenada, Liechtenstein, São Tomé and Príncipe, Turks and Caicos Islands; **2020:** Burundi, Iran, Madagascar, Timor-Leste, Zimbabwe; **2019:** Antigua and Barbuda, Gabon, Mauritania, Eswatini; **2018:** Papua New Guinea, Sudan; **2017:** Central African Republic, Montserrat, Tajikistan, Uganda, Zambia; **2016:** Sierra Leone, Yemen; **2015:** Equatorial Guinea, Kuwait, Namibia, South Sudan, Vietnam; **2014:** Aruba; **2012:** Bermuda, Kenya; **2011:** Angola; **2010:** Guinea-Bissau, Saint Kitts and Nevis, Myanmar, Nigeria; **2009:** North Korea; **2007:** Iraq.

e. **No data for:** Afghanistan, China, Democratic Republic of Congo, Djibouti, Gibraltar, Libya, Monaco, Somalia, Sint Maarten, Turkmenistan

5. Pupils enrolled in primary school: Data comes from UNESCO's UIS Statistics on Education.¹¹⁰ This data is not provided in the tables, but it was necessary to obtain the estimate of Government expenditure per pupil.

a. **2024:** Belarus, Kazakhstan, Kyrgyzstan, Laos, Moldova, Madagascar, Nepal, San Marino, Thailand, Tajikistan, Uzbekistan;

b. **2023:** Andorra, United Arab Emirates, Armenia, Azerbaijan, Burkina Faso, Bangladesh, Bahrain, Bahamas, Bosnia and Herzegovina, Belize, Bermuda, Bolivia, Barbados, Brunei, China, Cote d'Ivoire, Cameroon, Democratic Republic of Congo, Congo, Cook Islands, Comoros, Cuba, Curacao, Cayman Islands, Djibouti, Dominica, Dominican Republic, Algeria, Ecuador, Egypt, Ethiopia, Fiji, Georgia, Gibraltar, Gambia, Guatemala, Guyana, Hong Kong, Honduras, Indonesia, India, Jamaica, Jordan, Cambodia, Kiribati, Lebanon, Saint Lucia, Lesotho, Macao, Morocco, Monaco, Maldives, Mali, Montenegro, Mongolia,

¹¹⁰ UNESCO Institute of Statistics.

Mozambique, Mauritania, Montserrat, Mauritius, Malawi, Malaysia, Niger, Nicaragua, Niue, Nauru, Oman, Panama, Peru, Philippines, Palau, Puerto Rico, Paraguay, Palestine, Qatar, Russia, Rwanda, Senegal, Solomon Islands, Sierra Leone, El Salvador, Somalia, Suriname, Eswatini, Sint Maarten, Seychelles, Syria, Turks and Caicos Islands, Chad, Togo, Tokelau, Timor-Leste, Tonga, Trinidad and Tobago, Tunisia, Tuvalu, Tanzania, Arab States (UIS), Central Asia (UIS), Ukraine, Saint Vincent and the Grenadines, Venezuela, Vietnam, Vanuatu, Samoa;

c. **2022:** Aruba, Angola, Anguilla, Argentina, Australia, Austria, Belgium, Benin, Bulgaria, Brazil, Bhutan, Botswana, Canada, Switzerland, Chile, Colombia, Costa Rica, Cyprus, Czechia, Germany, Denmark, Eritrea, Spain, Estonia, Finland, France, Micronesia, United Kingdom, Ghana, Greece, Croatia, Hungary, Ireland, Iceland, Israel, Italy, Japan, South Korea, Liberia, Sri Lanka, Lithuania, Luxembourg, Latvia, Mexico, Marshall Islands, North Macedonia, Malta, Namibia, Netherlands, Norway, New Zealand, Pakistan, Poland, Portugal, Romania, Saudi Arabia, Singapore, Serbia, Slovakia, Slovenia, Sweden, Turkmenistan, Turkey, Uruguay, United States, British Virgin Islands, South Africa, Zimbabwe

d. **2021:** Cape Verde, Gabon, Guinea, Grenada, Saint Kitts and Nevis, Kuwait, Liechtenstein, Nigeria, South Sudan, Sao Tome and Principe

e. Burundi, Iran, Zambia (2020); Afghanistan, Antigua and Barbuda, Equatorial Guinea and Kenya (2019); Myanmar, Papua New Guinea, North Korea, Sudan (2018), Central African Republic, Uganda (2017); Yemen (2016); Guinea-Bissau (2010); Iraq (2007); Lybia (2006).

6. Government expenditure on primary education: Data comes from UNESCO's UIS Statistics on Education.¹¹¹

a. **2023:** Andorra, Armenia, Belize, Barbados, Côte d'Ivoire, Cayman Islands, Dominican Republic, Algeria, Ecuador, Guatemala, Hong Kong, Honduras, Monaco, Mauritius, Nicaragua, Peru, Paraguay, El Salvador, Tuvalu, South Africa;

b. **2022:** Argentina, Azerbaijan, Egypt, Iran, Jamaica, Jordan, Saint Lucia, Moldova, Marshall Islands, New Zealand, Oman, Panama, Senegal, Singapore, Sierra Leone, San Marino, Turks and Caicos Islands, Uruguay;

c. **2021:** United Arab Emirates, Australia, Austria, Belgium, Bulgaria, Bolivia, Brazil, Switzerland, Chile, Costa Rica, Cyprus, Czechia, Germany, Denmark, Spain, Estonia, Finland, France, United Kingdom, Croatia, Hungary, India, Ireland, Iceland, Israel, Italy, Saint Kitts and Nevis, South Korea, Liberia, Lithuania, Luxembourg, Latvia, Mexico, Mali, Malta, Mauritania, Netherlands, Norway, Poland, Portugal, Romania, Rwanda, Slovakia, Slovenia, Sweden, Trinidad and Tobago, Turkey, Ukraine, United States, Uzbekistan;

¹¹¹ UNESCO Institute of Statistics.

d. Dominica, Guinea, Sri Lanka, Malaysia, Chad, Vanuatu (2020); Albania, Cape Verde, Greece, Kazakhstan, Maldives, Myanmar (2019); Bosnia and Herzegovina, Lesotho, Niger, Saint Vincent and the Grenadines (2018); Afghanistan, Bermuda, Grenada, Mongolia, Namibia, Zambia (2017); Aruba, Brunei, Djibouti, Malawi, Seychelles, Togo, Samoa (2016); Benin, Burkina Faso, Bahrain, Comoros, Gambia, Indonesia, Kenya, Nepal, Pakistan, South Sudan, Syria (2015); Bhutan, Ethiopia, Gabon, Ghana, Cambodia, Kuwait, Laos, Puerto Rico, São Tomé and Príncipe, Eswatini, Timor-Leste, Tanzania, Uganda, Zimbabwe (2014); Burundi, Cameroon, Democratic Republic of Congo, Curaçao, Fiji, Guinea-Bissau, Morocco, Mozambique, Thailand, Vietnam (2013); Bangladesh, Georgia, Guyana, Madagascar (2012); Liechtenstein, Serbia, Yemen (2011); Central African Republic, Republic of the Congo, Cuba (2010); Antigua and Barbuda, Botswana, Philippines, Qatar, Venezuela (2009); Tunisia (2008); Saudi Arabia (2007); Angola (2006); Eritrea, Tonga (2004); Macao (2003); Nauru (2002); Kiribati, Palau (2001).

Equations

Total Tax Revenue by Country: *Tax-to-GDP Ratio x GDP.*

Government expenditure per pupil: *Government expenditure on primary education/Enrolled Students*

Of the additional revenue raised by clamping on tax abuse, if 20% is allocated to the education budget: *SOTJ Data*0,20*

What would be the increase in their current Government expenditure on primary education?: *(New Budget in education – Old budget in education)/ Old Budget in Education*

How many extra pupils would be covered if the extra 20% was spent on education expenditure per pupil using UIS data?: *New Budget/Government expenditure by pupil*

What proportion of children out of school will it cover?: *Extra pupils/Pupils out-of-school*

Tax-GDP ratios if they were raised by 5pp (%): *Tax-to-GDP ratios + 5 percentage points.*

New Total Tax Revenue Amount by Country if Tax-GDP ratios were up by 5pp (Current USD): *New Tax-to-GDP Ratio x GDP.*

The additional revenue that would be raised by country (Current USD): *New Tax Revenues-Old Tax Revenues*

What percentage of the additional revenue could be met by the SOTJ losses? (%): *(SOTJ Losses/Additional Revenues) *100*

The rest remains the same. Of the additional revenues, we always multiply by 0.20 to calculate the 20% budget increase, and then the same estimates for the number of extra pupils and the proportion of students are made.

Annexes

Table 5: Tax Losses and Primary School Enrolment per country

Country	SOTJ2023 Losses - Tax Justice Network (Current USD)	The government education expenditure per pupil - GEM report (Current USD)	Of the additional revenue raised by clamping on tax abuse, if 20% is allocated to the education budget: (Current USD)	How many extra pupils would be covered if the extra 20% was spent in education expenditure per pupil using GEM data? (Current USD)
Aruba	22,356,674	2,231	4,471,335	2,004
Afghanistan	2,024,689	907	404,938	446
Angola	309,810,752	306	61,962,150	202,491
Anguilla	0	2,231	0	0
		8,984		
Albania	49,744,064	8,984	9,948,813	1,107
	8,142,802	8,984	1,628,560	181
United Arab Emirates	0	5,679	0	0
Argentina	1,368,790,656	2,231	273,758,131	122,706
Armenia	25,081,874	5,679	5,016,375	883
		306		
Antigua and Barbuda	2,337,651	2,231	467,530	210
Australia	3,785,478,400		757,095,680	
Austria	1,313,112,192	8,984	262,622,438	29,232
Azerbaijan	22,511,022	5,679	4,502,204	793
Burundi	1,850,738	306	370,148	1,210
Belgium	3,768,744,192	8,984	753,748,838	83,899
Benin	16,311,872	306	3,262,374	10,661
	1,964,985	2,231	392,997	176
Burkina Faso	12,306,058	306	2,461,212	8,043
Bangladesh	396,908,512	907	79,381,702	87,521
Bulgaria	153,233,472	8,984	30,646,694	3,411
Bahrain	0	5,679	0	0
Bahamas	0	2,231	0	0
Bosnia and Herzegovina	16,901,124	8,984	3,380,225	376
		2,231		
Belarus	30,037,958	8,984	6,007,592	669

Belize	98,335,840	2,231	19,667,168	8,815
	0	9,447	0	0
Bolivia	91,892,192	2,231	18,378,438	8,238
Brazil	7,926,624,768	2,231	1,585,324,954	710,589
Barbados	188,426,176	2,231	37,685,235	16,892
Brunei	13,875,000	4,747	2,775,000	585
Bhutan	111,230	907	22,246	25
		2,231		
Botswana	16,034,422	306	3,206,884	10,480
Central African Republic	392,957	306	78,591	257
Canada	3,650,585,088	9,447	730,117,018	77,286
Switzerland	4,669,696,000	8,984	933,939,200	103,956
Chile	1,757,433,088	2,231	351,486,618	157,547
China	11,435,210,752	10,342	2,287,042,150	221,141
Cote d'Ivoire	121,321,960	306	24,264,392	79,295
Cameroon	65,758,696	306	13,151,739	42,980
Democratic Republic of Congo	210,617,600	306	42,123,520	137,659
Congo	577,805,696	306	115,561,139	377,651
	74,600,000		14,920,000	
Colombia	1,891,784,448	2,231	378,356,890	169,591
Comoros	13,829,201	306	2,765,840	9,039
Cape Verde	11,164,455	306	2,232,891	7,297
Costa Rica	260,956,784	2,231	52,191,357	23,394
Cuba	4,919,834	2,231	983,967	441
	350,282,208	2,231	70,056,442	31,401
Cyprus	1,102,572,288	5,679	220,514,458	38,830
Czechia	757,639,808	8,984	151,527,962	16,866
Germany	26,046,214,144	8,984	5,209,242,829	579,836
Djibouti	11,245,612	306	2,249,122	7,350
Dominica	5,127,224	2,231	1,025,445	460
Denmark	1,778,091,904	8,984	355,618,381	39,584
Dominican Republic	252,371,584	2,231	50,474,317	22,624
	62,504,244	4,616	12,500,849	2,708
Ecuador	140,510,192	2,231	28,102,038	12,596
	438,370,240	4,616	87,674,048	18,994
Eritrea	1,283,262	306	256,652	839
		4,616		
Spain	6,424,654,336	8,984	1,284,930,867	143,024
Estonia	97,024,808	8,984	19,404,962	2,160
	53,427,560	306	10,685,512	34,920
Finland	904,927,616	8,984	180,985,523	20,145
Fiji	7,955,692		1,591,138	
	2,722,721	2,231	544,544	244
France	33,024,649,216	8,984	6,604,929,843	735,188
	1,690,727	8,984	338,145	38
Micronesia (country)	489,339		97,868	

Gabon	47,239,380	306	9,447,876	30,875
United Kingdom	44,684,197,888	8,984	8,936,839,578	994,751
Georgia	20,791,180	5,679	4,158,236	732
	410,850,080	8,984	82,170,016	9,146
Ghana	114,971,096	306	22,994,219	75,145
	226,091,280	8,984	45,218,256	5,033
Guinea	7,900,062	306	1,580,012	5,163
	0	2,231	0	0
Gambia	18,181,156	306	3,636,231	11,883
Guinea-Bissau	1,622,946	306	324,589	1,061
Equatorial Guinea	9,928,251	306	1,985,650	6,489
Greece	1,526,988,672	8,984	305,397,734	33,994
Grenada	3,249,728	2,231	649,946	291
	11,526,056	9,447	2,305,211	244
Guatemala	114,891,264	2,231	22,978,253	10,300
	19,324,174		3,864,835	
Guyana	1,723,265	2,231	344,653	154
Hong Kong	1,213,427,584	10,342	242,685,517	23,466
Honduras	196,392,656	2,231	39,278,531	17,606
Croatia	102,435,032	8,984	20,487,006	2,280
Haiti	3,358,110	2,231	671,622	301
Hungary	377,134,496	8,984	75,426,899	8,396
Indonesia	2,806,311,936	4,747	561,262,387	118,235
	240,171,600	8,984	48,034,320	5,347
India	31,703,629,824	907	6,340,725,965	6,990,878
		306		
Ireland	13,589,860,352	8,984	2,717,972,070	302,535
Iran	26,463,494	907	5,292,699	5,835
	54,397,080	5,679	10,879,416	1,916
Iceland	156,750,128	8,984	31,350,026	3,490
Israel	1,130,049,152	5,679	226,009,830	39,797
Italy	4,771,254,784	8,984	954,250,957	106,217
Jamaica	97,197,488	2,231	19,439,498	8,713
	1,411,528,832	8,984	282,305,766	31,423
Jordan	120,790,520	5,679	24,158,104	4,254
Japan	8,319,468,544	10,342	1,663,893,709	160,887
Kazakhstan	183,338,800	906	36,667,760	40,472
Kenya	189,845,600	306	37,969,120	124,082
Kyrgyzstan	5,533,580	906	1,106,716	1,222
Cambodia	257,754,112	4,747	51,550,822	10,860
Kiribati	221,072		44,214	
Saint Kitts and Nevis	834,843	2,231	166,969	75
South Korea	685,063,872	10,342	137,012,774	13,248
Kuwait	32,849,998	5,679	6,570,000	1,157
Laos	31,506,238	4,747	6,301,248	1,327
Lebanon	141,259,760	5,679	28,251,952	4,975
Liberia	205,795,584	306	41,159,117	134,507
Libya	58,174,900	4,616	11,634,980	2,521

Saint Lucia	6,058,989	2,231	1,211,798	543
Liechtenstein	95,403,832	8,984	19,080,766	2,124
Sri Lanka	413,248,640	907	82,649,728	91,124
Lesotho	1,982,757	306	396,551	1,296
Lithuania	113,282,992	8,984	22,656,598	2,522
Luxembourg	11,183,485,952	8,984	2,236,697,190	248,965
Latvia	91,730,960	8,984	18,346,192	2,042
Macao	108,161,136	10,342	21,632,227	2,092
	14,350,000	2,231	2,870,000	1,286
Morocco	982,537,280	4,616	196,507,456	42,571
	0	8,984	0	0
Moldova	21,933,444	8,984	4,386,689	488
Madagascar	13,028,824	306	2,605,765	8,516
Maldives	37,365,064	907	7,473,013	8,239
Mexico	6,685,348,352	2,231	1,337,069,670	599,314
Marshall Islands	70,661,160		14,132,232	
North Macedonia	20,585,304	8,984	4,117,061	458
Mali	34,706,088	306	6,941,218	22,684
Malta	361,455,328	8,984	72,291,066	8,047
Myanmar	141,752,800	4,747	28,350,560	5,972
Montenegro	9,185,264	8,984	1,837,053	204
Mongolia	121,146,440	10,342	24,229,288	2,343
	71,190,000		14,238,000	
Mozambique	147,286,320	306	29,457,264	96,266
Mauritania	8,237,890	306	1,647,578	5,384
	149,786	2,231	29,957	13
Mauritius	312,156,672	306	62,431,334	204,024
Malawi	33,087,734	306	6,617,547	21,626
Malaysia	1,064,995,584	4,747	212,999,117	44,870
		306		
Namibia	57,328,188	306	11,465,638	37,469
	9,803,850		1,960,770	
Niger	1,143,444	306	228,689	747
Nigeria	553,986,496	306	110,797,299	362,083
Nicaragua	134,994,480	2,231	26,998,896	12,102
Netherlands	10,094,137,344	8,984	2,018,827,469	224,714
Norway	1,620,146,560	8,984	324,029,312	36,067
Nepal	8,820,498	907	1,764,100	1,945
Nauru	17,369		3,474	
New Zealand	592,381,760	906	118,476,352	130,769
Oman	132,600,008	5,679	26,520,002	4,670
Kosovo				
Pakistan	126,941,496	907	25,388,299	27,992
Panama	869,968,512	2,231	173,993,702	77,989
Peru	835,510,464	2,231	167,102,093	74,900
Philippines	3,223,136,512	4,747	644,627,302	135,797
Palau	481		96	
Papua New Guinea	6,131,967		1,226,393	
Poland	2,910,441,216	8,984	582,088,243	64,792

	188,937,488	2,231	37,787,498	16,937
	20,701	10,342	4,140	0
Portugal	1,204,507,648	8,984	240,901,530	26,815
Paraguay	13,607,129	2,231	2,721,426	1,220
Palestine	3,275,215	5,679	655,043	115
	8,230,830		1,646,166	
Qatar	101,000,000	5,679	20,200,000	3,557
		306		
Romania	1,179,981,184	8,984	235,996,237	26,269
Russia	1,315,252,864	8,984	263,050,573	29,280
Rwanda	5,125,653	306	1,025,131	3,350
Saudi Arabia	0	5,679	0	0
Sudan	3,721,465	4,616	744,293	161
Senegal	82,341,536	306	16,468,307	53,818
Singapore	2,394,096,640	4,747	478,819,328	100,868
		2,231		
		306		
		8,984		
Solomon Islands	1,660,635		332,127	
Sierra Leone	7,091,468	306	1,418,294	4,635
El Salvador	239,844,112	2,231	47,968,822	21,501
San Marino	5,265,253	8,984	1,053,051	117
Somalia	3,265,244	306	653,049	2,134
		9,447		
Serbia	116,040,704	8,984	23,208,141	2,583
	90,693	306	18,139	59
Sao Tome and Principe	139,170	306	27,834	91
Suriname	10,089,490	2,231	2,017,898	904
Slovakia	550,741,312	8,984	110,148,262	12,260
Slovenia	217,228,368	8,984	43,445,674	4,836
Sweden	2,394,995,200	8,984	478,999,040	53,317
Eswatini	16,261,192	306	3,252,238	10,628
	14,548,849	2,231	2,909,770	1,304
Seychelles	121,490,440	306	24,298,088	79,406
Syria	3,741,392	5,679	748,278	132
	13,814,222	2,231	2,762,844	1,238
Chad	5,328,393	306	1,065,679	3,483
Togo	10,583,787	306	2,116,757	6,918
Thailand	880,833,344	4,747	176,166,669	37,111
Tajikistan	754,316	906	150,863	167
Turkmenistan	635,935	906	127,187	140
East Timor	5,419,951	4,747	1,083,990	228
Tonga	40,248		8,050	
Trinidad and Tobago	69,794,144	2,231	13,958,829	6,257
Tunisia	307,679,296	4,616	61,535,859	13,331
Turkey	1,188,783,616	5,679	237,756,723	41,866
Tuvalu	27,485		5,497	
	9,311,143,936		1,862,228,787	
Tanzania	124,657,688	306	24,931,538	81,476

Uganda	34,268,936	306	6,853,787	22,398
Ukraine	458,988,416	8,984	91,797,683	10,218
Uruguay	171,740,816	2,231	34,348,163	15,396
United States	177,270,095,872	9,447	35,454,019,174	3,752,939
Uzbekistan	12,005,689	906	2,401,138	2,650
		8,984		
Saint Vincent and the Grenadines	23,919,172	2,231	4,783,834	2,144
Venezuela	1,143,664,000	2,231	228,732,800	102,525
	0	2,231	0	0
	53,130,000	2,231	10,626,000	4,763
Vietnam	1,568,645,760	4,747	313,729,152	66,090
Vanuatu	4,750,606		950,121	
	0		0	
Samoa	142,309,152		28,461,830	
	0		0	
Yemen	3,432,613	8,984	686,523	76
		5,679		
South Africa	2,006,294,656		401,258,931	
		306		
Zambia	829,536,832		165,907,366	
Zimbabwe	51,349,396	306	10,269,879	33,562
TOTAL	480,423,282,435		96,084,656,487	21,054,587

Table 6: Tax losses due to tax abuse and potential increase in the teacher workforce per country (Primary School Level)

Country	Tax losses due to tax abuse (SOTJ 2023 – million USD)	Share of education budget (% of national budget)	Equivalent to X teacher salaries	Allows country to increase number of teachers by
Total	480,423.3		19,734,673	
Average	1,929.4	19.6%	139,962	119.2%
"Total Lower Income Countries (World Bank Classification: low and lower middle income)"	47,224.8		10,128,118	
Average Lower Income Countries (World Bank Classification: low and lower middle income)	597.8	17.2%	184,148	56.8%
Afghanistan	2.0	0.2%	1,042	0.8%
Albania	49.7	9.6%	5,728	59.3%
Algeria	62.5			
American Samoa	0.0			

Andorra	8.1	9.1%		
Angola	309.8		119,426	134.8%
Anguilla	0.0			
Antarctica	0.0			
Antigua and Barbuda	2.3			
Argentina	1,368.8	6.0%	132,253	45.2%
Armenia	25.1	5.2%	6,710	85.3%
Aruba	22.4		651	
Australia	3,785.5	5.1%	78,879	
Austria	1,313.1	5.4%	26,449	84.7%
Azerbaijan	22.5	1.1%		
Bahamas (the)	0.0			
Bahrain	0.0	0.0%		
Bangladesh	396.9	10.9%	123,329	34.3%
Barbados	188.4			
Belarus	30.0	0.9%	3,480	15.4%
Belgium	3,768.7	10.5%	49,118	61.8%
Belize	98.3	88.2%	7,393	296.2%
Benin	16.3	3.9%		
Bermuda	0.0	0.0%		
Bhutan	0.1	0.1%	23	0.7%
Bolivia (Plurinational State of)	91.9	2.9%		
Bonaire, Sint Eustatius and Saba	2.0			
Bosnia and Herzegovina	16.9		1,491	15.9%
Botswana	16.0		991	6.9%
Bouvet Island	0.0			
Brazil	7,926.6	9.3%	391,218	50.6%
British Indian Ocean Territory (the)	0.0			
Brunei Darussalam	13.9		430	10.1%
Bulgaria	153.2	4.8%	7,185	31.4%
Burkina Faso	12.3	1.4%	3,681	4.2%
Burundi	1.9	1.4%	280	0.7%
Cabo Verde	11.2	11.9%	1,730	56.4%
Cambodia	257.8	48.5%	56,946	126.1%
Cameroon	65.8	5.4%	13,158	11.5%
Canada	3,650.6	4.3%	86,596	
Cayman Islands (the)	0.0			
Central African Republic (the)	0.4			
Chad	5.3	1.6%	1,468	2.9%
Chile	1,757.4	12.3%	68,716	73.5%
China	11,435.2			
Christmas Island	0.0			

Cocos (Keeling) Islands (the)	0.0			
Colombia	1,891.8	13.3%	80,842	44.7%
Comoros (the)	13.8		3,989	90.1%
Congo (the Democratic Republic of the)	210.6	38.1%	156,780	30.6%
Congo (the)	577.8	141.1%	181,119	650.5%
Cook Islands (the)	74.6			
Costa Rica	261.0	6.4%	10,606	24.6%
Croatia	102.4	4.0%	3,413	26.1%
Cuba	4.9			
Curaçao	350.3		13,556	
Cyprus	1,102.6	77.5%	24,029	462.5%
Czechia	757.6	6.5%	28,930	
Côte d'Ivoire	121.3	4.9%	24,600	23.3%
Denmark	1,778.1	6.8%	33,320	77.4%
Djibouti	11.2	10.3%	1,206	47.0%
Dominica	5.1	17.9%		
Dominican Republic (the)	252.4		27,260	44.1%
Ecuador	140.5	3.3%	13,084	16.8%
Egypt	438.4		201,139	45.6%
El Salvador	239.8	23.1%	30,754	
Equatorial Guinea	9.9			
Eritrea	1.3			
Estonia	97.0	5.6%	3,727	44.8%
Eswatini	16.3		1,766	19.3%
Ethiopia	53.4		24,682	7.0%
Falkland Islands (the) [Malvinas]	2.7			
Faroe Islands (the)	1.7			
Fiji	8.0		818	12.9%
Finland	904.9	5.0%	24,192	84.6%
France	33,024.6	22.0%	954,166	
French Guiana	0.0			
French Polynesia	8.2			
French Southern Territories (the)	0.0			
Gabon	47.2			
Gambia (the)	18.2	46.0%	14,461	109.1%
Georgia	20.8	2.2%	4,185	12.8%
Germany	26,046.2	12.0%	369,876	141.7%
Ghana	115.0	4.4%	39,493	22.9%
Gibraltar	226.1			
Greece	1,527.0	20.7%	74,901	97.5%
Greenland	11.5			
Grenada	3.2			
Guadeloupe	0.0			
Guam	19.3			
Guatemala	114.9	3.7%	11,558	9.9%
Guernsey	410.9			

Guinea	7.9	2.3%	3,332	7.3%
Guinea-Bissau	1.6		663	
Guyana	1.7	0.8%	298	5.5%
Haiti	3.4	1.3%		
Heard Island and McDonald Islands	0.0			
Holy See (the)	0.0			
Honduras	196.4	13.5%	18,994	45.7%
Hong Kong	1,213.4	8.8%	19,623	67.3%
Hungary	377.1	5.8%	23,372	62.3%
Iceland	156.8	8.4%	1,951	56.6%
India	31,703.6	25.6%	6,356,388	131.7%
Indonesia	2,806.3		1,006,626	69.6%
Iran (Islamic Republic of)	26.5	0.3%		
Iraq	54.4			
Ireland	13,589.9	97.5%	374,570	956.7%
Isle of Man	240.2			
Israel	1,130.0	4.2%	47,962	57.7%
Italy	4,771.3	5.7%	144,666	58.1%
Jamaica	97.2	12.4%	10,498	94.4%
Japan	8,319.5		290,779	66.0%
Jersey	1,411.5			
Jordan	120.8	7.9%	14,610	25.0%
Kazakhstan	183.3	3.5%	20,124	17.9%
Kenya	189.8	4.5%	51,365	16.7%
Kiribati	0.2		56	7.9%
Korea (the Democratic People's Republic of)	0.0			
Korea (the Republic of)	685.1	0.9%	20,380	12.0%
Kuwait	32.9			
Kyrgyzstan	5.5	1.2%		
Lao People's Democratic Republic (the)	31.5		15,595	47.5%
Latvia	91.7	5.5%	5,383	54.3%
Lebanon	141.3		10,677	29.7%
Lesotho	2.0	1.2%	260	2.6%
Liberia	205.8	267.3%		
Libya	58.2			
Liechtenstein	95.4			
Lithuania	113.3	4.4%	3,430	40.6%
Luxembourg	11,183.5	393.8%	156,092	2842.7%
Macao	108.2	6.8%		
Madagascar	13.0	3.3%	12,235	9.2%
Malawi	33.1	11.1%	20,699	24.4%
Malaysia	1,065.0	8.1%	70,375	27.8%
Maldives	37.4		3,297	66.6%
Mali	34.7	4.1%	13,200	19.2%

Malta	361.5	46.1%	7,988	380.0%
Marshall Islands (the)	70.7	362.1%	6,083	1246.4%
Martinique	0.0			
Mauritania	8.2	4.7%		
Mauritius	312.2	56.1%	30,294	510.3%
Mayotte	0.0			
Mexico	6,685.3	13.3%	306,635	54.0%
Micronesia (Federated States of)	0.5			
Moldova (the Republic of)	21.9	2.5%	4,882	64.9%
Monaco	0.0	0.0%		
Mongolia	121.1	25.9%	27,111	235.6%
Montenegro	9.2		585	
Montserrat	0.1			
Morocco	982.5			
Mozambique	147.3	18.2%		
Myanmar	141.8	9.6%	75,078	34.5%
Namibia	57.3			
Nauru	0.0			
Nepal	8.8	0.7%	3,647	2.3%
Netherlands (the)	10,094.1	20.5%	206,825	203.5%
New Caledonia	9.8			
New Zealand	592.4	4.2%	16,979	63.8%
Nicaragua	135.0	22.5%		
Niger (the)	1.1	0.3%		
Nigeria	554.0		234,903	25.7%
Niue	0.0			
Norfolk Island	0.0			
Northern Mariana Islands (the)	71.2			
Norway	1,620.1	5.3%	37,584	72.8%
Oman	132.6	2.8%		
Pakistan	126.9	1.6%	42,847	9.1%
Palau	0.0		0	
Palestine, State of	3.3	0.3%		
Panama	870.0		43,429	196.5%
Papua New Guinea	6.1	1.4%		
Paraguay	13.6	1.0%	1,835	
Peru	835.5	8.8%	88,288	40.0%
Philippines (the)	3,223.1		452,469	85.8%
Pitcairn	0.0			
Poland	2,910.4	10.0%	151,308	115.3%
Portugal	1,204.5	10.8%	35,106	67.0%
Puerto Rico	188.9			
Qatar	101.0	2.2%	1,135	8.6%
Republic of North Macedonia	20.6			
Romania	1,180.0	13.1%	50,644	107.6%

Russian Federation (the)	1,315.3	1.7%	126,985	38.6%
Rwanda	5.1	1.0%	2,457	3.9%
Réunion	0.0		0	
Saint Barthélemy	0.0			
Saint Helena, Ascension and Tristan da Cunha	0.0			
Saint Kitts and Nevis	0.8	3.5%		
Saint Lucia	6.1	7.0%		
Saint Martin (French part)	14.4			
Saint Pierre and Miquelon	0.0			
Saint Vincent and the Grenadines	23.9	51.8%		
Samoa	142.3		16,989	1164.5%
San Marino	5.3	9.1%		
Sao Tome and Principe	0.1	0.6%		
Saudi Arabia	0.0		0	0.0%
Senegal	82.3	7.3%	21,224	29.4%
Serbia	116.0	5.6%	15,338	82.4%
Seychelles	121.5			
Sierra Leone	7.1	2.0%	2,454	5.6%
Singapore	2,394.1	24.3%	38,450	227.2%
Sint Maarten (Dutch part)	14.5			
Slovakia	550.7	10.8%	32,786	175.4%
Slovenia	217.2	7.5%	6,965	
Solomon Islands	1.7			
Somalia	3.3			
South Africa	2,006.3	7.7%	189,675	
South Georgia and the South Sandwich Islands	0.0			
South Sudan	0.1			
Spain	6,424.7	10.3%	143,891	58.0%
Sri Lanka	413.2	22.0%	116,457	162.0%
Sudan (the)	3.7		1,542	
Suriname	10.1		1,637	32.3%
Svalbard and Jan Mayen	0.0			
Sweden	2,395.0	5.5%	55,696	78.2%
Switzerland	4,669.7	11.9%	76,711	137.6%
Syrian Arab Republic	3.7			
Taiwan (Province of China)	9,311.1			
Tajikistan	0.8			

Tanzania, United Republic of	124.7	6.3%	18,835	9.3%
Thailand	880.8		85,746	26.7%
Timor-Leste	5.4	5.1%	1,508	19.1%
Togo	10.6	3.7%	3,228	7.8%
Tokelau	0.0			
Tonga	0.0		7	0.8%
Trinidad and Tobago	69.8	9.5%		
Tunisia	307.7		64,550	78.9%
Turkey	1,188.8	4.1%		
Turkmenistan	0.6	0.0%		
Turks and Caicos Islands (the)	13.8	40.2%		
Tuvalu	0.0			
Uganda	34.3	5.2%	7,023	3.4%
Ukraine	459.0	5.4%	176,507	152.1%
United Arab Emirates (the)	0.0	0.0%	0	0.0%
United Kingdom of Great Britain and Northern Ireland (the)	44,684.2	28.4%		
United States Minor Outlying Islands (the)	0.0			
United States of America (the)	177,270.1	15.3%	3,940,035	222.1%
Uruguay	171.7	6.3%	10,633	54.5%
Uzbekistan	12.0	0.4%	2,673	2.2%
Vanuatu	4.8	24.0%	739	34.4%
Venezuela (Bolivarian Republic of)	1,143.7			
Viet Nam	1,568.6	15.4%	303,380	79.4%
Virgin Islands (British)	0.0			
Virgin Islands (U.S.)	53.1			
Wallis and Futuna	0.0			
Western Sahara	0.0			
Yemen	3.4		940	
Zambia	829.5	66.5%	179,637	216.0%
Zimbabwe	51.3	7.3%		
Åland Islands	0.0			

Table 7: Tax losses due to tax abuse and potential increase in teacher salaries per country (Primary School Level)

Country	Tax losses due to tax abuse (SOTJ)	Share of education budget	Country could raise teacher
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	2023 – million USD)		salaries by X %
Total	480,423.3		
Average	1,929.4	19.6%	108.5%
"Total Lower Income Countries (World Bank Classification: low and lower middle income)"	47,224.8		
Average Lower Income Countries (World Bank Classification: low and lower middle income)	597.8	17.2%	56.8%
Afghanistan	2.0	0.2%	0.8%
Albania	49.7	9.6%	59.3%
Algeria	62.5		
American Samoa	0.0		
Andorra	8.1	9.1%	
Angola	309.8		134.8%
Anguilla	0.0		
Antarctica	0.0		
Antigua and Barbuda	2.3		
Argentina	1,368.8	6.0%	45.2%
Armenia	25.1	5.2%	85.3%
Aruba	22.4		
Australia	3,785.5	5.1%	
Austria	1,313.1	5.4%	79.9%
Azerbaijan	22.5	1.1%	
Bahamas (the)	0.0		
Bahrain	0.0	0.0%	
Bangladesh	396.9	10.9%	34.3%
Barbados	188.4		
Belarus	30.0	0.9%	15.4%
Belgium	3,768.7	10.5%	61.8%
Belize	98.3	88.2%	296.2%
Benin	16.3	3.9%	
Bermuda	0.0	0.0%	
Bhutan	0.1	0.1%	0.7%
Bolivia (Plurinational State of)	91.9	2.9%	
Bonaire, Sint Eustatius and Saba	2.0		
Bosnia and Herzegovina	16.9		15.9%
Botswana	16.0		6.9%
Bouvet Island	0.0		
Brazil	7,926.6	9.3%	85.2%
British Indian Ocean Territory (the)	0.0		
Brunei Darussalam	13.9		10.1%
Bulgaria	153.2	4.8%	30.4%
Burkina Faso	12.3	1.4%	4.2%
Burundi	1.9	1.4%	0.7%
Cabo Verde	11.2	11.9%	56.4%

Cambodia	257.8	48.5%	126.1%
Cameroon	65.8	5.4%	11.5%
Canada	3,650.6	4.3%	
Cayman Islands (the)	0.0		
Central African Republic (the)	0.4		
Chad	5.3	1.6%	2.9%
Chile	1,757.4	12.3%	59.5%
China	11,435.2		
Christmas Island	0.0		
Cocos (Keeling) Islands (the)	0.0		
Colombia	1,891.8	13.3%	24.5%
Comoros (the)	13.8		90.1%
Congo (the Democratic Republic of the)	210.6	38.1%	30.6%
Congo (the)	577.8	141.1%	650.5%
Cook Islands (the)	74.6		
Costa Rica	261.0	6.4%	20.9%
Croatia	102.4	4.0%	25.0%
Cuba	4.9		
Curaçao	350.3		
Cyprus	1,102.6	77.5%	462.5%
Czechia	757.6	6.5%	
Côte d'Ivoire	121.3	4.9%	23.3%
Denmark	1,778.1	6.8%	69.7%
Djibouti	11.2	10.3%	47.0%
Dominica	5.1	17.9%	
Dominican Republic (the)	252.4		44.1%
Ecuador	140.5	3.3%	16.8%
Egypt	438.4		45.6%
El Salvador	239.8	23.1%	
Equatorial Guinea	9.9		
Eritrea	1.3		
Estonia	97.0	5.6%	33.3%
Eswatini	16.3		19.3%
Ethiopia	53.4		7.0%
Falkland Islands (the) [Malvinas]	2.7		
Faroe Islands (the)	1.7		
Fiji	8.0		12.9%
Finland	904.9	5.0%	73.8%
France	33,024.6	22.0%	
French Guiana	0.0		
French Polynesia	8.2		
French Southern Territories (the)	0.0		
Gabon	47.2		
Gambia (the)	18.2	46.0%	109.1%
Georgia	20.8	2.2%	12.8%
Germany	26,046.2	12.0%	123.5%
Ghana	115.0	4.4%	22.9%

Gibraltar	226.1		
Greece	1,527.0	20.7%	80.2%
Greenland	11.5		
Grenada	3.2		
Guadeloupe	0.0		
Guam	19.3		
Guatemala	114.9	3.7%	9.9%
Guernsey	410.9		
Guinea	7.9	2.3%	7.3%
Guinea-Bissau	1.6		
Guyana	1.7	0.8%	5.5%
Haiti	3.4	1.3%	
Heard Island and McDonald Islands	0.0		
Holy See (the)	0.0		
Honduras	196.4	13.5%	45.7%
Hong Kong	1,213.4	8.8%	67.3%
Hungary	377.1	5.8%	55.4%
Iceland	156.8	8.4%	56.6%
India	31,703.6	25.6%	131.7%
Indonesia	2,806.3		69.6%
Iran (Islamic Republic of)	26.5	0.3%	
Iraq	54.4		
Ireland	13,589.9	97.5%	690.3%
Isle of Man	240.2		
Israel	1,130.0	4.2%	45.6%
Italy	4,771.3	5.7%	53.0%
Jamaica	97.2	12.4%	94.4%
Japan	8,319.5		46.6%
Jersey	1,411.5		
Jordan	120.8	7.9%	25.0%
Kazakhstan	183.3	3.5%	17.9%
Kenya	189.8	4.5%	16.7%
Kiribati	0.2		7.9%
Korea (the Democratic People's Republic of)	0.0		
Korea (the Republic of)	685.1	0.9%	8.0%
Kuwait	32.9		
Kyrgyzstan	5.5	1.2%	
Lao People's Democratic Republic (the)	31.5		47.5%
Latvia	91.7	5.5%	32.8%
Lebanon	141.3		29.7%
Lesotho	2.0	1.2%	2.6%
Liberia	205.8	267.3%	
Libya	58.2		
Liechtenstein	95.4		
Lithuania	113.3	4.4%	39.4%
Luxembourg	11,183.5	393.8%	2198.0%
Macao	108.2	6.8%	
Madagascar	13.0	3.3%	9.2%
Malawi	33.1	11.1%	24.4%

Malaysia	1,065.0	8.1%	27.8%
Maldives	37.4		66.6%
Mali	34.7	4.1%	19.2%
Malta	361.5	46.1%	380.0%
Marshall Islands (the)	70.7	362.1%	1246.4%
Martinique	0.0		
Mauritania	8.2	4.7%	
Mauritius	312.2	56.1%	510.3%
Mayotte	0.0		
Mexico	6,685.3	13.3%	43.1%
Micronesia (Federated States of)	0.5		
Moldova (the Republic of)	21.9	2.5%	64.9%
Monaco	0.0	0.0%	
Mongolia	121.1	25.9%	235.6%
Montenegro	9.2		
Montserrat	0.1		
Morocco	982.5		
Mozambique	147.3	18.2%	
Myanmar	141.8	9.6%	34.5%
Namibia	57.3		
Nauru	0.0		
Nepal	8.8	0.7%	2.3%
Netherlands (the)	10,094.1	20.5%	142.7%
New Caledonia	9.8		
New Zealand	592.4	4.2%	39.7%
Nicaragua	135.0	22.5%	
Niger (the)	1.1	0.3%	
Nigeria	554.0		25.7%
Niue	0.0		
Norfolk Island	0.0		
Northern Mariana Islands (the)	71.2		
Norway	1,620.1	5.3%	60.7%
Oman	132.6	2.8%	
Pakistan	126.9	1.6%	9.1%
Palau	0.0		
Palestine, State of	3.3	0.3%	
Panama	870.0		196.5%
Papua New Guinea	6.1	1.4%	
Paraguay	13.6	1.0%	
Peru	835.5	8.8%	40.0%
Philippines (the)	3,223.1		85.8%
Pitcairn	0.0		
Poland	2,910.4	10.0%	86.0%
Portugal	1,204.5	10.8%	55.0%
Puerto Rico	188.9		
Qatar	101.0	2.2%	8.6%
Republic of North Macedonia	20.6		
Romania	1,180.0	13.1%	90.2%
Russian Federation (the)	1,315.3	1.7%	38.6%

Rwanda	5.1	1.0%	3.9%
Réunion	0.0		
Saint Barthélemy	0.0		
Saint Helena, Ascension and Tristan da Cunha	0.0		
Saint Kitts and Nevis	0.8	3.5%	
Saint Lucia	6.1	7.0%	
Saint Martin (French part)	14.4		
Saint Pierre and Miquelon	0.0		
Saint Vincent and the Grenadines	23.9	51.8%	
Samoa	142.3		1164.5%
San Marino	5.3	9.1%	
Sao Tome and Principe	0.1	0.6%	
Saudi Arabia	0.0		0.0%
Senegal	82.3	7.3%	29.4%
Serbia	116.0	5.6%	82.4%
Seychelles	121.5		
Sierra Leone	7.1	2.0%	5.6%
Singapore	2,394.1	24.3%	227.2%
Sint Maarten (Dutch part)	14.5		
Slovakia	550.7	10.8%	156.1%
Slovenia	217.2	7.5%	
Solomon Islands	1.7		
Somalia	3.3		
South Africa	2,006.3	7.7%	
South Georgia and the South Sandwich Islands	0.0		
South Sudan	0.1		
Spain	6,424.7	10.3%	53.4%
Sri Lanka	413.2	22.0%	162.0%
Sudan (the)	3.7		
Suriname	10.1		32.3%
Svalbard and Jan Mayen	0.0		
Sweden	2,395.0	5.5%	70.8%
Switzerland	4,669.7	11.9%	110.5%
Syrian Arab Republic	3.7		
Taiwan (Province of China)	9,311.1		
Tajikistan	0.8		
Tanzania, United Republic of	124.7	6.3%	9.3%
Thailand	880.8		26.7%
Timor-Leste	5.4	5.1%	19.1%
Togo	10.6	3.7%	7.8%
Tokelau	0.0		
Tonga	0.0		0.8%
Trinidad and Tobago	69.8	9.5%	
Tunisia	307.7		78.9%
Turkey	1,188.8	4.1%	
Turkmenistan	0.6	0.0%	
Turks and Caicos Islands (the)	13.8	40.2%	

Tuvalu	0.0		
Uganda	34.3	5.2%	3.4%
Ukraine	459.0	5.4%	152.1%
United Arab Emirates (the)	0.0	0.0%	0.0%
United Kingdom of Great Britain and Northern Ireland (the)	44,684.2	28.4%	
United States Minor Outlying Islands (the)	0.0		
United States of America (the)	177,270.1	15.3%	163.6%
Uruguay	171.7	6.3%	54.5%
Uzbekistan	12.0	0.4%	2.2%
Vanuatu	4.8	24.0%	34.4%
Venezuela (Bolivarian Republic of)	1,143.7		
Viet Nam	1,568.6	15.4%	79.4%
Virgin Islands (British)	0.0		
Virgin Islands (U.S.)	53.1		
Wallis and Futuna	0.0		
Western Sahara	0.0		
Yemen	3.4		
Zambia	829.5	66.5%	216.0%
Zimbabwe	51.3	7.3%	
Åland Islands	0.0		

Table 8: Tax-to-GDP ratios, tax revenue and impacts on education budgets per country

Country	Tax-GDP ratio - UNU - Wider (%)	Total Tax Revenue Amount by Country (Current USD)	The government education expenditure per pupil - GEM report (Current USD)	Tax-GDP ratios if they were raised by 5pp (%)	New Total Tax Revenue Amount by Country if Tax-GDP ratios were up by 5pp (Current USD)	Additional revenue that would be raised by country (Current USD)	How many extra pupils would be covered if the extra 20% was spent in education expenditure per pupil? (Current USD)
Aruba	18.81	666,652,219	2,231	23.81	843,887,608	177,235,389	15,888
Afghanistan	6.76	980,376,492	907	11.76	1,705,484,402	725,107,910	159,891
Angola	22.45	19,016,652,563	306	27.45	23,252,800,445	4,236,147,882	2,768,724
Anguilla	18.18		2,231	23.18			
			8,984				

Albania	24.74	5,684,938,218	8,984	29.74	6,833,822,111	1,148,883,893	25,576
United Arab Emirates	19.81	99,865,141,470	5,679	24.81	125,073,814,036	25,208,672,566	887,786
Argentina	29.08	186,295,430,290	2,231	34.08	218,325,000,823	32,029,570,533	2,871,320
Armenia	22.54	5,457,418,138	5,679	27.54	6,668,024,870	1,210,606,732	42,635
			306				
Antigua and Barbuda	16.78	341,189,284	2,231	21.78	442,843,543	101,654,259	9,113
Australia	29.97	516,701,037,710		34.97	602,892,398,477	86,191,360,767	
Austria	43.71	225,577,535,514	8,984	48.71	251,379,242,720	25,801,707,206	574,392
Azerbaijan	13.47	9,747,254,898	5,679	18.47	13,365,063,721	3,617,808,824	127,410
Burundi	16.24	429,159,870	306	21.24	561,267,954	132,108,083	86,345
Belgium	44.90	283,894,362,152	8,984	49.90	315,505,191,006	31,610,828,854	703,714
Benin	11.63	2,287,266,064	306	16.63	3,270,930,298	983,664,234	642,918
			2,231				
Burkina Faso	15.91	3,232,913,212	306	20.91	4,249,144,104	1,016,230,892	664,203
Bangladesh	7.77	33,975,897,612	907	12.77	55,846,664,164	21,870,766,552	4,822,661
Bulgaria	30.28	30,760,971,107	8,984	35.28	35,840,190,341	5,079,219,234	113,073
Bahrain	2.92	1,262,568,015	5,679	7.92	3,422,818,015	2,160,250,000	76,079
Bahamas	14.38	2,061,677,219	2,231	19.38	2,778,602,219	716,925,000	64,269
Bosnia and Herzegovina	36.52	9,881,456,108	8,984	41.52	11,234,200,576	1,352,744,468	30,115
			2,231				
Belarus	32.62	23,439,120,929	8,984	37.62	27,031,990,066	3,592,869,137	79,984
Belize	20.54	674,097,992	2,231	25.54	838,172,992	164,075,000	14,709
			9,447				
Bolivia	20.30	9,305,896,126	2,231	25.30	11,598,387,772	2,292,491,645	205,512
Brazil	32.63	709,198,387,094	2,231	37.63	817,881,669,891	108,683,282,797	9,743,011

Barbados	29.42	1,881,223,412	2,231	34.42	2,200,901,621	319,678,209	28,658
Brunei	12.06	1,824,179,749	4,747	17.06	2,580,594,397	756,414,648	31,869
Bhutan	11.80	341,990,682	907	16.80	486,902,068	144,911,386	31,954
			2,231				
Botswana	23.94	4,643,894,163	306	28.94	5,613,682,419	969,788,256	633,849
Central African Republic	7.19	183,629,847	306	12.19	311,404,451	127,774,604	83,513
Canada	33.03	706,876,441,389	9,447	38.03	813,880,719,779	107,004,278,390	2,265,360
Switzerland	28.61	253,195,092,629	8,984	33.61	297,442,112,741	44,247,020,112	985,018
Chile	20.77	69,679,734,069	2,231	25.77	86,456,400,652	16,776,666,583	1,503,959
China	22.33	3,973,441,416,368	10,342	27.33	4,863,180,515,673	889,739,099,305	17,206,326
Cote d'Ivoire	12.86	10,131,452,666	306	17.86	14,070,894,111	3,939,441,445	2,574,798
Cameroon	13.04	6,253,780,356	306	18.04	8,651,055,861	2,397,275,505	1,566,847
Democratic Republic of Congo	11.99	7,961,264,064	306	16.99	11,280,428,414	3,319,164,350	2,169,388
Congo	8.73	1,337,871,907	306	13.73	2,103,924,698	766,052,791	500,688
Colombia	22.20	80,705,917,458	2,231	27.20	98,882,925,269	18,177,007,812	1,629,494
Comoros	7.71	104,201,333	306	12.71	171,820,382	67,619,049	44,195
Cape Verde	17.79	460,183,737	306	22.79	589,546,340	129,362,604	84,551
Costa Rica	14.22	12,302,101,122	2,231	19.22	16,626,998,194	4,324,897,072	387,709
Cuba	17.70	19,004,758,484	2,231	22.70	24,372,348,484	5,367,590,000	481,182
Cyprus	28.85	9,296,746,933	5,679	33.85	10,908,228,067	1,611,481,133	56,752
Czechia	33.91	112,190,579,082	8,984	38.91	128,733,496,076	16,542,916,994	368,275
Germany	40.90	1,822,511,535,941	8,984	45.90	2,045,315,586,776	222,804,050,835	4,960,019
Djibouti	11.34	464,708,874	306	16.34	669,635,399	204,926,526	133,939

Dominica	21.90	143,197,045	2,231	26.90	175,896,675	32,699,630	2,931
Denmark	47.97	193,897,541,096	8,984	52.97	214,107,478,973	20,209,937,877	449,910
Dominican Republic	14.05	17,062,439,671	2,231	19.05	23,134,653,637	6,072,213,966	544,349
			4,616				
Ecuador	13.88	16,495,377,503	2,231	18.88	22,437,618,803	5,942,241,300	532,698
			4,616				
Eritrea	19.53	403,196,956	306	24.53	506,447,037	103,250,081	67,484
			4,616				
Spain	38.95	615,661,005,501	8,984	43.95	694,695,741,127	79,034,735,626	1,759,455
Estonia	33.83	13,782,450,572	8,984	38.83	15,819,693,013	2,037,242,441	45,353
			306				
Finland	43.23	129,769,987,350	8,984	48.23	144,779,347,485	15,009,360,135	334,135
Fiji	18.81	1,033,628,821		23.81	1,308,368,698	274,739,877	
			2,231				
France	47.27	1,432,669,991,253	8,984	52.27	1,584,215,195,734	151,545,204,480	3,373,669
			8,984				
Micronesia (country)	11.26	51,778,326		16.26	74,778,326	23,000,000	
Gabon	20.49	4,204,621,868	306	25.49	5,230,428,587	1,025,806,719	670,462
United Kingdom	34.26	1,144,376,326,491	8,984	39.26	1,311,377,945,524	167,001,619,033	3,717,756
Georgia	22.58	6,895,545,365	5,679	27.58	8,422,321,889	1,526,776,524	53,769
			8,984				
Ghana	13.15	10,039,782,350	306	18.15	13,858,302,070	3,818,519,721	2,495,765
			8,984				
Guinea	11.41	2,694,985,515	306	16.41	3,875,600,306	1,180,614,791	771,644
			2,231				
Gambia	9.23	216,004,250	306	14.23	332,999,458	116,995,208	76,467
Guinea-Bissau	9.40	184,774,769	306	14.40	283,097,839	98,323,070	64,263

Equatorial Guinea	4.99	604,075,809	306	9.99	1,209,921,936	605,846,127	395,978
Greece	39.24	93,469,180,589	8,984	44.24	105,379,496,220	11,910,315,632	265,145
Grenada	22.19	292,956,839	2,231	27.19	358,973,551	66,016,712	5,918
			9,447				
Guatemala	12.21	12,456,409,641	2,231	17.21	17,558,933,334	5,102,523,693	457,420
			2,231				
Guyana	20.99	3,523,749,590	2,231	25.99	4,363,064,698	839,315,108	75,241
Hong Kong	14.05	53,671,683,720	10,342	19.05	72,774,412,435	19,102,728,715	369,420
Honduras	19.20	6,605,945,350	2,231	24.20	8,325,970,842	1,720,025,493	154,193
Croatia	35.69	29,510,520,735	8,984	40.69	33,644,962,871	4,134,442,136	92,040
Haiti	5.07	1,005,861,120	2,231	10.07	1,998,402,608	992,541,488	88,977
Hungary	34.09	72,393,510,307	8,984	39.09	83,012,955,630	10,619,445,323	236,408
Indonesia	10.39	142,436,612,174	4,747	15.39	210,995,169,791	68,558,557,617	2,888,500
			8,984				
India	17.05	605,285,794,764	907	22.05	782,781,740,703	177,495,945,939	39,139,128
			306				
Ireland	21.85	119,225,105,231	8,984	26.85	146,506,577,751	27,281,472,520	607,335
Iran	7.04	28,269,706,523	907	12.04	48,344,932,259	20,075,225,736	4,426,731
			5,679				
Iceland	35.13	10,895,829,044	8,984	40.13	12,446,830,674	1,551,001,629	34,528
Israel	32.79	167,179,743,664	5,679	37.79	192,674,818,449	25,495,074,785	897,872
Italy	43.28	975,997,721,313	8,984	48.28	1,088,740,281,950	112,742,560,637	2,509,852
Jamaica	27.55	5,351,355,056	2,231	32.55	6,322,522,825	971,167,768	87,061
			8,984				
Jordan	17.47	8,875,950,862	5,679	22.47	11,416,632,979	2,540,682,117	89,476
Japan	32.89	1,385,624,459,028	10,342	37.89	1,596,271,717,017	210,647,257,989	4,073,627
Kazakhstan	20.77	54,292,057,179	906	25.77	67,363,113,233	13,071,056,054	2,885,443
Kenya	14.52	15,600,764,538	306	19.52	20,972,793,330	5,372,028,792	3,511,130

Kyrgyzstan	28.70	4,014,742,522	906	33.70	4,714,123,917	699,381,395	154,389
Cambodia	16.37	5,199,869,052	4,747	21.37	6,788,507,052	1,588,638,000	66,932
Kiribati	27.38	76,387,235		32.38	90,338,953	13,951,718	
Saint Kitts and Nevis	15.03	161,915,780	2,231	20.03	215,767,436	53,851,656	4,828
South Korea	29.88	511,758,021,432	10,342	34.88	597,397,664,142	85,639,642,710	1,656,152
Kuwait	2.16	3,490,231,492	5,679	7.16	11,578,842,590	8,088,611,098	284,860
Laos	10.62	1,682,114,623	4,747	15.62	2,474,272,410	792,157,787	33,375
Lebanon	5.78	1,036,533,358	5,679	10.78	1,933,396,166	896,862,809	31,585
Liberia	12.41	537,412,186	306	17.41	754,012,186	216,600,000	141,569
Libya	1.03	518,950,534	4,616	6.03	3,043,536,657	2,524,586,122	109,384
Saint Lucia	19.10	481,186,714	2,231	24.10	607,183,011	125,996,297	11,295
Liechtenstein	28.14	2,072,487,763	8,984	33.14	2,440,720,489	368,232,726	8,198
Sri Lanka	7.39	6,235,539,823	907	12.39	10,453,382,844	4,217,843,021	930,065
Lesotho	33.15	678,219,587	306	38.15	780,521,538	102,301,951	66,864
Lithuania	32.68	25,437,703,794	8,984	37.68	29,329,523,642	3,891,819,848	86,639
Luxembourg	39.89	34,208,050,889	8,984	44.89	38,495,801,196	4,287,750,306	95,453
Latvia	30.92	13,491,340,007	8,984	35.92	15,672,693,931	2,181,353,924	48,561
Macao	19.42	9,138,423,586	10,342	24.42	11,491,515,772	2,353,092,186	45,506
			2,231				
Morocco	21.24	29,969,108,660	4,616	26.24	37,024,577,321	7,055,468,660	305,696
			8,984				
Moldova	30.22	4,998,289,222	8,984	35.22	5,825,261,049	826,971,827	18,410
Madagascar	9.23	1,480,479,396	306	14.23	2,282,064,542	801,585,146	523,912
Maldives	18.92	1,249,023,514	907	23.92	1,579,023,514	330,000,000	72,767
Mexico	13.87	248,154,904,040	2,231	18.87	337,599,245,092	89,444,341,052	8,018,318
Marshall Islands	21.78	61,844,737		26.78	76,044,737	14,200,000	

North Macedonia	27.25	4,022,180,040	8,984	32.25	4,760,241,893	738,061,852	16,431
Mali	13.42	2,805,255,547	306	18.42	3,850,500,462	1,045,244,915	683,167
Malta	30.33	6,356,308,283	8,984	35.33	7,404,158,256	1,047,849,973	23,327
Myanmar	6.44	4,171,971,928	4,747	11.44	7,412,723,511	3,240,751,583	136,539
Montenegro	36.77	2,722,719,600	8,984	41.77	3,092,946,698	370,227,098	8,242
Mongolia	27.74	5,513,322,457	10,342	32.74	6,506,931,476	993,609,018	19,215
Mozambique	21.33	4,398,735,763	306	26.33	5,429,965,655	1,031,229,892	674,006
Mauritania	12.52	1,308,815,212	306	17.52	1,831,444,065	522,628,853	341,587
			2,231				
			2,231				
Mauritius	19.52	2,810,219,905	306	24.52	3,530,076,269	719,856,364	470,494
Malawi	8.31	1,169,868,437	306	13.31	1,874,085,490	704,217,053	460,273
Malaysia	11.68	46,665,598,939	4,747	16.68	66,648,040,366	19,982,441,427	841,898
			306				
Namibia	26.70	3,297,589,213	306	31.70	3,915,140,455	617,551,242	403,628
Niger	9.55	1,606,555,617	306	14.55	2,447,514,138	840,958,521	549,646
Nigeria	7.17	26,016,372,007	306	12.17	44,157,119,592	18,140,747,585	11,856,698
Nicaragua	27.12	4,834,975,916	2,231	32.12	5,726,436,680	891,460,764	79,916
Netherlands	40.16	449,019,874,577	8,984	45.16	504,926,112,071	55,906,237,494	1,244,573
Norway	41.59	201,908,375,860	8,984	46.59	226,184,041,686	24,275,665,825	540,420
Nepal	20.65	8,448,692,845	907	25.65	10,494,096,514	2,045,403,668	451,026
Nauru	44.31	68,290,472		49.31	75,996,862	7,706,390	
New Zealand	36.45	92,397,407,257	906	41.45	105,070,692,418	12,673,285,162	2,797,635
Oman	3.49	3,776,638,016	5,679	8.49	9,186,260,903	5,409,622,887	190,513
Kosovo	24.86			29.86			
Pakistan	11.31	38,284,682,252	907	16.31	55,203,105,018	16,918,422,766	3,730,633
Panama	12.95	10,794,349,219	2,231	17.95	14,963,469,219	4,169,120,000	373,745
Peru	15.68	41,962,430,918	2,231	20.68	55,342,593,350	13,380,162,433	1,199,477

Philippines	14.13	61,768,953,894	4,747	19.13	83,626,272,531	21,857,318,636	920,890
Palau	18.15	47,739,281		23.15	60,890,317	13,151,037	
Papua New Guinea	12.56	3,886,054,139		17.56	5,432,678,951	1,546,624,812	
Poland	37.81	306,754,854,235	8,984	42.81	347,316,309,269	40,561,455,034	902,971
			2,231				
			10,342				
Portugal	37.42	107,422,740,381	8,984	42.42	121,776,741,059	14,354,000,679	319,546
Paraguay	10.79	4,633,251,633	2,231	15.79	6,781,064,810	2,147,813,177	192,543
Palestine	6.65	1,156,510,960	5,679	11.65	2,026,325,960	869,815,000	30,633
Qatar	4.43	10,450,132,764	5,679	9.43	22,238,652,951	11,788,520,187	415,162
			306				
Romania	27.11	95,148,794,448	8,984	32.11	112,698,923,429	17,550,128,981	390,697
Russia	31.53	637,274,356,720	8,984	36.53	738,345,430,522	101,071,073,802	2,250,024
Rwanda	14.34	2,021,298,449	306	19.34	2,726,186,881	704,888,432	460,711
Saudi Arabia	4.41	47,079,133,073	5,679	9.41	100,458,279,740	53,379,146,667	1,879,878
Sudan	3.05	3,334,421,775	4,616	8.05	8,800,772,955	5,466,351,179	236,844
Senegal	18.50	5,739,127,281	306	23.50	7,289,826,602	1,550,699,321	1,013,529
Singapore	11.45	57,424,345,947	4,747	16.45	82,495,720,951	25,071,375,004	1,056,304
			2,231				
			306				
			8,984				
Solomon Islands	20.64	336,755,905		25.64	418,320,240	81,564,335	
Sierra Leone	10.70	407,685,214	306	15.70	598,176,826	190,491,612	124,504
El Salvador	19.90	6,768,915,558	2,231	24.90	8,469,696,558	1,700,781,000	152,468
San Marino	17.04	316,110,857	8,984	22.04	408,879,999	92,769,142	2,065
Somalia	2.23	260,139,696	306	7.23	844,129,702	583,990,006	381,693
			9,447				
Serbia	39.34	29,578,380,068	8,984	44.34	33,337,736,340	3,759,356,271	83,690
			306				

Sao Tome and Principe	11.55	69,691,520	306	16.55	99,853,558	30,162,037	19,714
Suriname	19.19	725,738,707	2,231	24.19	914,860,572	189,121,865	16,954
Slovakia	35.65	47,337,888,965	8,984	40.65	53,977,570,080	6,639,681,114	147,811
Slovenia	37.75	25,755,173,687	8,984	42.75	29,166,012,757	3,410,839,071	75,931
Sweden	42.98	254,963,755,928	8,984	47.98	284,627,140,979	29,663,385,052	660,360
Eswatini	24.71	1,135,987,542	306	29.71	1,365,880,334	229,892,792	150,257
			2,231				
Seychelles	27.03	578,926,959	306	32.03	685,999,468	107,072,509	69,982
Syria	10.54	946,404,802	5,679	15.54	1,395,407,843	449,003,041	15,813
			2,231				
Chad	7.87	1,035,485,671	306	12.87	1,692,951,939	657,466,268	429,717
Togo	13.16	1,206,496,700	306	18.16	1,665,059,792	458,563,092	299,714
Thailand	16.23	83,590,342,124	4,747	21.23	109,337,591,815	25,747,249,692	1,084,780
Tajikistan	19.54	2,356,704,083	906	24.54	2,959,734,184	603,030,100	133,119
Turkmenistan	12.06	7,219,889,581	906	17.06	10,214,256,323	2,994,366,742	661,008
East Timor	8.71	195,374,903	4,747	13.71	307,532,048	112,157,145	4,725
Tonga	18.48	92,436,896		23.48	117,450,641	25,013,745	
Trinidad and Tobago	20.26	5,700,446,546	2,231	25.26	7,107,443,786	1,406,997,240	126,132
Tunisia	32.46	15,750,958,641	4,616	37.46	18,177,438,412	2,426,479,771	105,133
Turkey	24.95	276,501,487,601	5,679	29.95	331,902,606,264	55,401,18,663	1,951,087
Tuvalu	14.02	8,733,561		19.02	11,847,576	3,114,016	
Tanzania	11.21	8,874,247,103	306	16.21	12,832,161,420	3,957,914,317	2,586,872
Uganda	11.05	5,446,102,289	306	16.05	7,909,746,400	2,463,644,111	1,610,225
Ukraine	31.40	56,122,056,481	8,984	36.40	65,059,907,550	8,937,851,069	198,973
Uruguay	26.51	20,477,402,063	2,231	31.51	24,339,443,643	3,862,041,579	346,216

United States	26.82	7,338,580,516,237	9,447	31.82	8,706,627,266,237	1,368,046,750,000	28,962,565
Uzbekistan	22.31	20,276,625,022	906	27.31	24,821,082,487	4,544,457,465	1,003,191
			8,984				
Saint Vincent and the Grenadines	26.67	284,256,783	2,231	31.67	337,554,931	53,298,148	4,778
Venezuela	20.19	97,378,053,929	2,231	25.19	121,496,019,867	24,117,965,938	2,162,077
Vietnam	13.92	59,795,521,791	4,747	18.92	81,281,370,244	21,485,848,452	905,239
Vanuatu	10.85	122,250,128		15.85	178,565,796	56,315,668	
Samoa	25.36	236,862,694		30.36	283,567,711	46,705,017	
Yemen	7.04	1,520,808,513	8,984	12.04	2,601,116,546	1,080,308,033	24,050
			5,679				
South Africa	27.85	105,207,558,518		32.85	124,096,638,568	18,889,080,049	
			306				
Zambia	16.44	4,631,028,187		21.44	6,039,159,735	1,408,131,548	
Zimbabwe	14.89	3,950,920,596	306	19.89	5,277,834,271	1,326,913,675	867,264

Table 9: Wealth tax, tax revenue and education budgets per country

Country	Total Tax Revenue Amount by Country (Current USD)	The government education expenditure per pupil - GEM report (Current USD)	Of the additional revenue raised by a wealth tax, if 20% is allocated to the education budget (Current USD)	How many extra pupils would be covered if the extra 20% was spent in education expenditure per pupil?
Aruba	666,652,219	2,231		
Afghanistan	980,376,492	907	18,148,718	20,010
Angola	19,016,652,563	306	201,712,708	659,192
Anguilla		2,231		
		8,984		
Albania	5,684,938,218	8,984	23,352,661	2,599
United Arab Emirates	99,865,141,470	5,679	2,924,786,294	515,018
Argentina	186,295,430,290	2,231	318,928,691	142,953
Armenia	5,457,418,138	5,679	24,231,656	4,267

		306		
Antigua and Barbuda	341,189,284	2,231		
Australia	516,701,037,710		4,684,938,472	
Austria	225,577,535,514	8,984	1,607,715,346	178,953
Azerbaijan	9,747,254,898	5,679	49,842,086	8,777
Burundi	429,159,870	306	8,144,745	26,617
Belgium	283,894,362,152	8,984	169,609,153	18,879
Benin	2,287,266,064	306	51,265,225	167,533
		2,231		
Burkina Faso	3,232,913,212	306	33,949,870	110,947
Bangladesh	33,975,897,612	907	0	0
Bulgaria	30,760,971,107	8,984	174,168,361	19,387
Bahrain	1,262,568,015	5,679	67,906,738	11,958
Bahamas	2,061,677,219	2,231	19,937,116	8,936
Bosnia and Herzegovina	9,881,456,108	8,984	57,827,673	6,437
		2,231		
Belarus	23,439,120,929	8,984		
Belize	674,097,992	2,231	3,138,892	1,407
		9,447		
Bolivia	9,305,896,126	2,231	110,407,406	49,488
Brazil	709,198,387,094	2,231	9,834,272,931	4,408,011
Barbados	1,881,223,412	2,231		
Brunei	1,824,179,749	4,747	18,066,906	3,806
Bhutan	341,990,682	907	2,853,627	3,146
		2,231		
Botswana	4,643,894,163	306	30,277,736	98,947
Central African Republic	183,629,847	306	10,982,677	35,891
Canada	706,876,441,389	9,447	7,922,756,803	838,653
Switzerland	253,195,092,629	8,984	2,088,500,764	232,469
Chile	69,679,734,069	2,231	1,006,462,605	451,126
China	3,973,441,416,368	10,342	128,583,424,013	12,433,129
Cote d'Ivoire	10,131,452,666	306	56,647,229	185,122
Cameroon	6,253,780,356	306	84,477,287	276,070
Democratic Republic of Congo	7,961,264,064	306	52,174,030	170,503
Congo	1,337,871,907	306	25,278,725	82,610
Colombia	80,705,917,458	2,231	537,281,304	240,825
Comoros	104,201,333	306	2,348,032	7,673
Cape Verde	460,183,737	306	1,865,323	6,096
Costa Rica	12,302,101,122	2,231	166,155,485	74,476
Cuba	19,004,758,484	2,231	127,216,858	57,022
Cyprus	9,296,746,933	5,679	52,477,778	9,241
Czechia	112,190,579,082	8,984	841,206,401	93,634
Germany	1,822,511,535,941	8,984	14,097,615,980	1,569,191
Djibouti	464,708,874	306	4,941,745	16,149

Dominica	143,197,045	2,231		
Denmark	193,897,541,096	8,984	1,241,337,019	138,172
Dominican Republic	17,062,439,671	2,231	102,775,813	46,067
		4,616	185,267,841	40,136
Ecuador	16,495,377,503	2,231	58,924,646	26,412
		4,616	726,674,899	157,425
Eritrea	403,196,956	306	3,358,655	10,976
		4,616		
Spain	615,661,005,501	8,984	2,132,453,525	237,361
Estonia	13,782,450,572	8,984	88,533,775	9,855
		306	94,914,051	310,177
Finland	129,769,987,350	8,984	272,400,168	30,321
Fiji	1,033,628,821			
		2,231		
France	1,432,669,991,253	8,984	8,104,977,614	902,157
		8,984		
Micronesia (country)	51,778,326			
Gabon	4,204,621,868	306	18,987,489	62,051
United Kingdom	1,144,376,326,491	8,984	6,466,026,037	719,727
Georgia	6,895,545,365	5,679	33,428,404	5,886
		8,984		
Ghana	10,039,782,350	306	99,132,050	323,961
		8,984		
Guinea	2,694,985,515	306	21,693,285	70,893
		2,231		
Gambia	216,004,250	306	1,498,331	4,897
Guinea-Bissau	184,774,769	306	5,322,330	17,393
Equatorial Guinea	604,075,809	306	13,754,369	44,949
Greece	93,469,180,589	8,984	0	0
Grenada	292,956,839	2,231		
		9,447		
Guatemala	12,456,409,641	2,231	160,141,775	71,780
		2,231		
Guyana	3,523,749,590	2,231	48,101,635	21,561
Hong Kong	53,671,683,720	10,342	1,426,805,688	137,962
Honduras	6,605,945,350	2,231	46,577,405	20,877
Croatia	29,510,520,735	8,984	363,707,444	40,484
Haiti	1,005,861,120	2,231	34,262,791	15,358
Hungary	72,393,510,307	8,984	566,391,240	63,044
Indonesia	142,436,612,174	4,747	1,593,970,867	335,785
		8,984		
India	605,285,794,764	907	17,794,445,242	19,619,013
		306		
Ireland	119,225,105,231	8,984	601,715,944	66,976
Iran	28,269,706,523	907	313,436,221	345,575
		5,679	329,777,636	58,070

Iceland	10,895,829,044	8,984	79,489,676	8,848
Israel	167,179,743,664	5,679	1,829,422,342	322,138
Italy	975,997,721,313	8,984	4,953,211,633	551,337
Jamaica	5,351,355,056	2,231	26,331,838	11,803
		8,984		
Jordan	8,875,950,862	5,679	56,487,895	9,947
Japan	1,385,624,459,028	10,342	12,741,022,619	1,231,969
Kazakhstan	54,292,057,179	906	767,059,891	846,644
Kenya	15,600,764,538	306	186,614,616	609,852
Kyrgyzstan	4,014,742,522	906	7,718,433	8,519
Cambodia	5,199,869,052	4,747	76,741,298	16,166
Kiribati	76,387,235			
Saint Kitts and Nevis	161,915,780	2,231		
South Korea	511,758,021,432	10,342	4,715,828,440	455,988
Kuwait	3,490,231,492	5,679	703,502,852	123,878
Laos	1,682,114,623	4,747	22,146,240	4,665
Lebanon	1,036,533,358	5,679	87,090,465	15,336
Liberia	537,412,186	306	246,254	805
Libya	518,950,534	4,616	47,635,128	10,320
Saint Lucia	481,186,714	2,231		
Liechtenstein	2,072,487,763	8,984		
Sri Lanka	6,235,539,823	907	90,775,270	100,083
Lesotho	678,219,587	306	3,747,524	12,247
Lithuania	25,437,703,794	8,984	136,272,370	15,168
Luxembourg	34,208,050,889	8,984	0	0
Latvia	13,491,340,007	8,984	107,235,438	11,936
Macao	9,138,423,586	10,342	42,298,338	4,090
		2,231		
Morocco	29,969,108,660	4,616	291,107,944	63,065
		8,984		
Moldova	4,998,289,222	8,984	4,565,865	508
Madagascar	1,480,479,396	306	36,709,107	119,964
Maldives	1,249,023,514	907	3,938,151	4,342
Mexico	248,154,904,040	2,231	4,783,510,296	2,144,110
Marshall Islands	61,844,737			
North Macedonia	4,022,180,040	8,984	15,404,404	1,715
Mali	2,805,255,547	306	31,592,077	103,242
Malta	6,356,308,283	8,984	10,133,636	1,128
Myanmar	4,171,971,928	4,747	215,511,317	45,399
Montenegro	2,722,719,600	8,984	8,118,088	904
Mongolia	5,513,322,457	10,342	28,940,117	2,798
Mozambique	4,398,735,763	306	38,039,855	124,313
Mauritania	1,308,815,212	306	13,053,816	42,660
Mauritius	2,810,219,905	306	15,460,494	50,524
Malawi	1,169,868,437	306	16,380,451	53,531
Malaysia	46,665,598,939	4,747	775,037,157	163,269
		306		
Namibia	3,297,589,213	306	40,263,166	131,579

Niger	1,606,555,617	306	15,189,334	49,638
Nigeria	26,016,372,007	306	1,205,590,315	3,939,838
Nicaragua	4,834,975,916	2,231	51,059,804	22,887
Netherlands	449,019,874,577	8,984	1,296,194,105	144,278
Norway	201,908,375,860	8,984	415,608,673	46,261
Nepal	8,448,692,845	907	77,126,044	85,034
Nauru	68,290,472			
New Zealand	92,397,407,257	906	743,348,332	820,473
Oman	3,776,638,016	5,679	166,953,809	29,398
Kosovo				
Pakistan	38,284,682,252	907	602,724,788	664,526
Panama	10,794,349,219	2,231	60,939,787	27,315
Peru	41,962,430,918	2,231	779,606,347	349,443
Philippines	61,768,953,894	4,747	895,844,877	188,718
Palau	47,739,281			
Papua New Guinea	3,886,054,139		39,342,888	
Poland	306,754,854,235	8,984	1,132,828,587	126,094
		2,231		
		10,342	19,128,604	1,850
Portugal	107,422,740,381	8,984	792,641,209	88,228
Paraguay	4,633,251,633	2,231	76,750,624	34,402
Palestine	1,156,510,960	5,679	42,469,983	7,478
Qatar	10,450,132,764	5,679		
		306		
Romania	95,148,794,448	8,984	521,875,494	58,089
Russia	637,274,356,720	8,984	10,908,877,356	1,214,256
Rwanda	2,021,298,449	306	26,167,573	85,515
Saudi Arabia	47,079,133,073	5,679	2,410,830,153	424,517
Sudan	3,334,421,775	4,616	44,747,851	9,694
Senegal	5,739,127,281	306	31,743,588	103,737
Singapore	57,424,345,947	4,747	2,909,478,207	612,909
		2,231		
		306		
		8,984		
Solomon Islands	336,755,905			
Sierra Leone	407,685,214	306	8,435,102,991	27,565,696
El Salvador	6,768,915,558	2,231	22,106,069	9,909
San Marino	316,110,857	8,984		
Somalia	260,139,696	306	25,027,678	81,790
		9,447		
Serbia	29,578,380,068	8,984	48,277,494	5,374
		306	2,490,350	8,138
Sao Tome and Principe	69,691,520	306	925,508	3,025
Suriname	725,738,707	2,231	5,292,436	2,372
Slovakia	47,337,888,965	8,984	82,145,460	9,144
Slovenia	25,755,173,687	8,984	131,756,075	14,666
Sweden	254,963,755,928	8,984	2,700,539,649	300,594
Eswatini	1,135,987,542	306	9,807,839	32,052
		2,231		

Seychelles	578,926,959	306	2,287,891	7,477
Syria	946,404,802	5,679	55,939,470	9,850
		2,231		
Chad	1,035,485,671	306	23,218,879	75,879
Togo	1,206,496,700	306	8,314,754	27,172
Thailand	83,590,342,124	4,747	924,477,287	194,750
Tajikistan	2,356,704,083	906	11,299,610	12,472
Turkmenistan	7,219,889,581	906	97,258,340	107,349
East Timor	195,374,903	4,747	11,343,727	2,390
Tonga	92,436,896			
Trinidad and Tobago	5,700,446,546	2,231	30,886,507	13,844
Tunisia	15,750,958,641	4,616	45,215,863	9,795
Turkey	276,501,487,601	5,679	1,504,556,680	264,933
Tuvalu	8,733,561		3,410,506,905	
Tanzania	8,874,247,103	306	211,585,960	691,457
Uganda	5,446,102,289	306	114,685,657	374,790
Ukraine	56,122,056,481	8,984	263,895,111	29,374
Uruguay	20,477,402,063	2,231	98,314,100	44,067
United States	7,338,580,516,237	9,447	140,879,238,269	14,912,590
Uzbekistan	20,276,625,022	906	143,663,982	158,570
		8,984		
Saint Vincent and the Grenadines	284,256,783	2,231		
Venezuela	97,378,053,929	2,231		
Vietnam	59,795,521,791	4,747	761,144,841	160,342
Vanuatu	122,250,128			
Samoa	236,862,694			
Yemen	1,520,808,513	8,984	11,963,433	1,332
		5,679		
South Africa	105,207,558,518		1,891,724,656	
		306		
Zambia	4,631,028,187		62,929,829	
Zimbabwe	3,950,920,596	306	15,105,036	49,363
TOTAL			439,366,831,408	108,942,372

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