

EXPERIENCE
for influence



EL SALVADOR
CASE STUDY OF FISCAL
JUSTICE IN LAC

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1. INTRODUCTION

In 2014, the Salvadoran government launched the Five-Year Plan 2014-2019, in which combating inequality and poverty was specified as a central objective, to be pursued by extending the implementation of social programmes. The critical state of public finances, resulting from public debt and the fiscal deficit, ensured the inclusion on the public agenda of an urgent tax reform and a reform of the pension system. This debate began in a context of high political polarization, with strong opposition, checks and balances by the judiciary and legislature, which are more aligned with the conservative economic model, a civil society with little coordination and proposals on fiscal matters, and a media that protects the privileges of the country's economic elite.

Traditionally, the participation of citizens in tax debates has been limited. On the one hand, fiscal matters are conceived as a complex area of technical specialization that is difficult to understand; on the other hand,

FISCAL CONTEXT IN THE COUNTRY AT THE START OF THE INFLUENCING STRATEGY

Tax revenue as a percentage of GDP (2015) is 17%, the fifth lowest in the region

El Salvador is one of the countries that is struggling to increase revenue due to the negative impact of the private sector, the persistence of a high level of tax dodging, high economic informality and competition for foreign investment. In 2015, in the tax revenue structure there was a bias towards indirect taxation; indirect taxes account for 60.7% of revenue, while direct taxes account for 39.3%. VAT accounts for 45.4% of (indirect) tax revenue, and income tax 40.3%. It was estimated in 2014 that the effective tax collection rate for the wealthiest 10% was 7.2, placing the country in the fourth highest position in Latin America, well above the regional average of 4.8.

In 2014, fiscal expenditure (loss due to incentives or tax reductions) in relation to GDP was 2.7%, among the five lowest in the region. VAT evasion is around 34%, one of the highest levels in Latin America.

In 2016, total health spending as a percentage of GDP was 2.6%, above the regional average of 2.2%; spending on education was 3.9%, equal to the regional average; and social welfare spending was 2.8, below the regional average of 4.1%. According to data from 2015, El Salvador ranks tenth in Latin America in the Commitment to Reducing Inequality (CRI) index and the progressiveness of the tax system is 0.600.

Sources: ECLAC, UN, Oxfam, Tax Administration Superintendency, UNDP.

there is a bias that fiscal matters are basically related to taxes. These two conditions limit the possibilities for positioning the fiscal debate as a subject that is closely linked to social, economic, gender and other inequalities. Aiming for social mobilization in the fiscal debate requires investing in the development of narratives in an accessible language that links the issue to the rights agenda and expectations about the day-to-day wellbeing of the population.

In this context of polarized debate, Oxfam found a political opportunity to work with social movements and organizations to promote a progressive discourse on inequality and fiscal justice. Undertaking relationship-building work with the Government of El Salvador and other national and international actors, Oxfam managed to establish itself as an actor with a “credible third voice”.

Until 2015, Oxfam in El Salvador had worked on issues of integrated risk management, gender justice, and the right to food, water and a healthy environment from a perspective of policy advocacy and monitoring by civil society. In 2015, the Even It Up campaign was launched with the objective of influencing public policies that reduce extreme inequality. Oxfam’s strategy in the country, designed in 2016, defined *active citizenship leading advocacy on public policies and programmes to reduce inequalities and guarantee human rights* as one of its medium-term strategic commitments.

This case study highlights Oxfam’s experiences in El Salvador, carrying out influencing work in a context of limited opportunities, with a polarized debate and citizens who did not naturally make the link between taxation, rights and a government that was open to engaging in dialogue about inequalities and taxation, but with little margin to approve and implement changes. This document highlights the strategies used to develop broader and more diverse alliances that facilitated positioning and access to key actors and the challenges to achieving effective citizen participation in the processes of prioritizing and defining the fiscal policy and its instruments, particularly in relation to the national budget. The participation of citizens in different spheres and geographical areas, and the definition of institutional mechanisms to make that participation effective is still a challenge. We also cite the innovations in developing and articulating national and regional research with our influencing strategies, the diversification of alliances, and the construction of communication and social participation strategies through social media.



2. THE CHALLENGE AND THE APPROACH OF OXFAM AND ITS PARTNER ORGANIZATIONS IN EL SALVADOR

In recent years, El Salvador's economy has been growing at an average rate of 2.5% a year, the lowest in Central America. Although between 2002 and 2012 official data from the Salvadoran government (2014) indicated reductions in absolute rural and urban poverty rates, attributed to increased social investment and family remittances, inequality continued to be a major problem. According to ECLAC, in 2016 the fifth quintile (the wealthiest) accounted for 41% of total income, while the first quintile accounted for just 7%. According to Oxfam (2015), in this country of 6.4 million inhabitants, 87% of GDP is concentrated in the hands of the richest 160 people.

Fiscal policies are regressive, and capital flight and combating tax dodging continue to be huge challenges for the taxation system. It is estimated that, in 2012, business owners evaded the payment of 35% of taxes, equivalent to USD 1,700 million, while a series of laws benefiting private investors generated a tax loss of USD 1,200 million (FESPAD, 2012). In other words, in 2012 some USD 2.9 billion did not enter the Salvadoran tax system; according to the country's Ministry of Finance, total tax revenue was **USD 3.82 billion that same year**. Under this trend of wealth concentration and loss of tax revenue, it is unlikely that any progress in terms of poverty reduction and progressive social spending policies will be sustained in the medium or long terms.

Oxfam and its partner organizations in El Salvador are working to promote tax justice through comprehensive, transparent and fair fiscal reforms that strengthen tax collection and support the implementation of progressive public spending aimed at guaranteeing human rights, and ensuring sustained, quality investment to reduce gender gaps, sustainability of livelihoods and effective management of risks. It is also committed to improving the quality of citizen participation in processes and decision-making about the use of resources, as well as greater transparency and accountability in public spending.

OBJECTIVES OF THE EVEN IT UP CAMPAIGN LAUNCHED IN MAY 2015

- Place extreme inequality and its causes on the national agenda with key actors through research, studies, national forums and congresses, workshops with civil society and the media to highlight the urgency of addressing this issue as a priority.

THEORY OF CHANGE FOR FISCAL JUSTICE IN EL SALVADOR



- **Contribute to strengthening social movements, particularly through the inclusion of women and young people**, with training activities to develop their leadership and capacity to mobilize citizens to influence changes in policies and practices related to fighting inequality and the hijacking of democracy by the elites.
- **Contribute to the debate to push for fairer, more progressive fiscal reform** through research and lobbying on tax issues with different actors.

The central hypothesis is that by strengthening civil society organizations and movements that incorporate lobbying for fiscal justice into their agendas, better conditions will be generated for citizens to call for the issue of inequality to be made a priority on the public agenda, participate in the construction of the public debate and secure their rights.

In addition, with the support of partners specialized in this area, research, visibility- and awareness-raising actions are implemented in order to demand, in alliance with other social, academic and political actors, that state bodies implement progressive fiscal policies and limit the power of the elites over public decisions. Furthermore, the private sector must be held more accountable for fulfilment of its tax obligations.

This campaign was implemented with a combination of different influencing strategies. Those considered most effective for strategic positioning are:

- **Alliances with strategic actors** such as [the Central American Institute of Fiscal Studies \(ICEFI\)](#) and [Global Platform El Salvador](#) for the generation of narratives and evidence that facilitate linkages with academic, political and social actors;
- **Alliances with national and local youth organizations, social movements and networks** to support social mobilization and generate public policy proposals;
- **Investments in research and the construction of narratives linking taxation and rights** that are designed to influence decision-makers;
- **Working with the media** through digital platforms and social networks;

- **The performance of roles, by Oxfam, such as organizing and facilitating dialogue** between the different social actors and with decision-makers in public institutions;
- **Developing public campaigning and visibility actions**, including the development of closed events such as at universities and open events in public spaces such as forums and concerts.

The strategies not used were alliances with the private sector and the implementation of demonstrative pilots. Training processes in the educational sphere and public sector, and processes to support other actors with lobbying are considered to be of medium effectiveness.

Differentiated strategies for women and young people include alignment actions, identification of common agendas and coordination with women's and youth organizations. Priority is given to those that have a clearly defined advocacy component and have proven to be effective and representative. In the implementation stage, financial resources were allocated to carrying out advocacy work and fulfilling the objectives of the campaign, as well as supporting capacity-building and the integration of the new capacities into public and closed campaigning activities.

The internal context of transition and crisis that Oxfam went through in early 2018 required adjustments to be made to the campaign strategies, mainly in relation to events in the public eye. At times, advocacy actions were prioritized over actions that would have been more visible publicly and in the media; the Oxfam brand was left out of certain actions. In addition, alliances with organizations for the implementation of campaign activities were diversified and social media communication and mobilization strategies were strengthened as a mechanism to reach wider audiences, particularly among younger segments of society.

3. KEY ASSOCIATIONS AND ALLIANCES

Oxfam has mainly worked on this campaign through networks of civil society organizations, think tanks, alternative media platforms and youth organizations working at the national, territorial and local levels. It has also worked with international coordination bodies, public institutions and universities.

PARTNER ORGANIZATIONS AND ALLIES IN THE WORK ON FISCAL JUSTICE AND INEQUALITY IN EL SALVADOR



Source: Prepared by the authors based on interviews and document review

Youth organizations, the media and social organizations have been campaign allies in relation to generating debate, public positioning, social mobilization and the implementation of political advocacy actions. For the allies, the campaign offered opportunities to link their sectoral agendas and advocacy actions with the debate on public policies and progressive and transparent taxation. Of particular note is the work with the Global Platform, which has facilitated the connection with youth networks, their agendas and specific proposals on problems of inequality in the country. The role of thematic coordination between actors has been essential for establishing links with the movement against the privatization of water.

Universities and national and regional think tanks have supported research and knowledge generation through training, forums, debates, and so on. The strategic alliance with ICEFI added numerous capacities to the process: it was a key actor in the development of narratives linking taxation and the rights agenda; its reputation as a specialist entity made it possible to reach other actors in the country's academic and social spheres and public institutions; and its recognition and legitimacy enabled it to lead complementary actions to the influencing strategy, in which Oxfam performed a financial support role.

The roundtable of cooperants in support of fiscal policy is a space made up of bilateral and multilateral cooperation agencies whose objective is to support the Government of El Salvador in the fiscal reform process. It is sponsored by the Ministry of Finance, which invited Oxfam to be a member (Oxfam is the only organization of its kind to take part in its sessions). It is a tactical space for influencing the government and private sector and has great potential to influence the institutionalization of proposals promoted through the campaign.

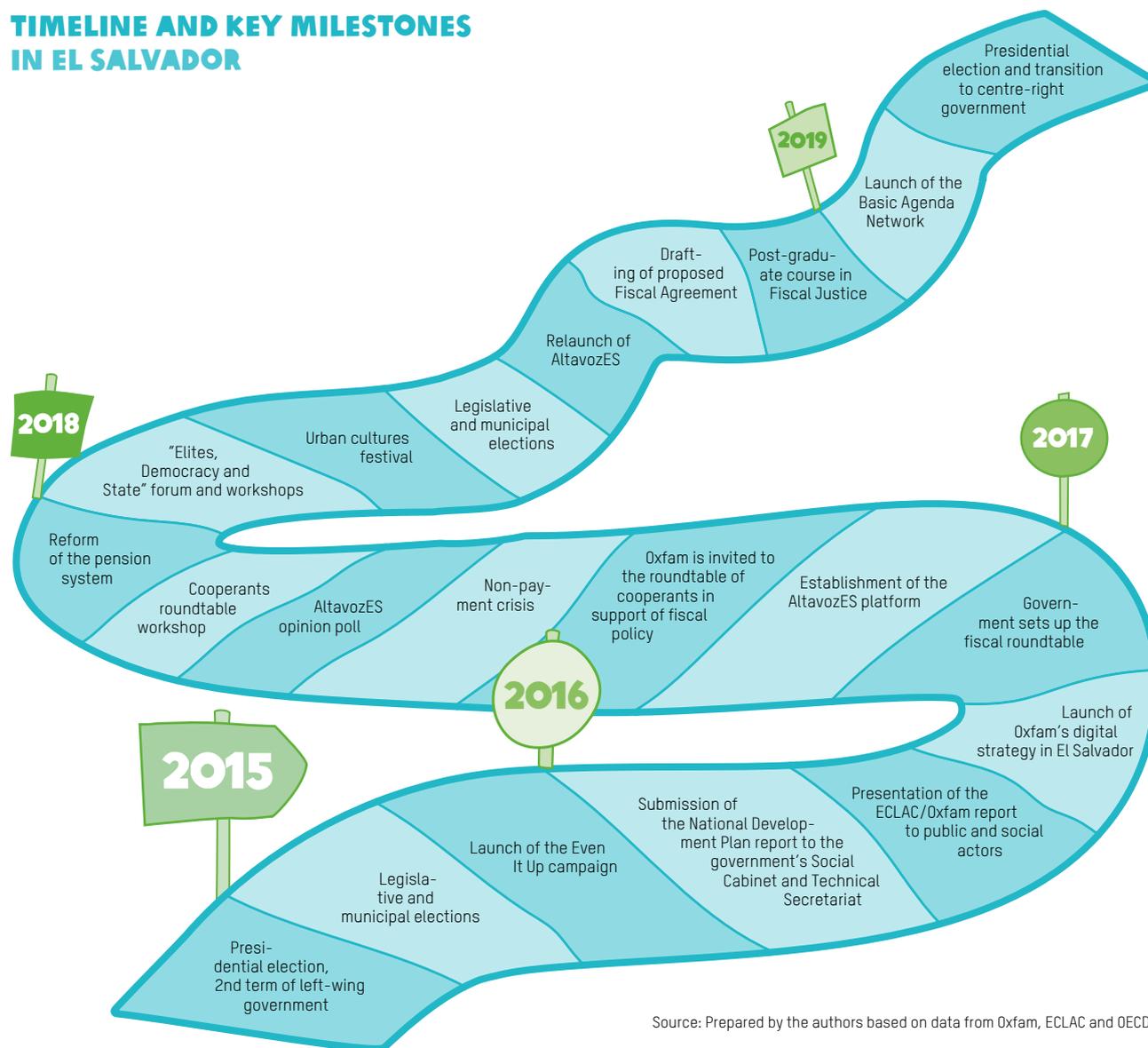
Allies within public institutions. The Salvadoran government has been the main target of advocacy. Oxfam and its partner organizations found some receptivity among key actors in public institutions who facilitated dialogue and communication with decision-makers. This interaction with public institutions evolved from support focused on building capacities in relation to taxation and inequality towards a more direct advocacy and lobbying relationship.

One of the most important innovations in the area of associations and alliances has been the creation of narratives and strengthening of capacities for the progressive adoption of the fiscal perspective as part of the organization's sectoral agenda. With that came a strengthening of analysis and advocacy proposals by the organizations, and an increase in the 'critical mass' of social actors that can feed and strengthen the public and political debate about taxation.

Another innovation for strengthening alliances has been the creation of the digital platform **AltavozES**, which is considered a valuable tool for ally organizations, youth networks, social movements and the general public to be able to generate and promote their own debates and proposals.

4. RESULTS ACHIEVED

TIMELINE AND KEY MILESTONES IN EL SALVADOR



Source: Prepared by the authors based on data from Oxfam, ECLAC and OECD

KEY RESULTS

The most important progress made by the campaign is in the areas of knowledge generation and capacity-building for various actors articulated around proposals for fiscal justice and progressive social spending. Significant strides were also taken in the public and political debate about fiscal justice and the state's responsibility for guaranteeing rights and the issue of political capture. In this respect, we can identify five main results:

- **Fiscal justice was placed on the public agenda** at a time when reducing public spending was the option being pushed by powerful groups as the only mechanism to reduce the fiscal deficit. Oxfam and its allies put forward a counter-narrative for strengthening tax collection, and reducing tax dodging and tax breaks, to ensure inclusive economic growth and financing of the rights agenda.
- **Oxfam and its partner organizations incorporated the fiscal justice approach** into their own agendas by strengthening their own knowledge and analysis and that of other actors. This contributed to strengthening its advocacy work with an emphasis on environmental issues, the rights of rural women, the fight against gender-based violence, food sovereignty, the right to water and youth agendas.
- Various proposals of social organizations and movements to make the pension system (which is currently privately managed) publicly managed, combat tax dodging and introduce taxes intended to make the system more progressive were introduced in the **policy debates of the executive and legislative branches**. In addition, demands were made for public spending that prioritizes progressive social programmes implemented by the Salvadoran Government.
- **Spaces for coordination between social actors** were strengthened and working agendas were generated to promote proposals for a Fiscal Agreement, and evidence, inputs and proposals were gathered from the Even It Up campaign. The most concrete expression of this is the **network of actors from civil society and academia for a "basic agenda"** that can establish itself as the platform for dialogue between social and academic actors moving forwards.
- The narratives and messages were strengthened, in simple, accessible language, and support actions and citizen participation around proposals that link fiscal issues with the rights agenda were stepped up. This coordination of agendas and proposals with citizen action was facilitated by the creation of narratives and the use of communication strategies and technology aimed at young audiences and the general public.

The monitoring and evaluation plan is designed based on the general objective and three specific objectives of the campaign. For each objective, qualitative milestones were identified making it possible to assess progress from an implementation perspective. In addition, indicators were defined for the agendas and proposals; capacity-building of social, women's and youth movements; and the adoption of public policy measures.

Areas of interest: monitoring and evaluation

What type of influencing capacities have been created? In whom and what actions have they implemented?

Are the actors incorporating fiscal matters and inequality in their agendas? Have spaces been created and expanded?

Decisions taken on fiscal policies. Have the proposals presented been adopted?



Source: Prepared by the authors based on interviews and document review



5. THE POTENTIAL SUSTAINABILITY, SCALING UP AND REPLICABILITY OF THE RESULTS

The greatest potential for the **sustainability** of the results lies in aligning the proposals with the fiscal reforms that the Salvadoran government agrees to implement. Sustainability is also favoured by factors related to technical capacities and the articulation of national actors to work in networks and alliances that conduct advocacy processes with a focus on inequality and taxation to develop public campaigns.

Theoretically, the likelihood of achieving **large-scale impacts** is considered high as there is a drive to increase public revenue in order to finance sectoral national public policies in areas such as food security, the right to water, the rights of rural women and gender-based violence, among others. If tax revenue is improved and the scope and quality of social programmes is increased, it will be possible to have a positive impact on the quality of life of women and young people, rural and urban communities living in poverty, and other segments of the population.

Replicability of the results is most likely through the transfer of knowledge, theoretical frameworks, and tools and methodologies related to research processes and the generation of proposals to improve various aspects of the tax system. Replicability could also be achieved by liaising with the public sector in contexts of high political polarization and capture of state institutions. From the point of view of active citizenship, the lessons learned about the strategies and results of communication, visibility, awareness-raising and social mobilization processes about taxation as a matter of law can be transferred and attention can be drawn to its importance for reducing inequalities.

6. ENABLING FACTORS FOR INFLUENCING ACTIONS

ENABLING FACTORS FOR INFLUENCING ACTIONS

EXTERNAL FACTORS

- Increase in access to and the quality of public information on fiscal matters
- Emergence of more progressive media, greater digital connectivity and a receptive audience
- Openness of state and social actors to analyse and develop proposals with a fiscal focus
- Context of financial crisis and openness to the debate on fiscal reform
- Global and regional debates on the challenges of economic growth, inequality and the role of tax systems

INTERNAL FACTORS

- Investment in digital communication strategies that facilitate the promotion of digital activism and attract bigger audiences
- Collaborative partnership strategies and alliances, with common agendas and complementary capacities
- Recognition and credibility of Oxfam in these areas and its experience in influencing processes
- Capacity to analyse and take advantage of political opportunities, managing the risks inherent in a polarized context
- Technical and methodological capacities of the country team to implement influencing and campaigning strategies

ACHIEVE A MORE PROGRESSIVE TAX SYSTEM AND ENHANCE THE QUALITY OF SOCIAL SPENDING

Source: Prepared by the authors based on interviews and document review

The external and internal enabling factors can be grouped into seven dimensions:

1. **Debates at the regional and global levels**, such as the World Economic Forum and other spaces promoted by the OECD and ECLAC, that address the challenges of economic growth and inequality. The recommendations from various actors to revise the fiscal policies and strengthen the tax system, among others, to improve redistribution.
2. **The interest of social movements and civil society organizations** in articulating their sectoral agendas with an inequality approach, to view the tax system as a sphere for advocacy and integrate progressive fiscal policies as part of their proposals. Within this, partner organizations, networks and platforms with experience and interest in developing and invigorating advocacy and public campaigning strategies.
3. The conjunctural **openness** of the government to listen to alternative analyses about inequality and fiscal justice. This openness was fostered by its acceptance of the social agenda and having civil servants with a background in social movements even before the campaign was launched. The public finance crisis and the need to undertake a fiscal reform in the country may have contributed to increasing that openness.
4. The **emergence of new media publications** with a more progressive profile that use digital strategies and engage dynamically with their audiences become alternative sources of information to counter the high level of control of the media by the elites. The existence of these new media, such as **FOCOS magazine**, **the digital newspaper El Faro**, etc., strengthened the campaign's digital communication strategy.
5. **Improved access to public information** related to tax systems and public finances through the adoption and reform of national legislation and institutionalized initiatives by the Secretariat for Citizen Participation, Transparency and Anti-Corruption of the Presidency, such as the Citizen Transparency Observatory, the Transparency Portal, the Single Public Infrastructure Information System, and so on.
6. The **experience, resources and recognition** of Oxfam and its partner organizations such as **ICEFI** and **Global Platform** as legitimate actors to address questions of inequality and fiscal justice, and develop influencing strategies including public campaigns. This includes the capacity to analyse and take advantage of political opportunities, managing the inherent risks.
7. Clarity in Oxfam's global commitment and country strategy regarding its **role in influencing strategies**, which, when they add value and the political timing is right, enable it to participate in advocacy, act as a mouthpiece, bring together different parties and directly facilitate with its own voice.

7. EXPERIENCE WITH STRATEGIES

The strategies are more effective when they reflect the context and the actors' needs, and when the actions are mutually reinforcing. The strategies that generated the best results are:

- **Establishing diversified links and partnerships with national actors** from civil society, particularly women, young people, think tanks and academia, to build capacities, deepen the addressing of inequality and taxation, and develop common agendas. These alliances not only strengthened research, debate, and dialogue with public institutions and new audiences, but also generated a legacy in the capacities and development of new alliances for advocacy in future.
- Investing in the generation and dissemination of evidence to back **the positioning of Oxfam and its partner organizations as key players** on this subject. This can be achieved by: implementing training activities to increase the technical and thematic proficiency of the teams of Oxfam and its partner organizations and allies; and promoting research and knowledge management actions that provide data and arguments to support the narratives and proposals presented to decision-makers. Investing financial and human resources to generate quality evidence and disseminate it are considered very important factors in order to have access to decision-makers and generate interest in the media.
- The construction of **narratives that make links** between inequalities, and social and economic rights, on the one hand, and tax systems and the responsibilities of states, on the other hand. These narratives, which are present in global and regional debates, reinforce national messages and make state actors more receptive.
- Communication activities and actions through **digital, multimedia, interactive and social media**, such as the **AltavozEs** platform and the **We Are Water campaign**, which, as well as generating content and narratives and disseminating the proposals to the audiences with simple and accessible messages, also promote new forms of online citizen action, in real time, between actors and directed towards the advocacy targets. This last form of action has been essential to mobilize young people and the general public.
- **Directly approaching state institutions**, transforming a capacity-building opportunity into an opportunity for lobbying and advocacy. This access strengthened Oxfam's recognition as a legitimate actor in the debate

but, taking into account the high degree of political polarization, also exposed us to potential image risks that had to be analysed and managed on an ongoing basis.

- Maintaining the **dynamism of public campaigning activities**, even though the global crisis for the brand in 2018 made it necessary to lower Oxfam's public profile and allow other partners and allies to lead communication and public mobilization processes.

THE ADDED VALUE AND DISTINCT SKILLS PROVIDED BY OXFAM

- The organization's **experience** at the national, regional and global levels on subjects related to taxation, particularly tax systems, for the rights agenda and designing influencing strategies and public campaigns.
- Connected to the previous point, the **capacity to access key actors** at different levels, from the local to the global, **mobilize external resources** to provide Oxfam with specialized support and reach regional and global **spaces** of debate and knowledge management.
- Contribute to improving the debate through **research, the generation of evidence and the construction of solid narratives** from a rights perspective. The generation of tools such as the Inequality and Data Equality Calculator, as well as the global and regional studies undertaken and disseminated, were valuable innovations for broadening and raising awareness of the issue. At the same time, the capacity to translate that content into accessible language, in innovative formats that call a wider range of actors and audiences to take action and mobilize.
- Having **specialized resources in the country**, forming a multidisciplinary team to support the various strategies of the campaign. Particularly, having people with designated functions and dedicated resources to develop advocacy and lobbying, promote political dialogue and effectively manage risks, and manage communications, the relationship with the media and the work on digital communication and social networks. These capacities, which materialized as specific positions, were essential for implementation and supporting the partners and allies.

LESS ADVANCED DIMENSIONS AND BIGGER CHALLENGES

- **The interaction with the private sector** is one of the most complex aspects for Oxfam and its partner organizations. Yet, the private sector is central to debates related to tax systems and combating political capture. Efforts must be made at the global, regional and national levels to develop an analysis of the reasons, approaches, risks and terms of the relationship with the private sector.
- It is still a challenge to **secure sufficient human and financial resources** to adequately support all the planned and emerging activities of a campaign. This is particularly the case when the campaigns aim to bring about structural changes that have interdependencies with economic and market systems that extend beyond the country's borders and require sustained work in the long term, linking with work at both the national and regional levels.
- The previous challenge also applies to the capacity of local organizations, the majority of which do not have sufficient human and financial resources to set up dedicated or specialized teams to continue advocacy processes from a fiscal perspective or the capacity to generate new evidence and develop their own visibility and communication strategies.
- **Strengthening active citizenship** involves strengthening citizen participation mechanisms and ongoing investment in building the capacity of local and sectoral civil society leaders. In addition, strengthening knowledge and the capacity to generate proposals, compliance and social auditing through social organization and popular education methods are complementary investments to public campaigns.
- Even though it has been possible to manage the risks of directly establishing alliances with state actors in a context of political polarization, in a new electoral period and in the middle of two global media crises, it is necessary to explore, deepen and generate institutional learning about these issues.
- **Challenges persist to address international regulatory issues at the national level**, for instance tax avoidance and evasion are partly facilitated by gaps in legislation regulating states' fiscal policies from a global or regional perspective; it is very difficult for a national campaign to influence this area. Proposals and routes to follow in this area of work must be analysed.

8. LESSONS LEARNED

- **Conduct timely analyses of the context and identify opportunities for change:** Cyclical processes such as elections or budget formulation and conjunctural events such as financial crises or internal pressure for policy reforms can become windows of opportunity to identify common agendas and include issues in the public and political debate. Conjunctural factors can be utilized as vehicles for advocacy, to leverage new processes and even establish or realign the longer-term dialogue between social and political actors. Influencing strategies should be adapted based on the analysis of the context, opportunities and risks.
- **Establish the debate among the public and on agendas in the long term:** El Salvador, like the rest of Central America, goes through recurring socio-political crises and the continuity of state policies, beyond the policies of the government of the day, is fragile. This means that local actors, including civil society organizations, must constantly adjust agendas and strategies that seek to guarantee basic and immediate human rights. As a consequence, the fiscal issue is not given high priority on the actors' agendas. Strategies must be developed to strengthen the capacity to integrate the fiscal perspective in a more permanent way, connecting with its sectoral struggles, to keep fuelling the debate in the longer term.
- **Deepen and expand alliances with women's and youth organizations:** Inequalities affect women more deeply and failing to address the lack of opportunities and inclusion of young people compromises the well-being and development of the societies of tomorrow. Working closely with women and young people has facilitated the articulation of the women's and youth rights agenda with a fiscal perspective. Including the voices of women and young people strengthens the legitimacy of proposals to combat inequality. Women's and youth organizations and networks have also appropriated the narrative and have made a dynamic contribution to innovative visibility, awareness-raising and social activism actions, leading to the updating of the advocacy strategies used by more traditional social movements.
- **Combine relevant agendas in the fields of rights and taxation:** One of the most important added values in Oxfam's work is the analyses and conceptualizations that align issues of inequality with proposals for progressive fiscal policies. For example, linking environmental issues, the rights of rural women, the fight against gender-based violence, food sovereignty, the right to water and youth agendas with public investment (prioritization and financing) gives actors a structural vision of the problems. This linking of themes with the fiscal perspective helps create better conditions for state and social actors to dialogue and generate actionable

proposals to address the challenges of inequality. In this phase of the influencing strategy, connecting narratives and proposals with issues felt by and close to the daily life of the population, such as access to water and medicines, and pension reform, made it possible to increase public interest in rights and taxation and strengthen the involvement of social movements in advocacy and mobilization actions.

- **Undertake thorough and timely research:** Backing up proposals with thorough research is essential for the political viability of advocacy. Research provides key data and can also help highlight information gaps and technical and methodological areas for improvement of the instruments and methods used by state and private institutions. The design and performance of research and communication supported by internationally renowned specialists at key moments strengthens possibilities for positioning with decision-makers.
- **Based on the legitimacy gained, assume an organizing, connecting and facilitating role:** Assuming these roles to facilitate dialogue and debate between social actors, cooperation actors and the Government of El Salvador enabled discussion and the assessment of possible scenarios and proposals around the development of a fiscal agreement. It also made it possible to promote the issue in various spaces and feed into advocacy, for example the Roundtable of Cooperants in Support of Fiscal Policy, Basic Agenda for a Small Country Network, and different expressions of the social movement such as alliances against the privatization of water, the Water Forum, and so on.
- **Develop strategies to strengthen new voices and generate new critical masses:** Strengthening diverse expressions of civil society, especially led by young people, to develop and disseminate messages on the fiscal issue, constructed from their own perspectives and creative resources, made it possible to widen audiences and involve more social groups and collectives in the discussion about taxation. During this phase, a strategic decision was made to invest in digital tools and campaigns that appeal to their interests; for example, the [AltavozES](#) platform, progressive, independent media outlets and investigative journalism platforms such as [Gato Encerrado](#), [Laberinto](#), [El Lado Oscuro del Paraíso](#), and the “If you participate, you decide” campaign.
- **Develop digital communication strategies in a context of social and generational change:** Social media and access to information in a digital format are the new communication and knowledge-generation tools, especially for young people. It is becoming increasingly common for media outlets and (organized and unorganized) social actors to use social networks and digital platforms to channel their demands and proposals. In this context, developing digital communication strategies is a good investment for public campaigns. However, the digital space is quite competitive and in order for digital strategies to have a strong impact

specialist advice should be sought on how to manage and generate innovative content that mobilizes support and how to build alliances with people who are already working with digital tools.

- **Undertake ongoing, participatory analysis of risks:** Analysing risks in a participatory manner with our partner organizations helps obtain a more comprehensive view of the risks and develop strategies to manage them. In the case of this campaign, risks were identified regarding links between Oxfam, its partner organizations and the government, and Oxfam's status as an international NGO, and potential claims by the elite and other groups that hold power of interference in domestic affairs. For these and other risks, strategies were designed to manage and monitor the context and were periodically reviewed.



OXFAM