



Fiscal education aims to develop, from an early age, attitudes of commitment to the common good and the norms that ensure democratic coexistence by emphasising the importance of the **social rationale for taxation and its link to public spending**, and the harm tax fraud and corruption cause.

Through fiscal education, bridges are built between the State and citizens, which is especially important in Latin America where, as in many other regions, paying taxes is often considered an onerous obligation rather than a civic duty that works to everyone's benefit.

EUROSociAL supports joint efforts on the part of the Ministries of Finance and Education of a group of countries (**Bolivia, Brazil, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Paraguay, Peru, Honduras and Uruguay**) to foster greater tax awareness to achieve an active, socially committed and responsible citizenry that appreciates the importance of the social rationale for taxation and of adequate budgetary management.

EUROSociAL specifically supports the strengthening of fiscal education in two environments: higher education and the adult population, and in primary and secondary education.

Working for



Regional

- Creation of evaluation and monitoring tools.
- Regional adaptation of fiscal education video games to the reality of Mexico, Brazil, Costa Rica, Guatemala, Honduras, Bolivia and Uruguay.
- Adaptation of a TV series (furnished by Chile) to the reality of Latin America.
- Establishment of the institutional structure of the EU-LA Fiscal Education Network.
- Manual for standardisation of the creation of NAFs (Fiscal Support Centres).

Brazil

- Accounting and Fiscal Support Centres for low-income citizens (NAF) at two universities (Maringá and Fortaleza).
- Support for the design of the National Strategic Plan for Fiscal Education.

Chile

- NAF and Fiscal Education course in the Andrés Bello University.

Costa Rica

- Inclusion and development of fiscal education in primary and secondary education curricula.
- Starting up of a NAF in the University of Costa Rica and the National Technical University.

El Salvador

- Bachelor's degree in fiscal education and transparency for teachers of technical baccalaureates and creation of Tax Support Centres (NAF) at three universities.

Guatemala

- Tax Support Centres (NAF) at two universities.

Ecuador

- Tax Support Centres (NAF) at three universities.

Bolivia

- Fiscal Support Centres (NAF) at one university and a location for tax education games.

Honduras

- Tax Support Centres (NAF) at the National Autonomous University.

Mexico

- Tax Support Centres (NAF) at 56 universities.
- Insertion of Fiscal Education in the curriculum.

Paraguay

- Creation of an operational plan for tax education and creation of a Fiscal Culture Department.
- Creation of one Accounting and Tax fiscal Support Centres (NAF) at the National University.

Uruguay / Regional

- Implementation of fiscal education modules in secondary and technical education (Ceibal Plan) .

Coordinating partner:



Operating partners:





Pull-quote: Continuity with EUROsociAL I

The EUROsociAL actions in the area of fiscal education began during the first phase of the programme, between 2007 and 2010.

The joint work of exchange of experiences served to "regionalise" best practices in the areas of formal and informal education: strategies for insertion into the curriculum, teaching methodologies, multimedia or recreational spaces, among others. The design and implementation of a Pilot project were especially important in El Salvador, taking the Argentine experience as a reference, as was the creation in 2008 of a **Fiscal Education Network**.

The progress made, the positioning in the region and the consolidation of existing networks were the basis for continuing to support these initiatives in the second phase of the programme. This ensures the coherence and sustainability of the EUROsociAL's actions.

Pull-quote: South-South cooperation and knowledge management

The exchange of experiences of these actions was handled in a very special way in South-South terms, as it was based on the lessons learnt in the first phase. One example of this was the collaboration between El Salvador and Costa Rica.

In 2014, thanks to the support of their El Salvadoran counterparts, Costa Rica supported the inclusion of fiscal education in secondary school curricula in the area of "Daily Life" and in sixth grade social studies in primary education, which will be taught to over 100,000 pupils each year. This collaboration was organised through an exchange visit in which representatives of the Costa Rican Ministries of Finance and Education were able to learn about the Salvadorian experience in depth. In addition, the visit was followed by a specialised advisory mission to Costa Rica for the creation of fiscal education educational materials for secondary education. .

A story of change

National Secondary School of Puerto de la Libertad in El Salvador

Juan Carlos Ibarra, teacher at the National Secondary School of Puerto de La Libertad, opens the doors of his classroom to us. In 2009 pursued a three-month Fiscal Education Diploma. That year, fiscal education was first added to official school curricula. Educational materials, teacher-training courses, recreational spaces and a fiscal culture week were developed. EUROsociAL supported this entire process.



The Salvadoran fiscal education programme in 2011 was awarded the National Award for Quality and Best Practices. Today, it serves as an international reference and shares its experience with other countries in the region within the framework of EUROsociAL II.

Juan Carlos stated that, at first, it was hard. "Because when you are an adult you don't want to hear about taxes", he confessed. Nevertheless, the final result was satisfactory: "I managed to understand, along with my co-workers, the importance of paying taxes. The country needs it, the communities need it". Ibarra, like thousand of teachers, encourages fiscal culture in a creative fashion: "I attempt to show the non-technical aspects of it, linking taxes with reality, and finally the students understand that taxes are related to respecting public services".

As stated by the Deputy Minister of Education, Erlinda Hándal, "few people manage to appreciate the magnitude of tax evasion and its impact on education, healthcare and social programmes that cannot be implemented or remain unfinished; that impacts us". El Salvador needs policies that transform society. Carolina Quezada, adviser to the Ministry of Education, indicates that long-term processes are always the ones that yield the best results. "We can undertake fiscal reforms, but if we don't change people's mindset, the changes won't be sustainable or transformational", she said.

We meet six of Juan Carlos' students. They are passionate on the subject and now, months later, they are promoting civic initiatives voluntarily. They spread their knowledge on taxation and citizenship on the radio. They hand out posters and pamphlets in parks and go to the mayor's office to research how taxes are used. They study the some people's reasons for not paying taxes. They also have a Facebook page and are working on rebuilding damaged parts of their school. Their next project is to give speeches at other schools. Diego is one of these students: "We didn't know about fiscal education before, or about taxes or their use and importance".

Numbers :

68 Participating Institutions
<http://goo.gl/5oLuol>



59 Participating Institutions
<http://goo.gl/GIm39a>



8 European Institutions
<http://goo.gl/Ymtbq7>

272 Total Participants



53 Latin American Experts

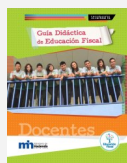


9 European Experts



Approx. 3.2% Total Programme spending

Publications:



Public Financing Bulletin I > <http://bit.ly/1EjsNMA>

Guide to Higher Education: State, taxation and citizenship > <http://bit.ly/1yEtP8N>

Tax Education Teaching Guide > <http://bit.ly/1ED1fgW>



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