

PWC's total tax contribution

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I gather PWC are promoting their ['Total Tax Contribution'](#) framework in Germany and elsewhere.

Let me be honest about what I think about this 'framework'. I give full marks to John Whiting at PWC UK for trying to do something about tax and CSR. It marks him out from the crowd. And I suspect John had to fight long and hard to get PWC to consider such a thing. That might also mark him out as brave.

And there again, the product he has delivered is simply not good enough to be useful. There are some simple reasons why that is the case:

1) It's merely curious to know how much tax a company has paid. The answer everyone wants to know is 'has it made the right amount of tax?' Of course the total tax paid by most large companies will be a big number. So what? If the number is half what it should be no one will be impressed.

2) It's no good publishing a figure for tax paid if it is not compared with the underlying base data i.e. tax paid on profits is a meaningless number if we don't know what profits are, and tax on payroll costs is likewise meaningless if we do not know what the relevant payroll expenses was, and so on.

3) It's no good telling us what profit is (for example) if you don't tell us where it is - because tax is charged nationally at different rates worldwide so only if we know where profits (and payroll costs and other tax bases) are can we tell whether the tax paid nationally (which we also have to know) make any sense.

To put it another way - to publish a Total Tax Contribution figure for a group of companies is meaningless. Such data can only make sense locally.

Which is precisely why the data requested in accounts by the IFRS I have written for Publish What You Pay makes a lot more sense. See [comment letter CL1](#) here.