

Table 1. Map of topics in dispute on Fundeb discussion in the Chamber of Deputies (PEC 15/2015)

Topic	Defense	Actors
Amount of financing	40% of complementation of the Union to state funds, based on CAQi calculs	<p>Group 1</p> <ol style="list-style-type: none"> 1. Brazilian Campaign for the Right to Education, 2. NGO Ação Educativa, 3. ActionAid Brazil, 4. National Association for Research in Education Financing (FINEDUCA), 5. Luiz Freire Culture Center (CCLF), 6. Center for the Defense of Children and Adolescents of Brazil Ceará (CEDECA-CE), 7. National Confederation of Education Workers (CNTE) 8. Inter-Forum Movement for Early Childhood Education in Brazil (Mieib), 9. Movement of Landless Rural Workers (MST), 10. National Union of Municipal Education Councils (Uncme), 11. National Union of Municipal Education Managers (Undime), 12. State Governors' Forum, 13. Presidents and vice-presidents of the Education Commissions of the Legislative Assemblies (Letter of June 7, 2019), 14. National Mayors Front (big municipalities); 15. APEOC Union (document of 05/06/2019), 16. the senators who signed PEC 65/2019 (Fundeb at Senate), authored by Sen. Davi Alcolumbre (DEM-AP), president of the Federal Senate, and Randolfe Rodrigues (REDE-AP), leader of the opposition, 17. the minority in the Chamber of Deputies, under the leadership of Jandira Feghali (PCdoB-RJ), 18. the opposition in the Chamber of Deputies, under the leadership of Alessandro Molon (PSB-RJ), 19. deputies Idilvan Alencar (PDT-CE), Rosa Neide (PT-MT), Danilo

		Cabral (PSB-PE), Sâmia Bonfim (PSOL-SP), Edmilson Rodrigues (PSOL-PA), among others.
	at least 10% of complementation of the Union to state funds and then yielding to at least 15%	<p>Group 2</p> <ol style="list-style-type: none"> 1. deputies Felipe Rigoni (PSB-ES) and Tábata Amaral (PDT-SP) - from Lemann Bench, 2. Todos pela Educação, 3. National Confederation of Municipalities organizations (small municipalities), 4. the Ministries of Education (which defended a ceiling of 15% and not minimum) and Economy.
Sources of funds	Taxation of large fortunes (tax provided for in the Brazilian Constitution of 1988, not yet regulated); federal resources from royalties, special participation and pre-salt social fund; the collection of personal income tax on interest and dividends; as well as the revision of the payment of the public debt, considering that in 2020 the payment by the Federal Government of R \$ 248.6 billion (according to the Annual Public Debt Financing Plan 2020) is foreseen, an amount that is equivalent to the entire expense of R \$ 250 billion in basic education from state, municipal and federal governments (estimated values based on data from Siope / FNDE and Finbra / STN for the years 2017 and 2018).	<p>Group 1</p> <ol style="list-style-type: none"> 1. Brazilian Campaign for the Right to Education, 2. NGO Ação Educativa, 3. ActionAid Brazil, 4. National Association for Research in Education Financing (FINEDUCA), 5. Luiz Freire Culture Center (CCLF), 6. Center for the Defense of Children and Adolescents of Brazil Ceará (CEDECA-CE), 7. National Confederation of Education Workers (CNTE) 8. Inter-Forum Movement for Early Childhood Education in Brazil (Mieib), 9. Movement of Landless Rural Workers (MST), 10. National Union of Municipal Education Councils (Uncme), 11. National Union of Municipal Education Managers (Undime).
	Possibility of using constitutional funds for regional development; Petroleum royalties; securitization of the Union's active debt;	<p>Group 2</p> <p>Todos Pela Educação.</p>

	<p>Sectorial Funds; Union Real Estate Fund; Judicial recovery of resources and judicial fines; and sale of National Bank for Economic and Social Development-PAR shares.</p>	
	<p>Possibility of using constitutional funds for regional development; resources from complementary education programs (discover them to cover Fundeb).</p>	<p>Group 2</p> <ol style="list-style-type: none"> 1. Federal Government, 2. Chamber of Deputies President, Rodrigo Maia (DEM-RJ).
Form of federative distribution	<p>Hybrid system, which keeps the distribution as it works today up to 10%, preserving the current distribution and, above 10% up to 40% of complementation of the Union, considers the investments of states and municipalities</p>	<p>Group 1</p> <ol style="list-style-type: none"> 1. Brazilian Campaign for the Right to Education, 2. NGO Ação Educativa, 3. ActionAid Brazil, 4. National Association for Research in Education Financing (FINEDUCA), 5. Luiz Freire Culture Center (CCLF), 6. Center for the Defense of Children and Adolescents of Brazil Ceará (CEDECA-CE), 7. National Confederation of Education Workers (CNTE) 8. Inter-Forum Movement for Early Childhood Education in Brazil (Mieib), 9. Movement of Landless Rural Workers (MST), 10. National Union of Municipal Education Councils (Uncme), 11. National Union of Municipal Education Managers (Undime).
	<p>Total Year Student Value (VAAT) concept, which which burdens states and municipalities more than the Union</p>	<p>Group 2</p> <ol style="list-style-type: none"> 1. deputies Felipe Rigoni (PSB-ES) and Tábata Amaral (PDT-SP) - from Lemann Bench, 2. Todos pela Educação, 3. National Confederation of Municipalities organizations (small municipalities),

		4. the Ministries of Education (which defended a ceiling of 15% and not minimum) and Economy.
Policy evaluation	National Basic Education Evaluation System (Sinaeb)	<p>Group 1</p> <ol style="list-style-type: none"> 1. Brazilian Campaign for the Right to Education, 2. NGO Ação Educativa, 3. ActionAid Brazil, 4. National Association for Research in Education Financing (FINEDUCA), 5. Luiz Freire Culture Center (CCLF), 6. Center for the Defense of Children and Adolescents of Brazil Ceará (CEDECA-CE), 7. National Confederation of Education Workers (CNTE) 8. Inter-Forum Movement for Early Childhood Education in Brazil (Mieib), 9. Movement of Landless Rural Workers (MST), 10. National Union of Municipal Education Councils (Uncme), 11. National Union of Municipal Education Managers (Undime).
	Basic Education Development Index (Ideb), with distribution of resources linked to results	<p>Group 2</p> <ol style="list-style-type: none"> 1. deputies Felipe Rigoni (PSB-ES) and Tábata Amaral (PDT-SP) - from Lemann Bench, 2. Todos pela Educação, 3. National Confederation of Municipalities organizations (small municipalities), 4. the Ministries of Education (which defended a ceiling of 15% and not minimum) and Economy.
Privatization proposals	Vouchers	<p>Group 2</p> <p>Deputies Tiago Mitraud (NOVO-MG) and Marcelo Calero (CIDADANIA-RJ), - from Lemann Bench.</p>

