



Course: “Digital Tax Education and Tax Payments”

Microlearning Clips

Clip 1: “What is tax?”

Clip Scenario

Contents

1. Introduction	2
1.1. Introducing the character	2
2. The main characteristics of taxes	3
2.1. Taxes are a common contribution	3
2.2. Financing the Common Good.....	3
3. What sets taxes apart?	4
4. A basic definition for taxes	6
5. Final Screen	7





1. Introduction

→ intro frame with visual identity elements

1.1. Introducing the character

→ the character is an extra-terrestrial fashion designer

→ the proposed name is 2QT (Too Cute)

→ 2QT's thoughts are displayed as text on the screen.

→ the clip title is displayed: "What is Tax?"

→ 2QT: What is tax?

→ the character is presented to the audience; in the background appears 2QT's home planet

→ the character introduces himself:

→ 2QT: Hello! My name is 2QT.

→ 2QT: I design rocket propelled clothes.

→ a rocket propelled jacket is presented on the screen

→ 2QT: I came to Earth because I am fascinated by your shoes. There is no such thing on my planet.

→ 2QT: I have a great idea: I can design rocket propelled shoes!

→ a rocket propelled shoe is presented on the screen

→ the Earth appears and the EU is highlighted, including the UK

→ 2QT: Europeans love shoes. I will make my shoes in the European Union.

→ 2QT wonders about upon the possibility to create a company

→ 2QT: *But I read that* if I start a business, I'll have a lot of responsibilities.

→ 2QT: Like paying tax.

→ 2QT: I must find out more about tax.

→ 2QT: Come with me! Let's investigate...



2. The main characteristics of taxes

2.1. Taxes are a common contribution

- a group of kids (9 – 13 years old) is presented in a town neighbourhood
 - the group consists of an equal number of boys and girls
 - an African child and an Oriental one will be included in the group
- there is no playground where kids can skate or have fun in the neighbourhood
- an image of a playground is displayed on the screen
- the kids ask their parents to build a playground
- the parents estimate that it's too expensive and no family can afford to build it on their own
 - 2QT: That was that! They will have to give up. None of them can afford to build the playground.
- the kids decide to contribute
- 2QT is puzzled
 - 2QT: What? And give money so that others can also enjoy the park? Why?
- with these contributions, the neighbourhood kids manage to raise the sum of money needed to build a small park
- an image of the finalized playground is presented (similar to a skate park)
 - 2QT: The young earthlings are amazing! Got their parents involved, too!
- kids are very happy
- 2QT draws the conclusions from what he saw
 - 2QT: So that's what 'common contribution' means!
 - 2QT: Taxes are common contributions just like those!
 - 2QT: I wonder what you can achieve with all that tax money...

2.2. Financing the Common Good

- 2QT starts investigating through the neighbourhood
- he sees public lighting posts and starts to fly by them
 - 2QT: Who pays for the public lighting? Humans talk about bills all the time, but no one says anything about this.



- he sees a road worker repairing a pot hole in a town street
 - 2QT: Who built these roads? Look, someone even fills in the pot holes! Who pays for that?
 - a car goes by, with a kid in the back and the father driving; they wear seatbelts
 - a policeman signals the car to stop before an Attention! road sign
 - 2QT: Who pays so that these people keep them safe?
 - the car stops in front of a school, a girl comes out
 - 2QT: They get to learn for free? How come?
 - the car drives by a hospital
 - a medic comes out to guide a kid who had a skateboard accident and has a bandaged arm
 - 2QT: And they have someone to take care of them they get hurt?
 - the hospital disappears and beside the doctor appear a teacher, a policeman, a worker, a firefighter, a soldier
 - 2QT: ... or if something bad happens? How is this possible?
 - text on screen: "Taxes finance the common good"
 - 2QT: That's where the money comes from! Taxes!
 - more tax payers appear on the screen
 - 2QT: Everybody contributes so that everybody can benefit!
 - the image with the playground appears again on the screen
 - the kids who contributed to build the park appear on the screen
 - 2QT: Just like those amazing kids did!
 - a brief conclusion is displayed:
 - a diagram which recaps the information already presented in the animation
- TAX
- A common contribution
 - Scaled according to everyone's ability to pay
 - Benefits everybody, kids and adults alike.

3. What sets taxes apart?

- 2QT needs to investigate further in order to better understand taxes
- 2 QT appears with his shoe shop in the background



- 2QT: Let's get something straight! Do I have to pay tax if I open my rocket shoes shop?
- message in the clip
 - Yes, you will pay taxes. For example, you will pay tax on the income you obtain.
- a cash register appears near 2QT; Euro banknotes are taken from the register and labelled as TAX
 - 2QT: Aha, I pay a part of the profit as tax because I use all these public services to make that profit! Sounds fair!
- a sign with TAX EXEMPT appears on the shop window
- message in the clip
 - 2QT: Are there exceptions from this rule?
 - Yes, there are situations where we don't pay taxes.
 - 2QT in doubt: Am I one of these exceptions?
- a succession of images is presented: banknotes, a house, a cash register
- message in the clip
 - If you have your own income, or own a house, or buy and sell things you will pay tax.
 - 2QT: That's clear!
- the TAX EXEMPT sign disappears from the shop window
- a stack of banknotes is displayed
 - And how much do I need to pay?
- a cursor makes the stack diminish
 - According to your ability to pay.
 - 2QT: Huh, that's a relief!
- pairs of rocket shoes appear on the screen
- message in the clip:
 - 2QT: Well, can I give some of the shoes I designed in order to pay my taxes?
- the shoes disappear and a stack of banknotes appears
 - Unfortunately, no, you can't! Taxes are only paid in money.
 - 2QT: Yeah, thought so...
- message in the clip; the message is displayed on the screen by itself
 - 2QT: But do I really have to pay tax?
 - The question you need to ask yourself is this one...

- 2QT is sick, has fever, lies in bed; a doctor appears
- 2QT irons and the cloth catches fire; a fireman appears a uses foam to put out the fire
- 2QT studies in a classroom; a teacher appears besides him
 - Do you enjoy well equipped hospitals, modern schools, good roads, to feel secure?
 - 2QT: Oh yeah, I really appreciate that.
 - You see, neither of these would exist without everyone's contribution, including yours.
 - 2QT: Got it! More resources collected from taxes mean better public services.
- brief conclusion sequence:
 - a diagram recapping the information already presented in the animation
 - TAX
 - A mandatory contribution
 - Requested by public authorities only
 - Used to pay for public goods and services

4. A basic definition for taxes

- an animated definition in which the main concepts are highlighted using different font types and sizes, contrast and animation.
 - 2QT appears on the screen
 - a collage with the tax payers presented in the clip is displayed
 - message in the clip
 - 2QT: So, let's get this straight! I am one of you now, so I have to pay taxes like anyone else.
 - Yep, that's the law!
 - a collage with images of the public services presented in the clip (health, education, emergency services, security, public recreation, public infrastructure)
 - 2QT in the forefront:
 - 2QT: *Taxes are* my contribution to the public services I enjoy.
 - 2QT: I can use public services freely.
 - 2QT: But they don't come for free.



- 2QT: We all pay for them. Even kids.
- 2QT: Because we need them in order to have a better life.
- 2QT with banknotes in his hand
 - 2QT: I will need money to pay them. That may be a problem...
 - 2QT: But I will pay according to what I earn.
- an animated graph with sales evolution for regular and rocket propelled shoes
 - 2QT: That's good, since rocket shoes are not the easiest things to sell around here!
- 2QT surrounded by the characters in the story (kids, teacher, medic, policeman, etc.)
 - 2QT: *You know what? Taxes seemed such a complicated subject!*
- 2QT with money in his hand, bewildered
 - 2QT: *Couldn't understand what they are and why you pay them.*
- 2QT afraid
 - 2QT: *I had no idea how they work and why they are important.*
- 2QT in front of the playground
- the kids who contributed to build it are the background
 - 2QT: But the kids helped me figure it out!
 - 2QT: Because they decided to contribute and build what they needed.
 - 2QT: Rather than sit back and not get involved.
 - 2QT: They chose to stick together and support each other.
 - 2QT: And everybody got something out of it.
 - 2QT: Love this planet, taxes and all!

5. Final Screen

- the background is the same as in the intro (outer space, the Earth in the background)
- 2QT smiling
 - 2QT: That's my take on taxes! What do you think?
 - 2QT: Do you benefit from any of the things which are funded through taxes?
 - 2QT: Did you know you already pay taxes? How does it feel?
- closes the story.

