

Course: “Digital Tax Education and Tax Payments”

Micro-learning Clips

Clip 4: “Who Collects Taxes and Why?”

Clip Scenario

Contents

1. Introduction	2
1.1. Introducing the character	2
2. The general taxation system	3
2.1. Local taxes	3
2.2. National taxes	4
3. Final Screen	5

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: "Who Collects Taxes and Why?"

→ 2QT: Who Collects Taxes and Why?

→ 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: *But where do I pay tax? And what happens with the tax funds once they are collected?*

→ 2QT: *I need to figure this out!*

2. The general taxation system

2.1. Local taxes

- 2QT appears on the screen
 - 2QT: I know taxes are important!
 - 2QT: Still, I don't understand how tax money gets from the tax payer to schools and roads and hospitals and parks.
- screen changes: a tax payer appears and an official building in the background
 - 2QT: So, she pays tax. The money is collected by...
- a business-like character appears in front of the building with the sign "Tax Officer"
- the tax officer touches the building, a cash register drawer appears from the bottom of the building
- banknotes go from the tax payer into the cash register drawer
- the drawer closes
- both characters smile
 - ...by the tax authorities.
- the view widens and many taxpayers appear with official buildings in the background and tax officers, men and women
 - 2QT: And this happens in each EU country!
 - 2QT: Lots of tax payers pay their contributions into this *big, common piggybank*.
 - 2QT: This reminds *me* of something! Money from tax is collected the way bees gather pollen for their hive.
- screen changes: the images in the collage fade out and a honey comb appears in the background;
- different types of bees enter the screen:
 - one with a constructor's helmet
 - one with a tie
 - one with a chef's hat
 - one with long hair, skirt and shopping bag
 - 2QT: Just like these bees do, tax payers bring their contributions to a hive.
- each of the bees goes to the hive with a pile of yellow coins;
 - 2QT: And they keep coming back to the hive to pay their taxes.

- the bees fly to the centre, and leave there most of their loads of coins
 - 2QT: An important part of the money goes to the national budget. This is every country's piggy bank.
- zoom on the constructor bee, and then on the shopper bee
 - 2QT: *The tax that employees pay on their salaries, tax on the products you buy help feed the national budget.*
- each bee then flies to a honey comb and drops the rest of coins there;
 - 2QT: *The rest goes to the local budgets.*
 - 2QT: *In certain countries, taxes adults pay for their house, for their car go to the local budget. In others, the national piggybank fees funds to the local budgets.*
 - 2QT: That's how each city, town or village gets to fill its own piggy bank.
 - 2QT: But why do cities, towns and villages need their own savings? Isn't it enough to have a national budget?
- the honey comb fills with honey: the bees leave
 - 2QT: They are the ones who know best what they need locally. Having their own funds, from local taxes, makes it easier to pay for those exact needs.
- two bees start shovelling the honey from a honeycomb and honey starts to spill;
 - 2QT: And look what happens when they collect enough resources!
- out of the honey grow a school and a hospital
- the animation focuses on each of them
 - 2QT: The city grows; it comes alive with the contributions everybody provides!
- the screen widens; more investments appear in honeycombs: school, hospital, playground and a public transport station appear close by
 - 2QT: And this can happen everywhere when local budgets can afford it!
 - When tax payers pay their contributions, cities, town and villages have a chance to flourish.
- 2QT tastes the honey, licks his robot hand and smiles
 - 2QT: And everybody in the community gets to enjoy the taste of better living conditions! Sweeeeet!

2.2.National taxes

- 2QT is puzzled
 - 2QT: If all the cities, towns and villages have their budgets and take care of their needs from these budgets, why do we need a national budget as well?
- the big honeycomb in the middle overflows
 - 2QT: Look, something is happening! What is it?
- the honey spilling from the centre links all the smaller honeycombs
 - 2QT: The government uses the national budget to fund really big projects, which don't benefit just one city, but the whole country.
- the scene concentrates on one of the honey tracks
 - 2QT: At national level, tax money must be wisely managed so that the services or constructions it funds make life better for as many citizens as possible.
- 2QT flies along the honey tracks
 - 2QT: This is how the state can pay for the roads which take you from one city to the other.
- a police bee appears
 - 2QT: ... and makes sure we all enjoy the security we need.
- a bee with a graduation cap appears
 - 2QT: ... and finances educational institutions like public universities where everybody can get a good education.
- the stage widens and the whole hive is on screen
 - 2QT: But to provide for everybody, the hive needs every bee to play its part and keep contributing to the hive so that we can all enjoy the honey.

3. Final Screen

- 2QT smiling
- instead of bees and hives, a group of tax payers appears on the screen
 - 2QT: I understand now why it is so important that everybody pays their contributions and how many things depend on them.
- kids appear in front of the adults
 - 2QT: You know, children also bring their contribution to the hive. They pay tax every time they buy something.



- zoom on one kid, with a bee smiling on his shoulder
 - 2QT: You are one of the taxpaying bees. Congratulations!
- kid turns and smiles at the bee
- the animation shows a school, a hospital and a playground
 - 2QT: And you get to enjoy the benefits. Because tax money, both national and local, pays for things you need to live better, no matter how old you are!
- closes the story.

