Course: "Digital Tax Education and Tax Payments"
Microlearning Clips
Clip 1: "What is tax?"
Clip Description

Representative image	
Title	What is tax?
Brief description	The clip introduces the concepts of tax and taxation to the young audience with the help of a robot from outer space (2QT) who will be the students' guide. The lesson introduces the concept of "common contributions" and links it to the idea of supporting the common good. The concepts are explained using examples from everyday life students can easily relate to.

Taxes are individualized among other types of payments and their main characteristics are presented. Each characteristic is explained using visual clues and dialogue, in an easy to understand fashion. A synthetic definition of taxes is presented, condensing the concepts presented throughout the lesson. |
| **Details** | **Purpose:**

The activity aims at helping students understand the concepts of tax and taxation.

Objectives:

The lesson is an autonomous on-line learning material. It is structured as follows: |

o The main characteristics of taxes

    o Taxes are a common contribution

    o Financing the Common Good

o What sets taxes apart?

o A basic definition for taxes

o Conclusion

The lesson can either be used as a whole, or teachers can use specific sections from the lesson, as they see fit. The average time for attending the entire lesson and the proposed complementary didactic activities is estimated at 30 minutes.

Materials:
Micro-clip "What is tax?"
Interactive whiteboard (or just an LCD projector)

Vocabulary:

tax, taxation

How to use this lesson	**Activity steps:**

Introduction

A discussion on the subject of taxes can open the lesson:

- Who can tell us what taxes are?

- Are you accustomed with the concept?

- Does it sound unfamiliar, like something completely out of your world?

The discussion will introduce the clip and its main character. 2QT needs to learn about taxes, but has absolutely no clue why they exist, what they mean, how they operate, who has to pay them.

The main characteristics of taxes: taxes are a common contribution

After playing this clip section, discuss if the students have ever considered putting together resources with their colleagues or friends in order to do something together.

- What were the results?

- Did strength in numbers help?

The main characteristics of taxes: financing the common good

After playing this clip section, focus on the idea of "public service". Exemplify with some of the services presented in the clip. Connect the public services with common needs and the common good.

Ask students if they have used any of these services and if they are aware of

their importance for every citizen's life.

Talk about how these services are financed.

What sets taxes apart?

This is the perfect opportunity to address the questions raised by 2QT with the class. Discuss the concepts in the diagram (mandatory contribution, requested by public authorities only, used to pay for public goods and services)

A basic definition for taxes

Ask the students to give their own definitions of taxes. Play the section of the clip. Compare the definition in the clip with those provided by the students and comment.

Conclusion

A class discussion can be started based on the concepts presented in the micro-clip:

- Can you name a public service?

- Do you benefit from public services? What public services do you benefit from?

- Should everybody pay for public services? Why should they? Why shouldn't they?

- What do taxes help us accomplish?

The students can also carry out brief interviews with their parents, based on the questions discussed at the end of the activity, and then present the interviews in class.

Category	Microlearning
Main target group	9 to 12 year olds
Related school topics	Economics, Ethics, European Hours, Mathematics, English as a Second Language, Human Sciences