

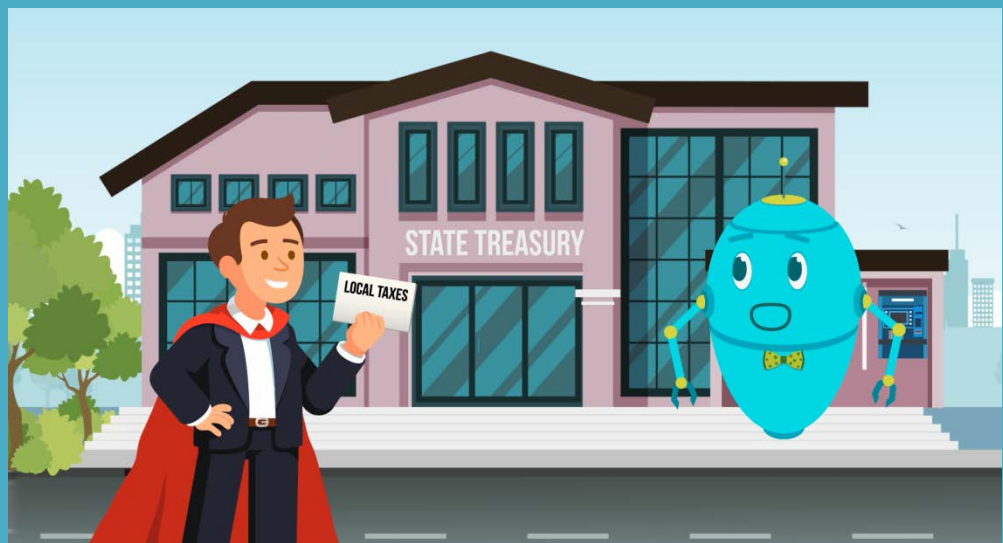
Course: “Digital Tax Education and Tax Payments”

Microlearning Clips

Clip 3: “Who pays taxes nowadays?”

Clip Description

Representative image



Title	Who pays taxes nowadays?
Brief description	The activity aims at helping students understand who has the responsibility of paying taxes nowadays and which are the main categories of taxpayers.
Details	<p>Purpose:</p> <p>Students should understand who has the responsibility of paying taxes nowadays and which are the main categories of taxpayers.</p> <p>Objectives:</p> <p>Identify the necessity of paying taxes and their impact on the community’s well-being.</p> <p>Identify the 2 main categories of taxpayers.</p> <p>Explain the benefits and responsibilities that someone has from childhood to maturity, when it comes to taxes.</p> <p>Debate what kinds of taxes each category should pay for their activities.</p> <p>Materials:</p> <p>Micro-clip “Who pays taxes nowadays?”</p> <p>Interactive whiteboard (or just an LCD projector)</p> <p>Vocabulary:</p>





	taxes, taxpayers, community, income, social contributions
How to use this lesson	<p>Activity steps:</p> <p>Play the introductory part of the clip. Pause the clip and make sure that the students have understood the plot.</p> <p>Play the section “<i>Categories of taxpayers.</i>” Pause the clip and discuss if the students know what “State Treasury” is and if they did understand why the contribution of SuperTaxPayer was beneficial to the community. Review the main categories of taxpayers: individuals and companies.</p> <p>Spot the benefits in the presented evolution, and ask the children which is the moment in life when they consider someone should pay taxes.</p> <p>Play the section “<i>Adequate tax distribution.</i>” Pause the clip and focus on presenting the link between the taxes paid by individuals and the ones paid by companies – from the presented examples, and how they impact one another.</p> <p>Play the section “How children contribute to taxes?” and highlight that even they don’t pay taxes yet, a part of the money spent on the simple items they want goes to taxes.</p> <p>Wrap up:</p> <p>You can organize a class discussion based on the concepts presented in the micro-clip. The topics addressed may include:</p> <p>Identify several individuals and several businesses from your community that pay taxes.</p> <p>Make a list of all the things your family bought for you during the last week. Do you think you have contributed somehow to the State Budget?</p> <p>Interview the members of your family and ask them how they contribute to the community’s benefit.</p> <p>You can also use the educational game provided in this section as homework for consolidating the concepts presented in the lesson.</p>
Category	Microlearning
Main target group	9 to 12 year olds
Related school topics	Economics, Ethics, European Hours, English as a Second Language, Human Sciences

