



## Course: “Digital Tax Education and Tax Payments”

### Microlearning Clips

#### Clip 3: “Who pays taxes nowadays?”

#### Clip Scenario

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# 1. Introduction

## 1.1. Introducing the character

- the character will appear on the screen
- the proposed name is 2QT (too cute)
- the character is an extra-terrestrial fashion designer
- comes from a distant planet
- got tired of only designing robes and jackets (his kind don't have legs)
- astonished by the shoes earthlings wear
- has an idea to blend his knowledge of rocket propelled clothing design with the art of shoe making so he can create something unique, which can't be done on his planet
- chooses the EU for the fashion tradition and decides to set up shop here
- starts getting information on the subject and comes across the idea of "paying taxes"
  - can't get his alien head around it, needs to investigate further
- taxes a look at what humans do about taxation
  - 2QT's thoughts are displayed as text on the screen.
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- *[near Saturn]* **2QT:** Hello. My name is 2QT. I am an intergalactic fashion designer. I design rocket-propelled clothes.
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- *[near Earth]* **2QT:** I came to planet Earth because I am fascinated by your shoes. I have a great idea. I can design rocket-propelled shoes!
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- *[near Earth, EU lit up]* **2QT:** Europeans love shoes. I will make my shoes in the European Union!
- 2QT puzzled (can't get his robot head around it)
  - 2QT: But if I start a business, I'll have a lot of responsibilities, like paying taxes.
  - 2QT: I want to know: Who pays taxes nowadays?

# 2. Categories of tax payers

## 2.1. Categories of tax payers

- (Animation) 2QT in front of the hospital in bad conditions; patients on queue outside.



- 2QT (sad): The hospital is a mess – it looks like it hasn't been renovated in years.
- 2QT (sad): I wonder if there is something that can be done, because the people are suffering.
- (Animation) SuperTaxPayer walks to the **State Treasury** and pays the taxes for his business (envelope with the text: Local taxes). 2QT is in the scene.
  - Text on the screen: Because SuperTaxPayer **paid** his **taxes**, now the community will benefit from a **renovated hospital** that can take care of everyone!
  - Text on the screen: When we **pay taxes to the state**, we ensure the well-being of the **whole community**.
- The screen transitions to the hospital, which is now renovated and looks clean and smart. The patients are happy.
  - 2QT (happy): That means that I have to pay taxes too? **Who on Earth pays taxes?**
  - Text on the screen: **Everyone pays taxes**, although not everyone needs to pay all types of taxes. For instance, everyone who **works** and **earns money** pays income tax!
  - 2QT (wondering) Does everyone pay the same?
  - Text on the screen: No. There are **taxes for individuals**, and **taxes for companies**.
- (Animation) A child grows up into a responsible adult. (from child to adult – fade effect). The man has a family (wife, 2 children) – 2QT watching
  - Text on the screen: [Baby] When you're a baby, you need **care**, and **the state helps** your parents do that.
  - Text on the screen: [Child] When you're a child, you go to **school**, you play in the **park**, you go to the **doctor** if you're ill. **The state pays** for those things so you are happy and healthy.
  - Text on the screen: [Teenager/student] When you're older, you go to **university** and need **help** to buy books and travel around.
  - Text on the screen: [Young man] When you start to work and **get paid**, then you start to **pay taxes**.
  - Text on the screen: [Family] And when you have your own **family**, you **get help** again.
  - 2QT (excited) : Ahaa! So you get a lot for free even before you pay any taxes!

## 2.2.Adequate tax distribution

- (Animation) A teenager works in a restaurant and receives his pay check (zoom in on the pay check – Chris is visible next to the pay check) – the text on the pay check: NET SALARY



- 2QT appears in the scene.
  - Chris Logan: I'm Chris! I earn €1,100 a month for working here.
  - 2QT: I wonder what **net salary** means?!
  - Chris Logan: My boss does the maths – my net salary is **what I get after paying taxes** and social contributions.
  - 2QT (happy): I understand! And like SuperTaxPayer, you are helping the community!
  
- (Animation) A local shop (fruits and veggies) with one employee. A month goes by (flipping calendar). The accountant comes and pays the employee.
  - Accountant: I am the **accountant** of this small business. The **company pays taxes** on the money it makes from selling fruit and vegetables.
  - Accountant: **Every month**, I receive all the paperwork from the owner and tell him how much to pay for taxes.
  
- 2QT appears in the scene with trees on the background
  - 2QT: **What sort of taxes does a business pay?**
  - Accountant: A business pays **tax on the money it makes** from selling things.
  - And it pays **social security contributions** for its employees in case they get **ill**.
  - And the business collects **Value Added Tax** or **VAT**, which is a tax everyone pays when they **buy** something. You have to be really good at maths to understand all these things, like me.
  - 2QT: Is that all? I want to start a business but there's a lot to think about.
  - Accountant: Well, yes, in some EU countries there's an **environment tax**, too.
  
- (Animation) A factory is illustrated. The factory pollutes very much.
  - Accountant: You will have a factory making rocket-fuelled shoes?
  - 2QT: Yes, but only a small factory.
  - Accountant: Factories always make a mess, which is called **pollution**.
  - Accountant: The State tries to **prevent** and **reverse the damage** made by this kind of activity.
  - 2QT: How is that related to taxes?
  - Accountant: The environment tax pays to **clean up the pollution** and encourages the business to make its factory cleaner.
  - 2QT: I understand now! Planet Earth is beautiful. I don't want to mess it up.

### 2.3. How children contribute to taxes (VAT)

- (Animation) A boy and his father enter a drawing supplies store. The boy sees his favourite coloured crayons set on the top shelf. His father buys him the set.





- At the cash register, the original price of the crayons is higher than the one on the shelf. (zoom in on the screen of the cash register)
- 2QT appears in the scene + the shop assistant at the cash register.
  - 2QT: What does it say on this **receipt**? VAT? What's that?
  - Shop assistant: **VAT** is a **tax everyone pays** when they **buy** something.
  - Shop assistant: It would take me a long time to explain because every country has different **rules**.
  - Shop assistant: The crayons look simple, but you'd be amazed how many different businesses it takes to produce this pack.
  - 2QT: I didn't realise. Is that why it's called '**Value-Added**' tax?
  - Assistant: You've got it! You're smarter than me!
- 2QT is happy that he understands the types of taxes.

### 3. Final Screen

- 2QT smiling and being happy (in front of the school/library)
  - 2QT: I like the European system of paying taxes in return for all these things you get from the community!
  - 2QT: It makes sense to me now. I hope my business sells lots of shoes so I can **pay taxes as a good EU citizen**. How about you?
- closes the story.

