



Course: “Digital Tax Education and Tax Payments”

Micro-learning Clips

Clip 5: “Do I benefit from taxes? How?”

Clip Scenario

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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: "Do I benefit from taxes? How?"
 - 2QT: Do I benefit from taxes? How?
 - 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 benefits taxes have for children
 - 2QT: I will pay taxes like everybody else...
 - 2QT: and I will enjoy the benefits public services offer.
 - 2QT: But does everybody benefit from the goods and services funded by taxes? For example, do kids benefit from them?
 - 2QT: Interesting question...

2. Direct impact of taxes on children's lives

2.1. Taxes help children



- 2QT enters the stage with an effect similar to teleportation
 - 2QT: Well, these taxes... People believe taxes are such a grown-up thing. They seem to have nothing to do with children at all.
 - I'm not sure about that. I should investigate...
- new screen: a young boy on the ground, with a wounded knee, and a skateboard close by
- 2QT appears into the stage:
 - 2QT: Poor thing! Who is going to take care of him now?
- new stage: the boy and his mother in a hospital, a doctor bandaging the wound
 - 2QT: Bandages, medicines, specialists in healing children! Great!
 - So, every time they get hurt, there's someone who comes to their rescue.
- the screen zooms out; 2QT appears; in the background, there is a hospital building (Public Hospital written on it)
 - 2QT: But all those things must cost money! Who will pay for them?
- the word "Public" starts blinking
 - 2QT: Aha! It's a *public* service! Tax money pays for treatment every time a kid gets hurt.
- a police car sound plays in the background
 - 2QT: What is that? Let's check it out!
- new scene: a playground with a kid crying
- a villain, dressed in black, with sun glasses, tries to sneak off with the kid's bicycle
 - 2QT: He's stealing the kid's bike! Who can help the poor kid?
- a police car enters the scene; the bad guy is cuffed
 - 2QT: It's good to know you can rely on someone to keep you safe!
- the policeman gives the kid his bike back; the kid smiles
 - 2QT: So, these guys will come to anyone's rescue! Public service, paid with tax money!
- 2QT shakes his head
 - 2QT: What else do kids get from tax funds? What about school?
- new scene: a student doing an experiment in a classroom and smiling; the camera focusses on the class
 - 2QT: In schools, taxes pay for the cool stuff kids work with...
- a teacher appears and smiles at the student

→ 2QT: ... and for their teachers' salaries.

- the screen zooms through a window in the background of the class
- the window enlarges and the image of a park outside the school appears
- a girl rides a skateboard through the scene;

→ 2QT: Taxes pay for public parks where kids run and skate!

- a long cat meow is heard
- the scene moves; a cat falls from a tree in the park into the hands of a firefighter (firefighter smiles)

→ The same taxes pay for the emergency services which rescue anyone who is in danger...

- the scene shows 2 army officers, dressed in uniform; they salute

→ Tax money also pays for the country's military which keeps everyone secure, no matter how young!

2.2. Tax money benefits everyone

- new scene: every service is presented on the screen in a collage (health, school, police, park, firefighter); 2QT thinks hard

→ But kids seldom pay tax... How come they benefit from all these services? How come?

- the kid, a mother and father, a grandmother appear on screen instead of the collage

→ Tax funds pay for everybody's needs, no matter how young or old they are, no matter how much they earn.

- 2QT smiles and sends a beam towards the 5 characters, wrapping them into a floating bubble; 2QT smiles

→ It's like a force shield made of public services which is powered by the tax payers. Cool!

3. The consequences of not paying taxes

3.1. Tax evasion

- 2QT enters the scene
- in the background, there are a school, a hospital, the park and a police car with the lights on



- 2QT: Making all these things happen must cost a lot! It's great that everybody agrees to contribute to fund them.
- a guy dressed in black, with sun glasses enters the stage in a sports car
- behind him comes a shadow which slowly, slowly covers the screen;
- the things touched by the shadow crumble (the school walls crack, the park withers)
- he stops the car in front of the hospital in ruins; the sign on the ruined hospital is about to fall
 - 2QT: Hmm... Do you pay tax, mister?
- the character shrugs and replies
 - Guy in Black: Why should I? Enough people pay taxes. I don't!
- 2QT is amazed and asks questions
 - 2QT: And what do you do with the money you don't pay as tax? Do you help old people? Do you support poor kids?
 - Guy in Black: I buy myself a new sports car, a bigger house. I take care of myself. I don't care about anyone else.
 - 2QT: What if everyone did the same and thought only of themselves?
 - Guy in black: Not my problem.
 - 2QT: And if they stopped paying tax, just like you?
 - Guy in black: Still not my problem.
 - 2QT: You're so wrong! And what you do is illegal! It's tax evasion!
 - Guy in black: So, what are you going to do? Call the cops?
 - Guy in black: Oh, no! Help!
- the sign on the ruined hospital falls on the guy's sports car with a lot of sparks
- the car, in turn, catches fire
- Guy in black yells
 - Guy in black: Call a medic! Call the firefighters! Call for help!
 - 2QT: Sorry, dude! The money you should have spent to have them protect you probably went into that car!
 - Guy in black: Naarrghhh!
- Guy in black quickly exits the screen.

3.2. Imagine a tax-less world

- the shadow engulfs the screen, lights dim out
- 2QT looks gloomy
 - 2QT: So that's what this world would look like if no-one paid tax.



- the screen zooms in
- 2QT approaches a desolate school building
- kids just stand in front of the school
 - 2QT: Where will the children study if we can't pay for their schools?
- the scene changes: it zooms on a kids' park with the swings broken, one kid kicking a stone
 - 2QT: Where will they play if there's no money to repair the playgrounds?
- the scene changes: a kid in bed with a thermometer; mom worried by his side
 - 2QT: Who will cure them when they get sick?
- the scene changes: zoom on a desolate public park, which looks like a doom forest; a girl with a bike in front of the entrance
 - 2QT: And where will they go for a walk if there's no money to keep the parks clean and safe?
- the scene changes: zoom on a broken firefighters' car, one firefighter kicks the dust in anger
 - 2QT: Who will come to their rescue when they are in danger?
- Guy in Black enters the stage
- *holds a stack of banknotes and grins*
 - 2QT: Not him! He only cares about himself!
- 2QT is very worried
 - 2QT: Then who? Who?
- *the mother appears; she spins and reappears wearing a superhero costume*
 - 2QT: She will!
- a man appears, *spins and reappears wearing a superhero costume*
 - 2QT: And he will, too!
- another woman appears
- a group of characters is formed on the screen
- their clothes change into super hero costumes
 - 2QT: All of them will come to the rescue!
 - 2QT: Because that is what real heroes do!
 - 2QT: Whoever decides to support his fellows is my hero! Not because they fly around in a *costume*! Because they choose to contribute so that everybody lives better!
- 2QT joins the group.

4. Final Screen

- 2QT smiling
 - 2QT: Now I understand why it is so important that we all do our share that we all contribute somehow!
- behind 2QT appear a man and a woman in hero costumes; on their chests is the inscription "Tax Payer"
 - 2QT: So, we have to pay taxes to get the care, education and protection we need.
- in front of them, near 2QT, appears a kid in a similar costume, with the same inscription
 - 2QT: Yes, adults pay most tax!
- the images of a chocolate, toy car, game console will appear next to the kid
 - 2QT: But kids pay tax, too, every time they buy something!
 - 2QT: That's why adults and kids alike are superhero taxpayers. And we all benefit.
- 2QT comes in front
 - 2QT: So, let's learn about tax and, when you have the chance, be someone else's hero!
- closes the story.