Course: "Digital Tax Education and Tax Payments"

Microlearning Clips

Clip 8: "Do businesses pay tax?"

Clip Scenario

Contents

1. Introduction

1.1. Introducing the character

→ the character will appear on the screen

> → Hi! My name is 2QT. I'm from the planet Zgweegu.

→ the character hovers

> → I am an inter-galactic fashion designer.

→ clothing appears in the background

> → I design rocket propelled clothes.

→ rocket shoes appear in the background

> → I came to Earth because I am fascinated by your shoes.

> → I have a great idea: I can design rocket propelled shoes!

→ the EU is indicated on the map

> → 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.

> → 2QT: I want to know: Do businesses pay tax?

2. Presentation of the taxes paid by companies

2.1. Taxes created to support the protection of the environment

- A factory seen from above. Zoom in on the factory (the factory produces smartphones)

- A panel in the scene with: SmartFactory + the company logo. Three workers on the factory line – work on the conveyor, animated actions of the workers and the conveyor. The workers are happy.

> → 2QT: Hello! This looks like a place where they make things.

> → 2QT: This reminds me of the **factory** which makes my clothes on my planet. Maybe I can learn more.

> → 2QT: (looking at the name and logo panel): Ah! **They produce smartphones here**. That is fantastic!

- The process of arranging the final goods in the warehouse. A worker controlling the packages.

  → 2QT: What are you doing?

  → Female worker: We are packing up the smartphones and **sending** them **to the stores to be sold**.

- Workers loading a truck with products from the warehouse. The truck goes away.

- Mobile phone store. A customer buys a smartphone. The money Jacques the salesman receives is divided into two piles.

- The customer goes out of the store. The salesman remains.

  → 2QT: That boy bought a smartphone. What do you do with the money he paid?

  → Jacques the Salesman (indicating the first pile of money): The store keeps a bit, and we send the rest back to the factory.

  → Jacques the Salesman: With this, the boss will **pay the factory workers**, he will **buy materials** to make more phones, and soon he will have enough to **buy better machinery** (a text bubble illustrating the initial factory image with 3 workers next to the conveyor appears).

  → 2QT: So if they sell a lot, the factory will have more workers?

  → Jacques the Salesman: Yes, when we sell more, the business grows and we can pay **more workers and make the factory better**.

  → (The text bubble is now illustrating an image with 5 workers next to the conveyor).

  → Jacques the Salesman (indicating the second pile of money): This money is the **tax** we pay to the **State Budget** (a text bubble illustrating the State Vault appears). Because the company is efficient, we make a **profit**. More money comes in to the business from sales than is needed to pay all the costs. So this tax is called **income tax**.

  → 2QT: What happens to the income tax paid to the State budget?

  → Jacques the Salesman All taxes go to the State budget as a whole and then **the State spends and invests** the money **for the benefit of the citizens.**

- Image representing the truck that delivered the smartphones to the store appears on the road.

- The road presents holes in the road; the truck has to stop because of them.

→ Text on the screen: Some **tax money** is used to create **better business infrastructure**.

- For example: the business uses the roads, and lots of trucks make holes. Tax pays to **repair the roads** so that they **are safe to drive on**.

- The holes in the road are being repaired by State workers; the truck goes on the road again.

  → 2QT (thinking): The money the company paid in tax solved that problem.

  → Text on the screen: And this is just one example of how companies receive **great services** from the **Public Budget** to which they contribute.

  → 2QT (happy): Now the business can make more money and give jobs to more people!

2.2. Business taxes give benefits to employees

- An image with the City Line. One of the factory workers in a car with his family.

- A policeman stops the car to allow a truck to park in front of the hospital.

  → 2QT: Why are you stopping them?

  → Policeman: To let the truck get to the hospital. I don't want an accident.

  → 2QT: What is in the truck?

  → Policeman: Remember the **taxes paid by local businesses** that went to the State Budget? (Add Bubble speech with the Vault from min 02:43)

  → Policeman: The State invested in this hospital that has got **bigger and better.**

  → Policeman: The truck brings all kinds of **products and materials** needed for the **new departments**.

  → 2QT: Bought with the money the factory paid to the State in tax?

  → Policeman: Exactly. Now people can get **better care** in our city.

  → 2QT: I am very impressed.

  → 2QT: I wonder what else do business taxes help to do?

- The screen moves to the school.

→ Policeman: Business tax that go to the State Budget are also invested in the **education system**.

→ 2QT: So, some of the money paid by the Smartphone Factory went to the school, too.

→ Policeman: Yes. The school has just got a school bus for the students.

→ Policeman: **Education** is very important to the companies, too. Well trained employees can help the business **grow and develop**.

- The screen moves to the Police Station.

  → 2QT: They are dressed exactly like you. They must be your colleagues.

  → Policeman: Yes, that's right. We keep **law and order** so that **people and property are safe**.

  → 2QT: So now I understand. Business tax also helps pay for the Police.

  → 2QT: And I think that the **public security benefits the companies**. For example, they have less robberies.

- A garbage truck passes by on the street.

  → Policeman: Yes. Now you understand.

  → Policeman: It is a system where **everyone contributes**, and **everybody benefits**.

  → 2QT: Employees and customers are **healthy** and live in a clean, **secure city**. Their children are healthy and get a **proper education**.

  → 2QT: And so the workers have **good jobs** and **help the company grow**.

  → 2QT (happy): I want to start my company now so I can help, too!

3. Final Screen

- 2QT smiling

  → 2QT: Do you benefit from the taxes paid by companies?

  → 2QT: Can you name two benefits that employees get from a company in your town, paid for by business tax?

- closes the story.