

Course: “Digital Tax Education and Tax Payments”

Microlearning Clips

Clip 9: “What is income and how is it taxed?”

Clip Description

Representative image



Title

What is income and how is it taxed?

Brief description

The activity aims at helping students getting to understand the concept of income and how the taxation applies in this case.

Details

Purpose:

Students should understand the concept of income and how the taxation applies in this case.

Objectives:

Identify and understand income taxation for both individuals and companies.

Understand the benefits that come from paying income taxes.

Materials:

Micro-clip “What is income and how is it taxed?”

Interactive whiteboard (or just an LCD projector)





	Vocabulary: taxes, income, revenue, social system, common needs
How to use this lesson	Activity steps: Play the introductory part of the clip. Pause the clip and make sure that the students have understood the plot. Play the first section “A presentation of income tax – companies and individuals”. Explain why companies are considered “legal persons” and should pay their income tax just as an individual does. Discuss the “income” and what happens with the money when an employee receives his/her salary. Play the section “Taxes employees pay” and discuss over the taxation mechanism of the income. From this section and from the last one, identify the benefits that come from paying income taxes. Ask children to participate in the discussion and make together a list of benefits they have from the presented examples. Wrap up: You can organize a class discussion based on the concepts presented in the micro-clip. The topics addressed may include: Ask students to make a list regarding their family including the benefits they receive from the Social Security System. You can also use the educational game provided in this section as homework for consolidating the concepts presented in the lesson.
Category	Microlearning
Main target group	9 to 12 year olds
Related school topics	Economics, Ethics, European Hours, English as a Second Language, Human Sciences, Mathematics

