HM Revenue & Customs

Junior TAX facts

HMRC Ambassador Guide

A simple introduction to tax
for pupils aged 8–13



Background

Junior Tax Facts is an interactive lesson designed to introduce children to the subject of taxation.

In this 45 minute lesson, children will learn that taxes are the money that people and businesses have to pay the government in order to pay for the things that are important to us and our families, our local communities and the country.

They will learn about the important work carried out by HMRC when it comes to collecting taxes and distributing benefits.

Your role

As an HMRC Ambassador, you have an exciting opportunity to deliver this engaging session to schools, introducing children to taxation and the role of HMRC.

You will be leading the 45 minute lesson, as outlined clearly in this guide. The class teacher will be present throughout and will support you when it comes to activity timings, group work and handing out materials, especially relevant in the case of remote digital delivery.

This pack includes all the resources you need for the session, whether it's delivered face-to-face in the classroom or remotely.

The Junior Tax Facts lesson has been planned out in detail and this guide includes everything you need to run through each activity. The detailed lesson plan includes suggested questions and conversation prompts for each stage of the lesson.

We want your experience to be an enjoyable and rewarding one. After all, it's a wonderful chance to speak to children about the important work you do.

Please refer to the Tax Facts SharePoint for further information on finding and matching with schools along with how to collate feedback from the session. Once you're matched up with a school to deliver this lesson, it's really important to read through this guide carefully so you feel prepared.

Time has been allocated within the 45 minute lesson for you to interact with pupils and answer questions they may have about your work.



Resources

The following learning materials are included within your pack:

Ambassador Guide

This is the document you're reading now. It includes a lesson overview, detailed lesson plan with conversation and question prompts and other information including a glossary, that you will need to successfully run your visit or remote session with your allocated school.

Lesson PowerPoint Presentation

This will help you deliver the session smoothly. It can be used in the classroom or for remote delivery. All the videos are embedded within the slides and the slide notes will help you carry out the activities.

Class Activity Sheet

The class teacher will make sure each pupil has a copy of this ready for your lesson. This is where they can write any notes and answer questions for the activities during the session. They won't need any other paper.

Lesson overview

A detailed lesson plan has been provided so you know exactly what to do and what you can say at each stage. Here's a brief overview of the 45 minute session.

Introduction (5 mins)

Introduce yourself, but don't reveal where you work just yet. Pupils come up with a list of services that are important within their community and decide how they think we pay for them.

Play Video 1: Why do we have tax?

Activity one (10 mins)

Pupils discuss what tax is, who collects it and why it's important. Now it's time for pupils to guess where you work and what you do. Tell them there will be some time later for more questions about your work at HMRC.

Play Video 2: What is tax?

Activity two (5 mins)

You show pupils a series of images and they decide which items they think we have to pay tax on and which we don't. Short explanation and discussion to follow.

Play Video 3: Tax and HMRC.

Activity three (15 mins)

Working in groups, pupils decide which key areas should receive the most amount of money from taxes and which should receive the least. They discuss why it can be a tough job for the government to decide.
If you're delivering the session face-to-face, it's a good time to mingle with groups and see how they're getting on.

Q & A (5 mins)

Pupils ask you questions about tax and your role at HMRC. Question prompts have been provided.

Age range

You will either be delivering the session to pupils aged **8–11** or **11–13.**

Both age groups are introduced to tax through the same three videos, slide deck and activity sheet.

However, there is guidance within the lesson plan in this Ambassador Guide and within the slide notes in the lesson slide deck around which questions to ask and how the activity is carried out for each age group.

Where you see the word stretch for questions and activities, this means they're designed to challenge pupils and encourage further discussion around the theme of the lesson.

Videos

The Junior Tax Facts lesson includes three short videos. Each video is embedded in the correct place within the accompanying slide deck. There is guidance in the lesson plan on when to play them and how they relate to each activity. Here are the video scripts:

Video 1: Why do we have tax? (1m 43s)

"Can you imagine life a long time ago, in the age of woolly mammoths, sabre-tooth tigers and cavemen? You and your family would have found it very difficult back then, with no teachers to teach you, no doctors to care for you, and no police officers to protect you from ravenous beasts. It's a good job things have changed!

After a while, people began to work together and live in communities. They started to grow crops and build villages. Then, later still, they built towns and cities, with schools and hospitals, clean water to drink and proper roads to travel on.

All of these things have something in common. They cost money – and lots of it! This is where taxes come in. Taxes are amounts of money that everyone pays towards the important things that make society work.

When you have a job and earn money, you pay some of that money back to the government as tax. And if you run a business, some of the money the business makes is given to the government as tax too. When you go shopping, many of the things you buy will have tax included in the price.

All this money is used to pay for the things that help you and your family, as well as your local community and the UK as a whole."

Video 2: What is tax? (1m 46s)

"Kings and emperors, queens and governments. Over the centuries, they've all used taxes to bring in the money they need to keep their people safe and healthy, educated and entertained.

Now, we've got to admit that some of the taxes in the past were a bit...well... strange. A Russian emperor once taxed beards, and hundreds of years ago here in the UK, there were taxes on windows, clocks and even hats!

Today we have lots of different taxes, paid by lots of different people. This is so our government has enough money to pay for all the things our society needs to work properly.

Now, let's look at who pays taxes and how that money is spent. Let's start with YOU. Do you pay taxes? Hands up if you think that you do.

Well done if you put your hand up. Because some of the things you might buy, like chocolate, pens and games, for example, have an amount of tax already included in the price. This is called Value Added Tax, or VAT.

People who work also have to give some of the money they earn to the government as tax. Businesses, shops, factories and banks all pay tax too."

Video 3: Tax and HMRC (2m 17s)

"We're called His Majesty's Revenue and Customs, or HMRC for short, and it's our job to collect taxes. The money we collect adds up to a huge amount. In fact, each year it's more than £850 billion. And if you're wondering what that number looks like, it's eight-hundred and fifty… thousand… thousand… thousand! As a government department, we collect taxes before the money is passed on to other departments who decide how best to spend it.

You can think of tax as one shared bank account that everyone in the country pays into. The government is then in charge of looking after this bank account and sharing all the money to help everyone in the country. This money is also used to pay for the things that your town or city needs. When you're older and you get a job, or maybe even start your own business, the taxes you'll pay will all be added into this shared bank account.

Now, maybe you're thinking it's not fair that people have to pay tax. But think about all the things that would disappear if we didn't have the money from taxes. Your school and your teachers, hospitals and ambulances, doctors and nurses, libraries, and museums would all be gone. There would be no one to collect our rubbish or keep our streets clean, and no police officers or firefighters to keep us safe.

Now you can see how important taxes are, and how they pay for the important things in our lives. Even things we don't think about. The tax we collect is there to keep our country safe, to provide essential services for your local community, and to make life better for you and your family."

Setting up the session in a school

The class teacher will set up the classroom and ensure you can access the slide deck, videos and any other materials. The class teacher will be asked to print enough activity sheets for each pupil.

The class teacher will be present throughout the lesson and can assist you when it comes to handing out materials and carrying out activities. Please liaise with the school in advance so you are clear about how they would like you to deliver the session.

Working with schools virtually

The lesson can be delivered remotely with the support of the class teacher or TA who must be present throughout the session.

Here are a few things you need to prepare for before delivering a virtual session with your allocated school.

1. Check the school's preferred remote delivery platform.
2. Test your video and audio settings in advance so you know everything is working ok.
3. Turn on a neutral background or set the background to blur. Make sure you don't have any personal items on display.
4. Try to connect 10 minutes before the session so you can check for any connection issues and ensure you are on time.

Please note that you are **not** permitted to record or take any photographs or screen shots of the session. This is to ensure that HMRC operates within the General Data Protection Regulation (GDPR) and Data Protection Act 2018 (DPA 2018)

Safeguarding

Please only use your first name and do not let pupils know any personal details.

School safeguarding policies vary but you may not be required to undergo a background check as the class teacher should be present throughout the session.

The teacher may be required to turn the webcam off or may not have one activated.

The call will be set up with the correct settings to ensure pupil safety.

Lesson plan

The following guidance is based on a 45 minute lesson.

Learning objectives

By the end of the lesson, pupils should be able to:

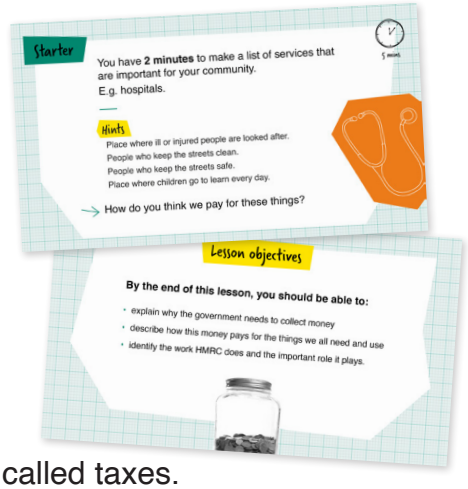
- explain why the government needs to collect money 'taxes'
- describe how taxes pay for the things we all need and use
- identify the work HMRC does and the important role it plays.

Introduction

10 mins

Let pupils know your first name and say that you have been invited to talk to them about your work and about something really important that affects every single one of us in the UK. Say that you don't want to give too much away just yet because that will spoil the first activities.

Move on to the starter activity:



Ages 8–11

Show pupils the prompts on **slide 2** and ask them to come up with a list of services that are important in their community.

- Place where ill or injured people are looked after.
- People who keep the streets clean.
- People who keep the streets safe.
- Place where children go to learn every day.

Ask pupils: How do you think we pay for these things?

Explain to pupils that we use money collected from something called taxes.

Ages 11–13

Ask pupils to list the services important in their community but avoid showing them the hints on **slide 2** (these appear after a second click). Include the following stretch question to find out if pupils already know something about taxes.

Stretch question: What's the name given to the money collected to pay for these services?

Go through the Learning Objectives on **slide 3.** Say that in this lesson they will find out more about where the money comes from to pay for all the things we need to be safe, healthy and educated. This includes: police officers, fire engines and fire officers; doctors, nurses and hospitals; schools and teachers.

Introduce Video 1: Why do we have tax? (1m 43s)

Tell pupils that this short video explains how taxes came about. Let them know that there will be a few discussion questions after the video.

You will find this video on slide 4.

Activity one: What's the point in taxes? 10 mins

After playing Video 1, display **slide 5** to show pupils the discussion questions:

What are taxes and where does all the money come from?

Do you think taxes are important? Give reasons.

Give pupils 5 mins to discuss in pairs and then 5 mins to feed back to the rest of the class. Explain that if they have time left over they should discuss the stretch question.

Stretch question for ages 8–11:
In the clip, did you catch who is in charge of collecting tax?

Stretch question for pupils aged 11–13:
Do you think life was harder for people before tax? Give your reasons.

Explain to pupils that:

- when you have a job and earn money, you pay some of that money back to the government as tax
- if you run a business, some of the profit the business makes is given to the government as a tax
- some of the things you buy also have tax included in the price
- all that tax money is then used by the government to pay for the things that are important to us and our families, our local communities and the country.

Ask pupils if they can guess what you do and where you work.

Explain that you work for a UK government department called HMRC. His Majesty's Revenue and Customs.

This is the tax authority for the UK government. A large part of the important work HMRC does involves collecting money from people and businesses called taxes so that this money can be used by the government to pay for all the important services that you talked about at the beginning of the lesson.

Say that there will be time at the end for any questions they might have about your role at HMRC or taxes. They should think about any questions they have and save them for the end.

Introduce Video 2: What is tax? (1m 46s)

Explain to pupils that this short clip will look at some different kinds of taxes over the years, including one that they will have paid even though they're only children.

You will find this video on slide 6.

Activity two: Tax or no tax? 5 mins

Show pupils **slide 7** that displays six items.

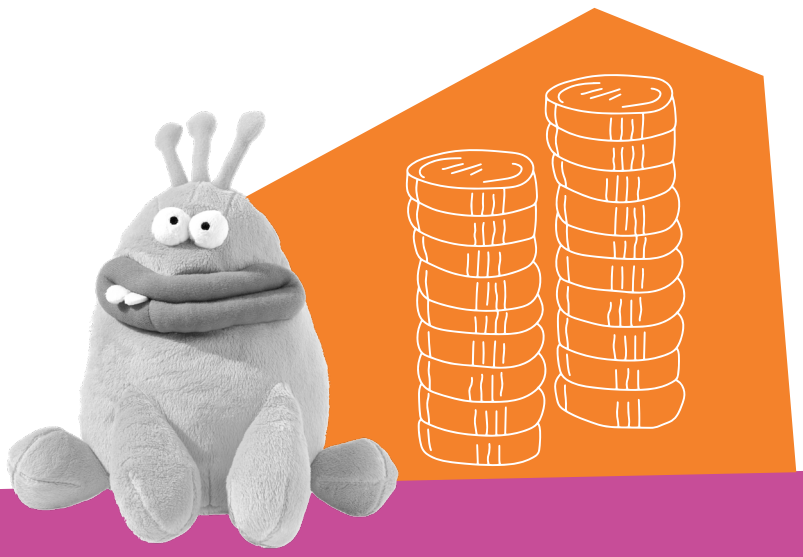
Give them 2 minutes to discuss with the person next to them which ones they think you still have to pay tax on and which ones you don't. They can note their answers on the class activity sheet.

Go through the answers on **slide 8.**

Introduce Video 3: Tax and HMRC (2m 17s)

Explain to pupils that in this short clip they will find out more about the department of the UK government that you work at. The one that is responsible for collecting taxes.

This video can be found on slide 9.



Activity three: What's the point in taxes?

15 mins

With the teacher's help, divide the class into small groups.

Display **slide 10** listing the following six key areas:

health, police, armed forces, education, museums and protecting the countryside.

Explain that one of the tricky things the government has to decide is who gets the money from taxes and how much of it they get.

They have 5 mins to decide within their groups which key areas they think should get the most money from taxation and list them in order.

1 - receive the **most** money → **6** - receive the **least** amount of money.

Say that they will need reasons for their decision. Point out the stretch question on the slide.

Stretch question: You may have found this activity hard. Can you think of some reasons why it was tricky to decide who should get the money?

If you are delivering this session in the classroom, this is a good time to circulate and spend a few minutes with each group.

Questions you could ask:

- How are you finding this activity?
- Is it hard to agree on a fair order as a group?
- Why have you chosen this order?
- What's the most important area in your opinion?

Choose a couple of groups to feed back.

Ask pupils to put their hands up if they found it hard to decide on an order in their groups. Say that it's normal to have found it really tricky to decide.

Explain how the government faces the same challenge and has the tricky task of working out a fair way to share all the money collected.





Q & A



5 mins

Skip **slide 10** and move straight to **slide 11.**

Start the Q&A by asking pupils to share the most interesting thing they learned this lesson.

Ask them if they have any questions for you about your role at HMRC or tax. Here are some prompts if you need to get the conversation going.

- Do you like your job?
- Do you find it hard?
- What is your role, exactly?
- What is the best/worst thing about your job?
- What happens if people don't pay taxes?

Thank pupils for taking part in the lesson and for inviting you in today. Hand back to the class teacher. Ensure you conduct the evaluation piece as detailed on Sharepoint.

Glossary of key terms

HMRC	His Majesty's Revenue & Customs. The UK's tax, payments and customs authority — that means HMRC: • collects the money that pays for the UK's public services • helps families and individuals by paying them the benefits they're entitled to • supports international trade before and at the border.
Income Tax	A tax you pay on your income, whether you are employed by someone else (who pay it for you through PAYE) or self-employed (that you pay directly to HMRC through your Self-Assessment return).
Profit	The amount of money that's left over from the money a business has earned, after it has paid all its costs, for example wages, materials, rent, tax. (Selling price – business costs = profit).
Tax	Money that you have to pay to the government so that it can pay for the UK's public services such as education, health and defence.
Taxation	A system by which the government collects money from people and spends on the UK's public services such as education, health and defence.
VAT / V.A.T.	Value Added Tax. A tax that is added to the sale of certain goods and services.

Curriculum links

Junior Tax Facts supports a number of aspects of the curriculum.

England KS2 (ages 7–11)

PSHE

Living in the wider world - Shared Responsibilities

- I can recognise reasons for rules and laws

Economic wellbeing: money

- I understand choices on how to save and spend money
- I know that people have different attitudes towards money

Economic wellbeing: aspirations, work and career

- I understand how jobs and careers relate to money; some jobs pay more than others

England KS3 (ages 11–13)

Citizenship

Developing pupils' understanding of democracy, government and the rights and responsibilities of citizens

- I know about the ways in which citizens work together to improve their communities
- I understand the functions and uses of money

Scotland (ages 8–13)

Curriculum for Excellence

Helping children and young people to become Responsible citizens

- I am developing the skills and attributes which I will need for learning, life and work
- I am gaining understanding of the relevance of my current learning to future opportunities
- This is helping me to make informed choices about my life and learning

Developing the Young Workforce (DYW)

- I can learn about the world of work from visits, projects and my experiences
- I can talk to employers about myself and about their workplace
- I can identify different types of enterprise opportunities and engage in them

Wales KS2 (ages 7–11)

PSE

Preparing for Lifelong Learning

- I understand that money is earned through work
- I understand the importance of looking after my money

Careers and Work-Related Experiences

- Learning about and development of the skills to work towards careers and work pathways
- Opportunities to benefit from links with business and/or employers

Wales KS3 (ages 11–13)

PSE

Active citizenship

- I understand my responsibilities as a young citizen of Wales
- I understand the principles of democracy in Wales and the UK

Northern Ireland KS2 (ages 8–11)

Personal Development

- I know about the range of jobs and work carried out by different people
- I know about the process and people involved in the production, distribution and selling of goods

Northern Ireland KS3 (ages 11–13)

Learning for Life and Work

Developing young people as individuals, as contributors to society, and as contributors to the economy and the environment

