HM Revenue & Customs

Junior TAX facts

Delivery 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.

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.

The lesson introduces the idea that as responsible citizens we all make small contributions towards the things that benefit everyone.

The Junior Tax Facts lesson plan includes guidance on how to use the videos alongside activities for two different age groups: ages **8–11** and **11–13.**

The lesson objectives support aspects of the curriculum for both age groups. There are more details in the curriculum links section of this guide.

If you are looking for resources for students aged **14-17,** please refer to our Tax Facts lesson pack, which goes into more detail on the subject of taxation.

Working with an HMRC Ambassador

If you have arranged for an HMRC Ambassador to deliver the session to your pupils, this will either be a face-to-face visit to your classroom or a remote, virtual lesson.

HMRC Ambassadors are provided with guidance so that they can ensure pupils make the most of the session and achieve their learning objectives. Ambassadors are provided with a lesson plan which has been adapted to include prompts and conversation starters.

You must be present throughout the session. It would be helpful if you could assist with activity timings and support the Ambassador with pair and group work. You will find key moments for introductions and a Q&A opportunity marked in your lesson plan within this teacher guide.

For in-school visits, please ensure that all pupils have a copy of the lesson materials and that the Ambassador can access and present the slide deck and videos.

For remote sessions, please ensure that pupils have the lesson materials and the classroom is set-up for a virtual presentation.

If your lessons are longer than 45 minutes, please let the Ambassador know so that they can allow more time at the end for the Q&A.

Your Ambassador will be in touch to organise a suitable time that works within your school's schedule and find out about your school's Safeguarding policy. HMRC Ambassadors will request feedback from you and your pupils at the end of the session to support the Tax Facts team with any developments for this programme.

If you have any questions about your visit, or would like to feedback on the resources, please send an email to: hmrc.taxeducation@hmrc.gov.uk

Resources

1 x Delivery Guide (including lesson plan, learning objectives, curriculum links, and glossary).
1 x Lesson PowerPoint Presentation.
1 x Class Activity Sheet.
1 x Follow-up Activity Sheet (can be used for homework).

Lesson overview

Starter (5 mins)

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 is important.

Play Video 2: What is tax?

Activity two (10 mins)

Looking at a series of images, pupils decide which items they think we have to pay tax on and which we don't.

Play Video 3: Tax and HMRC.

Activity three (10 mins)

Working in groups, pupils decide which key areas should receive the most amount of money from taxes and which the least. They discuss why it can be a tough job for the government to decide who gets the money.

Plenary (5 mins)

Pupils come up with their own definition for tax or a new slogan for HMRC.

Differentiation

The Junior Tax Facts lesson materials include prompts and images to support all learners. Stretch activities are included to ensure pupils are challenged and encourage further discussion around the theme of the lesson.

Both age groups are introduced to tax through the same videos. The accompanying activities and homework tasks have been created to support them with the appropriate aspects of the curriculum. Guidance has been provided throughout the lesson plan within this guide.

Videos



The Junior Tax Facts lesson includes three short videos. Each video is embedded in the correct place within the slide deck. There is guidance in the lesson plan on how these videos should be used with the activities.

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!

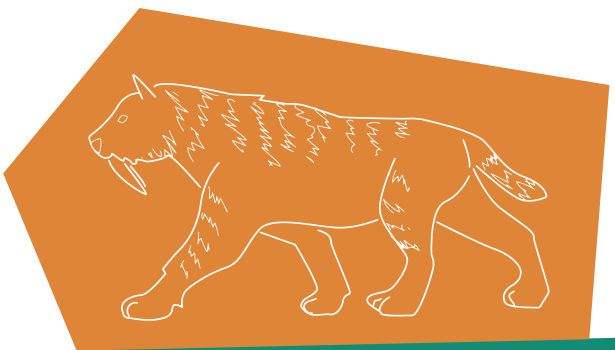
After a while, people began to work together and live in communities. They started to grow crops and build villages. Then, later still, they built towns and cities, with schools and hospitals, clean water to drink and proper roads to travel on.

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."

Lesson plan

The following guidance is based on a 45 minute lesson.

Learning objectives

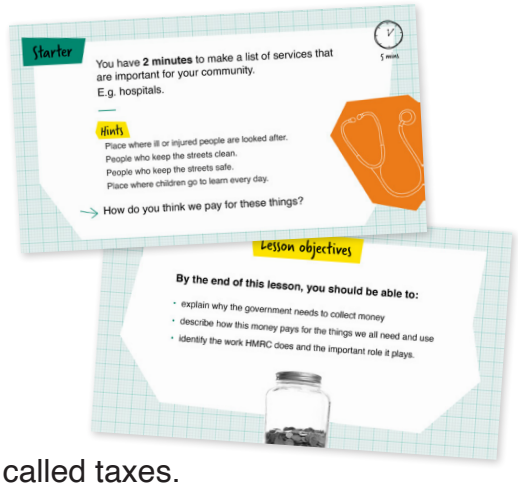
By the end of the lesson, pupils should be able to:

- 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.

Starter

5 mins

In an HMRC Ambassador-led session, the Ambassador will briefly introduce themselves with their first name but avoid revealing where they work at this stage. They will then go straight to the appropriate 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.

Explain 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.

Go through the Learning Objectives on **slide 3.**

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?

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 some 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 you pay your taxes to?

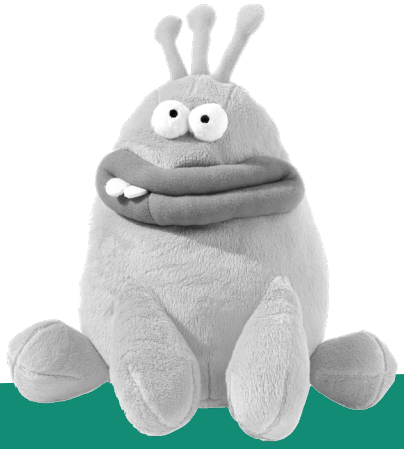
Stretch question for ages 11–13:
Write this question on the board for this age group:

Do you think life was harder for people before tax? Give your reasons.

> In an HMRC Ambassador-led session, this is when the Ambassador will ask pupils if they can guess where they work and what they do after having watched the video.

You can explain 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.



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

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

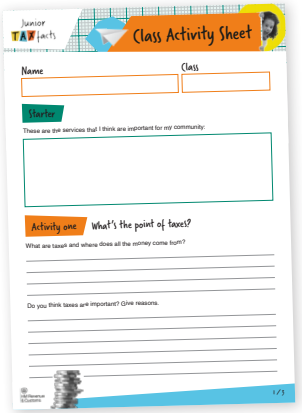
You will find this video on slide 6.

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.**


Junior TAX facts
Class Activity Sheet
Name
Class
Starter
These are the services that I think are important for my community:
Activity one
What's the point of taxes?
What are taxes and where does all the money come from?
Do you think taxes are important? Give reasons.
1 / 3

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

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

This video can be found on slide 9.

Activity three: Tax priorities: who gets the money? 10 mins

Divide the class into small groups.

Display **slide 10** listing these six key areas:
health, police, armed forces, education, museums and protecting the environment.

Explain that 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.

Let pupils know that they will need to come up with reasons for their decision. Point out the stretch question on the slide.

> If an HMRC Ambassador is delivering this session face-to-face they will circulate and talk to pupils during this activity.

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?

Ask some groups to feed back.

Ask for a show of hands to see if they found it hard to decide on an order in their groups. Let them know that it's normal to have found it tricky to decide. Explain how the government faces the same challenge and they have the tricky task of working out a fair way to share all the money collected.

Plenary

5 mins

> In an HMRC Ambassador-led lesson this is time for the Q&A.
> Ambassadors are provided with prompts to support the discussion.

If you are leading the session, there are two plenary options **on slide 11** depending on the age group you are teaching.

Ages 8–11

In pairs, ask pupils to imagine they need to explain the following to a friend the same age as them.

1. What is tax?

2. Why is it collected?

Ask pairs for their definitions.

Ages 11–13

Ask pupils to work in pairs to come up with a new slogan for HMRC to describe the work they do.

Pupils should write this slogan in the space on the activity sheet.

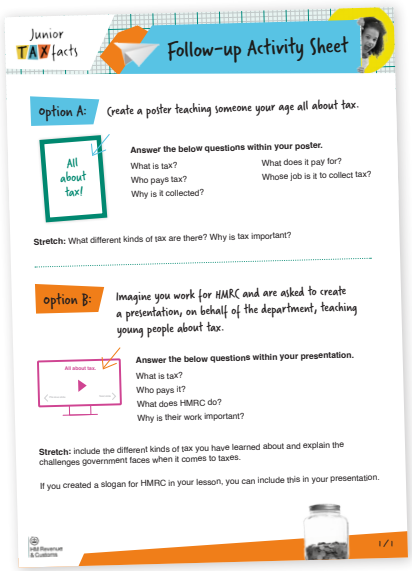
(Support for pupils: A slogan is a short memorable phrase used in advertising. E.g Nike 'Just do it'. They can come up with one or two sentences that describe what HMRC does.)



Suggested follow-up activities

Please note that HMRC Ambassadors will not set homework. There are creative follow-up activities for each age group to help consolidate learning from the session. Teachers may decide to use these in a follow-up lesson or ask pupils to do the task at home.

30 mins


Junior TAX facts

Follow-up Activity Sheet

option A: Create a poster teaching someone your age all about tax.

All about tax!

Answer the below questions within your poster.

What is tax?
Who pays tax?
Why is it collected?
What does it pay for?
Whose job is it to collect tax?

Stretch: What different kinds of tax are there? Why is tax important?

option B: Imagine you work for HMRC and are asked to create a presentation, on behalf of the department, teaching young people about tax.

Answer the below questions within your presentation.

What is tax?
Who pays it?
What does HMRC do?
Why is their work important?

Stretch: include the different kinds of tax you have learned about and explain the challenges government faces when it comes to taxes.

If you created a slogan for HMRC in your lesson, you can include this in your presentation.

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Hand each pupil a copy of the **Follow-up Activity Sheet.**

There are two tasks that teachers can choose from.

Option **A** is designed for pupils aged 8–11.

Option **B** is designed for pupils aged 11–13.

You could cut the sheet in half and allocate one of the options yourself.

Alternatively, you may decide to allow pupils to choose which task they would rather complete.



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

