

Name \_\_\_\_\_

Date \_\_\_\_\_

# What is tax?

Fill in the missing words to find out what tax is, and how it works.

Tax is money that people and businesses pay to the \_\_\_\_\_.

The government then uses this money to pay for things like teachers and \_\_\_\_\_, doctors and nurses, hospitals, police officers, fire engines and fire officers.

When you have a \_\_\_\_\_ and get paid money, you pay some of that money back to the government as tax.

If you run a \_\_\_\_\_, some of the money you make also goes to the government as tax.

Some of the things you buy with your \_\_\_\_\_ also have tax already included in the price.

Tax money is then used by the government to pay for the things that are important to us and our families, our local \_\_\_\_\_ and the country.

As taxpayers and responsible \_\_\_\_\_, we all give a little bit of money towards the things that benefit everyone.

schools

job

business

pocket money

government

communities

citizens

## Fair or not?

Print and cut out a set of these scenarios for each group.

**A hungry person steals some food**

**A starving person steals some food**

**Some people have many homes while others are homeless**

**A big company legally avoids paying tax to a poor country**

**A big company illegally avoids paying tax to a poor country**

**A owner of a small shop pays more tax than a big company**

**Some children go to school and others are forced to work instead**

**Children aren't allowed to vote in national elections**



# A story on fairness

A teacher comes into her classroom one day with a large bag of sweets. She explains that the sweets are a gift to the class, and she has been told she must distribute them fairly.

“Now,” she says, “what is fair? Would the fairest thing be for me to give the most to those who deserve the most? Who deserves the most? Maybe the biggest and strongest ones in the class deserve the most?”

But the teacher is greeted by a loud outcry from the class.

“Just because someone is bigger or stronger, or better at maths, or football, or dancing, doesn’t mean you should treat us differently. It wouldn’t be fair to give some of us lots of sweets while others might get one sweet or none at all. Each of us is a person, and in this respect we’re all equal. So treat us equally and give each of us the same number of sweets.”

The teacher checks that she understands what her pupils mean:

“So you’re saying that although people are very different from one another in many respects, fairness means to treat them all equally?”

“Fairness is equal treatment,” the pupils reply.

But before the teacher has a chance to distribute the sweets, she’s called to the office. When she gets back, some minutes later, she find that the children have all been fighting over the sweets.

Some children have more sweets than others, and those with very few sweets are clearly upset. The class becomes very quiet. The teacher asks the pupils to think about what has happened and to suggest what they should do next...

What is this story about? Is fairness the same as equal treatment?  
What in the story was fair or unfair? What should the class do next?

Are there any other themes or questions you would like to discuss?

# Irene's story

Irene is 12 years old and lives in Zambia. Her school is very basic and the lack of resources is harming her dream of growing up to be a bank manager.

Many children at her school don't even have desks and sitting on the dusty floor ruins their uniform.

“We feel bad reading whilst standing. We do not feel good at all. We need more desks and at least a clean floor.”

Zambia's government wants to give free education to every child in the country but without enough money this is impossible.

Zambia is losing out on millions of pounds because some companies are legally avoiding paying their fair share of tax.

This is money that could go to help schools like Irene's.

# Stella's story

Stella is a dedicated teacher from Malawi who knows exactly how taxes could help improve her school.

Stella's classroom is packed. With around 285 children in her class, it is extremely hard for her pupils to learn and for her to teach.

**“Education is the key to everything. The future for our children would be so much brighter if we had more teachers and resources.”**

Whilst schools like Stella's struggle, some big companies avoid paying their fair share of tax in Malawi.

The money these companies don't pay could go towards improving schools like Stella's.

