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**SAPERRE**

Philosophy for Children,  
Colleges, Communities

Tax, fairness and  
'Philosophy for Children'

Teacher notes



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Cover photo and above: School children in Zambia take part in the ActionAid Tax Power campaign. Credit: ActionAid



Photo: ActionAid

# Introduction

## Why talk about tax with children?

**T**ax may seem an unlikely topic for children to discuss, but in the context of philosophical enquiry, taxation offers a rich seam of concepts and questions that children can explore.

Tax injustice is an ethical and political issue that affects millions of people and though taxation is not part of children’s direct daily experience, it does affect them and children like them around the world.

For example, the materials found in this document prompt **philosophical questions about many familiar concepts, such as equality, fairness and community.**

These simple themes run throughout this resource, which was created in **partnership by SAPERE and ActionAid UK.**

ActionAid are one of the world’s leading international charities and have been campaigning on tax issues for over 8 years. SAPERE have been crafting ‘Philosophy for Children’ (P4C) resources for over 25 years.

As it is designed for KS2 and KS3 classes, **this resource won’t go into too much detail.**

If you want to find out more about the work of SAPERE or ActionAid, please see the ‘Links and further reading’ page at the end of this document.

**“We recommend stimuli for children that are provocative and interesting. Profound problems such as tax injustice raise questions around fairness and equality that deserve the attention of adults and children alike.”**

**Lizzy Lewis - SAPERE Development Manager and co-author**





Photo: Jason Larkin/Panos Pictures/ActionAid

# Teacher notes

## What is tax?

**T**he concept of tax can be introduced to children in many different ways, building on what they already know.

First, we need to help children to understand what tax is and why it's important. Second, we need to help children to generate questions about tax, both to deepen their understanding and to show them some of the issues surrounding taxation.

We might begin by exploring the concept of tax, what tax is and the role it plays in our lives.

**To help with this introduction, we have put together a short activity to help your class discuss how tax works, where it comes from and what it is used for.**

Photo: Caroline Muchanga holds up her tax receipt at her market stall in Zambia. At the time, Caroline was paying more in business taxes than the multinational sugar company next door.

## Activity

**This activity will take 20-25 minutes and would work well as a starter activity.**

### You will need:

Access to YouTube.

The 'what is tax?' worksheet from the resource booklet printed for each pupil in your class.

### 1. 5-7 minutes

Watch the HMRC's video, ['Junior Tax Facts' on YouTube](#).

### 2. 10-15 minutes

Ask pupils to complete the worksheet individually or in groups.

### 3. 5 minutes

Q&A on the key points to ensure pupils have understood.



Photo: ActionAid

# Teacher notes

## Tax and philosophy

Once children have some basic knowledge and understanding about tax, we can support them to think about the philosophical concepts that tax brings up.

**Possible underlying philosophical concepts to discuss are:**

- |                |                |
|----------------|----------------|
| citizenship    | community      |
| liberty        | discrimination |
| duty           | equality       |
| fairness       | greed          |
| inequality     | justice        |
| need           | obligation     |
| power          | poverty        |
| responsibility | rights         |
| sharing        | virtue         |

**To help your class explore some of these concepts, we have created an activity that focuses on those most closely linked to ActionAid's tax justice campaign: Equality, fairness and community.**

*This activity uses a classic P4C methodology. If you are new to P4C or would like more support, please visit: [www.SAPERE.org.uk](http://www.SAPERE.org.uk)*

### Activity

**This activity will take 45-60 minutes.**

**You will need:**

The scenarios from the resource booklet, printed and cut out for groups.  
A 'fairness line' made of string with 'fair' at one end and 'unfair' at the other.

- 1. 10-15 minutes**  
In groups/as a class, ask pupils to discuss how fair/unfair each scenario is and arrange them in order on the 'fairness line'. Ask pupils to give reasons for their decisions.
- 2. 10-15 minutes**  
Create philosophical questions that are inspired by the activity.
- 3. 15-20 minutes**  
Choose one question for enquiry focus. How does this help us understand tax? As an extension, ask: What do you think tax should/shouldn't be used for?



Photo: Andy Hall

# Teacher notes

## Fairness

**C**hildren and adults tend to agree that people should be treated fairly and abide by the rules of 'fair play.'

Fairness is a concept that children are familiar with and one that they are able to relate to: We often hear children exclaim, 'it's not fair!' but how do we decide what is and what isn't fair?

**This next stimulus takes the form of a short story that could be used with younger children to further explore the concept of fairness. This might be introduced as an activity or role-play.**

**This story is not intended to represent taxation or even be an allegory for fairness. It is intended to provoke debate - what do your pupils think about this story?**

*This activity uses a classic P4C methodology. If you are new to P4C or would like more support, please visit: [www.SAPERE.org.uk](http://www.SAPERE.org.uk)*

Photo: Campaigners from ActionAid and other charities set up their own 'tax haven' in Trafalgar Square, London to protest against corporate tax avoidance.

## Activity

**This activity will take 45-60 minutes.**

**You will need:**

The 'story on fairness' from the resource booklet on a board/printed for pupils.

### 1. 10 minutes

Ask children to think about 'fairness'. Can they give examples of things from their lives that are fair/unfair?

### 2. 5 minutes

Read the 'story on fairness' to the class. You could perform this as a role play, asking pupils to read particular parts.

### 3. 30 minutes

Ask the children to create **philosophical questions** based on this story. Facilitate discussion around a question to deepen understanding. Possible questions to explore: Is it fair to force people to pay tax? How do we decide what is fair? What is a fair way of taxing people?



Photo: ActionAid

## Teacher notes

### Equality

**T**his activity seeks to further build on pupils' knowledge of how tax works, as well as their understanding of what equality means in this context.

The founder of 'Philosophy for Children', Matthew Lipman, wrote many P4C stories. It is one, 'The Land of I Suppose' that we use as our inspiration for this activity.

**This activity is a role play that challenges pupils to make a case for introducing taxes to a community. It requires no additional materials.**

### Activity

**This activity will take 40-90 minutes.**

- 1. 20-30 minutes**  
Ask pupils to invent a country where there are no taxes. Discuss in groups what it would be like. What would it have/lack?
- 2. 20-30 minutes**  
Some people in their country want to introduce taxes as they need money for a hospital and a school. What arguments would pupils use to convince others that taxes are a good thing? What arguments/challenges might they face?
- 2. 30 minutes (optional)**  
Ask pupils to create a poster/article using persuasive language to convince others that taxes would benefit their country.



# Teacher notes

Photo: ActionAid

## Tax injustice

**B**uilding on the concepts of fairness, equality and community, our final activity will encourage your pupils to explore the concept of tax injustice.

When tax works, it pays for roads, schools, hospitals and much more. However, when taxes aren't paid, there is a real human impact.

Women and girls tend to be impacted the most when public services are underfunded. For example, the dangers of childbirth mean women suffer more when healthcare services are not up to scratch.

**For this activity, we have included two case studies from recent ActionAid campaigns.**

**If you would like to read more about these campaigns, please see page 7 for suggested links and further reading.**

*As before, this activity uses a classic P4C methodology. If you are new to P4C or would like more support, please visit:*

[www.SAPERE.org.uk](http://www.SAPERE.org.uk)

Photo: ActionAid campaigners in Nigeria demand that their government renegotiate harmful tax treaties and end 'tax holidays' for corporations.

### Activity

**This activity will take 60-75 minutes.**

**You will need:**

Irene and Stella's case studies from the resource booklet, printed for groups.

#### 1. 20-30 minutes

Read the case studies with your class. Split pupils into groups and ask them to note what concepts the case studies cover. Feed these back as a class and write on the board.

#### 2. 10-15 minutes

Ask groups to choose one case study and to write questions they would like to ask Stella or Irene. Feed back as a class - why did they choose those questions?

#### 3. 30 minutes

Ask the children to create **philosophical questions** based on this story. Facilitate a dialogue that explores one question in order to deepen understanding.



Photo: Jason Larkin/Panos Pictures/ActionAid

# Links and further reading

## SAPERRE and 'P4C'

[Find out more about Philosophy for Children \(P4C\)](#)

[Download free P4C resources for schools from various providers](#)

[Sign up to P4C training courses for teachers](#)

[Read case studies of schools who use P4C](#)

## ActionAid and 'Make tax fair'

[Find out more about ActionAid's work around the world](#)

[Download more of ActionAid's free resources for schools](#)

[Sign ActionAid's petition calling for action against tax dodging](#)

[Watch an animated video including stories of inequality caused by tax](#)

## Other links

[Read 'How to teach about tax' - The Guardian](#)

[Explore 'Tax matters' an online teaching resource by HMRC](#)

[Download 'A practical guide to financial education in KS3 citizenship'](#)



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