

# A FAIR SHARE?

## SESSION PLAN

Age range: 7 – 14 years

Total time: 60 min+

### Outline

Learners will increase their awareness of what tax is, how the money is spent and our shared responsibility for public services. They will start to understand why it is important to pay tax, and through playing a simulation game, discuss and draw their own conclusions about whether everyone pays their fair share of tax. They will conclude by reflecting on how things might be made fairer.

### Learning objectives

- To appreciate what fairness means.
- To understand why we pay tax and know some ways in which the money is spent on public services.
- To know that not everyone pays their fair share of tax and consider ways of making things fairer.
- To be able to collaborate and discuss ideas with others in a group.
- To be able to justify their opinions and ideas to others.

### Learning outcomes

Learners will:

- Identify some services that are paid for by the government using money from taxes
- Play a game to develop their understanding of how taxes are collected and spent
- Use this game to help them consider whether everyone in society pays their fair share of tax
- Discuss their ideas with others in a group.

### Key questions

- What is tax?
- What is the money spent on?
- Do you think your group paid a fair share of tax? What about the other groups? Why do you think this?
- Do you think the game should be made fairer? If so, how would you make it fairer?

### Resources

- Display copy of *What can we buy?* (Resource sheet 1).
- Copy of *Tax haven label* (Resource sheet 2).
- Copies of the *Group descriptions* (Activity sheet 1) – one description for each group.
- Copies of the *Token templates* (Activity sheet 2) – one sheet for each group.
- Copies of the *Scenario cards* (Activity sheet 3) – one scenario for each group.
- Scissors.
- Coloured pencils.

### Curriculum links

These activities have links to several curricular areas, especially maths/numeracy (numbers and money), English/literacy (oracy), citizenship, Social Studies and PSHE/PSE.



**Activity 1 (30 min)**

*What is tax and what does it pay for?*

*Note: You will need a large bag of counters for this activity.*

- Tell learners that they are going to be given some counters. Explain that they will be able to use these counters to “buy” things for themselves or the class to use. Distribute the counters so that some learners have one, some have two and some have five.
- Display or distribute copies of *What can we buy?* (Resource sheet 1). This sheet shows how much the different things that learners can buy will cost: swimming pool (50 counters), playground equipment (30 counters), laptop (20 counters), bicycle (15 counters), football (5 counters), recorder (5 counters), reading book (2 counters), pencil (1 counter).
- Ask learners which items they could afford to buy on their own. Some learners will be able to afford to buy more things than others.
- Ask learners which items nobody would be able to afford on their own (swimming pool, climbing frame, computer and bicycle). Discuss how learners could afford to buy all these things without getting any more counters. Agree that learners could buy the more expensive items by using some, or all, of their counters collectively. Invite learners to join in groups with others to buy something.
- Discuss the following questions, encouraging learners to give reasons for their ideas:
  - *Do you think it's fair that some people had more counters than others? How would you distribute the counters more fairly?*
  - *When sharing your counters with others in a group, do you think everyone should contribute the same or different amounts? For example, those with more counters could share more than those with fewer counters.*
- Now ask learners to think about what things we need in our communities for us all to have healthy, happy and safe lives.
  - *Think:* Ask learners to think on their own for a minute.
  - *Pair:* Give learners a couple of minutes to share their thoughts with a partner.
  - *Share:* Spend a few minutes discussing learners' responses as a whole group.
- You may wish to give learners a couple of examples to prompt their thinking. Possibilities include: schools and teachers; hospitals, doctors and nurses; the police; fire fighters; the Armed Forces; roads and railways; caring for the elderly; waste collection and recycling; museums and libraries; protecting the countryside; building new houses and providing support for people unable to work.
- Discuss where learners think the money comes from to pay for things like this in their community. Draw out that the government uses money it collects from people and businesses to pay for these things. This money is called tax. You may wish to explain how this tax collected, for example as a proportion of the money that people earn or as part of the profit that businesses make. Tax is also included in the price of many of the goods we buy (this is called value added tax or VAT for short).
- In the same way that learners shared their counters to “buy” things, our taxes are used collectively to look after our communities. Paying tax is important as it pays for things that we all need to have happy, healthy and safe lives.



## Differentiation

- *Make it harder:*
  - Ask learners to investigate what different combinations of items they could buy by sharing their counters as a class.

## Activity 2 (30 min+)

### Sharing it out fairly?

#### Note:

- The value of tokens and tax being asked for below are for the purposes of the game only and do not reflect the actual incomes of and amounts of tax paid by individuals and businesses. You may wish to share this detail with learners.
- Before starting the activity, label one unused table in the class as follows: “Tax haven (a place to hide your money from the government)”. A label is provided in Resource sheet 2.
- Explain that learners are going to play a game to help them understand a bit more about how taxes are collected and spent. It will also help them to think about whether everyone pays their fair share of tax.
- Organise learners into five groups, ideally with four to six people in each group. Tell learners that they now represent a new community, with each group representing different people in it. Tell learners that they will be working together in their groups to make as many tokens as they can. However, they will need to use some of their tokens to pay tax, in the same way that people and businesses need to pay tax using some of their earnings or profit.
- Tell learners that this tax will be used to pay for services and facilities in their community. As a link to the previous activity, you may wish to ask learners for ideas of things that this tax money might need to be spent on.
- Give each group a copy of one of the *Group descriptions* (Activity sheet 1) and ask learners to read their description.
- Distribute copies of the *Token templates* (Activity sheet 2), scissors and coloured pencils. Each group should have one sheet of tokens. Explain that learners need to work together in their groups to cut out the tokens and colour them in carefully. The number on the token represents its value. You may wish to first ask learners to work out the maximum possible value of tokens that they could make using their template sheet.
- Give learners some time to start making their tokens. After a few minutes, ask learners to stop making tokens and explain that they will need to choose one person in their group to be a tax collector. These people should come up and collect the first *Scenario card* for their group (Activity sheet 3). This card will describe something that tax needs to be collected for and how much tax their group needs to pay. The tax collector needs to collect the correct number of tokens and give them to the mayor (you – the teacher!).
- Tell learners that they can start making tokens again. Repeat the above several times, giving the tax collectors a different scenario for their group (and a different amount of tax to be collected) each time. The tax collector should also keep a record of how much tax their group pays in total.
- After all the scenarios have been given out and the taxes collected, ask learners to calculate the total value of the tokens that they have left.



- Invite one learner from each group to now share with the rest of the class the description of their group, the total value of the tokens they made and how much tax they paid overall. Ask groups 4 and 5 to explain their use of the tax haven and ask group 5 to explain how they influenced the government to avoid paying tax.
- Ask learners to discuss the following questions in their groups:
  - *How did you feel during the game?*
  - *Do you think your group paid a fair share of tax? Why do you think this?*
  - *Do you think the other groups paid a fair share of tax? Why do you think this?*
  - *Do you think the game should be made fairer? If so, how would you make it fairer?*
- Allow time at the end of the game for learners to share their thoughts and ideas together as a whole class. You may want to draw out the following points:
  - *Paying taxes is generally considered to be a good thing as it an important way of raising money for essential services such as schools, hospitals, roads and clean water. However, the amounts of tax that people and businesses pay is often highly contested.*
  - *People pay different amounts of tax depending on how much they earn. Some income is tax free, and above this there are different rates depending on which tax band your income falls into. This mean that those who earn more (are in a higher tax band) should pay a larger proportion of their income as tax than people who earn less (are in a lower tax band).<sup>1</sup> Similarly, bigger businesses that make a bigger profit usually pay more tax than smaller businesses.*
  - *However, some richer people and bigger businesses hide their money away - often in tax havens - so that they can avoid paying tax. A tax haven is a country or place where people or companies can register to pay lower rates of tax than in their own countries. Big businesses may also put pressure on governments to provide tax breaks, exemptions and lower rates so that they pay as little tax as possible. See the separate Background information to find out more.*
  - *In the first two scenarios of the game, the lower income families and small businesses paid less tax than the higher income family and big business. Most people agree that as the latter are earning more money, this is fair. You may wish to discuss this further.*
  - *In the last two scenarios, the higher income family and big business were able to choose to pay less tax than they should by hiding some of their tokens in a tax haven or by using their influence to negotiate a tax break with the mayor (government).*
  - *Some people in other income groups may also avoid paying tax by not being truthful about how much they earn (or how much profit their businesses make). However, it is often easier for those with the most money to avoid paying tax on a massive scale. In many cases, they are able to do this legally by finding loopholes in current national or international law.*
  - *When people don't pay their fair share of tax it is the poorest people (of which there are more women than men) who lose out the most as they are the people who are most reliant on the public services paid for by taxes. It is particularly difficult in the global South to raise*

---

<sup>1</sup> For further details on *Income Tax rates and Personal Allowances*, see [www.gov.uk/income-tax-rates](http://www.gov.uk/income-tax-rates)



*the amount of tax needed to invest in these essential services such as healthcare and education.*

- *Organisations such as Oxfam are campaigning and putting pressure on large companies and governments to make the tax system fairer. See the separate Background information to find out more.*

### Differentiation

- *Make it harder:*
  - *Ask learners to come up with their own ideas for what services the taxes collected should be spent on. Each group could take turns at coming up with an idea.*
  - *Learners could calculate what percentage of their total token value their group paid in tax, both for the different scenarios and overall. These figures could then be compared between the different groups, and with actual income tax rates (see above).*

### Further ideas

- Ask learners to think about their journey home from school (or the area where they live).
  - *What different services and facilities are there?*
  - *Which of these do you think are paid for by the government using taxes?*
  - *Which of these services and facilities do you and your family use?*
  - *Which of these services and facilities do you think are the most important? Why do you think this?*

Learners could also take photographs (or collect images) of services and facilities in their local community that are paid for using tax money.

- Learners could use a “diamond nine” to rank some of the services and facilities paid for using taxes in order of how important they think these areas of spending are.
  - Give learners (or ask them to think of) nine areas of spending to consider (see the list in *Activity 1* for ideas). Organise learners into groups of three or four and ask them to write each service or facility on a separate sticky note.
  - In their groups, learners should then rank these in a diamond formation, in order of how important they think the area of spending is. The area they think is the most important (in other words, that the most money should be spent on) should be placed at the top, followed by a row of the next two, then a row of three and so on.
  - Allow time at the end of the activity for learners to share their rankings and their reasons for these with other groups.
  - For further information see p. 19 of Oxfam’s *Global Citizenship in the classroom: A guide for teachers*:

[www.oxfam.org.uk/education/resources/global-citizenship-in-the-classroom-a-guide-for-teachers](http://www.oxfam.org.uk/education/resources/global-citizenship-in-the-classroom-a-guide-for-teachers)

- Use the HMRC’s Junior Tax Facts video and resources for 8 to 11 year olds to find out more about what taxes are and how the money is spent:

[www.tes.com/teaching-resource/junior-tax-facts-teachers-pack-11410987](http://www.tes.com/teaching-resource/junior-tax-facts-teachers-pack-11410987)



*Note: The above resource is not the property of Oxfam, and Oxfam is not affiliated with this organisation for the purposes of this resource. Any views expressed in the above resource, or by this organisation, do not necessarily reflect the views of Oxfam.*

- Use this short film by Oxfam (*How Kids Make Things Fair*) to prompt discussion around what inequality means and how resources (in this case biscuits!) could be shared more fairly. You could set up a similar scenario in the classroom and see how learners respond.

[www.youtube.com/watch?v=oRnSdwCnxZo&feature=youtu.be](http://www.youtube.com/watch?v=oRnSdwCnxZo&feature=youtu.be)

- Last year saw the biggest increase in billionaires in history, with one new one being added to the list more frequently than every two days. These billionaires, of which the vast majority are men, saw their wealth increase by \$762bn in 12 months. This huge increase could have ended global extreme poverty seven times over. Instead, last year 82% of wealth created worldwide went to the richest 1% whereas the poorest half of the world saw no increase in their wealth at all.<sup>2</sup> It is difficult to appreciate the enormous disparities in wealth between the richest and poorest. Support learners to use the Forbes rich list to investigate the wealth of the richest people list in more detail: [www.forbes.com/billionaires/list](http://www.forbes.com/billionaires/list).
- Use Oxfam's maths resources to investigate inequality within and between countries. See *Everyone Counts* (for 8 to 12 year olds) and *More or Less Equal?* (for 11 to 16 year olds)
  - [www.oxfam.org.uk/education/resources/everyone-counts](http://www.oxfam.org.uk/education/resources/everyone-counts)
  - [www.oxfam.org.uk/education/resources/more-or-less-equal-maths](http://www.oxfam.org.uk/education/resources/more-or-less-equal-maths)
- Taxation, in particular the amount of tax that people and businesses pay, is often a controversial issue. See Oxfam's *Teaching Controversial Issues* guide for support on how to have meaningful conversation about complex and challenging topics in the classroom:  
[www.oxfam.org.uk/education/resources/teaching-controversial-issues](http://www.oxfam.org.uk/education/resources/teaching-controversial-issues)

## Terms of use

Copyright © Oxfam GB

You may use these photographs and associated information for educational purposes at your educational institution. With each use, you must credit the photographer named for that image, as well as Oxfam. You may not use the images and associated information for commercial purposes or outside of your educational institution. All information associated with these images relates to the date and time that project work took place.

---

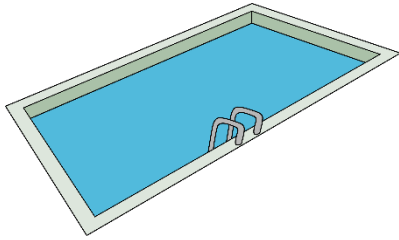
<sup>2</sup> Oxfam (2018) *Reward Work, Not Wealth: To end the inequality crisis, we must build an economy for ordinary working people, not the rich and powerful.*

[policy-practice.oxfam.org.uk/publications/reward-work-not-wealth-to-end-the-inequality-crisis-we-must-build-an-economy-fo-620396](http://policy-practice.oxfam.org.uk/publications/reward-work-not-wealth-to-end-the-inequality-crisis-we-must-build-an-economy-fo-620396)



## What can we buy?

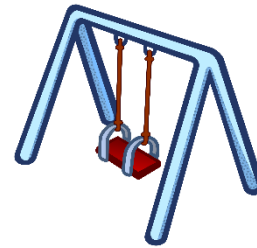
## Resource sheet 1



### Swimming pool - 50 tokens

Image credit: laobc

<https://openclipart.org/detail/66985/swimming-pool>



### Playground equipment - 30 tokens

Image credit: frankes

<https://openclipart.org/detail/216038/swing-coloured>



### Laptop - 20 tokens

Image credit: lescinqailes

<https://openclipart.org/detail/18072/bicycle>



### Bicycle - 15 tokens

Image credit: aoguerrero

<https://openclipart.org/detail/243109/simple-laptop>



### Football - 5 tokens

Image credit: BriceBoyer

<https://openclipart.org/detail/25667/football>



### Recorder - 5 tokens

Image credit: zeimusu

<https://openclipart.org/detail/3305/recorder>



### Reading book - 2 tokens

Image credit: frankes

<https://openclipart.org/detail/245570/bookes-coloured>



### Pencil - 1 token

Image credit: blphoto

<https://openclipart.org/detail/5098/pencil>

# Tax haven

(a place to hide your money  
from the government)





## Group descriptions

## Activity sheet 1

### Low income family

### Group 1

You are a family that makes hardly any tokens, even though you work very hard. You have to give away some of your tokens in tax which means you have very little money left. You often struggle to buy enough food to eat and pay the bills on time.

---

### Middle income family

### Group 2

You are a family that makes quite a few tokens. You use some of your tokens to pay tax but you still have enough money to pay for the things that you need and are able to do nice things like go on holiday at least once a year.

---

### Small business

### Group 3

You are a small business. Only a few people work for you. Your business is doing okay and you make quite a few tokens though nowhere near as much as the big businesses. You need to use some of your tokens to pay tax but your business is still making a small profit.

---

### High income family

### Group 4

You are a family that makes a lot of tokens. Your mother is a chief executive of a large supermarket chain and your father is the chairman of a bank. You live in a big house, go on several holidays each year and never worry about not having enough money. You have so many tokens that you can hide some of them away to avoid paying taxes.

---

### Big business

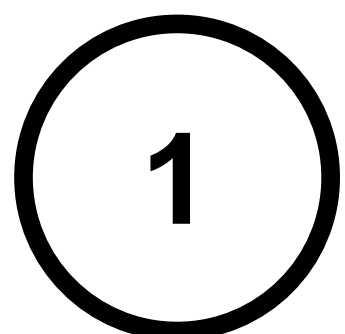
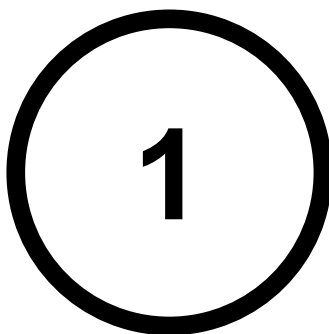
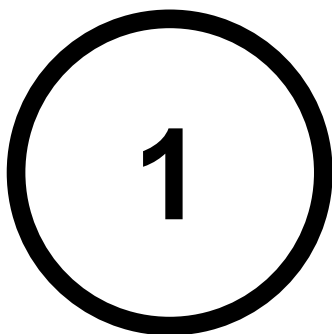
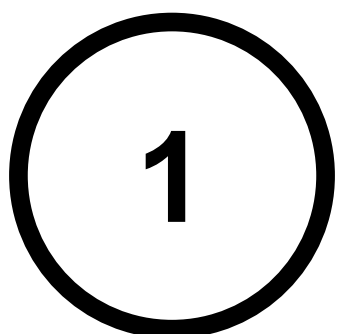
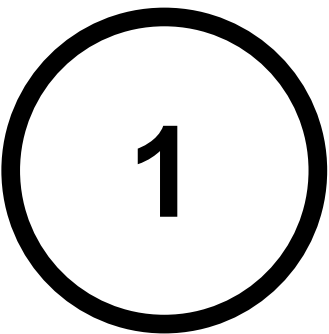
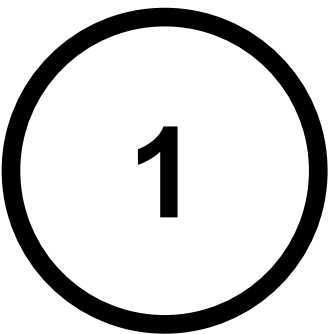
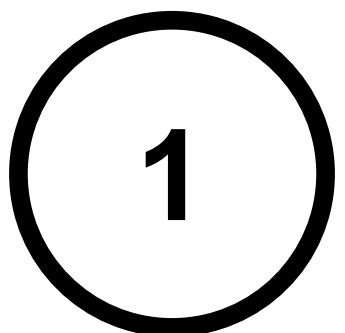
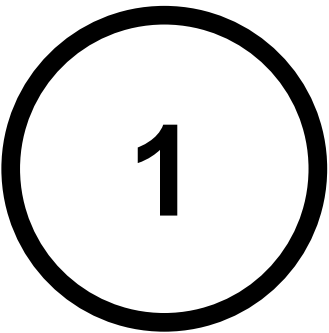
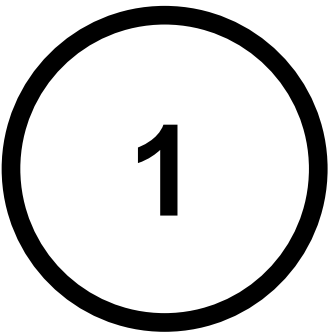
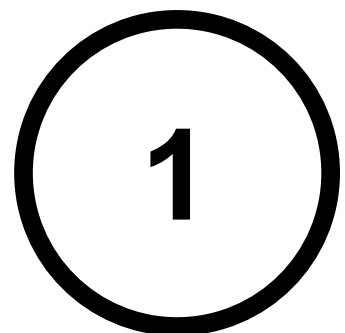
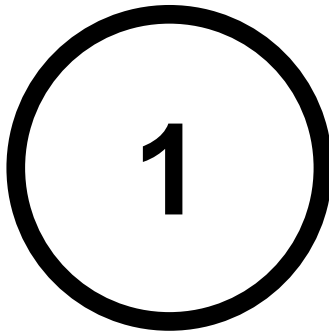
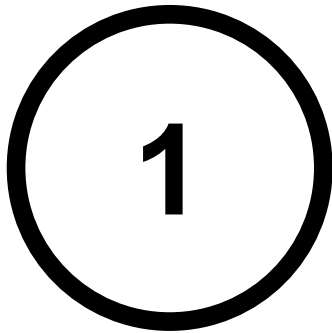
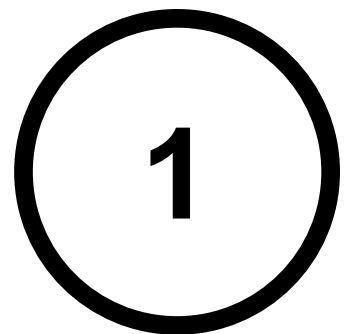
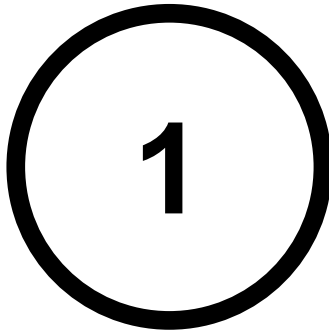
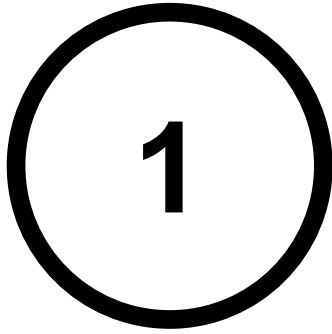
### Group 5

You are a big business. You have many people working for you and your company buys and sells things all over the world. You make a lot of tokens. You have so many tokens that you can hide many of them away to avoid paying taxes. You also put pressure on the government to change the tax rules so that you can pay as little tax as possible.



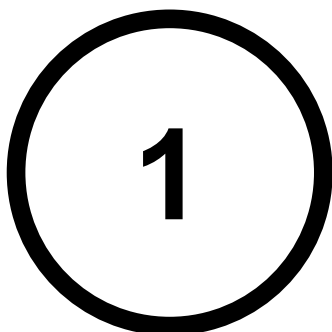
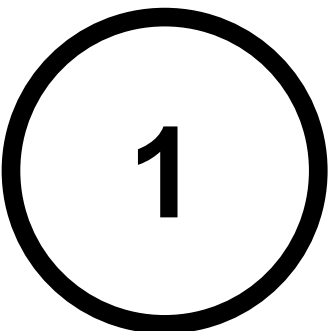
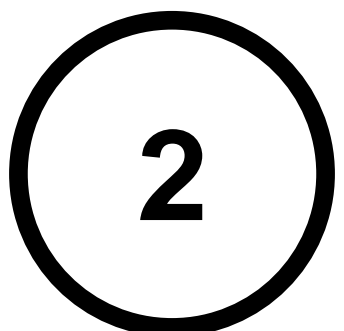
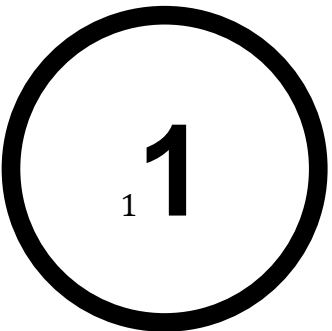
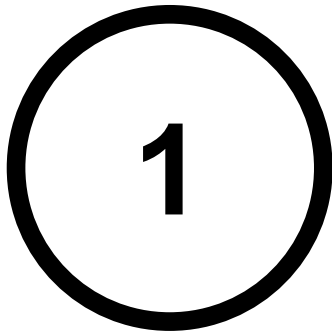
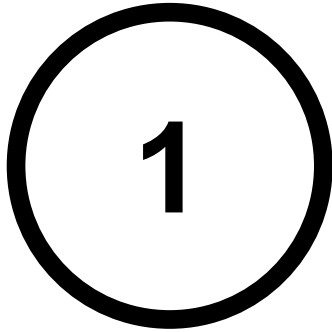
Token template - Group 1

Activity sheet 2a



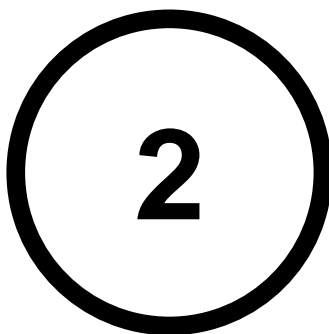
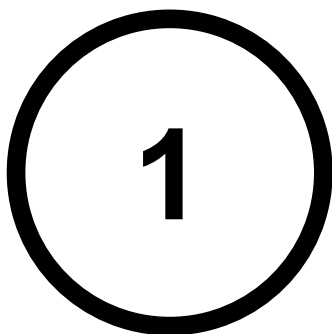
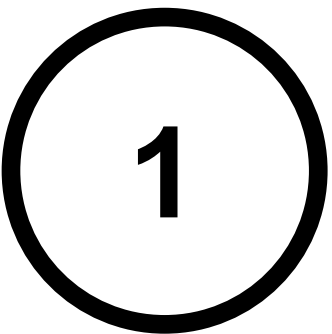
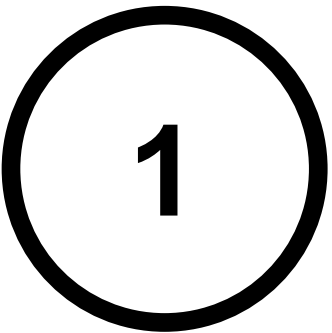
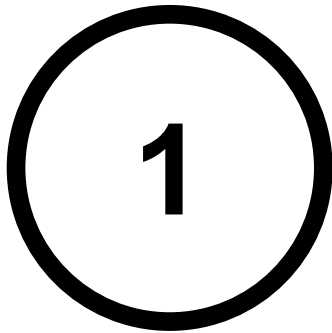
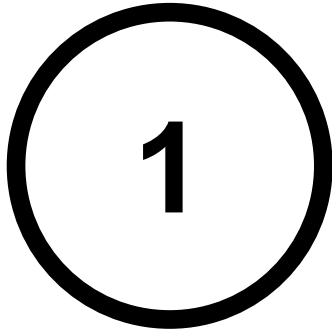
Token template - Group 2

Activity sheet 2b



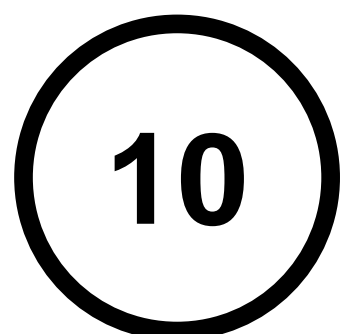
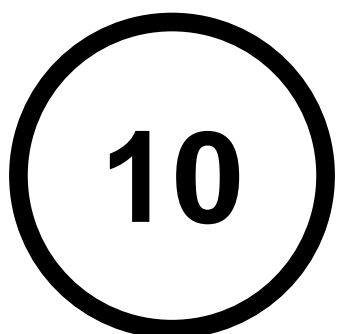
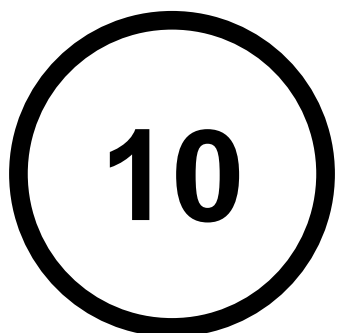
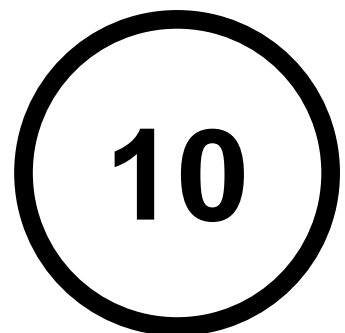
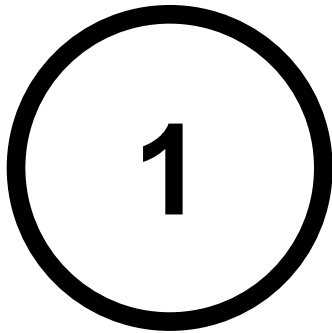
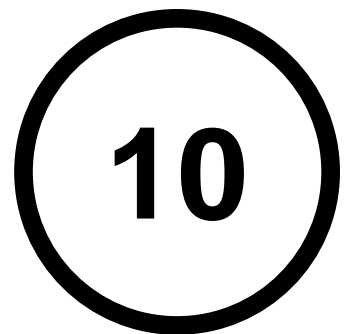
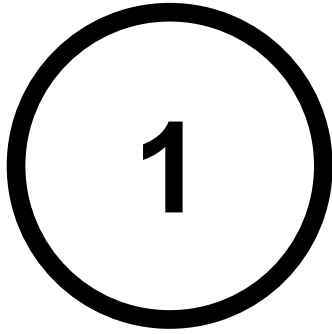
Token template - Group 3

Activity sheet 2c



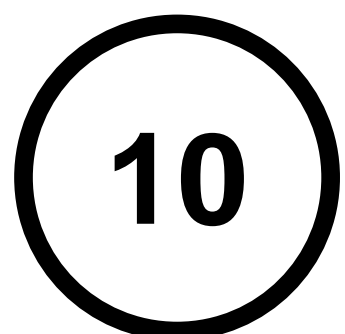
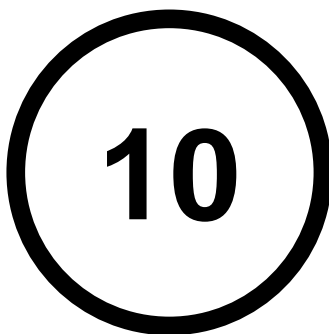
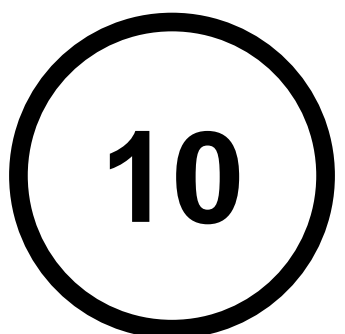
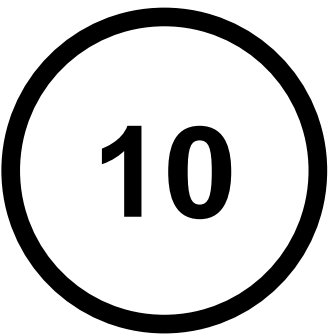
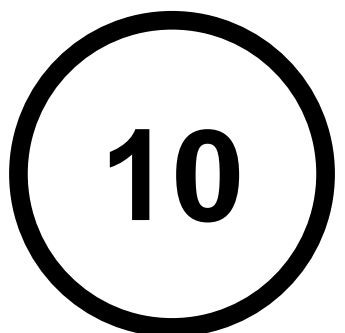
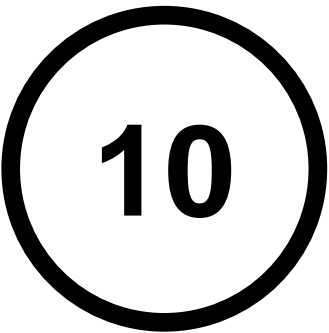
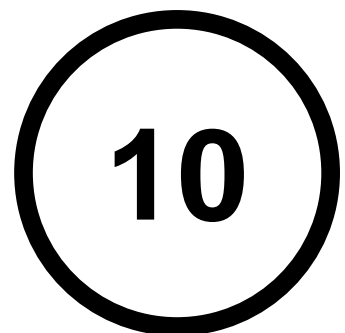
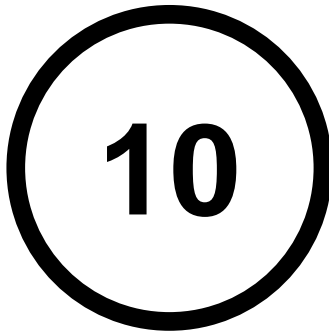
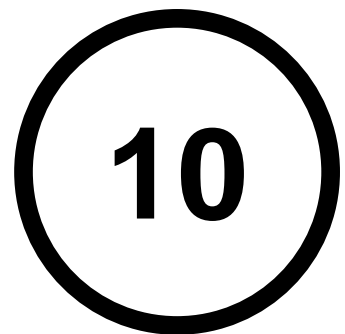
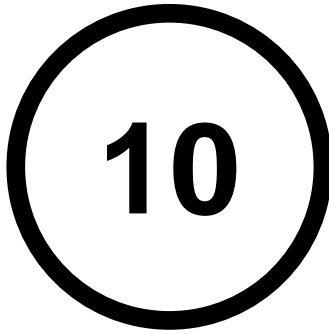
Token template - Group 4

Activity sheet 2d



Token template - Group 5

Activity sheet 2e



### Activity sheet 3a

#### Scenario cards - Group 1

A new playground is being built in the local park. You need to pay one token in tax.

---

The roads in the town need resurfacing. You need to pay one token in tax.

---

The school needs more books and computers. You need to pay two tokens in tax.

---

The hospital needs some new equipment and to employ more nurses. You need to pay three tokens in tax.

---

#### Scenario cards - Group 2

A new playground is being built in the local park. You need to pay two tokens in tax.

---

The roads in the town need resurfacing. You need to pay two tokens in tax.

---

The school needs more books and computers. You need to pay three tokens in tax.

---

The hospital needs some new equipment and to employ more nurses. You need to pay four tokens in tax.

---

#### Scenario cards - Group 3

A new playground is being built in the local park. You need to pay two tokens in tax.

---

The roads in the town need resurfacing. You need to pay three tokens in tax.

---

The school needs more books and computers. You need to pay four tokens in tax.

---

The hospital needs some new equipment and to employ more nurses. You need to pay five tokens in tax.

---

### Activity sheet 3b

#### Scenario cards - Group 4

A new playground is being built in the local park. You need to pay three tokens in tax.

---

The roads in the town need resurfacing. You need to pay five tokens in tax.

---

The school needs more books and computers. You have been asked to pay ten tokens in tax. However, you can decide how many tokens you wish to pay. If you don't want to pay some or all of it, take the spare tokens over to the "tax haven" table to hide away.

---

The hospital needs some new equipment and to employ more nurses. You have been asked to pay fifteen tokens in tax. However, you can decide how many tokens you wish to pay. If you don't want to pay some or all of it, take the spare tokens over to the "tax haven" table to hide away.

---

#### Scenario cards - Group 5

A new playground is being built in the local park. You need to pay ten tokens in tax.

---

The roads in the town need resurfacing. You need to pay fifteen tokens in tax.

---

The school needs more books and computers. You have been asked to pay fifteen tokens in tax. However, you can decide how many tokens you wish to pay. If you don't want to pay some or all of it, take the spare tokens over to the "tax haven" table to hide away.

---

The hospital needs some new equipment and to employ more nurses. You have been asked to pay twenty tokens in tax. However, you can decide how many tokens you wish to pay. Send one of your group to speak to the "mayor" to negotiate a tax break. You could offer your support for their party in the next election in return for avoiding paying this much tax.

---