

Transition Year “Introduction to Tax” Module

Teacher’s Notes



Introduction

Revenue's 'Introduction to Tax' Module has been developed to provide students with an overview of key taxes that they may encounter throughout both their personal and professional lives. To help prepare students for the working world, there is a particular emphasis within the unit on taxes relating to employment.

	Title	Key topics
Unit 1	Overview of taxes	What is tax, why taxes are needed
Unit 2	How taxes are made	An overview of direct/indirect taxes, tax policy and legislative process
Unit 3	Income Tax for employees	Basic calculation for PAYE employee, reading a payslip
Unit 4	USC and PRSI for employees	Basic USC calculations, introduction to PRSI
Unit 5	myAccount	An introduction to Revenue online services
Unit 6	Income Tax and VAT	Basics of Income Tax & VAT rules and obligations
Unit 7	Customs	A basic overview of Customs rules and work of our Customs teams
Unit 8	Shadow economy, compliance and CAB	Overview of our publicised compliance activities and the work of CAB

Learning Objectives

At the end of this module, students should be able to:

- Identify a range of common taxes and explain the occasions when they may arise.
- Describe how taxes are introduced into Irish law.
- Appraise the role of taxes in our society.
- Differentiate between the PAYE and self-assessment tax systems.
- Calculate basic employment taxes.
- Problem-solve common tax scenarios using Revenue's MyAccount service.
- Compare the results of ordering goods from inside and outside the European Union.
- Explain the shadow economy and discuss the impact of shadow economy activities on individuals, businesses, and the Irish economy.

Resource Materials

Free-of-charge materials available for download from <https://revenue.ie/en/tax-education/ty-module/index.aspx>

- PowerPoint presentations
- lesson plans
- student activity worksheets
- answer booklets
- Any additional supplementary materials
- Pre and post module questionnaires.

Internet access is recommended but not essential. Where internet access is not available, alternative exercises are provided except for some supplementary materials in Unit 5.

Unit 5 contains six supplementary learning scenarios in the form of interactive PDFs. The interactive PDFs can be distributed electronically. To enjoy full functionality, we recommend that the interactive PDFs are accessed using Adobe Acrobat Reader.

All materials in this module are accurate and correct as of 01/09/2023.

How to Use this Module

Revision of the lesson plan and materials are recommended prior to the delivery of a unit.

Important factors to consider include:

- Unit lengths vary up to an estimated 2 hours.
- Units can be easily adapted to meet the needs and interests of students:
 - Choose which units to complete in any order
 - Deliver unit content as it is or change to suit your students.
 - Complete some or all exercises in the units.

Self-Assessment

Completion of a learning journal entry for each unit to record learnings, interests and challenges.

Certificate of Completion

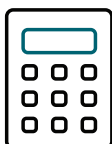
A certificate of completion to be provided to each student upon completion of the module. A minimum of 3 of the 8 units must be completed by the student. To request a Certificate of Completion email taxeducation@revenue.ie with your name and school roll number.

Key

The following symbols are used throughout the module to indicate:



Learning Outcomes



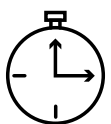
Numeracy Links



Learning Intentions



Cross-Curricular Links



Duration



TY Skills



Links



Resources



Literacy Links

Questions

If you have any questions, please contact taxeducation@revenue.ie