

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

The materials are available free-of-charge and can be downloaded from the [tax education section](#) of the Revenue website.

Materials include:

- lesson plans
- PowerPoint presentations
- student activity worksheets
- student activity worksheet solutions
- interactive PDFs
- answer booklets
- videos

Internet access is recommended but not essential. Where internet access is not available, alternative exercises are provided except for the interactive PDF scenarios in Unit 5.

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 01/08/2024. Each summer, Revenue will review and update the materials in advance of the new school year.

How to Use this Module

The module was designed to allow teachers with limited knowledge in the area of taxation to deliver the module, supported by a detailed lesson plan.

Prior to delivery of a unit, Revenue recommends that you review the unit's lesson plan and associated materials.

Units vary in length between one and two hours, inclusive of all activities. However, the materials are designed to be flexible to suit your class times, students' needs and students' interests. You may adapt which units and/or activities to complete, and the order in which you complete them.

Self-Assessment

There is no formal examination within this module. Students are assessed based on their completion of a student learning journal at the end of each unit.

Certificate of Completion

A Certificate of Completion is available for students upon completion of the module. Teachers may request either a module or unit Certificate of Completion for their students. Students must complete a minimum of three of the eight units to receive a module certificate. Students who have completed one or two units can receive a unit-based certificate.

To request a Certificate of Completion, email taxeducation@revenue.ie. Please include:

- your school's name (for inclusion on the certificate)
- whether you are requesting a module or unit-based certificate. If you are requesting a unit-based certificate, please specify which unit(s) were completed for inclusion on the certificate.
- your school roll number
- number of students who have completed the module (please don't submit students' names)
- whether you want the certificate in English, Irish or both.

If you would like to request a unit certificate for students who completed units of the module during the academic year 2023/2024 but didn't qualify for a module certificate, you can submit a request by following the instructions above. Please include in your email which academic year you are applying for.

On receipt of your request, Revenue will email a PDF certificate to you. Upon printing the certificate, you will be able to enter your students' names.

Questionnaires

The pre- and post-course questionnaires for students, and the post-course questionnaire for teachers, have been developed to identify possible areas for development or improvement of the module.

Pre- and Post-Course Student Questionnaires

The pre-course questionnaire takes approximately 1 minute to complete and should be circulated before commencing the module. The link to the questionnaire is available within the Unit 1 PowerPoint or from the link below:

[https://www.surveymonkey.com/r/PVPCQLW?name=\[name_value\]](https://www.surveymonkey.com/r/PVPCQLW?name=[name_value])

The post-course questionnaire takes approximately 2 minutes to complete and should be circulated among students directly after completing the module. The link to the questionnaire is available within the Unit 8 PowerPoint or from the link below:

<https://www.surveymonkey.com/r/PVJMGWN>

Post-course teacher questionnaire

The post-course teacher questionnaire takes approximately 3 minutes and should be completed directly after delivering the module.

<https://www.surveymonkey.com/r/RCGBL2M>

Key

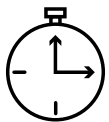
The following symbols are used throughout the module to indicate:



Learning Outcomes



Learning Intentions



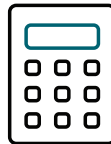
Duration



Links



Literacy Links



Numeracy Links



Cross-Curricular Links



TY Skills



Resources

Questions

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