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Irish Tax and Customs

Introduction to Tax Module

Transition Year

Group Activity 1

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- What challenges do you face as a maths teacher in engaging your students?
- What methods/tactics do you employ to engage your students and gain their interest?

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Applying classroom mathematics to the working world using Revenue's TY Introduction to Tax module

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Presentation Overview

- I am going to outline for you the:

Who?

What?

Why?

When?

Where?

How?

Who?

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Our Mission

To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls

Voluntary compliance

Tax Morale

Tax Education

Who?


We want students starting their first jobs to be confident and competent in dealing with their own tax affairs.

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What

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What?

- What will your students gain from taking this module?

Practical skills

Interpret, analyse and verify

Philosophy of taxation

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What is it?

	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

Why?

Free

Why? Teachers' Perspective

Free

Bridging the gap

Why? Bridging the gap - Syllabus

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	Learning outcomes Students should be able to	Review of textbooks
Junior Certificate Mathematics Syllabus Foundation, Ordinary & Higher Level	Solve problems that involve: Valued Added Tax Income Tax (standard rate only), net pay (including other deductions of specified amounts)	Standard rate Higher Rate USC Calculations (Not real world) Tax credits Net and Gross pay VAT calculations (Not real world)

	Students working at OL & HL should be able to	Review of textbooks
Leaving Certificate Mathematics Syllabus, Ordinary & Higher Level	Solve problems that involve: Valued Added Tax Income Tax (standard rate only), net pay (including other deductions)	Standard rate Higher Rate USC Calculations PRSI Calculations Tax credits Net and Gross pay VAT Rates VAT calculations
Foundation Level	Solve problems that involve, income tax (standard rate only), net pay (including other deductions of specified amounts)	

Junior Cycle 2023 Mathematics Higher Level

Question 10 **(Suggested maximum time: 10 minutes)**

Michelle must pay Universal Social Charge (USC) on all of her gross income.
The income bands and rates of USC that Michelle must pay are given in the table below.

Income Band	Rate of USC
Up to €12 012	1·5%
Next €5564	3·5%
Above €17 576	7%

Michelle pays USC at all three rates.

(a) Find the amount of USC that she must pay at each of the first two rates (1·5% and 3·5%).

USC @ 1·5% = ______________ USC @ 3·5% = ______________

Michelle's gross income is x.
Michelle pays a total of 5% of her gross income in USC.

(b) Write an expression, in terms of x, for the **total amount** of money that Michelle pays in USC.

(c) Find the value of x, Michelle's gross income.

Source: State Examinations Commission Junior Cycle Final Examination 2023 Mathematics Higher Level

Junior Cycle 2022 Mathematics Ordinary Level

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(b) Jane has a gross annual income of €56 000.

Jane pays income tax on her gross income at a rate of 20% on the first €44 300, and 40% on the balance.

(i) Work out Jane's annual income tax at each of these two rates (20% and 40%).

Income tax at 20% = €____________ Income tax at 40% = €____________

(ii) Jane has annual tax credits of €3300.
Work out Jane's annual take-home pay.

Source: State Examinations Commission Junior Cycle Final Examination 2022 Mathematics Ordinary Level

Leaving Certificate Examination 2022
Mathematics Paper 1 Ordinary Level

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Question 3 **(30 marks)**

Joe, Émile, and Wei are all PAYE workers.
Each of them has an annual tax credit of €3300.
Their tax rates and bands are shown in the table below.
Assume that no other deductions are made from their income.

Annual Income	Tax Rate
First €35 300	20%
Balance	40%

(a) Joe's gross annual income is €27 500. Joe only pays tax at the lower rate.
Work out Joe's net annual income.

(b) Émile's gross annual income is €43 450.
Work out Émile's net annual income.

(c) Wei's gross annual income is over €35 300, so she pays tax at both rates.

Wei is looking for a pay rise.
She wants her net income to increase by €80 each month.

Work out how much her **gross annual income** will need to increase by, in order for this to happen.

Source: State Examinations Commission Leaving Certificate Examination 2022 Mathematics Paper 1 Ordinary Level

Why? Teachers Perspective

- Free
- Bridging the gap
- Varied

Why? Varied

- PowerPoint Presentations
- Lessons plans
- Student Activity Worksheets & Solutions
- Kahoot! Quiz Upload Spreadsheet & Solutions
- Quiz Worksheet & Solutions (if you don't have access to IT in the classroom)
- Student Learning Journals
- Various handouts (Myth busters, Tax band/credit)
- Interactive PDF Scenarios of our online tax portal myAccount
- Videos
- Certificate of completion

Why? Varied activities

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- Calculation of Income Tax, USC, VAT & Customs duty
- Retrieval & revision activities
- Four corner teaching strategies
- Interactive quizzes via PPT
- Brain dump activities
- Teacher led discussions
- Group discussions
- Payslip / TCC discovery
- Polling websites
- True False Statements
- Animations/ Videos

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Why? Teachers Perspective

- Free
- Bridging the gap
- Varied
- Flexible

Why? Flexible

Teachers can:

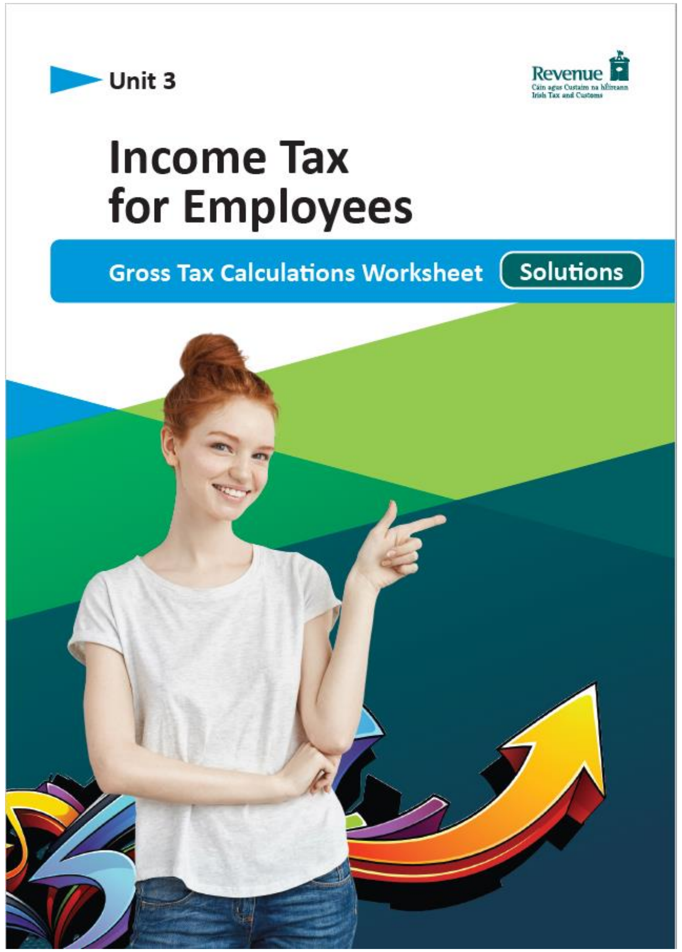
- Include and exclude activities
- Include or exclude extension tasks
- Partake or not partake in retrieval practice or revision activities
- Deliver all or a selection of the units to your students. (Minimum of 3 units to obtain Certificate of Completion)
- Deliver a unit in 35 or 40 minutes or over 1 to 2, 1-hour classes

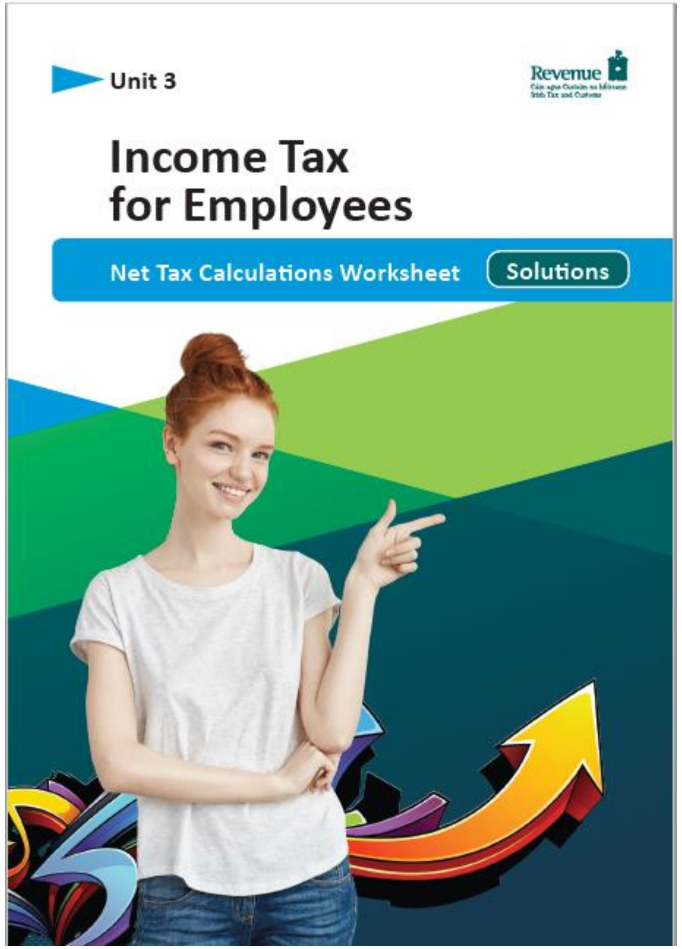
Why? Flexible

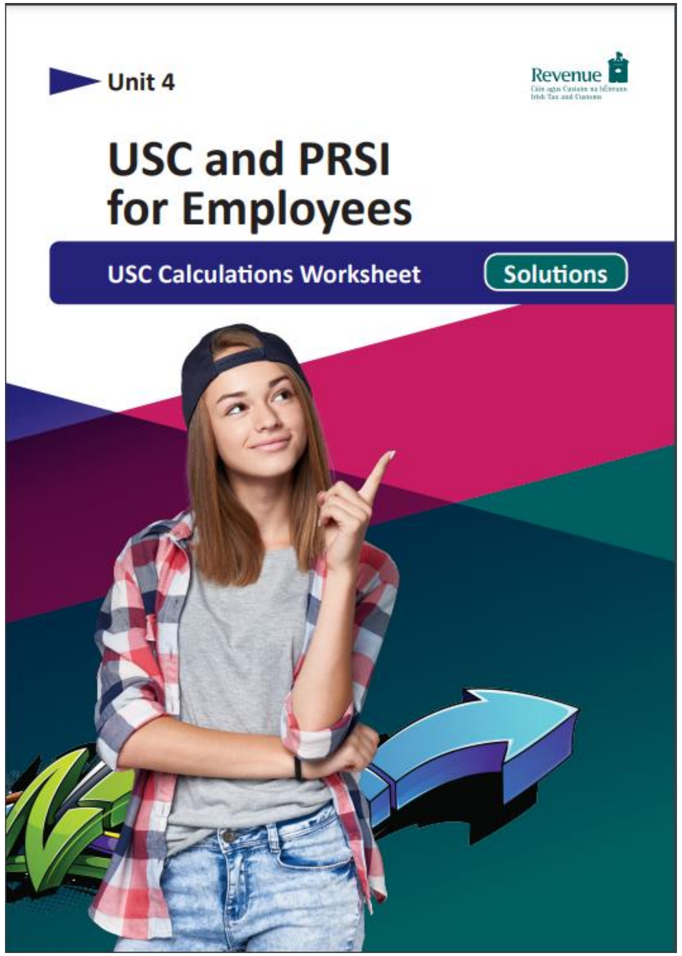
The module is flexible so that it is centred on :

- students' interests
- students' abilities
- class times
- students' potential absence in TY for events
- different schools' term times
- students' abilities

Why? Addressing all abilities







Why? Teachers' Perspective

Free

Bridging the gap

Varied

Flexible

Cross-curricular links

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Why? Cross curricular links

- Accounting
- Geography
- Business
- History
- Computer Science
- Politics & Society
- Economics
- Legal Studies
- Mathematics
- Home Economics

Why? Teachers' Perspective

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- Free
- Bridging the Gap
- Varied
- Flexible
- Cross-curricular links
- Transition Year skills

Why? TY skills

Being personally effective

Information processing

Communicating

Working with others

Critical & creative thinking

Why? Teachers' Perspective

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- Free
- Bridging the Gap
- Varied
- Flexible
- Cross-curricular links
- Transition Year skills
- Ar fáil i nGaeilge

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Why? Ar fáil i nGaeilge

Revenue worked closely with An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta (COGG) on the Irish language content to ensure it that it is pedagogically sound and age appropriate

An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

Why? Teachers' Perspective

- Free
- Bridging the Gap
- Varied
- Flexible
- Cross-curricular links
- Transition Year skills
- Ar fáil i nGaeilge
- Future proofed

Why?

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1. Accurate and up to date

This resource will be updated when changes are made to the tax code

2. EU/OECD financial competence framework for children and youth

Revenue's Transition Year Introduction to Tax module covers 12 tax related competencies under the framework.

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How?

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Solving everyday problems: Gross Pay, Net Pay & deductions

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- In Unit 3 “Income Tax for employees” students will learn how to :

1	Explain the different types of income earned by individuals and businesses
2	Differentiate between direct and indirect taxes
3	Distinguish between taxable and non-taxable income
4	Outline the concept of tax rate bands and tax credits
5	Explain how the PAYE system operates
6	Complete basic Income Tax calculations

Solving everyday problems: USC & PRSI

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- In Unit 4 "USC and PRSI for Employees" students will learn how to :

1	Explain the concept of Universal Social Charge (USC)
2	Complete basic USC calculations
3	Differentiate between income that is subject to USC and income that is exempt from USC
4	Examine and explain the elements of a Tax Credit Certificate (TCC)
5	Explain the components of PRSI contributions and the benefits received from these contributions
6	Explain how PRSI is calculated

Solving everyday problems: VAT

- In Unit 6 “Income Tax and Value Added Tax” students will learn how to :

1	Explain Income Tax related to Schedule D business income
2	Differentiate between PAYE income and non-PAYE income
3	Describe the criteria used to register for Income Tax
4	Outline the responsibilities of a chargeable person
5	Describe the features of Value Added Tax (VAT)
6	Describe the different VAT rates imposed in Ireland
7	Explain how a person/business registers for VAT and how VAT payments are made

Solving everyday problems: Customs Duty

- In Unit 7 “Customs” students will learn how to :

1	Provide a brief overview of the European Union
2	Differentiate between imports and exports
3	Define the term ‘customs’
4	Outline the benefits of Ireland’s membership of the EU Customs Union
5	Describe the circumstances where VAT and Customs Duty are imposed on imported goods
6	Explain the functions of Customs Authorities and the methods used by these agencies to monitor and control imported goods

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When & Where

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When and Where?

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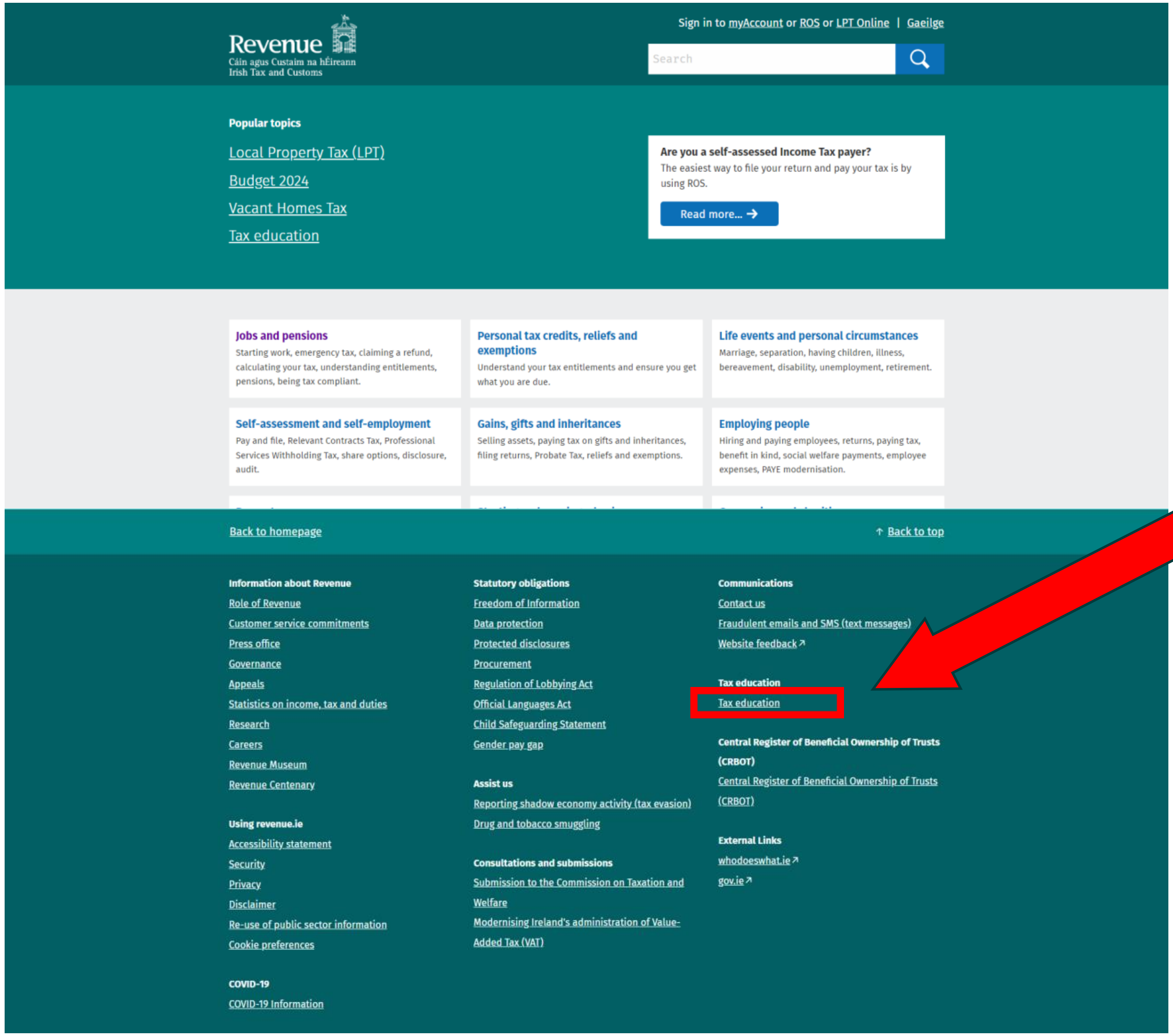

Click on Tax Education in the Footer of the Homepage or any webpage on www.revenue.ie

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Special Thank You To Our:

Pilot Schools:

- Coláiste Mhuire Askeaton
- Borrisokane Community College
- Thomond Community College
- St Munchin's College
- Scoil Mhuire Buncrana
- Holy Faith Secondary School Clontarf
- Villiers School
- Ramsgrange Community School

Partner Organisations:

Ionad Tacaíochta Oideachais Luimnigh | Limerick Education Support Centre

An Chomhairle um Oideachas Gaeltachta & Gaelscolaíochta

BSTAI
Business Studies Teachers' Association of Ireland

Content designer & educationalist:

Lisa O'Byrne

Group Activity 2

Activity 5

On what does the government spend its income?

In 2024 government expenditure is expected to be €108.6 billion. Working in pairs / groups use a ranking ladder to rank the areas of expenditure shown below, from the most to least important. Discuss the reasons for your ranking decisions. Once you have done this, decide how much money you will allocate to each area.

1. ____________
2. ____________
3. ____________
4. ____________
5. ____________
6. ____________
7. ____________
8. ____________

Social Protection	Health	Education	Justice
Housing	Debt Servicing & EU Payments	Transport	Other – Government Department Expenditure

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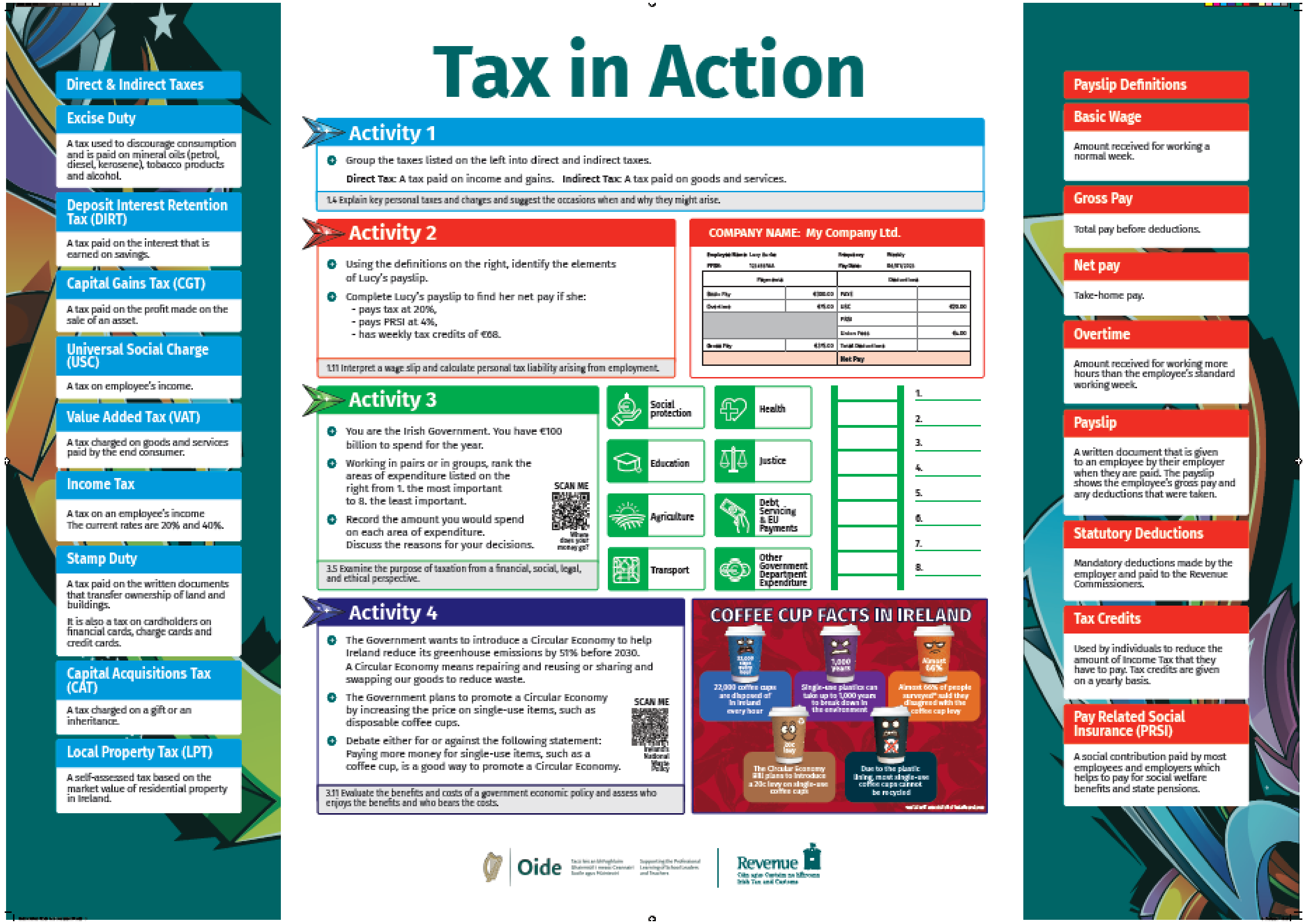
What other resources are available?



Electronic Flyer

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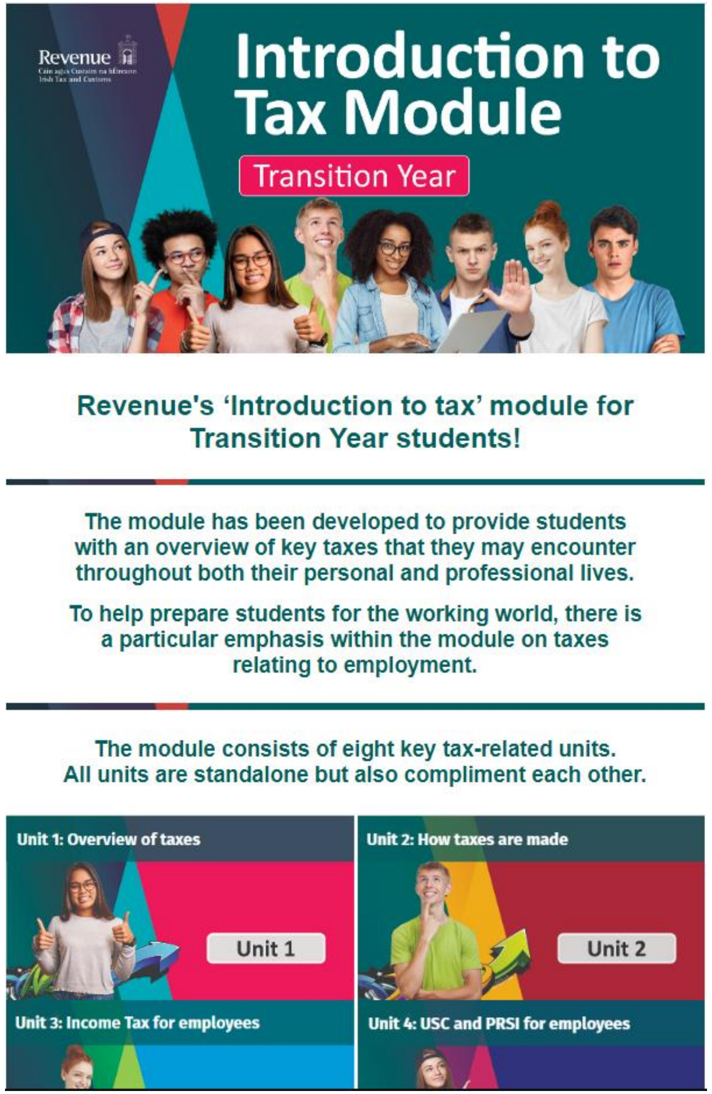
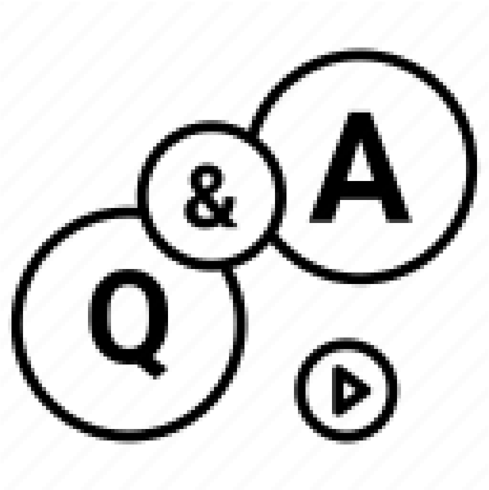


Q&A / More information



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Slido Quiz

Join the quiz at www.slido.com by entering the event code #3988435 or scanning the QR code to the right