



Nau mai, haere mai!

Welcome to the Sorted in Schools Taxation Teacher guide!

Sorted in Schools has partnered with Inland Revenue in 2021 to support secondary students in understanding taxation and improving the financial well-being of young New Zealanders later in life.

With the existing Sorted in Schools taxation module booklet resource, it is exciting that there are now more learning resources available about taxation. This teacher guide aims to provide an overview of the resources so that teachers can get ideas on how these can be adapted and used in their lessons.

Who is this resource for?

Sorted in Schools Taxation resources are designed for students who are working NZ curriculum level 4 and 5.

What do they need?

Students need a computer/chromebook or a handheld device such as tablet. Some resources are available to download and print as a hard copy as well.

What are the resources provided?

1. Taxation module:

This booklet content includes six topics about how the tax system works, how taxes are collected, different types of income, GST, business structures, and responsibilities as a taxpayer in Aotearoa New Zealand. You can find a teacher guide about the module's contents in the '[Taxation module teacher guide](#)' booklet.

2. Tax animation:

This 2-minute animation presents why tax is essential for our country. The key questions focused on in this animations are:

- What is tax?
- What is it used for?
- How is it collected?

3. Tax interactive:

This scenario-based interactive helps students learn about different situations related to income tax and when to complete IR330. It includes three difficulty levels to ensure they can be used for differentiated lessons. The five topics are:

- Level 1: Starting a new job
- Level 1: Reading a payslip
- Level 2: Managing a student loan
- Level 2: Side hustle - business
- Level 3: Working for Family tax credits

4. Supporting resources:

Tax infographic poster and **information slide presentation** resources show how tax works and what



key things students need to know about paying tax in Aotearoa. These will fit into Sorted in Schools series of infographics/PowerPoint slides around other Sorted money topics. All the infographics and PowerPoint slides can be found on our [Student activities page](#).

Taxation Progression Rubric

Sorted in Schools' **Taxation Progressions Rubric** is adapted from the MOE Financial Capability Progressions to support the resources. It drills down into what the students need to know about tax. The rubric was created to support the tax resources by Sorted in Schools and IR.

How can I use it?

- This resource is designed as a cross-curricular resource, supporting all the Sorted themes
- This resource can be used for whole-class instruction and directed teaching for schools
- This resource allows students to build financial capability knowledge and enables them to work at their own pace.

What are the learning objectives of the interactive activity and how is it linked to the progression rubric?

Topic	Learning objectives	Taxation Progression Rubric
Starting a new job	To understand why we need to pay income tax	<ul style="list-style-type: none"> • Level 4: Discuss why you, as an individual, pay income tax.
	To understand three key tax steps when starting a part-time job	<ul style="list-style-type: none"> • Level 4: Explain the purpose of an IRD number • Level 5: Understand how you can find out your IRD number • Level 6: Discover how to choose the right tax code on an IR330 form.
Reading a payslip	To understand at least three aspects about individual income	<ul style="list-style-type: none"> • Level 4: List different types of income (e.g. salaries, commission, dividends, interest, etc). • Level 4: Define an income tax assessment.
	To understand at least three aspects of a payslip	<ul style="list-style-type: none"> • Level 4: Define hourly, weekly, net and annual gross pay • Level 5: Describe PAYE and how it is applied to a payslip • Level 5: Explain pay deductions and the link to the next (KiwiSaver, student loans).
Managing a student loan	To understand how a student loan works and is deducted when we start work	<ul style="list-style-type: none"> • Level 4: Define a student loan • Level 6: Explain taxation and other deductions or payments relating to personal income, e.g. KiwiSaver, student loan repayments.
Side hustle - business	To understand tax obligations of running a business or sidehustle and when we need to complete an individual Income Tax Return (IR3)	<ul style="list-style-type: none"> • Level 5: List different types of expenses that businesses can claim against their income • Level 6: Explain the tax obligations related to all different business entities in Aotearoa New Zealand.
Working for Family tax credits	To understand different types of family tax credits and the eligibility criteria for working for families and parental leave	<ul style="list-style-type: none"> • Level 5: List all types of working for families' entitlements • Level 6: Investigate different types of family tax credits • Level 7: Understand eligibility criteria for working for families and parental leave entitlements.