



Taxation Module

Teacher Guide

THEME Managing my money



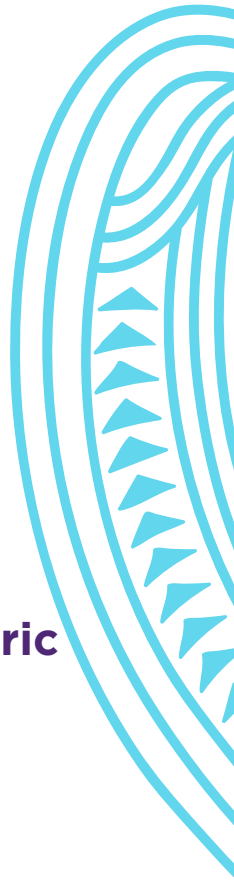
Inland Revenue
Te Tari Taake

Te whai hua - kia ora!

sorted
in Schools



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Nau mai haere mai!

Welcome to Tax Module

Sorted in Schools has partnered with Inland Revenue in 2021 to support senior secondary students to understand what tax is, what it is used for, and how all citizens of Aotearoa New Zealand are involved in paying tax and benefiting from tax payments.

The partnership was created to form a connection between the financial capability programme used by 68% of secondary schools in Aotearoa New Zealand and taxation to improve the financial wellbeing of young New Zealanders later in life. By adding taxation to the existing financial capability programme young people can be better prepared financially to reach their life goals.

Kia ora!
My name is Max!



Content overview

There are six topics in the taxation module. They serve as an introduction to how taxation works in Aotearoa New Zealand. This content, depending on subject choices that students make, might be students' only opportunity to learn about taxation before they enter the workforce. The earlier that they start making informed choices about their money the earlier they can future proof themselves financially.

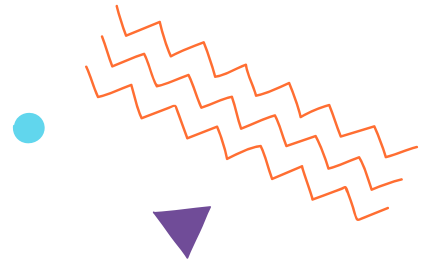
| Overview of "Tax Ready" Topics | | |
|--------------------------------|--------------------|---|
| Topic | Title | Outcomes |
| 1 | Tax Aotearoa 101 | How the tax system works in Aotearoa New Zealand. <ul style="list-style-type: none"> • Explain why Aotearoa New Zealand has a revenue system • Explain what tax is used for in Aotearoa New Zealand • Describe how taxation contributes to the overall wellbeing of Aotearoa New Zealand • Explain the purpose of an IRD number • Describe multiple situations which require you to have an IRD number • Explain how your income contributes to the wellbeing of others (individuals/whanaiu/groups/iwi/hapū) • Explain why individuals, businesses and families are taxed differently. |
| 2 | How do taxes work? | How is my tax collected, how do I pay my taxes and what does my payslip tell me? <ul style="list-style-type: none"> • Discuss why you, as an individual, pay income tax • Explain how income tax is collected • Describe PAYE and GST • Describe how PAYE is applied to a payslip • Explain different types of expenses that individuals can claim against their income • Investigate the way people get paid including wage and salary deductions • Understand an income tax assessment. |
| 3 | Sources of Income | There are different types of income and income can come from different sources. <ul style="list-style-type: none"> • Describe different sources of income (e.g. from employment, sales, investments, government benefits etc.) • Explain various types of income (e.g. salaries, bonuses, commission, dividends, interest, etc.) • Define hourly, weekly, net pay and annual gross pay • List different types of income sources for businesses. |

| | | |
|---|---------------------------------|---|
| 4 | Getting to grips with GST | <p>As a consumer, we pay the GST-how does this work?</p> <ul style="list-style-type: none"> • The difference between goods and services are • The goods and services tax (GST) • How GST is paid and collected • The difference between GST inclusive and GST exclusive. |
| 5 | Tax for non-individual entities | <p>There are many different business structures in Aotearoa New Zealand to consider when you are setting up a business. How you set your business up determines how you will be taxed.</p> <ul style="list-style-type: none"> • Describe a business entity in Aotearoa New Zealand • List the three most common types of business entities • Explain the difference between for-profit and not-for-profit business entities in Aotearoa New Zealand • List tax-related events that require an IRD number for business entities in Aotearoa New Zealand • Describe different types of the characteristics of business entities in Aotearoa New Zealand • Explain tax obligations for a not-for-profit and a for-profit entity • Describe tax rates for business entities in Aotearoa New Zealand (e.g., Self-employed, Māori authorities, etc.). |
| 6 | Taxation affecting young people | <p>What do I need to know about tax as I transition from school to tertiary to the workforce?</p> <ul style="list-style-type: none"> • Explain your responsibilities as a taxpayer • Explain pay deductions and the link to the next stages of life (KiwiSaver, student loans) • Define a KiwiSaver and describe the benefits of it • Define a student loan • Describe ways to manage money • Investigate choices around future decision making. |

Module framework

Each topic includes the following headings and content to develop a common language and cohesiveness to learning.

| | |
|--------------------------------------|--|
| Introduction to the tax topic | A brief overview of content Learning outcomes Success criteria |
| TAX Facts | These are the key ideas for the students to understand about tax. and they support the TAX Tasks and the Assessment Tasks. |
| TAX Chats | Conversation starters can start a lesson and engage the students to explore a range of perspectives. Conversation starters are designed to be provocative and engage students in ethical, cultural, and philosophical thinking. TAX Chats can also be a set of questions for discussion. Instructions on how to use TAX Chats will vary between topics and instructions are included in the topic overview below. |
| TAX Tasks | Learning activities for students to complete that will support their understanding and new learning about tax. |
| TAX Checkpoints | Checkpoints of understanding/learning – students complete questions before starting the next topic. |
| TAX Assessment Tasks | These are optional assessments for students to complete to demonstrate their understanding. This will be dependent on the time available for students to work through each topic. If you opt for students not to do the assessment task in each topic, the TAX Smart rubric can be used for formative assessment to assess learning from the TAX Tasks. |
| TAX Smart | Based on the TAX rubric progressions, TAX Smart is a self-assessment rubric for students to assess their learning. |
| TAX Vocab | Key vocabulary included the topic. |



Links to the New Zealand Curriculum

Values

How do the NZC values align with Financial Capability?



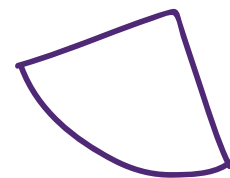
| Values | Explored and modelled through... |
|------------------------------------|--|
| Excellence | <ul style="list-style-type: none">Taking the opportunity to increase reward by increasing effort.Setting financial goals and achieving them. |
| Innovation, inquiry, and curiosity | Thinking creatively, critically, and reflectively to: <ul style="list-style-type: none">set and achieve personal financial goalsanalyse and solve financial problemsunderstand and use different financial systemsexplore different ways of sharing resources, for example, whakakoha and the Tokelauan way. |
| Diversity | <ul style="list-style-type: none">Recognising that different people have different values that affect decisions.Recognising that some people need more support than others with financial planning, for example, people with special learning needs.Understanding how family or cultural obligations affect decisions. |
| Equity | <ul style="list-style-type: none">Demonstrating fairness in financial transactions.Exploring and understanding reasons for Government transfer or payments, for example, family support, Treaty settlements.Recognising the importance of having more or less money. |

Key Competencies

How do the NZC values align with Financial Capability?

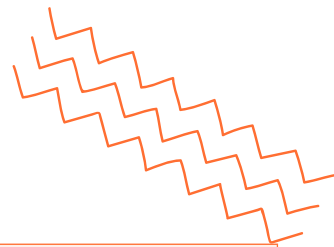
The New Zealand Curriculum describes the key competencies that young people need to be successful in the 21st century. These are competencies that all people need “to live, learn, work, and contribute as active members of their communities.”

Source: New Zealand Curriculum, p. 12



A suggested framework of how the taxation module “TAX Ready” can align to the NZC key competencies as a result of outcomes to this module.

| Key Competency | How could this transfer to their financial future and capabilities? |
|---------------------------------------|--|
| Managing self | Getting an IRD Number Keeping records and relevant receipts Filing Tax and GST returns on time Reading payslips on a regular basis Setting up an MY IRD site Managing money-budgeting and saving Taking responsibility for their financial decisions Setting goals for planning different stages in life (education, student loans, first home etc). |
| Thinking | Asking questions Making decisions about managing money Listening to other perspectives around money and tax Understanding collective ways of paying tax and financial decision making Making choices around short term goals (student loans) Understanding the importance of long term goals to support future lifestyle choices (retirement) Knowing where to access relevant information Knowing several agencies offer support around money and tax. |
| Participating and contributing | Understanding the perspectives of others around money and tax An understanding of rights and responsibilities as an employee with PAYE An understanding of rights and responsibilities as a business owner Insights into how others view tax and matters around making money. |
| Relating to others | Sharing their learning with others (resources created) Discussing and assisting family whānau, aiga or kāinga Asking questions online on the Inland Revenue site Seeking advice from an expert if required Seeking advice from family whānau, aiga or kāinga Can respect other cultural practices around money and tax Discuss tax-related issues with peers. |



| | |
|---|--|
| Symbols, language and text | Consumer reading Interpreting and completing tax codes Understanding tax rates Reading interpreting payslips Applying for an IRD number Applying for myIR account Accessing relevant information on the IRD website Accessing and reading online forms Completing forms for student loans/credits Claiming expenses Reading KiwiSaver information on investments A KiwiSaver application - First home purchase. |
|---|--|

Financial Capability Progressions

The financial capability progressions set out suggested curriculum-based learning outcomes across a range of learning areas. The learning outcomes in the progressions are aligned to **The New Zealand Curriculum levels 1-8**.

Assessment for learning

Formative assessment is an ongoing process throughout teaching and learning.

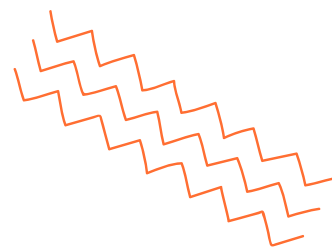
TAX Smart

Each topic has a rubric attached for student self-assessment. The assessment rubric for each topic can be downloaded and learning outcomes can be highlighted and/or hyperlinked to evidence. The rubrics are based on outcomes based on the Sorted in Schools/Inland Revenue Taxation Module Rubric. They show the key learning outcomes along with progressions:

Learning to be TAX Smart -> TAX Smart Ready -> TAX Smart Proficient -> TAX Smart Expert

The self-assessment provides an opportunity for students to demonstrate their understanding of how the tax system works in Aotearoa New Zealand. The rubric is for students to identify where they are, what they are doing, and their next steps.





Examples of evidence:

- Hyperlinks to specific outcomes in the assessment task
- Written outcomes based on conversation starters
- Screenshots or photographs of responses/recordings/hyperlinks etc.

Assessment Tasks

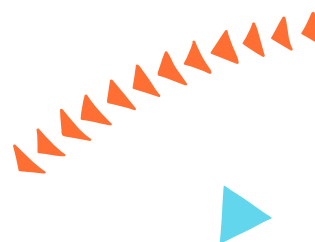
Each module has an assessment task with selections, the student chooses the assessment type that they would most like to complete. These are optional assessments for students to complete to demonstrate their understanding. This will be dependent on the time available for students to work through each topic.

If you opt for students to not do the assessment task in each topic then the TAX Smart rubric can be used for formative assessment to assess learning from the TAX Tasks.

Taxation Progressions Rubric

The Taxation Progressions Rubric is adapted from the MOE Financial Capability Progressions to support this module. It drills down into what the students need to know about tax. The sections in each topic unpack these and the TAX Smart rubric is based on these outcomes. This rubric was created to support this module by Sorted In schools and the Inland Revenue Department.

| Financial Capability learning outcomes - Taxation | | | | | | |
|---|-------------|--|---|--|---|---|
| Capability | Theme | Level 4 | Level 5 | Level 6 | Level 7 | Level 8 |
| Manage money and income | System | <ul style="list-style-type: none"> Explain why Aotearoa New Zealand has a revenue system. Describe differences between goods and services. Explain Goods and Services Tax (GST). Explain how tax is collected. Understand what tax is used for in Aotearoa New Zealand. Explain the purpose of an IRD number. | <ul style="list-style-type: none"> Explain why individuals, businesses and families are taxed differently. Describe how taxation contributes to the overall wellbeing of Aotearoa New Zealand. Explain how Goods and Services Tax (GST) is paid and collected. Understand the differences between inclusive and exclusive prices of products and services in Aotearoa New Zealand. | <ul style="list-style-type: none"> Use GST rate to calculate inclusive and exclusive prices in Aotearoa New Zealand. Describe and explain how different taxes, e.g., rates, are spent at a local level. | <ul style="list-style-type: none"> Describe and explain how different taxes are spent at a national level, e.g., Government budget. | <ul style="list-style-type: none"> Describe and explain an issue/s around taxation relating to the New Zealand economy. |
| | Individuals | <ul style="list-style-type: none"> Explain how your income contributes to the wellbeing of others (individuals/groups/families). Explain purpose of an IRD number. Discuss why you, as an individual, pay income tax. Explain how income tax is collected. Define hourly, weekly, net pay and annual gross pay. Describe different sources of income (e.g., from employment, sales, gifts, investments, government benefits etc.). List different types of income (e.g., salaries, bonuses, commission, dividends, interest, etc.). Define an income tax assessment. Explain your responsibilities as a taxpayer. Define KiwiSaver and describe the benefits of it. Define a student loan. Describe ways to manage money for tax purposes. | <ul style="list-style-type: none"> Explain types of income (e.g., salaries, bonuses, commission, dividends, interest, etc.). Explain different types of expenses that individuals can claim against their income. Investigate the way people get paid including wage and salary deductions. Describe PAYE and how it is applied to a payroll. Identify multiple situations which require you to have an IRD number. Understand an income tax assessment and describe how it works. Explain pay deductions and the link to the next (Kiwi Saver, student loans). Investigate tax choices for future decision making. | <ul style="list-style-type: none"> Compare how different types of incomes are taxed for individuals. Compare and contrast different sources of taxable and non-taxable income. Describe different income taxes and deductions and their impact on income, e.g., personal tax, withholding tax, PAYE Explain taxation and other deductions or payments relating to personal income, e.g., KiwiSaver, student loan repayments. | <ul style="list-style-type: none"> Describe and explain an issue/s around taxation relating to individuals, e.g., iwi land trusts. Understand your obligations when paying provisional tax. Identify tools and calculations to support paying taxes (e.g. provisional tax, income tax, terminal tax, etc). Describe when you need to complete an IR3. | <ul style="list-style-type: none"> Explain options to increase personal income, e.g., secondary income, promotion, pay increase, unearned income and how this affects how you are taxed. Understand how to file an IR3. Understand what your tax responsibilities as a New Zealander when working and living overseas. |
| | Businesses | <ul style="list-style-type: none"> Investigate what makes an entity in Aotearoa New Zealand. Investigate the difference between profit and not for profit entity in Aotearoa New Zealand. | <ul style="list-style-type: none"> Name different types of the characteristics of business entities in Aotearoa New Zealand. Explain tax obligations for a profit and a not for profit entity in Aotearoa New Zealand. | <ul style="list-style-type: none"> Compare and contrast all business entities in Aotearoa New Zealand. Explain the tax obligations related to all different business entities in Aotearoa New Zealand. | <ul style="list-style-type: none"> Explain income tax rates for different entities in Aotearoa New Zealand and how they are applied. Compare and contrast different filing requirements for different business entities in Aotearoa New Zealand. | |





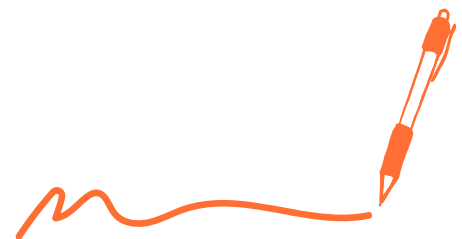
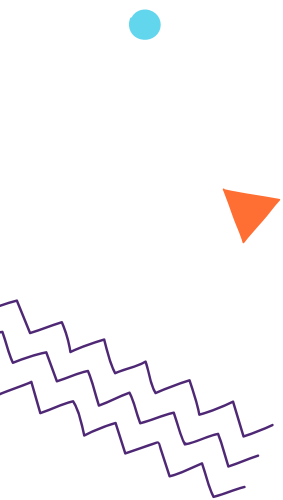
Topic Timing

The resources are designed for flexibility and choice. There is a range of resources to choose from, so schools and teachers can design programmes that allow:

- Students to work at their own pace using a student planner
- Teachers to design a programme that suits department/faculty or whole-school planning over a few weeks or a term. This will vary from school to school.

If you work through each topic it is estimated that each topic could be 5 x 45-minute lessons. It would be expected that the assessment task is completed in the students' own time but they could work on it in class if they complete the topic early.

This would apply to option cycles and big concept planning pathway approaches.



Individual Student Planner - Tax Ready

Select the learning tasks that you want to complete on a weekly basis.
Check with your teacher at the beginning of each week.

| | Task 1 | Task 2 | Task 3 |
|-------------------|--------|--------|--------|
| Topic: Week 1 | | | |
| Topic: Week 2 | | | |
| Topic: Week 3 | | | |
| Topic: Week 4 | | | |
| Topic: Week 5 | | | |
| Topic: Week 6 | | | |
| Topic: Week 7 | | | |
| Topic: Week 8 | | | |
| Topic: Week 9 | | | |
| Topic: Week 10 | | | |

Topic overviews and teacher guidelines

This overview supports you with guidelines on running the TAX Chats or TAX Activities in each topic. All activities are at your judgement regarding if the activity is done individually, in pairs or groups of four.

Topic 1: Tax Aotearoa 101

In this topic you will explore:

- **Section One:** Why does Aotearoa New Zealand need a revenue system?
- **Section Two:** How is our tax money spent?
- **Section Three:** How does my income contribute to the well-being of others?

Task 1 - The decisions makers

Teachers' Instructions

- Create a T chart class master sheet with each heading from below. (e.g. Education on one side and Transport on the other). Have a master sheet for each of the questions below.

In pairs, spend five minutes discussing this question:

What are some current issues that concern you both in your local community and nationally?

Then, imagine you are a decision-maker. If there was only enough funding to fund one of these issues below for the following year, which would it be and why?

Start with **Should we fund education or fund transport?**

Write each reason for funding education on a separate sticky note and then repeat this process for Transport. (One reason per sticky note)

Get students to bring reasons up and place them on the Master T Chart. Remove any duplicates. The side that has the most relevant answers will be the side that receives the funding.

Now repeat this with:

- Should we fund education or fund transport?
- Should we fund environmental issues or fund mental health?
- Should we fund housing for the homeless or fund bringing home New Zealanders who are stranded in other countries because of Covid issues?

- Should we fund customs (border control) or fund Māori land issues?
- Should we fund immigration or fund policing?

Extension Option

This can be shared with students as another resource to show how spending as a country works from the revenue collected by Inland Revenue for government spending.

The process of the **Financial Scrutiny Cycle**. A two-year process that occurs around our spending as a country.

TAX Task 2a - How does your local council spend your taxes?

This task links into your local community which is one way of localising curriculum and giving a local context to the teaching and learning. The link to find your local council is below.

Local Councils websites

Extension Task

If students need to gather more information on how Councils allocate their funding then they could explore the government site on:

Local Government NZ

TAX Task 2b - Community Snapshot

An option for this activity is for you to pre-arrange a panel of people from your local community to come and the students have prepared questions. The following tasks are for students to understand how decision making works at a national and local government level and how decision making is made at both levels. The outcomes of these decisions are funded by the revenue collected by Inland Revenue. This is about the taxes they pay and that they even as students can have a voice at both levels of decision making.

Possible follow up learning experiences

Present your findings in either a digital survey format or as a written report.

Viewpoint/three supporting reasons why? Research to support your three reasons and why you think this and support with evidence/research/conclusion as to why you would like others to consider your point of view and perhaps get pairs to change their standpoint.

Consequences - What if the local government withdrew funding to support local issues? (Topic 1)

Extension Activities

Read this article and discuss it as a class.

Should our tax money be spent on vaccinating all New Zealanders that opt to be vaccinated?

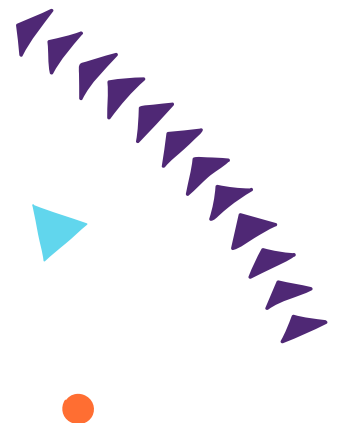
It is important that students can have a say in areas of concern or passion. This can be at a national or local level. Both government and local governments have surveys and meetings to gauge the support of citizens.

Changemakers for students

Pacific Parliamentary Forum 2019 | NZ Parliament

Make a submission

How to have your say



Topic 2: How does tax work?

In this topic you will explore:

- **Section One:** How is my tax collected?
- **Section Two:** How do I get paid?
- **Section Three:** But how much do I pay?

All tasks are self-explanatory in this topic. Just familiarise yourself with the tax Tasks and websites to decide how they will best fit your students. Decide on what materials you need for the lesson.

TAX Task 1a: KiwiSaver Deductions

TAX Task 1b: To belong or not to belong?

TAX Task 2a: What tax code do I choose?

Download the [Tax Declaration Code](#) (IR 330) form and read through it.

TAX Task 2b: Working out the tax codes

[Tax codes calculator](#) to find the tax codes.

Find out more about tax rates and tax codes.

Students could view the [Salary guide from Careers NZ](#) to look at income bands in different careers so they can select an income.

Topic 3: Sources of income

In this topic you will explore:

- **Section One:** Where can my income come from?
- **Section Two:** How much do I really earn an hour?
- **Section Three:** Income sources for businesses.

All tasks are self-explanatory in this topic. Just familiarise yourself with the tax Tasks and websites to decide how they will best fit your students. Decide on what materials you need for the lesson.

TAX Task 1 - How can you earn an income as a student?

How much do YouTubers make

TAX Task 2 - Know my rights

Read the three resources linked below and decide which one you need to download prior to the lesson

Resource 1: Pay and the Minimum Wage

Resource 2: Exploitation is my destiny

Resource 3: Migrant exploitation

Topic 4: Let's get to grips with GST

In this topic you will explore:

- **Section One:** What are goods and services (GST)?
- **Section Two:** How does GST work?
- **Section Three:** How is GST paid and collected?

TAX Task 1 - Docket Day

Dockets and invoices need to be collected in advance of the lesson or you collect them and copy a set for each group.

Bring 5 dockets, receipts or invoices to school for purchases made by you or your family/ whānau/ aiga/ kāinga.

In teams of four:

- Divide the dockets, receipts or invoices into two piles GST (inc) and GST (exc)
- Discuss how the GST is represented in these dockets, receipts or invoices
- Add up the GST spent in total

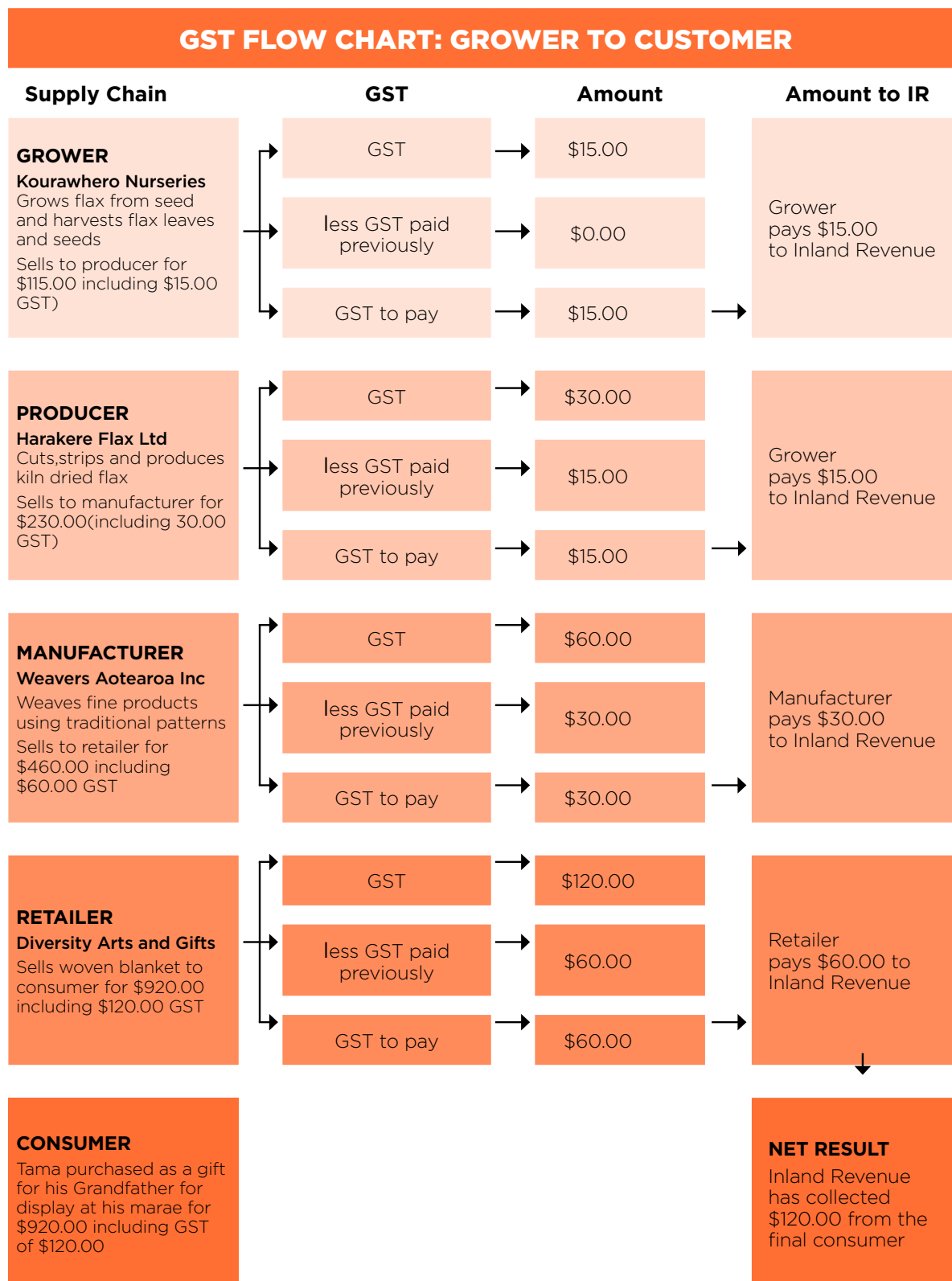
TAX Task 2 - GST: How does it work?

Complete the calculations for tables prior to the lesson.



How is GST tax paid and collected?

Print off blank copies of GST Flow Chart



How is GST tax paid and collected?

Print off blank copies of GST Flow Chart

| GST FLOW CHART: GROWER TO CUSTOMER | | | |
|------------------------------------|--------------------------|----------|--------------|
| Supply Chain | GST | Amount | Amount to IR |
| | GST | \$15.00 | |
| | less GST paid previously | \$0.00 | |
| | GST to pay | \$15.00 | |
| | GST | \$30.00 | |
| | less GST paid previously | \$15.00 | |
| | GST to pay | \$15.00 | |
| | GST | \$60.00 | |
| | less GST paid previously | \$30.00 | |
| | GST to pay | \$30.00 | |
| | GST | \$120.00 | |
| | less GST paid previously | \$60.00 | |
| | GST to pay | \$60.00 | |
| | | | |

Topic 5: Tax for non-individual entities

In this topic you will explore:

- **Section One:** Types of business entities
- **Section Two:** Not-for-profit organisations
- **Section Three:** Pay up at tax time

TAX Task 1: Charity showcase stories

Read these [Charity showcase stories](#) to decide what ones will best suit your students. In groups of four:

- Select a different story, download it and read it
- Record key ideas as you go
- Use your key ideas to summarise your story and share with the group
- At the end have a 'TAX Chat' and respond to any questions asked.

Other stories available on the links below:

[Conservation Volunteers NZ](#)

[Give a kid a blanket](#)

[Manukorihi Pa Reserve Trust](#)

[Kaute Pasifika](#)

TAX Task 2: Check the tax

Familiarise yourself with the content from these links:

Investigate the way different entities are taxed. Follow the links and make a summary of the tax requirements. One has been completed as an example. Discuss with your teacher if this is to be an individual or group activity.

Companies: How do they pay tax?

Income tax for Māori Authorities

Tax Credits for Māori Authorities

Non-profits: How do they pay tax?

Non-profits Tax

Partnership tax

Society Tax

Self-employed

| Type | Link | Summary of tax requirements |
|--------------------------|---|--|
| Charity | <u>Roles of Charities</u> <u>Tax exemptions for charities</u> | <p>Charities need an IRD number and may need to register for GST and PAYE.</p> <p>Charities are required to self-assess their tax-exempt status each year. If the charity is fully exempt, they do not need to file an income tax return until asked.</p> <p>They can receive tax exemptions if they register with Charities Services. Most charities are exempt from paying tax. Charities must pay income tax if they:</p> <ul style="list-style-type: none">• Operate without written rules, a constitution or trust deed• Operate under a set of rules, a constitution or trust deed that does not meet the requirement for an income tax exemption• Use business income for charitable purposes outside New Zealand• Are not registered by Charities Services. |
| Companies | <u>Income Tax for companies</u> | |
| Not-for-profits | <u>Not-for-profits: How do they pay tax?</u> <u>Not-for-profits Tax.</u> | |
| Partnerships | <u>Partnership tax</u> | |
| Societies | <u>Societies tax</u> | |
| Self Employed | <u>Individual</u> | |
| Māori Authorities | <u>Income tax for Māori Authorities</u> <u>Tax Credits for Māori Authorities</u> | |

Topic 6: Tax and me

In this topic you will explore:

- **Section One:** The stuff I need to know about money and tax
- **Section Two:** The next stages in my life
- **Section Three:** Study loans

All tasks are self-explanatory in this topic. Familiarise yourself with the TAX Tasks and websites to decide how they will best fit your students.

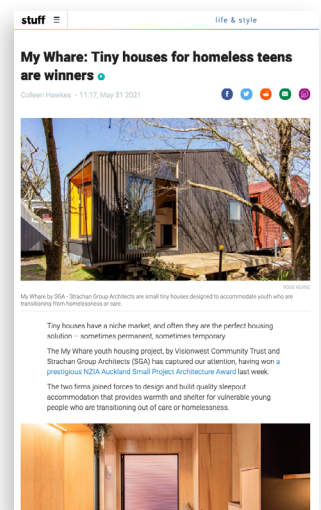
TAX Task 1: KiwiSaver



View this video [KiwiSaver and Saving](#) for a house.



Read this [Stuff news](#) article and think about the possibilities of this as a more affordable housing option for younger people and create a set of questions to promote discussion suitable for the diversity of your community setting.



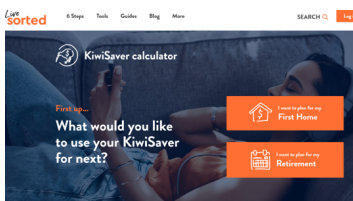
Source: Employment New Zealand

TAX Task 2: KiwiSaver Pick-a-Path

Familiarise yourself with the two resources included in this task so you can see how choices students make can have different outcomes. If your students require more information it can be found in Topic 2.



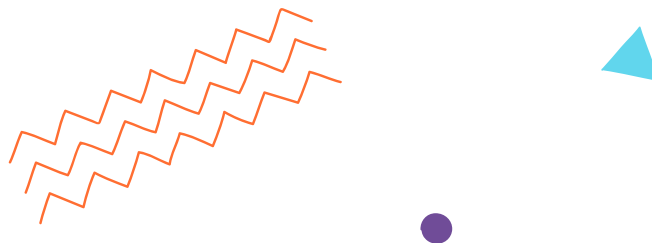
[Interactive KiwiSaver pick-a-path](#)



[KiwiSaver Calculator](#)

See how your KiwiSaver fund can build over time to help you fund part of your first home and help build a retirement fund for your future. You will see how quickly it can grow with regular contributions.

Find out more at [Inland Revenue in KiwiSaver](#).



TAX Task 3:

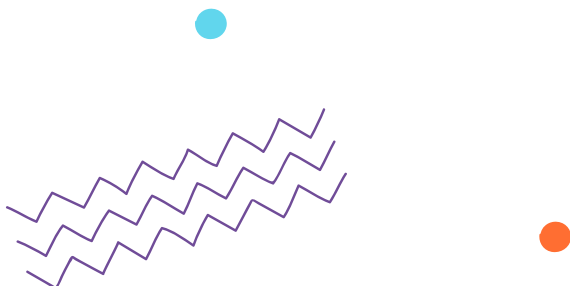
How long will it take me to pay off my loan?

Be familiar with these two sites:

Student loan calculator

View this link to look at income bands in different careers so students can select an income.

Salary guide - Careers NZ



Te whai hua - kia ora!



Notes:

For more information, please visit sortedinschools.org.nz