

Education: Tax education in schools

Briefings

23 September 2022

Sofia Thomas, ATT, CTA, Head of Tax, Juno Sports Tax on how discussing taxes in schools can help young people to engage with the big ideas in tax policy.

If you work for HMRC do you still have to pay tax? Why do the big companies not pay tax? Can you choose where your taxes go? Do politicians pay tax? These are just some of the questions I am asked when I run tax sessions in schools for students aged 10 to 12.

Almost every individual in the UK will interact with the tax and benefits system in their lifetime. It is often the most tangible link that people have with their governments. Therefore, it is so important to introduce young people to taxes at school. The sessions are not about teaching young people the ins and outs of the tax system but about discussing big ideas – from VAT to inheritance tax to benefits. If you earn more, should you pay a higher percentage of taxes? What is a good rate of tax? What if the top rate of tax is so high that people move to another country?

Depending on the year group and their interests, tax can be linked to many of their subjects. Geography can lead to discussions about whether green taxes could help to slow down climate change? History can ask whether the UK could ever go back to the 83% top rate of tax? And in English, whether it makes sense to charge VAT on ebooks but not on paper books?

There is also the social impact of paying taxes and contributing to the society you live in. Ask students to list all the services that the government provides. Then discuss how the government pays for these things. Engaging young people early on helps them to understand the significance of tax policy both in the UK and internationally. Empowering students by giving them the language to think about tax policy and politics is essential to their education.

We don't need to teach detail or complex theories. We can talk to the students about key areas and ask them to share opinions about what they think an ideal tax system might look like. Personally, I love running these - no two sessions are ever the same.

There are lots of helpful resources online, including HMRC's Junior Tax Facts at: www.att.org.uk/hmracs-junior-tax-facts, and the new recruitment video from the: ATT <https://youtu.be/a3IN32iHaQI>. Teachers are often happy to discuss content with you if you're unsure of the right level for that age group.