

### Learning objectives

1. Describe the main salary deductions
2. Identify and explain key elements of a payslip
3. Calculate income tax for different job salaries

#### Resources needed for the lesson [worksheets, print-outs etc]

- Resource 1 'Understanding a payslip'
- Resource 2 'Understanding deductions'
- Resource 3 'Own your income tax'
- Mini whiteboards
- Calculators

Activity	Description	Timing
<b>LO 1 Describe main salary deductions</b>		
<b>Starter</b>	Invite students to share their knowledge of the difference between gross and net pay, before highlighting some of the answers on the following slide.	<b>5 mins</b>
<b>introduction to deductions</b>	Introduce the concept of deductions by playing Ola's video.	<b>5 mins</b>
<b>Speedy recap</b>	Students knowledge is tested using mini whiteboards for immediate teacher assessment for learning	<b>2 mins</b>
<b>LO 2 Identify and explain key elements of a payslip</b>		
<b>What is tax spent on?</b>	Students review a pie chart breaking down government tax spending in 2020/21. They then match the sectors of the pie chart with the correct public sector service.	<b>5 mins</b>
<b>Items on a payslip</b>	Walk through the main items on a payslip. As the teacher talks through the slide, students complete the worksheet 'Labelling a payslip' to embed learning.	<b>5 mins</b>
<b>Fill in the gaps</b>	Student consolidation activity	<b>5 mins</b>
<b>LO 3 Calculate income tax for different job salaries</b>		
<b>Introduction to income tax</b>	Teacher walks through a worked example of a footballer player's pay and how to calculate her income tax.	<b>5 mins</b>
<b>Tax band quiz</b>	Students do a short quiz (using mini whiteboards if available) identifying which salary tax band(s) the different profiles fall into. This is used as assessment for learning and to act as a support ahead of the calculation exercises.	<b>3 mins</b>
<b>Students calculations worksheet</b>	Students calculate income tax for different salaries using the worksheet. Worked example provided on the sheet and can be used as additional scaffold for teacher to work through with students needing the additional support.	<b>10 mins</b>
<b>Multiple choice quiz</b>	Use the quiz as assessment for learning to draw out any misconceptions. Some questions cover information that has not been taught, but they are short facts that students should be made aware of.	<b>5 mins</b>