

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
LO 1 Describe main salary deductions		
Starter	Invite students to share their knowledge of the difference between gross and net pay, before highlighting some of the answers on the following slide.	5 mins
introduction to deductions	Introduce the concept of deductions by playing Ola's video.	5 mins
Speedy recap	Students knowledge is tested using mini whiteboards for immediate teacher assessment for learning	2 mins
LO 2 Identify and explain key elements of a payslip		
What is tax spent on?	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.	5 mins
Items on a payslip	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.	5 mins
Fill in the gaps	Student consolidation activity	5 mins
LO 3 Calculate income tax for different job salaries		
Introduction to income tax	Teacher walks through a worked example of a footballer player's pay and how to calculate her income tax.	5 mins
Tax band quiz	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.	3 mins
Students calculations worksheet	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.	10 mins
Multiple choice quiz	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.	5 mins