

# A FAIR SHARE?

## BACKGROUND INFORMATION

### Introduction

Why should we pay tax? Do we all pay our fair share? What is the best way to pay for the things we all need to lead healthy, happy and safe lives? The answer to these questions can be controversial. Through playing a simulation game, learners will discuss and draw their own conclusions about taxation and whether everyone pays their fair share. They will also reflect on how things might be made fairer.

This short resource for 7-14 year olds will help learners to appreciate why it is important to pay tax and increase their awareness of what tax is, how the money is spent and our shared responsibility for public services.

### Tax, inequality and poverty

Last year saw the biggest increase in billionaires in history, with one new one being added to the list more frequently than every two days. These billionaires, the vast majority of whom are men, saw their wealth increase by \$762bn in 12 months. This huge increase could have ended global extreme poverty seven times over. Instead, last year 82% of wealth created worldwide went to the richest 1% whereas the poorest half of the world saw no increase in their wealth at all.<sup>1</sup>

The fortunes of the richest are often boosted by tax dodging – by rich individuals and by the companies of which they are owners or shareholders. Billions of dollars are hidden away in tax havens; pressure is put on governments to provide tax breaks, exemptions and lower rates so that the super-rich and multi-national corporations can pay as little tax as possible.

Through paying taxes, we all take a collective responsibility for essential services such as schools, hospitals, roads and clean water. Things we all need to lead healthy, happy and safe lives. Paying taxes is generally considered to be a good thing but the amounts people and businesses pay is often highly contested. When people don't pay their fair share of tax, it is the poorest people who lose out the most as they are the people who are most reliant on the public services paid for by taxes.

It is particularly difficult in the global South to raise the amount of tax needed to invest in these essential services such as healthcare and education. It is estimated that these countries are losing at least \$170bn each year in foregone tax revenues from corporations and the super-rich.<sup>1</sup> The world's poorest people (of which there are more women than men) are being short-changed by billions every year, by rules that allow tax dodging by the wealthiest in society.

Oxfam believes that we urgently need governments and companies to help create a more equal society by prioritising ordinary workers and small-scale producers instead of the rich and powerful.

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<sup>1</sup> Oxfam (2018) *Reward Work, Not Wealth: To end the inequality crisis, we must build an economy for ordinary working people, not the rich and powerful.*

[policy-practice.oxfam.org.uk/publications/reward-work-not-wealth-to-end-the-inequality-crisis-we-must-build-an-economy-fo-620396](https://policy-practice.oxfam.org.uk/publications/reward-work-not-wealth-to-end-the-inequality-crisis-we-must-build-an-economy-fo-620396)

We are campaigning for:

- The richest companies and individuals to pay their fair share of tax
- Free public services for all
- Decent work, living wages and an end to the gender pay gap

### Additional resources and support

- Read Oxfam's recent report on wealth and inequality:

*Oxfam (2018) Reward Work, Not Wealth: To end the inequality crisis, we must build an economy for ordinary working people, not the rich and powerful.*

[policy-practice.oxfam.org.uk/publications/reward-work-not-wealth-to-end-the-inequality-crisis-we-must-build-an-economy-fo-620396](https://policy-practice.oxfam.org.uk/publications/reward-work-not-wealth-to-end-the-inequality-crisis-we-must-build-an-economy-fo-620396)

- Learn more about the extent to which the top 20 EU banks are using tax havens and in what ways:

*Oxfam (2017) Opening the Vaults: The use of tax havens by Europe's biggest banks*

[policy-practice.oxfam.org.uk/publications/opening-the-vaults-the-use-of-tax-havens-by-europes-biggest-banks-620234](https://policy-practice.oxfam.org.uk/publications/opening-the-vaults-the-use-of-tax-havens-by-europes-biggest-banks-620234)

- Find out more about the role of tax havens in fueling the inequality crisis, the UK's role in the global tax haven system, and what the government can do about it:

*Oxfam (2016) Ending the Era of Tax Havens: Why the UK government must lead the way*

[policy-practice.oxfam.org.uk/publications/ending-the-era-of-tax-havens-why-the-uk-government-must-lead-the-way-601121](https://policy-practice.oxfam.org.uk/publications/ending-the-era-of-tax-havens-why-the-uk-government-must-lead-the-way-601121)

- Use Oxfam's maths resources to investigate inequality within and between countries. See *Everyone Counts* (for 8 to 12 year olds) and *More or Less Equal?* (for 11 to 16 year olds):

- [www.oxfam.org.uk/education/resources/everyone-counts](https://www.oxfam.org.uk/education/resources/everyone-counts)

- [www.oxfam.org.uk/education/resources/more-or-less-equal-maths](https://www.oxfam.org.uk/education/resources/more-or-less-equal-maths)

- Taxation, in particular the amount of tax that people and businesses pay, is often a controversial issue. See Oxfam's *Teaching Controversial Issues* guide for support on how to have meaningful conversation about complex and challenging topics in the classroom:

[www.oxfam.org.uk/education/resources/teaching-controversial-issues](https://www.oxfam.org.uk/education/resources/teaching-controversial-issues)

- Find out more about Oxfam's campaigning to fight inequality and beat poverty, and how you can get involved:

[www.oxfam.org.uk/get-involved/campaign-with-us/inequality-and-poverty](https://www.oxfam.org.uk/get-involved/campaign-with-us/inequality-and-poverty)

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