

# The tax stones



To introduce the idea of tax systems that help the poor (tax justice), to explore links between paying taxes and having services, and to understand that a 'public' service is not a government gift but something we all have paid for through our taxes.

In the Tax Pebbles tool, the idea of 'tax justice' is explored through a game in which a tax collector gets stones (money) from local people and then spends it on public services.

## Steps in the process

1. The facilitator will need a pile of stones to use during the game. If it's not easy to get hold of lots of stones something like matches could be used instead.
2. The facilitator asks for volunteers to be: a woman farmer, a teacher, a local business person and a big company boss. Another volunteer is the tax collector. They may want to stand up in front of the group. You may want to give/draw symbols for each (e.g. pencil for a teacher).
3. In a loud voice and sharing with participants, the facilitator:
  - Gives the woman farmer 3 stones and explains there's been good rain and she has enough to feed her family this year with some money left over.
  - Gives the teacher 5 stones and explains the government has paid their salary on time all year.
  - Gives the local business person 6 stones and explains the business is good at the moment.

- Gives the big company boss 10 stones and explains that their business profits have been huge this year. (You can ask the group to name one big company they know).
4. The facilitator asks the volunteers and the participants:
    - Who is the poorest in the group?
    - Who is the richest?
    - How much does the richest person have compared to the poorest one?
  5. The facilitator asks the tax collector to take 2 stones off each person, making 8 stones. The facilitator asks participants:
    - If some people have 10 stones and others have 3 or 5, is it fair to tax everyone 2 stones?
    - Is tax helping the poorest person if s/he has 1 stone left while the richest has 8 stones left?
  6. The facilitator asks the group to decide on the ideal tax distribution they would like to have so that it is fair with the poorest one. Ask the volunteer tax collector to collect the new amount the group suggests.
    - How much should the richer person be taxed, more or the same? And the poorer one?
    - Ask the richer volunteer how s/he feels in the changed scenario. And the poorer one?
    - How many stones does the rich person still have as compared to the poor one now?
    - To help discussion, you can review how much each role gains in reality and represent it with stones (no percentages are needed).
  7. **[Optional]**: The facilitator explains that when richer people pay more than poorer people, this is taxation for the poor. Yet, when richer people pay less (or equal) tax than poorer people, this goes against people living in poverty.
    - Discuss which taxes makes things better or worse for poor people in your local or country context.
    - Do you have local examples where the rich gives to the poor (e.g. harvest, Ubuntu spirit)?
    - Who decides on how much tax to collect from whom? Who does the government listen to when deciding how much is taken from each? Company or farmers? Can local people have a voice?
    - Does this mean that the farmer should pay no tax at all? [facilitator – the idea is that they pay, but less than the rich].

8. The facilitator poses the question – what is this money for now? After listening to the comments s/he explains that tax is for basic public services like schools and clinics and the salaries of teachers, nurses, judges, the police, etc. This exchange of tax-for-services is called ‘public’. ‘Public services’ help realise our rights, such as children’s right to free quality public education.
9. The facilitator asks the group to raise hands on the option they agree:
  - Are public services (a) a gift from a government leader that is generous, or (b) something we all have paid beforehand (via the government) for everyone to make use of?
  - Who is a public servant? Who is the President’s boss?

## Tips for the Facilitator

You may wish to explore the idea that even those who do not pay tax through income or consumption have the right to ask for / receive basic services.

## Ideas for Action

Is there any action point you want to carry out based on this tool?

## Resources

- ActionAid’s Tax Power Campaign Reflection-Action toolkit, ActionAid, December 2015.