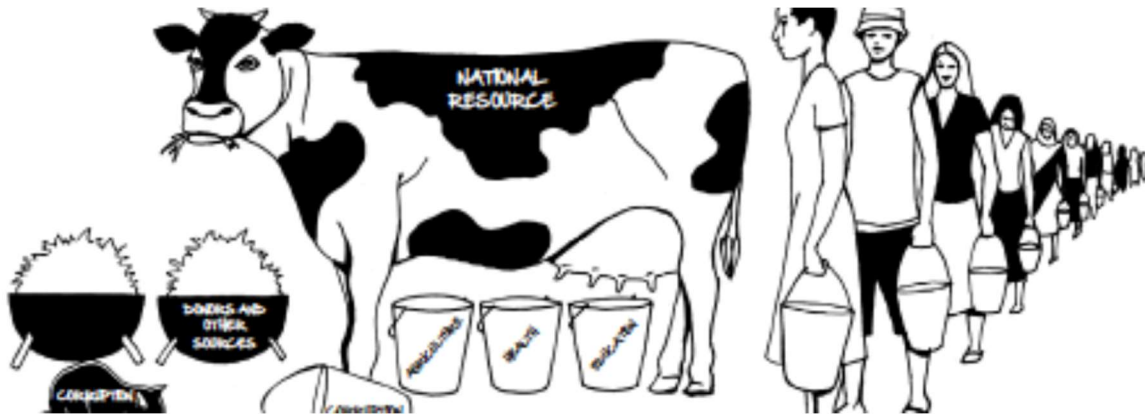


The tax cow



The image of a cow is used to explore the idea of tax collection.

Objective

- To highlight the importance of fair tax collection (more from the richer, less from the poorer).
- To introduce the national level of taxation.

Steps

1. Present the image of a cow that represents the national wealth or money that a government has for public services such as education, health, roads, social security and salaries and pensions of government staff. This money has been collected through taxes as well as other means (donor aid from other countries, loans to the government...).
2. Ask the group:
 - What do you see in the picture? What does the cow represent? And the milk pots? And the two baskets of grass? And the cat?
3. Go back to the pebbles tool, and sum up the amount of tax the tax collector had gathered for this year's annual budget. How many stones did we have? Imagine the group says 10 stones.
4. On a flip chart, write a "cost" for paying for public services, e.g. Education, Health, Agriculture, Roads, Defence, Water, Govt Administration, etc. Play the game that the total cost must add up more than the tax collector has been able to collect. For instance, if the groups has said 10 stones collected,

then say that what all public services cost is 15 stones (always more than what has been collected).

5. Ask for a volunteer Minister of Finance who will milk the cow. Ask the group to decide as community which public services they will ask the Minister to allocate funds to. They will have to leave something out. Ask the Minister (and taxpayer) to sit in the centre of the room, and one community representative to lobby them on the allocation of funds.
6. If the national budget only has a limited amount of money, how do citizens and government work together to decide what it is spent on? What are the local priorities?
7. Now, introduce the idea of increasing tax collection to facilitate the distribution of funds for public services when funds are too little (as seen in the previous step). Ask the group:
 - As seen in the stones tool, where should more tax be coming from, the poorer or the richer?
 - Explain that the richer in a country tend to be the foreign companies.
 - Which foreign companies do you have in your area?
8. Finally, discuss a potential action point – how would you lobby your local authority person when s/he says ‘there is not enough money’? How would you ensure the rich are taxed more?

Resources

ActionAid's Tax Power Campaign Reflection-Action Toolkit, ActionAid, December 2015.