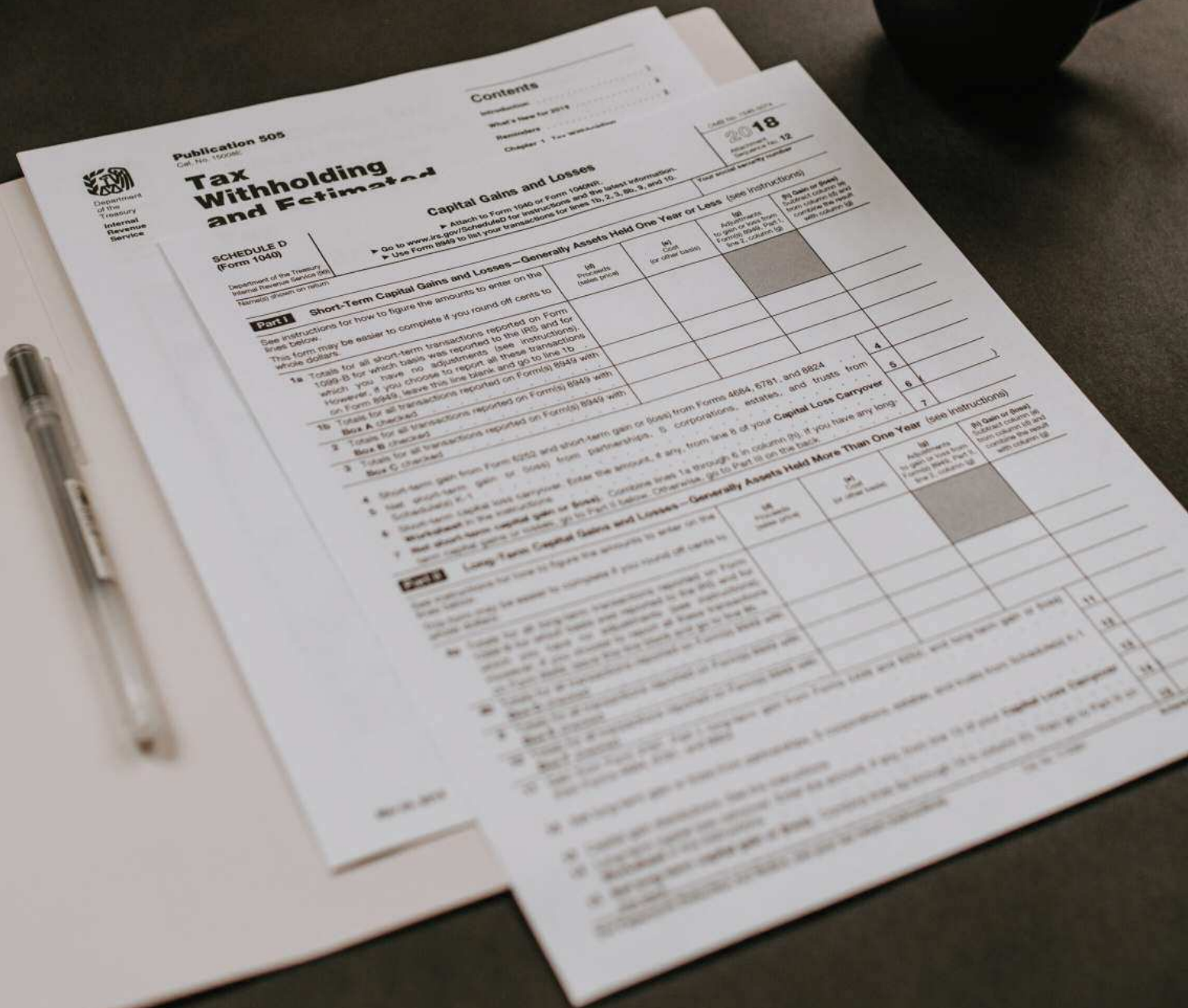




Continuing Professional Development in Vocational Education and Training

Personal Income Tax

Inspiration for online teaching





In the COVET project, we have collected many great examples of teaching that have been transformed from the classic off-line version into a modern online learning method.

These sample lessons have been created by VET teachers from different EU countries. We present them to you as inspiration for your work.

The lessons are particularly suitable for vocational teachers, but can also serve as a training tool for teachers, trainers and lecturers in other educational settings.

All sample lessons, training materials as well as all information about the project are available at:

<https://www.covet-project.eu/>

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Co-funded by the
Erasmus+ Programme
of the European Union

Personal Income Tax

Offline version of the lesson

In this unit, the students learn how to calculate the Spanish personal income tax by carrying out each of the necessary steps.

In a classroom scenario, the notes provided by the teacher would be read and, with the help of the provided legislation, the process of calculating the tax would be explained step by step.

Once the students have understood, they would have to carry out the provided exercises.

Online version of the lesson

Firstly, I had to consider the learners' ability to access the necessary legislation to carry out the activities.

Then, I needed to know and study the different platforms that exist in order to provide the learners with the necessary competences to carry out the activities, search for YouTube videos that could clarify any doubts about the calculation of the tax.

Finally, I prepared some notes in PDF so that the students could follow them to make a correct calculation of the tax.

I decided to prepare some very clear and simple PDF notes, as I think it is better for the students to be able to reach the final results themselves, with no external help. By having some online classes through Google Meet, I can teach them step by step how to calculate the tax.

I also thought it was necessary, although from my point of view the notes would be enough, to provide them with a link to a YouTube video where, if they needed it, they could clarify some steps in the process of calculating the tax.

We used Renta Web, an official interactive simulation application that makes it easier for students to understand visual and interactive content, so students can discover information on their own.

We also looked at videos on YouTube, because there are a lot of options and really good videos to help them solve any problem on the subject.

I had to learn how to use new interactive note-taking applications such as **CANVA**. And I also had to learn how to synthesise as much as possible to provide clear and simple notes. Especially for those students who have problems with their home internet connection and cannot follow the online lessons.

We also used CAIRENT – an alternative payment program for simulations.

Final result

In a first connection to Meet, the theoretical content of the unit is explained to the students and they are given some tips on where to find resources on the internet to better understand these concepts.

During the second connection to Meet, the process of calculating personal income tax is explained through a step-by-step example. They are given the first exercises to do and are invited to an extra class to clarify any doubts they may have.

Students complete their activities and upload them to the school application for correction meeting a deadline.

In the final connection to Meet, the suggested exercises are corrected and the last doubts are resolved.

Theoretical explanation of the unit (Pdf notes - [read more](#))

DANIEL CASTELAO
CENTRO DE FORMACIÓN PROFESIONAL

| Regla | Renta obtenida | Limites | Otras condiciones |
|-------|--|---------|--|
| 1ª | - Rendimientos del trabajo | 22.000 | - Un pagador (2º y restantes ≤ 1.500 euros anuales). - Prestaciones pasivas de dos o más pagadores cuyas retenciones hayan sido determinadas por la Agencia Tributaria. |
| | - Rendimientos del capital mobiliario. - Ganancias patrimoniales. | 1.600 | - Más de un pagador (2º y restantes >1.500 euros anuales). - Pensiones compensatorias del cónyuge o anualidades por alimentos. - Pagador de los rendimientos no obligado a retener. - Rendimientos sujetos a tipo fijo de retención. |
| | - Rentas inmobiliarias imputadas. - Rendimientos de Letras del Tesoro. - Subvenciones para la adquisición de viviendas de protección oficial o de precio tasado. | 1.000 | - Sujetos a retención o ingreso a cuenta, excepto ganancias patrimoniales procedentes de transmisiones o reembolsos de acciones o participaciones de IIC en las que la base de retención no proceda determinarla por la cuantía a integrar en la base imponible. |
| | - Ganancias Patrimoniales Derivadas de Ayudas Públicas | | A partir de 2019! |
| | | | Otras condiciones |

Free activity ([read more](#))

(Step-by-step description of what to do in the activities. A video of the Spanish Tax Agency explaining the procedure to be followed is attached.)

| Resumen de declaraciones | INDIVIDUALES | | |
|--|--|--|--|
| | COIJUNTA | Declarante | Cónyuge |
| | Presentar declaración Ver declaración | Presentar declaración Ver declaración | Presentar declaración Ver declaración |
| IRPF | | | |
| Resultado de la declaración | 0,00 | 0,00 | 0,00 |
| Base imponible general | 0,00 | 0,00 | 0,00 |
| Base liquidable general sometida a gravamen | 0,00 | 0,00 | 0,00 |
| Base imponible del ahorro | 0,00 | 0,00 | 0,00 |
| Base liquidable del ahorro | 0,00 | 0,00 | 0,00 |
| Adecuación del impuesto a las circunstancias personales y familiares | | | |
| Mínimo del contribuyente, importe estatal | 5.550,00 | 5.550,00 | 5.550,00 |
| Mínimo del contribuyente, importe autonómico | 5.550,00 | 5.550,00 | 5.550,00 |
| Máximo por descendientes, importe estatal | 2.400,00 | 1.200,00 | 1.200,00 |
| Mínimo por descendientes, importe autonómico | 2.400,00 | 1.200,00 | 1.200,00 |
| Cálculo del impuesto y resultado de la declaración | | | |
| Tipo medio estatal general | 0,00 | 0,00 | 0,00 |
| Tipo medio estatal del ahorro | 0,00 | 0,00 | 0,00 |
| Tipo medio autonómico general | 0,00 | 0,00 | 0,00 |
| Tipo medio autonómico del ahorro | 0,00 | 0,00 | 0,00 |
| Cuota íntegra estatal | 0,00 | 0,00 | 0,00 |
| Cuota íntegra autonómica | 0,00 | 0,00 | 0,00 |
| Deducciones generales | | | |
| Por rentas obtenidas en Ceuta o Melilla parte estatal | 0,00 | 0,00 | 0,00 |
| Por rentas obtenidas en Ceuta o Melilla parte autonómica | 0,00 | 0,00 | 0,00 |

Example activity. (Read more – in Spanish only.)

An activity through which the calculation of the tax was explained at the Meet session convened for this purpose.

Final feedback

First of all, we must bear in mind that not all students respond in the same way to this type of online teaching, as there are many variables that can affect them, such as their particular internet connection or their own personal characteristics, for example certain conditions that prevent them from following an explanation.

During our confinement, the school tried to solve the first of the difficulties mentioned above (internet connection) by providing them with the school's own computers and Wi-Fi access, which the school had purchased.

With regard to the second variable (the personal characteristic of the student), it was the teacher himself who had to decide what to do in his module.

In my case, I tried to contact each of them individually to find out what problems they thought they might have and to try to solve them, even offering them private lessons through individual connections on Meet.

However, with some students it was impossible to connect because, despite my efforts, they did not respond to the emails or connect to the online classes.



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2020-1-CZ01-KA226-VET-094350

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