

# TAX EVASION:

*It's My Business Too!*

STUDENT WORKBOOK

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REVENU  
QUÉBEC





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# Tax EVASION



What do you know about tax evasion?

A large rectangular area containing 20 horizontal lines for writing an answer to the question above.

## TYPES OF TAX EVASION



What is tax evasion?

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What are some forms of tax evasion?

a)

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### **Hint**

This means not reporting money you received to the appropriate tax authorities even though you are required to.<sup>1</sup>

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1. REVENU QUÉBEC. *Guide d'animation à l'intention des enseignants et des enseignantes du cours d'éducation économique de la 5<sup>e</sup> année du secondaire. Taxes et impôts au Québec : pourquoi et pour qui?*, 2009.

b)

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**Hint**

This means selling goods or services you are not legally authorized to sell. People who do this rarely report their income.

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c)

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**Hint**

This means not collecting the taxes you are required to collect (any person or business with more than \$30,000 in sales has to collect GST and QST and forward the amounts they collect to the tax authorities).

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d)

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**Hint**

This means knowingly claiming deductions you are not entitled to in order to pay less tax.

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**EXERCISE 1: THE CONSEQUENCES OF TAX EVASION**

**INSTRUCTIONS:** *Draw a two-panel comic strip illustrating one of the situations below. In the first panel, show the consequences of tax evasion; in the second, show the consequences of choosing to comply with the law.*

*For inspiration, do some research online, in newspapers, etc.*

**SITUATION 1**

Rani was texting while walking when she tripped and—crash!—broke her phone screen. Distraught, she goes to her carrier's kiosk at the mall, where they tell her it will cost \$170 to fix. Pricey, but the work would be covered by a three-month guarantee. On her way home to mull it over, Rani stops at a different kiosk near the mall exit, where they offer to fix her screen for \$75, tax-free. No receipt, no guarantee, but what a deal!

**What should Rani do?**


**SITUATION 2**

Omar desperately wants a job this summer. All his friends have jobs, and at 17 he's tired of constantly asking his parents for spending money. How much freer he would be, how much fun he could have, if only he had a little income! He talks to his neighbour, who offers to take him on as a window washer about 30 hours a week at \$15/hour. In cash, tax-free. Omar does the math—that's \$450 a week! His friend Delilah, who works at a grocery store, doesn't make nearly that much working the same number of hours.

**What should Omar do?**



## PRESENT YOUR COMIC STRIP

 How did you come up with your possible consequences?


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 What would you do in this situation? Why?


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 Given what you have learned, would you act differently in a situation where you could avoid paying taxes?

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### WHAT HAVE YOU LEARNED?

 What key points about tax evasion have you retained?

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 What can you do to fight tax evasion?

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 What would you do if you witnessed an act of tax evasion?

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# BIBLIOGRAPHY

## *and other references*

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### DOCUMENTS

REVENU QUÉBEC. *Rapport annuel de gestion 2021-2022*, p. 47.

REVENU QUÉBEC. *Guide d'animation à l'intention des enseignants et des enseignantes du cours d'éducation économique de la 5<sup>e</sup> année du secondaire. Taxes et impôts au Québec : pourquoi et pour qui ?*, 2009.

### GOVERNMENT WEBSITES

Revenu Québec: <https://revenuquebec.ca>

The Canada Revenue Agency section of the Government of Canada website:  
<https://canada.ca/en/revenue-agency.html>

### OTHER WEBSITES

<http://montreal.ctvnews.ca/revenue-quebec-cracking-down-on-tax-evasion-1.796801>

<http://canadiancontractor.ca/canadian-contractor/quebec-tv-commercials-warn-public-about-under-the-table-contractors/1003274769/>



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