

TAX EVASION:

It's My Business Too!

STUDENT WORKBOOK

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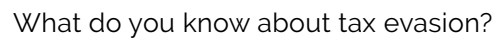
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CONTENTS

TAX EVASION	2
Exercise 1: The consequences of tax evasion	6
Exercise 2: Awareness campaign	8
 BIBLIOGRAPHY AND OTHER REFERENCES	 10

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins or other markings on the paper.

TYPES OF TAX EVASION



What is tax evasion?



What are some forms of tax evasion?

a)

Hint

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

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

b)

Hint

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

c)

Hint

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

d)

Hint

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

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?



What would you do in this situation? Why?



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

EXERCISE 2: AWARENESS CAMPAIGN

INSTRUCTIONS: Make a poster for an awareness campaign for youth aged 15 to 18 aimed at preventing tax evasion.

Tips²

Your message must be clear, powerful and memorable. The point is to get people thinking and change their behaviour.

Here's how:

- Identify your goal (raise awareness about the various forms of tax evasion and their consequences), message, audience and format.
- Come up with a slogan. Decide on the tone you want (Will it be funny? Serious?) and choose your words carefully.
- Make your poster. Look for images to illustrate your message, but don't overload the visuals. Make sure to leave room for your slogan.
- Above all, be creative.

NOTES

2. Adaptation of an activity created by the Société nationale des chemins de fer français (SNCF) with the participation of the CRDP d'Amiens – Pôle national de compétences et de ressources EDD du réseau SCÉRÉN, "Comment organiser une campagne de sensibilisation?", 2013 (viewed on April 13, 2017).

WHAT HAVE YOU LEARNED?



What key points about tax evasion have you retained?



What can you do to fight tax evasion?



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

BIBLIOGRAPHY

and other references

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^e année du secondaire. Taxes et impôts au Québec : pourquoi et pour qui ?*, 2009.

GOVERNMENT WEB SITES

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

The Canada Revenue Agency section of the Government of Canada website:
<https://www.canada.ca/fr/agence-revenu.html>

OTHER WEB SITES

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

