



The sharing economy and the changing nature of work



This sequence is intended as a framework to be modified and adapted by teachers to suit the needs of a class group.

Resources needed

- The sharing economy – Explainer
- The sharing economy and the changing nature of work – Investigation
- The sharing economy and tax – Video

Suggested activity sequence

- 1 Brainstorm the meaning and examples of the sharing economy.
- 2 Use a *grouping strategy* to organise students into pairs.
- 3 Pairs of students read the *Explainer*.
- 4 As a class, brainstorm how work has changed and how it will change in the future including the emergence of the sharing economy. Possible prompts include:
 - What jobs have disappeared due to artificial intelligence or automation?
 - How did the global pandemic affect the way people work?
 - Do you think this development will continue?
 - What jobs have been created by the sharing economy?
- 5 Play: This video gives a definition of the sharing economy and the tax obligations that providers may have.

Go to ato.gov.au and search for 'sharing economy video'.
- 6 *Think-pair-share*: What might be the tax implications for people participating in the sharing economy?
- 7 Pairs of students complete the *Investigation*.
- 8 Use a *discussion strategy* for students to share their conclusions with other students.
- 9 Invite students to share conclusions with the class.

The sharing economy and tax

