

Focused Learning Lesson
Taxation
Civics Grade Level(s) 9-10 and 11th
C-1A-H7

Overview:

This lesson is a review of the ways in which government is financed through taxation. The *Social Studies Teachers' Guide to Statewide Assessment* was used to identify the key concepts and description of test questions that are eligible for testing on the GEE21 Exam. See pages H-14 and H-15 for key concepts and page H-17 for description of test questions.

According to the *Social Studies Teachers' Guide to Statewide Assessment*, C-1A-H7 may be assessed by multiple-choice items only, in Part A of the GEE21. Test items focus on types of taxes and uses of tax dollars, but they do not duplicate assessment of Economics benchmark E-1B-H3 (impact of taxation on various groups).

Due to time constraints, activities 1-9 may be modified to accommodate class periods ranging from 45 minutes to 90 minutes for block scheduling.

Approximate Duration:

45 minutes

Benchmark and GLEs:

C-1A-H7: explaining how government is financed through taxation;

GLEs:

21. Explain how government is financed (e.g., taxation, fines, user fees, borrowing)
22. Identify the major sources of tax revenues at the federal, state, and local levels
23. Analyze or evaluate various uses of tax dollars (e.g., the public's need for services versus the public's resistance to taxation)

Objectives:

1. Analyze or evaluate various uses of tax dollars.
2. Explain how government is financed through taxation.

Teacher Preparation:

- The teacher should read the information found in Attachment 1-teacher notes on content to prepare for the activity.
- The teacher should read and study the statistical information concerning revenues and expenditures of local and state governments to prepare for the activity.
- The teacher should read Attachments 3 and 4 to prepare for instruction of the "bell ringer" activity.
- The teacher should read Attachments 5 and 6 to prepare for instruction of the Thinking Maps activity.

- The teacher should read and study Attachment 7 to prepare for construction of the graphs using statistical information concerning sources of revenues and expenditures of local and state governments.
- The teacher should read Attachment 8 to prepare for the activity using the Quia website.
- The teacher should read Attachment 9 to prepare for the activity using the internet search on key concepts studied in this lesson. Attachment 9 also contains directions for classrooms without Internet access.

Materials/Equipment/Resources:

- *Social Studies Teachers' Guide to Statewide Assessment* pp. H-14- H-15 and H-17
- Bell ringer papers and paper clips
- Overhead projector and transparency, chalk board, or handout for bell ringer activity
- Paper and markers
- Computer with internet access

Lesson Procedures:

Set or Opener

Students will make flash cards by writing the key concepts on the bell ringer cards. See bell ringer directions in Attachment 3. See key concepts defined in Attachment 4 for a list of the key concepts that are eligible for testing under benchmark C-1A-H7.

Body of the Lesson

Begin the lesson by the key concepts that are eligible for testing. Teacher notes on content should be reviewed before introducing the lesson. See Attachment 1. Key concepts that will be covered in this lesson are defined in Attachment 4.

Teacher and students will review and discuss the key concepts using Thinking Maps. See Attachments 5 and 6.

Students will construct graphs that show the sources of revenue for local and state governments as well as the major expenditures of local and state governments. Use teacher notes on content. See Attachment 2 for statistical information concerning revenues and expenditures of local and state governments. See Attachment 7 for graph directions.

Quia Internet Activity: see Attachment 8 for internet directions for Quia Game.

Students will conduct an Internet search to learn more or reinforce knowledge of sources of revenue and expenditures of state and local governments. See Attachment 9 for directions on using the internet search engines. Directions also included for schools without Internet access.

Closure

Review by discussing the key concepts that were the main focus of this lesson.

Attachments:

Attachment 1: Teacher notes on content

Attachment 2: Statistical information concerning sources of revenue and major expenses of local and state governments

Attachment 3: Bell ringer activity

Attachment 4: Key concepts defined for lesson

Attachment 5: Thinking Maps

Attachment 6: Thinking Maps

Attachment 7: Revenue and Expenditure activity

Attachment 8: Quia Internet activity

Attachment 9: Internet search engine activity

Sample Assessment Items:

1. Define the following key concepts:

Social Security tax

Income tax

Sales tax

Tariff

***Using the statistical information provided answer the following questions:

2. Identify the four areas of greatest revenue for state and local governments.

3. Identify the four areas of greatest expenditures for state and local governments.

Answers to Assessment Items:

1. Social Security tax- System of government insurance that is used mainly to pay income to retired people, disabled people, widows and widowers, and aid to dependent children. Income tax-A tax on the income a person earns.
Sales tax-A tax levied on most items sold in a state.
Tariff-A tax on products imported from foreign countries.

2. Property taxes, federal revenue sharing, sales taxes, personal income taxes

3. Education, hospitals, highways, and airports

Reference Links and Technology Connections:

McClenaghan, William A. (1986). *Magruder's American government*. Newton, Massachusetts: Allyn and Bacon.

Remy, Richard C. (1999). *United States government, democracy in action*. New York: Glencoe McGraw-Hill.

Saffel, David C. (2000). *Civics, responsibilities and citizenship*. New York: Glencoe McGraw-Hill.

- <http://www.quia.com/jg/423480.html>

- <http://www.census.gov/govs/www/estimat.html>

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Taxation Teacher Notes

Taxes-Charges made by government to raise money for public purposes

Revenue-The money that a government collects from taxes or other sources

Expenditures-The money that a government spends on public services

Taxation is the source of almost all federal, state, and local government revenue. State governments raise almost half of their general revenue from state taxes. States also receive money from the federal government (revenue sharing), lotteries, and licensing fees.

Local governments impose property taxes on land and buildings within the borders of the local government. Sales taxes are also important sources of local government revenue.

Specific taxes listed as key concepts in the *Social Studies Teachers' Guide to Statewide Assessment* are the Social Security tax, income tax, sales tax, and tariffs. Social Security tax is collected by the federal government. Employees and employers share a 15.3 percent tax on all wages and salaries. Social Security provides monthly payments to people who are retired or unable to work, aid to dependent children, widows and widowers.

An income tax is a tax on the money a business or individual earns. Income taxes provide the federal government with almost one half of its total revenue.

Sales taxes are placed on purchased items. Sales taxes are set as a percentage of the purchase price. This rate varies from place to place. Among the 50 states today, it is the single most important source of revenue.

A tariff is a tax placed on imported goods. The tariff tax is paid by the importer.

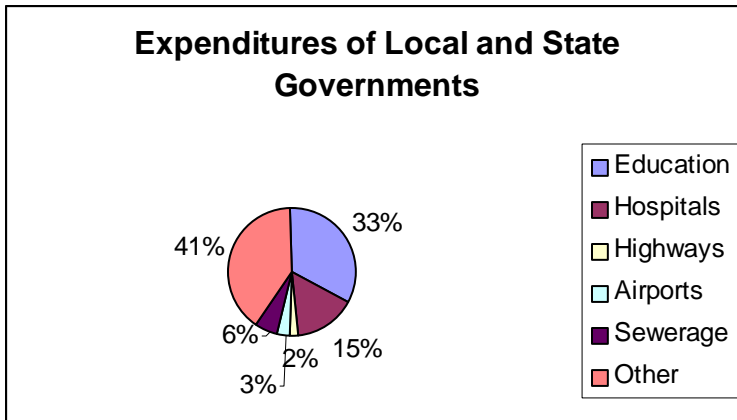
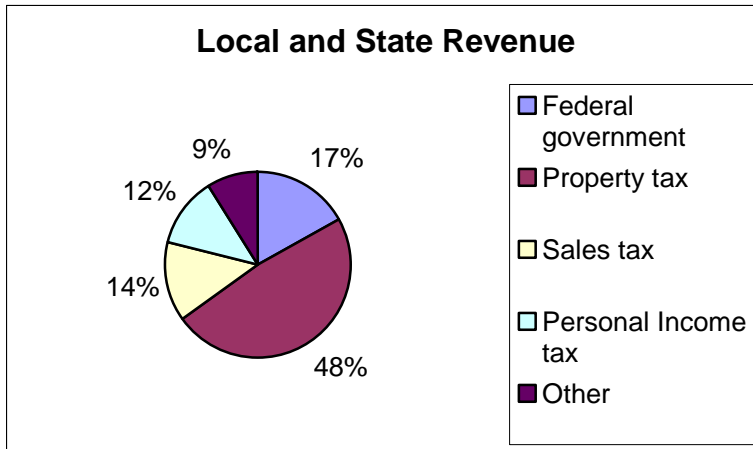
State and local expenditures

Education is the largest expense for nearly every local and state community. Over one-third of the average state budget is dedicated to educational spending. State and local funds provide most elementary and secondary education. These state and local funds also provide a great portion of higher education. (See Attachment # 2-statistical information concerning state and local revenues and expenditures)

Public welfare, insurance benefits, health and hospitals, and highways are also areas of local and state governmental spending.

Taxation

The following is statistical information concerning revenues and expenditures of state and local governments.



Taxation-Continued

(back of card)

A tax placed on the sale of goods.

Taxation-Key Concepts Defined

Key concepts defined for benchmark C-1A-H7:

Types and Uses of Taxes

Specific taxes (e.g., Social Security tax, income tax, sales tax, tariffs)

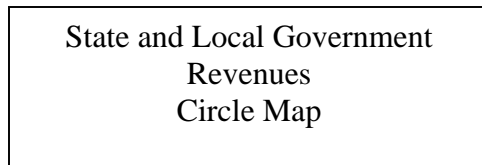
- Social Security tax – System of government insurance that is used mainly to pay income to retired people, disabled people, widows and widowers, and dependent children.
- Income tax – A tax on the income a person earns.
- Sales tax – A tax levied on most items sold in a state.
- Tariff – A tax on products imported from foreign countries.

Taxation Thinking Maps

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State and Local Government Revenues Circle Map directions:

- The key concept, state and local government revenues, is written in the center circle.
- Students will brainstorm facts and concepts relating to the key concept that is in the center circle. They will write these facts and concepts in the outside circle.
- Students will write a short paragraph using the information from the Circle Map.



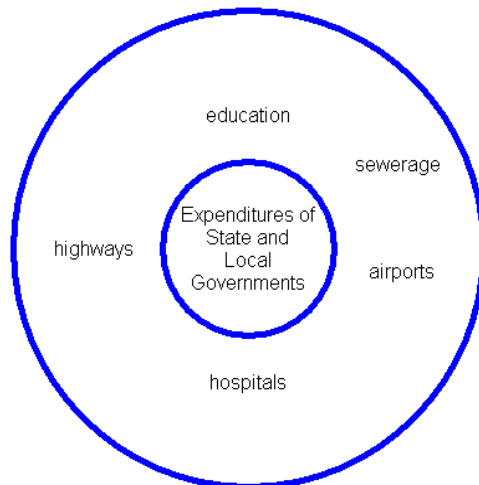
Taxation Thinking Maps

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Expenditures of State and Local Governments Circle Map directions:

- The key concept, Expenditures of State and Local Governments, is written in the center of the Circle Map.
- Students will review and brainstorm facts and concepts relating to the key concept that is in the center circle. They will write these facts and concepts in the outside circle.
- Students will write a short paragraph using the information from the map.

Expenditures of State and Local
Governments
Circle Map



Taxation Graph Activity/Graffiti Activity

Revenue and expenditure graph activity

Newspaper offices are happy to give teachers the ends of newsprint rolls. These are excellent for making time lines, charts, graphic organizers, etc.

Directions for creating graphs relating to the revenues and expenditures of local and state governments:

Use the statistical information provided in this lesson to construct graphs (pie charts, table graphs, etc). Different colored markers may be used to depict the different areas of revenue and expenditures.

These graphs will be displayed in the classroom for further review and discussion.

Taxation graffiti wall activity.

Place the newsprint or posters on a wall. Allow the students to write, scribble, draw, etc., facts that they have learned concerning the different types of taxes, sources of revenue and expenditures of local and state governments on the newsprint or posters. Display student work for further review, reinforcement, and discussion.

Taxation Quia Internet Game Directions

Directions:

1-Enter www.quia.com/jg/423480.html in the address box, the Taxation games will appear on the screen

3-Students should first review the flashcards that contain the key concepts for this benchmark

Directions for reviewing the flashcards:

1-click on the flashcard game

2-view the first Key Concept

3-click “Other side” to view the definition of the key concept

4-click “Remove card”

5-continue this process until all key concepts have been reviewed

6-in the box on right side of the game, click “Start over” to play another game

Directions for matching game:

1-click on the matching game

2-click on the cards that are a match; if the match is correct, a symbol will cover the correct matches. If the match is not correct, nothing will happen. When no boxes are left, the game is finished

3-in the box on right side of the game, click “Start over” to play another game

Directions for the concentration game:

1-click on the concentration game

2-students try to match the Key Concept with the proper definition

3-in the box on right side of the game, click “Start over” to play another game

Directions for word search game:

1-click on the word search game

2-students locate the key concepts that are listed under the word search

3-when a key concept is located, the student should hold the cursor down and highlight the key concept

Taxation-Internet Activity

Internet Search Engine Activity

Students will go to their favorite search engines, (www.ask.com and www.google.com are excellent sources of information). Students will type in the specific taxes that are listed in the *Social Studies Teachers' Guide to Statewide Assessment*. These taxes include state and local taxes, Social Security tax, income tax, sales tax, and tariffs. The search engine will provide a number of links to investigate. The students will click on various links to find information concerning the key concepts that are being studied. Students will then write a paragraph about their findings.

Teachers may want to preview these Internet sites in order to more effectively guide and direct students.

***** If computers and Internet access are not available, students may use encyclopedias or textbooks to research the Key Concepts that are addressed in this lesson.