



Subject:	Civics/Economics
Grade Level:	9 th 10 th 11 th 12 th
Unit of Study/Theme:	The Three Basic Tax Types
Focus Question:	What are the three basic tax types in the American tax code?

Common Core Standards:	<p>Enduring Understandings: What are the big ideas?</p> <p>D2.Civ.6.9-12. Critique relationships among governments, civil societies, and economic markets.</p> <p>D2.Eco.1.9-12. Analyze how incentives influence choices that may result in policies with a range of costs and benefits for different groups.</p> <p>CCSS.ELA-LITERACY.CCRA.R.7. Integrate and evaluate content presented in diverse media and formats, including visually and quantitatively, as well as in words.</p>
Objective:	<p>Students will discover the three basic tax types—taxes on what you earn, taxes on what you buy, and taxes on what you own.</p> <p>Students will understand how the taxes fit together and impact the economy.</p>
Essential Question(s):	<p>How do these taxes fit together?</p> <p>How do these taxes impact government revenues and the economy?</p> <p>Where may you encounter them in your daily life?</p>

Vocabulary/Key: tax, tax bracket, individual income tax, corporate income tax, progressive tax, payroll taxes, capital gains taxes, sales taxes, gross receipts taxes, value-added taxes, excise taxes, property taxes, tangible personal property taxes, estate taxes, inheritance taxes, wealth taxes

For definitions, visit: taxfoundation.org/tax-basics#glossary

Resources/Materials: TaxEDU Glossary, Tax Policy 101: The Three Basic Tax Types, TaxEDU videos	
Warm Up/Hook: [Open for classroom discretion]	Time: 5 minutes
Mini Lesson: Students will work in cooperative learning groups listing different taxes they know and who they believe they are levied by and on. The class will create a general list together, divided into taxes on what you earn, taxes on what you buy, and taxes on what you own.	Time: 25 minutes
Guided Practice: Students will read together or independently the Three Basic Tax Types Primer .	Time: 15 minutes
Independent Practice: Students will answer these questions in a written statement and, potentially, in an open discussion: What impact do the different tax types have on government revenues and the economy? Where may you encounter these taxes (directly or indirectly) in your daily life?	Time: 10 minutes
Assessments: Students will complete the included assessment based on the information in the Tax Policy 101: The Three Basic Tax Types Primer.	Time: 20 minutes