



Subject:	Civics/Economics
Grade Level:	9 th 10 th 11 th 12 th
Unit of Study/Theme:	Not All Taxes Are Created Equal
Focus Question:	What taxes are good and bad ways for the government to raise revenue?

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>
Objective:	<p>Students will discover why there are better and worse ways for governments to raise a dollar of revenue.</p> <p>Students will compare the economic impact of the three basic tax types—taxes on what you earn, buy, and own—including three specific taxes within each category.</p> <p>Students will learn about the basics of “dynamic scoring,” one tool economists can use to compare the economic and revenue impact of different tax policies.</p>
Essential Question(s):	<p>Why are certain taxes worse than others?</p> <p>What is dynamic scoring and why is it important?</p>

Vocabulary/Key: tax, tax bracket, regressive tax, progressive tax, 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, dynamic scoring

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

Resources/Materials: TaxEDU Glossary; Tax Policy 101: Not All Taxes Are Created Equal; TaxEDU videos; Tax Policy 101: Common Tax Questions, Answered	
Warm Up/Hook: [Open for classroom discretion]	Time: 5 minutes
Mini Lesson: Students will work in cooperative learning groups listing what taxes they believe are better than others and worse than others, and why. The class will review together.	Time: 25 minutes
Guided Practice: Students will read together or independently the Not All Taxes Are Created Equal Primer .	Time: 15 minutes
Independent Practice: Students will answer these questions in a written statement and, potentially, in an open discussion: What factors make a tax less distortive or harmful? What are potential opportunities to replace economically harmful taxes with better alternatives?	Time: 10 minutes
Assessments: Students will complete the included assessment based on the information in the Tax Policy 101: Not All Taxes Are Created Equal Primer.	Time: 20 minutes