



<b>Subject:</b>	Civics/Economics
<b>Grade Level:</b>	9 <sup>th</sup>   10 <sup>th</sup>   11 <sup>th</sup>   12 <sup>th</sup>
<b>Unit of Study/Theme:</b>	Tax Basics
<b>Focus Question:</b>	What are taxes and how do we encounter them?

<b>Common Core Standards:</b>	<p>D2.Civ.6.9-12. Critique relationships among governments, civil societies, and economic markets.</p> <p>D2.Civ.13.9-12. Evaluate public policies in terms of intended and unintended outcomes, and related consequences.</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>D2.Eco.2.9-12. Use marginal benefits and marginal costs to construct an argument for or against an approach or solution to an economic issue.</p>
<b>Objective:</b>	Students will understand the basics of taxation and its impact on their daily lives. Students will learn about their state tax system and be able to compare it to other states in the U.S.
<b>Essential Question(s):</b>	<p>What are taxes and why do we pay them?</p> <p>What are some of the common types of taxes and where will you encounter them?</p> <p>What is a tax base and why does it matter?</p>

**Vocabulary/Key:** tax, tax base, tax bracket, after-tax income, individual income tax, sales tax, IRS, payroll tax, excise tax, gas tax, property tax, progressive tax, regressive tax, tax wedge, externality  
 For definitions, visit: [taxfoundation.org/tax-basics#glossary](http://taxfoundation.org/tax-basics#glossary)

<b>Resources/Materials:</b> TaxEDU Glossary, Tax Policy 101: The Three Basic Tax Types, TaxEDU videos	
<b>Warm Up/Hook:</b> [Open for classroom discretion]	Time: 5 minutes
<b>Mini Lesson:</b> 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.	Time: 25 minutes
<b>Guided Practice:</b> Students will read together or independently the <b>Three Basic Tax Types Primer</b> and lesson supplemental.	Time: 15 minutes
<b>Independent Practice:</b> Students will answer these questions in a written statement and, potentially, in an open discussion: Where have you encountered taxes? What services do you use that taxes fund?	Time: 10 minutes
<b>Assessments:</b> Assessments: Students will complete the included assessment based on the information in the supplemental and related materials.	Time: 20 minutes