

## TAXES!

### Performance Standard 15E.F

Create a chart comparing the primary taxes accordingly:

- *Knowledge*: identify the people who pay the tax, the determination of the amount of tax, and the government that uses the tax;
- *Reasoning*: compare the information for each primary tax; and
- *Communication*: create a chart that is well-organized and well-detailed; express all ideas in a way that provides evidence of knowledge and reasoning processes.

### Procedures

1. ***In order to understand the impact of government policies and decisions on production and consumption in the economy (15E)***, students should experience sufficient learning opportunities to develop the following:
  - Describe the differences between income tax, sales tax, and property tax.
2. Have students review and discuss the assessment task and how the rubric will be used to evaluate their work.
3. Students need to be taught the various taxes that are used by government and how each works.
4. Each student sets up a chart on taxes with income tax, sales tax, and property tax down the left side.
5. The student then creates the following three columns:
  - Who is taxed?
  - How is amount of tax determined?
  - What level of government uses the tax?
  - An explanation should be given for each of the above
6. Evaluate each student's work using the Social Science Rubric as follows and add the scores to determine the performance level:
  - *Knowledge*: the identification of who is taxed, how is the amount of tax determined and what level of government uses the tax is complete and accurate for each of the taxes listed.
  - *Reasoning*: the comparison of supporting information on the chart about the various taxes is logical.
  - *Communication*: the chart is well-organized and well-detailed; the knowledge and reasoning were completely and effectively communicated.

### Examples of Student Work follow

### Resources

- Information of major taxes
- Social Science Rubric

### Time Requirements

- One 50-minute period

I learned a lot about taxes. A lot of people think that a majority of taxes are unfair.

One, for example, the property tax, which is the chief source of income for local governments today. On property tax you can buy a house for \$40,000 and end up paying \$80,000 or more. A sales tax isn't that bad of a tax, it is a tax placed on the sale of various commodities. Sales tax may just be a few cents on the item that you purchase. The income tax, levied on the income of individuals and/or corporations. The income tax is based on your income, the higher the income, the higher the tax.

# America's Taxes

Taxes

Who is taxed?

How is it determined? (What levels of government)

Sales tax

The purchaser that buys an item at the store.

By how much you pay for the item.

The State and the Local Government.

Income tax

People and businesses that make a Profit.

By how much you make and your income.

The State and the Federal Government.

Property tax

The people who own the Property.

By how much Property you own and your worth.

The Local Government.

What do you think of when you hear the word, "taxes?" Unjust, costly? Before you draw a conclusion let me tell you about the problems, and benefits of three types of taxes.

Sales-tax is placed on the sale of different items, and is a regressive tax, so it is the same for all of the people in a community. Because it is regressive, it is not necessarily just to those individuals with lower income and would make more of a difference to those with lower income than higher. The sales tax is good because it is pretty easy to collect, and produces a fair revenue.

Property tax is determined by the value of things you own such as land and buildings. It is said to be unjust because it is almost impossible to decide the value of things in an extremely just way, and is not a good measure of one's wealth. The property tax also produces a fair revenue, and could be considered just because our government protects property, so therefore property should contribute to the government.

Income tax is placed on people who receive an income. The higher your income the higher you are taxed, so individual income tax is progressive. Because it is progressive, individual income tax is considered just by some since even if a higher income is taxed more, you'll still have more money than the person with the lower income. It could also be considered unjust because most people work hard for their money, and to work harder to receive a high income, only to be taxed higher is not exactly just.

So the next time you think about taxes consider everyone's opinion!

# Taxes

	Who is taxed?	How is the amount of tax determined?	What levels of government use the tax?
Income Tax	The people who are affected by income tax are individuals who receive an income.	The amount of tax is determined by how much money you make, or some corporations have a fixed percentage of income. So in most cases the higher the income, the higher the tax.	The levels of government that use this tax are the state and local.
Sales Tax	The sales tax affects the purchaser of certain products.	The amount of tax is determined by the type of item you buy. A selective sales tax is placed on items such as alcoholic beverages and cigarettes. A general sales tax is placed on the typical items like toothpaste.	The levels of government that use this tax are the state and local.
Property Tax	The property tax affects the owners of land, buildings, or personal possessions.	The amount of tax is determined by an assessor who decides the value of your property.	The level of government that uses this tax is the local.