

Inquiry Design Model Draft

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Grade levels and Subject Area:

Instructions

- Please draft your lesson using this document.
- This document mirrors what you will submit on the [IDM Generator](#).
- The red italicized text provides you with directions for each section. You may delete the red text.
- The boxes represent the content you will need for the final IDM. Please type your content into the boxes.
- For more information view the [Inquiry Design Model \(IDM\) - At a Glance](#), the feedback document posted in your folder, view posted lessons on other [state HUBs](#), or ask a team member.

Inquiry Name

Taxation in America

Compelling Question

Which Taxes Can/Should we Eliminate?

Standard

SS.7.C.2.2 Evaluate the obligations citizens have obey laws, pay taxes, defend the nation, and serve on juries

SS.7.C.2.13 Examine multiple perspectives on public and current issues

SS.7.E.2.1 Explain how federal, state, and local taxes support the economy as a function of the United States government.

Inquiry Description

This inquiry is designed for students to examine multiple perspectives in order to go beyond the simple answer of “taxes are bad” or “taxes of good”. Students will have to analyze the purpose of taxes and decide which (if any) taxes should be eliminated. The debate on taxes

has existed since the formation of America and it is often connected to the debate on whether a larger or smaller federal government is best. In modern times the tax question has split America into two political parties. On one side of the argument taxes help the government ensure the welfare all citizens but on the other hand many American feel that taxes hinder personal freedom and economic growth. However, before coming to a conclusion, students will ponder over the positive and negative effects of taxation. This inquiry begins by exploring the history behind taxes in our country. Students will explore taxation during America's formative years. Other underlying questions include the different types of taxes, the levels of taxation and the role taxes play in people's everyday life. The supporting questions lead students to weigh the benefits and drawbacks of various kinds of taxes. The sources are intentionally chosen to provide students with multiple perspectives on the topic.

This inquiry is intended to be broken up into three class periods. In preparation for this inquiry, students should know what taxes are and be able to provide examples. Teachers should help students understand the concepts “big government” versus “small government”.

This inquiry does not include specific opportunities to examine the modern ideological differences between the Democratic and Republicans regarding taxes. However, teachers can use the “Taking Information Action” activity to bring real-life political issues into the classroom by analyzing analyze political candidates views on taxes.

As teachers one of our goals is to prepare students for the real world and this inquiry provides students the knowledge to make informed political and economic decisions.

Structure of the Inquiry

In addressing the compelling questions “Which taxes can/should be eliminated?” students work through a series of supporting questions, and formative tasks that provide them with historical background on Americans relationship with taxes and then leads them into modern use of taxes. This inquiry integrates skills from the Florida NGSSS for Social Studies and the LAFS Standards for Literacy in History/ Social Studies for middle school. It draws upon primary and secondary sources to prepare students to write an evidence based argument. The Featured Sources are intentionally chosen to allow students see the arguments in support of taxation and those against taxation.

This is intended for any time during the school year, however Civics related background knowledge may be needed and teacher should anticipate various levels of support needed for the students.

Overall, the inquiry has multiple parts meant to be broken up into class periods as the teacher sees fit.

- Compelling question and staging opportunity
- Four supporting questions with corresponding formative tasks
- One summative performance task

There are also chances for extension activities and real world applications.

Staging the Compelling Question

Discussion Questions: What are taxes? Are they good or bad?

Staging the Compelling Question Description

Students will work in groups to discuss their initial thoughts on taxes and whether they are necessary or unnecessary. Each group will be randomly assigned a card with one of the following sentence stems:

1. Taxes are necessary...
2. Taxes are unnecessary

Each will formulate a response to complete the sentence stem and write the responses on a post-it note. Each group will then share their response with the class. Post-it notes will be placed on the board to allow students to reflect on their response at the end of the inquiry.

Responses must include supporting detail. Students should be encouraged to voice their opinions on the topic and respect others opinions. The goal of the discussion is to: provide students with a working definition of taxes, expose them to different opinions on taxes and allow them to formulate a hypothesis on taxes.

Supporting Questions Question # 1

What are taxes?

Question Description #

Students will discover the different types of taxes in the United States and how taxes support our government. Examples of taxation at the federal and state level will be provided. Students will begin by examining articles outlining the purpose of taxes and different taxes Americans pay, and then move on to tax legislation. Finally, students will analyze a paystub. The initial articles will outline the different types of taxes such as federal income taxes, state taxes, excise tax, social security etc. Featured Source #4 provided students a closer look into the Social Security Act of 1935. Featured Source #6 will allow students to see how taxes like Social Security and Medicare are deducted for individuals' paychecks. Teachers should be prepared to assist students in their analysis of the benefits and drawbacks of taxes. The sources can be examined as an independent activity, whole-class or group activity. Teachers should make this decision based on the ability and prior knowledge of their students.

Moreover, teachers

to help students with new vocabulary terms found in the featured sources.

Featured Sources:

#1 Overview on taxes from IRS:

https://drive.google.com/file/d/1RCVEIQYstiOz4_tHkRDauFozUhsfgS0S/view?usp=sharing

#2.Source A: USA Today article

<https://www.usatoday.com/story/money/personalfinance/2014/01/04/taxes-americans-pay/4307825/>

#3 Excise Tax

<https://drive.google.com/file/d/1IqjMq0JoVZnee0SfgdZw7t6iToL-PxHH/view?usp=sharing>

#4 Social Security Infographic

<https://drive.google.com/file/d/1XYaSEywJKpBZWEuhH4D9YVxhXCT-ftN/view?usp=sharing>

#5 Social Security Presidential Speech -Modified for Middle School

<https://docs.google.com/document/d/1bIl8swgXf1Vn4yP5FGFT2uiwTeCxyV92N5DvyMII16c/edit?usp=sharing>

<https://www.ssa.gov/policy/docs/ssb/v66n1/v66n1p1.html>

6 Paystub

<https://docs.google.com/document/d/1UuHfnH1iMsqTBjYEtyrpOzhArRCXaArhz48TndboejY/edit?usp=sharing>

Formative Performance Task #1

Students will use the information from the featured sources to complete a graphic organizer.

The organizer will provide students the opportunity to think about the benefits and drawbacks of taxes. Teachers should help students see different perspectives. A partially completed organizer is also included.

Complete Graphic Organizer Link Attached

https://docs.google.com/document/d/14I-X5N7gYFoD_efsSIDdK8UAPLBch9ihoS2JJDOw_WE/edit

Sample:

https://docs.google.com/document/d/1DdBw5sRQfWvtzSRffKWp67_GxTbW--cBESc-fPu9o18/edit?usp=sharing

Supporting Questions

Question # 2

Why do we have a system of taxation?

Question Description # 2

For the second supporting question, students will evaluate why our founding fathers created a system of taxation and why our leaders have continued to expand the scope of taxation.

Students will examine five sources that will walk them through a chronological evolution of taxation in America. They will begin examining a time the federal government had not taxation power, move into the creation of the first income tax and then examine the call for more taxation during times of war. As students work through the sources whether as a whole group activity or independently they should keep in the mind the following questions:

“Why did our leaders call for a system of taxation?”

“How does the tax system benefit Americans?”

“How does the tax system hurt Americans?”

Featured Source one provides a sequential overview of taxation in American. Featured Source two allows students to dig deeper into the weakness of the Articles of Confederations. While examining source two, teachers should help students focus on the weakness that relate to funding. Sources four and five concentrate on the creation of the income tax and provide students the opportunity to see both the positive and the negative viewpoints surrounding the new tax. Finally source six provides a modern example of new tax legislation and the government's rationale behind it.

Vocabulary words:

Tariff excise, income tax

Source #1

https://drive.google.com/file/d/1nOSxjCd_HbGPbmceo8pJshq8rvc5Rh8d/view?usp=sharing

Sources #2

Reasons why the first federal government failed

<https://constitutioncenter.org/blog/10-reasons-why-americas-first-constitution-failed>

Source # 3

Revenue Act

https://www.senate.gov/artandhistory/history/common/civil_war/RevenueAct_FeaturedDoc.htm

Source # 4

<https://archive.nytimes.com/www.nytimes.com/learning/general/onthisday/harp/0209.html>

Source #5 Revenue Act of 1917

<https://www.history.com/this-day-in-history/war-revenue-act-passed-in-u-s>

Formative Performance Task #

You are the Director of National Institute of American History. You have received a letter from a student regarding taxes. Please read the letter below and draft a letter in response.

Make sure to write your response in letter format and provide examples from the featured sources.

Dear Director,

My name is Holly. I go to Freedom Lakes Middle School in Denver. I am working on a project on taxes but I am having a hard time understanding how we got from zero taxes to so many taxes. Why did our government leaders make Americans pay taxes in the first place? I hope you can help me.

*Thank you,
Holly*

Question # 3

How do taxes affect me?

Question Description #

For Compelling Question #3 students will explore how taxes impact their everyday lives.

Building on knowledge gained from compelling question 1 & 2 students will be able to uncover taxes in their everyday lives that they once overlooked. Compelling Question 3 and the corresponding task are designed to elevate students thinking from “What are Taxes?” to “How do they personally affect me?”. They will begin by reading an article that provides background information on local governments and then examine examples of local taxes.

While students are evaluating the featured sources teachers should remind them to think about the following:

- What services do local/state government provide its citizens?
- How would the community be different if these services were not provided?
- Is it fair to pay for these services if you do not use them?

Featured Sources:

Source #1 : <https://www.whitehouse.gov/about-the-white-house/state-local-government/>

Source #2: Revenue sources for state and local

<https://drive.google.com/file/d/18lqp9B3YNzp1ynL9UmjIS97Fcu3QFe7k/view?usp=sharing>

Source #3: Sales tax for school example :

<https://www.tampabay.com/news/breaking/new-sales-tax-hikes-for-schools-transportation-may-raise-millions-more-than-projected-20181123/>

Source #4: Firefighter example

<https://wpde.com/news/local/more-police-firefighters-and-higher-taxes-if-voters-pass-proposed-ballot-questions>

Source 5:

<https://www.treasury.gov/resource-center/faqs/taxes/pages/state-local.aspx>--use this website to create own source

https://docs.google.com/document/d/1_nvuPMm4CfUgE0px6VnoTFVWOrveweHA7WWoVU3kzv0/edit?usp=sharing

Formative Performance Task #

Students will research a local government and create a poster to highlight the services offered.

A template students can follow is provided. Teachers should help students located the government website and navigate the site to find pertinent information. These task can be an individual or group project. Students posters should include a short response section where they answer the following questions:

- How would your community be different if these services were not provided?
- Is it fair to pay for these services if you do not use them?

Or maybe no poster just have students answer the following questions:

- What services does your local government provide its citizens?
- How would the community be different if these services were not provided?
- Is it fair to pay for these services if you do not use them?

Summative Performance Task

Argument

At this point in the inquiry, students have examined the ways taxes can be perceived as both positive and negative. Students should be expected to demonstrate their understanding by creating an argument to address the compelling questions “Are Taxes Bad?” Students will construct an argument using evidence from multiple sources to support their claims. Students’ arguments should also include competing views on the topic.

In this task students will write an essay or create a blog that contains visuals and written portions that answer the compelling question: Are Taxes Bad?

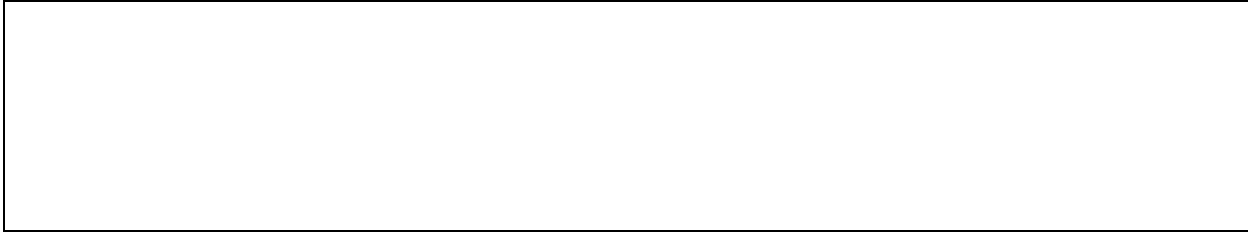
Argument Description

In this task, students will write a response to the compelling question using evidence they gathered from the formative performance tasks. Throughout the inquiry students have analyzed the purpose of taxes (past and present), different types of taxes, and the effects of taxes; this information will be an essential part of a well-developed argument. Students are expected to use multiple sources to support their unique claims. As students work through the summative performance task they are demonstrating their ability to determine the central ideas of primary and secondary sources and to cite textual evidence from primary and secondary sources.

Before the summative performance task, it may be helpful for students to review the featured sources and the formative tasks.

Students' arguments will vary but could include any of the following claims:

- Taxes are bad because everyday people have to pay for services that they may not use
- Taxes a good because they allow the government to provide services average citizens may not have access to on their own
- Taxes are neither good nor bad but necessary to keep the community running.



Extension

In this task students will create an instructional video on taxes intended for elementary level students. The video will be intentionally short and content packed; following the “crash course” format.

Extension Description

At this point in the students’ inquiry they have examined taxes at different levels and from multiple perspectives. This extension offers students the opportunity to use evidence from all these lessons to create a unique artifact. When creating the video students should use their own words and simplified language. The goal is for students to move from recalling information from the sources to synthesizing the information into an original product. In order to help students’ organizer the elements in their video project it would be helpful for them to create an outline and/or a script for their video. When creating their video students can include props and visuals such as a powerpoint or google slideshow. Students can record themselves or have other student help them. Teachers will need to help students find an application to record the videos. This application will vary depending on the device students are using. A free application that is user friendly is screencastify. Videos created on screencastify are automatically saved onto students google drives and can be easily shared.

<https://www.screencastify.com/>

storyboard template:

http://www.readwritethink.org/files/resources/lesson_images/lesson1088/Storyboard.pdf

Rubric:

http://www.readwritethink.org/files/resources/lesson_images/lesson964/rubric.pdf

Apps for creating and editing videos student can use:

For Ipad:

<https://edtechteacher.org/apps/video/#ipad>

For Chromebooks

<https://edtechteacher.org/apps/video/#chromebook>

For Laptops:

<https://edtechteacher.org/apps/video/#laptop>

Taking Informed Action

Understand

Explore the present day issues of taxes in your community.

Assess

Evaluate the tax plan of a local politician

Action

Create a blog post that examines the pros and cons of a local politicians tax plan

Taking Informed Action Description

Understand: To understand more about taxes students will investigate a local politician's tax plan.

Assess: To assess the issue, students determine the pros and cons of the tax plan and the impact it will have on the community.

Act: Students will write a blog expressing his or he views on a local politician's tax plan. The blog will be posted on the school website. Students may submit reviewed version of their blog to the editor of the local newspaper or submit the school newspaper.

Blog Rubric

http://www.readwritethink.org/files/resources/lesson_images/lesson31098/Blog_Rubric.pdf

Appendix:**“Which Taxes Can/Should we Eliminate? “Inquiry Vocabulary**

Term	Definition
Taxes	Payments of money to governments that are used to provide public goods and services
IRS	Internal Revenue Service, a government agency that collects and monitors taxes in the United States
Social Security Tax	A type of tax that provided benefits for retired or disabled people
Excise Tax	A type of tax
Medicare Tax	A type of tax that provided medical benefits (healthcare) for people over 65.
Federal Income Tax	A type of tax collected by the federal government from individuals income
Articles of Confederation	The original constitution of the United States. Document governed the USA from 1781 to 1789.
Constitutional Convention	A meeting to revise the United States original constitution (Articles of Confederation)
Tariff	A tax on products (imports) from foreign countries
Imports	Items or goods from other countries
Revenue	Income the country or an individual collects
Levy	Charge or impose
Sales tax	A tax on retail products; varies from state to state