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| About this Lesson |
| Students will have an understanding of the importance of taxes and how taxes can be implemented by the government to create (social) programs. |

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| **Grade Level** | **Course(s)/subject(s)** | **Learning Goal(s)** | **Suggested****Timing** |
| **5** | Social Studies Grades 1–8 (2013) | At the end of this lesson, students will: * identify services provided by the federal, provincial/territorial and municipal governments (e.g., defence, health, education, social assistance, garbage collection)
 | 50 minutes |

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| Curriculum Links |
| Social Studies Grades 1–8 (2013)**Government*** Assess the effectiveness of actions taken by one or more levels of government to address an issue of national, provincial/territorial and/or local significance
* Describe the shared responsibility of various levels of government for providing some services and for dealing with selected social and environmental issues

Language Arts Grades 1–8 (2006)Writing2.1 Write longer and more complex texts using a wide range of forms2.8 Produce revised draft pieces of writing to meet identified criteria based on the expectations |

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| Inquiry Question |
| How does the government use taxes to support social programs? How might taxes positively impact our society?  |

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| Materials List |
| * Notebooks
* iPads/Computers/Cellphones, Chart Paper and Markers
* Canadian Government Services: <https://www.canada.ca/en/services.html>
* Ontario Ministries: <https://www.ontario.ca/page/ministries>
* Knowledge of Paragraph Writing
* Three Levels of Government Services Chart (Appendix A)
* Life Without Tax and Government: Paragraph Planner Outline (Appendix B)
* Life Without Tax and Government: Paragraph Final Draft Paper (Appendix C)
* Life Without Tax and Government: Rubric (Appendix D)
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| **Timing**(Mins.) | **Lesson Sequence** | **Assessment for and as Learning Opportunities** (self/peer/teacher) |
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| MINDS ON |
| 5–10 minutes | WHOLE CLASS:Students begin with this discussion in the class meeting point (carpet, corner, desks).**Questions:**1. What are taxes?
2. Who pays taxes?
3. Why do they pay taxes?
4. Are taxes beneficial or negative?

The teacher will write the question on chart paper/board/ projector. Students will give responses regarding their thoughts on government services. **Possible answers:**1. Money you pay to the government to use for public services.
2. Everyone who has an income (makes money).
3. To provide money for government services such as education, police, medicine, etc.
4. Both, it takes money out of our pockets, but gives the government money to provide services.
 | Observations/Anecdotal Notes |
|  | **Context for Learning*** Prior knowledge of taxes (e.g., encountering tax after a purchase)
* Basic knowledge of levels of government
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| ACTION |
| 50-60 minutes | INDIVIDUAL: In pairs around the room, think of five services that are provided by the government through money received by the government through taxes as a result of the Canadian tax system.  Either:  A) Have them use a printout of the government services  **or** B) Have them search the government websitesInstruct students to create a chart with three columns: Federal, Municipal, Provincial.  After filling out their charts, come together again as a group and fill in missing services. Discuss the various social programs available in Canada that are provided through the Canadian tax system.  |  |
|  | **INDIVIDUAL:**Students will individually write a scenario in paragraph format. Imagine what life would be like if we did not have government programs. This would include the consequences of NOT having a taxpayer social system.  **Some examples could be:**1. What would the consequences be of not having health care that was paid for by the government?
2. What if you had to pay for all your school out of your pocket? What would life be like?
3. How do you think your costs and savings would change if you had to think about paying for libraries out of pocket? (Provide students with cost lists from hospitals in the United States.)

The paragraphs should be written from the perspective of “what if.” Students will be informed that they will share their paragraphs (read, posted, presented by student using technology; e.g., Google Classroom).  |  |
| CONSOLIDATION/DEBRIEF |
| 5–10 minutes | WHOLE CLASS:Have the students read, post or present using technology their paragraphs to the class. Discuss the student insights in regards to the tax system of the Canadian government. Students will reply to two of the paragraphs, stating their opinions in order to check for synthesis and understanding of the concepts. Students will post their comments on an online class discussion page, online bulletin board or classroom bulletin board. | Students hand in written assignment. Read and respond to the students’ thoughts regarding the benefits and drawbacks of paying taxes. Students will submit both the debrief and their paragraph.  |

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| Three Levels of Government Services Chart |
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| **Services Provided by the Three Levels of Government** |
| **Federal** | **Provincial** | **Municipal** |
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Government and Taxes

**APPENDIX A**

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| Life Without Tax and Government: Paragraph Planner |
| **Paragraph Outline Planner****Introduce the topic in one sentence. (e.g., Without taxes, we would not have the medical system we have today.)**Topic Sentence: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**Body Sentences (AT LEAST three sentences should provide details supporting your topic)**Body Sentence #1 (e.g., Taxes pay the salaries and wages for our doctors and nurses.):\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Body Sentence #2 (e.g., Our medical system would probably cost us a lot more without our taxes paying for it.): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Body Sentence #3 (e.g., Lower income people might not get as high a quality of health care.): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**Conclude the paragraph by restating the topic in a different way. (e.g., We can all sleep easier knowing our taxes pay for our health care.)**Concluding Sentence: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

Government and Taxes

**APPENDIX B**

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| Life Without Tax and Government: Paragraph Paper |
| Write your paragraph on the lines below. **Remember** to have:* A title
* A topic sentence
* At least three body sentences that support your reasoning with examples
* A concluding sentence that restates your topic

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**APPENDIX C**

Government and Taxes

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| Life Without Tax and Government: Rubric |
| Student name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| **Category** | **Level 1****(50%–59%)** | **Level 2****(60%–69%)** | **Level 3****(70%–79%)** | **Level 4****(80%–100%)** |
| **Knowledge and Understanding** |
| Knowledge of proper paragraph construction on a single topic | Demonstrates limited knowledge of content | Demonstrates some knowledge of content | Demonstrates considerable knowledge of content | Demonstrates thorough knowledge of content |
| **Thinking** |
| Uses critical thinking skills to support and defend main points | Uses critical/creative thinking skills with limited effectiveness | Uses critical/creative thinking skills with some effectiveness | Uses critical/creative thinking skills with considerable effectiveness | Uses critical/creative thinking skills with a high degree of effectiveness |
| **Communication** |
| Expression and organization of ideas and information in reflections and paragraphs | Expresses and organizes ideas and information with limited effectiveness | Expresses and organizes ideas and information with some effectiveness | Expresses and organizes ideas and information with considerable effectiveness | Expresses and organizes ideas and information with a high degree of effectiveness |
| **Application** |
| Making connections, inferences and opinions about the current and hypothetical situation of no government involvement in public services | Makes connections, inferences and opinions within and between contexts with limited effectiveness | Makes connections, inferences and opinions within and between contexts with some effectiveness | Makes connections, inferences and opinions within and between contexts with some effectiveness | Makes connections, inferences and opinions within and between contexts with a high degree of effectiveness |

Comments: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Mark: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Parent’s Initials: \_\_\_\_\_\_\_\_\_\_\_ |

**APPENDIX D**

Lesson Plan Name