Economists for Equity!

Student Material



The U.S. economy is built upon a financial class system that consists of lower, middle, and upper classes. According to Inequality.org, America's top 0.01 percent of earners have seen their incomes rise much faster, and they "earn 196 times the bottom 90%," while 40 percent of Americans are classified as "poor or low-income." Historically, this represents a shift from the past emphasis on income equality.

In 2015, the United Nations (UN) adopted the 17 UN Sustainable Development Goals as an "urgent call to action" to unite the world and provide a "pathway to peace and prosperity" for all people. UN Sustainable Development Goal 10 challenged the world to "reduce inequalities within and among countries."

One aspect of this debate is the taxation of family and business wealth. Why do we pay taxes? What is tax money used for? How are tax rates determined? Why do some individuals, families, and companies pay more taxes than others?

Families with substantial wealth often do not report it as income, but rather as assets or a trust, and these items are not listed as taxable income unless the assets are sold. For example, Tesla founder Elon Musk paid no income taxes in 2018. As for business, in 2008, Amazon reported $11 billion in profit, but paid no taxes due to a tax law that allowed the company to carry forward losses from years when it had not been profitable. In addition, the company received a $129 million rebate.

In this class of economists, we can do something about the growing income inequality in America! So, how will we create a tax code that works for all Americans? Your challenge is to help achieve UN Sustainable Development Goal 10 by making the U.S. tax system fairer and more equitable, where businesses and individuals pay their fair share.

You will utilize your knowledge to develop a plan that redesigns the tax system to work for everyone. Then, you will create a campaign to garner support for your plan by identifying the appropriate audience within the federal government. It's your chance to create a fair economy for yourself and others!

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Economists for Equity! *Rubric*

Student Material

	Novice	Apprentice	Practitioner	Expert
Financial Journal	research includes: • information on how wage earners are affected by taxes • information on how the government redistributes taxes	research includes: • information on what is considered taxable income • information on the different tax rates and how citizens are affected by taxes • information on how the government redistributes taxes to people and programs • an explanation of what proposed redistribution will cost taxpayers	research includes: • information on the various levels of tax income and how they affect each level of income • information on how the government redistributed to people and programs and who benefits from this redistribution • an explanation of how this redistribution will outweigh any costs to society	all of *Practitioner* plus: historical information about why tax laws have changed in this country and the impact on the economy
Tax Code Reform Plan	includes: • the general tax percentage for earners • explanation of how the distribution of money would be different • incentives the government will provide	includes: • the tax percentage for each level of income • an explanation of how the monies collected would be redistributed • incentives or disincentives the government will provide and an explanation of their impact	includes: • the tax percentage for each level of income • a breakdown of how the monies collected would be redistributed including to people and government programs • details on how this will provide more equity in the country • incentives and disincentives the government will provide, their purpose, and an explanation of their impact	all of *Practitioner* plus: an explanation for why each percentage of tax is appropriate and promotes an equitable economy

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Tax Code Reform Presentation	includes: • reasons why there is a need for change in the tax code • explains to the audience why the world needs a more equity-driven economy through the tax code • information about the changes to the tax code so the audience understands the plan	includes: • compelling reasons why there is a need for change in the tax code • an explanation to the audience about the current problems with the inequities and why the world needs a more equity-driven economy through the tax code • key information about the changes to the tax code so the audience understands the plan	includes: • compelling reasons why there is a need for change in the tax code that speaks directly to the audience • an explanation to the audience about why they care about a more equity-driven economy through the tax code • essential information about the changes to the tax system, and how it will affect the economy, so the audience understands the plan	all of *Practitioner* plus: • an opportunity for the audience to continue the campaign through their own avenues • allows for audience to participate during the presentation
Promotional Campaign	includes: • addressing UN Sustainable Development Goal 10 • speaking to a specific audience that has influence • uses a media format that will engage audience	includes: • an explanation of UN Sustainable Development Goal 10 • speaking to an audience that has influence and can effect the change • uses a media format that will engage the designated audience	includes: • a clear explanation of Goal 10 and its connection to the tax code • engaging an audience that has influence and can effect the change • multiple media formats that will engage the designated audience	all of *Practitioner* plus: explains how similar models could be rolled out in other countries

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Economists for Equity *Scaffold for Learning* Teacher Material



Benchmark Video and Discussions

- Unit launch "UN Sustainable Goal 10" to create a felt need
- The U.S. Tax Code
- The Government and Economy Partnership
- Successes and Failures in the U.S. Economy

Instructional Activities: Learning

Instructional Texts/Websites

- Understanding tax code/various tax brackets (I, P)
- What does the government do with its tax revenue? (I, P)
- How do you avoid paying a tax? (I, P)
- What are tax deductions? (I, P)
- What is/is not taxed? (I, P, SG)
- Formats gov. uses to support businesses (I, P, IV)
- Gross/net income (I, P)

Instructional Videos

- Understanding tax code/various tax brackets (I, P)
- What does the government do with its tax revenue? (I, P)
- How do you avoid paying a tax? (I, P)
- What are tax deductions? (I, P)
- What is/is not taxed? (I, P, SG)
- Formats gov. uses to support businesses (I, P, IV)
- Gross/net income (I, P)

How-to Sheets

- How to read the tax code
- How to understand government subsidies
- How to file a personal tax return

Interactive Websites

- Econedlink (I, HW)
- BizKids (I, P)
- Freerice — UN Goals (I, HW)
- Khan Academy (I, HW)
- IXL — tax (I,HW)

Learning Centers

- Determining the cost/benefit of a government program (I, P)
- What Would Happen If . . . change the tax code and see the impact (I, P, SG)
- TEDEd: What few people know . . . program that "saved" America (I)
- TEDEd: How do governments create money out of thin air? (I)

Small-Group Mini-Lessons

- Understanding tax code/various tax brackets
- What does the government do with its tax revenue?
- How do you avoid paying a tax?
- What are tax deductions?
- What is/is not taxed?
- Formats gov. uses to support businesses
- Gross/net income

Instructional Activities: Additional

Practice

- Define effective gov. programs (I)
- Understand/identify different types of taxes levied by federal, state/ local gov. (I)
- Impact of tax code on business/tax bracket
- Determine tax issues (IV)

Application

- Rethinking tax code: What should be adjusted? Create a plan (I, P)
- Determine goods, services, income that should be taxed (I, P)
- Find effective economic structures that could be replicated (I, P)
- Create a presentation (I, P, SG)
- File your own tax return (I)

Assessment

- Self-assess vocabulary (I)
- Self-assess the tax code (I)
- Use rubric to peer edit task (P)
- Share examples of effective taxes (P, SG)
- Use rubric to self-assess task (I)

Reflection

- What "aha" did you have about taxes?
- What are your thoughts on tax equity?
- How can you advocate for your solution?
- Who is not represented?

Key: Individual **(I)**, Pairs **(P)**, Small Groups **(SG)**, Activities suitable for homework **(HW)**, Insights Video **(IV)**

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Economists for Equity! *Facilitation Questions (Week 1 Sample)* Teacher Material

COMPREHENSION: *Ask questions that ensure students understand content and skills needed to solve the problem.*	• What is the difference between micro- and macroeconomics? • How does our government influence the economy? • Why are there different levels in the tax code? • Why are there different types of tax codes? • How do you know if a government-funded program is beneficial to the economy at large?
APPLICATION: *Ask questions that ensure the ability of students to apply learning to new situations.*	• How do the tax codes impact the economy? • What would happen if the government eliminated tax brackets? • What would happen if the government added tax brackets?
CONNECTION: *Ask questions that ensure the ability of students to apply learning to their lives.*	• Does our economy work better for some economic groups? Explain. • When have you had to pay taxes? Did you feel this was fair? What did your taxes get spent on?
SYNTHESIS: *Ask questions that encourage students to create new information from existing data.*	• If you were to change something in the tax code, what would you change and why? • What programs do you propose the government enact or eliminate to make the economy fairer? • How do you know if a tax is "worth it"?
METACOGNITION: *Ask questions that prompt students to think about their own thinking process.*	• What resources supported you to rework the American tax code? • What tasks were a challenge for you? How did you overcome them? • What would you do differently next time as you work through these tasks?

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Economists for Equity! *Sample Content Facilitation Grid*

Teacher Material

Students	Defines key vocabulary: micro- and macroeconomics, incentives, subsidies, tax bracket, net income, gross income	Identifies tax brackets and percentage of income	Explains how the tax code impacts different tax brackets	Explains how the tax code affects business of varying sizes	Can articulate how tax reforms affect different tax brackets	Identifies how taxes are spent	Identifies qualities of effective government programs	Identifies equity problems the tax code can address	Identifies problems in the tax code to be addressed

M – mastery P – peer tutor level HW – needs homework for reinforcement
W – working on it ML – needs a mini-lesson

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Economists for Equity! *Transfer Task* Student Material

Now that you have learned about the various taxes and what makes a fair tax code, examine one state tax code of your choice and, using the criteria we have just studied, determine how fair the tax code is.

Consider changes you would make on the state level that would make the tax code work better for citizens.

- ☐ Determine the tax code in the state of your choice.
- ☐ Decide how the taxes collected in the state affect the various tax brackets.
- ☐ Discover how the state spends tax dollars and the effectiveness of the programs.
- ☐ Recommend changes that would make the tax code work more fairly for all.

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Economists for Equity *Teacher Notes*

Teacher Material

Unit Overview
This economics ALU challenges students to look at the factors that make up the American economy: taxes, government programs, subsidies, etc., and closely examine what is working and what is not to make a fairer economic vision for this country.
Common Core State Standards Addressed
CCSS.ELA-LITERACY.RI.11-12.1 CCSS.ELA-LITERACY.RI.11-12.3 CCSS.ELA-LITERACY.RI.11-12.4 CCSS.ELA-LITERACY.RI.11-12.5 CCSS.ELA-LITERACY.RI.11-12.6 CCSS.ELA-LITERACY.RI.11-12.7 CCSS.ELA-LITERACY.RI.11-12.8 CCSS.ELA-LITERACY.RI.11-12.9 CCSS.ELA-LITERACY.SL.11-12.1 CCSS.ELA-LITERACY.SL.11-12.2 CCSS.ELA-LITERACY.SL.11-12.3 CCSS.ELA-LITERACY.SL.11-12.4 CCSS.ELA-LITERACY.SL.11-12.5 CCSS.ELA-LITERACY.SL.11-12.6
National Standards/Content Addressed
Social Studies: NSS-EC.9-12.10 Social Studies: NSS-EC.9-12.16

Enduring Understandings	**Essential Questions**
• The government plays an economic role when as it taxes people's income. • Taxes impact the economy on a private and business level. • Taxes are used by the government to fund various services at varying degrees of success.	• What is the economic role of the government? • What makes programs worth the cost? • What is the government's responsibility to have a tax code that is fair?

21st Century Skills Addressed

Core Content and Interdisciplinary Themes

- Subject-Area Mastery
- Global Awareness
- Financial and Business Literacy

Learning and Innovation

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- Critical Thinking and Problem Solving
- Creativity and Innovation
- Communication and Collaboration

Information and Media Literacy

- Information Literacy
- Information and Communication Technology

Life and Career

- Flexibility and Adaptability
- Productivity and Accountability

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