

Chapter 16

Section 1: Taxes and Other Revenue

Guiding Question: How is the federal government financed?

GET STARTED

Lesson Goals:

- Students will understand how the federal government raises money.
- Students will explain the constitutional limits on taxation.
- Students will identify the different kinds of federal taxes as well as the nontax sources of income.

Bellringer Write the following on the board: **A person who earns \$7 per hour and works 20 hours per week year round will make \$7,280 and will have to pay \$728 in federal income taxes. A person who makes \$100,000 per year will have to pay \$22,500 in federal income taxes. Scan Section 1 of Chapter 16 to find the name for this type of tax.**

Vocabulary Have groups create a mnemonic device to remember the meaning of the different kinds of taxes, e.g., both *luxury* and *excise* contain the letter *x*.

TEACH

Review the Bellringer activity by asking students to share their answers. (*The tax is an income tax and it is also a progressive tax.*) Ask: **What are some federal government tasks that require money?** (*possible responses: national defense, the court system, medical care for the poor, and so on*) In their notebooks, have students list all the ways they can think of that the federal government gathers funds to pay for its many tasks. Students can add to their lists as they read through this section.

Ask:

- Which limit on the taxing power protects manufacturers? (*Taxes may not be placed on exports.*)
- Name three social welfare programs supported by payroll taxes. (*Social Security, Medicare, and the unemployment compensation program*)

Learning Styles: Visual/Spatial Learning

Have students review the sources of nontax revenue. List them on the board as students call out each one. Assign groups of students one source and ask each group to design a poster to illustrate it. When groups are ready, distribute poster paper. As groups finish, have them display their work.

Other Strategies

ELL/ESL
Body/Kinesthetic

ASSESS AND REMEDIATE

- Assign the Section Assessment questions; grade student responses.

Chapter Resources

Essential Questions Journal

Prereading and Vocabulary Worksheet
(All-in-One, p. 181)

Chapter 16 Outline (All-in-One, pp. 182–184)

Other Resources

Reading Comprehension Worksheet
(All-in-One, pp. 187–188)

Extend Activity (All-in-One, p. 193)

Section Quiz B (All-in-One, p. 195)

Audio support is available for this section.

Additional features for Differentiated Instruction can be found throughout the Teacher's Edition.