**Subject:** Civics/Economics  
**Grade Level:** 9th | 10th | 11th | 12th  
**Unit of Study/Theme:** Not All Taxes Are Created Equal  
**Focus Question:** What taxes are good and bad ways for the government to raise revenue?

| Common Core Standards: | Enduring Understandings: What are the big ideas?  
D2.Civ.6.9-12. Critique relationships among governments, civil societies, and economic markets.  
D2.Eco.1.9-12. Analyze how incentives influence choices that may result in policies with a range of costs and benefits for different groups. |
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<td><strong>Objective:</strong></td>
<td>Students will discover why there are better and worse ways for governments to raise a dollar of revenue. Students will compare the economic impact of the three basic tax types—taxes on what you earn, buy, and own—including three specific taxes within each category. Students will learn about the basics of &quot;dynamic scoring,&quot; one tool economists can use to compare the economic and revenue impact of different tax policies.</td>
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| **Essential Question(s):** | Why are certain taxes worse than others?  
What is dynamic scoring and why is it important? |

| **Vocabulary/Key:** | tax, tax bracket, regressive tax, progressive tax, individual income tax, corporate income tax, progressive tax, payroll taxes, capital gains taxes, sales taxes, gross receipts taxes, value-added taxes, excise taxes, property taxes, tangible personal property taxes, estate taxes, inheritance taxes, wealth taxes, dynamic scoring  
For definitions, visit: taxfoundation.org/tax-basics#glossary |

| **Resources/Materials:** | TaxEDU Glossary; Tax Policy 101: Not All Taxes Are Created Equal; TaxEDU videos; Tax Policy 101: Common Tax Questions, Answered |

| **Warm Up/Hook:** | [Open for classroom discretion]  
Time: 5 minutes |
| **Mini Lesson:** | Students will work in cooperative learning groups listing what taxes they believe are better than others and worse than others, and why. The class will review together.  
Time: 25 minutes |
| **Guided Practice:** | Students will read together or independently the Not All Taxes Are Created Equal Primer.  
Time: 15 minutes |
| **Independent Practice:** | Students will answer these questions in a written statement and, potentially, in an open discussion:  
What factors make a tax less distortive or harmful?  
What are potential opportunities to replace economically harmful taxes with better alternatives?  
Time: 10 minutes |
| **Assessments:** | Students will complete the included assessment based on the information in the Tax Policy 101: Not All Taxes Are Created Equal Primer.  
Time: 20 minutes |