

5th Level

Primary (Elementary)  
School

Block 3. Life in society

PUBLIC SERVICES AND COMMON GOODS. THE CONTRIBUTION OF  
CITIZENS IN RELATION TO TAXES

Activity 3.6: "TAXES"

Time: 1 h

PREPARATION

- Dice and different colour counters.
- The board game (see Appendix).
- The sheets of toy money, printed on coloured paper, cut, and ready to be used.

INTRODUCTION

**Welcome routine:**

Greet the students, write the date and hour on the blackboard, say the date and time out loud, instruct them to take out their materials for the lesson.

- *Hello, good morning/afternoon.*
- *Are you all okay? Is everything all right?*
- *Today is the ... (date) and it's ... (time).*
- *We are going to begin (continue) lesson (or activity) number ...*
- *Would you please, take out your material? Okay, let's begin.*

ACTIVITY

**Opening activity:**

Explain the meaning of following terms: *taxes, bank, die/dice, board game, to pay, national lottery, petrol, salary, bill, retirement, unemployment, shift, water bill, green spaces, to repair, road,*

*disabled person, debt, green space, to receive, to increase, contribution.* It might be useful to introduce some linguistic structures, such as: *to owe something to somebody, to throw the dice, to throw again.* Explain what students are going to do in this lesson: the class is going to play a game which will simulate real-life situations in which citizens are requested to pay for taxes, but also real benefits citizens receive from paying taxes. According to the rules of the game, there will be only one winner, but by participating we all win as we all learn.

**Main activity:**

The class is divided into small groups. The teacher distributes the papers representing 100€ to each student. The teacher will review the board game and clarify those concepts the students do not understand. Each student or each group (teacher's choice) will throw the dice and move the counter, and follow the instructions of the board game. The winner will be the student who arrives first on the last square, but only if he/she still has money and does not owe any to the bank.

**Closing activity:**

- *What is your opinion of ... (the topic)?*
- *Did you like this activity? Why? What did you find most helpful in understanding the topic? Is there anything you didn't find helpful? Explain.*

**CLOSING**

**Closing routine:**

- *We have finished our lesson for today. Please clear your desks and put away your materials.*
- *Have a great day and I'll see you at the next class!*

## ACTIVITY 3.6: "TAXES"

CONTENT BLOCK 3: Life in society		SECTION: Public services and common goods. The contribution of citizens in relation to taxes	
<b>GOALS</b>		<b>CONTENTS</b>	
<ul style="list-style-type: none"> <li>• To experience the reality of taxes through simulation.</li> <li>• To evaluate the benefits of paying taxes.</li> <li>• To experience the obligation of taxes in fictitious form.</li> </ul>		<ul style="list-style-type: none"> <li>• Valuing the importance of contributing as citizen with the taxes.</li> <li>• The benefit of taxes to citizens.</li> </ul>	
<b>BASIC COMPETENCES</b>			
<ul style="list-style-type: none"> <li>• Linguistic communication.</li> <li>• Social and civic.</li> <li>• Learning to learn.</li> </ul>			
<b>DESCRIPTION OF ACTIVITIES</b>			
<p>This activity is a board game in which pupils learn about paying taxes in a fictitious form. The teacher divides the class into small groups. One student in each group will be the banker. The teacher distributes 100 € (printed on coloured paper) to each student and gives each group dice and counters to begin the game. One student throws the dice and moves the counter from the starting square, following the instructions given on the board game as they appear. The students take turns clockwise. The winner will be the student who reaches first the last square of the game, as long as that student still has money</p>			

left and does not owe anything to the bank. If a student is bankrupt, that student can be eliminated, or the banker can decide to offer credit in the form of 50 € that must be paid back before the end of the game. The class wraps up by discussing the obligation of paying taxes, but also the benefits one receives.

OTHER OPTIONS	FEEDBACK & SUGGESTIONS FOR IMPROVEMENT
<ul style="list-style-type: none"> <li>- After the activity, the teacher might ask the students which payments they think their parents make each month, and talk about those which are personal (food, clothes, etc.), and other which are social payments (bills, payments of contribution, etc.).</li> </ul>	<ul style="list-style-type: none"> <li>- A debate might be initiated about how much money they would pay (a method of payment similar to taxes) to contribute to the improvement of class materials and such.</li> </ul>
LINGUISTIC STRUCTURES	SPECIFIC VOCABULARY
<ul style="list-style-type: none"> <li>- <i>It's your (my, his, her) turn.</i></li> <li>- <i>The winner will be the one who ...</i></li> <li>- <i>To ask for ... (money, in this case).</i></li> <li>- <i>To pay the ... (light, water...) bill.</i></li> </ul>	<p><i>Taxes, bank, die/dice, to throw the dice, to owe something to somebody, board game, to pay, national lottery, petrol, salary, bills, retirement, unemployment, shift, water bill, green spaces, to repair, road, a disabled person, debt.</i></p>
MATERIALS	TIME
<ul style="list-style-type: none"> <li>- Dice and counters.</li> <li>- The board game (see Appendix).</li> <li>- The sheets of toy money, printed on coloured paper, cut, and ready to be used.</li> </ul>	<ul style="list-style-type: none"> <li>- One hour.</li> </ul>

TEACHER SELF-ASSESSMENT		STUDENT SELF-ASSESSMENT	
- Teacher self-assessment sheet (see Assessment folder).		- Student self-assessment sheet (see Assessment folder).	
STUDENT ASSESSMENT			
INTEREST	PARTICIPATION		ASSESSMENT

ASSESSING ACCORDING TO THE ESTABLISHED CRITERIA: NB (not bad), NA (need for amendment), G (good), VG (very good).