



Fairness of the income tax system



This sequence is intended as a framework to be modified and adapted by teachers to suit the needs of a class group.

Resources needed

- Ethical principles – Visualiser
- Income tax and the redistribution of income – Visualiser
- Is income tax fair? – Worksheet

Suggested activity sequence

- 1 *Think-pair-share*: What is the difference between equality and equity?
- 2 Brainstorm real-world examples of each.
- 3 Display the *Ethical principles – Visualiser* and discuss ethical principles and the difference between equality, equity and justice.



- 4 Discuss any differences between the views of students before and after they viewed the visualiser.
 - 5 Display and explain information on the *Income tax and the redistribution of income – Visualiser*.
 - 6 Use a grouping strategy to organise students into groups of 4.
 - 7 As a class, read the *Worksheet*.
 - 8 Groups complete parts 1-3 of the worksheet.
- Use a *discussion strategy* to support collaboration and participation, such as *talking cards*.
- 9 Groups share their answers, with justifications, to the 2 questions they were asked to consider:
 - a. Do you think the progressive income system in Australia is fair?
 - b. Is the tax system designed to benefit the common good?
 - 10 Students individually complete part 4 of the worksheet.
 - 11 If time permits, invite students to present their introductions to the conference.