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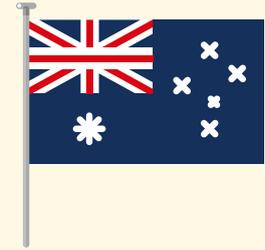
This sequence is intended as a framework to be modified and adapted by teachers to suit the needs of a class group.

Resources needed

- Part A
  - Division of powers – Explainer
  - Division of powers – Interactive
  - Tax, services and the three levels of government - Explainer
  - Taxes and spending – Worksheet
- Part B
  - Village and the Boy Named Tax - Video
  - Government services and you – Explainer
  - Writing paragraphs in Civics and Citizenship – Model
- Part C
  - Government grant Project starters

Suggested activity sequence

This activity is comprised of three related activities. However, you can choose to do those that best suit the needs and interests of your students.

Part A: Division of powers

1 As a class, read the *Division of powers – Explainer.*

2 Students consolidate their understanding of the division of powers by completing the *Interactive*.

3 Students read the *Tax, services and the three levels of government – Explainer* and complete the *Worksheet*.

Part B: Tax and services

1 Ask:
- Where does the money come from to pay for the road outside the school?
- Who pays for the sports fields we play on?
- Who pays for the hospital that treats our illnesses?
- Where does the money come from for these services?
- Why are the services provided by government called 'public services'?

2 Play: This video highlights a high school student's perspective of the value of tax in the community.

> **Village and the Boy Named Tax**
>
> Go to ato.gov.au and search for 'videos for students'. Village and a Boy Named Tax appears on the page.

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3 Students work in pairs to list services provided by government to their families and the local community.

4 Students read the *Government services and you – Explainer*. As they read, ask students to highlight the activities they did in the past few days.

5 Students add these services to the list they have already developed and code their list to indicate the level/s of government that have responsibility for each item (L = local, S=State or Territory, C= Commonwealth).

6 Students write a paragraph explaining why it is necessary for people pay tax.

Refer students to *Writing paragraphs in Civics and Citizenship – Model*.

Part C: Modelling government decision-making about spending

1 Announce that you are going to form a 'Government Grant Review Panel' which will consider applications for government grants and decide how tax revenue will be spent. The panel will comprise 2 representatives from each level of government, i.e. local government, the state or territory government and the Australian Government.

2 Allocate the roles of government representatives: 2 students for each level of government, with the teacher (or a co-opted teacher) acting as the Panel Chair.

3 Divide the remainder of the class into citizen groups comprised of 4 or less students.

4 **Citizen groups** prepare a *Government grant application* based on an original idea or use the *Project starters* for ideas if necessary.

Government representatives develop criteria to judge grant applications.

5 Organise a Government Grant Review Panel meeting and outline a meeting agenda:

- Introduction by the Chair.

- A brief (2 minute) presentation by representatives of each level of government explaining its sources of revenue and providing examples of services provided.

- Each citizen group presents its grant application arguing why the grant should be approved.

- Grant Panel discusses the merits of each application with citizen groups observing.

6 Panel determines:

- whether to approve the application, i.e. that the project meets the test of providing for the 'common good'

- the level/s of government that will fund the grant.

7 Nominated panel members present the Panel's decision in relation to each grant application, explain why the decision has been made and the level/s of government that will provide funding.

8 Students write a short statement (no more than 150 words) explaining how tax contributes to a cohesive society.

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