



Tax and wellbeing



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

Resources needed

- GST and excise tax – Explainer
- Taxes and health – Worksheet
- Work it out – Group investigation
- What would you do? – Visualiser

Suggested activity sequence

Part A: GST and excise

- 1 Discuss with students what they already know about tax – What is tax? Why do we have tax? Where does the money go?
- 2 As a class, read the *Explainer*, inviting students to provide examples of goods and services.
- 3 Discuss the difference between GST and excise tax.
- 4 Students complete the *Worksheet*.
- 5 As a class, discuss:
 - why certain goods and services might be GST-free
 - how excise contributes to improving health and wellbeing.

Part B: Work it out

- 1 Introduce the concept of income tax as a direct tax paid on personal income.
- 2 Use a *grouping strategy* to organise students into small groups.
- 3 Groups complete the *Investigation*.
- 4 Groups share their findings in a class discussion.

Part C: What would you do?

- 1 Use the *Visualiser* to provide students with the instructions for the activity.
- 2 Invite students to share their decisions with the class.