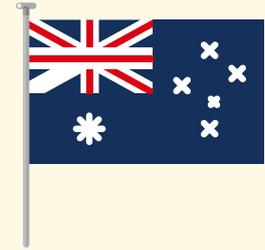




# Tax systems and quality of life



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

## Resources needed

- Tax revenue – Visualiser
- Tax and transparency – Worksheet
- Better Life Index – Investigation
- Tax makes our lives better – Design brief
- Australia v Mexico – Visualiser

## Suggested activity sequence

### Part A: Measuring tax revenue in Australia and elsewhere

- 1 Explain that comparisons of taxation revenue across countries requires the use of a common measure. Internationally, revenue as a percentage of Gross Domestic Product is an accepted measure of comparison.

Note that Gross Domestic Product measures a country's 'output' and is expressed in a common currency, usually US Dollars.

- 2 Display the quote from the Organisation for Economic Cooperation and Development (OECD) on the *Tax revenue – Visualiser*.
- 3 Clarify student understanding of the term 'tax revenue' and brainstorm the different taxes that people pay in Australia.
- 4 Use a *grouping strategy* to organise students in groups of 2 or 3.
- 5 Groups complete part 1 of the *Worksheet*.
- 6 Set part 2 of the *worksheet* as homework.

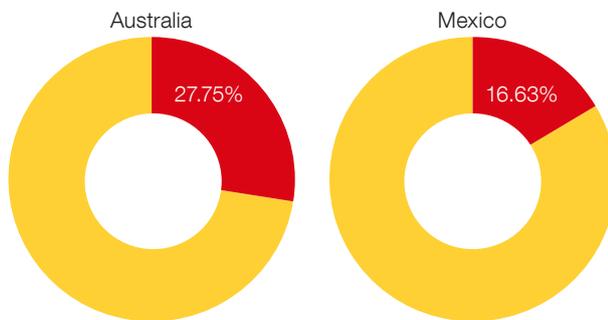
### Part B: Tax revenue and quality of life

- 1 Explain that students will now be exploring the relationship, if any, between tax systems and quality of life.
- 2 Brainstorm how someone's 'quality of life' might be measured such as (good health, education, work-life balance).
- 3 Use a *grouping strategy* to organise students into pairs.
- 4 Pairs complete the *Investigation*.



## Part C: Convincing others of the benefits of tax

- 1 Explain that students will have the task of persuading an audience that 'it is good to pay tax'.
- 2 Form design teams of 3 students.
- 3 As a class, read through the *Design brief*.
- 4 Model slides 3-5 of the design brief by displaying and explaining *Australia v Mexico – Visualiser*.



- 5 Design teams negotiate the country to be used for comparison (a country other than Mexico).
- 6 Provide time for students to research and construct their case.
- 7 After consultation with the teacher, design teams produce their slide presentation with ongoing team evaluations against the design criteria.
- 8 Design teams present their findings to the class.
- 9 Observers evaluate each presentation using a rubric constructed from the design criteria.