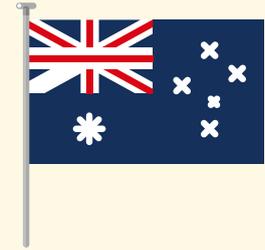




Values of democracy and the tax system



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

Resources needed

- Australian Citizenship Practice test
- Our democratic values – Visualiser
- The story of tax – Video
- Values of taxation – Worksheet
- Fairness isn't optional – Visualiser
- How does this tax support our values? – Investigation

Suggested activity sequence

Part A: Examining and clarifying personal views on democratic values

- 1 Students list 5 dot point sentences about their personal views on: What I value about Australian democracy. Give students reflection time before responding and listing the dot points. Students retain the list for later reflection.
- 2 Display the Australian Citizenship Practice test on a whiteboard or screen.
- 3 Students open and complete the 'Australian Citizenship Practice test' taking note of the types of questions being asked.
- 4 Pose the discussion questions:
 - a) What do the sample citizenship test questions tell us about the values considered to be important to an Australian citizen?
 - b) Why are the values considered to be important?
- 5 From discussion, summarise on the board a class list of 'values' that are important for citizenship. Use questions as a prompt if necessary, such as:
 - a) Why is it important for an Australian citizen to value our type of government?
 - b) Why is it important for a citizen to value Australia's past?
- 6 Display and discuss the first diagrams on *Our democratic values – Visualiser*. Explain the relationship between the key ideas that underpin our democracy and our democratic values.
- 7 Explain each key idea that underpins Australia's democracy. For each idea, ask students what values the idea supports, such as fairness, equality and respect.
- 8 Display the final slide on the visualiser. Invite students to give an example of when they have witnessed (or enacted) each value in real-world contexts.
- 9 Students return to the 5 dot point sentences about their personal views on: What do I value about Australian democracy?
- 10 Students reflect on their initial views, consider their learning and redraft their 5 dot-point sentences.



Part B: The values of tax

- 1 Play: The story of tax highlights the direct link between the effectiveness of the tax system and the enrichment of the community.

The Story of tax

Go to taxsuperandyou.gov.au and search for 'story of tax'.



- 2 Discuss the values which underpin this narrative. Ask:
 - a) What was important to the early community?
 - b) What is shown as being important in colonial times?
 - c) What is shown as being important in contemporary society?
- 3 Students work in pairs to complete the *Worksheet*.

Part C: Investigating tax law and amendments to tax law

- 1 As a class, read the slide titled: 'Hypothetical – A flat rate of tax' on the *Fairness isn't optional – Visualiser*. Explain that you are sharing excerpts from an article that appeared in *The Conversation* in March 2019.

- 2 Conduct a *Where do you stand?* activity to determine students' position in relation to the following statement:

Changing the tax laws so everyone pays the same amount of tax is fair.

- 3 Students evaluate the hypothetical of a flat rate of tax in relation to each of their 5 dot-points about what they value about Australia's democracy.
- 4 Discuss if and how a flat rate of tax is unfair and contradicts any of their 5 dot-points.
- 5 Pose the question: How can taxing all people equally be unfair?
- 6 Brainstorm answers to the question.
- 7 Display, and as a class, read the final slide on the visualiser.
- 8 Discuss if the views stated on this slide resonate with student views about the implications of a flat rate of tax on equity.
- 9 Students complete the *Investigation*.
- 10 Repeat the *Where do you stand?* activity. Ask students who changed their positions to explain why.