



# Taxation systems and human 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

- Tax systems and human wellbeing – Visualiser
- How do tax systems impact on human wellbeing? – Investigation
- Comparative writing – Teacher Model
- Report writing – How-to-sheet

## Suggested activity sequence

### Part A: Introducing tax systems and measures of human wellbeing

- 1 Display and explain the information on slides 2-3 of the *Visualiser*.
- 2 Students brainstorm how tax spending contributes to their own wellbeing.
- 3 Display and explain slides 4-8 of the visualiser.
- 4 As a class discuss:
  - why the HDI is a better measure of human wellbeing than GDP per capita
  - why the information of the final slide are indicators of human wellbeing.

### Part B: Investigating – Is a higher level of tax necessary for human wellbeing?

- 1 Explain to students that they will investigate Australia, Papua New Guinea, Sweden and Cuba in relation to their tax systems and human wellbeing.
- 2 Students complete the *Investigation*. Students will write a comparative report.

**Note:** A *Comparative writing model* is available for teachers. You can use this to scaffold the task to support students if needed. You can also refer students to *Writing paragraphs in Geography – Model*.

- 3 As a class discuss the following questions:
  - To what extent is a high level of taxation necessary for a good welfare system?
  - To what extent is a high level of taxation necessary for human wellbeing?