

Daily Lesson Plan

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Date: TBD

Subject: Social Studies

Grade: Second

Big Ideas:

- Governments provide many goods and services to all of the people in a community.
- Governments use money they get from taxes to pay for public goods and services.

Lesson Objectives:

- Students will be able to define three types of taxes.
- Students will be able to explain how the government uses the money they collect from taxes for public goods and services.

Standards Addressed:

Social Studies:

- 2-C1.0.2
Distinguish between government action and private action.
- 2-C3.0.2
Give examples of how local government affects the lives of its citizens.
- 2-C3.0.3
Identify services commonly provided by local governments (e.g., police, fire departments, schools, libraries, parks).

Math:

- CCSS.MATH.CONTENT.2.NBT.B.5
Fluently add and subtract within 100 using strategies based on place value, properties of operations, and/or the relationship between addition and subtraction.
- CCSS.MATH.CONTENT.2.MD.C.8
Solve word problems involving dollar bills, quarters, dimes, nickels, and pennies, using \$ and ¢ symbols appropriately. Example: If you have 2 dimes and 3 pennies, how many cents do you have?

Rationale:

Part of my teaching philosophy states that as an educator, it is my job to prepare children for “active and responsible citizenship.” I have already taught my students how to play a role in our classroom community. Now, I am extending these experiences to translate into the communities of Walled Lake, Michigan, and the United States of America.

Teaching children about the purposes of government (make laws, promote safety, provide leadership, and provide public goods and services) will help them to better understand how our communities function. It will also provide them with a basis for understanding the upcoming election, which I already

hear them bringing up in daily conversation. The topic of taxes is frequently discussed during election season. This lesson will give students a better understanding of what taxes are and why the government collects money from citizens.

Materials & supplies needed:

- Chart paper
- Markers
- Goods & Services anchor chart from previous lesson
- Tax anchor chart
- M&M's (seven for each child—pre-bag in snack-sized baggies)
- Extra M&M's for children to eat
- Chalkboard splash writing paper

Procedures and approximate time allocated for each event

LAUNCH: 5-10 minutes

- Post today's learning target. Read the learning target aloud. "Today's learning target is: I can explain what taxes are and how the government uses the money collected through taxes."
- Display the Goods and Services anchor chart created during yesterday's lesson.
- Yesterday we learned about different goods and services our local government provides.
- If you have ever used any of these goods/services, put your hands on your head.
- Call on students who need to be refocused to share which good/services they have used in their own life.
- Ask:
 - Police officers and firefighters come to our homes when we need them. They provide a service, but it is also their job. Who pays them? (Turn & Talk)
 - We borrow books from the public library with just our library cards. Who pays for the books and the salary of the librarians? (Turn & Talk)
 - You come to the public school, but you don't have to pay tuition to attend. Who pays for the paper, pencils, and the teachers? (Turn & Talk)

EXPLORE: 20-30 minutes

- Display the Taxes anchor chart and have the children read the definition of *tax* aloud as a class.
 - Money charged by a government (on income, property, or sales) that is used to provide public goods and services.
- The local, state, and federal governments decide how much tax to collect from citizens.
- For example, we pay a sales tax on many items we purchase.
- The goods and services that governments provide to the community by the government are paid for with tax money collected from the people.
- People get to use these goods and services even if they did not pay any taxes.

Academic, Social and/or Linguistic Support during each event

- I will be wearing a microphone throughout my entire lesson. The increased volume of my voice will accommodate auditory learners or any students with hearing difficulties, and will help keep students' attention on me.
- I have created large, colorful anchor charts. This assists visual learners and serves as a reference point to reinforce new concepts and vocabulary.
- Instead of raising their hands, students will be asked to place their hands on their head, on their shoulders, etc. This will help eliminate students waving their hands, putting their hands in their mouths, and playing with their shoes. This will also accommodate my students who need to be moving constantly. I will also use these motions as total participation techniques at times, ensuring participation of all students.
- Students have assigned seats at their desks and at the gathering place. This ensures students are seated next to those they can work cooperatively with.
- Students have the opportunity to share their thoughts with a partner. This accommodates students who struggle with public speaking who may not want to volunteer to talk in front of the

- For example, even if they have never paid any taxes, students can still use public parks.
- Explain that the class is now going to do an activity that simulates real life with money and taxes and that you will be the government tax collector.
- Explain that they are citizens of the community, and in our simulation, their job is to go to school.
- Announce that each student will be paid for doing his or her job today.
- Today, instead of using money, we are going to use M&M's. Each M&M represents one dollar. (Display a key at the front of the room as a visual reminder).
- Scaffold the rules of using the M&M's:
 - Do not touch your candy unless asked.
 - Do not eat your candy.
 - Do not trade your candy with others.
 - If all rules are followed throughout the duration of the lesson, you will be able to eat some M&M's at the end!
- Transition the students back to their seats before continuing.
- Each student has earned **ten** dollars for coming to school today!
- Distribute **seven** dollars to each student.
- Make sure they realize that they did **not** get all of the ten dollars that they earned for coming to school.
- Explain that three dollars was withheld because they have to pay income tax on their earnings.
- Next, tell students that, for this activity, their desk and chair are their property.
- Explain that governments often charge a tax on property, so you need to collect one dollar from each of them for property taxes.
- Provide a small trinket or classroom supply to "sell" to students. Explain that the item costs ninety-four cents plus six cents for sales tax.
- Guide the students through the math if needed: 94 cents plus six cents equals one dollar, or one M&M.
- Collect money from all students interested in purchasing the item.

SUMMARIZE: 5-10 minutes

- Help students add up the total amount each of them paid in taxes (up to \$5.00).
- Transition students back to the gathering place.
- Point out that it seems like the government takes a lot of money, but taxes provide many goods and services.
- Review the class chart of public goods and services to reinforce what types of things are paid for with tax dollars.
- We will be exploring this idea throughout unit five as we learn about the purposes of our government!

entire class.

- Stamina Spray is utilized to assist students with sustaining independent tasks for an extended period of time.
- Quiet Critters are distributed to encourage a quiet and positive work environment.
- Students move between the gathering place and their desks. This allows students to move around and refocus themselves.

<p>TRANSITION:</p> <ul style="list-style-type: none"> • Invite groups of students to line up for bathroom break. • Students will regroup at the gathering place after the bathroom break and receive directions regarding the assessment. 	
<p>ASSESSMENT: 15 minutes</p> <ul style="list-style-type: none"> • The assessment for today's lesson is formative. • Students will answer a multiple-choice question via the Plickers application. <ul style="list-style-type: none"> -What are three types of taxes we learned about today? -Correct Answer: Income, property, and sales • Students will participate in a chalkboard splash. <ul style="list-style-type: none"> -Prompt: How does government use the money they collect from taxes? -Students should explain that the government uses these funds to provide public goods/services. 	<p>Academic, Social, and/or Linguistic Support during assessment</p> <ul style="list-style-type: none"> • Students will be provided with oral instructions. • Students have the freedom to write as much or as little as they would like to. • There are a variety of correct responses for the chalkboard splash. • Calming music will play while the students are writing. This encourages a peaceful and focused work environment.