

(9-12) Secondary History / Social Studies • Lesson Plan

Unit Name	Lesson # & Topic	Course	Instructor	Date(s)
Taxes and How to do Them	What do Taxes do?	Economics and Personal Finance	Mr. Denton	10-5
Lesson Essential Question (LEQ) OR Learning Objective (LLO)	How are my taxes being spent?			
NC Standards: Content Strands	● Main NCS Objective: EPF.IE.2.2 Identify the types and purposes of local, state, and federal taxes and the way each is levied and used. ● Supporting NCS Objective(s): ○ EPF.IE.2.1 Explain how payroll deductions modify an employee's disposable income. ○ EPF.E.3.3 Explain how taxes and fees fund government goods and services.			
Inquiry (Skill) Indicator	● Inquiry Objective (EPFL excluded):			
Assessments				
Summative - Formal	N/A			
Formative - Informal	Students will complete a worksheet which will be graded for accuracy.			

Activity	Details of Activities	Purpose-Rationale	Time
Previewing / Introduction	The teacher will lead the class with a consequence-free question: "What are some things the government provides for you daily?" Students will write the answer down in their journals and after a few minutes we will come together and share answers as a class.	This directly relates to the LEQ by giving students a baseline thought pattern surrounding the concept of government spending and tax usage.	10
Encountering New Information	The teacher will lead a brief lecture touching on how the government spends tax revenue utilizing <u>slides</u> as context. Students will take freehand notes and slides will appear staggered for more focus on lecture.	These slides directly relate back to the LEQ as it helps answer how a student's taxes will be spent by federal and state governments, displaying their utility and breaking down how it works.	20
Extending & Refining I	Students will participate in a jigsaw activity where each group will teach the others about their topic. Students will be broken up into groups of 5 or so and complete a <u>worksheet</u> in "expert" groups where they will research one of four specific topics. After filling out their research box in the worksheet, they will return to their table group and teach the others about their topic. Discretionary will use - https://www.pgpf.org/federal-budget-guide/ - Discretionary section Mandatory will use - https://www.pgpf.org/federal-budget-guide/ - Mandatory section	This will help students teach each other about the specifics of tax expenditure using their own words. This also introduces them to informative sites that they can reference in the future if needed, showing where their taxes are allocated and why.	30

	State will use - https://taxfoundation.org/taxedu/videos/taxes-at-every-level-government/ Transfers and Safety Nets will read - https://www.ncdhhs.gov/assistance/low-income-services - Food stamps and Low energy assistance overview paragraphs		
Extending & Refining II	Students will complete a brief worksheet that will review the topics covered in the lecture and activity.	This worksheet serves as a brief recap of what was learned and will help gauge student engagement with the activity/the strength of their notes. This review is a necessary knowledge check of what was covered, and will be submitted for a grade. Students will be graded on basic accuracy with a loose threshold.	15
Closure	Students will finally answer a few questions in their journals which will be submitted for a journal check at the end of the week. This three, two, one allocation check will have them list: - 3 List 3 public goods or transfer programs funded by tax dollars. - 2 Name 2 differences between mandatory and discretionary spending. - 1 Write 1 question you still have about how state or local taxes are spent.	This serves as a final set of notes for students to articulate facts in their own words. This will help students classify/categorize their knowledge from this lesson. Students will then have a required set of notes they can look back to for future testing and knowledge checks.	5

Accommodations

Target Group of Student	- Students with handwriting struggles - Students with Learning Disabilities / IEPs / 504s - English Language Learners	Strategies	- Digital worksheets will be available - Students will be grouped strategically with a peer model to help them follow along - Strategically grouped with peer models to assist with vocabulary.
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Materials & Supplies	• Chromebooks • Writing utensil • Provided journals • Printed worksheets
Research Sources & Notes	• https://www.stlouisfed.org/publications/page-one-economics/2025/nov/understanding-the-federal-budget • https://drive.google.com/file/d/1mA5dXf2VhDbyedfPPe1ZumXHVJeOjJB/view?pli=1 • https://www.ngpf.org/curriculum/taxes/ • https://www.pgpf.org/federal-budget-guide/ • https://taxfoundation.org/taxedu/videos/taxes-at-every-level-government/ • https://www.ncdhhs.gov/assistance/low-income-services Notes to self (post-lesson reflections) -

(9-12) Secondary History / Social Studies • Lesson Plan

Unit Name	Lesson # & Topic	Course	Instructor	Date(s)
Taxes and How to do Them	Taxes and Paychecks	Economics and Personal Finance	Mr. Denton	10-6
Lesson Essential Question (LEQ) OR Learning Objective (LLO)	Students will be able to analyze a pay stub and explain the different deductions.			
NC Standards: Content Strands	● Main NCS Objective: EPF.IE.2.1 Explain how payroll deductions modify an employee’s disposable income. ● Supporting NCS Objective(s): ○ EPF.IE.2.2 Identify the types and purposes of local, state, and federal taxes and the way each is levied and used. ○ EPF.E.3.3 Explain how taxes and fees fund government goods and services. ○ EPF.FP.1.1 Compare various investing strategies and tax implications for their potential to build wealth.			
Inquiry (Skill) Indicator	● Inquiry Objective (EPFL excluded):			
Assessments				
Summative - Formal	N/A			
Formative - Informal	Students will be assessed on the independent worksheet during E&R II.			

Activity	Details of Activities	Purpose-Rationale	Time
Previewing / Introduction	Students will engage in a consequence free writing exercise. Students will respond to the following scenario in their journal - "You just got your first job working 20 hours a week at \$15 per hour (\$300 total). You go to buy a \$280 (game console, piece of jewelry, nice clothing item, etc.) thinking you have enough cash, but your paycheck hits your bank account and it's only \$238. Where did \$62 go?" Following some writing, students will come together for some brief sharing of ideas.	This engages students thinking about a real life scenario where their gross pay differs from their take-home pay. This will lead to a lecture with a relatable baseline. This relates directly to the LLO by encouraging students to calculate their net pay and analyze their pay stubs in the future.	10
Encountering New Information	The teacher will lead a lecture on gross vs. net pay, information on rates, and voluntary deductions using a slide presentation.	This lecture will give students a brief, necessary breakdown of paystubs, tax deductions, and long term investment portfolios, directly relating to the standards. Students will be provided the foundational knowledge and materials to understand the different components of a paystub.	20
Extending & Refining I	Students will collaborate in a dissection activity. Students will work in groups to break down a pay stub and its deductions. Two handouts will be provided, one to analyze and one to write down answers on. Groups will turn this in as a knowledge-check.	This activity will give students a brief time to work together to easily identify the different sections of a paystub, discern amounts deducted, and understand where the deductions are going. This will further assist students in the analysis process.	15

Extending & Refining II	Students will independently complete the NGPF worksheet analyzing paystubs. This will be submitted for a grade and the short answer section will be a completion grade.	This worksheet takes away indicators and guides, requiring students to directly analyze a paystub. This will also test students' reasoning surrounding deductions.	25
Closure	Snowstorm closure. Students will write down one thing they learned on a notecard. After a minute or so, students will wad up and toss their paper into the air. Students will then pick up the wads from the ground and everyone will read off the random paper they picked up. Students are instructed to write down 3 different things in their journal for a notebook check.	This activity will provide students with a diverse scope of opinions and viewpoints of the lesson. The required 3 comments written down will also ensure students are both paying attention and retaining knowledge from this closure activity.	10

Accommodations

Target Group of Student	- Students with reading or writing supports - English Language Learners - Gifted learners	Strategies	- assignments may be completed on a laptop and extra time can be given for completion - ELLs will be placed in groups with native English speakers as a form of peer partnering. - Will have access to another, short, online module to complete during downtime
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Materials & Supplies	• Chromebook	• Writing Utensil	• Notecard • Provided journals	• Printed Worksheets
Research Sources & Notes	• https://www.stlouisfed.org/-/media/project/frbstl/stlouisfed/education/curriculum/pdf/its-your-paycheck-introduction.pdf • https://www.irs.gov/individuals/tax-withholding-estimator • https://www.ssa.gov/people/materials/pdfs/EN-05-10297.pdf • https://www.irs.gov/taxtopics/tc751 • https://www.ngpf.org/curriculum/taxes/ • https://www.ngpf.org/blog/teaching-remotely/virtual-adaptation-fine-print-pay-stub/ • https://www.tv411.org/finance/earning-spending/reading-pay-stub/activity/1/1			Notes to self (post-lesson reflections) -

(9-12) Secondary History / Social Studies • Lesson Plan

Unit Name	Lesson # & Topic	Course	Instructor	Date(s)
Taxes and How to do Them	Who, When, W-2 and 4?	Economics and Personal Finance	Mr. Denton	10-7
Lesson Essential Question (LEQ) OR Learning Objective (LLO)	Students will be able to explain who can be claimed, who must file, and when to file taxes.			
NC Standards: Content Strands	● Main NCS Objective: EPF.IE.2.2 Identify the types and purposes of local, state, and federal taxes and the way each is levied and used. ● Supporting NCS Objective(s): ○ EPF.IE.2.3 Implement appropriate computations and procedures to prepare a federal or state tax form. ○ EPF.IE.2.1 Explain how payroll deductions modify an employee's disposable income.			
Inquiry (Skill) Indicator	● Inquiry Objective (EPFL excluded):			
Assessments				
Summative - Formal	N/A			
Formative - Informal	Students will be assessed on their worksheet they will complete during E&R II			

Activity	Details of Activities	Purpose-Rationale	Time
Previewing / Introduction	Students will write down these questions and engage in a thumbs up/thumbs down exercise answering the following questions: “How many of you think being under 18 exempts you from taxes?” “How many of you think tax refunds happen automatically?” “How many of you think tax prep is a one-day April event?” The teacher will not give the correct answers to this. Instead, the teacher should inform the students that they will write them down in their notes and seek to answer them by the end of class, driving the lecture for the day.	This introductory activity activates prior knowledge from the earlier lessons and relates to student opinion in a stress-free fashion. This gets students thinking about when to file taxes and who needs to, directly referring to the LLO. This will also give students something to work towards throughout class.	5
Encountering New Information	The teacher will lead a lecture on different tax criteria and tax forms. Acquisition will come from slides and will include staggered animations to ensure the focus is more on the lecture than the slide content.	This lecture covers more fundamentals of taxation through the who and when while also covering the value of W-2 and W-4 documents. This covers the exact materials covered in the LLO and will prepare students to meet it.	15
Extending & Refining I	Students will engage in a group gallery walk to explore different financial personas. Students will work in groups to complete a worksheet and acquaint themselves with tax qualifications and documents. Students will have roughly 5 minutes per station (4 in total). Students will return to their table groups and	This activity challenges students to think about hypothetical scenarios surrounding taxation. They must make legal decisions for individuals based on their persona and evaluate broad tax criteria. This is a direct followthrough of the LLO and will contribute to explanations in the next activity.	30

	the teacher will lead a review of the activity as a class, calling on students to ensure all groups are on the right track		
Extending & Refining II	Students will complete a worksheet independently, assessing their reasoning and understanding of tax forms and requirements in multiple different formats.	This exercise is the full circle of the LLO, having students answer questions and justify their answers through short answer explanations.	25
Closure	Students will complete a 3-2-1 exit ticket in their journal detailing: The 3 important times (April 15, Jan 31, hire date) 2 dependent criteria 1 criterion where a person must file tax returns	This exit ticket serves as a capstone to their taxation unit ahead of their assessment. This encourages a final recall without major prompting to ensure competency surrounding the LLO.	5

Accommodations

Target Group of Student	- students with writing and reading IEPs and 504 plans - English language learners - Gifted learners	Strategies	- students may skip parts of the exit ticket and just do a 1-1-1 to provide more time for earlier worksheets. Extra time has preemptively been added to the lecture to ensure they have time to take notes. - ELLs will be seated/grouped with native english speakers through strategic pairing. Slides displaying vocab and definitions will remain on screen and available for ELLs if needed. - certain, impromptu questions will be asked of gifted learners to engage more critical thinking surrounding the subject. Though it is broad, it should be situational depending on the learner.
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Materials & Supplies	● chromebook	● writing utensil and journal	● character persona cards	● worksheets
Research Sources & Notes	● https://www.ngpf.org/curriculum/taxes/ ● https://www.irs.gov/help/ita/whom-may-i-claim-as-a-dependent ● http://apps.irs.gov/app/vita/content/globalmedia/4491_dependency_exemptions.pdf			Notes to self (post-lesson reflections) -

12) Secondary History / Social Studies • Lesson Plan

Unit Name	Lesson # & Topic	Course	Instructor	Date(s)
Taxes and How to do Them	How do I do this?	Economics and Personal Finance	Mr. Denton	10-8
Lesson Essential Question (LEQ) OR Learning Objective (LLO)	Students will be able to analyze a sample W-4 and W-2, then utilize those source documents to complete an IRS Form 1040 tax return to assess tax withheld versus tax owed.			
NC Standards: Content Strands	● Main NCS Objective: EPF.IE.2.3 Implement appropriate computations and procedures to prepare a federal or state tax form ● Supporting NCS Objective(s): ○ EPF.IE.2.1 Explain how payroll deductions modify an employee’s disposable income ○ EPF.IE.2.2 Identify the types and purposes of local, state, and federal taxes and the way each is levied and used			
Inquiry (Skill) Indicator	● Inquiry Objective (EPFL excluded):			
Assessments				
Summative - Formal	Students will complete a digital assessment on EVERFI (context) and be graded on accuracy and on short answer followup questions .			
Formative - Informal	N/A			

Activity	Details of Activities	Purpose-Rationale	Time
Previewing / Introduction	Tax persona warmup / "We do" - As a class, the teacher and students will move through 3 tax personas on a worksheet . The teacher will do the first alongside the class and step back into an assisting role afterward.	This activity serves as knowledge activation ahead of the assessment. This helps students by utilizing and analyzing tax documents and preparing to utilize them for the tax-filing assessment activity.	20
Encountering New Information	No new information, review and assessment day.		0
Extending & Refining I	(Part of Preview/intro)		0
Extending & Refining II	Students will complete a digital assessment on EVERFI to simulate tax forms, then completing three short answer questions after the fact.	This assessment will directly assess their knowledge of tax documents, how to file taxes, when to file taxes, and how to navigate websites that host taxpaying.	60
Closure	No closure - students will turn in their journals for note-checks at the end of the unit.		0

Accommodations			
Target Group of Student	- Students with IEPs and 504 Plans around writing and reading - ELLs - Students with executive function issues	Strategies	- extra time is already implemented to ensure minimal stress from timing - ELLs will have sentence stems available at the bottom of the written document - Activities will be locked down in lockdown browsers to avoid distractibility

Materials & Supplies	• chromebooks (lockdown browser)	• writing utensil	• worksheet printouts	•
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Research Sources & Notes

- <https://everfi.com/courses/k-12/tax-simulation/>
- <https://www.irs.gov/forms-instructions>
- <https://www.irs.gov/pub/irs-pdf/f1040.pdf>
- <https://www.irs.gov/pub/irs-pdf/fw4.pdf>
- <https://www.irs.gov/pub/irs-pdf/fw2.pdf>

Notes to self (post-lesson reflections)

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