

## **HS.PFE.D.4**

### **STANDARD STATEMENT:**

*Understand common types of federal, state, regional, and local taxes and associated tax-funded services provided.*

### **ESSENTIAL QUESTIONS:**

By the end of the unit, students should be able to answer:

- How do various types of federal and state taxes impact individuals, businesses, and government revenue?
- How do various types of local and regional taxes impact individuals, businesses, and government revenue?

### **PNWFCU LESSON THAT MEETS THE STANDARD:**

- [Employee Benefits](#)
- [Take-Home Pay](#)

### **SUPPORTING RESOURCES:**

- [Open Education Resources/Oregon Open Learning Group](#)
- [Tax Simulation Game](#)

### **POTENTIAL STUDENT ACTIVITIES:**

Tax Simulation Game:

- Divide students into groups, each representing a different tax scenario (e.g., income tax, sales tax, property tax).
- Provide them with fictional income, expenses, and tax rates.

- Have students calculate their tax liability and discuss the implications. How does each tax affect their financial situation?

#### Case Studies:

- Present real-world case studies related to tax decisions.
- For federal and state taxes, discuss scenarios like claiming deductions, understanding progressive tax brackets, and analyzing tax credits.
- For local and regional taxes, explore property tax assessments, business license fees, and their impact on local services.

#### Debate: Tax Fairness:

- Organize a class debate on the fairness of different tax systems.
- Assign students roles (e.g., taxpayer, business owner, government representative) and have them argue for or against specific tax policies.
- Encourage critical thinking about equity and social justice.

#### QUESTIONS:

##### **Kristin Mullady**

Financial Education Specialist

*kristinm@pnwfcu.org*



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