



The importance of the Australian taxation 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

- Why is tax important? – Video
- Why should you pay tax? – Video
- Australian government spending – Visualiser
- What if? – Instructions
- The importance of Australia's taxation system – Assessment task

Part A: Why should you pay tax?

- 1 Play: *Why is tax important?* Ask students questions to check their understanding.

Examples (with answers in brackets)

- What types of services does tax revenue pay for? (schools, hospitals, roads, telecommunications, police force, running water, income support)
- How do Australians benefit from these services? (Keeps Australians educated, healthy, safe, connected and promotes a more equitable society)
- Which of these services do you benefit from?

- 2 Display the graph on the *visualiser* and as a class discuss how tax revenue is spent in Australia. Possible prompts for discussion include:

- What are the 4 areas where most Australian tax revenue is spent?
- Why are these important?
- Where does most money go?
- Why does this spending make Australia a better and more equitable place to live?

Part B: Exploring the consequences of lower tax revenue.

- 1 Play: *Why should you pay tax?*

- 2 Pose the following question for students to think about:

What would happen if too many people evaded paying their taxes? How would it affect you and other Australians?

- 3 Use a *grouping strategy* to organise students into groups of at least 4.

- 4 Groups complete the *What if? scenario*.

- 5 As a class discuss:

- the extent to which a high level of taxation is necessary for a good welfare system
- the extent to which a high level of taxation is necessary for high living standards.



Part C: Assessment.

- 1** Students complete the *assessment task* in their own time. They must complete part 1 individually but can work collaboratively on part 2.
- 2** Collect the assessment task and use student responses to make judgments about student performance in relation to the achievement standard.

