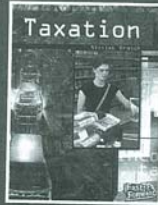


Taxation



Before Reading

Motivation / Purpose

The purpose of this text is to report on how the government raises money through taxes, and how this money is spent for the benefit of the people. This text links with the *Social Science* theme *Economies*.

Text Type

Draw students' attention to the:

- title
- photographs/pictures
- lists.

Ask "What type of book is this?" (Report). What information do you think will be presented? How will it be presented?

Visual Literacy

What makes up the faint background images behind the photos on pages 4–17? How is this related to the topic? Use the illustrations to list services the government provides through taxation money.

What are the two types of illustrations in this text? Why has this been done?

Background Knowledge

Ask students if they are familiar with the term 'taxation'. What is it? Why do governments need tax money? How do they get money to run the country? Make a list of ways in which the government spends taxpayers' money.

Phonological Awareness

Make sure students know the following phonological patterns:

- 'i' = short i: will (p.6), ships (p.9), public (p.12)
- 'ui' for short i: built (p.8)
- 'y' for short i: system (p.12)

Write the letters representing these sounds on the board. Have one student say a word containing one of these sounds. Ask another to tell which letters make up that sound in that particular word.

Say one of the above sound groups. Ask students to list possible letter combinations for making that sound. The students may prefer to write words to give examples.

Vocabulary

company, compulsory, defence, education, government, income tax, levy, military, network, organisation, personnel, repaired, responsible, taxation

High Frequency Words

areas, bought, buy, earn, lives, money, need, person, taxes, work

Make a set of cards with one word on each card. Make groups with the cards. Ask the students to decide how you have chosen to group the words.

Each student then selects a word card and says something about the word. (e.g. 'taxes' is the plural of 'tax'; 'earn' rhymes with 'learn'; 'areas' has three syllables.)

During Reading

Vocabulary in Context

Revise syllabification as a tool for decoding some longer words: *or / gan / i / sa / tion*.

Locate words in the text which are opposites: direct – indirect; rich – poor; buyer – seller.

Discuss plural words and how they are made from the singular form: tax – taxes; company – companies; person – people; teacher – teachers; bus – buses.

Checking for Meaning

Literal:

Who collects tax money? (The government collects tax money.)

Name some areas where tax money is spent. (Education, defence, emergency services, transport.)

What type of tax is the same for rich and poor people? (Sales tax)

Inferential:

Are most people are happy to pay tax? Why or why not?

Do you think people always know how much tax they are paying?

Name some organisations you know that would pay taxation to the government.

Make sure students understand the difference between literal and inferential information.

Response:

How else would you like to see the government spending taxpayers' money?

What would happen if the government didn't collect tax and people had to take care of these areas themselves?

Grammatical Patterns

Make sure students understand the following components of a report:

- Opening general statement defining the topic: *Taxation is a payment made by a person, company or organisation to a government.* (p.4)
- Passages of description relating to governments and taxes: (pp.5–23)
- Use of general nouns: *taxation* (p.4), *company* (p.4), *personnel* (p.9), *service* (p.18)
- Use of relating verbs to describe features: *Another type of direct tax is company tax.* (p.16), *Indirect taxes are an extra cost ...* (p.18)
- Action verbs: *levy* (p.6), *defend* (p.9), *trained* (p.12), *repaired* (p.13), *earn* (p.15)
- Use of timeless present tense: *Like income tax, the more a company earns, the more tax it has to pay.* (p.17), *This extra amount is paid to the seller* (p.21)
- Use of technical terms: *taxation* (p.4), *levy* (p.6), *personnel* (p.9), *indirect taxes* (p.14)
- Use of paragraphs with topic sentences to organise information: *Governments need money to defend their country, too.* (p.9), *A goods and services tax is a type of indirect tax.* (p.20)
- Repeated naming of the topic as the beginning focus of the clause: *Governments need money ...* (p.9), *Governments also need money ...* (p.10), *Governments also need money to run ...* (p.12), *So, governments need a lot of money to do their job.* (p.13)

Fluency / Punctuation Patterns

These punctuation patterns occur in the text:

- A comma is used to separate items in a series: *a person, company or organisation* (p.4), *ambulance services, police and fire-fighting services* (p.10), *ambulances, police cars, hoses, ladders and fire trucks* (p.11), *Trains, buses, ferries and trams* (p.12)
- A colon is used to introduce a list of items: *Some of these important areas include:* (p.6)

- Bullet points are used to list items in the text: (pp.6–7)
- A comma is used to separate clauses in a sentence, and to maintain clarity: *They have to pay for ships and planes to be built, and they have to pay the military personnel who help defend their country.* (p.9)

Critical Literacy

Why might the author have written this text?

Who would be most likely to read it?

How is the reader positioned in relation to the author?

Linking Visual and Written

Discuss the government responsibilities represented by the photos on pages 10–13.

Ask students to look at photographs on pages 15, 17, 18, 20 and 21 and decide whether each is an example of direct or indirect tax.

After Reading

Discuss who pays taxes. Does everyone pay tax? Do children pay taxes?

Make a list of items children purchase where they would pay a goods and services tax.

Activities

Students will:

- make decisions about what the author said and what the author meant
- select the correct word to complete sentences
- write words from the text to match meanings
- complete paragraphs by sorting sentences to match topic sentences.

Comprehension (meaning)	Vocabulary (structure)	Phonics (visual)	Writing (structure)
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