

LESSON PLAN: Figuring Sales Taxes

Name of Unit to which lesson is linked: **Civics and Citizenship**

LANGUAGE LEVEL

High Intermediate ESL
Low Advanced ESL

LANGUAGE SKILL

Reading
Writing

OVERVIEW OF INSTRUCTION

- This lesson can be used with “Learning Activity 2” in the section titled “Finding Your Representative”. Go to “Local Government Representative” to find the bullet that reads “Local government decides how much to charge residents for local property and **sales taxes**, car and truck stickers, and other licenses and fees”.
- This lesson is important for students because it will extend their knowledge about local government and they will learn about sales taxes.
- The students will be able to practice reading, writing, living skills, math, and do an Internet search.

MATERIALS

- Shopping list
- Calculator
- Dictionary

LEARNING OBJECTIVES

At the end of this lesson, students will be able to identify items for which they do or do not have to pay a sales tax; they will also learn about the sales tax in their state and be able to calculate the sales tax percent using a calculator.

TIME REQUIRED TO CONDUCT LESSON

1 – 2 hours

PROCEDURE

- Explain concept of sales taxes – explain that they are not charged for items that are essential (food, etc.)
- Explain that different states charge a different percent in sales taxes. Go to http://www.bankrate.com/states1/itax/state/state_tax_home.asp to check the sales tax in your state (if link is not working, do a Google search by typing “sales taxes by state”)
- Using a calculator, help your students practice figuring out 6% sales tax out of 4 different amounts (\$2.00; \$16.00; \$22.40; \$132.50).
- Pass out practice sheet “**Sales taxes: Yes or No?**” and invite students to work in pairs or alone to fill out the chart and figure the total.

EVALUATION

Students will demonstrate understanding of sales taxes concept by calculating the total amount of (a) another set of shopping items (use table below, but change or add items and change % of sales tax); (b) their next shopping spree.

PRACTICE SHEET

Name: _____ Date: _____

Sales Taxes: Yes or No?

Item	Price per item	+ 6% sales tax (yes or no?)	Total price per item
2-gallon milk	\$ 1.79		
Ajax cleaning supply	\$.99		
1-lb frozen biscuits	\$ 2.35		
1 carton cigarettes	\$22.75		
75 oz. lean beef steak	\$ 3.59		
<i>(add other items)</i>			
TOTAL:			