



## Sample Lesson Plan Federal Spending

Lesson plan for: **Federal Spending**

Date: **Weeks 4 & 5**

**Objectives** (*1 – 3 things that the learner will know or be able to do at the end of the lesson*):

1. Learners will **apply** their personal values regarding federal tax spending to actual federal data.
2. Learners will **analyze** how current national and world events connect to federal tax spending.
3. Learners will **create** visual representations of federal tax spending.

**Frameworks utilized** (*1 or 2 strands, standards, and benchmarks that capture the 'big ideas'*):

**English Language Arts: W1.5d** Write an analysis of an article from a primary source or professional journal

**English Language Arts: OC1.3a** Elaborate on complex ideas when questioned

**Math: 5S-4.3.3** Use appropriate language to describe graphic data in a way to show how the data supports an argument

**Math: 5S-4.3.4** Know how to “read” the stories in graphs in order to state them as support an argument

**Materials/Resources:**

Values statements & signs  
Paper & pencils  
Vocabulary list of common words regarding federal spending  
Graph paper  
Pennies  
Actual federal spending charts  
Short reading about federal spending  
Sample GED questions for homework

Additional resources:

Actual federal spending charts: [www.taxfoundation.org](http://www.taxfoundation.org)

Articles for adult learners on federal spending & taxes: [www.nelrc.org/changeagent](http://www.nelrc.org/changeagent)

Additional lessons on federal taxes: [www.irs.gov/app/understandingTaxes/jsp/teacher\\_home.jsp](http://www.irs.gov/app/understandingTaxes/jsp/teacher_home.jsp)

## Pathways to Success by 21

**Activities** (include steps and length of time):

**Icebreaker- Values Spectrum** **15-20 minutes**

Prepare four signs (Strongly Agree, Agree, Disagree, Strongly Disagree) and hang in the four corners of the classroom. Ask students to stand in the center of the classroom as you read five-seven value statements about federal spending (i.e. “I believe that the federal government spends tax dollars wisely”, “It is important to spend the most money on education”). Tell students to move to the corner that best describes how they feel about the statement. Debrief each statement with students in different corners of the room.

**Pre-Writing- Federal Spending** **15 minutes**

Write a list of categories of federal spending on the board (social security, national defense, income security, Medicare, health, net interest on debt, services, transportation, veterans’ benefits and services, other). Tell students to indicate which category they do not understand, to write about how they would spend federal tax money based on each category, and to identify where they receive information about federal tax spending.

**Instruction- Review Grids & Bar Graphs** **20-30 minutes**

**Activity- Federal Spending** **30 minutes**

Break students into groups of two or three. Pass out one hundred pennies and a sheet of graph paper to each group. Discuss the meaning of each category and create a vocabulary list. Instruct groups to talk about how they think the federal government spent money in 2007 based on the categories that they wrote about. Instruct groups to visually represent the percentage of federal spending by stacking the number of pennies in each category. Instruct groups to represent those percentages in a grid and in a bar graph. Debrief the activity with the class, asking each group to talk about their graphs.

**Discussion- Actual 2007 Federal Spending** **20 minutes**

Pass out actual federal 2007 spending (see [www.taxfoundation.org](http://www.taxfoundation.org) for an example). Ask students to compare their projections with actual spending and to discuss how current national and world events connect to spending.

**Reading & post-writing- Federal Spending** **45 minutes**

Choose a short reading about federal spending for an in-class read-a-loud or silent reading. Briefly discuss the reading, checking for vocabulary and synthesis of information.

**Post-Writing- Connecting Personal Values to Federal Spending** **45 minutes**

Ask students to write about how their values about federal spending connect or do not connect with actual data.

**Homework- GED examples**

Complete GED multiple-choice questions about federal spending, taxes, and/or economics. Review in-class the following day.

**Suggested follow-up activities**

Use actual national data to compare federal spending during a war and post war period (i.e. WWI and the WPA). Talk about differences in the amount of spending in each category.

## Pathways to Success by 21

**Assessment** *(Must directly measure whether or not each objective was met. Use a variety of methods):*

1. Completion of a GED-modeled essay that details the students' comparisons between their values about federal spending and actual data. GED essay is evaluated based on the rubric.
2. Participation in classroom discussion on how current national and world events connect to federal tax spending.
3. Accurate completion of grids and bar graphs.

**Student wrap-up and reflection**

*(What did students like/not like about the lesson? What did they learn? What would they like to do next time?):*

**Teacher wrap-up and reflection**

*(What worked well? What should be changed? What needs to be remembered about specific learners?)*

- This lesson plan is adapted from “The Change Agent” (2001)
- Poster available to show 2008 federal tax spending (\$24.95)- see “Death and Taxes 2008 Poster” at [www.thebudgetgraph.com](http://www.thebudgetgraph.com)