



Your Government, Your Taxes, Your Choices



A Curriculum for ABE Students



*Includes short
version!*



Developed for MCAE by
Diana Satin and Nancy Sheridan



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Acknowledgments (in alphabetical order)

Charissa Ahlstrom
Jamaica Plain Community Centers Adult
Learning Program
Jamaica Plain, MA

Robert Bickerton
Adult and Community Learning
Services, Massachusetts Department of
Education
Malden, MA

Susan Chernilo
Jamaica Plain Community Centers Adult
Learning Program
Jamaica Plain, MA

Michael Feher
Jamaica Plain Community Centers Adult
Learning Program
Jamaica Plain, MA

Sandy Goodman
Jamaica Plain Community Centers Adult
Learning Program
Jamaica Plain, MA

Charlie Houghton
Massachusetts Coalition for Adult
Education
Greenfield, MA

Karen Kraut
United for a Fair Economy
Boston, MA

Norma Logan
Blue Hills Adult Basic Education
Program
Canton, MA

Thomas Lynch
Jamaica Plain Community Centers Adult
Learning Program
Jamaica Plain, MA

Steve Quann
World Education
Boston, MA

Steve Reuys
Adult Literacy Resource Institute
Boston, MA

Sophie Rose
Stoughton Adult Basic Education
Program
Stoughton, MA

Deborah Schwartz
Adult Literacy Resource Institute
Boston, MA

David Stearns
Jamaica Plain Community Centers Adult
Learning Program
Jamaica Plain, MA

Kenny Tamarkin
Massachusetts Coalition for Adult
Education
Boston, MA

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Teacher Introduction

What is the purpose of this curriculum? As citizens, employees, and companies in the state of Massachusetts, we pay many different taxes and receive a variety of services in return. Most of us are aware of the taxes we pay and some services that the state government provides. However, many don't know enough about taxes paid and how services are distributed to judge whether the system is fair or unfair. And perhaps fewer realize they can act on behalf of themselves or their communities to address the injustices that may exist in some of these transactions.

This curriculum has been designed to address these very issues with the adult basic education students throughout the state of Massachusetts. This is a population that is likely greatly affected by many decisions related to taxes and the services they fund, but may have little knowledge of the processes involved or how to take action. As adults, students, parents, workers, and community members, adult basic education students are vital contributors to the state's economy and have a vested interest in state government. Regardless of students' status as citizens and voters, they can participate fully in all lessons found in this curriculum. They will find that they can advocate proactively on behalf of themselves and their communities.

Who is this curriculum for? The curriculum is designed to be accessible to as many students as possible. The language is geared for adults at the mid-beginning ESL language level, and is also appropriate for students at higher language levels, including GED. In addition, supplementary activities appropriate for students at the beginning and advanced levels are included in the Enrichment/Extension Activities section.

What topics does this curriculum cover? This curriculum addresses services the state provides, taxes people pay and issues of fairness, and advocacy. The authors feel it is just as important to give students the information to knowledgeably go about acting for change as it is to give them the skills to do it.

What is the approach of the lessons? Students are seen as partners in their learning, and so the lessons are largely participatory. Students often work in small groups, and their viewpoints and feedback are encouraged throughout. The authors also strove to make the material accessible to as many learners as possible by creating multi-sensory activities. Further, lessons offer a variety of activities to help ensure that authentic learning takes place.

How can I use the different features of this curriculum?

- **Goals and objectives:** Use these to understand the aim of the activities and see how they may fit with your larger lesson.
- **Preparation and materials section:** Use it to aid you in preparing for the lessons/activities.
- **Teacher scripts:** Use for ideas on how to present the material.
- **Enrichment/Extension Activities:** Use for ideas on how to customize the lesson for beginning or more advanced students or for reinforcement of content.
- **Assessments:** Use to help yourselves and your students stay on track with goal achievement. It's recommended that you review these assessments with the

students at the start of each lesson when the objectives are presented. This will allow both of you the opportunity to monitor the learning. Students can complete them at the end of each lesson, and you can review them.

The Shorter Version: The authors recommend using Unit 2 as an alternative to the full curriculum. By participating in this unit, students will quickly become aware of what government services they use, what kinds of taxes they pay for these services and how they can go about contacting the people who make decisions about these services and taxes. Alternatively, teachers can select the unit(s), lesson(s), and/or activity(s) that fit in with their larger lessons/goals.

Please note: At the time of printing, the information in this curriculum was accurate. Please check the website of the Massachusetts Coalition for Adult Education for updates, to replace lost materials, and to get on their listserv to receive updates on advocacy efforts (see Resources).

To access the curriculum online: <http://www.mcae.net/curriculum/>

Student Introduction

Discuss with class:

1. What is the connection between the government's money and services you or your family may use? Examples of services are the military, education, and firefighters.
2. Sometimes the government gives more money for a service, and sometimes it gives less money for a service. How can this change life for you and your family?
3. In the past, did you write letters/call/visit legislators to ask for money to support a service? Did you go to a rally? Why? Explain how you prepared. Explain your experience and any results from your actions.

Tell students: The government pays for many services you and your family get. Every year the government decides how much money it will give to the different services. It can be especially hard when the government has money problems. You may be worried that they will not give enough money for the services important to you. This course will give you basic information about this. You will learn where money for these services comes from. You will learn who decides how to use money, and why there often is a problem with money for services. Then we will think about what we would like to do about this.

A note about the different levels of government in the U.S.A.:

The United States has three different levels of government: local, state and federal government. Each level of government provides different services to the people living in the United States, collects different money (taxes) from the people and has different leaders. Sometimes money from more than one government level pays for services people use. For example, police and fire protection are paid for with state and local tax money.

In this curriculum we will learn about the state level of government, the Massachusetts state government. We will learn about the services we receive from the state government, the taxes we pay to the state government and the leaders of the state government. We will also learn about how we can help decide what services we get, what taxes we pay and who our government leaders are.

Unit 1:
**State Government, Its Services,
and Taxes: Fair or Unfair?**

Lesson 1: Massachusetts State Government: Its Departments and Services

Goal

List four state government departments and give examples of services offered by each.

Objective

Given graphics of state government departments, identify Human Services, Education, Public Safety, and Housing as departments and give three examples of services offered by each.

Preparation and materials

- Whiteboard/Newsprint
- Masking tape
- White board markers
- Pencils
- Paper for students
- Activity 1: Copies of *Massachusetts State Government Departments and Services* worksheet for all students
- Activity 1: Copies of handout, *Where Does the Money Go?* or on an overhead
- Activity 2: Copy of *Government Services Scenarios* sheet for instructor (if done as a listening activity) or copies for all students (if done as reading activity)

Introduction

Tell students: We are going to talk about what government is and what kinds of services we think government does and/or should provide to its people. We will also be studying the special departments that offer government services. We will work as a class and in small groups to find out about and share this information.

Warm-up

Write the word government on the board and ask the students to think about what it means. Ask for a student volunteer(s) to define it, then have another student look it up in the dictionary and read the entry to the class. Ask the class:

- Does every country have government?
- Is there just one kind of government
- What are the different kinds of government?
- Ask individual students what kind of government they have in their countries

List the responses on the board. Finally, ask students what kind of government there is in the United States. Ask a student volunteer to use the dictionary to locate the definition of democracy. Have students think about America's democratically elected government and how it represents the people's needs.

Activity 1

1. Distribute the student worksheet, *Massachusetts State Government: Departments and Services*. Have students brainstorm in small groups about what services they think the government should provide to its people or how the government should help its people.

2. While students are thinking about/writing their responses on the worksheet, list the following government department headings on the board, leaving a column for each: Health and Human Services, Education, Public Safety, Housing and Other.
3. After sufficient time has been given for brainstorming/writing, direct students' attention to the board and ask for help in defining each department. Ask the class "What do you think Human Services means?" Perhaps isolate words that the students are familiar with to help in defining the terms. For example, circle the word "house" in "Housing" and make the connection to house/home.
4. When the class is clear on the meanings of each heading, have a representative from each group go to the board and list the service(s) they came up with under what they believe to be the appropriate department heading. For those responses that don't fall under the four departments listed, direct students to list them under the "other" column. For those students who have duplicate answers, encourage them to think of/offer another example.
5. When students are finished posting their responses, ask the class if they think that all services are posted under the appropriate government department heading. Help/have students make corrections if necessary. Add any from the following list that have been left out or have not been fully described:

Health and Human Services: Welfare, healthcare services (insurance, emergency care, wellness checkups, dental, mental health counseling), WIC, food stamps, corrections

Education: Education for children (K-12 system), adult basic education (ABE system), community colleges, colleges and universities (higher education)


Public Safety: Police Department, Fire Department, and Department of Motor Vehicles

Housing: Low rent apartments, programs that help people who are low-income buy a house

Note: Students may give specific program names for services or answers like: "go to the dentist". When finalizing the lists on the board, put the generic name of the service in parenthesis beside the specific program name: Example: MassHealth (healthcare), free food (food stamps/WIC)

6. Ask the class: What services does the government spend the most money on? Does anyone know how much money the Massachusetts government is spending this year for these services? If no one responds, direct them to the handout/overhead, *Where Does the Money Go?* Let students know that in a later lesson you will be talking about where the money comes from to pay for the services and what happens when there's not enough money to pay for the services.

7. List the following grid on the board without the given examples:

 Levels of US Government & Their Services	
Federal (USA)	
<i>Examples of services we receive:</i>	
military protection, printed money, Postal Service, Space Program (NASA)	
State (MA)	
<i>Examples of services we receive:</i>	
education, healthcare, housing, government workers, state legislators	
Local (City, town)	
<i>Examples of services we receive:</i>	
fire station, trash pick-up, public library, teachers	

Tell students: Now that we've talked about the services we receive at the state level of government, let's talk for a minute about the services we receive at the other levels of government.

Ask students if they know what services they receive from the local level of government, in their town or city. If they need assistance, list the services in the appropriate column. Ask them what services they receive from the federal government same with the federal level. Ask for volunteers to tell you or to list the previously discussed state services in the grid. Discuss the services that may be offered at more than one level.

8. Ask students: What are some of the services you've used? Refer them to the list on the board.

Activity 2

Tell students: I am going to read about situations where people are/may be using government services. Listen closely and identify what government service(s) and/or department(s) the person in the story may be using. You can write your answers down. Use your *Massachusetts State Government Departments and Services* worksheet to help you.

1. Read the *Government Services Scenarios* to the class. Read slowly or at a more natural pace, depending on the level. Repeat the scenario as necessary. Give students time to write down their responses to one scenario before you move to the next.
2. Ask for volunteers to offer their responses. Ask the group if they agree or disagree. Encourage verbal elaboration.

Note: This can also be a reading activity. Distribute a copy of the scenarios to all students. They can work on them together or in small groups.

Enrichment/extension activities:

Beginning ESOL/Literacy students:

- Distribute the *Government Services Guide* (pictorial worksheet) to help students in listing services.
- Have students use picture dictionaries, turned to pages depicting services: (police, fire, hospitals, etc) or magazine or other pictures when participating in all activities.
- Cut out the clip art images on the *State Government Services Guide* and paste them onto index cards. Have students sort the cards into the appropriate departments. Use multi-colored index cards, with each department's services represented by a different color, and students can sort them this way.
- Student can practice sounding out/pronouncing service words to a partner(s) for speaking /listening work.
- Have student write a basic sentence(s) based on a model such as: I need (government service) or I use (government service). A partner or classmate can then practice reading, speaking and pronunciation skills by reporting orally to the class on what his/her partner needs or uses by changing the "I" to "he" or "she".

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Have students write a paragraph, essay or journal entry: Say: "Thinking about the government service you discussed in Activity 2, what would have happened if that government service weren't available?" Explain.
- Have students use local telephone books and locate government services available in town. What departments offer these services? Students can respond orally or in writing.
- Have students peruse local newspapers for articles/titles about government services. What departments offer these services? Students can respond orally or in writing.
- Have students compare government services offered in their native countries with those offered in Massachusetts. What are the differences? What is the same? Students again can respond orally or in writing.
- Incorporate math into the lessons by having students convert percentages depicted in the Where Does the Money Go? chart into decimals or fractions then practice math operations with them.
- Visit Ben and Jerry's American Pie: Allocate the Federal Budget. Students can develop their own federal pie budget and compare it to the real one.
<http://www.benjerry.com:80/americanpie/allocate.cfm>

Useful links:

Consider using the following links with students when choosing to have them use the computer as a means for researching services offered through local, state and/or federal governments:

City/town

Local to student

Commonwealth of Massachusetts official website:

<http://www.mass.gov>

In the search box, type “commonwealth communities”

State of MA

Commonwealth of Massachusetts official website:

<http://www.mass.gov>

Click the **For Residents** tab.

Federal

USA.gov:

<http://www.usa.gov/index.shtml>





Lesson 1: Activity 1

**Massachusetts State Government
Departments and Services Worksheet**

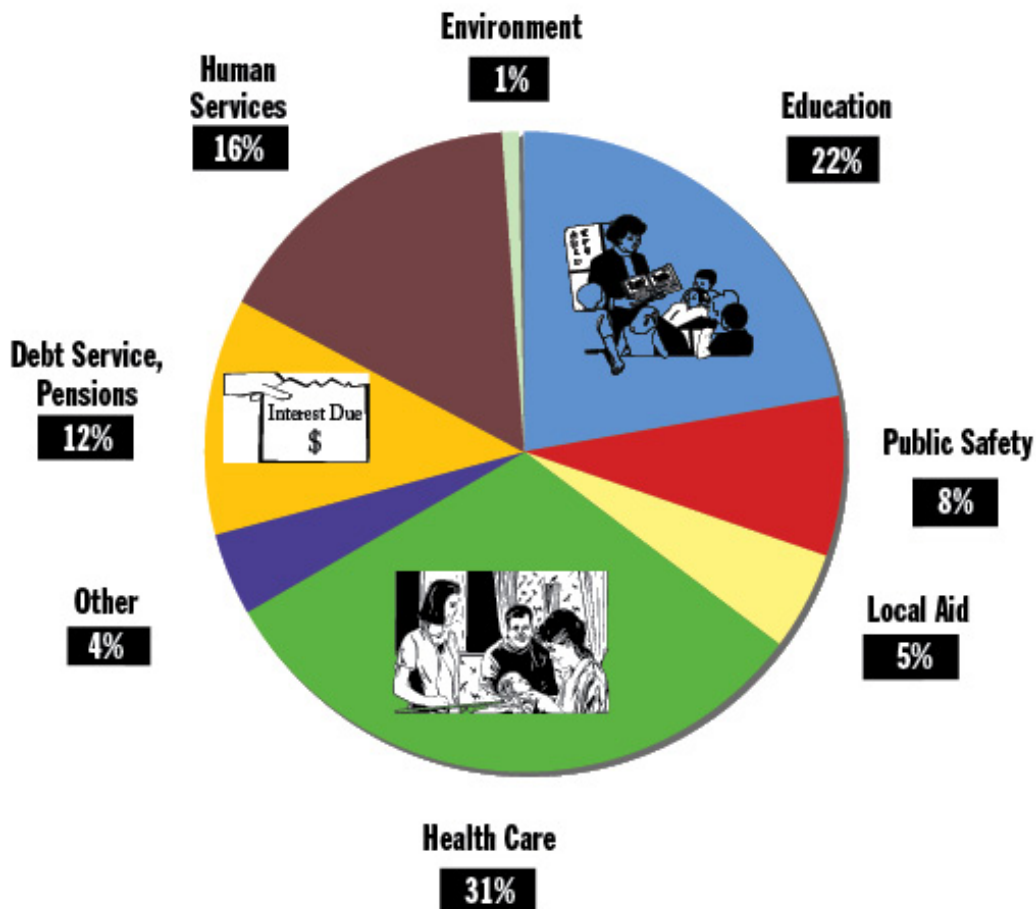


How does each state government department help people?
Write your answers below.



Health and Human Services Department 	Education Department 	Public Safety Department 	Housing Department 
Service 1:	Service 1:	Service 1:	Service 1:
Service 2:	Service 2:	Service 2:	Service 2:
Service 3:	Service 3:	Service 3:	Service 3:

Massachusetts State Budget Where Does the Money Go?



Fiscal Year 2007 • Total Spending: \$27.6 billion



Lesson 1: Activity 2 - Government Services Scenarios

*This can be used as an oral or written activity, depending on the level of the group, and/or the language skill being focused on: listening, speaking, reading, writing, critical thinking, etc. Students can respond individually or you can have them work in teams/groups with one or more of the scenarios and have them formally present their findings to the class.

Tell students: Listen to (read) the following scenarios and name the appropriate government service(s) and/or departments.

1. Ana is a single mother with three children, aged 6 months, 2 years old, and 3 years old. She knows she needs to get a job to take care of herself and her family. She can't afford to pay for child-care right now, so she doesn't work outside the home, but stays home and takes care of the children. Until her children start school, the government is helping Ana and her family. Is Ana receiving any services from the state government? What service(s)?

Possible Answers: Welfare, food stamps, WIC, section 8, rental assistance. When the children are of school age, the government will provide public education for them.

2. Mike is the first child in his family to go to college. His family is very proud of him. They want him to get his college degree, but they don't have enough money to pay for his college education. Mike decides to go to a state college part-time at night, so he can work during the day to pay for it. His college costs a lot less than the private colleges. He is happy that he has the opportunity to go to college. What department of the state government is helping Mike? How?

Answer: The Board of Higher Education. It is making the cost of college low, so he can pay for it.

3. Katrina lives in Massachusetts. When she was driving to ESL class yesterday, she got into a terrible accident. As she was going through an intersection, another car hit her, but did not stop. Lucky for Katrina, she saw the license plate number of the car that hit her. Other people also saw the accident. When a police officer came, Katrina gave the number to him. The police found the driver. The person who hit Katrina must now pay to fix her car. Did the state government help Katrina? How did it help her? What services were available to her because she lives here?

Possible answers: The Department of Public Safety helped her in two ways. Because cars have license plates, she could find the person who hit her. Also, the police helped her find the person and enforce the law to make him/her pay for repairs to her car. Because Katrina lives in Massachusetts, she may also be receiving a service from the Department of Education: a free ESL class!

4. After completing a required homebuyer's class, John bought his first home. He did not have to pay a "down payment" and the interest on his loan is very low, because the state government helped him. Before John "passed papers" or completed the purchase of his home, he had to get the smoke detectors checked, so he made an appointment with a firefighter from the local firehouse. What state government services did John use? Where would John be without these services?

Answer: John used the Department of Housing and Community Development's program for low-income first-time homebuyers. He also used the service of the fire department. Without the first-time homebuyer's program offered by the state, John probably would not be able to afford his own a home. He also would not be safe without the fire fighters inspection and advice.

5. Maria has worked for a local Electronics Company for 40 years and will be retiring next year. She's not too worried about retiring, because she has saved well her whole life. Besides, now here's a chance for her to go back to college! Her kids have told her how she can get free tuition because she's over 55 years old. She does worry a little though about her health. Her employer's health coverage will end when she leaves, but she won't be able to get government help for a few years. Maria hopes that by keeping active, she will stay healthy and not have to go to the doctor that much. Is Maria using any government services now? Will she use any in the future? If so, what?

Answer: The story does not mention whether Maria is using any services of the government now, but it does talk about the future. When Maria retires, she is depending on the government for health insurance coverage and free college classes.

6. Jose works very hard at not one, but two jobs. Even though he works almost full-time at both of his jobs, Jose's family does not have health insurance. He is glad, though that his young children can still have regular doctor and dentist visits. He is also happy that his rent is a lot lower than his friends, who live in a different neighborhood. Is the state government helping Jose and his family? How?

Answer: Yes, the state government is helping Jose in several ways. His children can receive healthcare coverage, including going to the doctor and to the dentist, until they are 18 years old. Jose and his wife may also qualify for and be receiving state health insurance called MassHealth. Jose may also be living in an apartment that is required by the state to have lower rent. His children, if they are 5 or more years old, probably go to public school, which is paid for by the state government and by the local government.

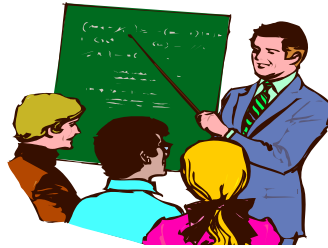
Lesson 1: Enrichment/extension

Government Services Guide

What government departments offer these services?



Elementary (Primary) School
High School (Secondary) School



Community College
State College
State University



Adult Basic Education
Adult English Class
GED class



Dental Healthcare



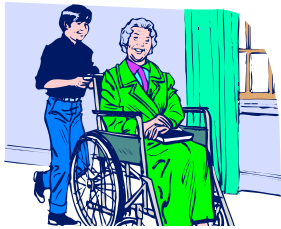
Health Insurance for
the Uninsured



Emergency Healthcare



Preventative Healthcare



Medicaid
Healthcare for the Elderly



Prescription Medicine



Police Protection



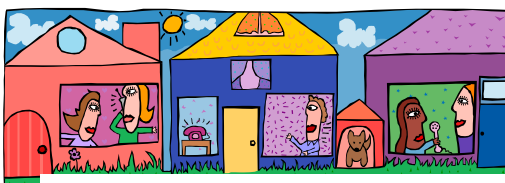
Fire Protection



Motor Vehicles Department
Car Safety



Jail for Criminals/Corrections



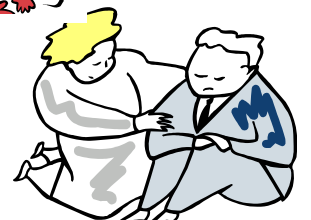
First-time Home-Buyers Programs



Rental Assistance
Program, "Section 8"



Food Stamps,
Transitional
Assistance and
"WIC" Programs



Lesson 1 Assessment

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

I can list four state government departments:			
Health and Human Services		Education	
Public Safety		Housing	
I can give examples of services each department offers: Circle 1 = I know 1 example Circle 2 = I know 2 examples			
Health and Human Services	1	2	Education 1 2
Public Safety	1	2	Housing 1 2

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
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Health and Human Services	1	2	Education 1 2
Public Safety	1	2	Housing 1 2

Lesson 2: Taxes and What They Pay For

Goal

Identify types of taxes. Identify that these taxes pay for state government services, including legislators' salaries.

Objectives

- Given graphic depictions of taxes, identify three types including personal income, sales, and corporate excise, and explain each. The explanations must identify who pays each type of tax.
- Asked the question "Why does the state government collect taxes?", state that taxes pay for government services.

Preparation and materials

- White board/Newsprint
- Markers
- Masking tape
- Pencils/pens
- Paper for students
- Warm-up: Copy of *Joe the Taxpayer* picture for posting or on overhead projector.
- Activity: Copies of the handout: *Where Does the Money Come From?* for each student, or put on an overhead.
- Activity: Copies of the handout: *Where Does the Money Go?* (from Lesson 1) for each student, or put on an overhead.

Introduction

Review: Quickly go over concepts from the previous lesson, asking students to recall the government departments they learned about and some services those departments offer.

Tell students: In this lesson we're going to find out what taxes are, who pays them, and what the government does with the tax money it collects.

Warm-up

Ask students if they know what taxes are. Write any responses on the board. Students may say money and/or government. Encourage a complete definition. Give students a few minutes to brainstorm, then post the *Joe the Taxpayer* picture on the board and encourage students to give a fuller definition.

1. If students haven't been able to give a complete definition of tax by this time, write the following definition on the board: "Money taken by the government from incomes, sales, etc. to pay for government services." (From English Dictionary for Students. Peter Collin Publishing, 1999.)

2. Ask students:

- Did you pay taxes in your country? What kind?
- Do you pay taxes in this country? What kind?

List all appropriate responses on the board under the heading, "Kinds of Taxes." Write any other related responses next to that list.

Ask students:

- Do you think taxes are good or bad? Why? Refer to the picture of *Joe the Taxpayer*.
3. For those who think taxes are bad, point to *Joe the Taxpayer* and ask these students why Joe seems to appear happy to pay his taxes. What is he thinking?
 4. Elicit from the class Joe's thoughts about paying his taxes by having them tell you what Joe could be saying in the bubble. This can be done as a quick writing assignment or as a verbal response. Encourage authentic responses. Write them on the board.

Activity

Tell students: Now that we've had a chance to find out what taxes are and whether we think they're good or bad, let's now think about the taxes we pay. Some of you have already told us in the activity before, about the taxes you pay here in the U.S. or taxes you paid in your native country. Let's now think about some different kinds of taxes that we must pay to the Massachusetts state government. There are many kinds, but here we will talk about three.

1. Write the following three tax types in columns on the board: **Personal Income Tax**, **Sales Tax**, and **Corporate Excise Tax**. Either distribute *Where Does the Money Come From?* or put it on an overhead.
2. Ask students to give the following definitions, based on the lists of the tax types on the board. If students have difficulty doing this, write the following definitions on the board and invite students to write these definitions in their notebooks or the handouts given with this lesson:

sales tax: Money you pay to the government when you buy certain things. This money is in addition to the price of the good you are purchasing.

personal income tax: Money you pay to the government on the money you make at your job or that you earn from investments. The *gross* amount on your paycheck is your total income, and the *net* amount is the amount of money you put in your pocket after giving the government their portion their money.

corporate excise tax: Money that some kind of businesses pay to the government for conducting business in the state. Other businesses like a sole proprietorship or partnership do not pay corporate excise tax. They pay other kinds of taxes.)

3. Next ask students who pays the three tax types, for example shoppers, regular citizens, or people who buy things pay sales tax, some business people (or more specifically corporations) pay corporate excise tax, and workers pay income tax. Write their answers on the board in a separate column entitled, "Who pays", matching the responses with the corresponding tax types.
4. Refer students back to the Lesson 1 handout, "Where Does the Money Go?" or overhead. Acknowledge that the government gets taxes or money from many other sources, such as fees for licenses, etc. Ask:

- How much (or what percent) of its total money does the government get from taxes? A little bit or a lot? What if the government did not collect taxes? (Referring students to the other pieces of the pie) Ask: "Where would they get the money for services?" What would happen to the services without this tax money? (Refer to the handout, *Where Does the Money Go*)
- Where do most of the taxes come from?
- Does anyone know if the government is getting enough tax money from all of these places to pay for the services we talked about?

Talk briefly about Massachusetts government money problems and let the students know that you will be talking more about this in a later lesson.

5. Finally ask students:

- What about the people who work as leaders in the government?
- Do they give the people a service?
- Where do their paychecks come from?

End the discussion confirming that we do receive services like healthcare and education, and that people who work for the government give us services called leadership and that all the taxpayers pay for their salaries. Tell them you will be talking more about who the leaders are and how they provide their services in another lesson.

6. Remind students that there are three levels of government and put the following grid on the board without the examples of taxes. Ask students to help you complete the grid.

Government	Examples of money (taxes) we pay
Local	local taxes, fees
State	Income Tax, Sales Tax, Corporate Excise Tax
Federal	Income tax, fees

Discuss any confusion about the different taxes.

Enrichment/extension activities

Beginning ESOL/Literacy students:

- Have students use picture dictionaries to locate vocabulary for Activity 2.
- Give students pictures from retail store flyers (Wal-Mart, CVS, etc.) of taxable and non-taxable items. Have them sort these pictures into taxable and non-taxable piles.
- Have students work in pairs or small groups to discuss items they've bought recently, and make lists of those items. Let them know they can include "big ticket" items like a car or refrigerator, as well as everyday purchases like food and beauty products. Remind them that buying food at a restaurant is considered buying something, and they should include this on their lists. Ask them to include on their lists whether or not they think they paid sales tax on each item. Have a representative from each pair or group report back to the class about their purchases. Encourage students to respond to the presentations.
- Ask students to recall the services the government provides as discussed in Lesson 1. Hand out copies of the handout, *Where Does the Money Go?* or show on an overhead, and discuss the distribution of tax monies. After, distribute the handout *Where Do Massachusetts State Taxes Come From? Where Do They Go?* Instruct student to refer to

Lesson 1 handouts in completing this worksheet. You can use this activity as an assessment tool by having them work individually. Otherwise they can work in pairs or small groups. Assist the class as necessary by referring them to the taxes and taxpayers as listed on the board. Similarly, instruct them to list the services, using material from Lesson 1 if necessary. End the activity with a review. Ask students: What taxes do we pay? What services do we get in return? Encourage students to elaborate on their responses, allowing them to agree or disagree, and letting them know that you will be discussing whether taxes are fair or unfair in another lesson.

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Collect tax receipts and statements. Have students calculate the amount of taxes reflected on receipts or statements.
- Have students figure out the total taxes they pay in a typical week.
- Students write one or more paragraphs on whether they think taxes are good or bad or what "Joe the Taxpayer" is saying.
- Students can calculate the taxes they pay and list the services they and their families use, and write an opinion piece on whether they think they get enough services from the government based on the amount of taxes they pay.
- Have students choose one statement and respond to it:
- "People who don't pay taxes shouldn't receive services."
- "Everyone should help pay for services, even if they don't use the services themselves."
- Distribute *The Truth about Taxes*. This activity can be used as a follow-up or assessment exercise by having students work on it individually. Otherwise they can work in pairs or small groups. Students can also take it home as homework and discuss their responses as a review for the next lesson.

Technology enhancement ideas

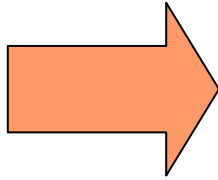
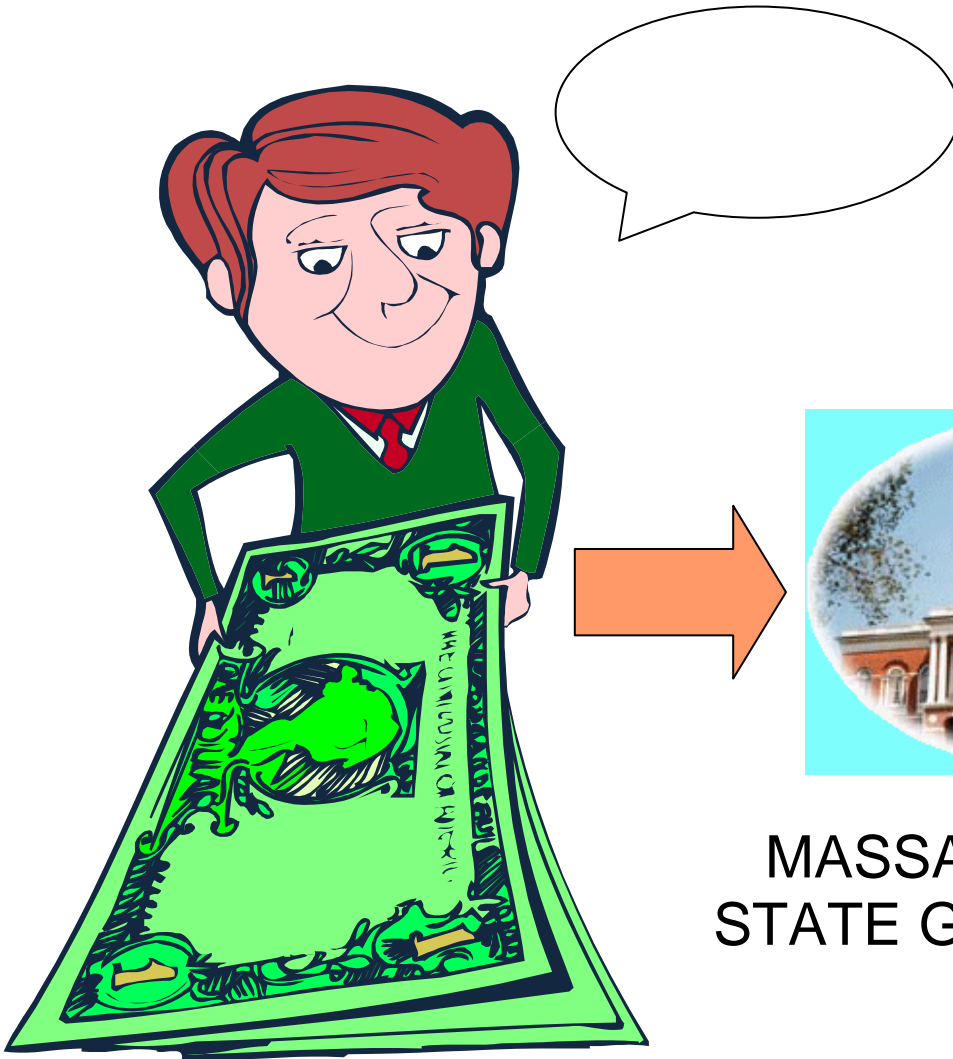
Have students access "Joe the Taxpayer" handout in a PowerPoint slide or Word document file. Have students work on computers accessing:

State Tax Central: <http://www.statetaxcentral.com/Massachusetts/> to identify where state tax revenue comes from and

Commonwealth of Massachusetts website: <http://www.mass.gov/>, and click the **Residents** tab

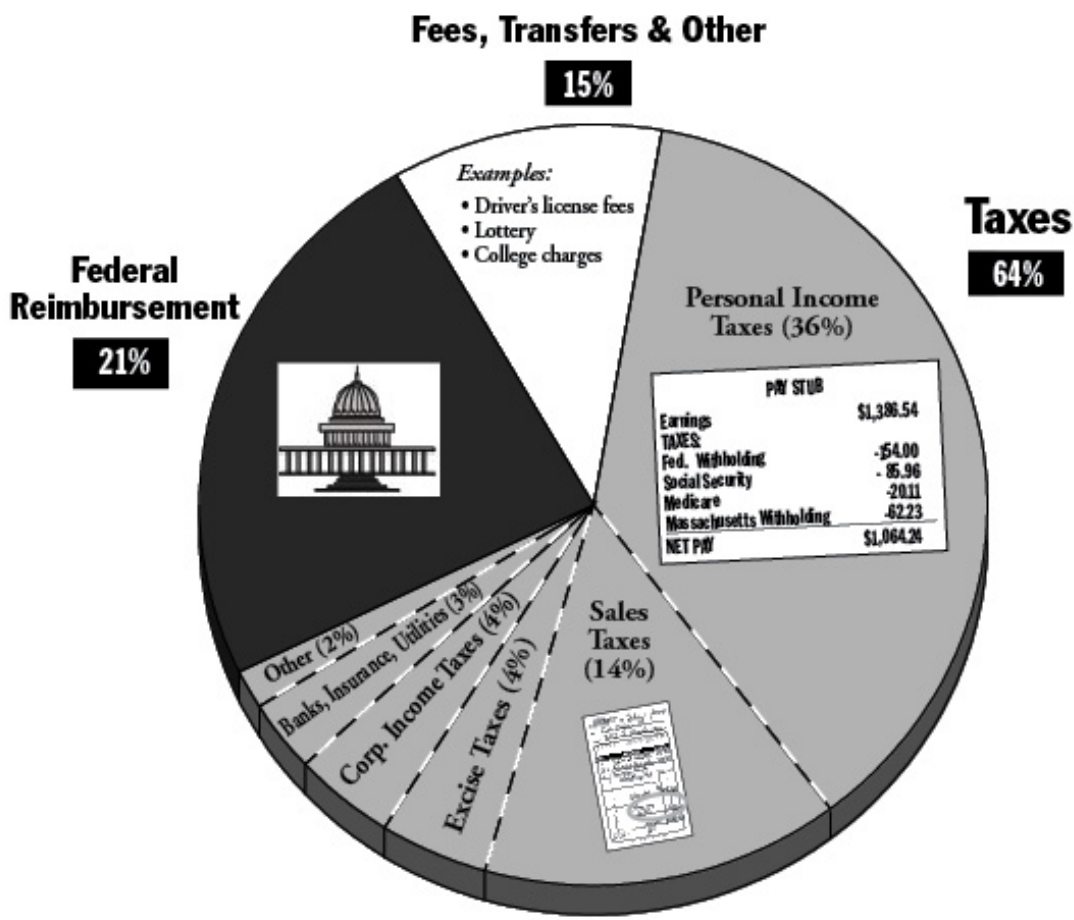
to identify services we get on the state level for our tax dollars per the "Where Do Massachusetts State Government Taxes Come From? Where Do They Go?" worksheet.

Joe the Taxpayer



MASSACHUSETTS
STATE GOVERNMENT

Massachusetts State Budget Where Does the Money Come From?



Fiscal Year 2007

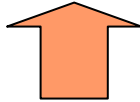


From *Massachusetts Budget Crisis: Who Hurts? Who Pays?* (United for a Fair Economy and the Massachusetts Budget and Policy Center)

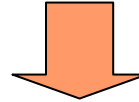
Lesson 2: Enrichment/extension


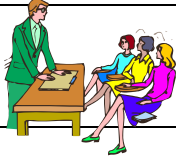


**Where Do Massachusetts State Government Taxes Come From?
Where Do They Go?**

What taxes do we **pay** to the state government?



What services do we **get** in return?



Taxes (Money) We Give To the Government	Services (Help) We Get From the Government
Kind of Tax: Who pays it?:	Department of Human Services  1. 2. 3.
Kind of Tax: Who pays it?:	Department of Education  1. 2. 3.
Kind of Tax: Who pays it?:	Department of Public Safety  1. 2. 3.
Kind of Tax: Who pays it?:	Department of Housing  1. 2. 3.

Lesson 2: Enrichment/extension

The Truth about Taxes

Here are some Massachusetts state taxes that we are studying:

Income Tax

Corporate Excise Tax

Sales Tax

Read the following sentences and think about what tax it's talking about. Circle **T** if the sentence is true. Circle **F** if the sentence is false. Be ready to tell the class why you chose your answer.

- | | | |
|----------------------------------------------------------------------------------------------------------------------|---|---|
| 1. If you start a special business called a corporation you have to pay income tax. | T | F |
| 2. When people go out to a restaurant and drink alcohol with their dinner, they have to pay sales tax on everything. | T | F |
| 3. Supermarkets charge Massachusetts state tax on only some of their products. | T | F |
| 4. Everyone who works must pay state income tax. | T | F |
| 5. If you work for yourself, you don't have to pay income tax. | T | F |
| 6. If you buy a package of cigarettes or some alcohol, the sales tax is on the receipt. | T | F |
| 7. Elderly people who are retired and receive social security checks don't pay income tax. | T | F |
| 8. Convenience stores (Store 24, Cumberland Farms) charge more sales tax than supermarkets. | T | F |
| 9. When you buy a used car, you still have to pay sales tax. | T | F |
| 10. Corporations are the only businesses that pay corporate excise tax. | T | F |
| 11. There is no sales tax on prescription medicine in Massachusetts. | T | F |
| 12. Your boss doesn't have to pay income tax. | T | F |

Answers:

1. F: Corporations have to pay corporate excise tax.
2. T: While the sales tax for the food will show on the bill, there is a special sales tax on alcohol that doesn't show on the bill, but is part of the cost of the alcohol.
3. T: Supermarkets charge sales tax on most non-food products including beauty and many household products. Food is considered by the government to be a basic survival need, so they don't tax people for food bought at a supermarket.
4. T: Everyone who works legally, or who has a social security number must pay income tax. Some people work illegally or "under the table" and don't pay income tax but this is against the law.
5. F: False, even if you work for yourself or "you have your own business", you still must pay the government income tax. Depending on what kind of business you have, you may have to pay a different kind of tax, like corporate excise tax.
6. F: Even though cigarettes and alcohol are taxed in Massachusetts, the sales tax is "hidden" which means it's part of the price. The price is higher because of the tax.
7. T: Elderly people who are retired and have worked when they were younger get income from the government called social security. They don't pay tax on this money.
8. F: Even though convenience stores charge more for their products, they charge the same sales tax amount as supermarkets.
9. T: Whether you buy a new car or a used car, you have to pay sales tax.
10. T: Other businesses pay different state taxes, like income tax.
11. T: The Massachusetts state government does not require drug retailers to charge for sales tax. In 2002 though, the state government charged the retailers more for taxes and many retailers passed this cost on to customers.
12. F: Yes, even your boss, as long as s/he's is working legally, pays income tax.

Lesson 2 Assessment

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

I can identify types of taxes:		
Personal income	Sales	Corporate excise
I can say that taxes pay for government services:		
Yes	No	

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

I can identify types of taxes:		
Personal income	Sales	Corporate excise
I can say that taxes pay for government services:		
Yes	No	

Lesson 3: Methods of Taxation, Tax Breaks, and Their Effects on Services

Goal

Define tax systems, including progressive taxation, regressive taxation, and flat taxation. Define tax breaks, including the Massachusetts income tax cut and corporate tax breaks. State opinion whether these tax systems and tax breaks are fair or unfair.

Objectives

- Given graphics of tax systems, students will identify the main ideas.
- Students will choose one tax system or break and state whether or not they think it is fair, and list at least one reason why.

Preparation and materials

- Board and markers
- Newsprint and markers
- Several rolls of tape
- Activity 1: Copies of *Types of Tax Systems worksheet* for each student.
- Activity 1: Copies of *Types of Tax Systems bars for graphs* for each student. Cut out the bars, paperclipping the bars for each type of tax system together with the name of the tax system, e.g., all bars for regressive tax together with the label: Bars for Regressive Tax.
- Activity 1: Copy of *Types of Tax Systems matching activity*, or on overhead.
- Activity 2: Copies of *Types of Tax Systems matching activity*, definitions and graphs cut apart, one set for each student.
- Activity 3: Copy of *Tax Breaks* on overhead projector, or copies for each student.
- Activity 3: Copy of *Where Did the Money Go?* on overhead projector, or copies for each student.
- Activity 3: Copy of *Who pays state and local taxes?* on overhead projector, or copies for each student
- Activity 3: Copy of *Tax Breaks examples*
- Activity 3: Copy of *Tax Breaks worksheet*

Note: Examples of taxes and tax breaks were current at the time this curriculum was written. You may want to contact United for a Fair Economy (see Resources section) for updated information.

Introduction

Review: Quickly go over main points of Lesson 2 and make sure that the class understands what taxes are, types of taxes, and what they are used for.

Tell students: Do you know that there are different ways to tax people? People disagree about which ways are fair and which ways are not fair. We think it is important to know about these ways because then you can understand why sometimes the Massachusetts's government does not have money for services you think are important. Then you can tell your legislators what you think about this.

Warm-up

Brainstorm with the class to begin building information. Put responses on board or newsprint.

Discuss with the class:

- What does *tax break* mean?
- Do some people get more tax breaks than other people in your country? In the US? Who? Do you think this is fair or not? Why?
- Does the government in your native country help companies or corporations by giving them special taxes? or "tax breaks" Does the U.S. government do this? Why do you think the government does this? Answers to this last question could include: to help create jobs, to help the economy.
- Do you think it's a good idea to give corporations special tax benefits? Why or Why not?
- Some people think this special treatment with taxes helps corporations and their owners become richer. What do you think?

Write students responses on the board under the headings: **Corporate Tax Breaks are good for the people (country)** and **Corporate Tax Breaks are bad for the people (country)**.

Tell students: In this lesson you will describe ways to tax people, and explain your opinion about one way to tax people.

Activity 1

1. **Tell students:** We will talk about three ways to tax people: **regressive tax, progressive tax, and flat tax**. Each way is different from the other ways. Each way to tax has a different result for different people.

Regressive Tax:

2. Give students the *Types of Tax Systems worksheet*. (You can use the math concept of 'percent of income', or the more general concept of 'part of income'.) Ask students to read the explanation about regressive taxes. Tell them that first they will read the explanations, and then fill in the graphs, working in small groups.
3. Write three examples of monthly income on the board in three different columns: \$1200, \$2000, and \$4000 Under each income give example of yearly gas tax paid.
4. **Ask students:**
 - Who pays more of their money for taxes? Who pays less?
 - Do you know of an example of another regressive tax? If another example is offered, have student(s) put the equation on the board. If no example is given tell students that everyone pays the same amount of tax on things they buy, like gas. This means poor people have to pay a bigger part (percent) of their income for gas tax than rich people do, because they have less total income than rich people do.
5. Go over the parts of the graph. Give students the cut apart *Types of Tax System bars for graphs* sets. Ask them to place the bars for "Regressive Tax" on the graph where they think they belong. Show the graph of regressive taxes from the *Types of Tax Systems matching activity sheet*. Have students check their answers, and tape the bars in the correct places.
6. **Discuss with the class:**

- Who has more of his/her money left? Who pays a higher percentage (a bigger part) of his/her income?
- Who do you think has a harder time saving money? Why?
- Do you think this way of taxing is fair or not? Why?

Flat Tax:

7. Ask students to read the explanation about flat taxes.

8. Ask students:

- Who pays more of their money for taxes? Who pays less?
- Do you know of an example of a flat tax?

9. **Tell students:** With flat tax, everyone pays the same percent of their income for tax.

10. Ask students to place the bars for 'Flat Tax' on the graph where they think they belong. Show the graph of flat taxes from the *Types of Tax Systems matching activity* sheet. Have students check their answers, and tape the bars in the correct places.

11. Write the following scenario on the board. Draw stick figures representing Frankel's and Susanna's families, with their incomes written underneath. Discuss with the class:

- Frankel makes \$1000 every month. Susanna makes \$3000 every month. Frankel and Susanna pay the same percentage (the same part of their income) for Massachusetts income tax. They have the same number of people in their families to support. How much do you think each one pays for rent, food, clothing, and other things?
- How much do you think Frankel has left over after paying for everything?
- How much do you think Susanna has left over after paying for everything?
- Do you think this way of taxing is fair or not? Why?

12. If they have difficulty, tell them: With flat tax, poor people have to spend a larger part of their money for rent, food, clothing, and other things than rich people do. Some people think because rich people have more money they should pay more of their incomes, others think that many people work hard for their money and it's not fair to tax them more because of it. What do you think? If you or someone in your family became successful at a family business or at your job and became rich, do you think you should pay more taxes than someone else who makes much less money? Why?

Note: For 2002, the Massachusetts income tax rate is 5.3%.

Progressive Tax:

13. Ask students to read the explanation about progressive taxes.

14. Ask students:

- Who pays more of their money for taxes? Who pays less?
- Do you know of an example of a progressive tax?

Tell students: With progressive tax, people who have more money pay a bigger part of their money (a bigger percent of their income) for tax. This means that poor people pay a smaller part

of their income for taxes than rich people do. One example of a progressive tax is the federal income tax.

Write the following on the board:

For a single person, here are the taxes people have to pay:

Earnings	Percentage necessary to pay for federal taxes
up to \$7,825	10%
from \$7,825 to 31,850	15%
from \$31,850 to 64,250	25%
from \$64,250 to 97,925	28%
from \$97,925 to 174,880	33%
from \$174,880 and above	35%

Add that for the top 1% earners, the percentage they have had to pay has decreased since 1948, from 80% to 31% in 2003.

15. Ask students to place the bars for 'Progressive Tax' on the graph where they think they belong. Show the graph of progressive taxes from *the Types of Tax Systems matching activity* sheet. Have students check their answers, and tape the bars in the correct places.

16. Discuss with the class:

- Who has more of his/her money left? Who pays a higher percentage (a bigger part) of his/her income?
- Who do you think has a harder time saving money? Why?
- Do you think this way of taxing is fair or not? Why?

Activity 2

Give students the sets of *Types of Tax Systems matching activity* that you cut apart. Have students match the definitions to the correct graphs. You can use this activity as an assessment tool by having them work individually. Otherwise, they can work in pairs or in small groups.

Show *Who Pays State and Local Taxes?* Ask students to notice the difference in percentage of income people pay for taxes. Ask them to name the tax system this represents (regressive).

Activity 3

1. **Tell students:** There are laws that say some people can pay less tax on some things. These are called **tax breaks**. A tax break is a way for some people not to pay some kinds of taxes that they would otherwise owe.
2. Show *Tax Breaks* on board or on overhead.
3. Show *Where Did the Money Go?* Tell students you will talk about two of these, which are tax breaks. Show *Tax Breaks examples*.

4. **Tell students:** One tax break is that the **Massachusetts income tax was cut.** (Review the definition of income tax from Lesson 2.) This tax was reduced. (Review the definition of flat tax in this lesson.)
5. **Discuss with the class:**
 - Who do you think is paying less of their money in taxes because of the Massachusetts income tax cut? Rich people, middle income people, or poor people?

After they answer, tell them: Most people pay less of their income for Massachusetts income tax now. But, remember that the Massachusetts income tax is a flat tax. Remember that the problem with this kind of tax is that poor people have to spend a larger part of their money for rent, food, clothing, and other things than rich people do. Rich people have more money, so they are able to have more extra money than poor people do.

6. **Tell students:** Another kind of tax break is that often **corporations get tax breaks.** For example, the company Fidelity is located in many states. They make money (called profits) in each state. Each state asks corporations for a different amount of tax. Corporations in Massachusetts asked to pay much less for taxes, and the government agreed to do it. The reason for this was to encourage businesses to stay in state and people to start new businesses. This could improve the state economy and provide more jobs at those businesses. It also means that working families now have to pay more taxes because corporations are paying less. This means taxes have to come from other places; not just families: single people, fees, increased taxes on items like cigarettes. It also can mean that not as many services are available to people.
7. Review the information on services and taxes from Lesson 2.
8. **Discuss with the class:**
 - What do you think these tax breaks do to the services Massachusetts has?
9. **After they answer, tell them:** These tax breaks mean that the Massachusetts government will not get a lot of money that it got before. Some people think this is one reason why the Massachusetts government doesn't have enough money for our classes and for other services. Do you agree or disagree? Why?
10. Give students copies of the *Tax Breaks worksheet*. You can use this activity as an assessment tool by having them work individually. Otherwise, they can work in pairs or in small groups. Have students check their answers as a group. Have those who answered correctly explain their answers.

Activity 4

1. **Tell students:** We talked about ways to tax people and tax breaks. (Briefly ask students to name them and their definitions, and list them on the board.)
2. **Discuss with the class:**
 - Are any of them fair (just)? If yes, why? If no, how do you want to change them to make them more fair (just)?
 - Does everyone have the same idea of what is fair (just) way to tax people?
 - How can we decide the way to make taxes as fair (just) as possible?

3. Tell students: Please choose one tax break or way to tax people. Do think it is fair (just)? Why or why not? First, talk with other students in a small group. Begin by saying:

I think _____ is fair because....
(write one tax system or tax break)

or:

I think _____ is not fair because...
(write one tax system or tax break)

Optional: Have students write their opinions on ways to tax people.

Enrichment/Extension Activities

Beginning ESOL/Literacy students:

- Teach different denominations of US currency.
- Use pay slips to locate amount of tax, and show that amount using US currency.
- Find tax amounts on students' W2 forms or paychecks.

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Students figure out the percentages of their income they pay in taxes this year. Figure out the percentage of income someone who makes \$100,000 a year pays in taxes, and for someone who makes \$12,000 a year, and compare the results.
- Students create graphs (using computer software such as Excel) to depict different scenarios involving the loopholes and the various ways to tax people.
- Students research current information on taxes where students grew up, or in another state or country.
- Students contact United for a Fair Economy or the Massachusetts Budget and Policy Center to find out current initiatives related to tax laws. <http://www.faireconomy.org/>
- Have students research which political parties tend to advocate for which forms of taxation. Which form of taxation is in effect now? Is there some connection with the political party in power?
- Consider linking Lesson 6, Activity 1 with extension options 1-4.

Types of Tax Systems

Regressive

When people who have more money pay a smaller part (percentage) of their income in tax than people who have less money, it's called a "regressive" tax system.



Flat

When all people pay about the same part (percentage) of tax on their income, it's called a "flat" tax system.



Progressive

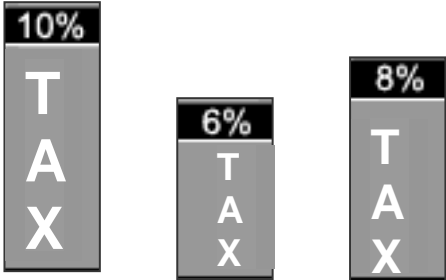
When people who have more money pay a higher part (percentage) of their income in tax than people who have less money, it's called a "progressive" tax system.



Adapted from *Massachusetts Budget Crisis: Who Hurts? Who Pays?* (United for a Fair Economy and the Massachusetts Budget and Policy Center)

Lesson 3: Activity 1 - Types of Tax Systems bars for graphs

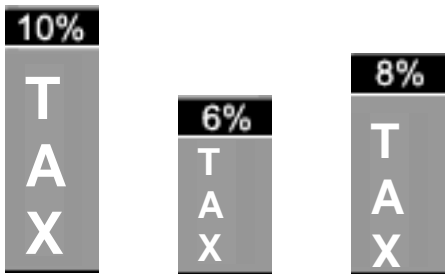
Bars for Regressive Tax:



Bars for Flat tax:



Bars for Progressive Tax:

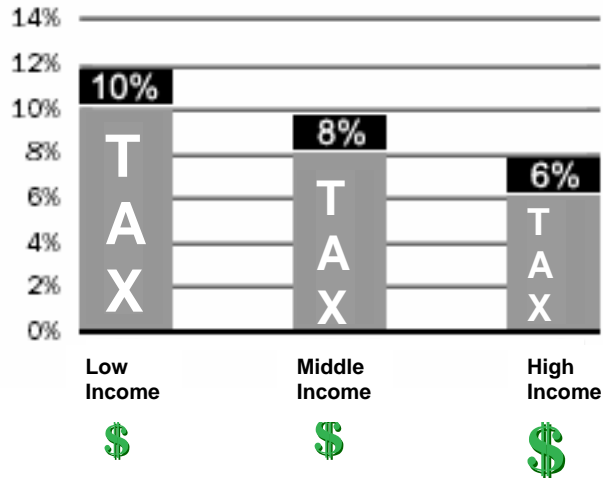


Adapted from *Massachusetts Budget Crisis: Who Hurts? Who Pays?* (United for a Fair Economy and the Massachusetts Budget and Policy Center)

Types of Tax Systems

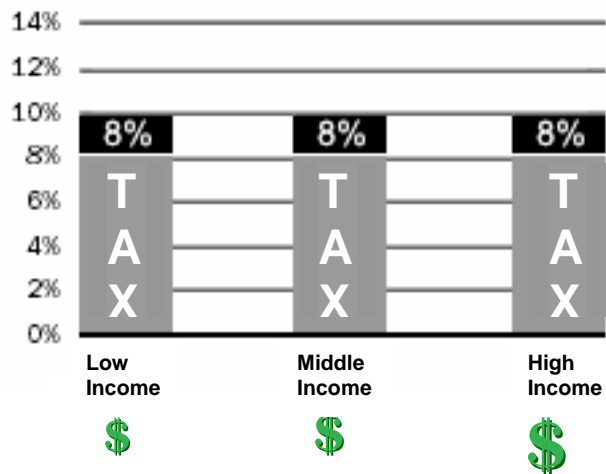
Regressive

When people who have more money pay a smaller part (percentage) of their income in tax than people who have less money, it's called a "regressive" tax system.



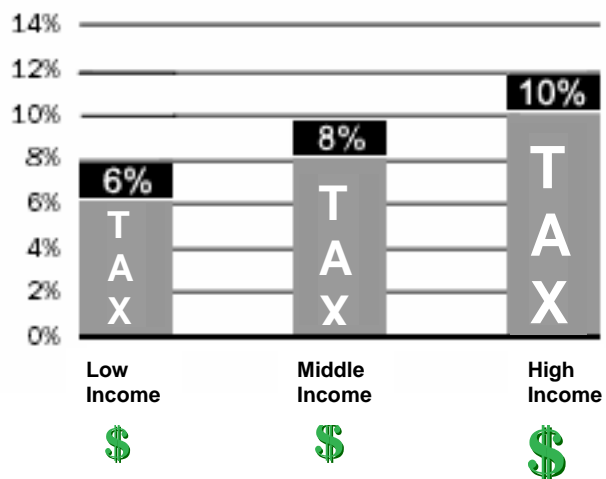
Flat

When all people pay about the same part (percentage) of tax on their income, it's called a "flat" tax system.



Progressive

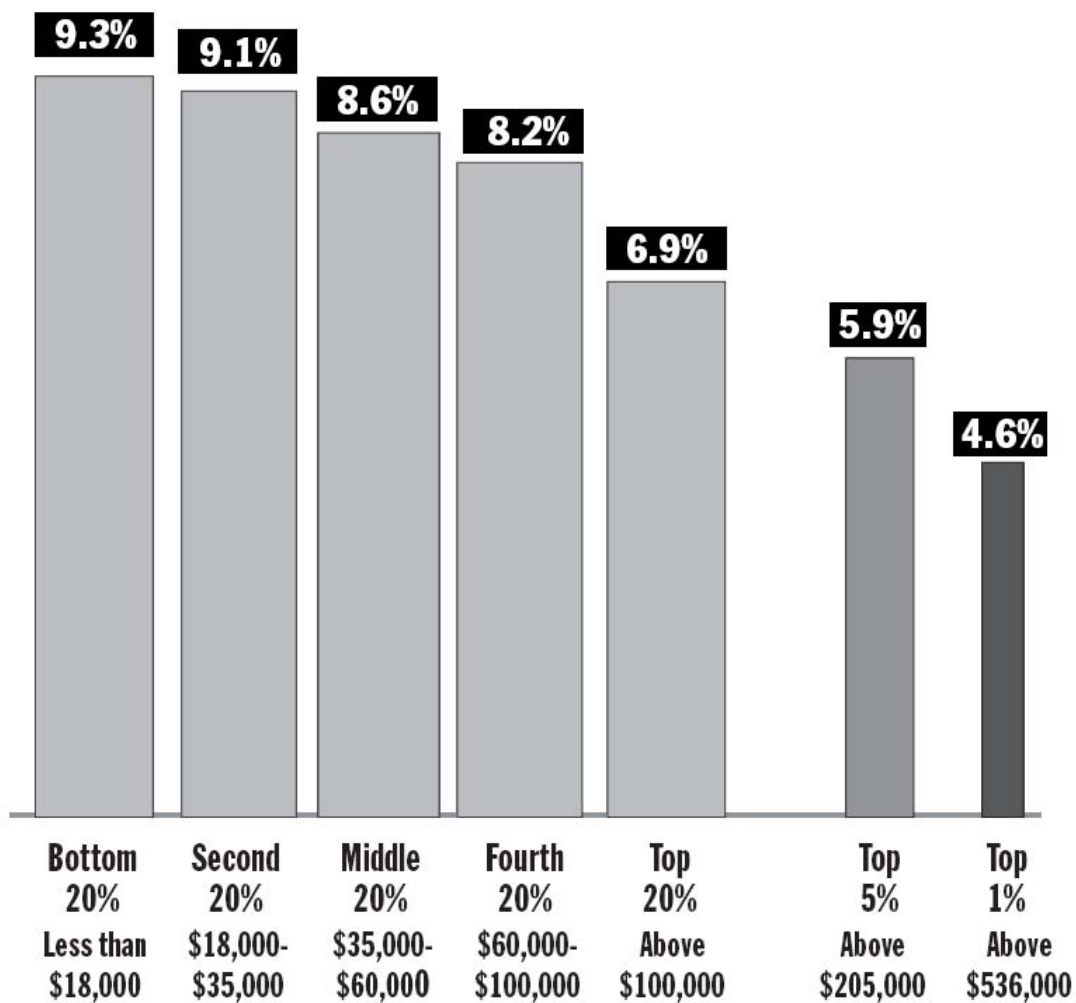
When people who have more money pay a higher part (percentage) of their income in tax than people who have less money, it's called a "progressive" tax system.



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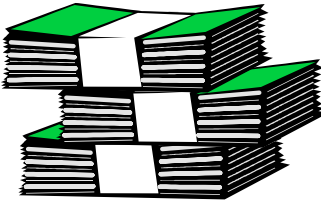
Who Pays State & Local Taxes?

Middle and low-income Massachusetts families pay a higher portion of their income in state and local taxes than wealthy families.



Source: Institute on Taxation and Economic Policy, 2007.

Lesson 3: Activity 3 - Tax Breaks

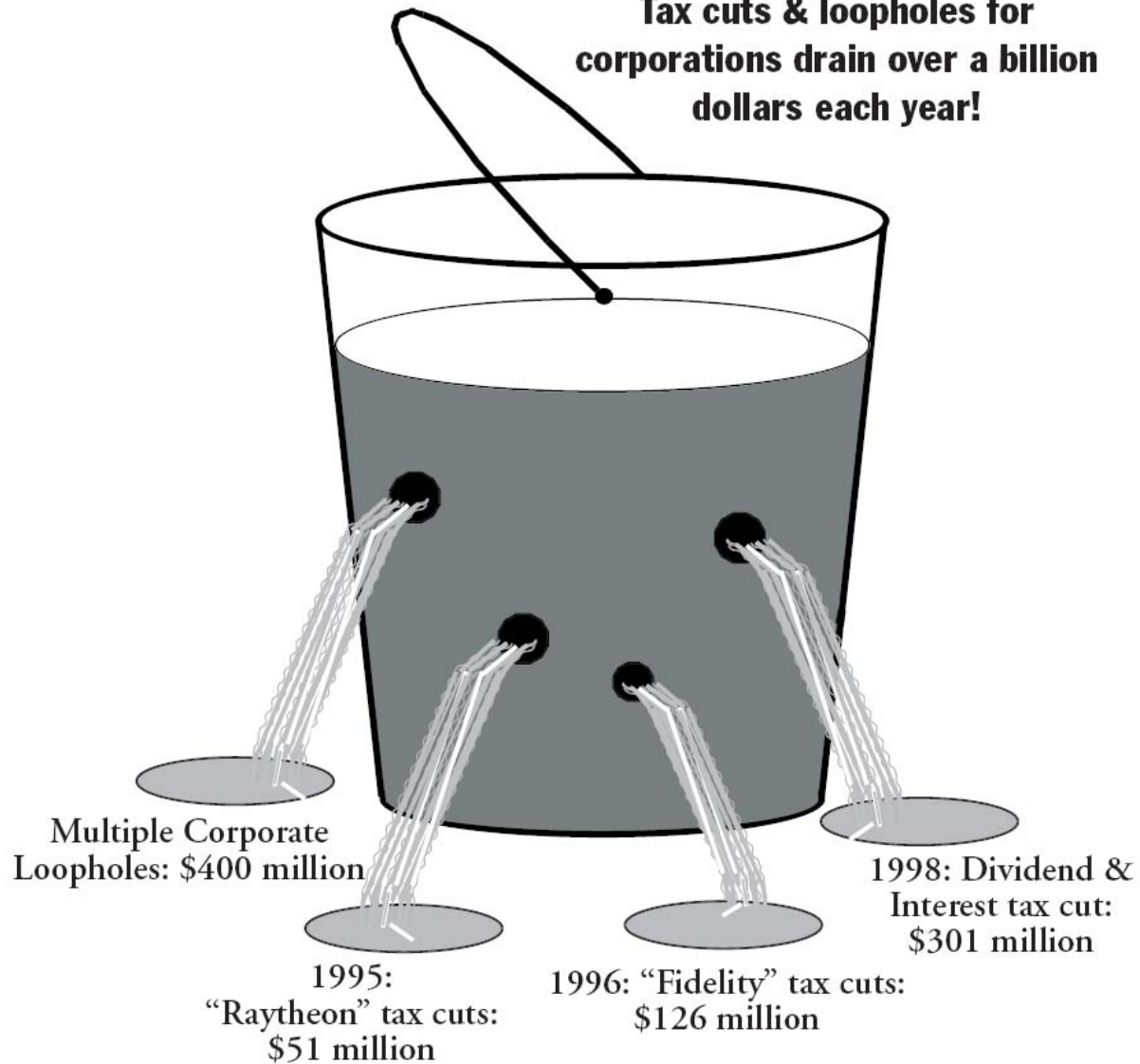


Taxes paid before

Taxes paid now

Where Did the Money Go?

Tax cuts & loopholes for corporations drain over a billion dollars each year!



Source: Massachusetts Budget & Policy

Lesson 3: Activity 3 - Tax Breaks examples

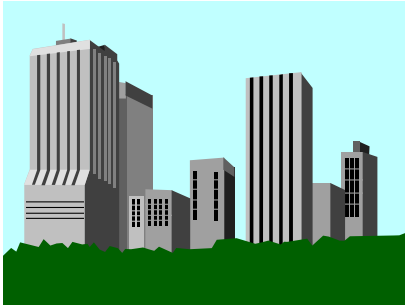


Taxes paid before



Taxes paid now

Massachusetts income tax cut



Taxes paid before



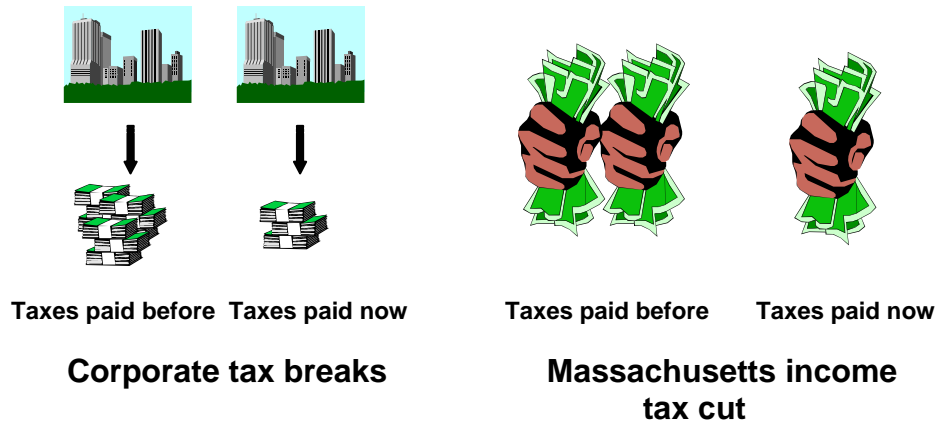
Taxes paid now

Corporate tax break

Lesson 3: Activity 3 - Tax Breaks worksheet

Name _____

Here are the names of the tax breaks we talked about:



Here are some situations. Write the correct tax break under the situation.

1. It is 1994. The company Fidelity Investments sells one of their products (mutual funds). It pays taxes to the Massachusetts government on the money it makes. Now it is 1996. Fidelity Investments sells some more mutual funds. It pays less money for taxes than it paid in 1994.

2. It is 1999. Abdulle makes \$1 million at his job. He pays taxes to the Massachusetts government on this money. Now it is 2001. Abdulle makes the same amount of money, but he pays over \$5,000 less for taxes than he paid in 1999.

3. It is 1994. The company Raytheon sells some airplanes. It pays taxes to the Massachusetts government on the money it makes. Now it is 1996. Raytheon sells some more airplanes. It pays less money for taxes than it paid in 1994.

4. It is 1999. Sandra makes \$20,000 at her job. She pays taxes to the Massachusetts government on this money. Now it is 2001. Sandra makes the same amount of money, but she pays only about \$85 less for taxes than she paid in 1999.

Lesson 3 Assessment

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

You can name and describe 3 tax systems:		
Regressive	Progressive	Flat
You can name and describe 2 tax breaks:		
Corporate tax breaks	Massachusetts income tax cut	
You can say why you think one way to tax people or one tax break is fair or not fair:		
Yes	No	

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

You can name and describe 3 tax systems:		
Regressive	Progressive	Flat
You can name and describe 2 tax breaks:		
Corporate tax breaks	Massachusetts income tax cut	
You can say why you think one way to tax people or one tax break is fair or not fair:		
Yes	No	

Unit 2:
**What Can We Do about the
Budget Problem?**

Lesson 4: Methods of Advocacy

Goal

Define advocacy, give examples of advocacy for ABE services, including participating in rallies; voting; writing, calling, and visiting state legislators; and helping legislators with their work.

Objective

When asked for examples of ways people can advocate for ABE funding, students will identify six examples.

Preparation and materials

- Board or newsprint and markers
- Paper and pencils/pens
- One *Set of large pictures of advocacy methods*

Introduction

Tell students: (If you chose to cover only Unit 2 with your class, read the Student Introduction to students now.) Before we talked about services we receive from government, and the taxes we pay to government for these services. We also talked about who pays and whether taxes are fair or unfair. Now we'll talk about we can help keep the money (advocate) for services like our classes, or for other services.

Warm-up

Brainstorm with class to begin building information. Put responses on board or newsprint. Make separate columns for students' native countries and the US.

Discuss with the class:

- What are the state services that are important to you and your family? What will happen if the money for those services is cut?
- Who pays for these services? How do we (they) pay?
- In your country, can people tell the government that they want it to change something (advocate for something)? If yes, how can they do this?
- How do they tell the government that they want more money for state services?
- In the US, can people tell the government that they want it to change something? If yes, how can they do this?
- Are the answers about your country and the US the same or different? How?

Tell students: In this lesson you will talk about six ways people can help support (advocate for) money for classes and other services.

Activity

1. **Tell students:** There are many ways people can tell the government that they want more money for state services. Explain that this is advocating.
2. Refer to the list students brainstormed. On the board, put the *Large copies of the pictures of advocacy methods* as you discuss each one. Have students explain what each method means. Add any methods that are missing.

Enrichment/Extension Activities

Beginning ESOL/Literacy students:

- Give each student pair or group a set of the cards of the *Small pictures of advocacy methods* with the pictures and the words cut apart. Have them match the words with the pictures. You can use this activity as an assessment tool by having students work individually. Have students use the answer sheets to check their work. Have those who answered correctly explain their answers.
- Play a game of concentration: Have students turn the cards with the picture and definition cards face down, mix them up, and have them take turns flipping two cards over at a time, trying to find correct matches.
- Describe what the people are doing in the pictures.

(See also activities for Intermediate/higher ESOL, ASE/high ABE/GED students)

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Show the *Picture of general advocacy method*. Have students talk about their experiences with any method of advocacy. Remind them that they can include such methods as telling their bosses about how their classes help them do better in their jobs, and asking them to advocate for funding as well.
- Discuss the importance of explaining the tax system and budget issues to friends and family to help build support.
- Discuss forms of advocacy with the class, and write responses on board: What happens in your country when people do these things? What happens in the US when people do these things? Why do people choose to do some of these things? Why do some people choose not to do some of these things? Have students write their answers to some or all of these questions.
- Students give presentations about famous events in their countries related to advocacy.
- Near an election, collect flyers, newspaper articles, and other information sources on state and local candidates. Have students read the materials and think about these questions:
 1. Does the candidate talk about taxes? Is s/he specific?
 2. If there are to be cuts, where will the money come from? If there is to be a tax increase, who will pay?
 3. Does the candidate talk about funding for programs?
 4. Where will the money come from? Who will pay? Will another program need to be cut?
 5. Do the candidate's ideas seem fair to you?
 6. If the candidate has been in office, did he or she work for the issues that are important to you?

Lesson 4: Activity - Set of large pictures of advocacy methods



Go to a rally.

Lesson 4: Activity - Set of large pictures of advocacy methods



Write legislators.

Lesson 4: Activity - Set of large pictures of advocacy methods



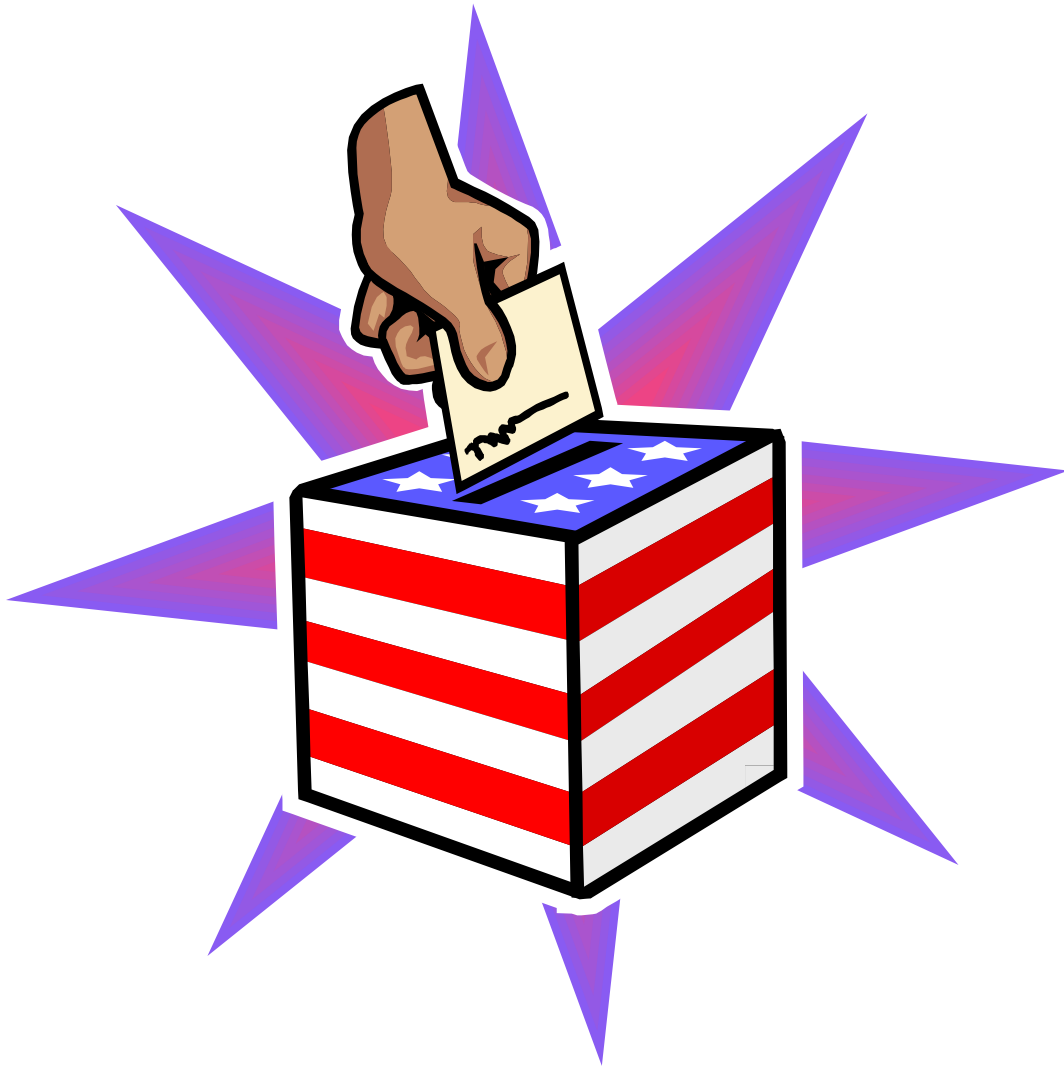
Call legislators.

Lesson 4: Activity - Set of large pictures of advocacy methods



Visit legislators.

Lesson 4: Activity - Set of large pictures of advocacy methods



Vote.



Help candidates and legislators who support a service you need.

Lesson 4: Enrichment/extension - Set of small pictures of advocacy methods



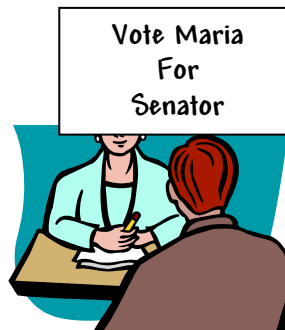
Go to a rally.



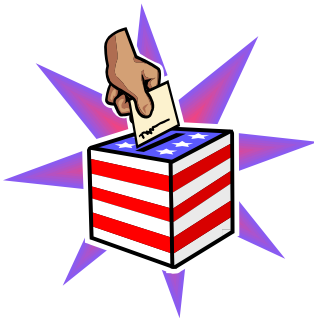
Write legislators.



Call legislators.



Visit legislators.



Vote.



Help candidates and legislators who support a service important to you.

Lesson 4: Enrichment/Extension - Pictures of general advocacy method



Lesson 4 Assessment

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

You can give examples of ways to keep money (advocate) for classes and for other services:

Go to a rally.	Write legislators.	Call legislators.	Visit legislators.	Vote.	Help candidates and legislators who support a service important to you.
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Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

You can give examples of ways to keep money (advocate) for classes and for other services:

Go to a rally.	Write legislators.	Call legislators.	Visit legislators.	Vote.	Help candidates and legislators who support a service important to you.
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Lesson 5: The Process of Advocacy

Goal

Define the processes for participating in rallies; voting; and writing, calling, and visiting state legislators.

Objective

Given graphics of advocacy techniques, students will choose one method and identify its process.

Preparation and materials

- Board or newsprint and markers
- Set of large pictures of advocacy methods* (from Lesson 4). If this will be used as an assessment, consider how many methods of advocacy you wish students to know the steps for, and make the corresponding number of copies.
- Steps for advocacy methods*: Copy the pictures (including the descriptive sentences); cut them up and paste each step onto an index card. For beginning level students you may want to include the numbering, or you may choose not to include the numbering to challenge intermediate and higher levels. Mix up the order of the cards (within sets). Make enough sets for each group of students, or to address the assessment goals you set. Make answer sheets by copying the entire page for each student.
- Copies of *Suggestions for Speaking to and Writing the Governor and Legislators* for each student. Note that the budget line item number for adult basic education is 7035-0002.

Introduction

Tell students: We talked about ways people can try to help keep money for classes or for other services. Now we will talk more about how to do these things. After this, you can choose one way (or more) and you will know what to do.

Warm-up

1. Have students review the ways of advocating, and put the *Set of large pictures of advocacy methods* on the board.
2. **Discuss with the class:**
 - Have you ever done any of these things? If yes, for what reason? How did you do it/them? (Note answers on board.)
 - If you never did any of these things, how do you think you do them? (Note reasonable answers on the board.)
3. **Tell students:** In this lesson you will pick one way people can support money for classes or other services and explain how to do it. You will also talk about what can happen if you do it.

Activity

1. Put each picture from the *Set of large pictures of advocacy methods* in a different area of the classroom. Have each student choose one, and stand near that picture to form groups. Give each group the set of pictures on index cards representing the steps for their chosen advocacy method. Tell students that these are only examples of the steps, and that there are other ways possible. Have them work together to order the steps. Have students use the answer sheets to

check their work. Afterwards, have groups look at each other's ordered cards. If you will be assessing students, you can have them repeat the activity, or have them write out the steps.

Note: For those who choose to vote, tell them they can get information by reading brochures, newspapers, watching television coverage, going to a rally, or going to a community meeting that legislators often hold.

2. Remove the large pictures of Vote and Go to a rally, telling students that you're focusing on the other methods for the next activity.

Tell students: Ok, now that you've had a chance to look at the steps to practice some advocacy methods, now we will have a chance to do it here in class. Soon we will know the names and contact information of the people we will contact, but for now we will practice what to say and write if we choose to contact them. We're going to stay in the same "advocacy method " groups that we are in now, but those of you who chose vote or go to a rally need to switch to another group. Choose one: call your legislator, visit your legislator, or write your legislator.

Pass out the student handout, "Suggestions for Speaking To, Calling and Visiting the Governor and Legislators" Tell students that in a later lesson you will complete the first section. Model the processes for students (group by group) according to the following:

- **If they chose call or visit:** Recite from the handout the dialogue, using your personal information and the program's name. Invite a few student volunteers to model for the rest of the group and class. Instruct group members to role-play with a partner using the dialogue. Encourage them to try it without the handout and to expand on what's written in the dialogue. Also, explain to students that they often will make contact with an aide instead of the legislator.
 - **If they chose write governor or legislators:** Have students in this group brainstorm about how the program has helped/is helping them. Write their responses on the board. Next have students brainstorm about what problems they would have if they didn't have their class. Encourage discussion that may naturally flow from this brainstorming session. Write a sample of an appeal letter on the board, modeling it after the guidelines given on the handout. Referring to the handout, note that students need to change the personal pronouns from you to I, and that they need to give the specific name of the program. Have students write sentences about the effects of program funding/cuts that are personal to them. (Refer them to brainstormed lists on the board.) Check students' writing, and ask volunteers to share their letters with the class.
3. After, discuss with students the positive and negative things that can happen if people use these methods of advocacy. For example: feeling good about working together with others for something important, feeling part of their community, feeling shy about their English skills, feeling nervous about identifying themselves.

Enrichment/Extension Activities

Beginning ESOL/Literacy students:

- In pairs, describe what the people are doing in the pictures.
- Small groups pantomime a method of advocacy, and the other students identify it.

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Choose one advocacy method. Write out instructions for doing it.
- Write about any experiences with advocacy.
- Students research famous advocates, their causes, and their methods of advocacy in their countries or in the US. They can give a presentation or write a short report on their findings.

Lesson 5: Activity - Steps for advocacy methods

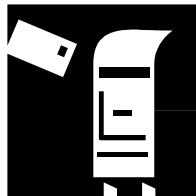
Write a letter to your legislators:



1. **Find out how to write a business letter.**



2. **Find out your legislators' addresses.
Prepare what you want to write.
Write your letters and check them.**



3. **Mail your letters.**

Call your legislators:



1. **Prepare what to say.**



2. **Practice saying it.**



3. **Find out your legislators' phone numbers and call.**

Visit your legislators:



1. **Call your legislator. Find out if s/he will be in your neighborhood, or make an appointment to visit at his/her office.**



2. **Prepare what you want to say.**



3. **Practice saying it.**



4. **Wear appropriate clothes.**

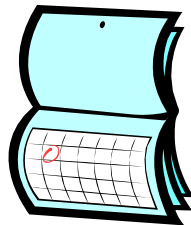


5. **Visit with your legislator.**

Vote:



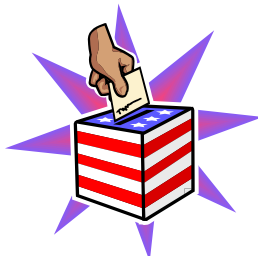
1. **Get a voter registration card.
Fill it out and give it to the correct office.**



2. **Find out about election dates.**



3. **Get information about candidates.
Decide on the one you like best.**



4. **Vote.**

Go to a rally:



1. **Get information about rallies from your program, community organizations, friends, or newspapers. Decide if you respect the organization that is having the rally. Decide if you believe in the purpose of the rally.**



2. **Talk to people to find out what you should do at a rally.**

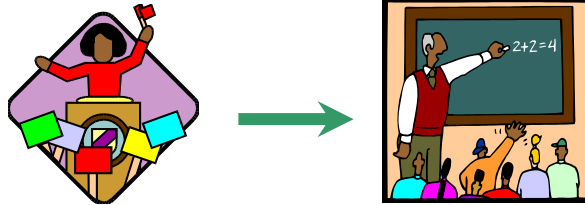


3. **Go to the rally.**

Help candidates and legislators who support ABE:



1. **Find out names of the governor and your legislators. If it is an election year, find out names of people who want to be elected (candidates).**



2. **Find out if the governor, legislators, or candidates support the services important to you.**



3. **Contact their offices to see how you can help them with their work.**

Lesson 5: Activity - Suggestions for Speaking to and Writing the Governor and Legislators

Who to call, visit, or write:

- Senator _____
- Representative _____
- Senate President _____
- House Speaker _____
- Governor _____

What to say:

- My name is _____
- I am a resident of the legislator's district. I live at _____
- I would like to ask my legislator to support _____
If you know the line item number (the part of the budget), give that information. For example, the line item number for adult basic education is #7035-0002.
- It is important to me because _____
- Thank you. Goodbye.

An example to support ABE classes:

- I am a student at _____
- The program is important to me because _____
- Without this program I can not/will not _____
- I had to wait _____ months/years to get into this program.
- Please give more money for adult basic education so more adults like me can learn to read and write better, learn to speak English better, study for their high school diploma, or become citizens. Thank you.

Lesson 5 Assessment

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

You can choose one way people can support a service (advocate). You can explain how to do it. Circle one:

4	3	2	1
All of the steps are in order.	Most of the steps are in order.	Some of the steps are in order.	None of the steps are in order.

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

You can choose one way people can support a service (advocate). You can explain how to do it. Circle one:

4	3	2	1
All of the steps are in order.	Most of the steps are in order.	Some of the steps are in order.	None of the steps are in order.

Student name _____ Date _____

Review this sheet before you begin the lesson. After you complete the lesson, circle what you know.

You can choose one way people can support a service (advocate). You can explain how to do it. Circle one:

4	3	2	1
All of the steps are in order.	Most of the steps are in order.	Some of the steps are in order.	None of the steps are in order.

Lesson 6: The Budget Process: Who Can We Contact About It?

Goal

Name the governor of Massachusetts and elected state legislators from students' own district, give their contact information, and state how they (the governor and legislators) can influence state tax and budget decisions.

Objectives

- Asked "Who is the Governor of Massachusetts?" and "Who are the legislators from your district?", identify the governor of Massachusetts and the legislators from own district and know how to find their contact information.
- Asked "How do the governor, senators and representatives influence state tax and budget decisions?", state the influence each one has.

Preparation and materials

- White board/Newsprint
- Markers
- Masking tape
- Pencils/pens
- Paper for students
- Glue sticks
- Activity 1: One copy each of the *Pictorial signs* for the *governor, representatives, and senators*.
- Activity 1: Print out contact information pages of each student's representatives and senators and a copy of the contact information for the governor, the Senate president, and the speaker of the House for each student. This contact information can be found at <http://www.mass.gov/legis/citytown.htm>. The governor's contact information can be found at www.mass.gov. (<http://www.vote-smart.org/> is another source.) Note that the students living in the larger cities will have different legislators based on the precinct they live in. Make sure to have students' address information when going to the website.
- Activity 2: Copies of the *Massachusetts State Budget Process* worksheet for each student

Introduction

Review

Quickly review concepts from previous lessons, asking students to remind you of the types of taxes there are and who pays them and what the people get in return. Ask them to think for a minute about if they have a problem with the taxes they pay and/or the services they get in return, what do they do about it? Who can they contact?

Tell students: In this lesson we are going to find out **which** people in government can help us when we have problems with government services. We are also going to study **how** these people make a difference in what service we get.

As you recall from Lesson 1, the United States has a form of government called a democracy and this means that we can all "advocate" for ourselves. We discussed how to advocate in the previous lesson. One of the first steps of advocacy is finding out **who** we need to contact.

Warm-up

Have students brainstorm about the names and titles of state government officials. They may say something like president or leader. Agree with them that the president is a leader but the leader of the state is called the governor. They are probably less likely to know the titles of representative and senator; in this case, supply them, including that the term “legislator” can be used interchangeably with these terms. These can be written on the board. If any students give the titles of governor, representative or senator, ask them if they know the names of the people who hold those offices. Example: Yes, the governor is the leader of the state. Do you know his/her name? etc. Let the students know that you will be finding out the names and contact information of these people later in the activity.

Activity 1

1. Post the *pictorial signs Governor, Representatives, and Senators* beside each other on the board.
2. **Ask students:**
 - Do these people have the same jobs? Do we vote for or elect all of them?
 - Who leads the others? Representatives? Senators? The Governor?
 - How can we organize these signs to show how these people work together?
3. Ask a student volunteer or volunteers to come to the board to rearrange the pictures, showing first the working relationship, then the authority between the governor and the two groups. Have the student making the change explain to the class why he/she moved the signs the way they did. If other students agree or disagree, encourage them to elaborate. If they have trouble with the activity after they've tried for a few minutes, arrange the pictures in the following ways, explaining each relationship:
 - **Hierarchy:** Place the governor on top and the representatives and senators on the same level beneath. Explain that the governor is the leader of the state including the representatives and senators.
 - **Linear:** Place all three on the same level and explain how they all work together to decide what is best for the people. Add that even though the governor is the leader, it is the law that he or she cannot make decisions about the state without help from the representatives and senators. (Except in an emergency--sometimes the governor can make budget cuts without approval from the legislators.)

Ask students: How many governors are there? They may know that there is only one governor, but probably will not know how many representatives and senators there are. Let them know that it's not important to know exactly how many there are in total, but that based on the amount of people living in a certain area, there are certain numbers of representatives. At the state level, each person is represented by one senator and one representative. Big cities have more than one representative--they have one representative for each district of the city. Remind students of the three levels of government. List the following grid on the board without the government leaders' titles. Ask students to help you complete the grid.

Government	Government Leaders
Local (city, town)	Mayor, selectmen
State (Massachusetts)	Governor, representatives senators (legislators)
Federal (U.S.A.)	President, representatives, senators (legislators)

Discuss briefly who the current government leaders are at the different levels and how they think they affect tax and budget decisions at those levels. Solicit students to give the names of the government leaders at each level.

Tell students: We've learned that there are many representatives and senators working for us all over the state. Now let's find out who your representatives and senators are based on where you live. The ones who can help you best are the ones who represent the area where you live (your entire city or town, or the neighborhood in your city or town).

1. Group students by town and/or city. Distribute the printouts of the state representatives and senators who represent the cities and or town of students in the group, and of the governor. (See the precinct note regarding precincts in the Preparation and materials section above.) Have students locate the names and contact information.
2. Distribute printouts of the Speaker of the House of Representatives and the Senate President. **Tell students:** These two people are the leaders of all the representatives and all the senators. They have special powers with all the legislators and the governor. Have students note who these people are and locate their contact information.
3. Have students take out the handout from Lesson 5, *Suggestions for Speaking to and Writing the Governor and Legislators*, and copy the names of their Senator, Representative, the Speaker of the House, the Senate President and the Governor onto the handout. Tell students: You will need their addresses, telephone numbers or email addresses later if you choose to advocate.

Note: Some of the legislators have more than one address and telephone number. Have students choose the state house address and telephone, unless one of the local addresses is more convenient for them to use.

Activity 2

Tell students: Now we will study specifically **how** these people decide what services are provided to the people who live in Massachusetts.

1. Ask students: What is a budget? Some students may know this word and can give you at least a partial answer. Write students responses on the board. Words given may include money, low budget, cheap, not enough money, save, etc. Allow students to offer a definition of the word. Ask for a student volunteer to look the word up in the dictionary and read the definition aloud to the class. Finally, write the following definition on the board, asking students to write it in their notebooks:
Budget: A plan of how to spend money. (Longman Basic Dictionary of American English. Pearson Education, 1999.) Ask students if they have a budget for personal use. Ask students who say they do why they have one, if it helps them, and how.

Tell students that the governor, representatives, and senators help decide what services are provided to the people by taking part in the **budget process**.

2. Distribute the *Massachusetts State Budget Process* worksheet. Have volunteers read each paragraph. Ask students to discuss the following questions in small groups, and then have the whole class share what their groups said:
 - How do you think contacting the governor or your representatives or senators during the budget process can change the way they write their budgets?

- How do you think contacting the governor or your representatives or senators during the budget crisis time can change the way services are funded or cut?
- When do you think is a good time to contact your representatives or senators about the budget? During the budget process or during the budget crisis? Before? After? Have students explain their answers.
- How can we make sure they hear us?

Enrichment/extension activities:

Beginning ESOL/Literacy

1. Copy the *Legislator Contact Cards* onto colored paper with different colors representing the governor, representatives, and senators and cut the cards to separate them. Give students the printouts of the governor and legislators' contact information. Have students locate the information needed to complete the contact cards. Have them transfer the contact information to the contact cards. Ask them to also write their names on the cards so they can identify them easily later. Place the pictures of the legislators and the governor on a table accessible to the entire class. Invite one group up at a time to match the cut-up pictures to the pictures on the printouts of their legislators on their handouts. Tell them to take the pictures back to their seats. (Note that some of the legislators' pictures are not available on the website, hence not on printouts or on the table. Tell the students that if there is no picture on their printout, then there is no picture available on the table.) Tell students to glue the picture to the back of their contact cards.
2. Find (on the Internet or elsewhere) and make copies of photos of the governor and of the legislators representing each student, cut apart. (These can be copied right from the contact sheets and cut out, or when you go to the sites indicated above, right mouse click on the photo and save the photo as a file, then insert the picture into a word document. See handout for a photo of the governor as an example.) Place the pictorial signs for governor, senators, and representatives in the hierarchical position on the board. Ask one member of each group to come to the board and tape their contact cards under the appropriate pictorial sign. They can choose to display it with the contact information showing or with the picture showing. The result should be a somewhat balanced graphic display of state government. Have students look at the completed display. Ask them: Does the display look democratic? Invite students to elaborate on the concepts of representation and democracy. What does the display tell you about who decides what services the government will provide? If students have difficulty responding, tell them that this means that many legislators who speak for the people who they represent in their towns, cities, districts and/or and precincts decide what services the government provides. Have student collect their cards and tell them that they can keep them in their wallets for reference when/if they decide to advocate for themselves.
3. Post a large Massachusetts map on the wall and have students post their contact cards on the map. Add some of the others from different parts of the state to show students visually that different state representatives and senators represent different areas of the Commonwealth.
4. Cut up the *Massachusetts State Budget Process* paragraphs and have students work in pairs to order the steps. Have them look for words signaling time and/or order words to help them.

Intermediate/higher ESOL, ASE/high ABE/GED students:

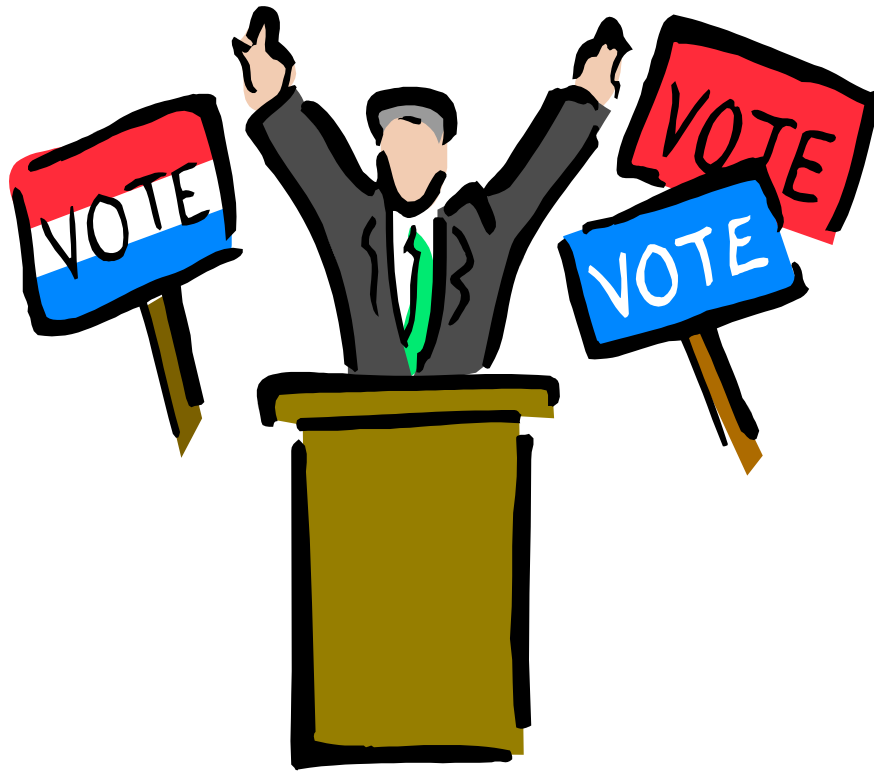
1. Have students go on the Internet and go to <http://www.state.ma.us/legis/member/>, entering in their address and getting the information about their senators and representatives on their own. They can fill out the legislators contact cards right there at the computer.

2. Extend Activity 3 by having students also identify the party, profession, organizations, and public offices held by their senators and representatives. Have them write short biographies of these people in their own words.
3. Extend Activity 1 by defining/having students research the differences between the Democratic/Republican parties.*
4. Extend Activity 1 by having students research where their legislators stand on the issues that currently exist.*
5. Have students write at least a paragraph about how they personally can influence the budget process.
6. Have students either discuss or write about how a cut in adult basic education services will affect their program.

*Consider linking extension activities 3 and 4 above with Lesson 3, Activity 1 on Taxation methods.



Governor

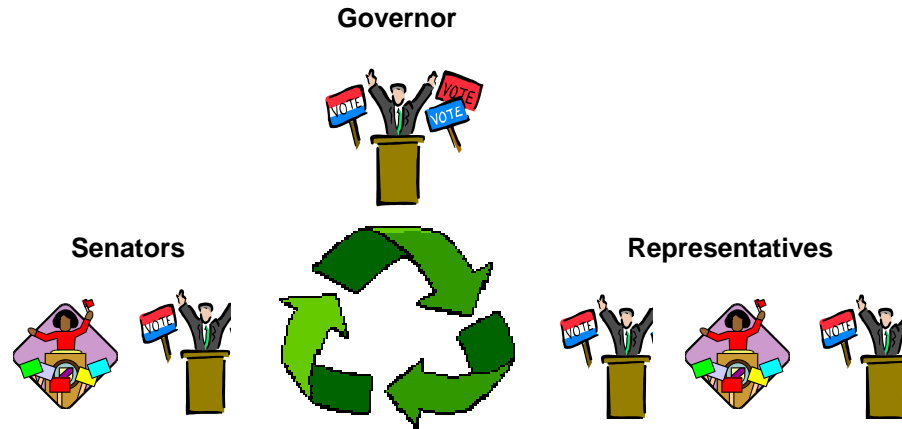


Representatives



Senators

Lesson 6: Activity 2 - Massachusetts State Budget Process



The state budget process takes a different amount of time each year. Massachusetts has been late with its budget many times.

1

At the beginning of the budget cycle, the governor finds out what the different departments need for money for the coming (**fiscal**) year. Then, in January or February, he or she completes his/her budget that shows what services he/she thinks taxpayers in Massachusetts should get.

2

In March, the **representatives** complete their budget that shows what services they think taxpayers in Massachusetts should get. The different departments of the state help the representatives create this budget. The representatives can agree, disagree or ignore the governor's budget when creating their budget. Next the representatives debate (talk about, argue!) their budget to make sure they all agree that it is the best it can be. Finally, the representatives vote on their budget to make it final.

3

In April, the **senators** complete their budget. The different state departments also help the senators create this budget. The senators can agree, disagree or ignore the representatives and the governor's budgets. The senators also debate and vote on their budget.

4

In May and June, a special group of people called the **Ways and Means Conference Committee** meet and take both the senators' budget and the representatives' budget and combine them or make them one. Then all the representatives and senators vote "yes" or "no" on this new budget. This is supposed to happen by July 1.

5

Finally, the governor has 10 days after the vote to decide on the budget. The Governor cannot go back to his/her original budget--only veto line items in the Legislative Budget. The representatives and senators can "override" or reverse anything the governor takes away or changes if 2/3 of them disagree and vote on it. When the governor, representatives and senators are finished, the budget is complete and the people will get the services that are included in this final budget.

6

Sometimes, after the budget process, there is a **budget crisis**. This means that the government does not have enough money to pay for the services that are in the completed budget. If this happens, the government must take back some of the money that they gave to the departments. Some of the government services, for example, education, could be cut or reduced. The governor, the representatives, and the senators could decide what services are cut or reduced. During certain times of "**emergency**", the governor can take away money and services without agreement from the representatives and senators.

Lesson 6: Enrichment/extension – Legislator Contact Cards

My Legislators

Governor _____
Office # _____ Telephone _____
Email _____

Senator _____
Office # _____ Telephone _____
Email _____

Senator _____
Office # _____ Telephone _____
Email _____

Representative _____
Office # _____ Telephone _____
Email _____

Representative _____
Office # _____ Telephone _____
Email _____

My Legislators

Governor _____
Office # _____ Telephone _____
Email _____

Senator _____
Office # _____ Telephone _____
Email _____

Senator _____
Office # _____ Telephone _____
Email _____

Representative _____
Office # _____ Telephone _____
Email _____

Representative _____
Office # _____ Telephone _____
Email _____

Lesson 6 Assessment

Student name _____ Date _____

- Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
- After the lesson, when your teacher tells you to, **circle** what you have learned.

4	3	2	1
<p>Who?</p> <p>1. Identify elected state legislators from your own district.</p> <p>2. You can show that all legislators help decide the budget and where tax money is spent.</p>	<ul style="list-style-type: none"> You can give the names and the titles of the governor, the senators, and representatives from your district. You can show that legislators either help decide the budget or where tax money is spent. 	<ul style="list-style-type: none"> You can give the name and/or title of at least the governor. You can show that legislators help decide the budget or where tax money is spent. 	<ul style="list-style-type: none"> You can give the name or title of some legislators. You can show that legislators help decide where tax money is spent.

Student name _____ Date _____

- Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
- After the lesson, when your teacher tells you to, **circle** what you have learned.

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<p>Who?</p> <p>1. Identify elected state legislators from your own district.</p> <p>2. You can show that all legislators help decide the budget and where tax money is spent.</p>	<ul style="list-style-type: none"> You can give the names and the titles of the governor, the senators, and representatives from your district. You can show that legislators either help decide the budget or where tax money is spent. 	<ul style="list-style-type: none"> You can give the name and/or title of at least the governor. You can show that legislators help decide the budget or where tax money is spent. 	<ul style="list-style-type: none"> You can give the name or title of some legislators. You can show that legislators help decide where tax money is spent.

Unit 3:
The Advocacy Decision

Lesson 7: Your Opinion about Advocating

Goal

State an opinion about employing an advocacy method in relation to state government by voting, participating in rallies or writing, calling, or visiting state legislators.

Objective

Given graphics of advocacy methods, students will choose one and state an opinion about why they want to employ it. If students do not want to employ any advocacy technique, they will choose one and state an opinion about why they do not want to employ it.

Preparation and materials

- ρ Board or newsprint and markers
- ρ Activity 1: Enough copies of the following chart on newsprint, enlarged to leave room for students to fill in, for each group.

Way to keep funding	Reasons to do this	Reasons not to do this
Go to a rally		
Call legislator		
Write legislator		
Visit legislator		
Vote		

- ρ Markers for each small group

Introduction

1. Review the methods of advocacy covered in Lessons 4 and 5 with students.
2. **Tell students:** It is important to think about the different ways to keep money for classes or other services. Maybe some ways are good in your opinion. Maybe some ways are not good in your opinion. Now you will pick one or more ways to support money for classes, or other services, and give your opinion about doing it.

Warm-up

1. Have students list the methods of advocacy. Write them on the board.
2. **Tell students:** In this lesson you will pick one way people can support money for classes. You will explain why you want to do it. Or, explain why you do not want to do it or why you can not do it.

Activity 1

Have students get in small groups and discuss the pros and cons of the different ways to keep funding mentioned in Lesson 5. Give each group a chart and a marker. Have them fill out the chart with pros and cons. Then, have the groups put their charts on the wall and tell the class what they discussed.

Activity 2

In small groups, have students choose one way to advocate for funding that they want to do, and say why. If any students do not want to choose any way, or feel they cannot do any of them, have them choose one and say why they cannot do it.

Enrichment/Extension Activities

Beginning ESOL/Literacy students:

- Write 'good' or 'bad' on the chart to show their opinions.
- Teacher or students pantomime a method of advocacy, and have the other students identify it, and raise their hands if they choose to use that method.

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Have students write an opinion paragraph with at least one reason.

Lesson 7 Assessment

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

Pick one way people can support ABE funding. You can explain why you want to do it. Or, you can explain why you do not want to do it or why you can not do it.

3	2	1
You can explain why or why not. You give more than 1 reason.	You can explain why or why not. You give 1 reason.	You can not explain why or why not.

Student name _____ Date _____

1. Here is the information you will learn in this lesson. Before class begins, only **look at** the information below, to see what you will learn.
2. After the lesson, when your teacher tells you to, **circle** what you have learned.

Pick one way people can support ABE funding. You can explain why you want to do it. Or, you can explain why you do not want to do it or why you can not do it.

3	2	1
You can explain why or why not. You give more than 1 reason.	You can explain why or why not. You give 1 reason.	You can not explain why or why not.

Lesson 8: To Advocate or Not to Advocate

Goal

Choose to advocate for themselves and/or community during key times including election periods, a state budget process, or crisis period, and community and personal crisis periods.

Objectives

- Asked, "When is an appropriate time to advocate for themselves/community?" state the following times: an election period, a state budget process, or crisis period, and a community crisis and personal crisis period.
- Asked, "How can people advocate for themselves or their community during an election period or state budget or community or personal crisis period?", state how. Vote, attend a rally, and write to, meet with and call legislators must be included in the response.
- Given an election period, a state budget process, or crisis period or community or personal crisis period, decide whether or not to advocate for themselves and/or community.

Preparation and materials

- White board/Newsprint
- White board markers
- Pencils/pens
- Paper for students
- Activity 1: Copy of the play, *The Advocacy Decision* for all students.
- Activity I (Option 2): Copy of *Community Issue Research Project* for all students

Introduction

Review

Quickly review concepts from all previous lessons as a class, encouraging input from as many students as possible in all covered areas.

Warm-up

Ask students if they attended classes in an ABE program last year. For those who respond yes, ask them if they participated in any advocacy activities and to explain if they chose to do it or not. Did they write letters to the governor or to their legislators? Did they go to the statehouse or meet with their legislators? Did any students choose to not advocate? Why do they think they chose to or chose not to?

Tell students: We have learned many things about state government and taxes during these past classes/weeks, including finding out what services the Massachusetts government provides, where taxes come from, kinds of taxation and what the people of Massachusetts, including you, can do when there is a problem with services and taxes. In this lesson, we will review many of the things we learned, then apply this new knowledge to a real tax/service or budget crisis situation. In the end, you can choose about if you want to advocate and if you choose to advocate, you can practice all that you have learned.

Option One

Activity 1

Distribute copies of the play, *The Advocacy Decision* to all students. This activity is a dramatization of the budget crisis situation, as it applies to the adult basic education field in Massachusetts. As a play, it involves students' participation as characters and/or as the audience. It can be performed with the students staying in their seats, and simply reading from their scripts, or as a more formal play, with the students sitting apart from the rest of the class. This is an opportunity for the students to apply what they've learned and for the instructors to evaluate students' understanding of the material. It is suggested that you discuss the context of the play and assign or have eight students volunteer for the roles the class before the play is to be performed, so students can study and practice their lines.

The day of the play:

1. If students are amenable to enacting the play in a formal fashion, arrange the room so that the setting is a break room, with eight seats for the actors/actresses.
2. Discuss again the context of the play with students. Remind them that it's depicting a real (current) situation in the state. Define any unknown or difficult vocabulary. Help students with pronunciation, intonation, and body language where appropriate.
3. Have students take their places and begin the play.

Activity 2

1. Ask students for their reactions to the play. Discuss as a class:
 - Do they think Demitri will change his mind?
 - Will he choose to advocate?
 - What advocacy methods can he choose from to help save his classes?
 - What method do you think he'll use or not use? Why?
 - Think of the characters in the play. Who do you agree with? Why? Who do you disagree with? Why?
 - What if many classes were filled with people, students, teachers and directors who think like Demitri?
 - What are some other times you may choose to advocate? What could change if you advocated?

Activity 3

Tell students: The purpose of this play is to make you think about whether you will choose to advocate now for your classes or not. The play is also meant to help you think about advocating for yourself or your community (including your ABE community) in the future. This is a decision only you can make. We hope that after studying all of this information in all the lessons, you feel you can make the right choice for yourself.

Option 2

Project-based approach

Activity 1

In teams, have students research/identify an issue in the state or their community or surrounding one that concerns them. They can use the internet, newspaper, television or other media outlet to identify the issue. Have teams follow the issue via media outlets, collecting articles and other print/material that characterizes the issue. Teachers can choose to have students complete one or more of the following products and include it in student portfolios.

Consider developing templates and/or rubrics to help guide students along with this work. See the following page for an example.

- **Word Document**
- **PowerPoint presentation**
- **Excel Spreadsheet**
- **Community Member Interviews**

Teachers can also consider sharing the products with their program director for consideration in a program media event and/or for inclusion in Massachusetts Alliance for Adult Literacy (MassAAL) activity. Contact Ernest Best at ebest@worlded.org for more information on MassAAL.

Community Issue Research Project

Name:

Date:

Let the following questions guide you in your research on a community issue that faces the state or your community and affects you and/or other community members:

1. What is the issue?
2. What state service or taxes are involved?
3. Who is affected by this issue and how?
4. What MA state legislators are working on this issue or may be able to help with it?
5. What advocacy method do you think would work best with this issue? Why?

Your teacher will request that you complete one or more of the following products to report out to the class about the issue you have chosen to study. Make sure you answer the questions above in your project and consider including text, pictures, audio and other enhancements to best communicate your findings.

Products:

- **Word Document**

Skills focus: writing, computer

Write a personal opinion essay on why the issue is important to them and what they think should be done about it. Include what advocacy method(s) you recommend and how you can get others involved in the advocacy endeavor.

- **PowerPoint presentation**

Skill focus: oral presentation, writing, computer

Create a slide presentation on the issue and the impact it is having on the state or the community. Include text, images and even audio clips that help communicate the importance of advocacy for the issue or whether advocacy work has already taken place.

- **Excel spreadsheet**

Skill focus: analysis, numeracy, computer

Create a spreadsheet that depicts financial aspects of the issue including tax dollars savings/costs implications.

- **Community member interviews**

Interpersonal, communication: oral, written

Locate three community members and interview them about the issue and how it impacts them, their family or fellow community member. In your written report on the findings, include how

knowledgeable they were about the issue and how they became/stay informed about it. Have they advocated about the issue? How?

Enrichment/extension activities:

Beginning ESOL/Literacy students:

- Have students work in small groups reviewing earlier activities.

Intermediate/higher ESOL, ASE/high ABE/GED students:

- Have student write or discuss what they have learned from past advocating experiences.

Lesson 8: Activity - The Advocacy Decision

The Advocacy Decision

A Play about the Massachusetts State Budget Crisis and Advocacy

Setting: An adult basic education program, in the break room and in the classroom.

Characters:

Teacher
Marie, an ABE student
Jose, an ABE student
Demitri, an ABE student
Miguel, an ABE student
Olga, an ABE student
Yi, an ABE student
The Narrator

Narrator: Students Marie, Jose, and Demitri are in the break room at their ABE program talking about the Massachusetts money problems and wondering if their classes will soon end because of these problems. Because they are in different classes, they have not discussed the problem together yet.

Jose: I can't believe that we may not have our classes anymore.

Marie: I know. Our teacher helped us learn how to write letters to some people in the government. She also helped us find the names, addresses, and emails of these people so we can call, email, or visit them.

Jose: You wrote a letter to the president?

Marie: No, to the governor of Massachusetts and some legislators. I have the names of my legislators in my notebook, but it depends where you live. Everyone has certain people who can help them.

Demitri: The government doesn't have any more money to pay for the classes and writing a letter won't help.

Marie: There are 17 people in my class. My teacher and many other people are sending letters too. If enough people call and visit them too, I think it will help a lot. If people want to keep their classes, they should do something.

Jose: (Nodding) I agree.

Demitri: (Crossing his arms and shaking his head) In my opinion, doing those things are not important. The people in government won't really listen or read those letters. The only way you can get their attention is to vote, and we're not citizens, so we can't vote, so forget it.

Narrator: Break ends and all three students go back to their classrooms. The setting is now Demitri's classroom.

Teacher: OK, it looks like everybody's back from break. We need to think about something important for our program now. It's about the money that comes from the government to pay for our classes...

Demitri: Oh, I know, we're going to learn about writing a letter to the Massachusetts government to keep our classes.

Teacher: Yes, good. Tell us, Demitri, you seem to know about the problem.

Demitri: The Massachusetts government doesn't have enough money for our program and some people think writing letters will help.

Teacher: And what do you think Demitri?

Demitri: Only a lot of people voting for a good leader will help.

Teacher: (looking at the class) What does the class think about this?

Miguel: There are a lot of people who can help us keep our class.

Olga: You can do other things, like go to the Massachusetts State House to talk to them. I did this last year when the same thing happened.

Teacher: OK, I think we need to learn more about this. Let's start with where the money comes from for our classes. Who can tell me-- not just the government, but who?

Yi: Taxpayers-- people who pay taxes when they buy stuff and who take money from their paychecks and give the money to the government and the government gives the people things like health care and free classes.

Teacher: Great. The government gets their money from many different taxes and gives many different services, like our class, in return.

Teacher: How about these "government people" that can help with the problem, who are they?

Olga: The ones who are from your city. They represent you.

Teacher: Yes, good. How can we talk to them to let them know about how the problem hurts us?

Olga: Last year, people from this program went on a bus to Boston to meet with their senators and representatives, I think.

Teacher: Yes, many people at different programs did this and maybe they talked to their senators and representatives, or maybe they were in a rally or joined with many other students and teachers to let the government know that the need to keep their classes.

Yi: You can also just call or email them if you need to work and can't go to Boston. -- I think they have local offices too, so if you need to work and can't go to their offices in Boston, you can go to the one they have in your neighborhood.

Teacher: Great job. Let's not forget, as Demitri said, that you could also vote once you're a citizen, to let your senators, representatives, and governor know what you think is important.

Olga: Can we also contact these people at other times?

Teacher: Oh, yes. Thanks, Olga. Let's ask the class that one. (To the class) When else can or should we contact our government leaders?

Miguel and Yi: When you have a problem with your child? When you lose your job?

Olga: Whenever you have problems with the government and what taxes you're giving them and how they are supposed to help you.

Marie: You should also contact them when you want to thank them for their support, or to invite them to come to our program to learn more about it. If we build a relationship with our government leaders, it helps when there is a budget crisis.

Teacher: Great, I can tell you all have learned a lot! So I want you all to know that even if you are not citizens and registered voters in Massachusetts, you can help keep the money for classes by letting the government know how important these classes are to you and your family.

Demitri: I still don't think doing these things can help that much....

All students: Oh yeah? You still have a free class after it happened last year!

The End.

Resources

Adult Basic Education Budget Issues and Advocacy:

Massachusetts Coalition for Adult Basic Education

(800) 339-2498

<http://www.mcae.net>

From their website: "The Massachusetts Coalition for Adult Basic Education is a statewide membership organization of educators, adult students, and others who support equal educational opportunities for adults." Organizes advocacy for adult basic education issues.

NELRC Civic Participation and Citizenship Collection

<http://www.nelrc.org/cpcc/index.htm>

Many resources, including the NELRC Civic Participation and Community Action Sourcebook, which offers "narrative accounts and skill-building activities." Categories are: Finding Connections to Communities and Issues, Holding Decision-Makers Accountable, Building Community by Helping Others, Expressing Ourselves and Educating Others, and Organizing for Change.

Systems for Adult Basic Education Support

<http://www.sabes.org>

Information and lessons related to budget issues. Under Resources, click Massachusetts ABE Budget Issues.

Your Government, Your Taxes, Your Choices: A Curriculum for ABE Students

To access this curriculum online, visit <http://www.mcae.net/curriculum/>

Government:

Citizen's Guide to Massachusetts State Services

<http://www.state.ma.us/sec/cis/ciscig/guide.html>

Information about state services, agencies, and contacts.

Commonwealth of Massachusetts website

<http://www.mass.gov/>

Click **Your Government** to find information on elected officials and voting, state agencies, and other related topics.

Massachusetts Elections Division

1-800-462-VOTE

<http://www.state.ma.us/sec/ele/eleidx.htm>

Information on elected officials, elections, voting, ballot questions, and other related information.

Massachusetts League of Women Voters

617-523-2999

<http://www.lwvma.org/>

From their website: "Dedicated to promoting informed and active citizen participation." Information about voting, government, and candidates at the local, state, and federal levels.

Project Vote Smart

<http://vote-smart.org/>

Information at both local and national levels on government, issues, and elected officials (including contact information and positions). They offer a Voter's Information Hotline: **1-888-VOTE-SMART** (1-888-868-3762). Teaching materials are available.

The General Court of the Commonwealth of Massachusetts

<http://www.mass.gov/legis/>

Information about legislative branch of Massachusetts, including contact information for legislators.

The Outreach and Technical Assistance Network EL Civics collection

<http://www.adultedteachers.org/>

Many lessons for English language/literacy learners. You must register (free) to access resources. On the **Quick Jump** menu, click **EL Civics**.

You're in the Driver's Seat: Guide to Massachusetts Government

by Gerald W. Howland. (Stephen Greene Publisher, 1986)

Curriculum about government and its processes.

General Information on Taxes and Advocacy:

Citizens for Tax Justice

<http://www.ctj.org/>

From their website: "Citizens for Tax Justice is a nonpartisan, nonprofit research and advocacy organization dedicated to fair taxation at the federal, state, and local levels."

Massachusetts Budget and Policy Center

<http://www.massbudget.org/>

From their website: "MBPC provides independent research and analysis of state budget and tax policies, as well as economic issues, that affect low- and moderate-income people in Massachusetts." Reports and budget monitors, fact sheets, and information on advocacy.

Responsible Wealth

<http://www.responsiblewealth.org/>

Information and advocacy on issues related to the increasing wealth gap.

United for a Fair Economy

Phone: 617-423-2148

<http://www.faireconomy.org>

Dedicated to "narrowing the vast gap between the very wealthy and everyone else" via education and advocacy. They have publications, curricula, a research library, information on activism, and links to other sites.

Institute on Taxation and Economic Policy

<http://www.ctj.org/itep/index.htm>

From their website: "ITEP's mission is to keep policymakers and the public informed of the effects of current and proposed tax policies on tax fairness, government budgets and sound economic policy."