

***Our Government at Work*** by Vicki Tyler Wilt. New York: Sundance/Newbridge, 2005  
ISBN 1-4007-4037-1

**Literature Annotation:** This book discusses the role of government and the various ways that taxes support the work of the government. There are chapters on disaster help, food safety, transportation safety, national parks, and the Environmental Protection Agency (EPA) that maintains clean air and water for all.

**Grade Level:** Grade 3

**Duration:** one 60 minute lesson

**Economic Concepts:** Taxes; Consumption; Specialized Work

### **Maryland State Curriculum**

**Economic Standard:** Students will develop economic reasoning to understand the historical development and current status of economic principles, institutions, and processes needed to be effective citizens, consumers, and workers participating in local communities, the nation, and the world.

- 4.A.1 Explain that people must make choices because resources are limited relative to unlimited wants for goods and services (Grade 3)
- 4.A.1.a Explain why people must make economic choices (Grade 3)
- 4.B.2 Identify goods and services provided by the government and paid for by taxes (Grade 3)

### **College and Career Ready Standards for Reading Informational Texts**

- RI.3.1 Ask and answer questions to demonstrate understanding of a text, referring explicitly to the text as the basis for the answers.
- RI.3.2 Determine the main idea of a text; recount the key details and explain how they support the main idea.
- RI.3.3 Describe the relationship between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text, using language that pertains to time, sequence, and cause/effect.
- W.3.7 Conduct short research projects that build knowledge about a topic.
- W.3.8 Recall information from experiences or gather information from print and digital sources; take brief notes on sources and sort evidence into provided categories.

**Objectives:** Students will be able to...

- explain how government protects individuals and groups by identifying goods and services provided by the government and paid for by taxes.
- describe the role of government regarding public policy and issues by explaining how people have to make economic choices about goods and services.

## Vocabulary

**specialized work:** the narrower range of defined skills or labor used to produce a part of a product; involves the division of tasks and dependence on other workers to complete the production of the good or service.

**goods:** physically tangible objects that can be used to satisfy economic wants, including but not limited to food, shoes, cars, houses, books and furniture.

**services:** physically intangible actions that can be performed to satisfy economic wants, including but not limited to medical care, dental care, haircuts, education, police protection, fire protection and national defense

**tax:** mandatory payment to the government

**Additional Vocabulary:** Congress, citizens, reservoir, pollution, government

## Materials

Pictures of goods and services provided by taxes, such as libraries, schools, mass transit buses or trains, National Guard or other military personnel, roads and highways, or reservoirs.

## Teacher Materials

- Optional: Receipt for a purchase that shows TAX at the end (for use with a document camera or overhead)
- Resource 3: *Our Government at Work* (for use with a document camera or overhead)

## Student Materials

- 1 copy of Resource 1: *Taxes, Taxes, Why Taxes?*
- 1 copy of Resource 2: *Government Agencies*
- Optional: 1 copy of Resource 3: *Our Government at Work*
- Optional: 1 copy of Resource 4: *Pictures of Goods and Services by Government Agencies*

## Motivation

Have students read Resource 1: *Taxes, Taxes, Why Taxes?* Display pictures of some goods and services that are provided by tax revenue, such as libraries, roads, trains, National Guard or other military personnel, or reservoirs. Have students identify these pictures as goods (things that people make or grow) or services (actions that are done to satisfy an economic want). Ask who pays for these goods and services (governments, all the people through their taxes).

**Optional Activity:** Display a transparency of a receipt for something that was purchased that shows TAX at the end. Ask students why there is tax at the end and who gets that tax money. Help students understand that taxes people pay when they purchase something is the part of the money used to pay for government goods and services. (If a child mentions income tax or property tax, accept these are other sources of tax money that pays for government goods and services.)

## Development

1. Have students read pp. 2-3 of *Our Government at Work* by Vicki Tyler Wilt. Have students recall where tax money comes from and how this tax money helps our government operate and provide goods and services for the citizens.
2. Have students re-read Resource 1: *Taxes, Taxes, Why Taxes?* Ask students to recall some goods and services provided by the government with tax money.
3. Ask students why the leaders in our government have to make some economic choices and why the government doesn't pay for all the goods and services that people want. Have students discuss how these government officials make decisions about what goods and services to provide. (e.g. for the common good of the whole community, a good or service used by most of the citizens)
4. **Before Reading:** Have students use the table of contents to preview the topics. Then have students look through the book to preview the organization of the text.
5. Assign the students to small groups. Have each group read one of the topics/sections from the rest of the book. There are five sections, so some sections may be read by more than one group, depending on the size of the class.
6. Give each student a copy of Resource 2: *Government Agencies*. Have students preview the chart to see what information they will be looking for while they are reading.
7. **During Reading:** Students will record information about the agency on their chart. Have students read their assigned section and record key information in the three columns of their resource sheet. Have students circle goods and services that the agency provides to people in communities.
8. **After Reading:** Within their group, have the students compare notes on their chart. The group should decide on the key ideas to report to the class. Then have each group select a reporter to share that key information with the class.
9. Display a transparency of Resource 3: *Our Government at Work*. (You may also give a copy of this organizer to each student for them to record the class notes.)
10. Have the reporter from each group share the key information about their agency. Record these main ideas on the class transparency. Students may also record the information on their own organizer for future use.
11. Have students name some of the goods and services that these agencies are providing to citizens. Ask students to explain who pays for these goods and services.
12. Have students describe ways that taxes provide goods and services for everyone in a community. Have students review why the government leaders have to make choices about the goods and services provided for everyone in the community.

## Assessment

Have student groups create a small poster about one of the agencies. Students should show how these agencies provide goods and/or services to people in a community. Students may draw their own illustrations, or cut out pictures from magazines and newspapers. Students should include captions that describe the good and/or service and how it helps the people. Optional: Students may use some of the pictures on Resource 4: *Pictures of Goods and Services by Government Agencies* on their poster. Students still need to write captions to explain the good or service being provided by the workers of the agency.

## Additional Activities and Resources

- Have students look through current newspaper and news magazines to find articles about one of the goods or services provided by these agencies. Articles on the environment, pollution, global warming, traffic, road construction, food safety, air travel safety, National Parks and museums, or disaster relief can often be found. Have students identify the goods and services provided by these agencies. Then have them explain how taxes are working to provide these economic products to improve communities.
- Have students research additional information about each of these agencies. Below are several internet sites appropriate for elementary age students.
  - Information on many different governmental agencies is at <http://www.kids.gov>.
  - Bens' Guide to US Government for Kids also has lots of information on how our government works. It is found at <http://bensguide.gpo.gov/>.
  - Information on the Federal Highway Administration and some other activities about transportation is found at the Garrett A. Morgan Technology and Transportation Futures Program for Kindergarten Through Fifth Grade, <http://www.fhwa.dot.gov/education/k-5home.htm>
  - Additional information on the Federal Highway Administration is at [www.fhwa.dot.gov/education/k-5home.htm](http://www.fhwa.dot.gov/education/k-5home.htm).
  - U.S. Food and Drug Administration has site for Kids, Teens, and Educators at <http://vm.cfsan.fda.gov/~dms/educate.html>
  - The FAA has lots of activities and puzzles for students at Aviation and Space Education Outreach Program, <http://www.faa.gov/education/kidscornr.cfm>
  - The EPA has a kids' information site called the Environmental Kids Club at [www.epa.gov/kids/](http://www.epa.gov/kids/).
  - FEMA also has a site, FEMA for Kids, at [www.fema.gov/kids/](http://www.fema.gov/kids/).
  - The U.S. Department of Agriculture has food safety information at [www.fsis.usda.gov/Food\\_Safety\\_Education/For\\_Kids\\_&\\_Teens/index.asp](http://www.fsis.usda.gov/Food_Safety_Education/For_Kids_&_Teens/index.asp).

## ***Taxes, Taxes, Why Taxes?***





- Readers 1-4: Taxes! Taxes! Why pay taxes?
- Reader 1: Taxes pay for goods.
- Reader 2: Taxes pay for services.
- Reader 3: Taxes help everyone.
- Reader 4: Taxes help run the government.
- Readers 1-4: Taxes! Taxes!  
Taxes pay for goods and services provided by the government.
- Reader 5: Police and fire protection.
- Reader 6: Libraries and schools.
- Reader 7: Public parks and national parks.
- Reader 8: Roads, bridges, and highways.
- Readers 5-8: Taxes! Taxes!  
Taxes pay for goods and services for everyone.
- Reader 9: Help in emergencies.
- Reader 10: Protection of the environment.
- Reader 11: Inspecting food so it safe to eat.
- Reader 12: Keeping travelers safe in the air and on the land.
- Readers 9-12: Taxes! Taxes! Taxes help protect us and keep us safe.
- All: Taxes! Taxes! Taxes help us all.
- Readers 1 -4: Goods and services provided by the government.
- Readers 5-8: Providing for the Common Good of the community.
- Readers 9-12: Protecting us and keeping us safe.
- All: Taxes! Taxes! Taxes help us all

## ***Government Agencies***

Name of Agency \_\_\_\_\_

<b>What does it do?</b>	<b>Why is it important?</b>	<b>Goods and services provided</b>

### *Our Government at Work*

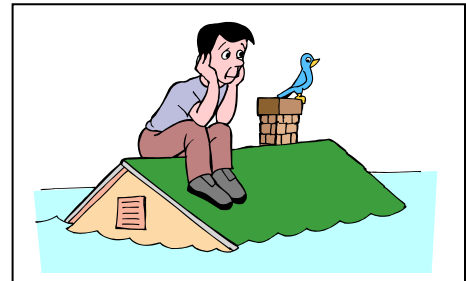
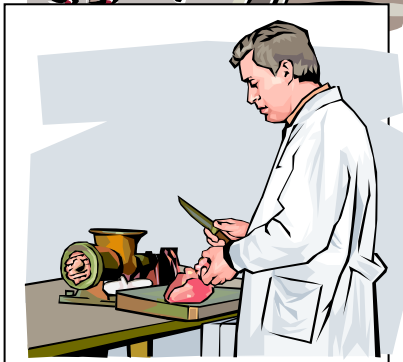
<p><b>FEMA (Federal Emergency Management Agency)</b></p>  <p><b>What goods and services does it provide?</b></p>	<p><b>Food Safety Agencies</b></p>  <p><b>What goods and services does it provide?</b></p>	<p><b>Transportation Agencies</b></p>  <p><b>What goods and services does it provide?</b></p>	<p><b>Environmental Protection Agency</b></p>  <p><b>What goods and services does it provide?</b></p>

***Our Government at Work: Answer Key***

<b>Federal Emergency Management Agency (FEMA)</b> <b>What goods and services does it provide?</b>	<b>Food Safety Agencies</b> <b>What goods and services do they provide?</b>	<b>Transportation Agencies</b> <b>What goods and services do they provide?</b>	<b>Environmental Protection Agency (EPA)</b> <b>What goods and services does it provide?</b>
<p>FEMA workers help rescue people</p> <p>Helps people get money to pay for repairing their homes</p> <p>Gives money for a place to stay until their homes are ready</p> <p>Gives money to towns to help fix roads, schools, and building</p>	<p>Checks meat to be sure it is safe to eat</p> <p>Makes sure people follow all government laws, or rules, about food safety</p> <p>Makes sure factories that make food are clean and free of germs</p> <p>Inspectors test food for germs and can tell a company to stop making the food</p>	<p>Builds roads and fix streets</p> <p>Put up traffic signs and traffic lights</p> <p>Tests drivers who want to get a license</p> <p>Inspect cars to be sure they are safe to drive</p> <p>Buys buses and trains for mass transit and hires the bus drivers and train engineers</p> <p>Gets buses with wheelchair lifts, train stations with elevators, buildings with ramps</p> <p>Builds and maintains an Interstate Highway system</p>	<p>Builds reservoirs to store water</p> <p>Checks that the reservoirs have enough water</p> <p>Checks that the water is clean and has no germs or poisons in it</p> <p>Lets us know how we can save water</p> <p>Makes rules for workers to be sure that machine are in tip-top shape</p> <p>Builds and fix water pipes</p> <p>Makes rules to help keep the air clean</p> <p>Checks the amount of pollution in the air and lets people know if there are problems</p>



# Pictures of Goods and Services by Government Agencies



# Pictures of Goods and Services by Government Agencies

