

## Module 4.1 Guided Notes: The Basics of Taxes → 36 blanks

- Taxes are funds citizens and businesses pay to the government ; in exchange, the community provides services to citizens
- In Market Economy' s, the government does **not** interfere in the economy, but does provide particular services that are necessary for the public
  - Taxes pay for:
    - **Park** , libraries, fire departments, police departments, **roads** , the military, social security, and social safety net programs
- Federal, state, and local governments all charge taxes
- Levy tax means to **legal seizure of your property to satisfy a tax debt**
- Different taxes provide different services

### Tax Structures

- Progressive Tax
  - Progressive tax takes a **higher percentage of income from individuals who make more money**
    - Income \$8,000 per year
    - Progressive tax 10%
    - Calculate the progressive tax. \$ **800**
  - EX 2
    - Income \$30,000 per year
    - Progressive Tax
    - Calculate the progressive tax = **\$ 4,500**
- Flat Tax
  - Also known as proportional tax
  - Takes the **same percentage of income from everyone**
  - The current FICA tax rate is 15.3% and paid evenly between employers and employees, amounts to **7.65**
- Regressive Tax
  - **Costs a higher percentage of income for individuals who make less money**
  - Sales tax is a regressive tax
  - Sales tax has a different impact on each person's income
  - EX 1
    - Pair of shoes costs \$100 with a 6% sales tax. How much is the sales tax in dollar amount? **6\$**
  - EX 2

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**Taxpayers Australia Inc**



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**Understanding Taxes** George G. Watson, 1989

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