

America on the World Stage
Teacher Scholars Program
Module 1

- Title: Taxes, Taxes Everywhere

- General Overview: Students will participate in a two-part American History simulation. In the first half, students will learn firsthand what it felt like when Britain taxed the colonies to finance the French and Indian War. Some students will play loyalists, while others play patriots so that they can see the differences in colonists' point of view. In the second half, students will experience what it was like to be a Member of Parliament during that same time. Some students will be loyal to the King, while others will play colonial sympathizers. Again, students will be asked to note differences in Parliament's point of view, to help them understand how difficult decision-making is at that time.

- Time Allotment: 1 class period (approximately 30 minutes per simulation)

- Subject(s) and Appropriate Grade Level(s): US History to 1877 - grades 5 & 6

- Learning Objectives: The students will recognize what the colonists felt like when Britain taxing them to finance the French & Indian War – from both the loyalist and the patriots point of view. Additionally, students will describe what it felt like to be a Member of Parliament when decisions about the colonies were being made – again from loyalists and colonial sympathizers' point of view. At the conclusion of the simulation, students will complete a Venn diagram comparing and contrasting the views of the Colonists and Members of Parliament.

- Historical Skills Taught / Used:

- Historical Issues-Analysis and Decision Making

- Virginia Standards of Learning for History and Social Science (2008)

http://www.doe.virginia.gov/testing/sol/standards_docs/history_socialscience/index.shtml

- USI.5 The student will demonstrate knowledge of the factors that shaped colonial
 d) identifying the political and economic relationships between the colonies and Great Britain.
- USI.6 The student will demonstrate knowledge of the causes and results of the American Revolution by
 a) identifying the issues of dissatisfaction that led to the American Revolution;

- National Standards (Era 3-Revolution & the New Nation):

Students Should Understand: The causes of the American Revolution, the ideas and interests involved in forging the revolutionary movement, and the reasons for the American victory.

1A Demonstrate understanding of the causes of the American Revolution by:

- Comparing the arguments advanced by defenders and opponents of the new imperial policy on the traditional rights of English people and the legitimacy of asking the colonies to pay a share of the costs of empire. [Consider multiple perspectives]
- Analyzing the connection between political and religious ideas and economic interests in bringing about revolution. [Consider multiple perspectives]

- Materials/Resources needed:

Part 1 of Simulation:

M&M's – 2 large bags (given to students based on their role – included on role cards)
Cups (1 per colonist)
Spoons (1 per colonist)
Role Cards
Two large ziploc bags (1 per tax collector)
Paper bag/basket for role cards

Part 2 of Simulation:

Role Cards
Paper bag/basket for role cards
Venn Diagram (1 copy per student)

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- Instructional Procedures:

1. Give each student in the class a role card. Take a minute to review the differences between "Loyalist" and "Patriot." Be sure students understand their role in the colonial society we are creating.
2. Ask for the students who have the 'King', "Parliament," "Town Crier," and "Tax Collector" cards to come to the front of the room. The King is to sit in a designated "seat of honor," and Parliament members are to have a specific area from which to enact their roles. (Try to seat them away from the remainder of the class so that it seems farther away from the colonies, and so they won't hear the whining that will ensue.)
3. Give each student "money" (M&M's) based on their role in the simulation. (It is written on their role cards, or you could prepare baggies in advance and label them with the role. Then you could just hand them out quickly before starting the simulation).
4. Set the stage for the simulation: The setting is 1765. England is in tremendous debt as a result of the French and Indian War. As such, many of the countries that have loaned them money are trying to collect on their debt. Parliament has decided that the English colonists in North America should be responsible for a portion of the debt. As parliament, you will determine the taxes the colonists should pay. Once parliament has decided on a tax, they will send it to the Town Crier. The Town Crier will announce it to the colonists. Then tax collectors begin the collection process.

(Variation: Members of Parliament are to draw from the prepared Object Cards and announce to the Colonists what item is to be taxed (ex. blue jeans). Anyone possessing that item has to pay out the number of M&M's equal to the number written on the Object Card. So if the card marked "jeans" is pulled, each colonist wearing jeans must relinquish three M&M's.)
5. The "Tax Collectors" do all of the collecting of M&M's and all "taxes" are to be returned to Parliament. Set a goal amount of M&M's for each tax collector. If they do not reach their required number, take some of the M&M's from them – just like a bank or lending nation would do.
6. Parliament should continue to create new taxes, and the process should repeat itself. The idea is to relieve several students of all their candy and leave many more with just two or three of their original total.

Note: Sometimes the students will ask, "Do I have to pay the tax?" You should respond by saying, "Parliament has levied a tax. As subjects of the King, you are expected to pay the tax when the tax collector comes by your desk (or your home.)" Some students will get creative and ask, "Do I have to be at home?" Or, "What if we get rid of our pencils?" (Remember, as a teacher you want to guide your students, but not give them too much information, which may change the simulation. The idea is that the students will behave exactly the same way the colonists did – figuring out how to work the system.)
7. After about 25 minutes (or when students run out of money), the collected funds should be dispersed. This is an arbitrary breakdown for the purpose of the simulation.... Tax Collectors get 10%, Parliament receives 50% (these funds are to be used to run the empire) and are to be divided equally between the two students in that role. Finally, King George pockets the remaining 40% for himself.

8. Stop for a class discussion about the first part of simulation.

Specific questions to ask the students about THEIR role (while they are eating their M&M's) are:

1. What did you like about the simulation?
 - a. If students respond, "I liked using candy." Ask "What do the M&M's represent?"
 - b. If students respond, "I liked being the tax collector because they got the most candy." Ask "Since the candy represents money during colonial times, what would have been the best role to play?"
2. What did you dislike about the simulation?
 - a. If students respond, "I didn't like giving up my candy." Ask, "How did the colonists feel about giving up their money when the tax collector came?"
 - b. If students respond, "I didn't like all the taxes." Ask, "How do you think the colonists felt when Parliament continued to tax common items – like paper and tea which they used all the time?"

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3. Which do you think was easier, being a loyalist or a patriot? Why?(allow discussion – there isn't really a right or wrong answer)
4. If you could change one thing about this simulation, what would it be? (having representation in parliament is not an option)
 - a. If students say, "I want to be the king." Ask, "What negatives would there be to being king? It certainly can't be fabulous all the time can it?"

Part 2 of the Simulation:

1. Give each student a new role card.
2. Seat students around the room so that they are separated from one another. The King should be placed in a "seat of honor" away from everyone else. The Members of Parliament should be seated around a table or in a group of desks where discussion can take place. The propagandists and citizens should be on the outskirts of the room – away from the discussion. They are only allowed to speak to Members of Parliament if they are spoken to. *Remind them their role cards have reminders about the role they are supposed to play – including whether they are loyal to the King or sympathetic to the Colonists. They need to act out their part!
3. Set the stage for the simulation: The setting is 1773. The colonists have just thrown 342 chests of tea into the Boston Harbor to protest the recent tax of tea. As a Member of Parliament, you must make a recommendation to King George III about how to handle the situation.
4. Allow discussion to begin amongst Parliament. After 5 minutes or so, allow them a break (around three minutes) – to speak to citizens or Propagandists'.
5. Call them together again to continue their negotiations. The King should give them a deadline (10 minutes) to come up with a suggested solution for him.
6. When Parliament is ready, allow them to present their idea. The King will have an opportunity to respond to their suggestion.
7. Stop for class discussion about the second part of the simulation.

Specific questions to ask the students about THEIR role are:

1. What did you like about the simulation?
 - a. If students respond, "I liked arguing." Ask more thought provoking questions like: Did you feel like the argument was productive – did you persuade anyone to do what you were seeking? Or, was it a pointless argument that frustrated everyone? Is arguing positive or negative? Why?
 - b. If students respond, "I liked being a citizen because I didn't have to do anything." Discuss that further. Do you like being told what you can and can't do all the time? Do you enjoy always being told where to go and how to act? Does anyone know you exist?
2. What did you dislike about the simulation?
 - a. If students respond, "I didn't like not being able to share my idea." Discuss the pros and cons of this kind of government. How did the colonists feel because they were so far away they didn't know the discussion was even taking place? How did the British citizens feel watching it happen but not being able to participate?
 - b. If students respond, "I didn't like anything about it." You may need to do more prompting to get to the bottom of it. Ask them which side they would probably be on and why.
3. How did the two simulations fit together? What did they have in common? What was different? Why would we do them simultaneously?
 - a. Connections between the simulations: Both the colonists, Members of Parliament and the King were frustrated.
 - b. Commonalities between simulations: frustration, discussion, arguing, new ideas, views (loyalists, patriots)
 - c. Differences between simulations: location, year, situation, whose frustrated, reaction
 - d. Why we did them together: To show that things weren't as different as portrayed when you look at the situation in a more global perspective.

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- Assessment (Formative):

During the wrap up of this lesson, and on subsequent review discussions, students will display an understanding of how the colonists reacted to the tax collectors and the various tax laws like the Stamp Act. Asking students what was so unfair about how the class was taxed and how it could be handled more fairly is another way to see if they truly understood the lesson. This would also be a good opportunity to discuss why tax collectors were often tarred and feathered - students will grasp the concept more easily when the simulation is fresh in their mind.

- Assessment (Summative):

Exit Card: Venn Diagram – Based on the simulation and discussion, each student should complete the Venn Diagram as thoroughly as possible. Students should hand them in before they leave.

-Grading Rubric

During the simulation:

	YES	NO
Did the student understand what they were doing during the simulation?		
Did the student actively participate in the simulation throughout the lesson?		
Did the student “act out” their part during the simulation?		

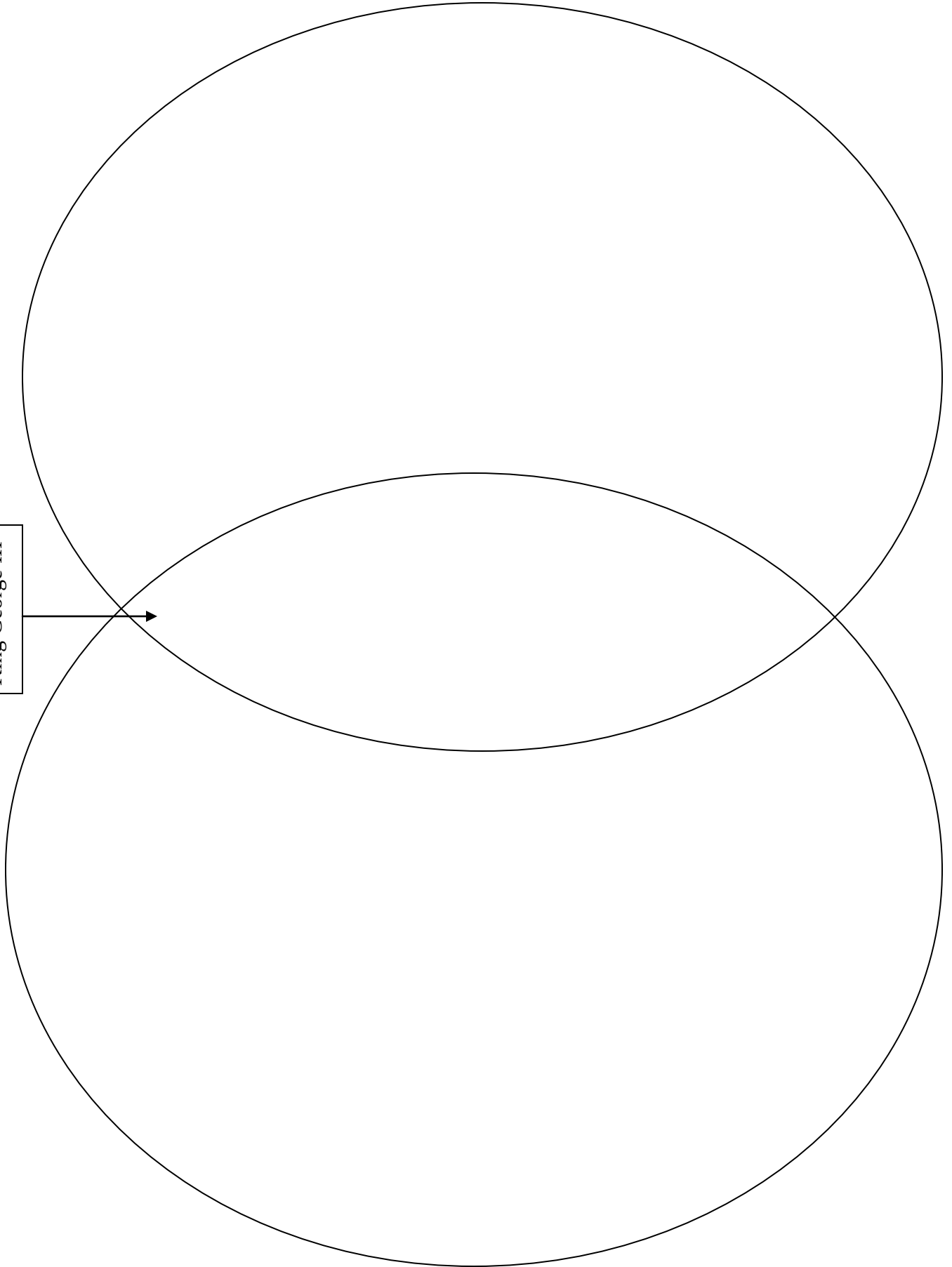
After the simulation:

	YES	NO
Did the student actively participate in the discussion after the simulation?		
Did the student complete the Venn Diagram – showing they understood the differing views presented in the simulation?		

Final Score _____ out of 5

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Loyalists to
King George III



Colonial Sympathizers in Parliament

Patriots in the colonies

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ROLE CARDS – PART 1 of Simulation:

King George III (50 M&M's)	Member of Parliament (40 M&M's)
Member of Parliament (40 M&M's)	Member of Parliament (40 M&M's)
Town Crier (35 M&M's)	Tax Collector 1 (35 M&M's)
Tax Collector 2 (35 M&M's)	Loyalist – New England Shop Keeper (20 M&M's)
Loyalist – Southern Plantation Owner (25 M&M's)	Loyalist – Woman (10 M&M's)
Loyalist – Artisan in the Mid-Atlantic (15 M&M's)	Loyalist – Indentured Servant in New England (10 M&M's)
Loyalist – Farmer in the Mid-Atlantic (20 M&M's)	Loyalist – Cooper in the Mid-Atlantic (20 M&M's)
Loyalist – Colonial Governor (30 M&M's)	Loyalist – Port worker in Boston (15 M&M's)
Patriot – New England Blacksmith (20 M&M's)	Patriot – Farmer in the Mid-Atlantic (20 M&M's)
Patriot – Southern Plantation Owner (25 M&M's)	Patriot – Indentured Servant in New England (10 M&M's)
Patriot – Woman (10 M&M's)	Patriot – Shipbuilder in Boston (20 M&M's)
Patriot – Tavern Owner (20 M&M's)	Patriot – Newspaper Publisher (20 M&M's)

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ROLE CARDS – PART 2 of Simulation: (22 roles – adapt as needed)

King George III	Member of Parliament – Loyal to the King - Want the king to have complete control - Want to remain a world power - Frustrated with colonists revolt – unable to understand why they are unhappy! - Colonists belong to you and should obey your law!
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Member of Parliament – Sympathetic to the Colonies - Colonists shouldn't have to pay the debt of others - They are not our slaves – their concerns should be heard - They were loyal when we left them free to do things as I wanted, why can't we continue it?	Member of Parliament – Sympathetic to the Colonies - Colonists shouldn't have to pay the debt of others - They are not our slaves – their concerns should be heard - They were loyal when we left them free to do things as I wanted, why can't we continue it?
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Member of Parliament - Concerned about citizens being heard and having true representation - Not concerned the traditional role of the House of Commons	Member of Parliament - Unhappy with the power given to the King - Unsure which side to take, but doesn't think it should be completely up to the King
Propagandist - Person who tries to influence members of Parliament to support their cause - Can only speak if spoken too - Not allowed inside the meetings	Propagandist - Person who tries to influence members of Parliament to support their cause - Can only speak if spoken too - Not allowed inside the meetings
Propagandist - Person who tries to influence members of Parliament to support their cause - Can only speak if spoken too - Not allowed inside the meetings	British Citizen - Witness, read about, and listen to discussion about what is taking place in Parliament - Unable to have any say in what is going on
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