

Card Sort – Federal, State and Local Taxes

Teacher Instructions:

- Before class, copy and cut out the cards below.
- Divide the class into groups of 4 or 5 students.
- Shuffle the cards and distribute one set to each group.
- Have the students sort the cards as to whether or not they are services provided through local taxes, state taxes, or federal taxes.

After the groups have completed the sorting, have a class discussion about the different categories. Imagine what would happen if these services were not available. The key is below.

Federal	State	Local
National defense	State prisons	Elementary schools
Foreign embassies	Job training programs	Community parks
The space program	State courts	Streetlights
National parks	State parks	Police department
Social Security	State universities	Fire department

Medicare	Highway patrol police	Sidewalks
Veterans' programs	State highways	Traffic signals