

LEVELED BOOK • 0

# The Backpack Tax

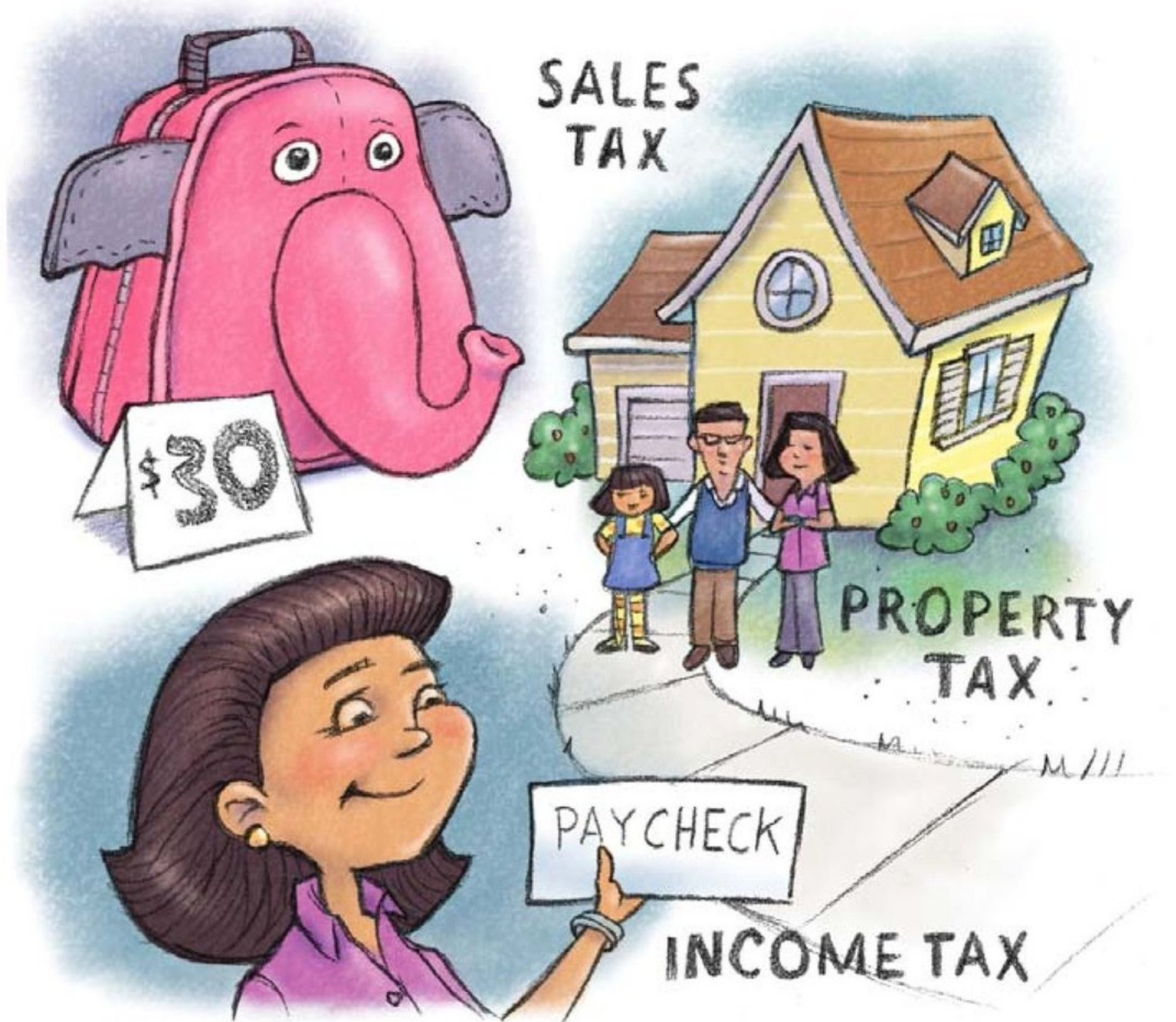


Written by Keith and Sarah Kortemartin  
Illustrated by Linda Silvestri

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Molly stared and stared at the amazing pink backpack. It had a delightful design of an elephant on the back. It had big gray ears that stuck out on the sides and a long trunk that hung from its face.

Elephants were Molly's favorite animals in the whole wide world.





Every Saturday afternoon, Molly and her parents went together to the shopping mall to watch a movie at the theater.

After the movie, Molly would ask her parents for permission to drop by the toy store. Once inside, she would rush to the elephant backpack to stroke its plush, fuzzy ears and pull its long trunk.

Each Saturday morning, Molly's mother paid her an **allowance** for completing her chores: five dollars. Afterward, Molly would total up the money she had saved in her elephant-shaped piggy bank. Did she have enough to buy the backpack yet?





The elephant backpack cost thirty dollars. One week Molly counted fifteen dollars in her bank. The next week she counted twenty dollars, and the next, twenty-five dollars. And then one beautiful Saturday, she counted again. She had thirty dollars!



Molly sang with delight and danced around her room, “I’m going to buy the backpack!”

That afternoon, her family went to watch another movie at the shopping mall. The movie was hilarious, but Molly barely even noticed. Once the movie had ended, Molly marched straight to the toy store.

Molly carefully took the elephant backpack from the rack. Her mom asked, “How much does it cost, Molly?” Molly said, “The tag says thirty dollars, and that’s exactly how much money I have!”

“But Molly, you’ll also have to pay sales **tax** on top of that price,” said Mom. “The sales tax adds six cents for every dollar something costs. That means you’ll need thirty-one dollars and eighty cents to **purchase** the backpack.”

“What? That’s not fair!” cried Molly.

“What’s a sales tax?”







“Every time we buy something, we pay a little bit extra for the sales tax,” Dad explained.

“But why do I have to pay a tax?” asked Molly. “I’m just a kid!”

“Taxes pay for things that help the people who live in a **community**,” said Mom.

“Let’s put the backpack back on the shelf, and I’ll explain on the way home.”

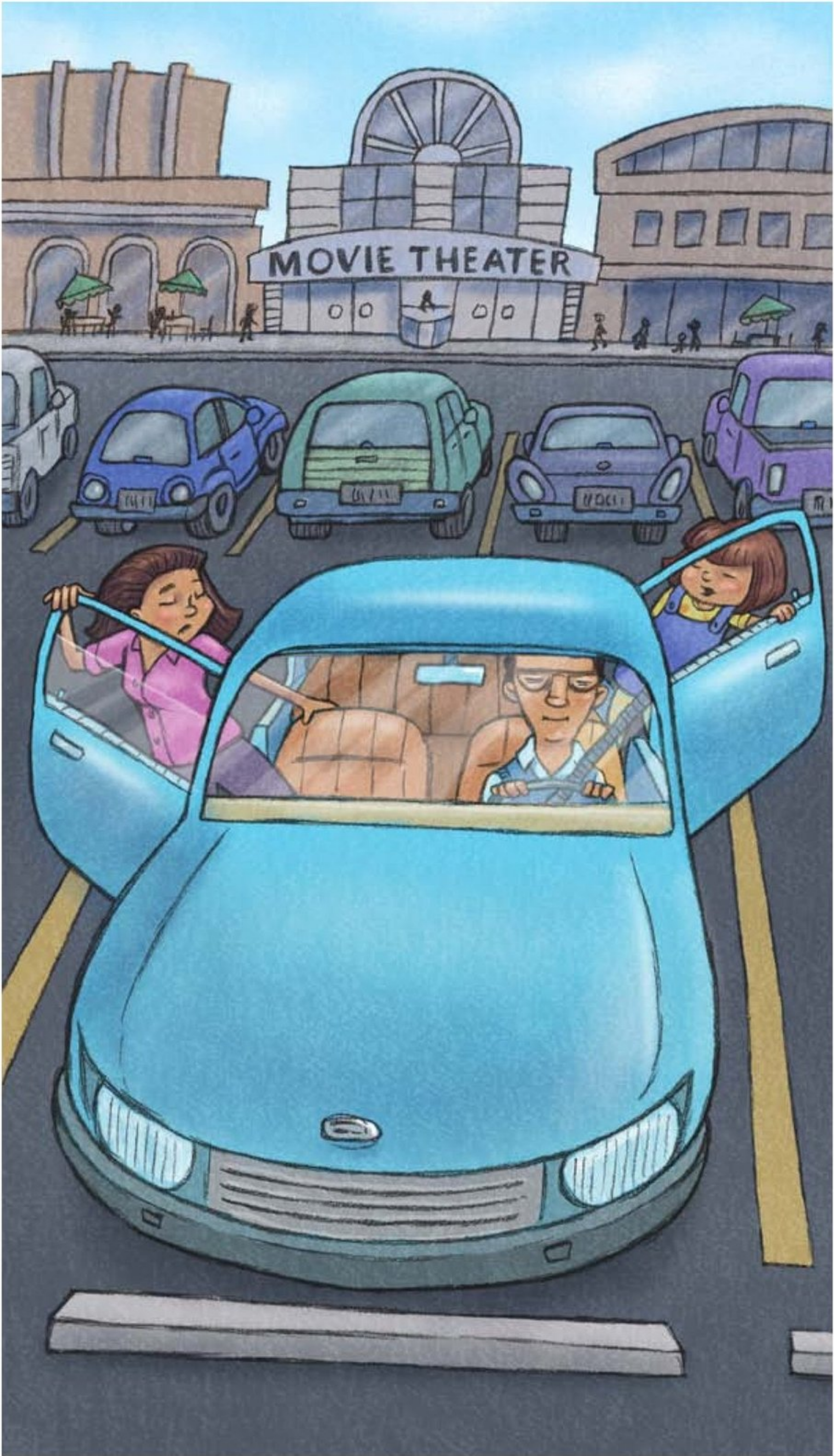
They walked outside to the crowded parking lot and got into the car. Mom asked, “Do you remember how we got to the mall today?”

“We drove here in this car,” said Molly.

“That’s right,” said Mom. “And what is the car driving on?”

“A road?” Molly asked.







“Exactly,” said Mom. “We use roads every day. But roads are very expensive to build. How much money do you think a road costs?”

Molly thought for a moment. She looked at the road as it went by. “A thousand dollars!” she guessed.

“That’s a lot of money,” Mom agreed. “But roads cost even more than that. Roads cost millions of dollars to build.”

Molly gasped.

“Do you have millions of dollars?” Mom asked.

“No way!” Molly said.

“Neither do I,” laughed Mom. “Most people don’t have enough money to build a road on their own.”

“But if everyone pays a little extra money for the tax,” said Dad, “we can build a new road together.”







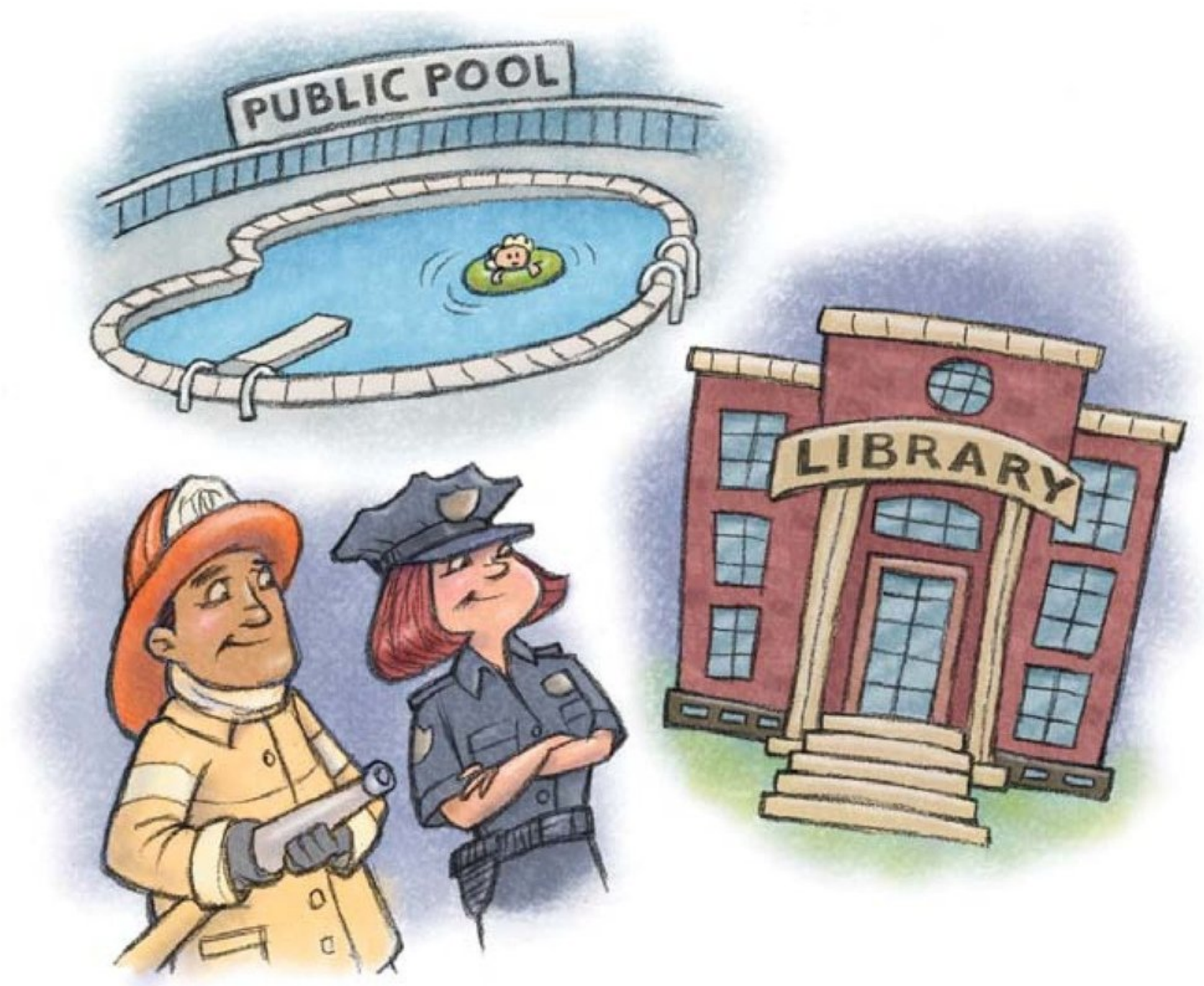


“So we pay a tax when we buy things?” Molly asked.

“Yes, that’s one kind of tax—a sales tax. We also pay a tax because we own our house,” said Dad. “That’s called a property tax.”

“And I get paid a **salary** for doing my job,” said Mom. “The **government** takes some taxes out of every paycheck I receive. That’s called an income tax.”



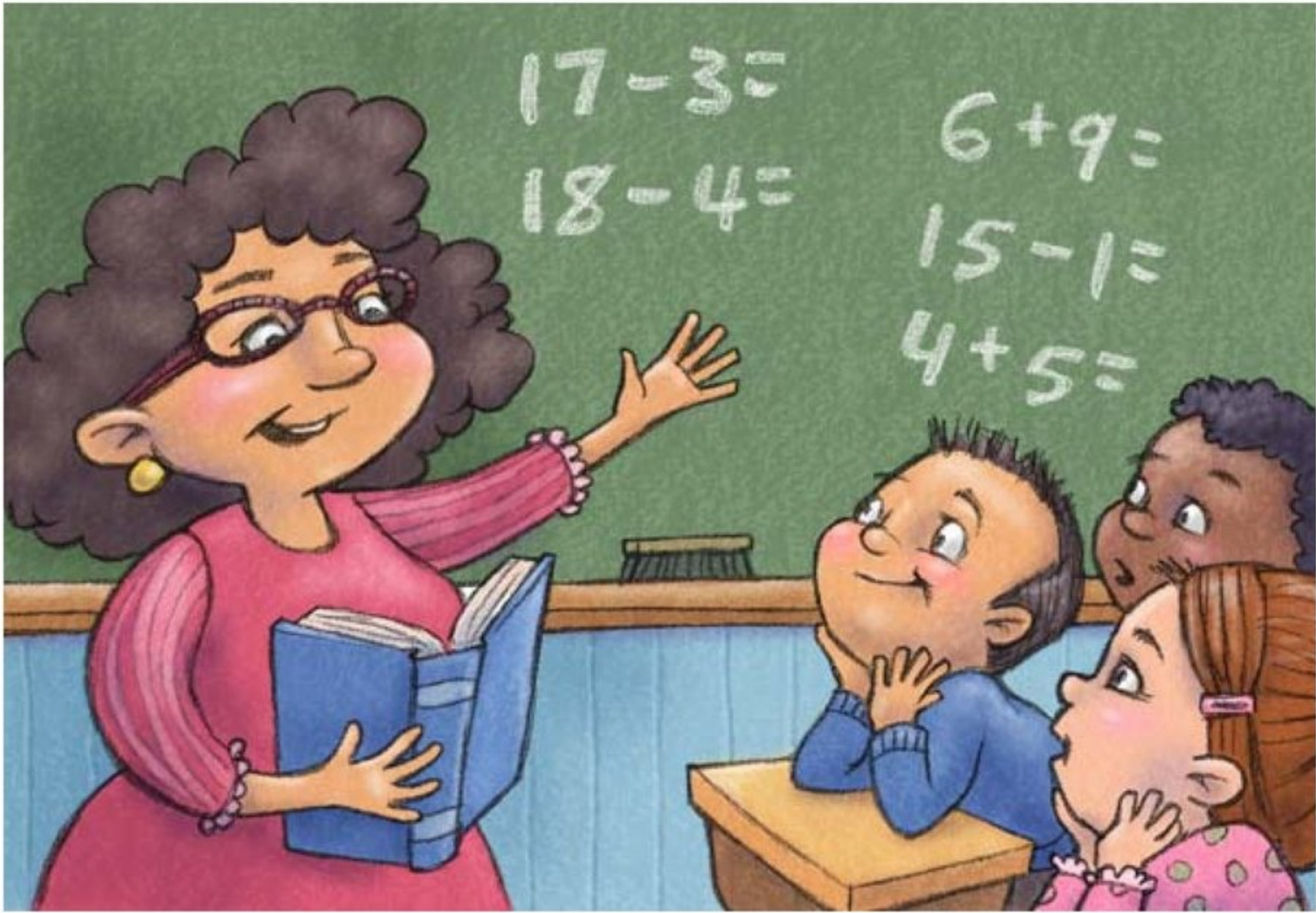


“That’s a lot of taxes!” Molly said. “Do all those taxes build roads?”

“Taxes pay for roads and lots of other things,” Dad said. “Look out the window. Taxes pay for that park and its swimming pool.”

“Taxes pay for the library over there,” Mom said, pointing. “Taxes pay for the town to have police officers and firefighters. And guess what? Taxes even pay for you to go to school.”





“Really?” asked Molly.

“Yes. Taxes pay for the school building, and the books you use, and your teacher’s salary,” said Dad. “Of course, that doesn’t mean that everyone wants to pay them.”

“What do you mean?” asked Molly.

“People don’t always agree on how much money we should pay in taxes,” Mom said. “They also have different ideas about how the money collected from taxes should be spent.”



At home, Molly changed into her pajamas and climbed into bed. She thought about the elephant backpack again.

“So my backpack costs thirty dollars, plus tax?” she asked.

“That’s right,” Dad said. “The tax is one dollar and eighty cents. Do you have thirty-one dollars and eighty cents?”

“No,” said Molly. “But next week I’ll have thirty-five dollars. Will that be enough?”

“Yes, it will!” Mom said. “Are you sad that the tax will make you wait another week to get your backpack?”

“A little bit,” Molly nodded. “But maybe my tax money will help build a park.”



## Glossary

<b>allowance</b> ( <i>n.</i> )	a sum of money given out on a regular basis (p. 4)
<b>community</b> ( <i>n.</i> )	a group of people who live in the same place or have similar qualities or interests (p. 8)
<b>government</b> ( <i>n.</i> )	a group of people who have the power to make and enforce laws for a country or area (p. 12)
<b>purchase</b> ( <i>v.</i> )	to buy something with money (p. 6)
<b>salary</b> ( <i>n.</i> )	a fixed amount of money received for work, usually calculated per year (p. 12)
<b>tax</b> ( <i>n.</i> )	a fee collected by a government to pay for its services, functions, and operations (p. 6)



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