

### Activity:

Ask the participants to take a few minutes to respond to the questions in the Student Guide: *What, if any, has your experience been with filing and paying taxes? How have taxes affected your mental health?*

Invite sharing. This can be accomplished in small groups or as a class. Facilitators should also share their experiences with filing and paying taxes and the impact of tax season on their mental health. Facilitators can discuss whether filing tax returns has ever affected their mental health and if their mental health has ever affected their ability to do their taxes.

**Note:** Facilitators should emphasize from the beginning of this conversation that they are **not** tax experts. **This is a legal requirement.** Make it clear that you will share information and resources with the class but are *not* able to provide legal advice and may not have the knowledge or expertise to answer all tax-related questions. Because of this, it may be helpful to do a little research before class to find and share a few websites with participants where they can find tax experts or legal advice in their area if they need it.

### Teaching:

Using the information in the Student Guide, discuss why we pay taxes, where the money goes, the different categories of taxes, and the differences between state and federal income taxes. Ask the class to list examples of government infrastructure and public services paid for by taxes, and write these on the whiteboard or Jam Board. Using this list and the information in the Student Guide, explain the importance of tax revenue.

Go through the section on progressive and regressive taxes and local, state, and federal taxes. If you are facilitating this course in Oregon, there is some very brief information in the Student Guide on Oregon's tax system. There are also some handouts and resources in the Facilitator Toolkit that are specific to Oregon.

If you are facilitating this course outside of Oregon, research if your state requires an income tax return and plan accordingly. You will need to do some advanced preparations before this workshop to gather information on taxes in your state. Information is included in the Student Guide for Oregon's tax system, which you can use as an example. Pass out the "Three Basic Tax Types" and "8 Things to Know about Oregon's Tax System" handouts (if you're facilitating in Oregon).