**LESSON PLAN/NOTE FOR WEEK 2 ENDING 12/05/2023**

**Term**: 3rd

**Week**: 2

**Date**: 11/05/2023

**Class**: ss 2

**Subject**: Economics

**Topic**: elementary treatment of fiscal policy.

**Sub-Topic**: incidence of taxation

**Period**: 6th

**Time**: 11:50-12:30

**Duration**: 40 minutes

**Number in class:** 5 students

**Average Age**: 14 years

**Sex**: mixed

**Specific objectives:** By the end of the lesson, the students should be able to:

1. Define incidence of taxation
2. Mention the types of incidence of taxation
3. State the economic effects of taxation

**Rationale**: for the students to be able to identify that it is the consumers that bear the burden of taxation.

**Previous knowledge**: the students have been indirectly paying tax by purchasing goods in the market.

**Instructional material:** A chart showing tax and revenue officers collecting tax.

**Reference material:** Cole Esan (2020) Essential Economics for senior secondary schools.

**LESSON DEVELOPMENT**

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| **Stages/steps** | **Teacher’s Activities** | **Students’ Activities** | **Learning points** |
| **Introduction** | Review the previous lesson | Participate actively in the class discussion | To arouse the students interest to learn. |
| **Step 1** | Defines incidence of taxation as: incidence of taxation is where the tax burden finally rest. | Listen carefully to the teacher | For better understanding of the lesson |
| **Step 11** | Asks the students to mention the types of incidence of taxation. | Mention the incidence of taxation as: (1) formal incidence (2) effective incidence | To encourage critical thinking |
| **Step 111** | Guides the students to state the effect of taxation. | Respond to the class activity. | To enable the students to reason logically. |
| **Board summary** | Summarizes the lesson as:  **Incidence of taxation**  Incidence of taxation refers to where the burden of a tax finally rest. In other words, incidence of taxation refers to the point at which the tax burden finally rests. The burden here refers to the amount paid as tax. Tax incidence finally rest on the person who pay the tax.  **Types of incidence of taxation**   1. Formal incidence: this refers to the initial effects of tax on the tax objects, I.e the tax payer. 2. Effective incidence: this makes reference to who bears the final burden of taxation.   **Economic Effects of Taxation**   1. effect on production 2. Effect on inflation 3. Effect on consumption 4. Effect on investment 5. Effect on prices of goods and services. 6. Effect on salaries of workers 7. Effect on demand and supply 8. Effect on saving. | Copy and submit the note book for marking. | For future reference |
| **Evaluation** | Evaluates the lesson as:   1. Define incidence of taxation 2. Mention 2 types of incidence of taxation 3. State 5 economic effects of taxation | Respond to the questions | Ascertaining the attainment of the stated objectives. |
| **Conclusion** | Rounds up the lesson by marking and correcting students work. | Check and do their correction | Consolidation of the lesson |
| **Assignment** | Gives home work as:   1. With the aid of a diagram mention and explain 3 system of taxation. | Respond by doing the home work at home. | To ensure continuity of learning. |



2/6/2023

Principal Head Instuctor