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Obama's new tax for the mega-rich

http://www.breakingnewsenglish.com/1109/110916-paying_taxes.html

Contents

The Article	2
Warm-ups	3
Before Reading / Listening	4
While Reading / Listening	5
Listening Gap Fill	6
After Reading / Listening	7
Student Survey	8
Discussion	9
Language Work	10
Writing	11
Homework	12
Answers	13

16th September, 2011

THE ARTICLE

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

U.S. President Barack Obama is thinking about creating a new tax for America's super rich. This means anyone with an annual income of a million dollars or more. The plan is part of his ongoing efforts to reduce the country's huge deficit. Details of the new tax have not yet been unveiled. White House insiders say apart from raising more money, the aim is to ensure top earners are not paying lower tax rates than middle earners. The idea for the new taxes came from billionaire investor Warren Buffett. Obama quoted from him in a speech he made in August, arguing that the nation's richest individuals have been "coddled long enough by a billionaire-friendly Congress". Obama will also end tax breaks for gas and oil companies.

Warren Buffett outlined his proposals to put higher taxes on the rich in the New York Times. He wrote that the income tax he paid last year was \$6,938,744, going on to say: "That sounds like a lot of money, but what I paid was only 17.4 per cent of my taxable income and that's actually a lower percentage than was paid by any of the other 20 people in our office." He highlighted how unfair the tax system was and how it favoured the mega-rich by saying that his middle-class employees had tax burdens ranging from 33 per cent to 41 per cent, with an average of 36 per cent." Mr Buffett said there were too many tax loopholes, which meant the richest pay relatively less tax. Reports say the proposal is likely to be called the Buffett Rule.

WARM-UPS

1. TAXES: Walk around the class and talk to other students about taxes. Change partners often. Sit with your first partner(s) and share your findings.

2. CHAT: In pairs / groups, decide which of these topics or words from the article are most interesting and which are most boring.

new taxes / super rich / annual income / White House / insiders / investors / coddled / proposals / income tax / lower percentage / unfair / middle-class / loopholes / pay

Have a chat about the topics you liked. Change topics and partners frequently.

3. TAXES: Fair or unfair? Complete this table with your partner(s). Change partners and share what you wrote. Change and share again.

Taxes on...	Why fair?	Why unfair
income		
property sales		
food		
tourists		
inheritance		
cigarettes		

4. TAX: Students A **strongly** believe taxes are good; Students B **strongly** believe otherwise. Change partners again and talk about your conversations.

5. MY TAX: What's the best way to spend it? Rank these and share your rankings with your partner. Put the best at the top. Change partners and share your rankings again.

- education
- roads
- the police
- research and development
- weapons and defence
- overseas aid
- welfare payments
- pension payments

6. RICH: Spend one minute writing down all of the different words you associate with the word 'rich'. Share your words with your partner(s) and talk about them. Together, put the words into different categories.

BEFORE READING / LISTENING

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

1. TRUE / FALSE: Read the headline. Guess if a-h below are true (T) or false (F).

- | | |
|---|-------|
| a. A new law to tax America's richest people has been passed. | T / F |
| b. The tax will only apply to America's increasing number of billionaires. | T / F |
| c. The tax is to stop the rich paying less tax relative to middle earners. | T / F |
| d. An American billionaire suggested the new tax. | T / F |
| e. The billionaire paid under \$7,000,000 in taxes last year. | T / F |
| f. The billionaire's tax rate was just over 20 per cent. | T / F |
| g. The billionaire paid a lower rate of tax than his employees in his office. | T / F |
| h. There will also be a new tax for people who organise a buffet. | T / F |

2. SYNONYM MATCH: Match the following synonyms from the article.

- | | |
|----------------|------------------|
| 1. creating | a. pointed out |
| 2. ongoing | b. enormous |
| 3. huge | c. probably |
| 4. quoted | d. plans |
| 5. individuals | e. establishing |
| 6. proposals | f. comparatively |
| 7. income | g. continuing |
| 8. highlighted | h. people |
| 9. relatively | i. earnings |
| 10. likely | j. cited |

3. PHRASE MATCH: (Sometimes more than one choice is possible.)

- | | |
|---|-------------------------|
| 1. creating a new tax for | a. taxable income |
| 2. The plan is part of his ongoing | b. yet been unveiled |
| 3. Details of the new tax have not | c. burdens |
| 4. ensure top earners are not paying | d. his proposals |
| 5. the nation's richest individuals have been | e. less tax |
| 6. Buffett outlined | f. America's super rich |
| 7. 17.4 per cent of my | g. lower tax rates |
| 8. He highlighted how unfair | h. coddled long enough |
| 9. tax | i. efforts |
| 10. the richest pay relatively | j. the tax system was |

WHILE READING / LISTENING

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

GAP FILL: Put the words into the gaps in the text.

U.S. President Barack Obama is thinking about (1) _____ a new tax for America's super rich. This means anyone with an (2) _____ income of a million dollars or more. The plan is part of his ongoing efforts to reduce the country's (3) _____ deficit. Details of the new tax have not yet been unveiled. White House insiders say (4) _____ from raising more money, the aim is to ensure top earners are not paying lower tax (5) _____ than middle earners. The idea for the new taxes came from billionaire (6) _____ Warren Buffett. Obama quoted from him in a speech he made in August, arguing that the nation's richest individuals have been "coddled long (7) _____ by a billionaire-friendly Congress". Obama will also end tax (8) _____ for gas and oil companies.

investor
rates
annual
breaks
apart
creating
enough
huge

Warren Buffett outlined his (9) _____ to put higher taxes on the rich in the New York Times. He wrote that the income tax he paid last year was \$6,938,744, going on to (10) _____: "That sounds like a lot of money, but what I paid was only 17.4 per cent of my taxable (11) _____ and that's actually a lower percentage than was paid by any of the other 20 people in our office." He highlighted how (12) _____ the tax system was and how it favoured the mega-rich by saying that his middle-class employees had tax (13) _____ ranging from 33 per cent to 41 per cent, with an (14) _____ of 36 per cent." Mr Buffett said there were too many tax (15) _____, which meant the richest pay relatively less tax. Reports say the proposal is (16) _____ to be called the Buffett Rule.

average
say
likely
unfair
loopholes
proposals
burdens
income

LISTENING – Listen and fill in the gaps

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

U.S. President Barack Obama is _____ a new tax for America's super rich. This means anyone with an annual income of a million dollars or more. The plan is part _____ to reduce the country's huge deficit. Details of the new tax have not yet been unveiled. White House _____ from raising more money, the aim is _____ are not paying lower tax rates than middle earners. The idea for the new taxes came from billionaire investor Warren Buffett. Obama _____ speech he made in August, arguing that the nation's richest individuals have been "coddled long enough by a billionaire-friendly Congress". Obama _____ for gas and oil companies.

Warren Buffett _____ to put higher taxes on the rich in the New York Times. He wrote that the income tax he paid last year was \$6,938,744, going on to say: "That _____ money, but what I paid was only 17.4 per cent of my taxable income and that's _____ than was paid by any of the other 20 people in our office." He highlighted how unfair the tax system was and how it favoured the mega-rich by saying that his _____ had tax burdens ranging from 33 per cent to 41 per cent, with an average of 36 per cent." Mr Buffett said there were _____, which meant the richest pay relatively less tax. Reports _____ to be called the Buffett Rule.

AFTER READING / LISTENING

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

1. WORD SEARCH: Look in your dictionary / computer to find collocates, other meanings, information, synonyms ... for the words 'income' and 'tax'.

income	tax
---------------	------------

- Share your findings with your partners.
- Make questions using the words you found.
- Ask your partner / group your questions.

2. ARTICLE QUESTIONS: Look back at the article and write down some questions you would like to ask the class about the text.

- Share your questions with other classmates / groups.
- Ask your partner / group your questions.

3. GAP FILL: In pairs / groups, compare your answers to this exercise. Check your answers. Talk about the words from the activity. Were they new, interesting, worth learning...?

4. VOCABULARY: Circle any words you do not understand. In groups, pool unknown words and use dictionaries to find their meanings.

5. TEST EACH OTHER: Look at the words below. With your partner, try to recall how they were used in the text:

<ul style="list-style-type: none">• creating• huge• apart• investor• enough• oil	<ul style="list-style-type: none">• wrote• last• actually• unfair• average• likely
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STUDENT TAXES SURVEY

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

Write five GOOD questions about taxes in the table. Do this in pairs. Each student must write the questions on his / her own paper.

When you have finished, interview other students. Write down their answers.

	STUDENT 1 _____	STUDENT 2 _____	STUDENT 3 _____
Q.1.			
Q.2.			
Q.3.			
Q.4.			
Q.5.			

- Now return to your original partner and share and talk about what you found out. Change partners often.
- Make mini-presentations to other groups on your findings.

TAXES DISCUSSION

STUDENT A's QUESTIONS (Do not show these to student B)

- a) What did you think when you read the headline?
- b) What springs to mind when you hear the word 'tax'?
- c) What do you think of Barack Obama's plan?
- d) Do rich people or poor people complain more about tax?
- e) What tax rate should billionaire's pay?
- f) Do you think billionaire's care about how much tax they pay each year?
- g) Is raising taxes for the rich a good way to reduce the government's deficit?
- h) Are you surprised a billionaire made the "tax the rich" proposal?
- i) Is there much tax evasion or tax avoidance in your country?
- j) Should the rich pay taxes to help the poor?

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TAXES DISCUSSION

STUDENT B's QUESTIONS (Do not show these to student A)

- a) Did you like reading this article?
- b) Is \$7 million enough tax for a billionaire to pay?
- c) What are taxes like in your country?
- d) What's the purpose of a taxation system?
- e) What do you think of sales taxes (an extra tax on everything you buy)?
- f) Should everyone in society pay the same rate of tax?
- g) How is it possible for a billionaire to pay a lower rate of tax than someone on \$100,000 a year?
- h) Should all governments close all tax loopholes?
- i) Are you happy with what happens to the taxes you pay?
- j) What questions would you like to ask billionaire investor Warren Buffett?

LANGUAGE – MULTIPLE CHOICE

From http://www.BreakingNewsEnglish.com/1109/110916-paying_taxes.html

U.S. President Barack Obama is (1) ____ about creating a new tax for America's super rich. This means anyone with an (2) ____ income of a million dollars or more. The plan is part of his ongoing efforts to reduce the country's huge deficit. Details of the new tax have not yet been (3) _____. White House insiders say apart from raising more money, the aim is to ensure top (4) ____ are not paying lower tax rates than middle earners. The idea for the new taxes came from billionaire investor Warren Buffett. Obama quoted from him in a speech he made in August, arguing that the nation's richest individuals have been "coddled (5) ____ enough by a billionaire-friendly Congress". Obama will also end tax (6) ____ for gas and oil companies.

Warren Buffett outlined his proposals to put higher taxes (7) ____ the rich in the New York Times. He wrote that the income tax he paid last year was \$6,938,744, (8) ____ on to say: "That sounds like a lot of money, but what I paid was only 17.4 per cent of my (9) ____ income and that's actually a lower percentage than was paid by any of the other 20 people in our office." He highlighted (10) ____ unfair the tax system was and how it favoured the mega-rich by saying that his middle-class employees had tax burdens (11) ____ from 33 per cent to 41 per cent, with an average of 36 per cent." Mr Buffett said there were too many tax loopholes, which meant the richest pay (12) ____ less tax. Reports say the proposal is likely to be called the Buffett Rule.

Put the correct words from the table below in the above article.

- | | | | | |
|-----|---------------|--------------|--------------|----------------|
| 1. | (a) thought | (b) things | (c) thoughts | (d) thinking |
| 2. | (a) annuals | (b) annually | (c) annual | (d) annualise |
| 3. | (a) unveils | (b) unveiled | (c) unveil | (d) unravel |
| 4. | (a) earners | (b) earns | (c) earnest | (d) earning |
| 5. | (a) length | (b) lengthy | (c) long | (d) longest |
| 6. | (a) broke | (b) beakers | (c) beaks | (d) breaks |
| 7. | (a) at | (b) on | (c) by | (d) of |
| 8. | (a) going | (b) go | (c) went | (d) goes |
| 9. | (a) taxes | (b) taxable | (c) taxing | (d) tax exile |
| 10. | (a) why | (b) what | (c) how | (d) which |
| 11. | (a) ranging | (b) breaking | (c) focusing | (d) parting |
| 12. | (a) relations | (b) relative | (c) related | (d) relatively |

Obama's new tax for the mega-rich – 16th September, 2011

HOMEWORK

1. VOCABULARY EXTENSION: Choose several of the words from the text. Use a dictionary or Google's search field (or another search engine) to build up more associations / collocations of each word.

2. INTERNET: Search the Internet and find out more about taxes. Share what you discover with your partner(s) in the next lesson.

3. TAXES: Make a poster about taxes. Show your work to your classmates in the next lesson. Did you all have similar things?

4. MEGA-RICH: Write a magazine article about taxing the mega-rich. Include imaginary interviews with people who are for and against it.

Read what you wrote to your classmates in the next lesson. Write down any new words and expressions you hear from your partner(s).

5. LETTER: Write a letter to a mega-rich person. Ask him/her three questions about taxes. Give him/her three reasons why they should pay more tax. Read your letter to your partner(s) in your next lesson. Your partner(s) will answer your questions.

ANSWERS

TRUE / FALSE:

a. F b. F c. T d. T e. T f. F g. T h. F

SYNONYM MATCH:

- | | |
|----------------|------------------|
| 1. creating | a. establishing |
| 2. ongoing | b. continuing |
| 3. huge | c. enormous |
| 4. quoted | d. cited |
| 5. individuals | e. people |
| 6. proposals | f. plans |
| 7. income | g. earnings |
| 8. highlighted | h. pointed out |
| 9. relatively | i. comparatively |
| 10. likely | j. probably |

PHRASE MATCH:

- | | |
|---|-------------------------|
| 1. creating a new tax for | a. America's super rich |
| 2. The plan is part of his ongoing | b. efforts |
| 3. Details of the new tax have not | c. yet been unveiled |
| 4. ensure top earners are not paying | d. lower tax rates |
| 5. the nation's richest individuals have been | e. coddled long enough |
| 6. Buffett outlined | f. his proposals |
| 7. 17.4 per cent of my | g. taxable income |
| 8. He highlighted how unfair | h. the tax system was |
| 9. tax | i. burdens |
| 10. the richest pay relatively | j. less tax |

GAP FILL:

Obama's new tax for the mega-rich

U.S. President Barack Obama is thinking about (1) **creating** a new tax for America's super rich. This means anyone with an (2) **annual** income of a million dollars or more. The plan is part of his ongoing efforts to reduce the country's (3) **huge** deficit. Details of the new tax have not yet been unveiled. White House insiders say (4) **apart** from raising more money, the aim is to ensure top earners are not paying lower tax (5) **rates** than middle earners. The idea for the new taxes came from billionaire (6) **investor** Warren Buffett. Obama quoted from him in a speech he made in August, arguing that the nation's richest individuals have been "coddled long (7) **enough** by a billionaire-friendly Congress". Obama will also end tax (8) **breaks** for gas and oil companies.

Warren Buffett outlined his (9) **proposals** to put higher taxes on the rich in the New York Times. He wrote that the income tax he paid last year was \$6,938,744, going on to (10) **say**: "That sounds like a lot of money, but what I paid was only 17.4 per cent of my taxable (11) **income** and that's actually a lower percentage than was paid by any of the other 20 people in our office." He highlighted how (12) **unfair** the tax system was and how it favoured the mega-rich by saying that his middle-class employees had tax (13) **burdens** ranging from 33 per cent to 41 per cent, with an (14) **average** of 36 per cent." Mr Buffett said there were too many tax (15) **loopholes**, which meant the richest pay relatively less tax. Reports say the proposal is (16) **likely** to be called the Buffett Rule.

LANGUAGE WORK

1 - d 2 - c 3 - b 4 - a 5 - c 6 - d 7 - b 8 - a 9 - b 10 - c 11 - a 12 - d