



1. Read the article found at <https://www.stilt.com/blog/2021/02/why-do-we-pay-taxes/>. Write a short (5 sentences or so) summary paragraph. Refer to different types of taxes as well as how tax dollars are spent. BE SURE TO INCLUDE QUANTITATIVE INFORMATION as well!

Taxes are paid to different government levels, and the amount you pay changes for each of the levels. The three levels are federal, state, and local governments. Federal taxes come from average people and employees of different corporations, and corporate taxes are about 7%. The majority of state taxes go to Medicare, housing, and transportation. State taxes are also applied to goods and services. Local taxes go towards school systems and city costs. Property tax is the major contributor to local taxes. Followed by utility fees and sales tax.

2. The SALES TAX is a type of consumption tax (think about why this terminology makes sense). Sales tax rates vary from county to county as well as state to state in the US. In Tennessee, where the state rate is 7%, McMinn County has a combined local / state sales tax rate of 9.00% while the rate in Blount County is 9.75%. For smaller purchases, this is a hardly noticeable difference. However, consider the purchase of a major appliance for \$2500. By how much would the total purchase price in Blount County differ from the total price in McMinn County?

[It is not a lot of money, but it could cover dinner and a movie if you are careful!]

In Blount County, you would pay \$243.75 in sales tax, while in McMinn County you would pay \$225. This means that you would have to pay \$18.75 more in Blount County.

3. In some locations, sales tax rates can be quite low! In Detroit, Michigan, the total sales tax is 6%. What amount would be added to a \$2500 purchase in Detroit as sales tax?

[Keep in mind that Michigan has a state income tax; Tennessee, like some other states, does not! This is one reason our sales taxes are higher.]

In Detroit, you would have to pay \$150 in sales tax. This means you would have to pay \$2,650.

4. Keeping up with receipts can be difficult (I am glad many businesses now email the receipt!). Let's pretend I bought a new refrigerator at Home Depot but can't find my receipt. However, I can go to my online banking page and see that the total was \$986.65 with sales tax. How much was the refrigerator WITHOUT sales tax? [Assume the Blount County tax rate of 9.75%.]

The price of the refrigerator would be \$899 without the sales tax.

5. From Wikipedia:

The United States federal excise tax on gasoline is 18.4 cents per gallon and 24.4 cents per gallon for diesel fuel.^{[1][2]} Proceeds from the tax partly support the Highway Trust Fund. The federal tax was last raised October 1, 1993 and is not indexed to inflation, which increased 93% from 1993 until 2022. On average, as of April 2019, state and local taxes and fees add 34.24 cents to gasoline and 35.89 cents to diesel, for a total US volume-weighted average fuel tax of 52.64 cents per gallon for gas and 60.29 cents per gallon for diesel.^[3]

The Basics Of Taxes Worksheet

J.K. Lasser Institute



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Table of Contents The Basics Of Taxes Worksheet

1. Understanding the eBook The Basics Of Taxes Worksheet
 - The Rise of Digital Reading The Basics Of Taxes Worksheet
 - Advantages of eBooks Over Traditional Books
2. Identifying The Basics Of Taxes Worksheet
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an The Basics Of Taxes Worksheet
 - User-Friendly Interface
4. Exploring eBook Recommendations from The Basics Of Taxes Worksheet
 - Personalized Recommendations
 - The Basics Of Taxes Worksheet User Reviews and Ratings
 - The Basics Of Taxes Worksheet and Bestseller Lists
5. Accessing The Basics Of Taxes Worksheet Free and Paid eBooks
 - The Basics Of Taxes Worksheet Public Domain eBooks
 - The Basics Of Taxes Worksheet eBook Subscription Services

- The Basics Of Taxes Worksheet Budget-Friendly Options
- 6. Navigating The Basics Of Taxes Worksheet eBook Formats
 - ePub, PDF, MOBI, and More
 - The Basics Of Taxes Worksheet Compatibility with Devices
 - The Basics Of Taxes Worksheet Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of The Basics Of Taxes Worksheet
 - Highlighting and Note-Taking The Basics Of Taxes Worksheet
 - Interactive Elements The Basics Of Taxes Worksheet
- 8. Staying Engaged with The Basics Of Taxes Worksheet
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers The Basics Of Taxes Worksheet
- 9. Balancing eBooks and Physical Books The Basics Of Taxes Worksheet
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection The Basics Of Taxes Worksheet
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine The Basics Of Taxes Worksheet
 - Setting Reading Goals The Basics Of Taxes Worksheet
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of The Basics Of Taxes Worksheet
 - Fact-Checking eBook Content of The Basics Of Taxes Worksheet
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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