# Sales Tax and Tip - A Co-Teaching Lesson Plan

## Co-Teaching Approaches

A “(Y)”in front of the following list items indicates the approach is outlined in the lesson. A“(N)”in front of the following list items indicates the approach is not outlined in the lesson.

* (Y) Parallel Teaching
* (Y) Team Teaching
* (N) Station Teaching
* (N) One Teach/One Observe
* (N) Alternative Teaching
* (Y) One Teach/One Assist

## Subject

Math 7-Calculating Sales Tax & Tip

## Strand/Reporting Category

Computation and Estimation

## Topic/Lesson

Services and Fees (Determining how much tax and/or tip to apply in real life situations)

## Standards

SOL 7.3-The student will solve single-step and multistep practical problems, using proportional reasoning.

## Lesson Outcomes

The student will be able to solve single-step and multistep practical problems, using proportional reasoning.

## Materials

* Percent of a Number Review Sort & Key (attached)
* FRAMEing Routine (completed and blank attached)
* You Choose Menu Activity (attached)
* I Choose Menu Activity (attached)
* Exit Ticket
* Calculator

## Vocabulary

* Percent
* Sales Tax
* Tip
* Total
* Subtotal

## Co-Teacher Actions

| **Lesson Component** | **Co-Teaching Approach(es)** | **General Educator (GE)** | **Special Educator (SE)** |
| --- | --- | --- | --- |
| **Anticipatory Set**  This anticipatory set is designed to take approximately 10-15 minutes including brief review and sort. | Team | 1. Orally review with students the process for calculating the percent of a number using a few problems (no more than three) on the board. 2. Provide students with the “Percent of a Number” review sort and ask them to raise their hand once they have completed the activity. 3. Hand a blank FRAMEing routine handout to students who are finished with the sort and ask them to put their name on it and wait patiently for the rest of the students to finish the sort. | 1. Assist General Educator with discussion and review of finding the percent of a number 2. Assist students and check student work as they work through the “Percent of a Number” review sort. 3. Hand a blank FRAMEing routine handout to students who are finished with the sort and ask them to put their name on it and wait patiently for the rest of the students to finish the sort. |
| **Lesson Activities/ Procedures** | One Teach/One Assist | 1. Guide students through completing the FRAME (attached) for calculating Tax and Tip. Explain that the third column will be used for Discount at a later date. 2. Using the FRAME, activate student prior knowledge to ask “When would I” questions and record answers on the board (will vary by class). Supplement or guide student responses to include a variety of settings including, but not limited to, buying a car, eating at a restaurant (difference between sit down, delivery, and drive-thru), etc. 3. Review sample problems on the board (at least 5). | 1. Assist students in recording/transferring notes from the board. 2. Interject (when appropriate) to assist with completing the “When would I” discussion. |
| **Guided/Independent Practice** | Parallel | 1. Explain to students that they will be completing an activity based on real life situations to include tax and tip. 2. Provide students with menus from local or chain restaurants and ask them to complete the ‘You Choose’ Activity. This may be completed as an independent or partner activity depending on teacher preference and student ability(ies). | 1. Explain to students that they will be completing an activity based on the “teacher’s” choice of menu items from the “I Chose” worksheet provided (attached). 2. Assist students as needed and, once section 1 of ‘I Chose’ is completed, as students to proceed to ‘You Choose’. Provide individual directions to students as they finish I Chose and move on to You Choose. This may be completed as an independent or partner activity depending on teacher preference and student ability(ies). |
| **Closure** | Team | * Ask students “How do you calculate tip?” and “How do you calculate tax?” * Ask students to describe how tax and tip are similar and how they are different (i.e. both added to a total, however, one is required and the other ‘optional’) | Same as GE. |
| **Formative Assessment Strategies** | N/A | Exit Ticket: One problem including tax & Tip with an additional challenge problem hinting at the idea of discount. (to be covered in the next lesson) | Same as GE. |
| **Homework** | Team Teaching | Ask students to determine the cost of a meal at their favorite restaurant OR a restaurant they would like to visit. Students should include a set tax amount (provided by the teacher) and also tip (provided teacher given percentage) if the restaurant offers sit-down service. \*\*students who already did this on the You Choose worksheet can choose a new/different meal at the same or a different restaurant | Same as GE. |

## Specially Designed Instruction

* Students who require additional support in the area of calculating percent of a number may be paired with a partner or provided more direct instruction/assistance within a small group setting for the sort
* Teach students who to compute percent of a number with the calculator, but also model how to check and see the amount makes sense using number sense and benchmark percents (10%, 25%, 50%).

## Accommodations

* Students requiring a copy of class notes may be provided with completed notes and/or slot notes in place of completing the FRAME.
* Students may highlight key words and/or amounts in each problem
* Allow use of calculator

## Modifications

* For those students requiring a modified curriculum, content could be changed so that students are finding totals/subtotals not including the tip.
* Students could focus on benchmark percents (10%, 25% 50%)

## Notes

* “Special Educator” as noted in this lesson plan might be an ELL Teacher, Speech Pathologist, or other specialist co-teaching with a General Educator.
* The co-teachers who developed this lesson plan received required professional development in the use of specialized instructional techniques which combine an explicit instructional routine with the co-construction of a visual device (graphic organizer). The *Framing Routine* used in conjunction with the “Frame” helps to develop understanding of information and procedures by associating their main ideas and details. These Content Enhancement Routines were developed at the Center for Research on Learning at the University of Kansas.  [Link: http://www.kucrl.org/sim/brochures/CEoverview.pdf](http://www.kucrl.org/sim/brochures/CEoverview.pdf)
* Other graphic organizers should be used by teachers who have not received professional development in the (name of routine[s]). If Virginia teachers would like to learn Content Enhancement Routines, contact your regional TTAC.

**Note: The following pages are intended for classroom use for students as a visual aid to learning.**

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