

Dr. Elizabeth R. Osborn • Larry Dorenkamp • Joseph Welch • Kala Morrow • Jennifer Jolley

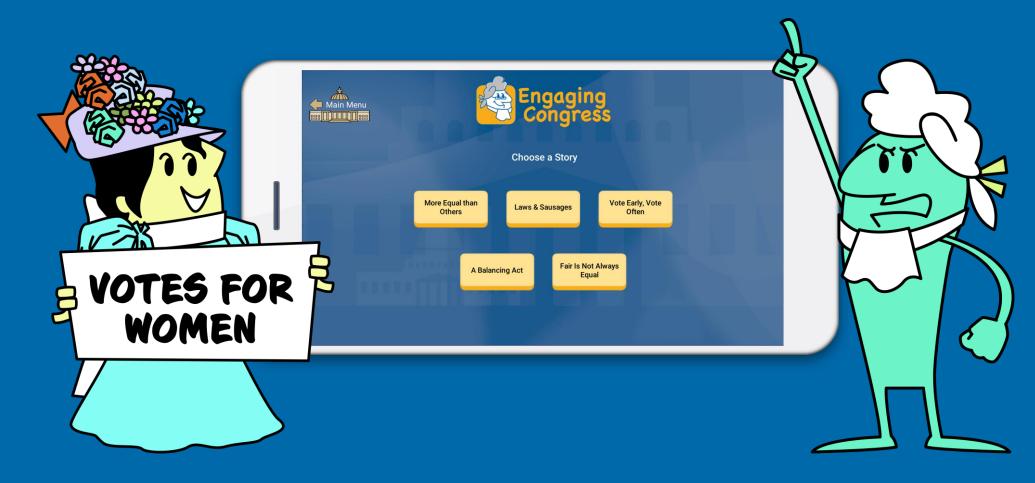






A FREE, fun, interactive civics game using primary sources to explore how government works.

- ✓ FORMATTED for Chromebooks, computers, tablets and mobile devices
- ✓ TARGETED for grades 6 through 12
- ✓ **DESIGNED** with Library of Congress sources using inquiry-based analysis



Uses inquiry-based analysis with:

- ✓ Library of Congress Primary Sources
- ✓ Interactive Skill Builders
- ✓ Brief Videos

Content Assessed with:

- ✓ Trivia Challenges
- ✓ Knowledge Check
- ✓ Mini Games

Primary Source Gallery

- ✓ Documents for further in-class analysis.
- ✓ Provides teachers with additional Library of Congress Teaching with Primary Sources (TPS) resources to extend content.

Available for free at

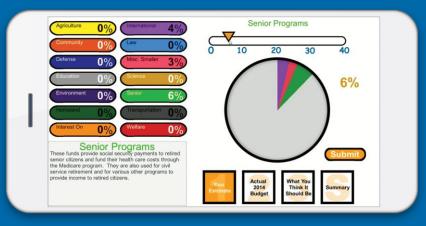


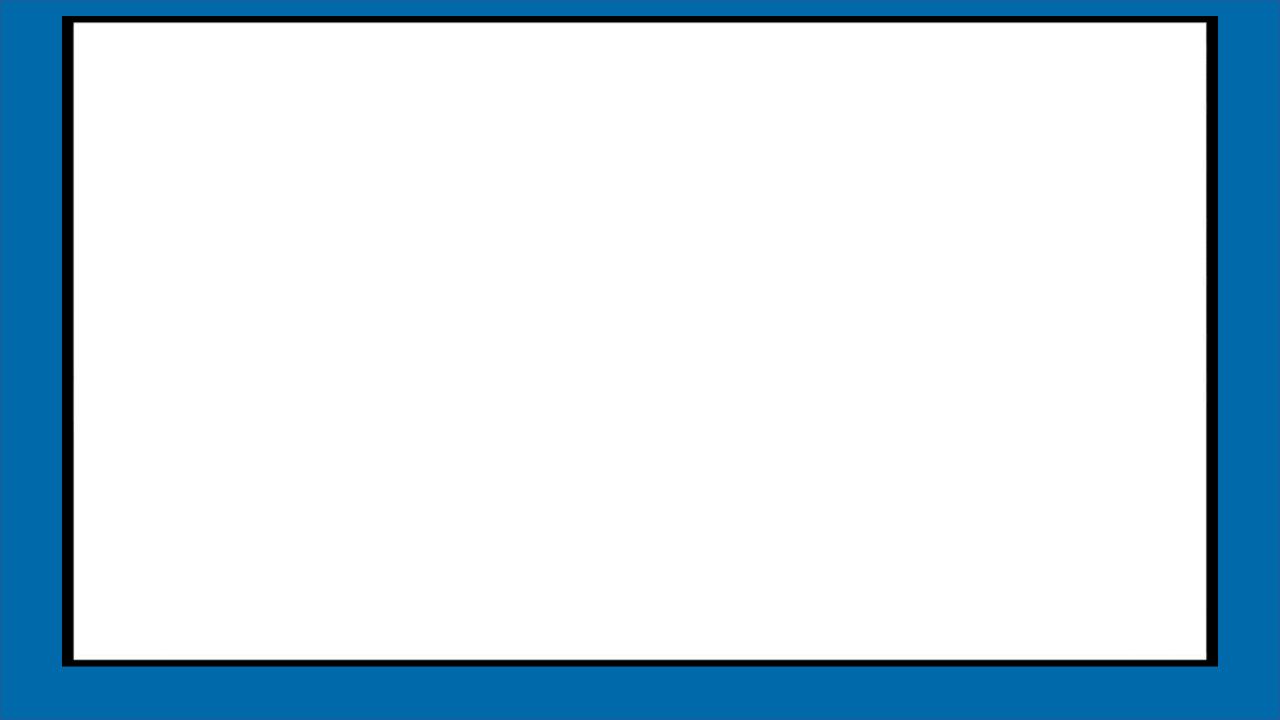












JOSEPH WELCH

North Hills Middle School Pennsylvania

A Quick Glance at Issues of the Progressive Era

KALA MORROW

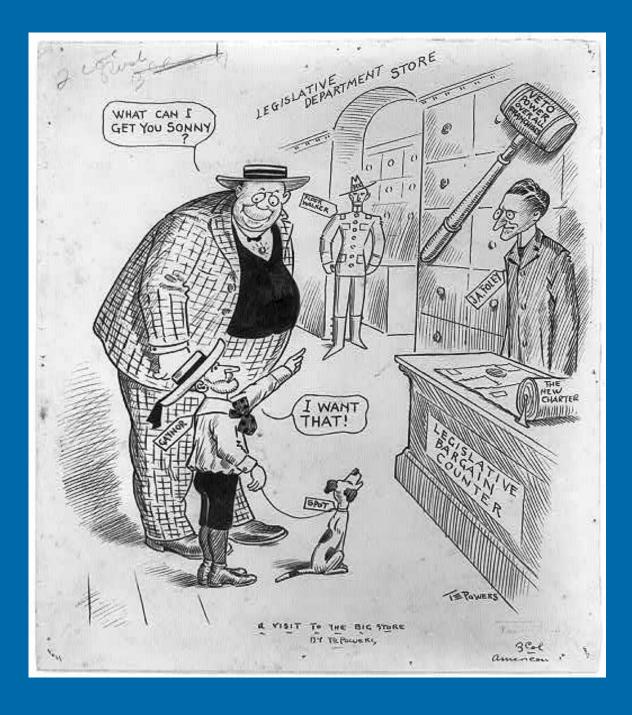
Instructional Specialist, Tyler ISD Texas

Progressive Era

- Chicago Sausage Factory (photo)
- 16th Amendment
- "New Man on the Job" (16th Amendment political cartoon)
- "A Visit to the Big Store" (corruption of power political cartoon)
- Suffragists at the ballot box (photo)



Engaging Congress allows you to search by Era!

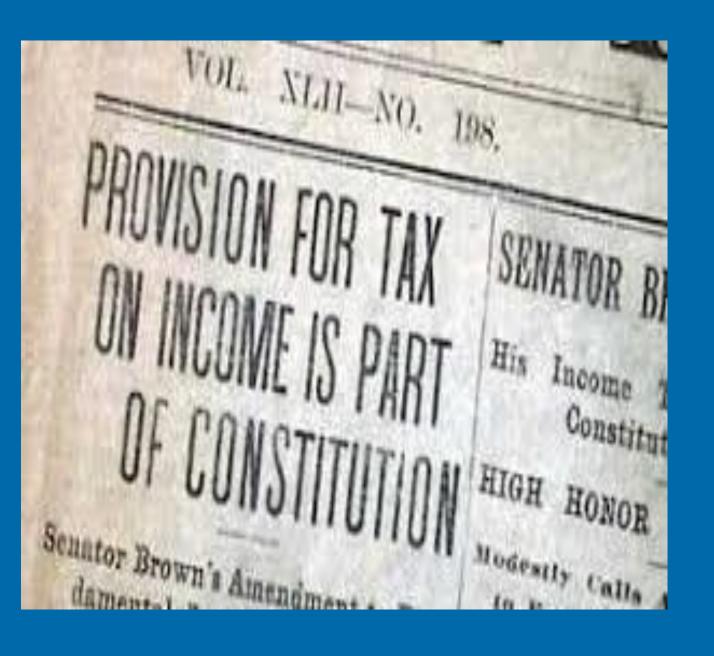


- (3) History. The student understands the political, economic, and social changes in the United States from 1877 to 1898. The student is expected to:
- (A) analyze political issues such as Indian policies, the growth of political machines, and civil service reform;
- (B) analyze economic issues such as industrialization, the growth of railroads, the growth of labor unions, farm issues, the cattle industry boom, the growth of entrepreneurship, and the pros and cons of big business;

- (5) History. The student understands the effects of reform and third-party movements in the early 20th century. The student is expected to:
- (A) analyze the impact of Progressive Era reforms, including initiative, referendum, recall, and the passage of the 16th, 17th, 18th, and 19th amendments;
- (28) Social studies skills. The student understands how historians use historiography to interpret the past and applies critical-thinking skills to organize and use information acquired from a variety of valid sources, including technology. The student is expected to:
- (A) analyze primary and secondary sources such as maps, graphs, speeches, political cartoons, and artifacts to acquire information to answer historical questions;

- (C) apply the process of historical inquiry to research, interpret, and use multiple types of sources of evidence;
- (**D**) evaluate the validity of a source based on corroboration with other sources and information about the author, including points of view, frames of reference, and historical context; and
- (E) identify bias and support with historical evidence a point of view on a social studies issue or event





Explore the 16th Amendment Resources:

Remember to pose questions that may support you in responding to the compelling questions:

How do we equitably collect the revenues needed to run our government?

How do we most fairly distribute the great wealth of our nation?

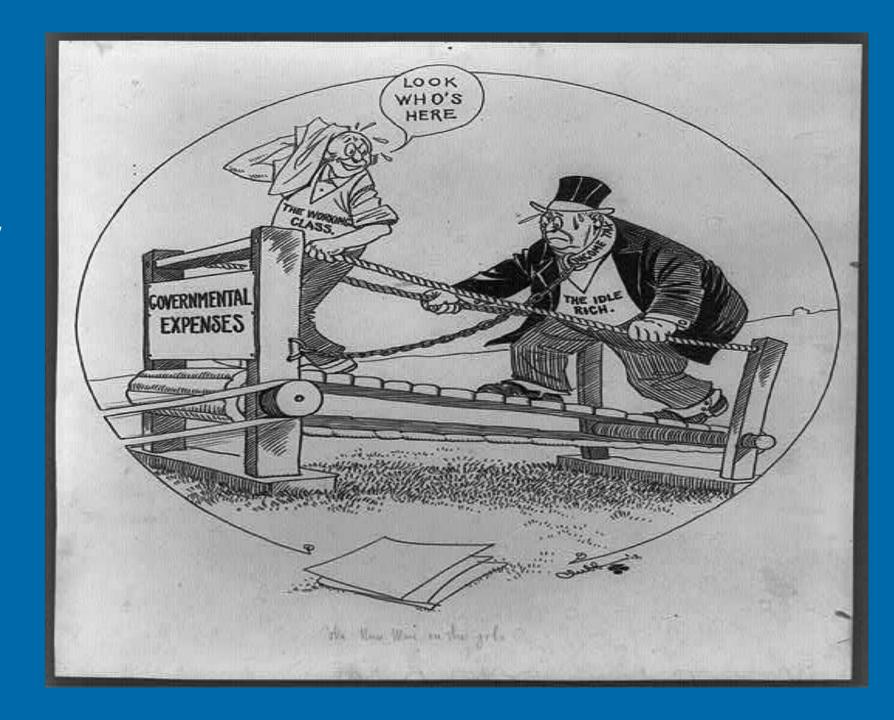
Overview

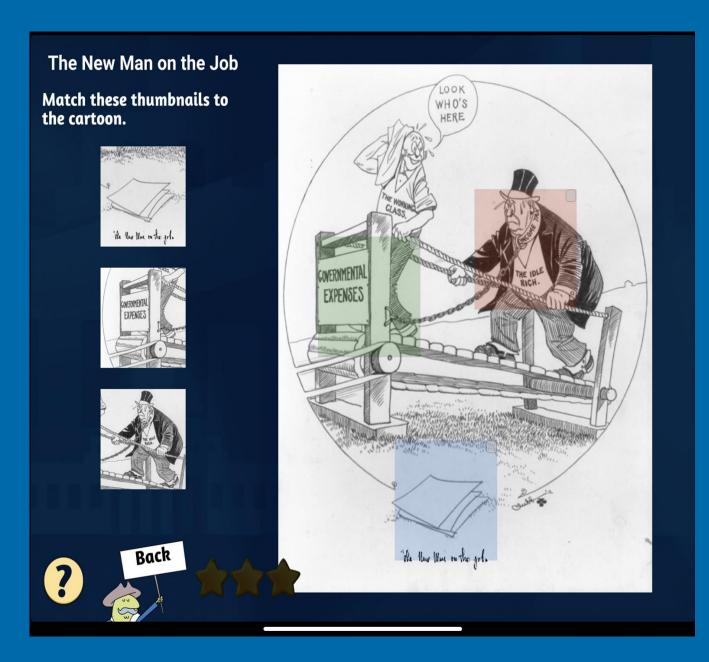
Point of View

Texts

Inference

Conclusion





Instructions to Students: Before moving on to the Knowledge Check, you MUST read the 16th Amendment!

Passed by Congress on July 2, 1909, and ratified February 3, 1913, the 16th amendment established Congress's right to impose a Federal income tax.

Far-reaching in its social as well as its economic impact, the income tax amendment became part of the Constitution by a curious series of events culminating in a bit of political maneuvering that went awry.

The financial requirements of the Civil War prompted the first American income tax in 1861. At first, Congress placed a flat 3-percent tax on all incomes over \$800 and later modified this principle to include a graduated tax. Congress repealed the income tax in 1872, but the concept did not disappear.

After the Civil War, the growing industrial and financial markets of the eastern United States generally prospered. But the farmers of the south and west suffered from low prices for their farm products, while they were forced to pay high prices for manufactured goods. Throughout the 1860s, 1870s, and 1880s, farmers formed such political organizations as the Grange, the Greenback Party, the National Farmers' Alliance, and the People's (Populist) Party. All of these groups advocated many reforms (see the Interstate Commerce Act) considered radical for the times, including a graduated income tax.

In 1894, as part of a high tariff bill, Congress enacted a 2-percent tax on income over \$4,000. The tax was almost immediately struck down by a five-to-four decision of the Supreme Court, even though the Court had upheld the constitutionality of the Civil War tax as recently as 1881. Although farm organizations denounced the Court's decision as a prime example of the alliance of government and business against the farmer, a general return of prosperity around the turn of the century softened the demand for reform. Democratic Party Platforms under the leadership of three-time Presidential candidate William Jennings Bryan, however, consistently included an income tax plank, and the progressive wing of the Republican Party also espoused the concept.

In 1909 progressives in Congress again attached a provision for an income tax to a tariff bill. Conservatives, hoping to kill the idea for good, proposed a constitutional amendment enacting such a tax; they believed an amendment would never received ratification by three-fourths of the states. Much to their surprise, the amendment was ratified by one state legislature after another, and on February 25, 1913, with the certification by Secretary of State Philander C. Knox, the 16th amendment took effect. Yet in 1913, due to generous exemptions and deductions, less than 1 percent of the population paid income taxes at the rate of only 1 percent of net income.

This document settled the constitutional question of how to tax income and, by so doing, effected dramatic changes in the American way of life.

(Information excerpted from *Milestone Documents in the National Archives* [Washington, DC: National Archives and Records Administration, 1995] pp. 69–73.)

What issue was this cartoon addressing?

The amendment imposing an income tax.

A 1% income tax.

A reduction in tariffs on international goods.

All of the above.



Review



Knowledge Check

What issue was this cartoon addressing?

The amendment imposing on income tax.

A 1% income tax.

A reduction in tariffs on international goods.

All of the above.







In 1913, the 16th Amendment was ratified, allowing the federal government to collect income tax. Congress then passed the Revenue Act of 1913, lowered tariffs, and instituted a 1% income tax on incomes more than \$3,000-\$4,000.

Prior to this, most federal income came from tariffs on imported goods. This type of tax hurt lower wage earners the most because they spent a larger percentage of their income on basic necessities.

JENNIFER JOLLEY

Palm Bay Magnet High Florida

LARRY DORENKAMP

North Hills Middle School Pennsylvania



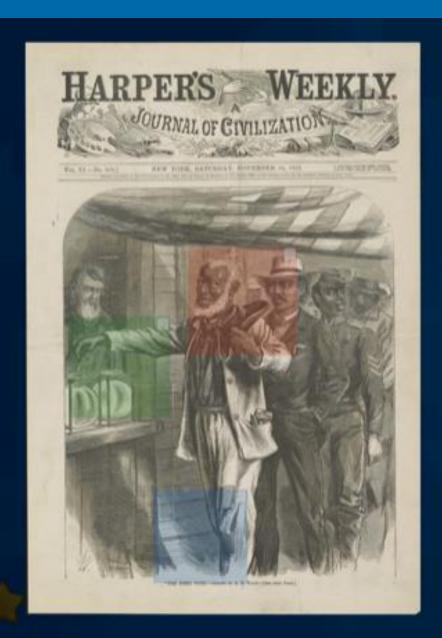
Match these thumbnails to the illustration.













Match these thumbnails to the illustration.

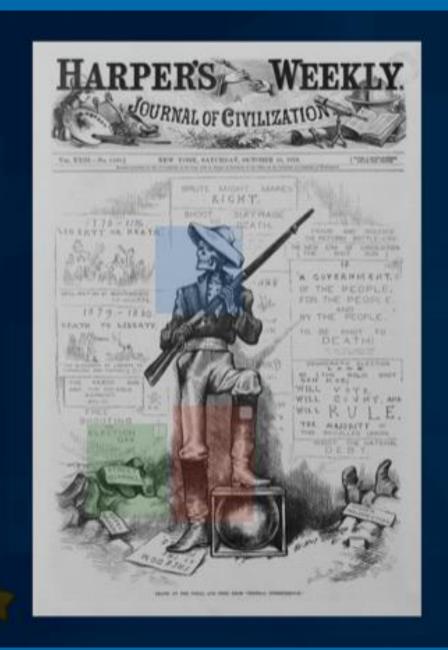












"Shoot Suffrage to Death" is an appeal to: (Glossary term: poll tax)

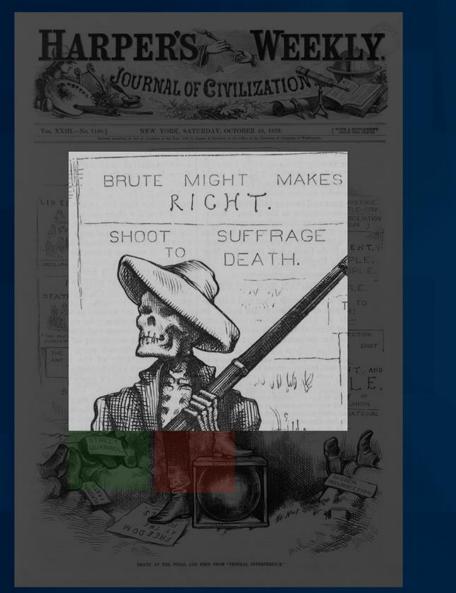
white supremacists.

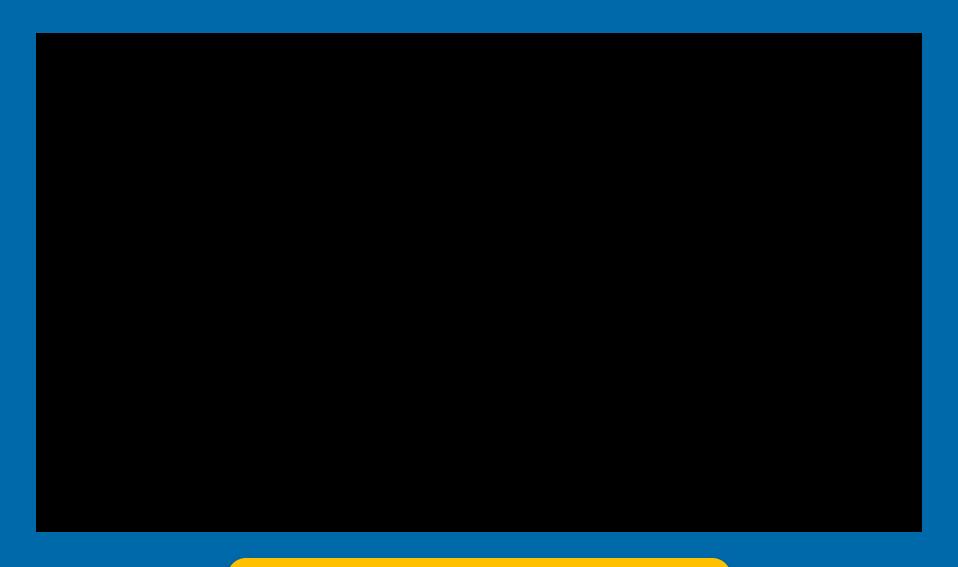
a constitutional amendment.

a new poll tax.









Available for free at







Accessible on Multiple Platforms

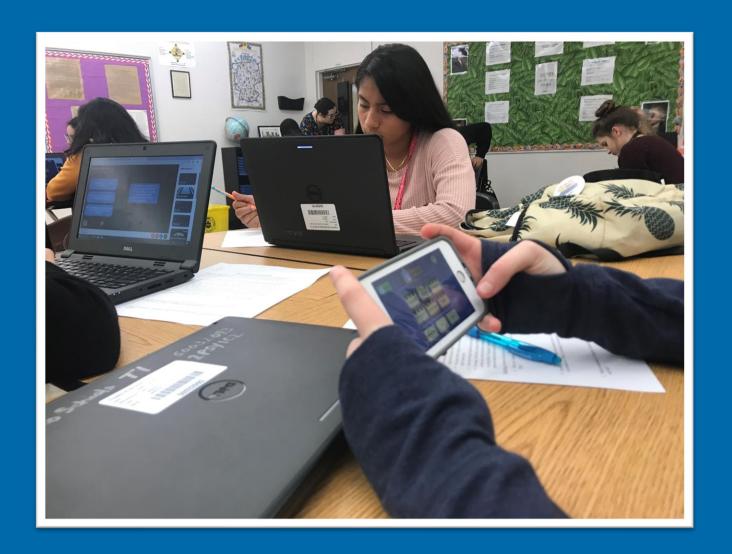
Students can download onto smart phone or iPads. After initial download

- ✓ No internet is needed once downloaded.
- ✓ No data is needed

Also available through the Web

- ✓ Laptops
- ✓ Desktops
- ✓ Chromebooks

Teachers can lead sessions through Zoom or other virtual classroom technology



Adaptable for Learners at All Grade/Ability Level

Each unit has a variety of primary sources that can be modified or extended for any ability level or grade

- ✓ Maps
- ✓ Text
- ✓ Photographs
- ✓ Political cartoons
- ✓ Charts

Videos are closed-captioned

Keywords are hyperlinked to a glossary

Need help correlating to your state standards? Let us know and we can help!





Dr. Elizabeth R. Osborn • Larry Dorenkamp • Joseph Welch • Kala Morrow • Jennifer Jolley





