

Unit 6, Lesson 4: The King's M & Ms

Lesson Overview

This lesson features a simulation in which students are allotted M & Ms that represent property (currency) and that is taken away quite arbitrarily through taxes by individuals playing roles as a king and members of Parliament. The students' frustration with the "unfairness" of the way they lost their candy (property) sets the stage for understanding one of the central issues leading to the American Revolution - taxation without representation.

IMPORTANT: Some students may show definite feelings of displeasure just as some on the receiving end of this taxing generosity may gloat just a bit too much. You may want to buffer against undesired disappointments by offering a treat to all at the end of the lesson (e.g., 10 previously untouched M&Ms).

FOOD ALLERGY ALERT: *Be sure to check with the school nurse to see if any student(s) in the class have a peanut or dairy allergy. If so, another candy should be substituted (e.g., Skittles).*

The King's M & Ms is adapted from the lesson accessed [here](#) as a "free lesson" (also [here](#)).

Delaware Standard(s)

- **History Standard 1, 4-5 [Chronology]:** Students will study historical events and persons within a given time frame in order to create a chronology and identify related cause-effect factors.
- **History Standard 2b, 4-5 [Analysis]:** Students will examine historical materials relating to a particular region, society, or theme; chronologically arrange them; and analyze change over time.
- **History Standard 3, 4-5 [Interpretation]:** Students will explain why historical accounts of the same event sometimes differ and relate this explanation to the evidence presented or the point-of-view of the author.

Big Ideas: taxation, change over time, causes-effects, point of view, evidence

Essential Questions

- How do governments pay for services provided and that citizens want? What effect(s) might taxation have on those who are taxed?

Enduring Understandings

- Students will understand that governments have the power to tax and rely heavily on money collected from taxes to pay for important goods and services (e.g., education/schools, medical/hospitals, roads, protection via military or police etc.) but citizens often respond in negative ways when taxes are imposed.

Materials Needed/Recommended for the Simulation (substitutes optional)

- bag of M & M's (or Skittles) large enough so that there are at least 10 M&Ms for each student
- Resources 1 and 2 reproduced on index paper or heavy stock and cut into individual cards
- health precaution to avoid touching and sharing: one small paper cup for each student
- health precaution to avoid touching and sharing: two plastic spoons (or surgical gloves)

Resources

- [Google Slides](#)
- [Resource 1: Property Cards](#)
- [Resource 2: Role Cards](#)
- [Resource 3: Discussion Questions](#)
- [Resource 4: Checks for Understanding](#)

Procedures

Materials Needed/Recommended for the Simulation (substitutes optional)

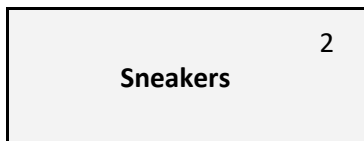
- one 8-ounce (224grams) bag of M & M's
- Resources 1 and 2 reproduced on index paper or heavy stock cut into individual cards
- one small paper cup for each student
- two plastic spoons (or surgical gloves)

1. **Possible Warm-Up:** Pose the following prompt to students and have them discuss answers with a partner or in a small group:

Prompt: What are taxes and what might be some of their purposes?

2. **Lesson Preparation:** Cut out the Object and Role Cards on [Resource 1: Property Cards](#) and [Resource 2: Role Cards](#).

Label the six "Object Cards" with the names of items commonly worn or possessed by students within class e.g., khakis, sneakers, glasses, pens, jewelry etc. See example below in gray shaded box. You do not need to use all six cards; three to six cards seem to work well for this simulation. In the corner box of each of the object cards, write a number ranging from one to three. These numbers will represent how many of the objects in the possession of students will be taxed.



Sample Object Card

3. **Role Assignments:** Randomly pass out one role card (see [Resource 2: Role Cards](#)) to each student. Explain that those possessing the "King," "Parliament," and "Tax Collector" cards should proceed to the front of the room. The king should take a designated "seat of honor" or "throne"

and the members of Parliament should also have a special area from which they will enact their roles.

4. **Distribute “Property”:** Give each student a paper cup containing 10 M & M's. Tell them that these are now their property. Instruct students not to touch them yet. You may suggest that they can eat the ones in their cups at the end of the lesson if they do not touch them until the end of the lesson.
5. **Let the Taxing Begin:** Members of Parliament (those students possessing "Parliament" Role Cards) will draw from your previously compiled and prepared group of 6 Object Cards. Parliament members announce to the 'Colonists' what item is to be taxed (e.g., blue jeans), and anyone possessing that item will have to pay out the number of M & M's equal to the number written on the object card. So, if the card marked "sneakers - 2" is pulled, each colonist wearing sneakers must relinquish three M & M's.
6. **Collect “Taxes”:** Those students possessing "Tax Collector" role cards do all of the collecting using plastic spoons or-gloves and all "taxes" are returned to Parliament. (Each tax collector has to charge over half the room.) Taxes should be levied for at least three items but not more than six. If you have a good idea of what is popular in student dress, four items seem to be an optimum number for successfully relieving several students of all their candy and leaving many more with just two or three of their original total.
7. **Distribute “Tax Revenue”:** After all taxes have been levied, the funds are to be dispersed as described below.
 - a. The tax collectors each reap 10% of the take.
 - b. Parliament receives 50% (these funds to be used to run the empire) to be split equally among the two students in that role.
 - c. Finally, King George pockets the remaining 40% for himself. (These percentages have no real historical significance and are only an arbitrary breakdown for purposes to fit this simulation.)

It is quite possible that while some students will have had all of their M & M's confiscated, members of Parliament and the king will have upwards of thirty to forty pieces each to show as benefits of their positions of authority.

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8. **Think-Pair-Share:** Distribute copies of [Resource 3: Discussion Questions](#). Have students write responses to each question, turn, and discuss them with a partner, then lead the class in a discussion around each question.
9. **Check for Understanding:** Distribute copies of [Resource 4: Checks for Understanding](#) and have students complete the checks for understanding.