



Article: [State inches toward first income tax on wages over \\$1M](#)

### **Classroom Discussion Questions College Level**

**Tax Structure and Equity:** The proposal would impose a 9.9% tax on income exceeding \$1 million, affecting roughly 30,000 Washington residents. How does this proposal fit within theories of progressive taxation and tax equity? In what ways might it address — or fail to address — structural imbalances in Washington’s tax system?

**Mobility, Incentives, and Economic Behavior:** Critics argue that high earners may relocate in response to the tax, while research cited in the article suggests relocation decisions are influenced more by broader economic and quality-of-life factors. How persuasive is the evidence presented? What additional data would you need to evaluate claims about tax-induced migration?

**Constitutional Interpretation and Judicial Review:** The proposal may face legal challenges based on Washington’s 1933 Supreme Court ruling that income is considered property and must be taxed uniformly. How should courts balance precedent with evolving interpretations of constitutional language? Should tax reform of this scale require a constitutional amendment rather than legislative action?

### **Classroom Discussion Questions Grades 9-12**

**Fairness and Tax Policy:** The proposed bill would impose a 9.9% tax on income over \$1 million, affecting about 30,000 Washington residents. Do you think this type of tax makes the state’s tax system more fair or less fair? Why?

**Economic Impact and Migration:** Some opponents argue that wealthy individuals might leave Washington if the income tax passes, while research suggests taxes are not usually the main reason people relocate. What factors do you think most influence where people choose to live and work? How important are taxes compared to other considerations?

**Constitutional Debate and Civic Process:** The proposal may face legal challenges based on past Washington Supreme Court rulings. Why is it important for laws to align with a state’s constitution? How should disagreements over constitutionality be resolved in a democratic system?

## **Classroom Discussion Questions Grades 6-8**

**Is It Fair?:** The article talks about a possible new tax on people who earn more than \$1 million a year. Why do you think some people support this idea? Why do others disagree? What does “fair” mean when it comes to taxes?

**Why People Move:** Some people worry that wealthy residents might move away if the tax passes, but research says taxes are not always the main reason people move. What are some reasons families choose where to live? Do you think money is the most important factor?

**How Laws Are Decided:** The article explains that the tax might be challenged in court because of past state rules about income taxes. Why is it important to follow the constitution when making laws? What should happen if people disagree about whether a law is allowed?

## **Classroom Discussion Questions Grades 1-5**

**What Is a Tax?** The article talks about a new tax that would only affect people who make a lot of money each year. What is a tax? Why do you think people pay taxes?

**Helping Others:** Some leaders say the money from this tax could help make things more fair for families. What are some things taxes help pay for in your community (like schools, roads, or parks)? Why are those things important?

**Making Rules:** The article says people are debating whether the new tax follows the state’s rules (constitution). Why is it important for leaders to follow rules when they make new laws? What could happen if they don’t?