

EaD Comprehensive Lesson Plans



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NAME OF TEACHER:

WEEK ENDING...05-05-2023.....

NUMBER ON ROLL:

SUBJECT... MATHEMATICS

DURATION:

REFERENCE...SYLLABUS(CRDD,2007),MATHS FOR JHS


FORM.....BASIC 9.....

WEEK.....5.....

<u>DAY/DURATION</u>	<u>TOPIC/SUB-TOPIC/ASPECT</u>	<u>OBJECTIVES/R.P. K</u>	<u>TEACHER-LEARNER ACTIVITIES</u>	<u>T/L MATERIALS</u>	<u>CORE POINTS</u>	<u>EVALUATION AND REMARKS</u>
MONDAY 01-05-2023	Topic; Money and Taxes Sub-Topic; Insurance	Objective; By the end of the lesson the Pupil will be able to; Calculate for insurance Premiums and benefits. RPK Pupils have already been taught types of Insurance Policies.	Introduction; Discuss the formula for calculating Insurance Premiums with the Pupils. Activities; 1. Demonstrate calculating for Insurance Premiums using formula. 2. Pupils practice solving more examples of calculating for	1. Chart 2. Poster 3. Pictures 4. YouTube Videos 5. currencies in the various denominations 6. VAT receipts/bills	The premium rate is calculated by dividing the sum insured by the sum assured. This means that if you have a sum insured of Rs 10,000 and a sum assured of Rs 1,000 then your premium rate would be 10%. Calculating the insurance premium rate is a crucial step in the process of purchasing insurance. Example Assume the fire rate is \$0.17 per \$100 of coverage. You	Exercise; 1. Generally, a manufacturing concern must pay an insurance cost of 2.89% of the asset value. From the below value of the assets, calculate the insurance expense to be paid by

			<p>Insurance Premiums.</p> <ol style="list-style-type: none"> 3. Assist Pupils to identify the Principles of Insurance. 4. Pupils in small groups to discuss the meanings of the principles of Insurance. <p>Closure Assist Pupils to mention examples of the Insurance Principles.</p>		<p>need \$250,000 worth of coverage for your home, or 2,500 units of \$100 each. Your fire premium would be \$425 for one year of coverage:</p> <p style="text-align: center;">$0.17 * 2,500 = 425$</p> <p style="text-align: center;">(rate) * (number of units) = (fire premium)</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p style="text-align: center; color: green;">Insurance Expense</p> <p>For Life Insurance</p> <p>Insurance Expense (Premium) = Sum Insured * % of Premium to be Paid</p> <p>For Insurance Other Than Life</p> <p>Insurance Expense (Premium) = Value of Asset * % of the Premium to be Paid</p> </div>	<p>XYZ Ltd</p> <ol style="list-style-type: none"> 2. An insurance company issues a 15-year deferred life annuity contract to (50). You are given: Level monthly premiums of P are paid during the deferred period. The annuity benefit of \$25,000 is to be paid at the beginning of each year the insured is alive, starting when he reaches the age of 65. Mortality follows the Illustrative Life Table with $i = 6\%$. Mortality between integral ages follow the Uniform Distribution of Death (UDD) assumption. 1 Write down an expression for
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						<p>the net future loss, at issue, random variable.</p> <p>2 Calculate the amount of P. 3 If an additional benefit of \$10,000 is to be paid at the moment of death during the deferred period, how much will the increase in the monthly premium be?</p>
<p>WEDNESDAY 03-05-2023</p>	<p>Topic; Money and Taxes</p> <p>Sub-Topic; Income Tax</p>	<p>Objective; By the end of the lesson the Pupil will be able to;</p> <p>find and explain the income tax payable on a given income</p> <p>RPK Pupils were taught lessons on Income Tax in their previous class.</p>	<p>Introduction Pupils brainstorm to explain the meaning of Income Tax.</p> <p>Activities;</p> <ol style="list-style-type: none"> 1. Assist Pupils to identify the government agency responsible for collecting income tax. 2. Pupils in small groups discuss and report to the class on 		<p>Generally, tax is calculated by multiplying the applicable tax rate with the taxable income. Though it seems simple, it consists of several steps, including calculating gross salary, calculating deductions and exemptions, calculating tax payable, deducting tax already paid</p> <p>➤ For an individual, it is represented as;</p> <p>Taxable Income Formula = Gross Total Income – Total Exemptions – Total</p>	<p>Exercise;</p> <ol style="list-style-type: none"> 1. In 2009, Mike's adjusted gross income is 37,000 USD. Mike is married and has three kids. What is Mike's taxable income if he is filling a joint return and chooses to take the standard deduction? 2. Sylvia's adjusted gross income is 50,000 USD. If

			<p>examples of Income Taxes which are taxable.</p> <ol style="list-style-type: none"> 3. Demonstrate for Pupils to observe on how to calculate income tax payable by a person earning a given income. 4. Assist Pupils to practice calculating for income tax on incomes. <p>Closure Through questions and answers, conclude the lesson.</p>		<p>Deductions</p> <p>➤ For Corporate, it is represented as;</p> <p>Taxable Income Formula = Gross Sales – Cost of Goods Sold – Operating Expense – Interest Expense – Tax Deduction/ Credit.</p>	<p>Sylvia has 4 kids and decides to itemize the following items, calculate taxable income?</p> <ol style="list-style-type: none"> 3. Kathrin will pay income tax if she earns more than €10347 in a year. She earns €800 each month for the first 7 months of the year. Kathrin earns €940 each month for the rest of the year. Does Kathrin have to pay income tax?
<p>THURSDAY</p> <p>04-05-2023</p>	<p>Topic; Money and Taxes</p> <p>Sub-Topic;</p> <p>Calculating VAT/NHIS</p>	<p>Objective; By the end of the lesson the Pupil will be able to;</p> <p>calculate VAT/NHIS on goods and services</p> <p>RPK Pupils have already been taught lessons on</p>	<p>Introduction; Review Pupils knowledge on the previous lesson.</p> <p>Activities;</p> <ol style="list-style-type: none"> 1. Assist Pupils to identify VAT/NHIL as a sales-tax added to the price of goods 		<p>The formula to calculate VAT;</p>  <p>You calculate 20% VAT by calculating the net amount x 1.20, then you have the gross amount. If you want to know</p>	<p>calculate VAT/ NHIL on given goods and services</p>

		Income Tax.	<p>and services.</p> <ol style="list-style-type: none"> 2. Pupils in small groups to identify goods and services attracting VAT/NHIL and report to the class. 3. Demonstrate calculating for VAT/NHIL on goods and services. 4. Call Individual Pupils to the chalkboard to calculate for VAT/NHIL (Value Added Tax/ Nation al Health Insurance Levy). <p>Closure Through questions and answers, conclude the lesson.</p>		<p>how much VAT is in the amount, you calculate the gross amount / 1.20 = net amount * 0.20.</p>	
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School:

District:

