How to play

Full rulebook of **A State in Class · Who Pays for Us All?**, an educational game about taxation. José Miguel Martín Rodríguez (Pablo de Olavide University). CC BY-NC-SA 4.0 licence · stateinclass.org

Setup

Five minutes before you start.

1. Put the board in the middle. The round marker goes on 1; the black Tension cube stays off the board for now: its space is decided by the opening pact.

2. Set the three services to Level 1 and put each one's empty fund next to it: red for Health, green for Education and blue for Social Shield.

3. Each player receives a set of voting tokens, four for tax (A, B, C, D) and three for the budget, and an envelope or opaque cup to keep their money in: **each player's money is secret** until the final count. Keep two opaque bags that close to hand: the voting bag and the discard bag.

4. The teacher acts as the bank: they look after the coins and keep the teacher's guide with the events.

5. **The opening pact.** Before knowing which role they will get, each player receives 3 coins and, without anyone seeing, puts as many as they wish to contribute into the voting bag; they keep the rest in their envelope. The teacher counts what has been contributed (those coins go back to the bank) and places Tension according to the table. The total is announced, never who contributed how much.

6 Then deal one role card at random to each player, face up. Set the three spare roles aside.

Coins contributed by everyone	8 players	7 players	6 players
Tension 1	20 or more	18 or more	15 or more
Tension 2	17-19	15-17	13-14
Tension 3	13-16	11-14	10-12
Tension 4	fewer than 13	fewer than 11	fewer than 10

Players	Upper / middle / working	Roles left out	Price of a level
8	2 / 3 / 3	None	10 coins
7	2 / 2 / 3	Office worker	9 coins
6	2 / 2 / 2	Office worker and Precarious freelancer	8 coins

The round

Eight rounds. All of them follow these five phases except round 4, the Midlife Crossroads.

1 **Event**
The teacher reads out the round's event. Nobody knows which one it is until it is read.

2 **Debate**
Two minutes. You can negotiate, promise, put on pressure and lie: the vote goes into a closed bag and nobody can check whether the others do what they say.

3 Tax vote

Without anyone seeing, each player puts the token they choose into the voting bag and the other three into the discard bag. When everyone has voted, the teacher empties the voting bag and counts. Nobody knows who voted for what. The option with the most votes wins. In a tie, the player with the lowest Income decides; if their vote is not among the tied options, the player with the next lowest Income decides, and between two players with the same Income, the one in the lower class. Anyone who doesn't vote abstains. If nobody votes, the previous round's tax carries over (in round 1, tax A).

4 Getting paid and paying

The bank pays each player their Income. Then each player pays the tax for their class, which goes to the middle of the table, and their Cost of Living, which goes back to the bank. If you can't pay both, you hand over everything you have, drop to 0 and receive an Exclusion token.

5 Budget vote

Just as with the tax: each player puts the token for the service they consider the priority into the voting bag and the other two into the discard bag. The teacher empties the voting bag and counts. The revenue is shared out among the three funds using the 3-2-1 split.

After each count, the tokens from both bags are put together and each player takes back a full set. That way nobody can tell which token anyone used.

At the end of the round, in this order: if all three services are at Level 4 or above, Tension goes down by 1. From round 2 onwards, Tension goes up by 1 for each service still at Level 1. And at the end of rounds 3 and 6 comes obsolescence: all three services drop one level; any loose coins in the funds stay there.

The four taxes

What each player pays according to their class and what a table of 8 collects. The last column is what the service with the most budget votes receives.

Option	Upper	Middle	Working	Collects	To the 1st service
A · Flat tax	2	2	2	16	9
B · Proportional	5	2	1	19	10
C · Progressive	7	3	1	26	14
D · Maximum effort	10	4	2	38	20

No option moves Tension by itself. What moves it is what happens next: who can't pay and how the services end up.

The 3-2-1 split

The votes are counted and the three services are ranked 1st, 2nd and 3rd. A service with no votes comes last, but it still receives coins; if two services have no votes, the one at the lower level goes first. Any other ties in the ranking are decided by the player with the lowest Income.

The revenue is shared out in passes: 3 coins to the first, 2 to the second and 1 to the third, and again, until it runs out. If the last pass doesn't stretch to all three, follow the same order until the coins run out.

If a service is already at level 5, whatever it would receive goes to the next one in the order (and if it is the 3rd, to the 1st). The coins stay in each fund and are never lost. When a fund holds 10 (9 with 7 players, 8 with 6), those coins go back to the bank and the service goes up one level. Only whole levels count: whatever is left over stays in view for the next round. The maximum level is 5.

Example

Option C wins and 26 coins are collected. The votes rank Shield, Health, Education.

Four full passes share out 24: Shield 12, Health 8, Education 4. That leaves 2, which go to Shield. Result: **Shield 14, Health 8, Education 4**.

If the Shield fund had 3 coins from earlier rounds, it now holds 17: it goes up one level and keeps 7 in view.



Health · 8 Education · 4 Shield · 7

What each service gives

The effects apply while the service is at that level. If it drops, they are lost.

Health 4+

Every player's Cost of Living goes down by 1.

Education 3+

The middle and working classes earn 1 more coin of Income.

Social Shield 3+

The working class pays no Cost of Living.

In addition, each level of each service gives 2 points to every player in the final count.

Social Tension

It starts wherever the opening pact leaves it, between 1 and 4. If it reaches 10, the State fails: the game ends at that moment and everyone loses.

What happens	Tension
A player receives an Exclusion token	+3
An Exclusion token at the Midlife Crossroads	+2
From round 2 onwards, for each service at Level 1 at the end of the round	+1
The Great storm (round 6 event)	+1
All three services at Level 4 or above at the end of the round	−1

You receive an Exclusion token when you can't pay the round's tax and Cost of Living, or when a Midlife card says so. You keep it until the end and it takes 5 points off your score.

The Midlife Crossroads

Round 4. There is no tax or budget vote.

Each player collects their Income; this round nobody pays tax or Cost of Living. Then the deck of twelve cards is shuffled and each player draws one and reads it aloud. What happens to them depends on the level, at that moment, of the service their card measures. At a table of 8, four cards are never drawn, so no Midlife Crossroads is ever the same.

Class changes happen at the end, once everyone has read their card. Anyone who changes class hands in their role card and takes the spare role for their new class: Landlord (upper), Nurse (middle) or Waiter (working). They keep their coins and their tokens.

If a card moves you down a class and you are already working class, you lose 5 coins (a token if you can't pay). If it moves you up and you are already upper class, you gain 5.

There is only one spare role per class. If another player would have to move to a class whose spare has already been taken, they keep their own role: the first to read their card gets the spare.

Card	Measures	Level 1-2	Level 3	Level 4-5
Serious illness	Health	You lose everything (a token if you were already on 0)	Nothing	Nothing
Your mother can no longer cope alone	Health	You lose half, rounded up, plus 2	-2	-2
You hit rock bottom	Health	-13; a token if you can't pay	-3	Nothing
The waiting list	Health	-11; a token if you can't pay	-1	-1
Eviction	Shield	-10; a token if you can't pay	Nothing	Nothing
Nine months out of work	Shield	-12; a token if you can't pay	-2	-2
Your daughter is born	Shield	-11; a token if you can't pay	-1	-1
The inheritance	Shield	+8	+2 and 4 coins to the budget	+2 and 4 coins to the budget
Your job becomes obsolete	Education	You move down a class	Nothing	You move up a class
Your daughter's degree	Education	-6 and you move down a class	-5	Nothing
The civil service exam	Education	-7	-2	You go down to 0 and move up a class

Card	Measures	Level 1-2	Level 3	Level 4-5
Nothing happens to you	The country	Sum of the three levels: 5 or less, −6 and Tension +1 · 6 to 10, nothing · 11 or more, +2		

The 4 coins from the inheritance are set aside and added to the revenue collected in round 5, before the 3-2-1 split. The inheritance is the only card that rewards a weak State: with nobody to redistribute it, it stays in the family in full. It gives plenty to talk about in the final discussion.

The final count

At the end of round 8. Everyone opens their envelope: everyone's money is revealed, along with what each player contributed to the pact. Whoever has the most points wins; if there is a tie, they share the victory. But the country's result counts for everyone: if you achieve the Legacy, you have all won as a country.

Public dividend: each service level, for everyone	+2 per level
Legacy: if the three levels add up to 12 or more, for everyone	+5
Your life: according to the savings goals on your card (Falls Short of Get By / Get By / Live Well / Thrive)	−4 / 0 / +8 / +12
Each Exclusion token	−5
Final Tension between 5 and 7, for everyone	−2
Final Tension 8 or 9, for everyone	−5

Example

The Secondary school teacher finishes with Health 4, Education 3 and Shield 4: they add up to 11, worth 22 points, but one short of the Legacy. He has saved 21 coins: that beats his Live Well goal (18) and adds 8. He has no tokens and Tension ends at 4. Total: **30 points**.

For the teacher

The events are meant to be a surprise. If your students are going to look at this page, they had better not open them.

1. **Economic boom.** Everyone receives 2 coins.
2. **Seasonal flu.** If Health is at 2 or below, everyone's Cost of Living goes up by 2 this round.
3. **Cost-of-living crisis.** If Social Shield is at 2 or below, everyone's Cost of Living goes up by 2 this round.
4. **The Midlife Crossroads.**
5. **Tech breakthrough.** If Education is at 3 or above, the middle and working classes earn 2 more Income for the rest of the game.
6. **Great storm.** Tension goes up by 1. Also, if Health and Social Shield are at 2 or below, everyone loses 3 coins; otherwise, they lose 1.
7. **Social peace.** If Tension is at 3 or below, 15 coins are added to the amount shared out in this round's budget.
8. **The Legacy.** The last round, followed by the final count.