

Body Paragraph Structure: TAXES

One structure for paragraph development is known by the acronym TAXES. This method incorporates additional elements into each body paragraph. There will be a clear beginning, middle, and end to your paragraphs if you follow this guide.

There are 5 steps in the TAXES paragraph:

1. **Topic:** In one sentence, make a point or claim about your essay topic. This point will be referred to as the paragraph's controlling idea.
2. **Assertion:** In at least one sentence, you will express why you believe the controlling idea is true.
3. **Example:** In three to five sentences, provide at least one piece of specific evidence in support of the controlling idea.
4. **Explanation:** In two to four sentences, draw connections between your support and this paragraph's controlling idea. It should be clear how any examples provided support the point made at the start of the paragraph.
5. **Significance or Summary:** Finally, you will either explain why this controlling idea is important to the thesis, or you will review the examples and explanations as they relate to the controlling idea.

Example with Labels:

Topic: To increase overall company morale, the business should transition to a four-day work week. **Assertion:** This change will demonstrate that the company values its employees and will lead to greater productivity. **Examples:** Recent anonymous surveys have demonstrated that one of the largest detriments to productivity is a lack of motivation, with time management trailing close behind. In fact, a majority of respondents throughout the company selected at least one of these factors, if not both. Furthermore, if employees are concerned about life outside of the job, then this contributes to distraction. Profitable businesses have swapped to a four-day model and reported that the benefits of a shorter work week are promising and numerous (*Reliable Business Journal 2023*).

Explanation: One way that the company can better support its workers is by allowing them more time to manage other parts of their lives. Requiring employees to work less does not mean that the company should expect a decrease in the quality of work. **Significance:** In fact, by shortening the work week, the company can expect noteworthy gains.

Try the method out yourself.

Follow the TAXES structure to write a body paragraph for your own essay. Some guiding notes and writing space are included below.

Topic: What is one point (controlling idea) about your essay topic? (1 sentence)

Assertion: Why is the controlling idea true? (1 sentence minimum)

Example: Provide at least one example that proves the controlling idea. (3-5 sentences)

Explain: How does the example support the controlling idea? (2-4 sentences)

Summary or Significance: Review the support and its explanation as it related to the controlling idea, or explain the significance of the controlling idea to your thesis. (1 sentence)