



Department of Economics Course Outline

		Term:	Fall 2008
Course:	Economics 403 [Public Sector Economics: Taxation]	Section:	01
Time:	TR 09:30 – 10:45	Place:	ST 125
Instructor:	Dr. Jean-François Wen		
Office:	SS 418	Telephone:	220-2478
Office Hours:	TR 14:00 – 16:30 (or by appointment); subject to change	E-mail:	wen@ucalgary.ca
Web Page:	A Blackboard web page will be set up for the course.		

Course Description:

Economics 403 focuses on the taxation side of public finance (Economics 401 deals with the expenditure side). The course will emphasize the basic tools that economists employ to evaluate and determine the effects of taxes. Particular attention will be paid to the incentive effects of taxation on things like labour supply, saving, investment, etc. Each segment of the course will consist of institutional facts and development of the economic theory required to understand the issues, followed by a summary of the relevant empirical evidence. The course will follow a fairly pragmatic, policy oriented approach. By the end of the course you should be able to understand and critically evaluate issues related to tax policy from an economic perspective.

A list of topics and readings will be handed out at the first lecture and updated on Blackboard.

Textbook(s):

H. Rosen, J.-F. Wen, T. Snoddon, B. Dahlby and R. Smith, *Public Finance in Canada*, McGraw-Hill Ryerson, 2008, 3rd Canadian Edition.

Books On Reserve:

A copy of the textbook is on Reserve.

Grade Determination and Final Examination Details:

1. Three assignments 30%
2. Midterm Exam 30% (October 16, 2008)
3. Final Exam 40%

A numerical grade will be determined for each item of work and a final numerical grade will be calculated using the above weights.

A letter grade for the course will be assigned according to the following schedule:

A+	90-100	B	73 - 75	C-	60 - 62
A	85 - 90	B-	70 - 72	D+	56 - 59
A-	80 - 84	C+	66 - 69	D	50 - 55
B+	76 - 79	C	63 - 65	F	0 - 49

A passing grade on either the midterm or final exam is required in order to pass the course.

If, for some reason, the distribution of grades determined using the aforementioned conversion chart appears to be abnormal, the instructor reserves the right to change the grade conversion chart if the instructor feels it is necessary to more fairly represent student achievement.

Calculators will NOT be allowed during the writing of tests or final examinations.

The midterm exam will be held in regular class time at a date to be announced during the first week of classes.

The final exam will be held during the examination period at a time and place to be determined by the Registrar. It will be two hours long, will cover the FULL course, and will be held in a class room.

Blackboard:

This course will make use of blackboard – students who are registered in the course can logon at <http://blackboard.ucalgary.ca/webapps/login>. Please note that Blackboard features a class email list that I will use. It is your responsibility to make sure that Blackboard uses the email of your choice. The default is your University of Calgary email address.

Notes:

1. Students must comply with the university regulations concerning "Intellectual Honesty", "Examinations", etc., which are published in the University Calendar.
2. Any work not submitted on time will receive a grade of zero. Extensions and exemptions for assignments will not normally be given except in the case of documented illness, family emergency, or religious observance.

3. **THERE WILL BE NO MAKEUP OR DEFERRED MID-TERM EXAM** under any circumstances, nor may the exam be written early. Students unable to write the exam because of *documented* illness, family emergency or religious observance will have the weight shifted to the final examination; otherwise a grade of zero will be assigned.
4. Students seeking reappraisal of term work should discuss the issue with the instructor within fifteen days of the work being returned in class. Unclaimed work will be available from the instructor during office hours.
5. **WARNING:** The lectures, assigned readings, or Internet outlines are complements, not substitutes. You are responsible for material presented in all three forms. I will often take a different approach to presenting a concept than the assigned reading does, and I will often present material in class that is not covered in the readings nor included in the Internet outlines. **MISS LECTURES AT YOUR OWN PERIL.**
6. It is the student's responsibility to request academic accommodations. If you are a student with a documented disability who may require academic accommodation and have not registered with the Disability Resource Centre, please contact their office at 220-8237. Students who have not registered with the Disability Resource Centre are not eligible for formal academic accommodation. You are also required to discuss your needs with your instructor no later than fourteen (14) days after the start of this course.
7. Campus Security/Safewalk 220-5333.
8. Students' Union Vice-President, Academic
Pamela Weatherbee
Phone: 220-3911
E-Mail: suypaca@ucalgary.ca
9. Students' Union Faculty Representative (Social Sciences)
Teale Phelps Bondaroff
Phone: 220-3913 Office: MSC 251
E-Mail socialscirep@su.ucalgary.ca
10. Society of Undergraduates in Economics (S.U.E.)
www.ucalgary.ca/sue/
