

Economics 403 (L01) (Public Sector Economics: Taxation)

Instructor:	Stefan Staubli	Lecture Location:	SA 015
Phone:	(403) 220-6180	Lecture Days/Time:	T 18:00 - 20:45
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Office:	SS 408		
Office Hours:	By appointment	Fall 2016	

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 tax fairness and to the incentive effects of taxation on behavior (such as the effect on labor 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.

Objective/Learning Outcomes: By the end of the course you should be able to understand and critically evaluate issues related to tax policy from an economic perspective. I will provide a more detailed course outline on the first day of class.

Textbook(s): H. Rosen, J.-F. Wen, T. Snoddon, *Public Finance in Canada*, McGraw-Hill Ryerson, 2016, 5th Canadian Edition (the 4th or 3rd Canadian Edition will also be fine)

Reserved Readings: none

Desire2Learn: This course will make use of the Desire2Learn (D2L) platform. Students who are registered in the course can log on at <http://d2l.ucalgary.ca> through their student centre. Please note that D2L features a class e-mail list that may be used to distribute course-related information. These e-mails go to your University of Calgary e-mail addresses only.

Grade Determination and Final Examination Details:

3 Assignments	30%
2 Quizzes (in class)	30%
(Dates: Oct. 3 15:00-16:30 and Nov. 7 15:00-16:30)	
Final Exam	40%

Tests and final exams are marked on a numerical (percentage) basis, then converted to letter grades. The course grade is then calculated using the weights indicated above. The following letter grade equivalences will apply:

A+	95 – 100	B	73 – 76	C-	60 – 62
A	85 – 94	B-	70 – 72	D+	56 – 59
A-	80 – 84	C+	67 – 69	D	50 – 55
B+	77 – 79	C	63 – 66	F	0 – 49

A passing grade on any particular component of the course is not required for a student to pass the course as a whole.

Non-programmable calculators WILL be allowed during the writing of tests or final examinations.

There will be a Registrar scheduled final examination, held in a classroom, lasting 2 hours.

Tests and exams WILL involve multiple choice questions.

Notes:

- All students must comply with the regulations published in the University Calendar concerning “Intellectual Honesty,” “Examinations,” etc.
- Students seeking reappraisal of a piece of graded term work (term paper, essay, etc.) should discuss their work with the Instructor *within fifteen days* of the work being returned to the class.
- 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.
- **THERE WILL BE NO MAKEUP OR DEFERRED MID-TERM EXAM** under any circumstances, nor may the exam be written early. Students who are unable to write the midterm because of an illness, family emergency or religious observance will have the midterm weight shifted to the final examination. Documentation **MUST** be provided.
- Students seeking an accommodation based on disability or medical concerns should contact Student Accessibility Services; SAS will process the request and issue letters of accommodation to instructors. For additional information on support services and accommodations for students with disabilities, visit www.ucalgary.ca/access/

Students who require an accommodation in relation to their coursework based on a protected ground other than disability should communicate this need in writing to their Instructor.

The full policy on Student Accommodations is available at http://www.ucalgary.ca/policies/files/policies/student-accommodation-policy_0.pdf .

Students’ Union Vice-President Academic:

Alicia Lunz

Phone: 403-220-3911

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Society of Undergraduates in Economics (S.U.E.):

www.ucalgary.ca/sue

Society of Undergraduates in Economics is a student run organization whose main purpose is to assist undergraduate economics students succeed both academically and socially at the University of Calgary. Services include access to the exam bank, career partnerships with the Career Centre through hosting industry nights and information sessions, recognizing achievements in teaching, and organizing social events for members.

Faculty of Arts Program Advising and Student Information Resources

- Have a question, but not sure where to start? The Arts Students' Centre is your information resource for everything in Arts! Drop in at SS102, call them at 403-220-3580 or email them at artsads@ucalgary.ca. You can also visit the Faculty of Arts website at <http://arts.ucalgary.ca/undergraduate> which has detailed information on common academic concerns, including program planning and advice.
- For registration (add/drop/swap), paying fees and assistance with your Student Centre, contact Enrolment Services at 403-210-ROCK [7625] or visit them in the MacKimmie Library Block.
- Online writing resources are available at <http://www.ucalgary.ca/ssc/resources/writing-support>

Safewalk/Campus Security: 403 220 5333

Emergency Assembly Point: