



## Department of Economics Course Outline

|                      |                                                         |                   |                                                                |
|----------------------|---------------------------------------------------------|-------------------|----------------------------------------------------------------|
|                      |                                                         | <b>Term:</b>      | Winter 2014                                                    |
| <b>Course:</b>       | Economics 403<br>[Public Sector Economics: Taxation]    | <b>Section:</b>   | 01                                                             |
| <b>Time:</b>         | MWF 13:00 – 13:50                                       | <b>Place:</b>     | PF 118                                                         |
| <b>Instructor:</b>   | Stefan Staubli                                          |                   |                                                                |
| <b>Office:</b>       | SS 408                                                  | <b>Telephone:</b> | 403 – 220-7893                                                 |
| <b>Office Hours:</b> | MW 15:00 – 16:30 (or by appointment); subject to change | <b>E-mail:</b>    | <a href="mailto:sstaubli@ucalgary.ca">sstaubli@ucalgary.ca</a> |

**Textbook(s):** H. Rosen, J.-F. Wen, T. Snoddon, *Public Finance in Canada*, McGraw-Hill Ryerson, 2012, 4<sup>th</sup> Canadian Edition

**Book(s) on Reserve:** none

### Course Outline:

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. 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.

### Grade Determination and Final Examination Details:

|              |     |
|--------------|-----|
| Assignments  | 30% |
| Midterm Exam | 35% |
| Final Exam   | 35% |

Tests and final exams are marked on a numerical (percentage) basis, and then converted to letter grades. The course grade is then calculated using the weights indicated above. As a guide to determining standing, these letter grade equivalences will generally 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 either the midterm or final exam is required in order to pass the course.**

Non-programmable calculators will 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.

**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. 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 403-220-8237. 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.
6. Campus Security/Safewalk 220-5333.

Students' Union Vice-President Academic:

Emily Macphail

Phone: 403-220-3911

E-mail [suvpaca@ucalgary.ca](mailto:suvpaca@ucalgary.ca)

Students' Union Faculty Representative (Arts)

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

[www.ucalgary.ca/sue](http://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. They invite you to join by contacting [sue@ucalgary.ca](mailto:sue@ucalgary.ca).

*Faculty of Arts Program Advising and Student Information Resources*

- Have a question, but not sure where to start? The Faculty of Arts Program Information Centre (PIC) 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](mailto: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.
- For program planning and advice, contact the Student Success Centre (formerly the Undergraduate programs Office) at 403-220-5881 or visit them on the 3<sup>rd</sup> Floor of the Taylor Family Digital Library.
- 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://ucalgary.ca/ssc/writing-support/online-writing-resources>

Emergency Assembly Location – Education Block Food Court

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SS/mi

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