

Economics 403 (Public Sector Economics: Taxation)

Instructor:	Stefan Staubli	Lecture Location:	MS 217
Phone:	(403) 220-6180	Lecture Days/Time:	R 18:00 – 20:45
Email:	sstaubli@ucalgary.ca		
Office:	SS 408		
Office Hours:	T 16:00 – 17:00	Winter 2015	

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

Book(s) on Reserve: 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> using or through their student centre. Please note that D2L features a class e-mail list that may be used to distribute course-related information. The default is your University of Calgary e-mail address.

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 (Date: in class, Feb. 12, 18.30-20.30)	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. As a guide to determining standing, these 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 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.

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 unable to write the exam because of an illness, family emergency or religious observance will have the weight shifted to the final examination; otherwise a grade of zero will be assigned. Documentation **MUST** be provided.
- 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.

Students’ Union Vice-President Academic:

Hana Kadri

Phone: 403-220-3911

E-mail suypaca@ucalgary.ca

Students’ Union Faculty Representative (Arts)

Phone: 403-220-3913 Office: MSC 251

E-mail arts1@su.ucalgary.ca, arts2@su.ucalgary.ca, arts3@su.ucalgary.ca, arts4@su.ucalgary.ca

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. They invite you to join by contacting sue@ucalgary.ca.

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.
- For program planning and advice, contact the Student Success Centre (formerly the Undergraduate Programs Office) at 403-220-5881 or visit them on the 3rd 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>

Safewalk/Campus Security: 403 220 5333
Emergency Assembly Point: Social Science - Food Court

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