

Economics 355 (L01) (Canadian Public Finance)

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Lecture Location: ES 162
Lecture Days/Time: TR 9:30 – 10:45

Office: SS 350
Office Hours: **M: 15:00-16:00, T: 14:00-15:00**
F: 12:30-1:30 via Zoom
or by appointment

Fall 2023

Course Description:

Examination of the institutions behind and economic rationale for Canadian government policy relating to public expenditures and taxation. Topics include the history and present structure of government spending and taxation, tax expenditures, inter-jurisdictional issues, and program design.

Course Learning Outcomes:

- a. Develop skills around the use and interpretation of economic methods (and basic mathematics), in particular the use of welfare economics as the “lens” through which to view the rationale for government involvement in the provision of various public goods and services.
- b. Know and understand the general structural/institutional features of Canada’s federal system: health and social transfers, equalization, etc.
- c. Be able to employ concepts of welfare economics to analyze the rationale for and implications of Canada’s fiscal federal system (vertical and horizontal fiscal externalities, fiscal imbalances, etc).
- d. Understand the general structural/institutional features of Canada’s tax system (personal income tax, corporate income tax, consumption taxation).
- e. Be able to employ basic concepts of welfare economics to analyze Canada’s tax system in terms of efficiency and equity.
- f. Know and understand the basic stylized facts regarding income distribution in Canada and ways to measure it.
- g. Know and understand the various measures of poverty and economic theories (human capital, social identity) as to the causes of poverty.
- h. Know and understand the structural/institutional features of Canadian government programs to address inequality and poverty.
- i. Know and understand the rationale from the perspective of welfare economics for the public provision of health care, public education, and public pensions.
- j. Know the basic stylized facts regarding the structural/institutional features of Canada’s health care, public education, and pension system.

Course Outline:

Topics will include (time permitting):

1. Introduction and Overview of Welfare Economics
2. Fiscal Federalism in Canada: CHT, CST, Equalization
3. A Framework for Tax Analysis
4. Personal Income Taxation
5. Corporate Income Taxation
6. Income Inequality and Poverty: Overview
7. Programs to Address Income Security
8. Public Education
9. Health Care
10. Public Pensions: CPP, OAS, GIS

Prerequisites/corequisites:

Economics 201 and 203.

Required Textbook(s):

Public Finance in Canada, 6th Canadian Edition, by Rosen, Tedds, Tome, Wen, Snoddon

Recommended Textbook(s):

Many supplemental articles and papers will be posted to D2L throughout the term. They are meant to provide additional support and detail for some of the topics discussed in class.

Required Access to Technology: Internet access.

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:

Quizzes (best 5 x 5%)	25%
Midterm	30%
Final Exam	45%
	100%

Examination Details:

Quizzes and exams **WILL** involve multiple choice questions.

Programmable calculators, cellphones, textbooks, course notes, and other electronic devices will not be allowed during the writing of tests or final examinations. Students are reminded that simply being able to access their cellphone during an exam is academic misconduct.

The midterm exam will be held in-class on Oct. 17.

Quizzes will be held during the first 15 minutes of class on Sept. 14, Sept. 26, Oct. 5, Oct. 26, Nov. 7, Nov. 23, and Dec. 5. The two lowest quiz marks will be ignored.

The midterm exam and quizzes are designed to reward diligence. In particular, most students who diligently attend class and prepare for the quizzes will go into the final exam with a sound mark, somewhere in the B to A range.

Grading Policies:

The official grading system will be used. See <http://www.ucalgary.ca/pubs/calendar/current/f-1-1.html>.

Students must receive a passing grade on the final exam to pass the course. Students committing academic misconduct during the final exam will not receive a passing grade for the course.

If a student's letter grade on the final exam exceeds their midterm letter grade, the weight of the midterm is transferred to the final exam. The student must have written the midterm(s) or provided supporting documentation for the absence.

As per the Writing Across the Curriculum Statement in the Calendar, writing and grading thereof will be a factor in the evaluation of student work. See <https://www.ucalgary.ca/pubs/calendar/current/e-2.html>.

THERE WILL BE NO MAKEUP OR DEFERRED QUIZZES/TESTS/EXAMS under any circumstances, nor may the quizzes/tests/exams be written early. Students unable to write the quizzes/tests/exams because of documented illness, family emergency, religious observance, or university-sanctioned event will have the weight shifted to the final examination; otherwise a grade of zero will be assigned.

The final examination will be comprehensive, scheduled by the Registrar, held in a classroom, and last 2 hours. If a student cannot write their final exam on the date assigned by the Registrar's Office, they need to apply for a deferred exam <https://www.ucalgary.ca/pubs/calendar/current/g-3-4.html>. Under no circumstance will this be accommodated by the Department.

Any student work which remains undistributed after the last day of classes will be available to students through the instructor's office during the instructor's office hours.

Reappraisal of Grades:

For Reappraisal of Graded Term Work, see Calendar I.2

<http://www.ucalgary.ca/pubs/calendar/current/i-2.html>

For Reappraisal of Final Grade, see Calendar I.3

<http://www.ucalgary.ca/pubs/calendar/current/i-3.html>

Academic Misconduct and Intellectual Honesty:

Academic Misconduct refers to student behavior that compromises proper assessment of students' academic activities and includes: cheating; fabrication; falsification; plagiarism; unauthorized assistance; failure to comply with an instructor's expectations regarding conduct required of students completing academic assessments in their courses; and failure to comply with exam regulations applied by the Registrar.

Statement of Intellectual Honesty, see Calendar K.3

<https://www.ucalgary.ca/pubs/calendar/current/k-3.html>

Plagiarism and Other Academic Misconduct

<https://ucalgary.ca/student-services/student-success/learning/academic-integrity>

Academic Accommodations:

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. 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

<https://www.ucalgary.ca/legalservices/sites/default/files/teams/1/Policies-Accommodation-for-Students-with-Disabilities-Procedure.pdf> and <https://www.ucalgary.ca/legal-services/sites/default/files/teams/1/Policies-Student-Accommodation-Policy.pdf>.

Freedom of Information and Protection of Privacy (FOIP) Act:

Personal information is collected in accordance with FOIP. Assignments can only be returned to the student and will be accessible only to authorized faculty and staff. For more information, see

<https://www.ucalgary.ca/legal-services/sites/default/files/teams/1/faq-privacy-faculty-members.pdf> and <https://www.ucalgary.ca/legal-services/sites/default/files/teams/1/faq-privacy-students.pdf>

Internet and Electronic Communication Device Information:

The use of cell phones for any purpose in class is prohibited. Computers and tablets may be used for note taking only unless otherwise authorized by the instructor.

Copyright Legislation:

See the University of Calgary policy on Acceptable Use of Material Protected by Copyright at <https://www.ucalgary.ca/legal-services/sites/default/files/teams/1/Policies-Acceptable-Use-of-Material-Protected-by-Copyright-Policy.pdf>. Students who use material protected by copyright in violation of this policy may be disciplined under the Non-Academic Misconduct Policy.

Recording of Lectures:

Recording of lectures is prohibited, except for audio recordings authorized as an accommodation by SAS or an audio recording for individual private study and only with the written permission of the instructor. Any unauthorized electronic or mechanical recording of lectures, their transcription, copying, or distribution, constitutes academic misconduct. See <https://www.ucalgary.ca/pubs/calendar/current/e-6.html>.

Instructor Intellectual Property:

Course materials created by instructors (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the instructor. These materials may NOT be reproduced, redistributed or copied without the explicit consent of the instructor. The posting of course materials to third party websites such as note-sharing sites without permission is prohibited. Sharing of extracts of these course materials with other students enrolled in the course at the same time may be allowed under fair dealing.

Important Dates:

Please check: <http://www.ucalgary.ca/pubs/calendar/current/academic-schedule.html>.

Student Organizations:

Faculty of Arts Students' Association (F.A.S.A.):

Economics Department Representative

Office: SS 803, E-mail: econrep@fasaucalgary.ca and Web: www.fasaucalgary.ca.

Society of Undergraduates in Economics: <https://www.ucalgarysue.com/>.

Society of Undergraduates in Economics is a student run organization whose main purpose is to assist undergraduate economics students to succeed both academically and socially at the University of Calgary. Services include access to the exam bank, career events such as Industry Night and information sessions, mentorship programs, and social events for members. They invite you to join by contacting SUE at sue@ucalgarysue.com

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 Tower.

Student Support and Resources:

- See <https://www.ucalgary.ca/registrar/registration/course-outlines> for information on campus mental health resources, the Student Ombuds Office, Student Success Centre, Safewalk, and Emergency Evacuation and Assembly.
- Online writing resources are available at <https://ucalgary.ca/student-services/student-success/writing-support>.

Notes:

1. Students are responsible for all assigned material, e.g., supplementary material posted on D2L, regardless of whether or not the material was covered in class.
2. Please note that the following types of emails will receive no response: Emails which do not list the relevant course; emails which are not signed with student's full name and UCID; and emails involving questions that are specifically addressed on the course outline, lecture slides, or posted on D2L.
3. I teach hundreds of students every semester. I simply cannot answer questions regarding course material via email. If you have questions about how to solve a particular problem or are having difficulty with a topic, please post your question to the D2L discussion forum, ask during a class lecture, or come see me or your TA during our office hours.

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2023-08-09