Economics 653 (L01) (Public Revenue Analysis)

Instructor: Stefan Staubli
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Office: SS 408
Office Hours: By appointment

Lecture Location: SS 423
Lecture Days/Time: TR 11:00 – 12:15

Winter 2022

Course Description:
Economics 651 focuses on the ideas and methods most relevant for understanding the taxation “side” of Public Economics. The course will analyze both the positive and normative implications of different types of taxes.

Course Outcomes:
The course aims to give students a broad overview of the growing field of public economics and to bring them to the research frontier. Students will learn how to analyze key public policy issues related to taxation at a relatively technical level and be able to access technical journal level research in the area.

Course Outline:
The following topics will be covered in this course:

1. Introduction and Road Map
2. Social Welfare Functions and Fundamental Welfare Theorems
3. Income Inequality and Social Preferences for Distribution
4. Adverse Selection and Insurance Market Failures
5. Welfare Analysis of Health Insurance
6. Optimal Social Insurance: Unemployment Insurance
7. Disability Insurance
8. Behavioral Biases and Public Policy
9. Externalities and Public Goods

Prerequisites/corequisites:
Familiarity with STATA or another statistical software is required.
**Required Textbook(s):**
There is no required textbook or reading packet for this course. A detailed reading list and course calendar will be distributed during the first week of classes. Course readings will be made available through the course website or in class.

You may find the following books to be useful reference materials:


**Books 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](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/Assessment:**

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Assignments</td>
<td>60%</td>
</tr>
<tr>
<td>Referee Reports</td>
<td>20%</td>
</tr>
<tr>
<td>Paper Presentation</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Grade Determination and Final Examination Details**
Department of Economics Criteria for Letter Grades. Economics professors use the following criteria when assigning letter grades:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Grade Point Value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>4.00</td>
<td>Outstanding</td>
</tr>
<tr>
<td>A</td>
<td>4.00</td>
<td>Excellent-superior performance, showing-comprehensive understanding of subject matter</td>
</tr>
<tr>
<td>A-</td>
<td>3.70</td>
<td>Very good performance</td>
</tr>
<tr>
<td>B+</td>
<td>3.30</td>
<td>Good performance</td>
</tr>
<tr>
<td>B</td>
<td>3.00</td>
<td>Satisfactory performance</td>
</tr>
<tr>
<td>B-</td>
<td>2.70</td>
<td>Minimum pass for students in the Faculty of Graduate Studies</td>
</tr>
<tr>
<td>C+</td>
<td>2.30</td>
<td>All grades below “B-“ are indicative of failure at the graduate level and cannot be counted toward Faculty of Graduate Studies course requirements. Individual programs may require a higher passing grade.</td>
</tr>
</tbody>
</table>


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

**Absence from a Test/Exam**
THERE WILL BE NO MAKEUP OR DEFERRED QUIZZES under any circumstances, nor may the quizzes be written early. Students unable to write the quizzes 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. If a student cannot write their final exam on the date assigned by the Department, they need to arrange for a deferred exam with the department.

**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:**
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.

Student committing academic misconduct during the final exam will not receive a passing grade for the course.

For information on the Student Academic Misconduct Policy, Procedure and Academic Integrity, please visit: https://www.ucalgary.ca/pubs/calendar/current/k-3.html

**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/legal-services/university-policies-procedures/accommodation-students-disabilities-procedure

**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/access-information-privacy

**Copyright Legislation:**
See the University of Calgary policy on Acceptable Use of Material Protected by Copyright at https://www.ucalgary.ca/legal-services/university-policies-procedures/acceptable-use-material-protected-copyright-policy Students who use material protected by copyright in violation of this policy may be disciplined under the Non-Academic Misconduct Policy.
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.

**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](https://www.ucalgary.ca/pubs/calendar/current/e-6.html).

**Important Dates:**
Please check: [http://www.ucalgary.ca/pubs/calendar/current/academic-schedule.html](http://www.ucalgary.ca/pubs/calendar/current/academic-schedule.html)

**Student Organizations:**
Faculty of Grad Studies website: [http://grad.ucalgary.ca/home](http://grad.ucalgary.ca/home)

Graduate Students Association: [http://gsa.ucalgary.ca/](http://gsa.ucalgary.ca/)

Professional Development for Grad Students
Workshops and resources can be found at [http://www.ucalgary.ca/mygradskills/](http://www.ucalgary.ca/mygradskills/)

Economics Graduate Association: [http://econ.ucalgary.ca/ega/](http://econ.ucalgary.ca/ega/)

**Student Support and Resources:**
- See [https://www.ucalgary.ca/registrar/registration/course-outlines](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.
- 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.

**Notes:**
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.

SS
2021-12-05