

**CARLETON UNIVERSITY**  
Department of Economics

Introduction to Public Economics: TAXATION  
ECON 3405A – 2020 Winter

Lectures: Tuesdays, 2:30 – 4pm; Thursdays 2:30 – 4pm  
Location: 516 Southam Hall

Instructor: Dr. Susan Bennet  
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Email: [susan.bennet@carleton.ca](mailto:susan.bennet@carleton.ca)  
Office Hours: Tuesdays 4-5pm drop in; Thursdays 1:00 - 2:00, by appointment

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**Course Objectives and Description:**

This course introduces some of the key economic issues related to taxation. Topics include taxation and the income distribution, equity and efficiency, incidence, income taxes, corporate taxes, consumption and wealth taxes.

Prerequisite(s): ECON 1001 or ECON 1000 or FYSM 1003. Students who believe they have taken a similar background course or courses from another university must provide appropriate documentation to the Department of Economics Undergraduate Administrator, Amanda Wright. Credit will not be given if taken concurrently with or after ECON 4401 (no longer offered) or ECON 4404.

**Required Textbook:**

The course will follow Public Finance in Canada Harvey S. Rosen, Jean-Francois Wen, Tracy Snoddon. McGraw-Hill Ryerson Ltd, 5<sup>th</sup> Canadian Edition. All other course materials will be shared via cuLearn.

**Topics:**

The following table outlines the list of major topics to be discussed throughout the semester along with the accompanying section in the text. The amount of time devoted to each will vary

Introduction	Chapters 1,2,3
Taxation and the Income Distribution	Chapter 14
Taxation and Efficiency	Chapter 15
Efficiency and Equity	Chapter 16
Income Taxation	Chapter 17
Taxation and Behaviour	Chapter 18
Consumption Taxes	Chapter 19
Wealth Taxes	Chapter 20
Corporate Taxes	Chapter 21

**Evaluation:**

Marks are based on two assignments (of equal weight), a midterm and a final exam. The final exam is cumulative. Weights are as follows:

Assignments	10%
Midterm	35%
Final	55%

Assignments are to be handed in at the beginning of the lecture on the day specified. Grades will be reduced by 10 percentage points for every 24 hours that an assignment is late. Students must write up their assignments independently. In addition to the assignments, students are encouraged to work through as many textbook problems as possible, since these are the best way to learn course material.

There will be no make-up midterm exam. Students who can document a compelling reason for missing the midterm examination will be excused. Students must inform the instructor of such an absence in advance if possible. The weight of a midterm examination *missed for valid reasons* will be placed on the final exam. The final exam will be scheduled by the University.

See Academic Regulation [2.3 Standing in Courses/Grading System](#) for the official meanings of these grades, and note that it stipulates that no course grades are final until approved by the Faculty Dean. Application to write a deferred final examination must be made at the Registrar's Office.

**Plagiarism**

Please be aware that plagiarism is serious offense at Carleton and should be recognized and avoided. For information on how to do so, please see “Pammett on Plagiarism and Paraphrasing” at [www.carleton.ca/economics/courses/writing-preliminaries](http://www.carleton.ca/economics/courses/writing-preliminaries).

**Academic Accommodation**

You may need special arrangements to meet your academic obligations during the term because of disability, pregnancy or religious obligations. Please review the course outline promptly and write to me with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. Students with disabilities requiring academic accommodations in this course must register with the Paul Menton Centre for Students with Disabilities (PMC) for a formal evaluation of disability-related needs. Documented disabilities could include but are not limited to mobility/physical impairments, specific Learning Disabilities (LD), psychiatric/psychological disabilities, sensory disabilities, Attention Deficit Hyperactivity Disorder (ADHD), and chronic medical conditions. Registered PMC students are required to contact the PMC, 613-520-6608, every term to ensure that your Instructor receives your Letter of Accommodation, no later than two weeks before the first assignment is due or the first in-class test/midterm requiring accommodations. You can visit the Equity Services website to view the policies and to obtain more detailed information on academic accommodation at [carleton.ca/equity/accommodation](http://carleton.ca/equity/accommodation).