ECON 3405 A - Introduction to Public Economics: Taxation

Fall Term, 2021

Carleton University
Department of Economics
Instructor: Eric Stephens
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Meeting Times:

Lectures: Pre-recorded and posted on the course website.
Office hours: Live on BigBlueButton, Thursdays, 8:35-9:55 a.m.
Website: Accessible through Brightspace at `https://brightspace.carleton.ca/`
T.A office hours: TBA

This is an online course, where the majority of activities are asynchronous to provide flexibility for students. All those enrolled are expected to remain up to date with the deadlines and due dates provided by the instructor through the website. To interact with the instructor during office hours and write proctored exams, i.e. to attend this class, students require a computer with reliable high-speed internet access, a webcam, and a microphone.

Course Objectives:

This course provides an introduction to 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.

Prerequisites:

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. 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^{th} Canadian Edition, available at the bookstore. We will use the learning and assignment tools provided by the publisher through the Connect platform. Specifically, I will assign study modules and assignment/quizzes at the end of each chapter through Connect. **To use Connect, class members must have an account, which is acquired through purchase of the e-Book or the access code provided with the print + digital package purchased through the university bookstore**. Used versions of the textbook, or avoiding purchase of the textbook, will not provide class members with this content. Exams and all other course materials will be provided on the web-page at `https://www.carleton.ca/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 and materials beyond the text (e.g., slides) will supplied on the course web-page or the Connect platform that accompanies the text.

Introductory material	Chapters 1,2,3
Taxation and the Income Distribution	Chapter 14
Taxation and Efficiency	Chapter 15
Efficiency and Equity	Chapter 16
Tax Evasion	Slides
Income Taxation	Chapter 17
Taxation and Behaviour	Chapter 18
Consumption Taxes	Chapter 19
Wealth Taxes	Chapter 20
Corporate Taxes	Chapter 21
Universal Basic Income (time permitting)	Slides

Grading:

Marks are awarded for participation, a midterm, and a final exam (the final exam is cumulative). Weights are as follows:

Participation	10 %
Midterm	35 %
Final	55 %

Participation grades are given to students when they complete the study modules and assignment/quizzes on the Connect platform. All have equal weight and students that complete all exercises receive the full 10%. In addition to the material provided on Connect, students are encouraged to work through as many textbook problems as possible, as these are a good way to learn the course material.

There will be no make-up midterm exam. Students who can document a compelling reason for missing a 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 date for the midterm exam will be posted shortly after classes begin and the final examination will be scheduled by the University. Should the final exam be missed for any reason, a grade of 0 will be assigned and the student must arrange for the possibility of a deferred examination through the Registrar's Office within 3 working days of the exam. If granted by the Registrar's Office, this exam will take place during the time designated in the Calendar. Special final exams will not be given.

Exams may use e-proctoring, with the relevant details provided prior to the exams. For information, see the following links:

https://carleton.ca/ses/e-proctoring/

https://carleton.ca/ses/wp-content/uploads/CoMaS-Student-Instructions-v.-1.06.pdf

See Academic Regulation 3.2 for the official meanings of final grades, and note that regulations stipulate that no course grades are final until approved by the Faculty Dean. Further, course grades may be scaled upwards or downwards in a rank-preserving manner to better fit the relevant departmental distributional norm.

Plagiarism:

Please be aware that plagiarism is serious offence at Carleton and should be recognized and avoided. For further information, please see "Pammett on Plagiarism and Paraphrasing" at http://www.carleton.ca/economics/courses/writing-preliminaries/.

Online Etiquette

See the following statement regarding etiquette at Carleton:
carleton.ca/online/online-learning-resources/netiquette/

Course Copyright

Classroom teaching and learning activities, including lectures, discussions, presentations, etc., by both instructors and students, are copyright protected and remain the intellectual property of their respective author(s).All course materials, including PowerPoint presentations, outlines, and other materials, are also protected by copyright and remain the intellectual property of their respective author(s). Students registered in the course may take notes and make copies of course materials for their own educational use only. Students are not permitted to reproduce or distribute lecture notes and course materials publicly for commercial or non-commercial purposes without express written consent from the copyright holder(s).

Accomodation Statements:

You may need special arrangements to meet your academic obligations during the term. For an accommodation request the processes are as follows:

Pregnancy obligation: Please contact your instructor 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. For more details, visit the Equity Services website.

Religious obligation: Please contact your instructor 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. For more details, visit the Equity Services website.

Academic Accommodations for Students with Disabilities:If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre

for Students with Disabilities (PMC) at 613-520-6608 or pmc@carleton.ca for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with your instructor as soon as possible to ensure accommodation arrangements are made. For more details, visit the Paul Menton Centre website.

Survivors of Sexual Violence: As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and where survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: `carleton.ca/sexual-violence-support`.

Accommodation for Student Activities: Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor 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.