

ECON 3405 A - Introduction to Public Economics: Taxation

Fall Term, 2022

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

Lectures: Wednesdays, 2:35-5:25 pm, Loeb Building A720.

Office hours: Thursdays, 8:35-9:55 a.m.

Website: Accessible through Brightspace at <https://brightspace.carleton.ca/>

T.A office hours: TBA

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., 5th 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 be 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
Special topics (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.

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:

The [University Academic Integrity Policy](#) defines plagiarism as “presenting, whether intentionally or not, the ideas, expression of ideas or work of others as one’s own.” This includes reproducing or paraphrasing portions of someone else’s published or unpublished material, regardless of the source, and presenting these as one’s own without proper citation or reference to the original source. Examples of sources from which the ideas, expressions of ideas or works of others may be drawn from include but are not limited to: books, articles, papers, literary compositions and phrases, performance compositions, chemical compounds, artworks, laboratory reports, research results, calculations and the results of calculations, diagrams, constructions, computer reports, computer code/software, material on the internet and/or conversations.

Examples of plagiarism include, but are not limited to: any submission prepared in whole or in part, by someone else; using ideas or direct, verbatim quotations, paraphrased material, algorithms, formulae, scientific or mathematical concepts, or ideas without appropriate acknowledgment in any academic assignment; using another’s data or research findings without appropriate acknowledgment; submitting a computer program developed in whole or in part by someone else, with or without modifications, as one’s own; and failing to acknowledge sources through the use of proper citations when using another’s work and/or failing to use quotations marks. Plagiarism is a serious offence that cannot be resolved directly by the course’s instructor. The Associate Dean of the Faculty conducts a rigorous investigation, including an interview with the student, when an instructor suspects a piece of work has been plagiarized. Penalties are not trivial. They can include a final grade of “F” for the course.

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).

Statement on Student Mental Health

As a University student you may experience a range of mental health challenges that significantly impact your academic success and overall well-being. If you need help, please speak to someone. There are numerous resources available both on- and off-campus to support you. Here is a list that may be helpful:

Emergency Resources:

- <https://carleton.ca/health/emergencies-and-crisis/emergency-numbers/>

Carleton Resources:

- Mental Health and Wellbeing: <https://carleton.ca/wellness/>
- Health & Counselling Services: <https://carleton.ca/health/>
- Paul Menton Centre: <https://carleton.ca/pmc/>
- Academic Advising Centre (AAC): <https://carleton.ca/academicadvising/>
- Centre for Student Academic Support (CSAS): <https://carleton.ca/csas/>
- Equity & Inclusivity Communities: <https://carleton.ca/equity/>

Off Campus Resources:

- Distress Centre of Ottawa and Region: (613) 238-3311 or TEXT: 343-306-5550, <https://www.dcottawa.on.ca/>
- Mental Health Crisis Service: (613) 722-6914, 1-866-996-0991, <http://www.crisisline.ca/>
- Empower Me: 1-844-741-6389, <https://students.carleton.ca/services/empower-me-counselling-services/>
- Good2Talk: 1-866-925-5454, <https://good2talk.ca/>
- The Walk-In Counselling Clinic: <https://walkincounselling.com>

Statement on Pandemic Measures

It is important to remember that COVID is still present in Ottawa. The situation can change at any time and the risks of new variants and outbreaks are very real. There are a number of actions you can take to lower your risk and the risk you pose to those around you including being vaccinated, wearing a mask, staying home when you're sick, washing your hands and maintaining proper respiratory and cough etiquette.

Feeling sick? Remaining vigilant and not attending work or school when sick or with symptoms is critically important. If you feel ill or exhibit COVID-19 symptoms do not come to class or campus. If you feel ill or exhibit symptoms while on campus or in class, please leave campus immediately. In all situations, you should follow Carleton's symptom reporting protocols.

Masks: Masks are no longer mandatory in university buildings and facilities. However, we continue to recommend masking when indoors, particularly if physical distancing cannot be maintained. We are aware that personal preferences regarding optional mask use will vary greatly, and we ask that we all show consideration and care for each other during this transition.

Vaccines: While proof of vaccination is no longer required to access campus or participate in in-person Carleton activities, it may become necessary for the University to bring back proof of

vaccination requirements on short notice if the situation and public health advice changes. Students are strongly encouraged to get a full course of vaccination, including booster doses as soon as they are eligible and submit their booster dose information in cuScreen as soon as possible. Please note that Carleton cannot guarantee that it will be able to offer virtual or hybrid learning options for those who are unable to attend the campus.

All members of the Carleton community are required to follow requirements and guidelines regarding health and safety which may change from time to time. For the most recent information about Carleton's COVID-19 response and health and safety requirements please see the University's COVID-19 website and review the Frequently Asked Questions (FAQs). Should you have additional questions after reviewing, please contact covidinfo@carleton.ca.

Accommodation 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.