

PUBLIC FINANCE—REVENUE
ECONOMICS 2160A-650
Department of Economics
Western University

September 2021

General Information:

Instructor: Emilie Rivers
Office: 4080 SSC
Phone: 519-661-2111 ext. 85276
E-mail: erivers5@uwo.ca
Office hours: Thursdays, 10:00AM-12:00PM Eastern Time

- Office hours will be held online
- Office hours sessions must be arranged in advance via email

Delivery mode: online asynchronous
Course website: <https://owl.uwo.ca/portal>
Undergraduate inquiries: 519-661-3507 or SSC Room 4075 or econugrd@uwo.ca

Registration:

You are responsible for ensuring you are registered in the correct courses. If you are not registered in this course, the Department will not release any of your marks until your registration is corrected. You may check your timetable by using the Login on the Student Services website at <https://student.uwo.ca>. If you notice a problem, please contact your home Faculty Academic Counsellor immediately.

Prerequisite Note:

The prerequisites for this course are Economics 1021A/B and 1022A/B; or Economics 2001A/B. The antirequisite for this course is Economics 3329A/B.

You are responsible for ensuring that you have successfully completed all course prerequisites, and that you have not taken any anti-requisite courses. Lack of prerequisites may not be used as a basis for appeal. If you are found to be ineligible for a course, you may be removed from it at any time and you will receive no adjustment to your fees. This decision cannot be appealed.

If you find that you do not have the course prerequisites, it is in your best interest to drop the course well before the end of the add/drop period. Your prompt attention to this matter will not only help protect your academic record, but will ensure that spaces become available for students who require the course in question for graduation.

Course Objectives:

The goal of this course is to introduce you to the theory of taxation and its application. The economic effects of various federal, provincial, and municipal taxes will be studied in a Canadian context.

Course Learning Outcomes:

Upon successful completion of this course, students will be able to:

- identify and explain economic concepts and theories related to basic welfare economics and the role of government.
- combine theoretical knowledge with information about the taxes levied by various levels of government in Canada in order to develop a good understanding of how taxes affect the Canadian economy.
- evaluate the effects of various taxes on the efficiency of the Canadian economy as well as on income distribution.

Required Textbook and Course Materials:

Textbook: Rosen, Harvey S., Jean-Francois Wen and Tracy Snoddon (2016), *Public Finance in Canada*, 5th Canadian edition, McGraw-Hill Ryerson, Toronto.

Connect (Required for assessments)

- Students must register for Connect using their UWO email address. Registration is open from September 8 through September 17.
- The course page on Connect can be accessed via the McGraw-Hill Connect tab on our OWL course page.

Obtaining the required course materials: The required course materials are available in two different combinations from The Book Store at Western. One combination is Connect plus eText access. The other combination is Connect, eText access, plus a print copy of the textbook. Access to Connect plus eText can also be purchased during the Connect registration process.

Technical Requirements:

- Laptop or computer
- Stable internet connection
- Microphone required for students who would like to attend online office hours.
- Webcam may be required for students who require a make-up for the Final Exam.

For technical support, see the OWL Help page or contact Western Technology Services Helpdesk (<https://wts.uwo.ca/about-wts/contact.html>). Google Chrome or Mozilla Firefox are the preferred browsers for OWL; update your browser frequently.

Communication:

- Students should check the course OWL site for newly posted course material at the start of each week (Monday, except in the case of a holiday)
- Students should check OWL announcements multiple times per week.
- Some important announcements will also be emailed to students' UWO email accounts. Students are expected to check their UWO email daily.
- Students should post all course-related content questions on the OWL forum so that

everyone can access answers to questions.

- Students are encouraged to answer each other's questions on the forums. The forums will be monitored by the instructor or teaching assistant to correct and/or supplement answers provided by students. Questions not answered by other students will receive a response from the instructor or teaching assistant after about 48 hours.
- For questions unrelated to course content, please contact the instructor via email from your UWO email account. Students will receive a response in 24 – 48 hours.

Tentative Course Schedule:

Week	Dates	Chapters
1	Sept 8-10	Chapters 1-3 (Background, Basics, Tools)
2	Sept 13-17	
3	Sept 20-24	Chapter 14
4	Sept 27-Oct 1	Chapter 15
5	Oct 4-8	No new material. Test 1 on October 8
6	Oct 12-15	Chapter 16
7	Oct 18-22	Chapter 17
8	Oct 25-29	Chapter 18
Reading Week Nov 1-5: No New Material		
9	Nov 8-12	No new material. Test 2 on November 12
10	Nov 15-19	Chapter 19
11	Nov 22-26	Chapter 20
12	Nov 29-Dec 3	Chapter 21
13	Dec 6-8	Review Week. No new material.

Assessments and Grading:

All regularly scheduled assessments in this course will be held online on Connect. The tentative date, coverage and weight of the assessments in the calculation of your course mark are as follows:

Assessment	Date	Chapters	Weight
Readings	Approximately weekly. See course website for schedule and details.		10%
Test 1	Oct 8 at 9AM Eastern	Ch. 1-3, 14-15	25%
Test 2	Nov 12 at 9AM Eastern	Ch. 16-18	25%
Final Exam	TBD	Ch. 1-3, 14-21	40%

During assessments, students are forbidden to communicate with any person other than an examination proctor or the instructor.

During the tests and exams, students are forbidden from using any books, notes, study guides, diagrams, communication equipment such as a cell phone, computer programs or software, online resources or websites, or other aids unless specifically authorized by the instructor. Such authorization must be stated explicitly in the assessment instructions.

Tentative Test Details: Tests will be mixed format. Tests will be 1 hour in duration. Test timing will be confirmed and additional format details will be provided one week prior to each test date. Students should notify the instructor of conflicts with either test date no later than September 24.

Tentative Final Exam Details: The Final Exam will be cumulative and will be mixed format. The Final Exam will be scheduled by the Registrar. Once the date and time of the Final Exam is available, it will be announced on OWL. Students with a Final Exam conflict must inform the instructor within one week of the announcement of the Final Exam date.

Policy Regarding Missed Assessments:

Students with an approved absence from a test will have the weight of the missed test reallocated to the Final Exam. Students who miss both tests are likely not to have met the course learning outcomes and may not be permitted to pass the course, regardless of grades received on other assessments. They should contact the instructor for additional steps.

Students with an approved absence from the Final Exam will be required to write a make-up exam. The make-up Final Exam may differ in length and format from the regularly scheduled Final Exam and may or may not be held on Connect. The make-up Final Exam will be proctored using Zoom.

Students who miss any assessments must follow Western University's procedures for approval of their absence in order to receive an accommodation. Please see pp. 7-8 of this syllabus for details on these procedures. If Western University announces any procedures for the approval of absences during Fall 2021 that supplement or supplant the information provided on this syllabus, please follow those procedures. Any assessments missed without approval will receive a mark of zero.

Professionalism, Privacy and Copyright:

- Students are expected to follow the Student Code of Conduct.
- All course materials, including notes and outlines, handouts, videos, practice exercises, assessments, and similar materials, are protected by **copyright**. Students may take notes and make copies of course materials for their own educational purposes only.
- Students may not reproduce (or allow others to reproduce), post or distribute any course materials publicly and/or for commercial purposes without written consent.
- Recordings (audio or video) are not permitted without explicit, written permission. Permitted recordings may not be distributed or shared.

Tips on How to Be Successful in this Class:

1. Start each week by reading the assigned textbook readings. Then take the assigned reading assessment for the chapter.
2. Read the course notes posted on OWL. The notes will sometimes reference a helpful handout of explanatory video. Review any handouts or videos when you get to that point in

your notes so that you understand how those items fit into the context of the chapter as a whole.

3. Once you feel you understand the material, try the suggested problems for the chapter to check your understanding. Make sure that you try the problems before you look at the answers!
4. Do not be afraid to ask questions. If you have questions or are struggling with a topic, post them on the Forum. Your classmates will be happy to discuss your question with you, and the teaching assistant and I will check the Forum to make sure that no one will lead you astray.
5. Make it a daily habit to log onto OWL to ensure you have seen everything posted to help you succeed in this class. Most of the time, all posts will come at the start of the week, but if I see that students are having difficulty with a specific concept, I may add additional resources later.
6. Connect with others. Try forming an online study group and meet on a weekly basis for study and peer support.

Please Note
Department & University Policies for Fall 2021

The University expects all students to take responsibility for their own Academic Programs. Students should also check their registration to ensure they are enrolled in the correct courses.

1. **Guidelines, policies, and your academic rights and responsibilities** are posted online in the current Western Academic Calendar at: <http://westerncalendar.uwo.ca>. Claiming that “you didn’t know what to do” is not an acceptable excuse for not following the stated policies and procedures.
2. Students must familiarize themselves with the “**Rules of Conduct for Examinations**” http://www.uwo.ca/univsec/pdf/academic_policies/exam/administration.pdf.
3. **Cheating as an academic offence:** Students are responsible for understanding what it means to “cheat.” The Department of Economics treats cheating incidents very seriously and will investigate any suspect behavior. Students found guilty will incur penalties that could include a failing grade or being barred from future registration in other Economics courses or programs. The University may impose further penalties such as suspension or expulsion.
4. **Plagiarism:** Students must write their essays and assignments in their own words. When taking an idea/passage from another author, it must be acknowledged with quotation marks where appropriate and referenced with footnotes or citations. Plagiarism is an academic offence (see Scholastic Discipline for Undergraduate Students in the Western Calendar at http://westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_20).

Western University uses software to check for plagiarism and students may be required to electronically submit their work. Those found guilty will be penalized as noted in point 3.

5. It is a Department of Economics policy that **NO** assignments be dated, stamped or accepted by staff. Students must submit assignments to the instructor.
6. **Appeals:** University policies and procedures for appealing a mark can be found in the Student Academic Appeals section in the current Western Academic Calendar at: http://westerncalendar.uwo.ca/PolicyPages.cfm?Command=showCategory&PolicyCategoryID=1&SelectedCalendar=Live&ArchiveID=#Page_14. **Please note the relevant deadlines.**

Department of Economics procedures for appealing a mark can be found here: https://economics.uwo.ca/undergraduate/program_counselling/responsibilities_policies.html#appeals. The Department will not consider an appeal unless an attempt has been made to settle the matter with the instructor first. Students who remain dissatisfied with the outcome may proceed to submit an appeal to econugrd@uwo.ca. Please follow the instructions and use the appeal form shown in the above link.

7. **Systematic adjustments of a class grade distribution** (either up or down) can occur in Economics courses. The fact that grades have been adjusted is **not** grounds for an appeal.
8. Note the following **add and drop deadlines**:

Deadline to add a first term half course:
Deadline to drop a first term half course:

Thursday September 16, 2021
Friday November 12, 2021

Policy Regarding Makeup Tests and Final Examinations

Faculty of Social Science policy states that oversleeping or misreading an exam schedule is NOT grounds for a makeup. This rule applies to midterm and final exams in the Department of Economics.

Policies Regarding Academic Accommodation

- The Faculty of Social Science's policies on academic accommodation are found at http://counselling.ssc.uwo.ca/procedures/having_problems/index.html.
- **Accommodation for Students with Disabilities:** Students with disabilities or accessibility challenges should work with Accessible Education (formerly SSD, see http://academicsupport.uwo.ca/accessible_education/index.html), which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here: [Academic Accommodation for Students with Disabilities](#).
- **Rewriting Exams and Retroactive Reweighting are NOT Permitted:** Students who proceed to write a test or examination must be prepared to accept the mark. Rewriting tests or examinations, or retroactive reweighting of marks, is **not** permitted. Self-Reported Absences cannot be used once a student has proceeded to start to write a test or exam.
- **Self-Reported Absences:** Students will have two opportunities during the fall and winter terms to receive academic consideration if they self-report a missed assessment using the online self-reported absence portal, provided the following conditions are met: the assessment is missed due to an absence of no more than 48 hours in duration, and the assessment for which consideration is being sought is worth 30% or less of the student's final grade. Students are expected to contact their instructors within 24 hours of the end of the period of the self-reported absence, unless noted otherwise on the syllabus. Students are not able to use the self-reporting option in the following circumstances:
 - for exams scheduled by the Office of the Registrar (e.g., final exams)
 - absence of a duration greater than 48 hours
 - assessments worth more than 30% of the student's final grade
 - if the student has opened or started the test or exam
 - if a student has already used the self-reporting portal twice during the fall/winter terms

If the conditions for a Self-Reported Absence are *not* met, students will need to provide a Student Medical Certificate (SMC) if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty academic counselling office for more information about the relevant documentation. It is strongly recommended that students notify the instructor as soon as possible, ideally before the assessment, when they become aware of an absence. University policy is that students must communicate with their instructors no later than 24 hours after the end of the period covered by the SMC or immediately upon their return from their documented absence. Failure to follow University policy and procedures may result in denial of academic accommodation and a grade of zero.

- **Documentation for Accommodation:** Individual instructors are not permitted to receive documentation directly from a student, whether in support of an application for consideration on medical grounds or for other reasons. **All required documentation for absences that are not covered by the Self-Reported Absence Policy must be submitted to the Academic Counselling office of a student's Home Faculty.**
- **Western University policy on Consideration for Student Absence** is available here: [Policy on Academic Consideration for Student Absences - Undergraduate Students in First Entry Programs.](#)
- **Student Medical Certificate (SMC):** This form is available here: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf.
- **Religious Accommodation:** Students should consult the University's list of recognized religious holidays and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the [Western Multicultural Calendar](#).

Policy Regarding Class Attendance and Engagement: If the instructor deems a student's attendance or engagement in the class to be unsatisfactory, that student may be prohibited from writing the final examination. Examples of unsatisfactory class engagement include frequent absences from an in-person or synchronous online class, lack of assignment submissions, and inadequate use of online course materials. Instructors who intend to make use of this policy will notify the student in advance.

Statement on Mental Health and Support Services: Students under emotional/mental distress should visit http://uwo.ca/health/mental_wellbeing/ for more information and a complete list of resources on how to obtain help.

Statement on Remote Proctoring: While Western intends to hold most classes, mid-terms and finals in-person, the London-Middlesex Health unity may require western to teach in a remote format. If this occurs, all assessments will be done remotely and may involve the use of remote proctoring software (i.e., Proctorio, ProctorTrack). Instructors will provide information on the details should the need arise.