

PUBLIC FINANCE—REVENUE
ECONOMICS 2160A-001
Department of Economics
Western University

September 2024

Instructor: E. Rivers
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Office hours: Mondays 10:00AM-12:00PM
Delivery mode: In-person
Meeting times: Mondays 12:30-1:30PM and Wednesdays 12:30-2:30PM
Classroom: HSB-240
Course website: westernu.brightspace.com
Undergraduate inquiries: 519-661-3507 or SSC Room 4078 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/Antirequisite 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. et al (2023), *Public Finance in Canada*, 6th Canadian edition, McGraw-Hill Ryerson, Toronto.

Technical Requirements: Laptop or computer; Stable internet connection:

For technical support, contact Western Technology Services (<https://wts.uwo.ca/helpdesk/>) or see the OWL Brightspace help page (<https://brightspacehelp.uwo.ca/student/>). Current versions of all popular browsers (e.g., Safari, Chrome, Edge, Firefox) are supported with OWL Brightspace; what is most important is that you update your browser frequently to ensure it is current. All JavaScript and cookies should be enabled.

Tentative Course Topics:

I. Introduction (Ch. 1-3)

- Terms and Definitions
- Expenditures and Revenues in Canada
- Desirable Characteristics of a Taxation System
- Fundamentals of Welfare Economics

II. Taxation and Income Distribution (Ch. 14)

III. Efficiency and Equity of Taxation (Ch. 15-16)

IV. The Personal Income Tax and Its Impact on Behaviour (Ch. 17-18)

V. Sales and Excise Taxes (Ch. 19)

VI. Wealth and Property Taxes (Ch. 20) – *Time permitting*

VII. Corporate Taxes (Ch. 21) – *Time permitting*

Note: Any changes to this schedule will be provided in class. Some chapters may not be covered in their entirety.

Assessments and Grading (dates tentative):

Midterm 1	Wednesday, October 9 during class time	25%
Midterm 2	Wednesday, November 13 during class time	25%
Final Exam	To be scheduled by the registrar	50%

Students should notify the instructor of conflicts with either midterm date no later than September 20. Students with a Final Exam conflict must inform the instructor within one week of the announcement of the Final Exam date.

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

During 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. Students may use a non-graphing, non-programmable, non-financial calculator on all assessments in this course.

The Midterms and Final Exam will be held in person. You are required to bring the following to the Midterms and Final Exam:

- Current UWO student ID
- Pencil
- Non-graphing, non-programmable, non-financial calculator out of its case

Note: Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

Policy Regarding Missed Assessments:

There will be no make-ups for the midterms. Students with an approved absence from a Midterm will have the weight of the missed assessment reallocated to the Final Exam. Students who miss both midterms 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.

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.

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. 5-7 of this syllabus for details on these procedures. If Western University announces any procedures for the approval of absences during Fall 2024 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.

Other Course and Classroom Policies:

Attendance: Students are expected to attend lectures regularly and will be held responsible for all material and all announcements provided in class. Important announcements, such as times and locations of exams, will also be provided under the Announcements section of the course website (OWL Brightspace).

Participation: I encourage you to participate and ask questions in class. Class discussion is a very useful component of learning, keeps class lively and interesting for all of us, and helps me identify topics that I should go over in more detail (at that time or as we prepare for exams).

Cell Phones: Please silence your cell phones and other communication devices before entering the classroom.

Video/Photography: Video recording and photography during class is not permitted, as it may violate the privacy of others in the classroom.

Emails: Please use your UWO email address in all communications and include the course number in the subject line. I will try to respond to all emails within 48 hours, not counting the weekend.

Contingency plan for a shift to online delivery:

In the case of any event that necessitates the course delivery moving away from face-to-face interaction, affected course content and any remaining assessments may be delivered entirely online. While the timing of some assessments may be impacted, the assessment weights will not change.

PLEASE NOTE
DEPARTMENT & UNIVERSITY POLICIES FOR FALL 2024

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. A *new academic consideration and flexibility in assessment* policy is in effect starting September 2024. Students can miss one assessment per course per term without medical documentation. Faculty can designate one assessment per course for which students **cannot** self-attest.
3. Students must familiarize themselves with the “**Rules of Conduct for Examinations**” http://www.uwo.ca/univsec/pdf/academic_policies/exam/administration.pdf.
4. **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.
5. **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 4.

6. It is a Department of Economics policy that **NO** assignments be dated, stamped or accepted by staff. Students must submit assignments to the instructor.
7. **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.

8. **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.
9. **ADD AND DROP DEADLINES:**

- Deadline to **ADD** first term full or half course: **Fri, Sept 13, 2024**
- Deadline to **DROP/WITHDRAW** first term full or half course: **Mon, Dec 2, 2024**

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

- Academic accommodation will not be granted automatically on request. Students must demonstrate by documentation that there are compelling medical or compassionate grounds before academic accommodation will be considered. The Faculty of Social Science's policies on academic accommodation are found at https://counselling.ssc.uwo.ca/procedures/academic_consideration.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. Students must also book travel arrangements AFTER final exam dates have been posted as they must not conflict with test or final exams.
- Unless medically incapable of doing so, students must notify their instructor prior to the test date or at least within **48 hours** when requesting a makeup exam. Failure to follow this procedure may result in denial of academic accommodation and a grade of zero. Students should also set up an appointment as soon as possible to meet with their instructor. If the instructor is not available, send an email message to the instructor, copying the Undergraduate Coordinator at econugrd@uwo.ca. **Notifying instructors of a missed exam does not automatically entitle students to a makeup.**

- For medical illnesses, students may consult Student Health Services and request a Student Medical Certificate from the physician. If assessed by an off-campus doctor, students must obtain a certificate from his/her office at the time of the visit/assessment. Student Medical Certificate (SMC) is available here:
https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf
- **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.
- **Western University policy on Consideration for Student Absence** is available here:
https://counselling.ssc.uwo.ca/procedures/probation_rtw/appeals.html
- **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 unit 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.