

ECON 7300 Directed Special Studies in Economics: Taxation and Tax Credits in Canada 2018-19 Second Term

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Contact Hours: Office hours are by appointment

Calendar Description:

ECON 7300 Directed Special Studies in Economics Cr.Hrs. 3
(Formerly 018.730) Intensive study of advanced work in a selected field of economics. As the course content will vary from year to year, students may take this course more than once for credit.

In-Class Hours: As required in 502 Fletcher Argue Building.

Primary Reading Material

There is no textbook for the course and readings will be assigned as the course proceeds. The background for the course is graduate labour economics, as covered in Cahuc, Pierre, Stéphane Carcillo and André Zylberberg, *Labor Economics*, 2nd edition, MIT Press, 2014 and particularly the initial chapters on the effect of taxation on labour supply. The course will involve directed readings but also some intensive library research on the formulation of non-refundable and refundable tax credits in the Canadian taxation system. The student will develop a reading list from this research in consultation with the instructor.

Basis for Grade Assignment

Grading will be based on the following conversion of marks to letter grades: 90%-100% A+, 80%-89% A, 75%-79% B+, 70%-74% B, 65%-69% C+, 60%-64% C, 40%-59% D, 0%-39% F. Final grades are subject to departmental review and revision. The mark assignment will be based on:

Literature Review (about Feb. 28, 2019)	20%
Draft progress report (about March 31, 2019)	30%
Final paper (about April 30, 2019)	50%

The research paper should be a carefully and concisely written review of no more than 5000 words (about 20 typewritten pages, exclusive of bibliography, tables, and figures) which provides a detailed historical and critical assessment of the role of non-

refundable and refundable tax credits in the Canadian tax system. The paper should include a comprehensive bibliography. Journal articles, such as those in the *Journal of Labor Economics*, will provide good models for research style and format.

Course Regulations

- The Voluntary Withdrawal date for this course is **March 20, 2019**
- Students must acquaint themselves with the University's policy on academic integrity (including plagiarism, cheating and examination impersonation) in the online Calendar at:
<http://crscalprod.ad.umanitoba.ca/Catalog/ViewCatalog.aspx?pageid=viewcatalog&catalogid=341&chapterid=4181&topicgroupid=22233&loaduserredits=False>
and on the Student Advocacy website at:
http://umanitoba.ca/student/resource/student_advocacy/cheating_plagiarism_fraud.html
Students who violate this policy will be subject to serious academic penalty. The common penalty in the Faculty of Arts for plagiarism on a written assignment is F for the paper and F(CW) (CW indicates compulsory withdrawal) for the course. The common penalty in Arts for academic dishonesty on a test or examination is F for the paper, F(CW) for the course, and a one-year suspension from courses acceptable for credit in the Faculty of Arts. For more serious acts of academic dishonesty or plagiarism, including repeat violations and purchase of a paper, the penalty can include suspension for a period of up to five years from registration in courses taught in a particular department in Arts or from all courses offered in the Faculty of Arts. The instructor reserves the right to submit student work that is suspected of being plagiarized to internet sites designed to detect plagiarism.
- Students will not be permitted to write make-up tests or miss submission deadlines except for documented medical or compassionate reasons. All deadlines must be met unless **prior** permission of the instructor for medical or compassionate reasons is obtained. Unreturned term work will become the property of the Faculty of Arts and will be subject to confidential destruction four months after the final examination period.
- The University requires all students to activate an official University email account. For full details of the Electronic Communication with Students please visit:
<http://intranet.umanitoba.ca/registrar/email-policy>
Note that all communication between the instructor and students must comply with the electronic communication with student policy as explained at:
http://umanitoba.ca/admin/governance/media/Electronic_Communication_with_Students_Policy_-_2013_09_01_RF.pdf
You are required to obtain and use your U of M email account for all communication between yourself and the university.

Student Information

Writing and Learning Support

The Academic Learning Centre (ALC) offers services that may be helpful to you

throughout your academic program. Through the ALC, you can meet with a learning specialist to discuss concerns such as time management, learning strategies, and test-taking strategies. The ALC also offers peer supported study groups called Supplemental Instruction (SI) for certain courses that students have typically found difficult. In these study groups, students have opportunities to ask questions, compare notes, discuss content, solve practice problems, and develop new study strategies in a group-learning format.

You can also meet one-to-one with a writing tutor who can give you feedback at any stage of the writing process, whether you are just beginning to work on a written assignment or already have a draft. If you are interested in meeting with a writing tutor, reserve your appointment two to three days in advance of the time you would like to meet. Also, plan to meet with a writing tutor a few days before your paper is due so that you have time to work with the tutor's feedback.

These Academic Learning Centre services are free for U of M students. For more information, please visit the Academic Learning Centre website at: <http://umanitoba.ca/student/academiclearning/>

You can also contact the Academic Learning Centre by calling 204-480-1481 or by visiting 201 Tier Building.

University of Manitoba Libraries (UML)

As the primary contact for all research needs, your liaison librarian can play a vital role when completing academic papers and assignments. Liaisons can answer questions about managing citations, or locating appropriate resources, and will address any other concerns you may have, regarding the research process. Liaisons can be contacted by email or phone, and are also available to meet with you in-person. A complete list of liaison librarians can be found by subject: <http://bit.ly/WcEbA1> or name: <http://bit.ly/1tJ0bB4>. In addition, general library assistance is provided in person at 19 University Libraries, located on both the Fort Garry and Bannatyne campuses, as well as in many Winnipeg hospitals. For a listing of all libraries, please consult the following: <http://bit.ly/1sXe6RA>. When working remotely, students can also receive help online, via the Ask-a-Librarian chat found on the Libraries' homepage: www.umanitoba.ca/libraries.

Student Counselling Centre

Contact SCC if you are concerned about any aspect of your mental health, including anxiety, stress, or depression, or for help with relationships or other life concerns. SCC offers crisis services as well as individual, couple, and group counselling. *Student Counselling Centre:*

<http://umanitoba.ca/student/counselling/index.html>

474 University Centre or S207 Medical Services
(204) 474-8592

Student Support Case Management

Contact the Student Support Case Management team if you are concerned about yourself or another student and don't know where to turn. SSCM helps connect students with on and off campus resources, provides safety planning, and offers other supports, including consultation, educational workshops, and referral to the STATIS threat assessment team.

Student Support Intake Assistant <http://umanitoba.ca/student/case-manager/index.html>

520 University Centre
(204) 474-7423

For 24/7 mental health support, contact the Mobile Crisis Service at 204-940-1781.

University Health Service

Contact UHS for any medical concerns, including mental health problems. UHS offers a full range of medical services to students, including psychiatric consultation.

University Health Service <http://umanitoba.ca/student/health/>

104 University Centre, Fort Garry Campus
(204) 474-8411 (Business hours or after hours/urgent calls)

Health and Wellness

Contact our Health and Wellness Educator if you are interested in information on a broad range of health topics, including physical and mental health concerns, alcohol and substance use harms, and sexual assault.

Health and Wellness Educator <http://umanitoba.ca/student/health-wellness/welcome.html>

Katie.Kutryk@umanitoba.ca

469 University Centre
(204) 295-9032

Live Well @ UofM

For comprehensive information about the full range of health and wellness resources available on campus, visit the Live Well @ UofM site:

<http://umanitoba.ca/student/livewell/index.html>

Copyright

All students are required to respect copyright as per Canada's *Copyright Act*. Staff and students play a key role in the University's copyright compliance as we balance user rights for educational purposes with the rights of content creators from around the world. The Copyright Office provides copyright resources and support for all members of the University of Manitoba community.

Visit <http://umanitoba.ca/copyright> for more information.

Your rights and responsibilities

As a student of the University of Manitoba you have rights and responsibilities. It is important for you to know what you can expect from the University as a student and to understand what the University expects from you. Become familiar with the policies and procedures of the University and the regulations that are specific to your faculty, college or school.

The [Academic Calendar](#)

<http://umanitoba.ca/student/records/academiccalendar.html> is one important source of information. View the sections *University Policies and Procedures* and *General Academic Regulations*.

While all of the information contained in these two sections is important, the following information is highlighted.

- If you have questions about your grades, talk to your instructor. There is a process for term work and final **grade appeals**. Note that you have the right to access your final examination scripts. See the Registrar's Office website for more information including appeal deadline dates and the appeal form <http://umanitoba.ca/registrar/>
- You are expected to view the General Academic Regulation section within the Academic Calendar and specifically read the **Academic Integrity** regulation. Consult the course syllabus or ask your instructor for additional information about demonstrating academic integrity in your academic work. Visit the Academic Integrity Site for tools and support <http://umanitoba.ca/academicintegrity/> View the **Student Academic Misconduct** procedure for more information.
- The University is committed to a respectful work and learning environment. You have the right to be treated with respect and you are expected conduct yourself in an appropriate respectful manner. Policies governing behavior include the:

Respectful Work and Learning Environment

http://umanitoba.ca/admin/governance/governing_documents/community/230.html

Student Discipline

http://umanitoba.ca/admin/governance/governing_documents/students/student_discipline.html and,

Violent or Threatening Behaviour

http://umanitoba.ca/admin/governance/governing_documents/community/669.html

- If you experience **Sexual Assault** or know a member of the University community who has, it is important to know there is a policy that provides information about the supports available to those who disclose and outlines

a process for reporting. The **Sexual Assault** policy may be found at: http://umanitoba.ca/admin/governance/governing_documents/community/230.html More information and resources can be found by reviewing the Sexual Assault site <http://umanitoba.ca/student/sexual-assault/>

- For information about rights and responsibilities regarding **Intellectual Property** view the policy http://umanitoba.ca/admin/governance/media/Intellectual_Property_Policy_-_2013_10_01.pdf

For information on regulations that are specific to your academic program, read the section in the Academic Calendar and on the respective faculty/college/school web site <http://umanitoba.ca/faculties/>

Contact an **Academic Advisor** within our faculty/college or school for questions about your academic program and regulations <http://umanitoba.ca/academic-advisors/>

Student Advocacy

Contact Student Advocacy if you want to know more about your rights and responsibilities as a student, have questions about policies and procedures, and/or want support in dealing with academic or discipline concerns.

<http://umanitoba.ca/student/advocacy/>

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204 474 7423

student_advocacy@umanitoba.ca