## **COURSE OUTLINE**

ECMC31 Andrew Bird (a.bird@utoronto.ca) Wednesday 7-10pm MW 140

## Office hours

Wednesdays before class (MW377) ~5:30-7 Thursdays (MW377) 3-6 Send me an e-mail (put ECMC31 in subject line)

## **Tutorials**

Usually the last hour of class. Important.

# Teaching Style

See UTSC Intranet for notes and your marks. You'll need to make notes on my slides. Lots of practice questions.

## **Evaluation**

Midterm 35% (October 22, 2008)

(see final exam schedule when published) Final 65%

Note that the drop date for Fall classes is November 16<sup>th</sup>.

# **Tentative Outline of Topics**

Topic 1: Introduction and Discussion of Criteria for Taxation

Topic 2: Tax Incidence/Tax Shifting

Topic 3: Taxation and Efficiency/Optimal Taxation (2 lectures)

Topic 4: Personal Income Taxation (2 lectures)

#### Midterm

Optional Topics (we'll only have time for some of these) Consumption and Sales Taxation

Taxation and Behaviour Corporate Taxation International Taxation Tax Competition **Environmental Taxation** 

Textbook (not required but should be in bookstore)

Public Finance in Canada by Rosen et al. (2008)