



Econ3329A 670
Advanced Public Finance: Taxation
Fall 2025

Instructor: Adian McFarlane, PhD
Email: amcfar22@uwo.ca

Course Information

Mode of Instruction: Online Asynchronous

Calendar Description:

A positive and normative analysis of government revenues, incentive effects of taxes, tax incidence, Canadian tax policy.

Pre-requisite(s): Economics 2261A/B.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: CATEGORY A

Subject Code: ECONOMIC

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

ADVANCED PUBLIC FINANCE, Fall 2025

ECONOMICS 3329A SECTION 670

Instructor: Adian McFarlane
Email: amcfar22@uwo.ca
Office Hours: Mondays 1:30 PM to 2:30 PM (Virtual)

Course Information and Delivery

- This is an *intense* self-study fully ONLINE *asynchronous* course.
- There are no required lectures or meeting times.
- Students must work diligently through the course material and consult the instructor as needed.
- Students need access to a computer with a Webcam and stable high-speed internet.
- NOTE: FINAL EXAM IS HELD IN PERSON
- You will use the [OWL Brightspace](#) online learning platform and other online educational resources.

Course Description and Learning Outcomes

- By the end of this course, students will be able to explain and discuss (i) positive and normative perspectives of government revenues, (ii) incentive effects of taxes, (iii) tax incidence, and (iv) Canadian tax policy.

Resources

- ****Required**** PUBLIC FINANCE IN CANADA (6TH CANADIAN ED.) Rosen, H. S., Gayer, T., Tedds, L., & Tombe, T. (2023). McGraw-Hill Ryerson. ISBN: 9781265255466. The cost is C\$99 for the CONNECT option. The textbook can be purchased from: https://bookstore.uwo.ca/textbook-search?campus=KC&term=W2025A&courses%5B0%5D=670_KC/ECO3329A
- Here is the URL that you will have to use for this course:
- <https://connect.mheducation.com/class/a-mcfarlane-kings>
- Here is information on registering to access the textbook after purchase.
- <https://youtu.be/amuBNCjVWGo>

Topics (subject to change: additions/deletions)

- **(Ch. 1)** Introduction to Public Finance in Canada, **(Ch. 5)**: Externalities, **(Ch. 14)**: Tax Incidence, **(Ch. 15)** Taxation and Efficiency, **(Ch. 16)** Efficient and Equitable Taxation, **(Ch. 17)**: The Personal Income Tax, **(Ch. 18)** Personal Taxation and Behaviour, **(Ch. 19)** Consumption Taxation, **(Ch. 20)** Taxes on Wealth and Property, **(Ch. 21)** The Corporation Tax, and **(Notes on Brightspace)** Selected Topics.

Grading

Assessment	Weight	Submitted/Completed	Due Date
Opening Forum	3%	Online	September 19, 2025.
Onboarding Test	2%	Online	September 26, 2025.
Test 1	15%	Online	October 3, 2025
Test 2	15%	Online	October 31, 2025
Team Project	10%	Online	December 5, 2025.
Final	55%	IN PERSON on Campus	To be determined.

- **(1)** Students will not typically obtain academic consideration for a missed Test or Final without supporting documentation approved by the Academic Dean's Office. Students should seek approval from this office; otherwise, they will receive a score of zero for these assessments if they miss them. **(2)** Generally, there are no make-up tests, no test resets/retakes, etc. At the instructor's discretion, a missed test may be re-weighted to the final, an alternative assessment, or another test. **(3)** The weights are subject to adjustment to respect the maintenance of academic standards and fairness regarding circumstances impacting academic integrity, academic consideration, students' achievement, technology issues, or other extenuating factors. **(4)** Overall course grades are subject to review, approval by the Dean, calibration, normalising, and reweighting (adjustment up or down in the same manner for all students) by the instructor and the School of Management, Economics, & Mathematics to account for the difficulty level of the assessments, academic consideration, unanticipated events or extenuating circumstances that may affect students' overall performance or otherwise. **(5)** Due dates are tentative and subject to change depending on class progress, academic consideration, unanticipated events, instructor discretion or otherwise.

Course Administration and Expectations

- **(1)** Students should review the textbook and online material and complete assessments. **(2)** Assessments will be based on online material and the textbook. **(3)** *HELP* Students should contact the instructor when they have concerns or difficulties. Emails are ordinarily responded to within two business days during the hours 8:30 am to 4:30 pm. **(4)** Course announcements will be made by email and/or on [Brightspace](#). **(6)** Academic Integrity. See [Western Scholastic Discipline policy](#). **(7)** Appeals. See [Western Appeals](#). **(8)** Artificial Intelligence tools, such as ChatGPT, may be used for information gathering, improving the readability of the project, and as study aids. They are not allowed on Tests and Exams.

Technology

- **(1)** A computer with a webcam and a stable, high-speed internet connection is required. **(2)** Students registering for the course consent to being proctored virtually, which involves being recorded using the requested technology. **(3)** All tests are proctored virtually. The final exam is held in person.

Learning Inclusively and Bravely

- **(1)** Inform the instructor if you have a preferred name or gender pronoun. **(2)** Everyone is to be treated with respect. Review [CONDUCT 1](#), [CONDUCT 2](#), and [PROFESSIONALISM](#). **(3)** Comments should be based on facts (if applicable/possible) to foster productive dialogue and debate. **(4)** Growth and deep understanding often come from challenging discussions and debates while confronting discomfort. At the same time, there should be no harassing, discriminating, bullying, offensive, or demeaning statements and behaviour. See [BULLYING AND HARASSMENT](#) and [MICROAGGRESSIONS](#). **(5)** The instructor is committed to supporting diverse learners in an inclusive, accessible, and reasonable manner.

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2025-2026

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found here [Academic Accommodation for Students with Disabilities](#). Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at https://www.kings.uwo.ca/kings/assets/File/currentStudents/courses_enrollment/exams_and_tests/SMC-Feb-2025.pdf.

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a "Multiple Exam Situation" (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under [Special Examinations](#)).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King's University College: <https://www.kings.uwo.ca/current-students/student-services/>

Students experiencing emotional or mental health distress can access services at King's University College: <http://www.kings.uwo.ca/current-students/campus-services/student-support-services/personal-counselling/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help: https://www.uwo.ca/health/mental_wellbeing/

Academic Support Services at King's University College: <https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King's is committed to reducing incidents of gender-based and sexual violence and providing compassionate support to anyone who has gone through these traumatic events. If you have experienced sexual or gender-based violence (either recently or in the past), you will find information about support services for survivors, including emergency contacts at: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western's Gender-Based Violence & Survivor Support Case Manager by [email](#) or by calling 519-661-3568.

Further supports can be found on this website: <https://www.kings.uwo.ca/about-kings/safe-campus/gender-and-sexual-violence/>

See also https://www.uwo.ca/health/student_support/survivor_support/get-help.html

University Students' Council offers many valuable support services for students, including the health insurance plan: <http://westernusc.ca/services/>

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see <https://www.kings.uwo.ca/current-students/student-affairs/code-of-student-conduct1/>

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see [https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html](https://elearningtoolkit.uwo.ca/tools/Originality_Reports - TurnItIn.html).

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.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take

notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.