Western University  
Department of Politics Science  

**Special Topics: The Politics of Public Money**  
Political Science 3391G  
Spring 2015  

**Instructor:**  
Dr. Zack Taylor  
**E-mail:**  
zack.taylor@uwo.ca  
**Phone:**  
519-661-2111 ext. 85169  
**Office:**  
SSC 4166  
**Office Hours:**  
Thursdays, 4–5pm, or by appointment  

**Class Time and Location:**  
Thursdays, 1:30–3:30pm, SSC 4255  

**COURSE DESCRIPTION**  
How governments tax and spend picks winners and losers and has profound social and economic impacts. With an emphasis on where the money comes from, this course examines Canadian federal, provincial, and local public finance in comparative perspective and explores its political and policy implications. The first part of the course introduces major concepts in taxation, expenditure, intergovernmental fiscal relations, and budgeting, and explores their political implications. The remainder of the course focuses on the fiscal dimensions of topical policy issues and dilemmas: the ageing society, income and wealth inequality, energy and environment policy, and the infrastructure deficit. **You do not need a background in economics, finance, or mathematics to take this course.**  

**COURSE OBJECTIVES AND LEARNING OUTCOMES**  
The objective of this course is to introduce you to the politics of taxing and spending choices. By the end of this course, you will be able to (a) compare and contrast the relative strengths and limitations of different forms of taxation, (b) describe how federal/provincial and municipal budgets are structured, (c) critically assess the political realities of budget-making and fiscal choices, and (d) evaluate the fiscal dimensions of many social, economic, and environmental policy areas. The course assignments are designed to improve your critical thinking skills.  

**PREREQUISITE**  
You must have taken at least 1 full course equivalent in Political Science at the 2200 level in order to enroll in this course. Unless you have either the requisites for this course or written special permission from your Dean to enroll 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.
SCHEDULE OF TOPICS AND ASSIGNMENTS [DRAFT]

Class 1  Jan. 7  Introduction: Why public finance matters

Revenue sources: Purposes and impacts

Class 2  Jan. 14  Characteristics of taxes
*Introduce Policy Options Assignment*

Class 3  Jan. 21  Financing sovereign governments:
Income, capital, consumption, and excise taxes
*Inform instructor of Policy Options Assignment topic*

Class 4  Jan. 28  Financing local governments: Property taxes and user fees

Class 5  Feb. 4  Intergovernmental transfers
*Policy Options Assignment Annotated Bibliography due*

Budget politics

Class 6  Feb. 11  The national politics of fiscal restraint

*** Feb. 15–19 Family Day and Reading Week ***

Class 7  Feb. 25  The local politics of balanced budgets
*Introduce in-class budget game*

Class 8  Mar. 3  *In-class game: Balancing a municipal budget*

Policy dilemmas

Class 9  Mar. 10  The ageing society
*Policy Options Assignment due*

Class 10  Mar. 17  Income and wealth inequality

Class 11  Mar. 24  Energy and climate change

Class 12  Mar. 31  The infrastructure deficit
COURSE WEBSITE
This course makes use of OWL. Please refer to the course website regularly for announcements and course information: https://owl.uwo.ca/portal.

COURSE MATERIALS
There is no textbook. Readings to be retrieved from publicly available websites are marked with a W. Readings marked with an E are electronic journal articles that can be retrieved through the Western Library website. All other readings are made available as PDFs on the course website. Readings will average approximately 60 pages per week. Note that tested content will be drawn from both lecture and readings; you will not do well if you concentrate only on one.

EVALUATION

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Due Date</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy Options Assignment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annotated bibliography</td>
<td>Feb. 4</td>
<td>5%</td>
</tr>
<tr>
<td>Final paper</td>
<td>Mar. 10</td>
<td>30%</td>
</tr>
<tr>
<td>Budget Game (in class)</td>
<td>Mar. 3</td>
<td>10%</td>
</tr>
<tr>
<td>Preparation, Attendance, and Participation</td>
<td>Jan. 21–end</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Exam period</td>
<td>35%</td>
</tr>
</tbody>
</table>

Policy Options Assignment (35%): Based on concepts introduced in the first part of the course and original research, you will prepare a substantial overview of the fiscal implications of a major public policy dilemma and propose options to address it. You will choose a topic related to one of the four policy areas discussed in Classes 9 through 12. The assignment is due at the beginning of this sequence of classes so that you will be prepared to lead discussion of your issue in class. You will inform the instructor of your chosen topic in Class 3 and submit a brief proposal and annotated bibliography in Class 5. **Detailed assignment instructions and expectations will be communicated in Class 2.**

Budget Game (10%): You will work in groups to balance a fictional big city budget. This will apply concepts introduced earlier in the course.

Preparation, Attendance, and Participation (20%): You are expected to attend each class prepared to discuss the assigned readings. You are encouraged to monitor the daily news media for relevant stories; at minimum, I recommend that you skim the *Globe and Mail*’s Report on Business section every day. The emphasis in this grade segment will be on active in-class engagement with the material.

Final Exam (35%): The final exam will cover both readings and lecture content, and will take place during the exam period.
COURSE POLICIES

Electronic devices: Research shows that levels of student performance and participation are lower when computers, tablets, smartphones, and other devices are present in the classroom. In order to create a pleasant environment conducive to everyone’s learning and free from distractions, please refrain from using phones for texting or any other purposes during classes. The use of laptops and tablets is allowed for course-related activities and note taking only.

E-mail policy: All Western University students are required to have an @uwo.ca e-mail account. The instructor will only respond to e-mails sent from a Western University account, that clearly identify the sender, and have “POL 3391” in the subject line. The instructor will not accept assignments by e-mail.

Submitting assignments: All assignments must be submitted by the beginning of class on the due date.

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. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (http://www.turnitin.com). Note that you will be able to view your Turnitin Originality Report after submitting. You may resubmit at any time before the deadline.

Late assignments: The penalty for late assignments is three percentage points per day (including weekend days). A grade of 80% on an assignment therefore becomes 68% in four days. Assignments more than 10 days late will not be accepted. Extensions due to illness require a medical certificate. If you foresee problems meeting submission deadlines please consult the instructor early; accommodations can always be made with adequate advance notice. This means at least one week before the deadline, not the night before the work is due!

Academic integrity: To protect and uphold academic integrity in the class, it is the responsibility of each student to be able to demonstrate the originality of his or her work if called upon to do so. At a minimum, for every assignment, the sources of all information and ideas must be properly referenced using a standard academic referencing style such as Chicago, APA, or MLA. Failure to properly reference ideas, concepts, and quotations in an assignment that are not your own will result in academic penalties as required by university policy: http://www.uwo.ca/univsec/pdf/academicpolicies/appeals/scholasticdisciplineundergrad.pdf. All upper-year students are expected to have a thorough understanding of the rules and conventions of academic writing. If you are unclear about what constitutes plagiarism or how to reference...
sources, please visit the Writing Support Centre http://www.sdc.uwo.ca/writing/ or review information at: http://www.lib.uwo.ca/tutorials/plagiarism/.

ASSISTANCE

If you are having trouble with the course material or are falling behind in your work, please contact the course instructor as soon as possible. We can only help you if the lines of communication are open.

Help with writing: Learning to express ideas clearly is a central goal of the university experience. If academic writing does not come easily to you, you are strongly encouraged to make use of the Writing Support Centre: http://www.sdc.uwo.ca/writing/.

Accommodations on medical grounds: Students seeking academic accommodation on medical grounds for any missed tests, exams, participation components and/or assignments must apply to the Academic Counseling office of their home Faculty and provide documentation. Academic accommodation cannot be granted by the instructor or department. Please refer to the Policy on Accommodation for Medical Illness https://studentservices.uwo.ca/secure/index.cfm and download a Student Medical Certificate (SMC): https://studentservices.uwo.ca/ under the Medical Documentation heading. Students who are in emotional/mental distress should refer to Mental Health@Western http://www.health.uwo.ca/mental_health/ for a complete list of options about how to obtain help.

Accommodations on religious grounds: Every effort has been made to avoid scheduling assignment due dates on religious holidays. Please inform the instructor at the beginning of the course if you will be unable to attend class for reason of religious observance.
READING SCHEDULE

Class 1    Jan. 7    Introduction: Why public finance matters

A scattering of short news articles to get us started...


**Revenue sources: Purposes and impacts**

Class 2    Jan. 14    Characteristics of taxes


Summary sheet on tax characteristics (on OWL).

Class 3    Jan. 21    Financing sovereign governments: Income, capital, consumption, and excise taxes

Historical revenue sources tables (on OWL).


Class 4   Jan. 28   Financing local governments: Property taxes and user fees


Class 5   Feb. 4   Intergovernmental transfers


Budget politics

Class 6    Feb. 11    The intergovernmental politics of fiscal restraint


*** Feb. 15–19 Family Day and Reading Week ***

Class 7    Feb. 25    The local politics of balanced budgets


Newspaper articles:


Class 8    Mar. 3    *In-class game: Balancing a municipal budget*

No readings. Instructions and materials will be distributed and introduced in Class 7.
Policy dilemmas

**Note: Optional readings may be of interest as you plan your Policy Options papers but are not required for class discussion and will not be tested on the final exam. **

Class 9  Mar. 10  The ageing society


Simpson, Jeffrey. 2014. “Demographics will put Quebec’s back to the fiscal wall.” *Globe and Mail*. Feb 1.

Optional readings:


Class 10  Mar. 17  Income and wealth inequality


Optional readings:


Cross, Philip and Munir A. Sheikh. 2015. Caught in the Middle: Some in Canada’s Middle Class are Doing Well; Others Have Good Reason to Worry. School of Public Policy Research Paper 8(12). Calgary: University of Calgary. http://www.policyschool.ucalgary.ca/?q=content/caught-middle-some-canadas-middle-class-are-doing-well-others-have-good-reason-worry

Class 11 Mar. 24 Energy and climate change


Optional readings:


Class 12 Mar. 31 The urban infrastructure deficit


Optional readings:


Prerequisite checking - the student’s responsibility
"Unless you have either the requisites for this course or written special permission from your Dean to enroll 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."

Essay course requirements
With the exception of 1000-level courses, most courses in the Department of Political Science are essay courses. Total written assignments (excluding examinations) will be at least 3,000 words in Politics 1020E, at least 5,000 words in a full course numbered 2000 or above, and at least 2,500 words in a half course numbered 2000 or above.

Use of Personal Response Systems ("Clickers")
"Personal Response Systems ("clickers") may be used in some classes. If clickers are to be used in a class, it is the responsibility of the student to ensure that the device is activated and functional. Students must see their instructor if they have any concerns about whether the clicker is malfunctioning. Students must use only their own clicker. If clicker records are used to compute a portion of the course grade:
• the use of somebody else’s clicker in class constitutes a scholastic offence,
• the possession of a clicker belonging to another student will be interpreted as an attempt to commit a scholastic offence."

Security and Confidentiality of Student Work (refer to current Western Academic Calendar (http://www.westerncalendar.uwo.ca/)
"Submitting or Returning Student Assignments, Tests and Exams - All student assignments, tests and exams will be handled in a secure and confidential manner. Particularly in this respect, leaving student work unattended in public areas for pickup is not permitted."

Duplication of work
Undergraduate students who submit similar assignments on closely related topics in two different courses must obtain the consent of both instructors prior to the submission of the assignment. If prior approval is not obtained, each instructor reserves the right not to accept the assignment.

Grade adjustments
In order to ensure that comparable standards are applied in political science courses, the Department may require instructors to adjust final marks to conform to Departmental guidelines.

Academic Offences
"Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf"
Submission of Course Requirements

ESSAYS, ASSIGNMENTS, TAKE-HOME EXAMS MUST BE SUBMITTED ACCORDING TO PROCEDURES SPECIFIED BY YOUR INSTRUCTOR (I.E., IN CLASS, DURING OFFICE HOURS, TA'S OFFICE HOURS) OR UNDER THE INSTRUCTOR'S OFFICE DOOR.

THE MAIN OFFICE DOES NOT DATE-STAMP OR ACCEPT ANY OF THE ABOVE.

Attendance Regulations for Examinations

EXAMINATIONS/ATTENDANCE (Sen. Min. Feb.4/49, May 23/58, S.94, S.3538, S.3632, S.04-097) A student is entitled to be examined in courses in which registration is maintained, subject to the following limitations: 1) A student may be debarred from writing the final examination for failure to maintain satisfactory academic standing throughout the year. 2) 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. The Dean of the Faculty offering the course will communicate that decision to the Dean of the Faculty of registration.

Medical Policy, Late Assignments, etc.

Students registered in Social Science should refer to http://counselling.ssc.uwo.ca/procedures/having_problems/index.html for information on Medical Policy, Term Tests, Final Examinations, Late Assignments, Short Absences, Extended Absences, Documentation and other Academic Concerns. Non-Social Science students should refer to their home faculty’s academic counselling office.

University Policy on Cheating and Academic Misconduct

Plagiarism: Students must write their essays and assignments in their own words. Whenever students take an idea, or a passage from another author, they must acknowledge their debt both by using quotation marks where appropriate and by proper referencing such as footnotes or citations. Plagiarism is a major academic offence." (see Scholastic Offence Policy in the Western Academic Calendar).

Plagiarism Checking: "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. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (http://www.turnitin.com )."

Multiple-choice tests/exams: "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."

Note: Information excerpted and quoted above are Senate regulations from the Handbook of Scholarship and Academic Policy. http://www.uwo.ca/univsec/academic_policies/index.html
PLAGIARISM*

In writing scholarly papers, you must keep firmly in mind the need to avoid plagiarism. Plagiarism is the unacknowledged borrowing of another writer's words or ideas. Different forms of writing require different types of acknowledgement. The following rules pertain to the acknowledgements necessary in academic papers.

A. In using another writer's words, you must both place the words in quotation marks and acknowledge that the words are those of another writer.

You are plagiarizing if you use a sequence of words, a sentence or a paragraph taken from other writers without acknowledging them to be theirs. Acknowledgement is indicated either by (1) mentioning the author and work from which the words are borrowed in the text of your paper; or by (2) placing a footnote number at the end of the quotation in your text, and including a correspondingly numbered footnote at the bottom of the page (or in a separate reference section at the end of your essay). This footnote should indicate author, title of the work, place and date of publication, and page number.

Method (2) given above is usually preferable for academic essays because it provides the reader with more information about your sources and leaves your text uncluttered with parenthetical and tangential references. In either case words taken from another author must be enclosed in quotation marks or set off from your text by single spacing and indentation in such a way that they cannot be mistaken for your own words. Note that you cannot avoid indicating quotation simply by changing a word or phrase in a sentence or paragraph which is not your own.

B. In adopting other writers' ideas, you must acknowledge that they are theirs.

You are plagiarizing if you adopt, summarize, or paraphrase other writers' trains of argument, ideas or sequences of ideas without acknowledging their authorship according to the method of acknowledgement given in 'A' above. Since the words are your own, they need not be enclosed in quotation marks. Be certain, however, that the words you use are entirely your own; where you must use words or phrases from your source, these should be enclosed in quotation marks, as in 'A' above.

Clearly, it is possible for you to formulate arguments or ideas independently of another writer who has expounded the same ideas, and whom you have not read. Where you got your ideas is the important consideration here. Do not be afraid to present an argument or idea without acknowledgement to another writer, if you have arrived at it entirely independently. Acknowledge it if you have derived it from a source outside your own thinking on the subject.

In short, use of acknowledgements and, when necessary, quotation marks is necessary to distinguish clearly between what is yours and what is not. Since the rules have been explained to you, if you fail to make this distinction your instructor very likely will do so for you, and they will be forced to regard your omission as intentional literary theft. Plagiarism is a serious offence which may result in a student's receiving an 'F' in a course or, in extreme cases in their suspension from the University.

*Reprinted by permission of the Department of History
Adopted by the council of the Faculty of Social Science, October, 1970; approved by the Dept. of History
August 13, 1991
Accessibility at Western: Please contact poliscie@uwo.ca if you require any information in plain text format, or if any other accommodation can make the course material and/or physical space accessible to you.

SUPPORT SERVICES
The Registrar’s office can be accessed for Student Support Services at http://www.registrar.uwo.ca

Student Support Services (including the services provided by the USC listed here) can be reached at: http://westernusc.ca/services/

Student Development Services can be reached at: http://www.sdc.uwo.ca/

Students who are in emotional/mental distress should refer to Mental Health@Western http://www.uwo.ca/uwocom/mentalhealth/ for a complete list of options about how to obtain help.