

# Pub Pol 495-005: Policy Seminar—Current Issues in Tax Policy

Ford School of Public Policy

Fall 2018

## **Instructor:**

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Office hours: Thursdays 11:00 to 1:00—Please sign up on [Google](#)

**Canvas Website:** <https://umich.instructure.com/courses/179557>

**Class Meetings:** Tuesdays & Thursdays 1:00 - 2:20, 1210 Weill

**Course Description and Objectives:** Oliver Wendell Holmes famously said that "Taxes are what we pay for civilized society," but who should pay and how much? In this course, we will develop the interdisciplinary tools of policy analysis to engage in several current debates in tax policy at the local, state, federal, and international levels.

As a Policy Seminar, our emphasis will be on written and oral communication skills, teamwork, and discussion. My goal for this course is *not* to turn students into experts on tax policy. Rather, we will use tax policy topics as fodder to hone our analytical thinking, communication strategies, and other skills that are essential to the public policy profession.

Our goals for this course include:

- Exploring some of the philosophical and theoretical perspectives used to justify tax policies and understanding the fundamental role tax policy plays in democratic governance
- Applying the tools of policy analysis to current tax policy debates
- Developing skills to critically evaluate the arguments of others
- Improving policy writing skills in multiple formats
- Practicing playing different roles in oral policy discussions, presentations, and debates

**Texts and Readings:** Our primary textbook is below. It is also available on Course Reserves at the Shapiro Undergraduate Library. Additional readings will be posted on Canvas.

Thom, Michael. (2017) *Tax Politics and Policy*. Routledge.

## **Format, Grading, and Assignments:**

The format of the class is a mixture of traditional lecture-style sessions and student-led structured debates. The debates will give us the opportunity to apply some of the concepts and tools we develop during lectures to tax policy issues currently being debated at all levels of government. Students will be assigned to teams, and each team will be assigned a different role for each debate. Detailed role and assignment descriptions will be posted on Canvas.

The main individual project for the semester will be the development of a 15-20 page “white paper” on a tax policy topic of your choice. The white paper will require you to do outside research on your topic and develop a detailed analysis and policy recommendation. Two rounds of peer editing will give students the opportunity to critique others’ arguments and incorporate feedback to improve their own papers. Details and due dates will be posted on Canvas.

Grade breakdown:	Debate memos (3)	30%
	Debate team grade	20%
	White paper	40%
	Individual participation	10%

## **Other Course Policies:**

- Please let me know immediately if you have a conflict or disability that might inhibit you from meeting due dates or otherwise participating in the class. I will make appropriate accommodations.
- Unless a prior agreement is reached, late work will incur a penalty of 10% of the possible points per day.
- No extra credit.
- Please keep the use of computers, phones, etc. to a minimum during class.

## **SCHOOL-WIDE POLICIES AND RESOURCES**

### **Ford School of Public Policy Inclusivity Statement:**

Members of the Ford School community represent a rich variety of backgrounds and perspectives. We are committed to providing an atmosphere for learning that respects diversity.

While working together to build this community we ask all members to:

- share their unique experiences, values and beliefs
- be open to the views of others
- honor the uniqueness of their colleagues
- appreciate the opportunity that we have to learn from each other in this community
- value one another's opinions and communicate in a respectful manner
- keep confidential discussions that the community has of a personal (or professional) nature
- use this opportunity together to discuss ways in which we can create an inclusive environment in Ford classes and across the UM community

**Accommodations for Students with Disabilities:** If you believe you need an accommodation for a disability, please let your instructor know at your earliest convenience. Some aspects of courses may be modified to facilitate your participation and progress. As soon as you make your instructor aware of your needs, they can work with the Services for Students with Disabilities (SSD) office to help determine appropriate academic accommodations. Any information you provide will be treated as private and confidential.

**Student Mental Health and Well-Being Resources:** The University of Michigan is committed to advancing the mental health and wellbeing of its students. We acknowledge that a variety of issues, such as strained relationships, increased anxiety, alcohol/drug problems, and depression, directly impacts students' academic performance. If you or someone you know is feeling overwhelmed, depressed, and/or in need of support, services are available. For help, contact (CAPS) and/or [University Health Service](#) (UHS). For a listing of other mental health resources available on and off campus, visit: <http://umich.edu/~mhealth/>

**Please review additional information and policies regarding academic expectations and resources at the Ford School of Public Policy at this link:**

<http://fordschool.umich.edu/academics/expectations>

## Tentative Schedule

T	4-Sep	Introduction
Th	6-Sep	Tax policy basics
T	11-Sep	Purposes and principles of good tax policy
Th	13-Sep	Purposes and principles of good tax policy, cont.
T	18-Sep	Consumption taxes
Th	20-Sep	Consumption taxes, cont.
T	25-Sep	Debate 1 Prep
Th	27-Sep	Debate 1
T	2-Oct	Debate 2 Prep
Th	4-Oct	Debate 2
T	9-Oct	Income taxes
Th	11-Oct	Income taxes, cont.
T	16-Oct	<i>(No class - Study break)</i>
Th	18-Oct	Business taxes
T	23-Oct	Debate 3 Prep
Th	25-Oct	Debate 3
T	30-Oct	Debate 4 Prep
Th	1-Nov	Debate 4
T	6-Nov	In-class reflection exercise
Th	8-Nov	Property/wealth taxes
T	13-Nov	Federalism and tax competition
Th	15-Nov	International tax issues
T	20-Nov	Peer reviews: Round 1
Th	22-Nov	<i>(No class - Thanksgiving)</i>
T	27-Nov	Debate 5 Prep
Th	29-Nov	Debate 5
T	4-Dec	Debate 6 Prep
Th	6-Dec	Debate 6
T	11-Dec	Peer reviews: Round 2
F	14-Dec	Final papers due at noon