

Economics 336Y: Writing Assignment #1

In this assignment, you are to write about a specific tax policy issue that has been debated during the current federal election campaign. You should write a policy paper that: (i) summarizes the positions of the major federal political parties in Canada; (ii) reviews the relevant economic theory and evidence; and (iii) makes a specific policy recommendation on the topic. Choose a topic from this list:

1. taxation of large corporations
2. taxation of small businesses (Canadian-controlled private corporations)
3. income splitting (the proposed federal “family tax credit”)
4. Tax-Free Savings Accounts
5. federal tax credits for families with children, and federal support for daycare facilities
6. taxation of foreign online services (the “Netflix” tax)

To learn more about your topic, you may wish to consult one or two supplementary sources (besides the party platform statements). These can include publications from economic think tanks like: C. D. Howe Institute, Calgary School of Public Policy, and Institute for Research on Public Policy; or, articles in policy-oriented journals like *Canadian Public Policy*, *Policy Options*, and *Journal of Economic Perspectives*. For more detail on the Canadian tax system, you may wish to consult the textbook *Tax Policy in Canada* (Canadian Tax Foundation, 2012).

Further details:

- Your paper should be about 4 pages long (2000 words).
- Be specific and opinionated.
- Express your own opinion in your own words. Where possible, relate your arguments to the key concepts of equity, efficiency, and compliance costs discussed in this course.
- It is not necessary to consult any secondary sources. If you choose to do so, list them all in the references section, and cite them in the text in the appropriate places. See [How Not to Plagiarize](#) from the Writing Centre.

In grading, points will be assigned for:

- originality of argument
- structure and clarity of the text
 - use paragraph form and proper sentences
 - clearly state a thesis in the introductory paragraph
 - for more suggestions on good writing, see the Writing Centre website
- application of economic concepts taught in this course

This assignment must be submitted via turnitin.com by October 16, 2015. A penalty of 10% will apply for each week it is late.