

POGO 750: Global Tax Policy

Syllabus [Draft, Subject To Change]

Fall 2025
Wednesday 4:30-7:10 pm

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- Office hours: By appointment. To make an appointment, please visit Canvas course website and click “Office Hours”.
 - Please make an appointment up to 30 minutes per week so that other students will also have a chance to meet with me.
- Please email me if you have quick questions. During the semester, I will try my best to respond within 1-2 business days.
- If you have questions regarding your grades, please make an office-hour appointment to speak with me directly (see the first bullet point on how to make an appointment). I won't answer any questions regarding your grades via email.

Course Website: Canvas

- Please carefully read all announcements on Blackboard under “Announcements” left panel.

Course Description/Overview: Around the world, taxes are the main revenue sources of governments to provide public goods for citizens (such as roads, infrastructure, and social programs). Governments also use tax policies to attract investment, promote economic growth, and foster economic efficiency and equity.

This course studies the fundamental theories and the empirical findings of the effects of various tax policies in different settings. For example, what are the effects of corporate income taxes in the US and other countries? How do multinationals respond to changes in corporate income taxes? How do the tax structures in developing countries differ from those in developed countries, and why? How successful are various methods to increase tax compliance and raise tax revenue when evasion is high, and government capacity is limited?

The course is designed for both master's and Ph.D. students, with different expectations and outcomes.

Course Learning Outcomes:

- Gain knowledge about fundamental tax theories and empirical findings about tax policies.
- Apply the knowledge to the current tax policy debates.
- Improve critical reading, writing, and oral presentation skills.
- Ph.D. students: in addition to the above bullet points, Ph.D. students familiarize themselves with different datasets, empirical methods, literature, and original research either through a replication and extension paper, a detailed research proposal, or an original research paper.

Prerequisites

Students might find it beneficial to concurrently take PUBP 720 if they haven't taken PUBP 720 or an equivalent class. The following economic concepts will be helpful: externalities, public goods, demand curve, supply curve, elasticity, marginal utility, indifference curve, budget constraint, consumer surplus, producer surplus, and deadweight loss. We will review these concepts before applying them in this class.

Ph.D. students: Besides the economic concepts listed above, Ph.D. students should also be familiar with basic statistical concepts such as hypothesis testing, simple and multiple regressions, omitted variable bias problems, and causal inference. These concepts are covered in POGO 511 (Ph.D. level) or elsewhere.

Please do not hesitate to contact me with any questions about the prerequisites.

Grading Schema: The conventional grade scheme is roughly as follows: A: $\geq 93\%$, A-: $[90-93\%)$, B+: $[87-90\%)$, B: $[83-87\%)$, B-: $[80-83\%)$, C: $[70-80\%)$, F: $<70\%$

I'll adjust a curve if the class average is lower than the conventional scheme.

Grade Weights & Grading-related Policies

Master's students: The course offers several choices to accommodate students with different interests and objectives. Specifically, you can choose one of the following grading options:

- Problem sets (10 percent), presentation (10 percent), participation (10 percent), midterm (20 percent), and final exam (50 percent).
OR
- Problem sets (10 percent), presentation (10 percent), participation (10 percent), midterm (20 percent), short term paper (25 percent), and final exam (25 percent).
OR
- Problem sets (10 percent), presentation (10 percent), participation (10 percent), midterm (20 percent), long term paper (50 percent).

Ph.D. students: Problem sets (10 percent), presentation (10 percent), participation (10 percent), midterm (20 percent), long term paper (50 percent).

- For the term paper, Ph.D. students can choose options (2), (3), or (4) as explained below.

The term paper may take one of the following forms:

- Option (1) – a review of selected papers addressing a tax policy question.
- Option (2) – a replication and extension of an empirical study in tax policy: If students choose this option, they will replicate and extend a published empirical paper on tax policy, chosen in consultation with the professor. The students must not select the same paper that they have already replicated elsewhere.
 - o This exercise helps prepare students to do original research.
 - o One challenge with this option is that many papers use confidential data that you might not have access to. Before deciding whether to pick this option, please make sure you can get access to the original, raw data that the paper uses.
- Option (3) – a long research proposal: the proposal lays out the research question and its significance, the theoretical framework, the relevant literature, the data description (and your plan to obtain the data if it is confidential), and the methods that can help you credibly address the research question.
 - o Note for Ph.D. students: writing a research proposal helps you develop a clear plan for an original research paper (option 4 below) for your dissertation. It is essential to convince the readers (and yourself) that the research topic is important and that you have a feasible plan to conduct the research.
- Option (4) – an original research paper: Students should only consider this option if they have a clear plan at the beginning of the semester. This means that students should have a well-defined research question and know the methods and data they will use to answer it. In addition to all components in a research proposal (option 3), an original research paper has a results section that presents and discusses your empirical results.
 - o Note for Ph.D. students: You can develop this paper as part of your dissertation.
- Your term paper should not exceed 16 double-spaced pages (for long paper) and 8 double-spaced pages (for short paper) with 1" margins. The proposal should not exceed 2 double-spaced pages (for long paper) and 1 double-spaced pages (for short paper). The page limit includes texts, tables, graphs, and references.
- Proposals and term papers may be turned in up to two days late, but you will incur a penalty of 20 percentage points (e.g., 90% to 70%) for each 24-hour period beyond the deadline. For example, if the deadline for the term papers is Monday Nov 27th at 7:20 pm and if you turn it in after the deadline but before Tuesday Nov 28 at 7:20 pm, your

grade will be lowered by 20 percentage points. A term paper submission after 7:20 pm on Wednesday Nov 29 would receive a 0.

Presentation:

- If students write a term paper, students can choose to present their paper. If students do not write a term paper or do not want to present their term paper, they can present a research paper. The research paper could be from the optional reading list below (unless they were already discussed in class) or elsewhere, with the instructor's permission.
- A presentation sign-up sheet will be available after the add-drop period.
- All students must attend the presentation classes (the last two lectures), even if you do not present that day.

Problem sets:

- The instructor will randomly choose one, several, or all questions in each problem set to grade.
- Problem sets can be turned in two days late, but you will incur a penalty of 10 percentage points (e.g., 90% to 80%) for each 24-hour period beyond the deadline. I will drop one lowest problem set.

Exams:

- All students must present for the exams. Please check the exam dates and arrange your schedule accordingly.

General policy:

- For equity and transparency, I will strictly follow the policy written on the syllabus. Please check the assignment due dates and the policy on late submission for each type of assignment.
- Some of you might have noticed that the term paper is due on the last day of class and not on the final exam day. It is because, as an instructor, I see myself as more of an educator than an evaluator. Therefore, I want to give you meaningful feedback (rather than just a grade) on your term paper, which will take time.

Textbook

The essential readings will be on Blackboard. Students who wish to have a more complete picture can purchase the following book:

- Jonathan Gruber, *Public Finance and Public Policy*, 7th Edition, 2022.

The book explains fundamental tax theories in accessible terms. It also includes the most updated empirical evidence of different tax issues, but most studies are in the US. In the lectures, I will provide additional empirical evidence from other countries (e.g., empirical evidence on tax issues in developing countries). The additional papers are on the syllabus.

Course Schedule: TENTATIVE

Date	Topic	Assignments due at 4:30 pm
Aug 27	Intro and Topic 1: Taxation: definition, measures, and taxes in different countries.	
Sept 3	Topic 2: Review empirical tools of Public Finance	
Sept 10	Topic 3: The equity and implication of taxation: Who bears the tax burden?	PS1 due via Canvas
Sept 17	Topic 4: Tax inefficiency	
Sept 24	Topic 5: Labor supply tax	1. Grade scheme due via Canvas. 2. Propose paper for presentation due via Canvas. 3. PS2 due via canvas
Oct 1	Catch up and midterm review	- If chosen, a proposal for the term paper is due via Canvas
Oct 8	In-class Midterm	
Oct 15	Topic 6: Business/ corporate income tax	
Oct 22	Topic 7: Wealth tax	
Oct 29	Topic 8: Consumption tax	PS3 due via Canvas
Nov 5	Topic 9: Tax compliance and state capacity.	
Nov 12	TBA	PS4 due via Canvas
Nov 19	Paper presentation	
Nov 26	Paper presentation	
Dec 3	Writing day, no class	

Thursday Dec 4 at 9:00 am		If chosen, term paper due via Canvas at 9am
Dec 10	If chosen, In-class Final	- If chosen, In-class Final

Readings

Topic 1: Taxation: definition, measures, and taxes in different countries.

- Required reading:
 - Gruber. Chapter 18.
 - Besley, Timothy, and Torsten Persson. 2014. "Why Do Developing Countries Tax So Little?" *Journal of Economic Perspectives*, 28 (4): 99-120.
 - Read the first page (page 99) until the end of page 103
 - Gordon, Roger and Wei Li. 2009. "Tax Structures in Developing Countries: Many Puzzles and a Possible Explanation." *Journal of Public Economics* 93, 855-866.
 - Read the abstract and introduction (before the section on "Data on tax policies in poor vs. rich countries) from the first page (page 855) to about the middle of page 857.
 - Jensen, Anders. 2022. "Employment Structure and the Rise of the Modern Tax System." *American Economic Review*, 112 (1): 213-34.
 - Read the abstract and introduction (before section I on "Data and Methodology) from the first page (page 213) to the beginning of page 217.
- Optional reading:
 - Besley, Timothy, and Torsten Persson. 2013. "Chapter 2 - Taxation and Development." *Handbook of Public Economics*. Editor(s): Alan J. Auerbach, Raj Chetty, Martin Feldstein, Emmanuel Saez, Volume 5, 2013, Pages 51-110.
 - Besley, Timothy, and Torsten Persson. 2014. "Why Do Developing Countries Tax So Little?" *Journal of Economic Perspectives*, 28 (4): 99-120.
 - Gordon, Roger and Wei Li. 2009. "Tax Structures in Developing Countries: Many Puzzles and a Possible Explanation." *Journal of Public Economics* 93, 855-866.
 - Jensen, Anders. 2022. "Employment Structure and the Rise of the Modern Tax System." *American Economic Review*, 112 (1): 213-34.

Topic 2: Empirical tools of Public Finance

- Required reading:
 - Gruber. Chapter 3.
 - Bhargava, Saurabh, and Dayanand Manoli. 2015. "Psychological Frictions and the Incomplete Take-Up of Social Benefits: Evidence from an IRS Field Experiment." *American Economic Review*, 105 (11): 3489-3529.
 - Abstract, part of the introduction (from page 3489 (the first page of the article) to the end of the first paragraph on page 3492), and parts A

and B of section II on Research Design (the end of page 3498 to the middle of page 3502).

- Pham, Anh. 2020. "Effects of temporary corporate income tax cuts: Evidence from Vietnam." *Journal of Development Economics*, 146:102476.
 - Abstract and Introduction.
- Optional reading:
 - Bhargava, Saurabh, and Dayanand Manoli. 2015. "Psychological Frictions and the Incomplete Take-Up of Social Benefits: Evidence from an IRS Field Experiment." *American Economic Review*, 105 (11): 3489-3529.
 - Pham, Anh. 2020. "Effects of temporary corporate income tax cuts: Evidence from Vietnam." *Journal of Development Economics*, 146:102476.

Topic 3: The equity and implication of taxation: Who bears the burden of the tax?

- Required reading: Chapter 19.
- Optional reading:
 - Benzarti, Youssef, and Dorian Carloni. 2019. "Who Really Benefits from Consumption Tax Cuts? Evidence from a Large VAT Reform in France." *American Economic Journal: Economic Policy*, 11 (1): 38-63.
 - Harju, Jarkko, Tuomas Kosonen, and Oskar Nordström Skans. 2018. "Firm Types, Price-Setting Strategies, and Consumption-Tax Incidence." *Journal of Public Economics*, Volume 165, Pages 48-72.
 - Rozema, Kyle. 2018. "Tax Incidence in a Vertical Supply Chain. Evidence From cigarette wholesale prices." *National Tax Journal*, Volume 71, Number 3.
 - Sachs, Dominik, Aleh Tsyvinski. And Nicolas Werquin. 2020. "Nonlinear Tax Incidence and Optimal Taxation in General Equilibrium." *Econometrica*, 88: 469-493.

Topic 4: Tax inefficiency

- Required reading: Chapter 20.
- Optional reading (original research articles):
 - Bakija, Jon. 2014. "Social Welfare, the Tradeoff between Equity and Efficiency, and the Marginal Cost of Funds." Working Paper.
 - Bye, Brita, and Karine Nyborg. 2003. "Are Differentiated Carbon Taxes Inefficient? A General Equilibrium Analysis." *The Energy Journal*, vol. 24, no. 2.
 - Levinson, Arik. 2019. "Energy Efficiency Standards Are More Regressive Than Energy Taxes: Theory and Evidence." *Journal of the Association of Environmental and Resource Economists*, 6:S1, S7-S36

Topic 5: Labor supply tax

- Required reading:
 - Chapter 21

- Kugler, A., Kugler, M. "Labor market effects of payroll taxes in developing countries: Evidence from Colombia" *Economic Development and Cultural Change* 57 (2009): 2.
 - Introduction
- Pagés, Carmen. "Do payroll tax cuts boost formal jobs in developing countries?". *IZA World of Labor* 2017: 345 doi: 10.15185/izawol.345
- Optional reading (original research articles):
 - Betcherman, G., Meltem, D., Pagés, C. "Do employment subsidies work? Evidence from regionally targeted subsidies in Turkey" *Labour Economics* 17:4 (2010): 710–722.
 - Costa, Dora. 2000. "The Wage and the Length of the Work Day: From the 1890s to 1991." *Journal of Labor Economics* 18, no.1 (January): 156-181.
 - Cruces, G., Galiani, S., Kidyba, S. "Payroll taxes, wages and employment: Identification through policy changes" *Labour Economics* 17:4 (2010): 743–749.
 - Gruber, J. "The incidence of payroll taxation evidence from Chile" *Journal of Labor Economics* 15:S3 (1997): S72–S101.
 - Heckman, James. 1993 "What Has Been Learned about Labor Supply in the United States in the Past Twenty Years?" *American Economic Review* 83, no.2 (May): 116-121.
 - Kugler, A., Kugler, M. "Labor market effects of payroll taxes in developing countries: Evidence from Colombia" *Economic Development and Cultural Change* 57 (2009): 2.
 - Martínez, Isabel Z., Emmanuel Saez, and Michael Siegenthaler. 2021. "Intertemporal Labor Supply Substitution? Evidence from the Swiss Income Tax Holidays." *American Economic Review*, 111 (2): 506-46.
 - Wu, Chunzan, and Dirk Krueger. 2021. "Consumption Insurance against Wage Risk: Family Labor Supply and Optimal Progressive Income Taxation." *American Economic Journal: Macroeconomics*, 13 (1): 79-113.
 - Ziliak, James P., and Thomas Kniesner. 1999. "Estimating Life Cycle Labor Supply Tax Effects." *Journal of Political Economy* 107, no. 2 (April): 326-359.

Topic 6: Business/ corporate income tax

- Required reading: Chapter 24
- Optional reading (original research articles):
 - Chen, Zhao, Zhikuo Liu, Juan Carlos Suárez Serrato, and Daniel Yi Xu. 2021. "Notching R&D Investment with Corporate Income Tax Cuts in China." *American Economic Review*, 111 (7): 2065-2100.
 - Chirinko, Robert, Steven N, Fazzari, and Andrew Meyer. 1999. "How Responsive Is Business Capital Formation to Its User Cost? An Exploration with Micro Data." *Journal of Public Economics* 74, no. 1 (October): 53-80.

- Choi, Jay Pil, Taiji Furusawa, and Jota Ishikawa. 2020 "Transfer Pricing Regulation and Tax Competition." *Journal of International Economics*, Volume 127, 2020.
- Cummins, Jason, Kevin Hassett, R. Glenn Hubbard. 1996. "Tax reforms and investment: a cross-country comparison." *Journal of Public Economics* 62, 237-273.
- Djankov, Simeon, Tim Ganser, Caralee McLiesh, Rita Ramalho, and Andrei Shleifer. 2010. "The Effect of Corporate Taxes on Investment and Entrepreneurship." *American Economic Journal: Macroeconomics* 110: 31-64.
- Ferde, Ergete, and Bev Dahlby. 2012. "The Impact of Tax Cuts on Economic Growth: Evidence from the Canadian Provinces." *National Tax Journal* 65: 563-594.
- Hassett, Kevin, and R. Glenn Hubbard. 1998 "Are investment incentives blunted by changes in the price of capital goods?" *International Finance*, 103-126.
- Jorgenson, Dale, and Robert Hall. 1967. "Tax Policy and Investment Behavior." *American Economic Review* 57: 391-414.
- Pham, Anh. 2020. "Effects of temporary corporate income tax cuts: Evidence from Vietnam." *Journal of Development Economics*, 146, 102476.

Topic 7: Taxes on risk taking and wealth.

- Required reading: Chapter 23.
- Optional reading (original research articles):
 - Adam, Stuart, and Helen Miller. 2021. "The Economic Arguments For and Against a Wealth Tax." *Fiscal Studies*, 42: 457 – 483.
 - Brockmeyer, Anne and Estefan, Alejandro and Ramírez Arras, Karina and Suárez Serrato, Juan Carlos, "Taxing Property in Developing Countries: Theory and Evidence from Mexico." National Bureau of Economic Research, Working Paper Series, 2021.
 - Jakobsen, Katrine, Kristian Jakobsen, Henrik Kleven, and Gabriel Zucman. 2020. "Wealth Taxation and Wealth Accumulation: Theory and Evidence From Denmark." *The Quarterly Journal of Economics*, Volume 135, Issue 1, Pages 329–388.

Topic 8: Consumption tax

- Required reading:
 - Chapter 25.3 (chapter 25, section 3)
 - Benzarti, Youssef, and Dorian Carloni. 2019. "Who Really Benefits from Consumption Tax Cuts? Evidence from a Large VAT Reform in France." *American Economic Journal: Economic Policy*, 11 (1): 38-63.
 - Read from page 38 to the middle of page 42 (the end of the institutional background section)

- Doyle, Joseph J., and Krislert Samphantharak. 2008. "\$2.00 Gas! Studying the effects of a gas tax moratorium." *Journal of Public Economics* 92 (3): 869–84.
 - Read from the first page (page 869) to page 871 (the end of section 2.1)
- Nguyen, Anh D. M., Luisanna Onnis, and Raffaele Rossi. 2021. "The Macroeconomic Effects of Income and Consumption Tax Changes." *American Economic Journal: Economic Policy*, 13 (2): 439-66.
 - Read the first two pages
- Optional reading (original research articles):
 - Benzarti, Youssef, and Dorian Carloni. 2019. "Who Really Benefits from Consumption Tax Cuts? Evidence from a Large VAT Reform in France." *American Economic Journal: Economic Policy*, 11 (1): 38-63.
 - Doyle, Joseph J., and Krislert Samphantharak. 2008. "\$2.00 Gas! Studying the effects of a gas tax moratorium." *Journal of Public Economics* 92 (3): 869–84.
 - Keen, Michael, and Ben Lockwood. 2010. "The Value Added Tax: Its Causes and Consequences." *Journal of Development Economics*, 92 (2): 138-151.
 - Keen, Michael, and Jack Mintz, "The Optimal Threshold for a Value-added Tax." *Journal of Public Economics*, Volume 88, Issues 3–4, 2004, Pages 559-576.
 - Nguyen, Anh D. M., Luisanna Onnis, and Raffaele Rossi. 2021. "The Macroeconomic Effects of Income and Consumption Tax Changes." *American Economic Journal: Economic Policy*, 13 (2): 439-66.

Topic 9: Tax compliance and state capacity.

- Required reading Part 1:
 - Opening of chapter 25, and ch. 25.1 (chapter 25, section 1)
- Required reading Part 2:
 - Khan, Adnan Q., Asim I. Khwaja, Benjamin A. Olken. 2016. "Tax Farming Redux: Experimental Evidence on Performance Pay for Tax Collectors." *The Quarterly Journal of Economics*, 131 (1), 219-272.
 - Master's students: Abstract, Introduction (Section I), and Setting (Section II)
 - Ph.D students: The entire paper.
 - Slemrod, Joel, Obeid Rehman, and Mazhar Waseem. 2022. "How Do Taxpayers Respond to Public Disclosure and Social Recognition Programs? Evidence from Pakistan". *The Review of Economics and Statistics*, 104 (1): 116–132.
 - Abstract and Introduction.
- Optional reading:

- Allingham, Michael and Agnar Sandmo. 1972. "Income Tax Evasion: A Theoretical Analysis." *Journal of Public Economics* 1, 323-338.
- Andreoni, James, Brian Erard, and Jonathan Feinstein. 1998. "Tax Compliance," *Journal of Economic Literature*, 36, 818–860.
- Best, Michael, Anne Brockmeyer, Henrik Jacobsen Kleven, Johannes Spinnewijn, and Mazhar Waseem. 2015. "Production versus Revenue Efficiency with Limited Tax Capacity: Theory and Evidence from Pakistan." *Journal of Political Economy*, 123:6, 1311-1355.
- Brockmeyer, Anne, Spencer Smith, Marco Hernandez, and Stewart Kettle. 2019. "Casting a Wider Tax Net: Experimental Evidence from Costa Rica." *American Economic Journal: Economic Policy*, 11 (3): 55-87.
- Carrillo, Paul, Dave Donaldson, Dina Pomeranz, and Monica Singhal. Forthcoming. "Ghosting the Tax Authority: Fake Firms and Tax Fraud in Ecuador." *American Economic Review: Insights*.
- Cremer, Helmuth and Firouz Gahvari. 1993. "Tax Evasion and Optimal Commodity Taxation." *Journal of Public Economics* 50, 261-275.
- Gordon, Roger and Wei Li. 2009. "Tax Structures in Developing Countries: Many Puzzles and a Possible Explanation." *Journal of Public Economics* 93, 855-866.
- Fishman, Raymond and Shang-Jin Wei. 2004. "Tax Rates and Tax Evasion: Evidence from Missing Imports in China." *Journal of Political Economy* 112:2: 471-496.
- Gorodnichenko, Yuriy, Jorge Martinez-Vazquez, and Klara Sabirianova Peter. 2009. "Myth and Reality of Flat Tax Reform: Micro Estimates of Tax Evasion Response and Welfare Effects in Russia." *Journal of Political Economy* 117, 504-554.
- Khan, Adnan Q., Asim I. Khwaja, Benjamin A. Olken. 2016. "Tax Farming Redux: Experimental Evidence on Performance Pay for Tax Collectors." *The Quarterly Journal of Economics*, 131 (1), 219-272.
- Kleven, Henrik J., Martin B. Knudsen, Claus Thustrup Kreiner, Søren Pedersen, Emmanuel Saez. 2011. "Unwilling or Unable to Cheat? Evidence From a Tax Audit Experiment in Denmark." *Econometrica* 79, 651-692.
- Kopczuk, Wojciech. 2012. "The Polish business flat" tax and its effect on reported incomes: a Pareto improving tax reform?" revise and resubmit at *American Economic Journal: Economic Policy*.
- Kresch, Evan, Mark Walker, Michael Best, François Gerard, and Joana Naritomi. 2023. "Sanitation and Property Tax Compliance: Analyzing the Social Contract in Brazil." *Journal of Development Economics*.
- Naritomi, Joana. 2019. "Consumers as Tax Auditors." *American Economic Review*, 109 (9): 3031-72.

- Pomeranz, Dina. 2015. "No Taxation without Information: Deterrence and Self-Enforcement in the Value Added Tax." *American Economic Review*, 105 (8): 2539-69.
- Slemrod, Joel, Obeid Rehman, and Mazhar Waseem. 2022. "How Do Taxpayers Respond to Public Disclosure and Social Recognition Programs? Evidence from Pakistan". *The Review of Economics and Statistics*, 104 (1): 116–132.

Academic Standards

Academic Standards exist to promote authentic scholarship, support the institution's goal of maintaining high standards of academic excellence, and encourage continued ethical behavior of faculty and students to cultivate an educational community which values integrity and produces graduates who carry this commitment forward into professional practice.

As members of the George Mason University community, we are committed to fostering an environment of trust, respect, and scholarly excellence. Our academic standards are the foundation of this commitment, guiding our behavior and interactions within this academic community. The practices for implementing these standards adapt to modern practices, disciplinary contexts, and technological advancements. Our standards are embodied in our courses, policies, and scholarship, and are upheld in the following principles:

- **Honesty:** Providing accurate information in all academic endeavors, including communications, assignments, and examinations.
- **Acknowledgement:** Giving proper credit for all contributions to one's work. This involves the use of accurate citations and references for any ideas, words, or materials created by others in the style appropriate to the discipline. It also includes acknowledging shared authorship in group projects, coauthored pieces, and project reports.
- **Uniqueness of Work:** Ensuring that all submitted work is the result of one's own effort and is original, including free from self-plagiarism. This principle extends to written assignments, code, presentations, exams, and all other forms of academic work.

Violations of these standards—including but not limited to plagiarism, fabrication, and cheating—are taken seriously and will be addressed in accordance with university policies. [The process for reporting, investigating, and adjudicating violations is outlined in the university's procedures here](#). Consequences of violations may include academic sanctions, disciplinary actions, and other measures necessary to uphold the integrity of our academic community.

The principles outlined in these academic standards reflect our collective commitment to upholding the highest standards of honesty, acknowledgement, and uniqueness of work. By

adhering to these principles, we ensure the continued excellence and integrity of George Mason University's academic community.

Student responsibility: Students are responsible for understanding how these general expectations regarding academic standards apply to each course, assignment, or exam they participate in; students should ask their instructor for clarification on any aspect that is not clear to them.

Accommodations for Students with Disabilities

Disability Services at George Mason University is committed to upholding the letter and spirit of the laws that ensure equal treatment of people with disabilities. Under the administration of University Life, Disability Services implements and coordinates reasonable accommodations and disability-related services that afford equal access to university programs and activities. Students can begin the registration process with Disability Services at any time during their enrollment at George Mason University. If you are seeking accommodations, please visit the [Disability Services website](#) for detailed information about the Disability Services registration process. Disability Services is located in Student Union Building I (SUB I), Suite 2500. Email: ods@gmu.edu. Phone: (703) 993-2474.

Student responsibility: Students are responsible for registering with Disability Services and communicating about their approved accommodations with their instructor in advance of any relevant class meeting, assignment, or exam.

FERPA and Use of GMU Email Addresses for Course Communication

The Family Educational Rights and Privacy Act (FERPA) governs the disclosure of education records for eligible students and is an essential aspect of any course. **Students must use their GMU email account** to receive important University information, including communications related to this class. Instructors will not respond to messages sent from or send messages regarding course content to a non-GMU email address.

Student responsibility: Students are responsible for checking their GMU email regularly for course-related information, and/or ensuring that GMU email messages are forwarded to an account they do check.

Title IX Resources and Required Reporting

As a part of George Mason University's commitment to providing a safe and non-discriminatory learning, living, and working environment for all members of the University community, the University does not discriminate on the basis of sex or gender in any of its education or employment programs and activities. Accordingly, **all non-confidential employees, including your faculty member, have a legal requirement to report to the Title IX Coordinator, all**

relevant details obtained directly or indirectly about any incident of Prohibited Conduct (such as sexual harassment, sexual assault, gender-based stalking, dating/domestic violence). Upon notifying the Title IX Coordinator of possible Prohibited Conduct, the Title IX Coordinator will assess the report and determine if outreach is required. If outreach is required, the individual the report is about (the “Complainant”) will receive a communication, likely in the form of an email, offering that person the option to meet with a representative of the Title IX office.

For more information about non-confidential employees, resources, and Prohibited Conduct, please see University Policy 1202: [Sexual and Gender-Based Misconduct and Other Forms of Interpersonal Violence](#). Questions regarding Title IX can be directed to the Title IX Coordinator via email to TitleIX@gmu.edu, by phone at 703-993-8730, or in person on the Fairfax campus in Aquia 373.

Student opportunity: If you prefer to speak to someone confidentially, please contact one of Mason’s confidential employees in [Student Support & Advocacy \(SSAC\)](#), Counseling and [Psychological Services \(CAPS\)](#), [Student Health Services \(SHS\)](#), and/or the [Office of the University Ombudsperson](#).