經濟學原理一課堂實驗(五)：市場交易 C——課稅(Taxation)

Principles of Economics I - Classroom Experiment (5): Market Trading C - Taxation

所有人都透過 MobLab App 參與即時雙邊喊價市場交易實驗，分屬不同的市場副本，每個市場有 5 組買方、5 組賣方，每回合可各自買賣三單位商品。Students participate in various continuous double auction markets via MobLab app, each with 5 buyers and 5 sellers that can buy or sell 3 units of the product.

賣方：拿到的數字代表賣出商品所需付出的**生產成本**，因此賣方利潤就是所賣出的價格減去該數字。舉例來說，如果拿到的數字是 19，成交價格是 30 元，那利潤就是 30 – 19 = 11 元。如果沒有交易，您該回合利潤就是零，但也不必負擔任何成本。**Seller:** The number you receive is your **production cost.** Your profit is the difference between your transaction price and this cost. If you received "19" and the price is $30, your profit is $30 - $19 = $11. If you do not trade, you earn no profit (but incur no cost).

買方：拿到的數字代表買到商品您會獲得的**價值**，因此買到商品的交易好處就是該數字減去買進商品的價格。舉例來說，如果拿到的數字是 91，成交價格是 40 元，那交易好處就是 91 – 40 = 51 元。如果沒有交易，您該回合的好處就是零。**Buyer:** The number you receive is your **value** for having the product. Your gains from trade are the difference between this value and the price paid. If you received "91" and the price is $40, your gains from trade are $91 - $40 = $51. If you do not trade, you earn/gain nothing.

特殊交易規則(Special Rules)：請注意實驗者每階段所宣佈的不同課稅方式：第一階段不課稅，第二階段賣方須繳交 ~~20 元~~營業稅，第三階段買方須繳交 ~~20 元~~健康捐。Please pay attention to the experimenter's announcement of different taxes. In Part 1, there is no tax. In Part 2, sellers pay a sales tax of $0.32. In Part 3, buyers pay a use tax of $0.32.

利潤記錄與結算：每階段後，請在記錄表上填入成交價格和賣方成本(或買方價值)，並計算本回合的利潤或交易好處。最後的總利潤除以三十則是您所獲得的分數。您的分數越高，成績越高。Profit Calculation: After each part, please record the transaction price and your cost (or value). Calculate your profit (gains) for this part. Total profit divided by 30 will be your grade for this experiment.

課稅實驗紀錄表 Record Sheet for "Taxation"

Name 姓名：	Major/Year 系級：			Student ID# 學號：		

階段 Part	交易規則 Trading Rule	買方報酬 Buyer Value	價格 Price	賣方成本 Seller Cost	本回合利潤 Profit (this round)	備註 Memo
1	一般規則 No Tax					
2	賣方須繳交 ~~20 元~~營業稅 Seller pays $0.32 sales tax					
3	買方須繳交 ~~20 元~~健康捐 Buyer pays $0.32 use tax					
	總利潤 Total Profit					

Answer the following questions 回答下列問題：

1. How does taxing each party affect bidding/equilibrium price? 對某一邊課稅如何影響喊價/價格？
2. Is taxation "good"? Why or why not? 課稅有比較「好」嗎？為什麼？