

Course Descriptions Master 2015-2016

Course Title Cross-border taxation of human capital

Course Code TAX4009

ECTS Credits 6,5

Assessment Whole/Half Grades

| Period | Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|--------|--------|----------|----------|-----|-----|-----|-----|-----|
| | 4 | 1-2-2016 | 1-4-2016 | | | | | |

Level no level

Coordinator Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl

Language of instruction English

Goals being able to report the income and wage tax and social security contributions aspects of cross border employment-situations.

Description The course focuses on wage/income tax and social security contributions of employees and employers operating internationally: I. The employee living abroad and working in the Netherlands and II. the employee living in the Netherlands and working abroad. In case of employers: obligation to withhold tax and liability. Special cases: 1. Hiring out of labour, posting, performing activities in two or more (Member) States; 2. Artists and sportsmen; 3. Cross border workers (Belgium and Germany); 4. Fiscal facilities (30%-arrangement); 5. Directors; 6. Pension; 7. Students.

Literature Reader

Prerequisites Intermediate introduction into income taxation and international taxation.

Teaching methods PBL / Lecture

Assessment methods Written Exam

Evaluation in previous academic year For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Master Fiscale Economie

Law Electives