

Course Descriptions Master 2016-2017

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	6-2-2017	7-4-2017					

Level no level

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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