

## Course Descriptions Master 2019-2020

Course Title	Cross-border taxation of human capital							
Course Code	TAX4009							
ECTS Credits	6,5							
Assessment	None							
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri
	4	3-2-2020	3-4-2020					
Level	no level							
Coordinator	Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl							
Language of instruction	English							
Goals	<ul style="list-style-type: none"><li>* Students can analyze the facts in a proper way.</li><li>* Students can define and describe the issues regarding to taxation and social security contributions in cross border labour situations.</li><li>* Students can apply the OECD Model (taxation) and Regulation 883/2004 (social security contributions).</li><li>* Students can combine the fields of taxation and social security.</li><li>* Students can criticize the current rules.</li></ul>							
Description	<p>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.</p> <p>Special cases:</p> <ol style="list-style-type: none"><li>1. Hiring out of labour, posting, performing activities in two or more (Member) States;</li><li>2. Artists and sportsmen;</li><li>3. Cross border workers (Belgium and Germany);</li><li>4. Fiscal facilities (30%-arrangement);</li><li>5. Directors;</li><li>6. Pension;</li><li>7. Students.</li></ol>							
Literature	<p>Most important literature:</p> <ol style="list-style-type: none"><li>1. K. van Raad, Materials on international &amp; EC Tax Law, Volume I and II, latest edition, International Tax Center Leiden</li><li>2. Reader with several loose-leaf texts</li></ol>							
Prerequisites								
Teaching methods	PBL / Lecture / Assignment							
Assessment methods	Written Exam							
Evaluation in previous academic year	For the complete evaluation of this course please click <a href="http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM">http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</a>							
This course belongs to the following programme / specialisation	Master Fiscal Economics				Law Elective(s)			