

Course Descriptions Master 2020-2021

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	1-2-2021	26-3-2021					

Level no level

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Language of instruction English

Goals

- * Students can analyze the facts in a proper way.
- * Students can define and describe the issues regarding to taxation and social security contributions in cross border labour situations.
- * Students can apply the OECD Model (taxation) and Regulation 883/2004 (social security contributions).
- * Students can combine the fields of taxation and social security.
- * Students can criticize the current rules.

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

Most important literature:

1. K. van Raad, Materials on international & EC Tax Law, Volume I and II, latest edition, International Tax Center Leiden
2. Reader with several loose-leaf texts

Prerequisites

Teaching methods PBL / Lecture / Assignment

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 Fiscal Economics

Law Elective(s)