

Course Descriptions None 2018-2019

Course Title	Cross-border taxation of human capital																
Course Code	TAX4009																
ECTS Credits	6,5																
Assessment	None																
Period	<table border="1"> <thead> <tr> <th>Period</th> <th>Start</th> <th>End</th> <th>Mon</th> <th>Tue</th> <th>Wed</th> <th>Thu</th> <th>Fri</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>4-2-2019</td> <td>5-4-2019</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Period	Start	End	Mon	Tue	Wed	Thu	Fri	4	4-2-2019	5-4-2019					
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4	4-2-2019	5-4-2019															
Level	no level																
Coordinator	Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl																
Language of instruction	English																
Goals	<ul style="list-style-type: none"> * 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	<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"> 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	<p>Most important literature:</p> <ol style="list-style-type: none"> 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	<table border="0"> <tr> <td>Master Fiscal Economics</td> <td>Law Electives</td> </tr> </table>	Master Fiscal Economics	Law Electives														
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