Course Descriptions None 2022-2023

Course Title	Design of Tax Systems
Course Code	EBC2017
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	31-10-2022	16-12-2022	X			X	

Level	Intermediate
Coordinator	Max Löffler For more information:m.loeffler@maastrichtuniversity.nl
Language of instruction	English
Goals	Students will apply acquired economic competencies to the design of tax systems.
Description	PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. A RE-EMERGENCE OF THE CORONAVIRUS AND NEW COUNTERMEASURES BY THE DUTCH GOVERNMENT MIGHT FORCE COORDINATORS TO CHANGE THE TEACHING AND ASSESSMENT METHODS USED. THE MOST UP-TO-DATE INFORMATION ABOUT THE TEACHING/ASSESSMENT METHOD(S) WILL BE AVAILABLE IN THE COURSE SYLLABUS. The course covers the main topics in the economics of taxation. The first aim is to provide a theoretical framework for thinking about tax policy. We consider both efficiency and distributional considerations and discuss how they can be optimally balanced in designing a tax system. This theoretical framework is then applied to (i) the major types of taxes, i.e., the personal income tax, the corporation income tax, taxes on consumption and taxes on wealth, and to (ii) a variety of other issues in taxation, such as tax evasion and deficit finance.
Literature	Rosen, H.S. and T. Gayer, 2014. Public Finance, 10th edition. New York: McGraw-Hill/Irwin. Additional texts will be announced on Canvas .
Prerequisites	Prerequisites for this course are an intermediate course in microeconomics and an intermediate course in public economics like EBC2127 or EBC2012. An advanced level of English.
Teaching methods	PBL / Presentation
Assessment methods	Attendance / Participation / 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

Bachelor Economics and Business Economics - Economics	Year 3 Economics Elective(s)
Bachelor Economics and Business Economics - Emerging Markets	Year 3 Elective Course(s)
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj Accounting
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj Finance
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj Inf Mgmt
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj Marketing
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj Org
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj SCM
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elec(s) - Maj Strategy
Bachelor Fiscal Economics	Year 3 Compulsory Course(s)
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses