Course Descriptions None 2024-2025

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	28-10-2024	15-12-2024	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	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	This course is in transition for the bachelor Fiscal Economics. See the Bachelor Education and Examination Regulations for more information. The following rule applies to bachelor Fiscal Economics students. TRANSITIONAL REGULATION (EBC2017): The bachelor Fiscal Economics has been discontinued. There will be repeat education for year 1 and year 2 courses up to and including academic year 2025-2026 and exam-only up to and including academic year 2026-2027. For year 3 courses there will be repeat education up to and including 2026-2027 and exam-only up to and including academic year 2027-2028. Whether a course is in transition, cancelled, or replaced may depend on the cohort you are in. Sometimes there are additional criteria. It is therefore very important to carefully read the EER and the addendum so you can apply the rules to your individual situation. 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	Transitional Regulation
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses