

Course Descriptions None 2026-2027

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

Period	Start	End	Mon	Tue	Wed	Thu	Fri
2	26-10-2026	11-12-2026	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 * 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.

Transitional Regulations

<div class="trreg"><ul class="trcohorts">Bachelor Economics and Business Economics - International Business Economics [2024-2025 or earlier]From 2025-2026 onwards, education and exam/resit opportunities are offered.
Alternative options may be available. See the Bachelor EER 2025-2026 Appendix I Article 16 for more information.<table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2025-2026 onwards</td><td>X</td><td>X</td><td></td></tr></tbody></table></div><div class="trreg"><ul class="trcohorts">Bachelor Fiscal EconomicsIn 2024-2025, 2025-2026, and 2026-2027 education and exam/resit opportunities are offered.In 2027-2028 exam/resit opportunities are offered.From 2028-2029 onwards, the course is cancelled.<table><col style="width: 200px;"><col style="width: 120px;"><col style="width: 120px;"><thead><tr><th>Academic Year</th><th>Education</th><th>Exam/Resit</th><th>Replacement(s)</th></tr></thead><tbody><tr><td>2024-2025 - 2026-2027</td><td>X</td><td>X</td><td></td></tr><tr><td>2027-2028</td><td></td><td>X</td><td></td></tr><tr><td>2028-2029 onwards</td><td></td><td></td><td></td></tr></tbody></table></div>

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 Electives
Bachelor Economics and Business Economics - Emerging Markets	Year 3 Elective Courses
Bachelor Economics and Business Economics - Economics and Management of Information	Year 3 Economics Elective
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Accounting - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Finance - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Inf Mgmt - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Marketing - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Org - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj SCM - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	In transition - Maj Strategy - Economics Elec
Bachelor Economics and Business Economics - International Business Economics	Year 3 Economics Elective
Bachelor Fiscal Economics	In transition - Year 3 Compulsory Courses
SBE Exchange Bachelor	Bachelor Exchange Courses
SBE Exchange Master	Bachelor Exchange Courses
SBE Non Degree Courses	Bachelor Courses