

# Course Descriptions Exchange 2020-2021

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      | 26-10-2020 | 11-12-2020 | 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. THE INFORMATION PROVIDED HERE IS BASED ON THE COURSE SETUP PRIOR TO THE CORONAVIRUS CRISIS. AS A CONSEQUENCE OF THE CRISIS, COURSE COORDINATORS MAY BE FORCED 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.<br /><br />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                          |