Course Descriptions Master 2021-2022

Course Title	Cross-border taxation of human capital
Course Code	TAX4009
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	31-1-2022	25-3-2022					

Level	no level
Coordinator	Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl
Language of instruction	English
Goals	* 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	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. Special cases: 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	Most important literature: 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

Master Fiscal Economics	Law Elective(s)