

Course Descriptions Master 2022-2023

Course Title	Cross-border taxation of human capital																
Course Code	TAX4009																
ECTS Credits	6,5																
Assessment	Whole/Half Grades																
Period	<table><thead><tr><th>Period</th><th>Start</th><th>End</th><th>Mon</th><th>Tue</th><th>Wed</th><th>Thu</th><th>Fri</th></tr></thead><tbody><tr><td>4</td><td>6-2-2023</td><td>31-3-2023</td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	Period	Start	End	Mon	Tue	Wed	Thu	Fri	4	6-2-2023	31-3-2023					
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4	6-2-2023	31-3-2023															
Level	no level																
Coordinator	Marjon Weerepas For more information:marjon.weerepas@maastrichtuniversity.nl																
Language of instruction	English																
Goals	<ul style="list-style-type: none">* 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	<p>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.</p> <p>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:</p> <ol style="list-style-type: none">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	<p>Most important literature:</p> <ol style="list-style-type: none">1. K. van Raad, Materials on international & EC Tax Law, Volume I and II, latest edition, International Tax Center Leiden2. 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	<table><tr><td>Master Fiscal Economics</td><td>Law Elective(s)</td></tr></table>	Master Fiscal Economics	Law Elective(s)														
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