

Course Descriptions Master 2023-2024

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	5-2-2024	28-3-2024					
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>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.</p> <p>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	Master Fiscal Economics				Law Elective(s)			