Module title: Policy of Taxation

Abbreviation: 12-M-F1-102-m01

Module coordinator:
holder of the Chair of Public Finance

Module offered by:
Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:
Description:
In this module, students will acquire a basic understanding of the tax system and structure applied to households in Germany. In addition, the course will include simple tax incidence analyses of specific tax policies.
Reading: lecture notes provided by Chair.

Contents:
1. Fiscal harmonisation system in Germany
2. Mechanics and problems of the VAT system
3. Tax incidence analysis
4. Income tax code
5. Taxation of married couples and families
6. Progressive taxation and income leveling
7. Taxation and household decisions

Intended learning outcomes:
After completing the course “Tax Policy” students know the most important tax revenues in Germany and how they are divided between the Federation and the federal provinces. They are able to explain the incidence of specific taxes using simple case studies. Finally they can discuss tax induced distortions of individual decisions using simple partial equilibrium models.

Courses:
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment:
written examination (approx. 60 minutes)

Allocation of places:
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Additional information:
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Referred to in LPO I: (examination regulations for teaching-degree programmes)

Module appears in:
Master’s degree (1 major) Business Management (2010)
Master’s degree (1 major) Economics (2010)