Policy of Taxation

Module coordinator
holder of the Chair of Public Finance

Module offered by
Faculty of Business Management and Economics

Module title
Policy of Taxation

Abbreviation
12-M-F1-161-m01

ECTS
5

Method of grading
numerical grade

Duration
1 semester

Module level
graduate

Other prerequisites
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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

(type, number of weekly contact hours, language — if other than German)

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Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module appears in

Master's degree (1 major) Economathematics (2016)
Master's degree (1 major) Business Information Systems (2016)
Master's degree (1 major) Business Management (2015)
Master's degree (1 major) China Business and Economics (2016)
Master's degree (1 major) China Language and Economy (2016)