Policy of Taxation

Module coordinator
unknown

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Duration
1 semester

Module level
unknown

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
V (2) + Ü (2)

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

Language of assessment: German and/or English
creditable for bonus

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) Management (2018)
Master's degree (1 major) International Economic Policy (2018)
Master's degree (1 major) China Business and Economics (2019)
Master's degree (1 major) China Language and Economy (2019)