

## Module description (syllabus): Podatki i system ubezpieczeń społecznych

Module title:	<b>Podatki i system ubezpieczeń społecznych</b>	<b>ECTS</b>	<b>5</b>
Module title translation:	Taxation and social security system		
Module for study direction:	<b>Erasmus</b>		

Module language: <b>angielski</b>		Study level: <b>2</b>	
Study cycle: <b>stacjonarne</b>	Module status: <b>kierunkowy - do wyboru</b>	Semester number: <b>3</b> <b>semestr zimowy</b>	
Academic Year from which module description is valid :		<b>2020/2021</b>	Catalogue number: <b>EKR-E-2S-3-29-KF-2020-ERA</b>

Person in charge of the module:	<b>Agnieszka Parlińska, dr</b>		
Teachers responsible for classes:	<b>Agnieszka Parlińska, dr</b>		
Unit responsible for the module:	<b>Katedra Finansów</b>		
Faculty in charge:	<b>Wydział Ekonomiczny</b>		
Objectives of the module:	<p>a. discuss the conceptual issues that arise when trying to define structural and organizational dimensions, as well as recent reforms and innovations of the taxation and social insurance systems in certain countries.</p> <p>b. apply general overview of taxation and social insurance systems.</p> <p>c. develop the skills necessary to identify key issues and apply the principles of taxation and social security system in certain countries.</p> <p><b>Lectures</b> Definition, functions and construction of taxes. The classification methods of taxes. History of taxation. Terminology used in taxation. The genesis and development of the social security system. The rules social insurance liability. The health insurance. Health care system - types and financial issues.</p> <p><b>Classes</b> The income taxes in Poland and certain countries. The consumption taxes in Poland and certain countries. The property taxes in Poland and certain countries. The social insurance system in Poland and certain countries. The pension system in Poland and certain countries (the pillars of the pension system, the types of pension and retirement related). The system of health insurance in Poland and certain countries.</p>		
Teaching forms and number of hours:	<p>a. lectures - no of hours: full time study: 10, part-time study. 0</p> <p>b. classes - no of hours: full time study: 20, part-time study. 0</p>		
Teaching methods:	discussion, source texts analysis, consultation with the lecturer, lectures, case study		
Initial requirements and formal prerequisites:			
Learning outcomes:	<p><b>Knowledge - knows and understands:</b></p> <p>1. apply general overview of taxation and social security systems.</p> <p>2. distinguish between the benefits of social and health insurance.</p>	<p><b>Skills - can:</b></p> <p>3. develop the skills necessary to identify key issues and apply the principles of taxation and social security system in certain countries.</p>	<p><b>Competences - is ready for:</b></p> <p>4. consciousness of taxation and social insurance</p>
Assessment methods:	evaluation of the presentation during the class (effects: 1,2,3), assessment of the project work (effects: 1,2,3,4), assessment of activities during classes (effects: 4)		
Formal documentation of the learning outcome:	projects, evaluation forms (in that on attendance list)		
Elements of the final grade and their weights:	evaluation of the presentation during the class - 45%, assessment of the project work - 50%, assessment of activities during classes - 5%		
Place of teaching:	Sala dydaktyczna		

Teaching materials (obligatory and additional):

1. Taxation trends in the European Union, 2018,  
[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/taxation\\_trends\\_report\\_2018.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_trends_report_2018.pdf)
2. [https://ec.europa.eu/taxation\\_customs/business/economic-analysis-taxation/data-taxation\\_en](https://ec.europa.eu/taxation_customs/business/economic-analysis-taxation/data-taxation_en)
3. Health at a Glance: Europe, OECD 2018 [https://www.oecd-ilibrary.org/social-issues-migration-health/health-at-a-glance-europe\\_23056088](https://www.oecd-ilibrary.org/social-issues-migration-health/health-at-a-glance-europe_23056088)
4. Sarah Thomson, Thomas Foubister, Elias Mossialo, Financing health care in the European Union,  
[http://www.euro.who.int/\\_\\_data/assets/pdf\\_file/0009/98307/E92469.pdf](http://www.euro.who.int/__data/assets/pdf_file/0009/98307/E92469.pdf)
5. Palier, Bruno.; A Long Goodbye to Bismarck? : The Politics of Welfare Reforms in Continental Europe.

Remarks:  
oferta MEO/ Erasmus

**Quantitative indicators describing the module:**

Estimated total number of student work hours (contact and own work) necessary to achieve the learning outcomes assumed for the module - on this basis, complete the ECTS field:	<b>95/0</b>
The total number of ECTS points which the student receives in module requiring direct participation of academic teachers or other persons:	<b>1.4/0 ECTS</b>

**Table of compliance of the directional learning outcomes with the effects of the module**

Outcome category	Learning outcomes for module:	Reference to effects for the study program for the direction of study	The impact of classes on the directional effect*)
Knowledge	1. apply general overview of taxation and social security systems.	EK2_KW01	2
	2. distinguish between the benefits of social and health insurance.	EK2_KW02	2
Skills	3. develop the skills necessary to identify key issues and apply the principles of taxation and social security system in certain countries.	EK2_KU02	3
Competences	4. consciousness of taxation and social insurance	EK2_KK01	3

\*) 3 - advanced and detailed, 2 - significant, 1 - basic