Tax law for labour relations practitioners

Academic Year: (2021 / 2022)

Department assigned to the subject: Public State Law Department

Coordinating teacher: ORTIZ CALLE, ENRIQUE

Type: Electives ECTS Credits : 2.0

Year : Semester : 2

# REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Ninguna en particular.

## OBJECTIVES

None in particular.

# DESCRIPTION OF CONTENTS: PROGRAMME

- 1. tax aspects of recruitment
- 2. tax obligations of the employer
- 3. tax aspects of the extinction of the employment contract
- 4. tax aspects of the complementary social security
- 5. expatriation tax frame
- 6. procedural and procedural aspects.

## LEARNING ACTIVITIES AND METHODOLOGY

TRAINING ACTIVITIES Theoretical class (6 h) Practical classes (8 h) Tutorials (2 h) Teamwork (12 h) Individual work of the student (26 h)

## ASSESSMENT SYSTEM

The final exam is equivalent to 40 per 100 of the overall rating and resolution of a practical course will consist of. Continuous evaluation is equivalent to 60 by 100 global qualification and will consist in the resolution of practical cases in class, participation in guided discussions and midterms type test.

In the extraordinary call the examination shall consist in the resolution of practical cases or in answer to reasoned questions test.

| % end-of-term-examination:                                       | 40 |
|--|----|
| % of continuous assessment (assigments, laboratory, practicals): | 60 |