

COURSE DETAIL

TAXATION AND SOCIAL INEQUALITY

Country

Germany

Host Institution

Humboldt University Berlin

Program(s)

Humboldt University Berlin

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Sociology

UCEAP Course Number

103

UCEAP Course Suffix**UCEAP Official Title**

TAXATION AND SOCIAL INEQUALITY

UCEAP Transcript Title

TAXTN&SOC INEQUALTY

UCEAP Quarter Units

4.50

UCEAP Semester Units

3.00

Course Description

Within the sociological view of the determinants of social inequality, taxation has been overlooked and underdeveloped. The impression is that sociology has little to contribute when it comes to marginal tax rates or progressive levels of tax rates. As a structuring institution of inequality, the welfare state does not exclusively deal with the familiar tools of direct social transfers or social security systems. Even through the tax system, the state not only shapes employment opportunities and participation rates, but also intervenes directly in the behavior and consumption of its citizens. As a result, the power of shaping taxation as such is becoming a focus of socio-politically motivated research. In particular, "fiscal sociology" as the sociological analysis of taxes and other public finance levies addresses their relevance to poverty and inequality. The course offers first insights into this underrated field of research based on theoretical, analytical and empirical texts.

Language(s) of Instruction

German

Host Institution Course Number

53158

Host Institution Course Title

BESTEuerung UND Soziale Ungleichheit

Host Institution Campus

Kultur-, Sozial- und Bildungswissenschaftliche Fakultät

Host Institution Faculty

Host Institution Degree

Host Institution Department

Sozialwissenschaften

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