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 Course Details

Host Institution Campus
KULTUR-, SOZIAL- UND BILDUNGSWISSENSCHAFTLICHE FAKULTÄT

Host Institution Faculty

Host Institution Degree

Host Institution Department
Sozialwissenschaften

Course Last Reviewed

Print