

COURSE DETAIL

TAX EVASION AND TAX HAVENS

Country

Germany

Host Institution

Free University of Berlin

Program(s)

Free University Berlin

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Sociology Economics Business Administration

UCEAP Course Number

110

UCEAP Course Suffix**UCEAP Official Title**

TAX EVASION AND TAX HAVENS

UCEAP Transcript Title

TAX EVASION/HAVENS

UCEAP Quarter Units

4.50

UCEAP Semester Units

3.00

Course Description

Economic and especially wealth inequality in the US is rising, along with the number of and power exerted by billionaires, multibillionaires, and multinational enterprises (MNEs). While taxes count as one key instrument to reduce inequalities, the most affluent individuals and corporations seem to make use of multiple pathways to circumvent their tax obligations and thereby harm the redistributive effect of taxation. In this seminar, students will become familiar with general economic and sociological theories on tax evasion and avoidance, and challenge the view of tax havens as Caribbean island paradises, where the rich and famous store their money. We will discuss ways in which tax evasion works, the impact of tax havens on regional and global inequality, historical developments of tax havens, and economic approaches to measure tax evasion. Students are expected to have knowledge or the willingness to learn basic sociological as well as economic concepts and theories such as tradeoffs, opportunity costs, and expected utility theory.

Language(s) of Instruction

English

Host Institution Course Number

32602

Host Institution Course Title

TAX EVASION AND TAX HAVENS

Host Institution Campus

Free University of Berlin

Host Institution Faculty

Host Institution Degree

Host Institution Department

John-F-Kennedy-Institut für Nordamerikastudien

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