



## Taxation and Welfare | ECP77333

Year	1
ECTS Credits	5
Contact Hours	14 hours
Pre-Requisite	Nil
Semester	1
Module Leader and Lecturer	Dr. Karina Doorley, Dr. Claire Keane, Dr. Barra Roantree
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### Module Outline:

This module will examine the design of the tax, welfare and pensions system, with a focus on the effects it has on individuals, redistribution and incentives to work. Students will be introduced to microsimulation, a tool widely used by policy makers and researchers to simulate the impact of actual or proposed reforms on households.

### Module Learning Outcomes:

On successful completion of this module, students should be able to:

MLO12.1 Demonstrate the rationale for taxation and government spending on pensions and welfare

MLO12.2 Explain who pays taxes and receives benefit or pension payments

MLO12.3 Assess how payments and taxes redistribute income and affect the decisions of individuals and households

MLO12.4 Simulate changes to the tax-benefit system using microsimulation

MLO12.5 Interpret the effects of proposed or actual policy reforms on individuals, redistribution and incentives

### Assessment:

Project [100%]: This will involve a practical application of material studied during the module

### Recommended Reading List:

Nil