

TEACHING GUIDE

TAXATION ECONOMICS

GRADO EN ECONOMÍA (INGLÉS)

ACADEMIC YEAR 2026-27

Publication date: 05-07-2026



I.-Subject Identification

Type	OBLIGATORIA
Teaching period	3 course, 1Q semester
Nº of credits	7.5
Language in wich the subject is taught	English

II.-Presentation

Taxation Economics offered in the third year of the Economics Degree complements previous work in "Public Finance I" and "Public Finance II". The main objective is to gain an in-depth knowledge of public sector behaviour through the lens of public revenue. The starting point is the concept of taxation and the Spanish and European tax structure. The second section covers the economic foundations of taxation, focusing on the economic tools used to measure efficiency, equity and tax incidence. Once the basic knowledge has been acquired, we move on to evaluate the economic effects of direct and indirect taxes. Specifically, the third block covers the economic effects of Personal Income Tax, Corporate Income Tax, Value Added Tax and Excise Duties. The final section of the course focuses on the impact of public revenue and on public finances: fiscal sustainability and current trends in tax reform

III.-Learning outcomes

CT01. Ability to analyse and synthesise
 CT03. Oral and written communication in native language
 CT06. Ability to analyse and search for information from different sources
 CT07. Ability to solve problems
 CT09. Ability to work in a team
 CT15. Ability to learn independently
 CB02 . That students are able to apply their knowledge to their work or vocation in a professional manner and have the skills that are typically demonstrated through the preparation and defense of arguments and problem solving within their field of study.
 CB03 . That students have the ability to gather and interpret relevant data (usually within their field of study) to express judgments that include a reflection on relevant topics related to social, scientific or ethical areas.
 CB04 . That students are able to transmit information, ideas, problems and solutions to both specialized and non-specialized audience.
 CE01. Ability to put knowledge of economics into practice
 CE02. Information search and research skills
 CE05. Understanding of the laws governing economic activity
 CE06. Ability to learn and apply the different qualitative techniques used in economics
 CE07. Understanding and appraisal of economic contingencies
 CE08. Understanding of the behaviour of economic agents
 CE09. Understanding of how markets work
 CE10. Understanding of economic policy objectives and instruments
 CE11. Understanding how the public sector of an economy works
 CE15. Ability to communicate in professional financial meetings verbally and in writing in a different language
 CE17. Knowledge of the Spanish economic situation and environment within the European Union
 CE18. Analysis of international economic growth
 CE19. Forecasting with different economic variables

- Key for degrees not adapted to RD 822/21: **CB** - basic competences, **CG** - generic competences, **CE** - specific competences, **CT** - transversal competences.
- Key for degrees adapted to RD 822/21: **CON** - knowledge, **COM** - competences, **HAB** - skills.



IV.-Contents

IV.A.-Syllabus

Item	Description	Contents
I. Introduction. Tax system fundamentals	1. Tax definitions. Spanish and European taxations systems. Taxation around the world.	Tax definitions Basic concepts and tools History of taxation General taxation principles Structure and evolution of international taxation
II. Taxation economics fundamentals	2. Tax incidence and efficiency tools	Partial and general equilibrium in Tax incidence Tax efficiency and tax optimality Compliance cost
	3 Progressivity and income redistribution	Vertical equity Horizontal equity Effective rates and progressivity measures Efficiency and equity tradeoff Inequality and taxes
III. Economic analysis of taxes: international trends	4 Income tax	Justification International perspective Tax design Progressivity Economic effects
	5 Wealth tax	Justification International perspective Tax design Progressivity Economic effects
	6 Corporate Income tax	Justification International perspective Tax design Economic effects
	7 Indirect taxes	Justification International perspective VAT Excise duties Economic effects
IV. Tax debate and tax reform	8. Public revenue. Macroeconomic issues.	Fiscal sustainability Tax reform Fiscal fraud and tax havens



IV.B.-Training activities	
Type	Title
Lectures	Taxation Trends in the European Union. European Commission
Prácticas / Resolución de ejercicios	Practical excercises in relation with the subject. Data analysis.
Prácticas / Resolución de ejercicios	Specific research projects, with oral presentations.

V.-Student workload	
Theoretical sessions	50
Resolution of exercises, problems, case studies, etc.	20
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	5
Academic tutorials	45
Related activities: conferences, seminars, etc.	15
Preparation of theoretical sessions and self-study	25
Preparation of practical tasks, exercises, case studies, projects, etc.	40
Preparation for tests and/or exams	25
Total student workload	225

VI.-Methodology and academic programme		
Type	Period	Content
Tests and/or exams	Week 9 to Week 9	Exam.
Theoretical sessions	Week 1 to Week 13	Explanation of contents.
Practical sessions	Week 1 to Week 15	Exercises.



VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.

All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.

The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).

Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.

The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities

Ordinary and Resit Calls. The evaluation of the course will consist of examinations and daily classwork activities:

A midterm exam will account for 45% of the final grade, covering material from Units 1 to 3 of the syllabus. The date and time for this exam will be determined by the instructor and announced in advance, either in class and/or via the virtual learning platform. A minimum grade of 5 out of 10 is required to pass this component.

The final exam during the ordinary call will account for 45% of the final grade and will cover Units 4 to 8 of the syllabus (which are closely related to Units 1 to 3). A minimum grade of 5 out of 10 is required to pass this component. This exam will be held on the official date established by the university. In the same ordinary call, students who did not pass the midterm exam will also take an additional exam covering Units 1 to 3 of the syllabus, for which a minimum grade of 5 is also required to pass this pending component.

Students who do not pass the course in the ordinary call will take the resit call with the pending component(s). If both parts are pending, students must achieve a minimum grade of 5 in each. If only one part is pending, a minimum grade of 5 is required to pass it. The ordinary call will take place on the official date determined by the university.

The remaining 10% of the grade corresponds to daily classwork activities, which will be announced by the instructor either in class and/or via the Virtual Classroom. These activities may include participation in the review of practical exercises, written or oral tests, discussion of news related to the syllabus, participation in forums, or other group activities. Among these activities, students will participate in a group research project similar to a "Workshop", where they will present the results of a research task. These activities are non-reassessable during the resit call, as they cannot be reproduced outside the context in which they were originally developed.

Early Call: The exam will take place on the official date indicated for the early call.

Given the characteristics of the course and the early call, the evaluation of the student requesting this call will be conducted through an in-person theoretical-practical exam covering the entire course content. A minimum grade of 5 out of 10 is required to pass.

VII.B. Assessment of students with academic exemption from class attendance

Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.

Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities



In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.

VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.



VIII.-Teaching resources and materials

Basic bibliography

- [1] B Salanié (2003) The Economics of Taxation, MIT Press
- [2] J E Stiglitz, Economics of the Public Sector, New York and London: Norton. Last edition.
- [3] L Kaplow (2008), The Theory of Taxation and Public Economics, Princeton University Press
- [4] J Simon and C Nobes. Economics of Taxation , Fiscal Publications. Last edition.
- [5] Hetland, S. T. (2021). *The Spanish Fiscal Transition: Tax Reform and Inequality in the Late Twentieth Century*. Palgrave Macmillan.
- [6] H Rosen and T Greyer: Public Finance, McGraw-Hill. Last edition.
- [7] Tax by design. The Mirrlees Review. Institute for Fiscal Studies, 2011.

Consultation bibliography

- [1] Albi, E.; Zubiri, I.; González-Páramo, J.M. y Urbanos, R. (2018). *Economía Pública II. Teoría de la Imposición*. Editorial Ariel. 4ª edición actualizada.
- [2] Costa, M. et al (2005). *Teoría Basica de los impuestos. Un enfoque económico*. Editorial Civitas
- [3] Romero-Jordán, D. y Sanz-Sanz, J.F. (2017) (coordinadores). *La teoría económica de las reformas fiscales: análisis y aplicaciones para España*. Monográfico número 154 de la revista Papeles de Economía Española (contenido completo online).
- [4] Romero-Jordán, D. y Sanz-Sanz, J.F. (2013) (coordinadores). *La fiscalidad en España: problemas, retos y propuestas*. Monográfico número 140 de la revista Papeles de Economía Española (contenido completo online)
- [5] Adicionalmente se emplearán otras fuentes de información como vídeos, artículos divulgativos, Presupuestos Generales del Estado, Programas de Estabilidad del Estado o informes de organismos internacionales como la Comisión Europea o la OCDE.

IX.-Professors

Name and surname	IVÁN HUASCAR AYALA GARCÍA
E-mail address	ivan.ayala@urjc.es
Department	Economía de la Empresa (ADO), Economía Aplicada II y Fundamentos Análisis Económico
Campus	Madrid - Quintana
Category	Profesor/a Ayudante Doctor/a
Academic degree	Doctor
Person responsible for the subject	Yes
Tutorial timetable	Para consultar las tutorías póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	1
Number of sexennia	0
No. of positive evaluations by Docencia	1

