

## LAWS30001 Tax Welfare and Society

<b>Credit Points:</b>	12.50
<b>Level:</b>	3 (Undergraduate)
<b>Dates &amp; Locations:</b>	This subject is not offered in 2011.
<b>Time Commitment:</b>	Contact Hours: One 2-hour seminar per week. Total Time Commitment: 120 hours.
<b>Prerequisites:</b>	Legal Method and Reasoning; Principles of Public Law; Torts or in each case their equivalents. Students may find it advantageous to have studied or be concurrently studying Taxation.
<b>Corequisites:</b>	None.
<b>Recommended Background Knowledge:</b>	None.
<b>Non Allowed Subjects:</b>	None.
<b>Core Participation Requirements:</b>	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills, and Assessment Requirements of this entry. The University is dedicated to providing support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: <a href="http://www.services.unimelb.edu.au/disability/">http://www.services.unimelb.edu.au/disability/</a> .
<b>Contact:</b>	Melbourne Law School Student Centre Email: <a href="mailto:law-studentcentre@unimelb.edu.au">law-studentcentre@unimelb.edu.au</a> ( <a href="mailto:law-studentcentre@unimelb.edu.au">mailto:law-studentcentre@unimelb.edu.au</a> ) Tel: +61 3 8344 4475
<b>Subject Overview:</b>	<p>Taxing and spending are core functions of government. They are also central ways that our society, through the state, seeks to encourage economic growth, to provide welfare for the disadvantaged, and to direct our work, consumption, saving and investment behavior. Taxes and expenditures affect most of our major economic and life decisions about work, family, education, housing, an ageing society and the environment. This subject examines the law and policy at the intersection of tax, welfare, government expenditure and regulation in respect of key topics of our times. The subject will first provide an analysis of core issues in respect of tax, expenditure and regulatory policy. It will then examine the law and policy on specific current topics, addressing the themes and life decisions set out above, bringing a critical analytical perspective to bear on these issues.</p> <p>Note: The essay in this subject is regarded as a substantial piece of legal writing.</p>
<b>Objectives:</b>	<p>A student who has completed this subject should:</p> <ul style="list-style-type: none"> <li># Understand the policy and legal framework of government budgeting including taxing and spending and the tax policy concepts of equity, efficiency and simplicity and their expression through the institutions of tax and welfare laws including tax expenditures;</li> <li># Understand theories applicable to tax and welfare policy, including theories of distributive justice; the role of the state, social capital and citizenship; economic behaviour; and critical theories and the relationship between spending, taxing and regulation.</li> <li># Be able to discuss and analyse tax, welfare and regulatory policy concerning a range of significant issues of the day including families, housing, work and an ageing society;</li> <li># Have a good understanding of the process of tax and welfare reform;</li> <li># Be able to participate in public discourse about tax and welfare policy and reform, in the context of work, family, savings and retirement policy.</li> </ul>
<b>Assessment:</b>	Two response papers based on the class readings, 10%, to be allocated by the subject coordinator and a research essay of 5000 words, 90% (due end of semester); or two response papers based on the class readings, 10%, to be allocated by the subject coordinator and a take home examination, 90% (to be held final week of semester).
<b>Prescribed Texts:</b>	Printed materials will be available from the Melbourne Law School.

<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<p>A student who completes this subject should have acquired or enhanced the following generic skills:</p> <ul style="list-style-type: none"><li># Critical thinking and analytical skills;</li><li># Openness to new ideas;</li><li># A preparedness to debate complex issues that have no clear solution;</li><li># Capacities in information seeking, evaluation and retrieval, in particular the use of online resources of international institutions and state governments;</li><li># Communication skills, oral and written.</li></ul>