

**Personal Income Tax in the European Union
Summer School Programme 2022**

This year's summer school is arranged in 2 weeks. The first week (Sep. 3rd-7th) deals with economic aspects of personal income tax and will be delivered by Iranian instructors and the official language is Persian. The second week (Sep 19th -23rd) is an international one. The official language is English and the mode of the event is virtual only and students from across the world are invited to register. Instructors are tax experts from Iran, Italy, Croatia, France, Spain and Poland.

Week 1 (Day 1): Saturday

**Sep. 3rd, 2022
Time Schedule**

Hour	Topic	Professor
08:30-08:45 (Tehran Time)	- Opening Speech	Ali Nassiri Aghdam (<i>Director of the Summer School</i>)
08:45-09:30 (Tehran Time)	- Existing Schedular Income Tax in Iran	Ali Nassiri Aghdam
09:30-10:30 (Tehran Time)	- The Necessity of Reforming Income Tax in Iran	Ali Nassiri Aghdam
10:30-11:00 (Tehran Time)		Break
11:00-13:00 (Tehran Time)	- Theoretical Foundations of Personal Income Tax: <ul style="list-style-type: none"> ✓ Haig-Simon's Income Definition ✓ Dealing with exemptions, Allowances and credits. ✓ Tax Rates and Tax Systems: Progressive, Proportional and Regressive. ✓ Criteria of the Fairness of Tax System 	Ali Nassiri Aghdam

Week 1 (Day 2): Sunday

Sep. 4th, 2022

Time Schedule

Hour	Topic	Professor
08:30-09:30 (Tehran Time)	- Alternative PIT Systems (1): Comprehensive Income Tax	Bagher Darvishi
09:30-10:30 (Tehran Time)	- Alternative PIT Systems (2): Dual Income Tax	Bagher Darvishi
10:30-11:00 (Tehran Time)		Break
11:00-12:00 (Tehran Time)	- Alternative PIT Systems (3): Flat Income Tax	Bagher Darvishi
12:00-13:00 (Tehran Time)	- Tax Reform Requirements	Bagher Darvishi

Week 1 (Day 3): Monday

Sep. 5th 2022

Time Schedule

Hour	Class	Professor
08:30-10:30 (Tehran Time)	Data Gathering and Processing for Tax Purposes	Saeed Jamshidi Fard
10:30-11:00 (Tehran Time)		Break
11:00-13:00 (Tehran Time)	Dealing with tax Returns: Tax Administrator and Taxpayers' Perspective	Mahdi Movahedi Beknazar

Week 1 (Day 4): Tuesday

Sep. 6th 2022
Time Schedule

Hour	Topic	Professor
08:30-09:30 (Tehran Time)	- Capital Gain Tax and its Economic Rational - How Capital Gain is taxed?	Parisa Mohajeri
09:30-10:30 (Tehran Time)	- Lock in Effect and Capitalization Effect	Parisa Mohajeri
10:30-11:00 (Tehran Time)	Break	
11:00-12:00 (Tehran Time)	- CGT in EU Country Members: Review of Stylized Facts	Parisa Mohajeri
12:00-13:00 (Tehran Time)	- Analysis of Capital Gain Tax bill (in Iran)	Parisa Mohajeri

Week 1 (Day 5): Wednesday

Sep. 7th 2022
Time Schedule

Hour	Class	Professor
08:30-09:30 (Tehran Time)	Tax Policy Analysis: Microsimulation	Abolfazl Abbasi
09:30-10:30 (Tehran Time)	Income and Distributional Impact of PIT: An Application of Microsimulation	Abolfazl Abbasi
10:30-11:00 (Tehran Time)	Break	
11:00-13:00 (Tehran Time)	Analysis of the Bill of PIT	Saeed Totonchi Maleki