



## COIL proposal

### Title of COIL Project

### Comparison of personal income tax in the Czech Republic and Netherlands on 2024

#### Partner information

Name lecturer/professor:	Kateřina Krzikallová	Monique Sterk
University:	VSB – Technical university of Ostrava	Amsterdam University of Applied Sciences
City & Country:	the Czech Republic	Netherlands
Department and/or Program:	Accounting and Taxes	Accounting
Module:	Fundamentals of Accountint and Taxes	Taxes
Number of students in module:	7	8
Level (year) of module:	2	2
Number of ECTS/credits:	--	--
Weight of COIL deliverables in ECTS/credits:	--	--
Have you taken a COIL training? If so, when? If not, are you interested?	Yes, 2021-2023	Yes, 2021
Is this a new project or a repeating project?	new	new
Type of course/ module (face-to-face, fully online, or hybrid)	fully online	fully online



## COIL project internationalised learning outcomes (1-3 only)

Upon completion of this project, students will be able to:

- Communicate/interact with students from a foreign country both on professional and leisure topics (intercultural behaviour).
- Understand the principle of personal income tax application in the foreign, participating country
- (this includes: calculating and comparing income tax burden of both of the countries in similar situations).
- Improve (business) English skills.

## Description of the deliverables i.e. collaborative task and/or other student collaboration

- there will be held a meeting with students in the university to explain the rules of intercultural communication: before the start of this COIL.
- The first online meeting with all the participants from both of the countries include the explanation of functions of the platform, e.g. how to share their presentation.
- The teachers will be ready to help students with using the tools with the platform.
- Each online lecture will start with icebreaking discussion.
- Presentation of differences between personal income tax in the Czech Republic and Netherlands.
- Preparation of case studies, comparison of tax burden of personal income in the Czech Republic and Netherlands.
- Activities and deliverables will be based on the DO IT! COIL manual.



## Start and end date of modules plus proposed COIL project start and end dates

- **1st meeting - 7th of February, 2024**
- **2nd meeting – 16rd of February, 2024**
- **3rd meeting – 3rd of March, 2024**
  
- In between – students requested to organize at least three interim meetings (to prepare for task for the 2nd and 3rd meeting).



## COIL PROJECT PLAN

### Title of COIL Project

**Comparison of personal income tax in the Czech Republic and Netherlands on 2024**

#### Partner nr.1

Name:	<b>Kateřina Krzikallová</b>
Institution, City, Country:	<b>VSB – Technical University of Ostrava, the Czech Replic</b>
Department and/or Program:	<b>Accounting and Taxes/Accounting and Taxes</b>
Module:	<b>Fundamentals of Accounting and Taxes</b>
Number of students in module:	<b>7</b>

#### Partner nr.2

Name:	<b>Monique Sterk</b>
Institution, City, Country:	<b>Amsterdam University of Applied Sciences, Netherlands</b>
Department and/or Program:	<b>Accounting/ Finance Tax and Advice</b>
Module:	<b>Taxes</b>
Number of Students in Module:	<b>6</b>



### Language(s) of instruction at each institution

English

### Primary language(s) of most students in each course

Czech, Slovak, Dutch

### Language of student collaboration

English

### Type of module (face-to-face, fully online, or hybrid)

fully online

### COIL project start and end dates

- 1st meeting - 7th of February, 2024
- 2nd meeting – 16rd of February, 2024
- 3rd meeting – 3rd of March, 2024

### COIL project internationalised learning outcomes (1-3 only)

Upon completion of this project, students will be able to:

- communicate/interact with students from a foreign country both on professional and leisure topics (intercultural behaviour),
- understand the principle of personal income tax application in the foreign, participating country (this includes: calculating and comparing personal income tax burden of both of the countries in similar situations),



- improve (business) English skills.

## 9. PRE-COIL: Description of how lecturers will prepare students for their COIL (e.g. intercultural communication, interdisciplinary collaboration, and/or technological support)

- There will be held a meeting with students in the university to explain the rules of intercultural communication: before the start of this COIL.
- The first online meeting with all the participants from both of the countries include the explanation of functions of the platform, e.g. how to share their presentation
- The teachers will be ready to help students with using the tools with the platform
- Each online lecture will start with icebreaking discussion

## Description of icebreaker activity

### At the first lecture

- Short introduction of all the students and teachers
- Why did the students decided to take part in the COIL
- What they expect from the participation in the COIL project
- If the students have some fears or if they need any help
- Foreign experience
- Discuss the expected intercultural differences

### Next lectures, e.g.

- Hobbies and sports
- Pets and animals



- Weather
- Plans for weekend or holidays
- Professional plans

## Description of the collaborative task and/or other student collaboration

### Week 1:

- Preparation: intercultural behaviour.
- After the introduction and explanation, they start to work on:
  - They will focus on individual taxation (PIT). They will start with PIT and let them explain the difference between the systems.

### Week 2:

- Ice breaker and groups inform each other on what they already discovered in the differences between the tax systems.
- They will have a description of the task (detailed description of example – various sources of income and expenditures, resp. expenses) and their task will be to calculate a tax liability of the individual in conditions of the Czech Republic and Netherlands
- They should meet in the groups several times by MS Teams or other platform or communicate by e-mail
- At the first individual meeting they should divide the income according to the sources (in the Czech Republic – activities e.g. PIT - business income or rent income, in the Netherlands in the boxes and introduce the rules to the foreign group of students,
- Then they can prepare calculations and discuss the differences in application of income taxes
- In the next meeting they can discuss the final tax liability of the taxpayers and calculate the tax burden

### Week 3:

- Presentations of their findings.



## Resources students will use

### professional web sites, e.g.

- [www.belastingdienst.nl](http://www.belastingdienst.nl)
- [www.ibfd.org](http://www.ibfd.org)
- [www.financnisprava.cz](http://www.financnisprava.cz)
- [http://ec.europa.eu/taxation\\_customs/](http://ec.europa.eu/taxation_customs/)
- [www.oecd.org/tax/](http://www.oecd.org/tax/)

### books, e.g.

ALVARADO, Mery et al. European Tax Handbook 2023. 34th ed. Amsterdam: IBFD, 2023. ISBN 978-90-8722-821-7.

## Technology choices for COIL collaboration

**Synchronous** - MS Teams or other platforms

**Asynchronous** – internet, MS office tools, e-mail or Whats up, Messenger according the individual students team preferences, google.docs.

## Description of how the collaboration task(s) are graded (common rubric/formative or summative assessment)

**Presentation of tax system (Netherlands, Czech Republic)** – max. 10 points

**Case studies (calculation and presentation of results)** – max. 10 points

Final scores depend on the percentage of total points (out of max. 20)

- 90-100% - (A) excellent
- 80-90% - (B) very good
- 70-80% - (C) good
- 60-70% - (D) satisfactory
- 50-60% - (E) sufficient
- less than 50% - (F) fail





## Description of student reflection

- most of students agreed that the COIL experience will enhance their professional carrier
- the course gave them a broader view on personal income taxes and the personal income tax systems worldwide
- they made new friends, it was very interesting for them to know participants country, their habits and taxes
- sometimes there was a problem with students' technical equipment at the beginning there was a problem with meeting deadlines for tasks in the group

## Lessons learned

1. There was difficult to find the suitable dates for joint meetings for all participants. There was an advantage for the VSB – TUO that their semester started later, which means that most of the meetings took place during the exam period.
2. The students and teacher from the VSB – Technical University of Ostrava joined the meetings individually on their notebooks. On the contrary, the most of the students and the teacher from the Amsterdam University of Applied Sciences were in a classroom, which caused sometimes problems with noise and it was difficult for them to find a separate room for work in individual teams.
3. It was necessary for teachers to be in touch during the COIL. Specially to coordinate students during their individual activities in groups. Some groups were excellent and very active, some of groups needed a support. The students were flexible in using platforms in the meetings of individual groups (some of them created own team in MS Teams, or WhatsApp or e-mail for sharing the results of case studies.
4. The icebreakers worked very well, students had more courage to communicate with each other.
5. It was very good that both of the groups of students were in their second year of bachelor studies.



6. The duration of the COIL was appropriate.
7. The teachers evaluated the activity very positively and agreed on further cooperation.

**The teachers agreed to further cooperation after giving the activity very positive evaluation.**