

NAME OF THE COURSE		INCOME TAXATION				
Code	ECS412	Year of study	2			
Course teacher	Associate professor Marija Šimić Šarić Associate professor Sandra Pepur	Credits (ECTS)	6			
Associate teachers		Type of instruction (number of hours)	L	S	E	F
			26		26	
Status of the course	Obligatory	Percentage of application of e-learning	30%			
COURSE DESCRIPTION						
Course objectives	Adoption of theoretical and practical knowledge in the field of income taxation in the Republic of Croatia and application of acquired knowledge					
Course enrolment requirements and entry competences required for the course	Knowledge of the basics of the tax system in the Republic of Croatia.					
Learning outcomes expected at the level of the course (4 to 10 learning outcomes)	<p>Course learning outcome: Determine the types of income in Croatia.</p> <p>Particular learning outcomes:</p> <ol style="list-style-type: none"> <li>1. Conclude about the way of income taxation in Croatia.</li> <li>2. Calculate tax and depending on the type of income.</li> <li>3. Prepare the wage calculation and all necessary forms for their submission to Tax Administration.</li> <li>4. Prepare tax report in the area of income.</li> <li>5. Judge the payoff of the annual tax return.</li> </ol>					
Course content broken down in detail by weekly class schedule (syllabus)	LECTURES		EXERCISES			
		hours			hours	
	1. Types of income and overview of legal framework regulating the area of income	2	1. Introductory exercises		2	
	2. Calculation of salaries	2	2. Calculation of salaries		2	
	3. Income from independent activities and the application of personal deductions in the salary calculation	2	3. Income from independent activities and the application of personal deductions in the salary calculation		2	
4. Salary calculation in case of irregular payouts	2	4. Salary calculation in case of irregular payouts		2		

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	5. Calculation of salary and tax returns in specific circumstances	2	5. Calculation of salary and tax returns in specific circumstances	2
	6. Making a final salary calculation and corresponding tax report	2	6. Making a final salary calculation and corresponding tax report	2
	7. Determination and calculation of income from insurance and property and property rights	2	7. Determination and calculation of income from insurance and property and property rights	2
	8. Calculation of income from insurance and property and property rights	2	8. Calculation of income from insurance and property and property rights	2
	9. Lump taxation of property income. Calculation and determination of income from capital	2	9. Lump taxation of property income. Calculation and determination of income from capital	2
	10. Calculation of other income	2	10. Calculation of other income	2
	11. Calculation of royalties	2	11. Calculation of royalties	2
	12. Report and preparation of report on other income	2	12. Report and preparation of report on other income	2
	13. Annual Tax Report. Determining annual income tax	2	13. Annual Tax Report. Determining annual income tax	2
Format of instruction	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> <i>on line</i> in entirety <input checked="" type="checkbox"/> partial e-learning <input type="checkbox"/> field work		<input type="checkbox"/> independent assignments <input type="checkbox"/> multimedia <input type="checkbox"/> laboratory <input type="checkbox"/> work with mentor <input type="checkbox"/> (other)	
Student responsibilities	The condition for attaining a signature is 50% lecture attendance and exercise attendance (part-time students' obligation is 50% of conditions valid for full-time students) and an exposed and positively evaluated student presentation on a given topic (worked independently or in small groups).			
Screening student work ( <i>name the proportion of ECTS credits for each activity so that the total number of</i>	Class attendance	1	Research	Practical training
	Experimental work		Report	Self-evaluation tests
	Essay		Seminar essay	(Other)

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<i>ECTS credits is equal to the ECTS value of the course)</i>	Tests	4*	Oral exam	(Other)
	Written exam	4	Project	(Other)
Grading and evaluating student work in class and at the final exam	<p>* During the semester, two written mid-term exams will be organized. Mid-term exams carry 100% of the total grade and consist of theoretical questions and numerical tasks. Only students who have passed the first mid-term exam can take the second mid-term exam. Alternatively, students can achieve grade through a final written exam during the exam period.</p> <p>Score thresholds and corresponding grades for written exams are:  0-59 points = insufficient (1)  60-69 points = sufficient (2)  70-79 points = good (3)  80-89 points = very good (4) and  90-100 points = excellent (5).</p> <p>The course is considered passed if the student:  - achieves a minimum of 55% of the total number of points from both colloquia individually or, alternatively, achieves a minimum of 55% of the total number of points in the final written exam.</p> <p>Lectures and exercises are conducted on a computer using Microsoft Excel.</p>			
Required literature (available in the library and via other media)	<b>Title</b>		<b>Number of copies in the library</b>	<b>Availability via other media</b>
	Course materials.			Moodle
	Oporezivanje primitaka iz radnog odnosa (plaće), Ministarstvo financija Republike Hrvatske, Porezna Uprava. Dostupno putem interneta: <a href="http://www.porezna-uprava.hr/contentData/PDF%20Datoteke/Bro%C5%A1ure/Place_161nova.pdf">http://www.porezna-uprava.hr/contentData/PDF%20Datoteke/Bro%C5%A1ure/Place_161nova.pdf</a>			Internet
	Oporezivanje dohotka od kapitala. Ministarstvo financija Republike Hrvatske, Porezna Uprava. Dostupno putem interneta: <a href="http://www.porezna-uprava.hr/contentData/PDF%20Datoteke/Bro%C5%A1ure/Kapital_163.pdf">http://www.porezna-uprava.hr/contentData/PDF%20Datoteke/Bro%C5%A1ure/Kapital_163.pdf</a>			Internet
	Janičev, Z., Supić, J.: Porezni priručnik za građane Ministarstvo financija, Porezna Uprava. <a href="http://www.porezna-uprava.hr/contentData/PDF%20Datoteke/Bro%C5%A1ure/Gradani_2012.pdf">http://www.porezna-uprava.hr/contentData/PDF%20Datoteke/Bro%C5%A1ure/Gradani_2012.pdf</a>			Internet
	Zakon o porezu na dohodak <a href="http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=1778&amp;jid=1&amp;ime=Zakon%20o%20porezu%20na%20dohodak">http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=1778&amp;jid=1&amp;ime=Zakon%20o%20porezu%20na%20dohodak</a>			Internet
Optional literature (at the time of submission of study)	<i>Other sources:</i>			

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<p>programme proposal)</p>	<p>Pravilnik o porezu na dohodak (<a href="http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=1953&amp;jid=1&amp;ime=Pravilnik%20o%20porezu%20na%20dohodak">http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=1953&amp;jid=1&amp;ime=Pravilnik%20o%20porezu%20na%20dohodak</a>)</p> <p>Pravilnik o djelatnostima iznajmljivanja stanova, soba, i postelja putnicima i turistima te organiziranje kampova koje će se paušalno oporezivati, o visini paušalnog poreza i načinu plaćanja paušalnog poreza (<a href="http://www.porezna-uprava.hr/porezi/v_poreza24.asp?id=b02d1">http://www.porezna-uprava.hr/porezi/v_poreza24.asp?id=b02d1</a>)</p> <p>Pravilnik o paušalnom oporezivanju samostalnih djelatnosti (<a href="http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=2050&amp;jid=1&amp;ime=Pravilnik%20o%20pau%9Aalnom%20oporezivanju%20samostalnih%20djelatnosti">http://propisi.porezna-uprava.hr/index_open.asp?idPropisa=2050&amp;jid=1&amp;ime=Pravilnik%20o%20pau%9Aalnom%20oporezivanju%20samostalnih%20djelatnosti</a>)</p>
<p>Quality assurance methods that ensure the acquisition of exit competences</p>	<ul style="list-style-type: none"> <li>• Class attendance records and documentation about students' results in fulfilling their obligations (lecturer)</li> <li>• Class management surveillance (Vice Dean for Education and student affairs).</li> <li>• Study efficacy analysis of all study courses (Vice Dean for Education and student affairs).</li> <li>• Student poll on lecturer and class efficacy for each study course (University of Split, Quality Improvement Center)</li> <li>• All course learning outcomes are to be verified by the course teacher during the exam. Exam content is being validated on regular basis in order to evaluate the appropriateness of means of examining the learning outcomes (Vice Dean for Education and student affairs).</li> </ul>
<p>Other (as the proposer wishes to add)</p>	