

朝陽科技大學 097學年度第1學期教學大綱
Insurance and Taxation Planning 保險租稅規劃

當期課號	3188	Course Number	3188
授課教師	林啓晶	Instructor	LIN,CHI CHING
中文課名	保險租稅規劃	Course Name	Insurance and Taxation Planning
開課單位	保險金融管理系(四進)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	2	Credits	2
課程目標	瞭解保險與所得稅及遺產與贈與稅及其他現行稅務法令規定及稅務規劃方向。	Objectives	This course prepares the students learn more in the fields of Insurance with Individual Income Tax, Estate and Gift Tax and tax planning.
教材	授課之範圍將儘量以實務及案例介紹，故不以單一書籍課本作為授課之教材，由老師準備相關教材及案例供學生影印參考。若授課過程中有實務參考價值之書籍，亦由學生依需求自行購買研讀。	Teaching Materials	The scope of the lecture will be focus on practical knowledge and case study. The lecturer will prepare handouts for students rather than a textbook. Students may also buy reference books on their own to do further study.
成績評量方式	平時參與 40% 期中考試 30% 期末考試 30%	Grading	Attendance 40% Mid-term exam 30% Final exam 30%
教師網頁	-		
教學內容	一、租稅之基本概念 二、我國現行租稅制度簡介 三、租稅規劃的意義及要素 四、租稅規劃的基本概念及步驟 五、認識稅務查核風險 六、遺產及贈與稅的節稅策略 七、綜合所得稅的節稅策略 八、最低稅負制的節稅策略 九、稅務行政救濟案例研討	Syllabus	1.Basic concept of taxation. 2.Introduction to the taxation system of R.O.C 3.The meaning and elements of tax planning 4.The basic concept and steps of tax planning 5.Learning the tax audit risk 6.Tax-saving strategy on Estate and Gift Tax 7.Tax-saving strategy on Consolidated Income Tax 8.Tax-saving strategy on Alternative Minimum Tax 9.Cases study on tax administrative relief

尊重智慧財產權，請勿非法影印。