

Paradigm Shift in the Training and Further Education of Tax Officials Contemporary Requirements, Consecutive Modularisation and Concepts for Teaching Digital Competences

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Abstract

The education and training of tax officials is characterised by the teaching of comprehensive knowledge of tax law. An increasingly complex, rapidly changing tax law also requires learning a strong application methodology. In this context, the complexity is constantly increased by international, cross-border issues and digital business models. Tax officials have to prove themselves every day against tax advisors, lawyers and powerful companies, some of which have far greater resources and capabilities. Digitalisation additionally presents them with new challenges. For tax administrations, the recruitment of young talent and the ongoing qualification of staff is becoming increasingly important. They compete with the private sector and other public administrations.

This work contains an analysis of changes for the job profile of tax officials, a systematic literature research (SLR) for current requirements and digital challenges for the training and further education of tax officials and comparisons to the private sector.

The presented concept for a consecutive modularisation of training supports market-oriented qualification of tax officials, improves the transfer between public administration and the private sector, and enables professional learning depending on the possible assignment. The model thus promotes scientific work methods and networked thinking with the help of a structured learning curve. It is supplemented by digital competences in the sense of further soft skills.

By including international literature, the results of the analysis are also transferable to the training and further education of tax officials in other countries, irrespective of the complexity of tax law and the existing professional civil service.

Keywords: tax officer, training, education, tax administration, modularisation, digital skills, future competencies