**All Tables in Chapter 2**

Table 2.1. Marginal tax rates and marginal tax wedges, 1862–2013.

|  |  | Low-income earner (0.67 APW) | | |  | Average-income earner (1.0 APW) | | |  | High-income earner (1.67 APW) | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Year |  | Wage | Marginal  tax rate  % | Marginal  Tax wedge  % |  | Wage | Marginal  tax rate  % | Marginal  tax wedge  % |  | Wage | Marginal  tax rate  % | Marginal  tax wedge  % |
|  |
| 1862 |  | 273 | 2.0 | 2.0 |  | 408 | 3.0 | 3.0 |  | 681 | 3.0 | 3.0 |
| 1863 |  | 286 | 2.0 | 2.0 |  | 427 | 3.0 | 3.0 |  | 713 | 3.0 | 3.0 |
| 1864 |  | 283 | 2.0 | 2.0 |  | 423 | 3.0 | 3.0 |  | 706 | 3.0 | 3.0 |
| 1865 |  | 278 | 2.0 | 2.0 |  | 416 | 3.0 | 3.0 |  | 694 | 3.0 | 3.0 |
| 1866 |  | 261 | 2.0 | 2.0 |  | 389 | 2.0 | 2.0 |  | 650 | 3.0 | 3.0 |
| 1867 |  | 248 | 2.0 | 2.0 |  | 371 | 2.0 | 2.0 |  | 619 | 3.0 | 3.0 |
| 1868 |  | 238 | 2.0 | 2.0 |  | 356 | 2.0 | 2.0 |  | 594 | 3.0 | 3.0 |
| 1869 |  | 246 | 2.0 | 2.0 |  | 367 | 2.0 | 2.0 |  | 613 | 3.0 | 3.0 |
| 1870 |  | 246 | 2.0 | 2.0 |  | 367 | 2.0 | 2.0 |  | 613 | 3.0 | 3.0 |
| 1871 |  | 250 | 2.0 | 2.0 |  | 373 | 2.0 | 2.0 |  | 623 | 3.5 | 3.5 |
| 1872 |  | 276 | 2.0 | 2.0 |  | 412 | 3.0 | 3.0 |  | 688 | 3.0 | 3.0 |
| 1873 |  | 304 | 2.0 | 2.0 |  | 454 | 3.0 | 3.0 |  | 757 | 3.0 | 3.0 |
| 1874 |  | 324 | 2.0 | 2.0 |  | 483 | 3.0 | 3.0 |  | 807 | 3.0 | 3.0 |
| 1875 |  | 327 | 2.2 | 2.2 |  | 488 | 3.2 | 3.2 |  | 814 | 3.2 | 3.2 |
| 1876 |  | 323 | 2.5 | 2.5 |  | 482 | 3.5 | 3.5 |  | 805 | 3.5 | 3.5 |
| 1877 |  | 332 | 2.6 | 2.6 |  | 495 | 3.6 | 3.6 |  | 827 | 3.6 | 3.6 |
| 1878 |  | 300 | 3.0 | 3.0 |  | 447 | 4.0 | 4.0 |  | 747 | 4.0 | 4.0 |
| 1879 |  | 288 | 3.3 | 3.3 |  | 431 | 4.8 | 4.8 |  | 719 | 4.8 | 4.8 |
| 1880 |  | 310 | 3.8 | 3.8 |  | 463 | 5.3 | 5.3 |  | 773 | 5.3 | 5.3 |
| 1881 |  | 320 | 3.9 | 3.9 |  | 477 | 5.4 | 5.4 |  | 797 | 5.4 | 5.4 |
| 1882 |  | 328 | 4.1 | 4.1 |  | 490 | 5.6 | 5.6 |  | 819 | 5.6 | 5.6 |
| 1883 |  | 329 | 4.2 | 4.2 |  | 491 | 5.2 | 5.2 |  | 819 | 5.2 | 5.2 |
| 1884 |  | 338 | 4.3 | 4.3 |  | 505 | 5.3 | 5.3 |  | 844 | 5.3 | 5.3 |
| 1885 |  | 335 | 4.5 | 4.5 |  | 499 | 5.5 | 5.5 |  | 834 | 5.5 | 5.5 |
| 1886 |  | 325 | 4.9 | 4.9 |  | 484 | 5.9 | 5.9 |  | 809 | 5.9 | 5.9 |
| 1887 |  | 330 | 4.9 | 4.9 |  | 493 | 5.9 | 5.9 |  | 823 | 5.9 | 5.9 |
| 1888 |  | 343 | 4.8 | 4.8 |  | 512 | 5.8 | 5.8 |  | 856 | 5.8 | 5.8 |
| 1889 |  | 364 | 4.7 | 4.7 |  | 544 | 5.7 | 5.7 |  | 908 | 5.7 | 5.7 |
| 1890 |  | 376 | 4.6 | 4.6 |  | 561 | 5.6 | 5.6 |  | 936 | 5.6 | 5.6 |
| 1891 |  | 379 | 4.6 | 4.6 |  | 565 | 5.6 | 5.6 |  | 944 | 5.6 | 5.6 |
| 1892 |  | 375 | 4.7 | 4.7 |  | 560 | 5.7 | 5.7 |  | 936 | 5.7 | 5.7 |
| 1893 |  | 379 | 4.8 | 4.8 |  | 565 | 5.8 | 5.8 |  | 944 | 6.1 | 6.1 |
| 1894 |  | 384 | 4.9 | 4.9 |  | 573 | 5.9 | 5.9 |  | 957 | 6.9 | 6.9 |
| 1895 |  | 391 | 4.8 | 4.8 |  | 583 | 5.8 | 5.8 |  | 974 | 6.8 | 6.8 |
| 1896 |  | 399 | 4.7 | 4.7 |  | 596 | 5.7 | 5.7 |  | 996 | 5.7 | 5.7 |
| 1897 |  | 416 | 4.6 | 4.6 |  | 621 | 5.6 | 5.6 |  | 1036 | 5.6 | 5.6 |
| 1898 |  | 443 | 4.5 | 4.5 |  | 662 | 5.5 | 5.5 |  | 1105 | 5.5 | 5.5 |
| 1899 |  | 464 | 4.3 | 4.3 |  | 693 | 5.3 | 5.3 |  | 1157 | 5.3 | 5.3 |
| 1900 |  | 480 | 4.4 | 4.4 |  | 717 | 5.4 | 5.4 |  | 1198 | 5.4 | 5.4 |
| 1901 |  | 476 | 4.8 | 4.8 |  | 710 | 5.8 | 5.8 |  | 1186 | 5.8 | 5.8 |
| 1902 |  | 482 | 5.0 | 5.0 |  | 720 | 6.0 | 6.0 |  | 1202 | 6.5 | 6.5 |
| 1903 |  | 496 | 5.2 | 5.2 |  | 740 | 6.2 | 6.2 |  | 1236 | 7.2 | 7.2 |
| 1904 |  | 511 | 6.2 | 6.2 |  | 762 | 6.2 | 6.2 |  | 1273 | 7.2 | 7.2 |
| 1905 |  | 518 | 6.4 | 6.4 |  | 773 | 6.4 | 6.4 |  | 1291 | 7.4 | 7.4 |
| 1906 |  | 566 | 6.4 | 6.4 |  | 844 | 6.4 | 6.4 |  | 1410 | 7.4 | 7.4 |
| 1907 |  | 604 | 6.4 | 6.4 |  | 901 | 6.4 | 6.4 |  | 1505 | 7.4 | 7.4 |
| 1908 |  | 605 | 7.2 | 7.2 |  | 902 | 7.2 | 7.2 |  | 1507 | 8.2 | 8.2 |
| 1909 |  | 565 | 7.8 | 7.8 |  | 843 | 7.8 | 7.8 |  | 1408 | 8.8 | 8.8 |
| 1910 |  | 653 | 7.3 | 7.3 |  | 975 | 7.3 | 7.3 |  | 1628 | 8.3 | 8.3 |
| 1911 |  | 661 | 6.2 | 6.2 |  | 986 | 6.8 | 6.8 |  | 1647 | 7.2 | 7.2 |
| 1912 |  | 692 | 6.3 | 6.3 |  | 1033 | 6.9 | 6.9 |  | 1726 | 7.5 | 7.5 |
| 1913 |  | 711 | 6.2 | 6.2 |  | 1062 | 6.8 | 6.8 |  | 1773 | 7.4 | 7.4 |
| 1914 |  | 717 | 6.5 | 6.5 |  | 1071 | 7.1 | 7.1 |  | 1788 | 7.7 | 7.7 |
| 1915 |  | 741 | 7.3 | 7.3 |  | 1105 | 7.9 | 7.9 |  | 1846 | 8.5 | 8.5 |
| 1916 |  | 837 | 7.0 | 7.0 |  | 1249 | 7.4 | 7.4 |  | 2086 | 8.0 | 8.0 |
| 1917 |  | 1006 | 6.9 | 6.9 |  | 1502 | 7.3 | 7.3 |  | 2508 | 7.7 | 7.7 |
| 1918 |  | 1376 | 7.7 | 7.7 |  | 2054 | 8.1 | 8.1 |  | 3429 | 8.7 | 8.7 |
| 1919 |  | 1724 | 8.5 | 8.5 |  | 2574 | 8.7 | 8.7 |  | 4298 | 9.3 | 9.3 |
| 1920 |  | 2015 | 11.7 | 11.7 |  | 3008 | 11.8 | 11.8 |  | 5023 | 11.8 | 11.8 |
| 1921 |  | 1816 | 12.9 | 12.9 |  | 2711 | 13.0 | 13.0 |  | 4527 | 13.0 | 13.0 |
| 1922 |  | 1419 | 12.9 | 12.9 |  | 2118 | 13.0 | 13.0 |  | 3537 | 13.0 | 13.0 |
| 1923 |  | 1364 | 13.1 | 13.1 |  | 2035 | 13.2 | 13.2 |  | 3399 | 13.2 | 13.2 |
| 1924 |  | 1417 | 13.5 | 13.5 |  | 2114 | 13.5 | 13.5 |  | 3531 | 13.5 | 13.5 |
| 1925 |  | 1449 | 13.3 | 13.3 |  | 2162 | 13.4 | 13.4 |  | 3611 | 13.4 | 13.4 |
| 1926 |  | 1466 | 13.1 | 13.1 |  | 2189 | 13.2 | 13.2 |  | 3655 | 13.2 | 13.2 |
| 1927 |  | 1475 | 13.1 | 13.1 |  | 2202 | 13.2 | 13.2 |  | 3678 | 13.2 | 13.2 |
| 1928 |  | 1477 | 12.6 | 12.6 |  | 2205 | 12.7 | 12.7 |  | 3682 | 12.7 | 12.7 |
| 1929 |  | 1549 | 12.3 | 12.3 |  | 2312 | 12.3 | 12.3 |  | 3860 | 12.3 | 12.3 |
| 1930 |  | 1553 | 12.7 | 12.7 |  | 2317 | 12.7 | 12.7 |  | 3870 | 12.7 | 12.7 |
| 1931 |  | 1491 | 14.1 | 14.1 |  | 2225 | 14.1 | 14.1 |  | 3715 | 14.1 | 14.1 |
| 1932 |  | 1426 | 14.8 | 14.8 |  | 2128 | 14.8 | 14.8 |  | 3554 | 14.8 | 14.8 |
| 1933 |  | 1430 | 14.9 | 14.9 |  | 2134 | 14.9 | 14.9 |  | 3564 | 14.9 | 14.9 |
| 1934 |  | 1492 | 14.5 | 14.5 |  | 2227 | 14.5 | 14.5 |  | 3720 | 14.5 | 14.5 |
| 1935 |  | 1533 | 14.2 | 14.2 |  | 2288 | 14.2 | 14.2 |  | 3821 | 14.2 | 14.2 |
| 1936 |  | 1555 | 15.0 | 15.0 |  | 2320 | 14.2 | 14.2 |  | 3875 | 14.2 | 14.2 |
| 1937 |  | 1628 | 15.0 | 15.0 |  | 2430 | 14.2 | 14.2 |  | 4058 | 14.2 | 14.2 |
| 1938 |  | 1697 | 16.2 | 16.2 |  | 2533 | 15.4 | 15.4 |  | 4230 | 15.4 | 15.4 |
| 1939 |  | 1775 | 19.5 | 19.5 |  | 2649 | 18.7 | 18.7 |  | 4424 | 18.7 | 18.7 |
| 1940 |  | 1893 | 23.0 | 23.0 |  | 2825 | 22.2 | 22.2 |  | 4717 | 24.0 | 24.0 |
| 1941 |  | 2035 | 22.3 | 22.3 |  | 3037 | 21.5 | 21.5 |  | 5072 | 23.3 | 23.3 |
| 1942 |  | 2236 | 21.9 | 21.9 |  | 3337 | 21.9 | 21.9 |  | 5573 | 24.2 | 24.2 |
| 1943 |  | 2381 | 21.6 | 21.6 |  | 3554 | 21.6 | 21.6 |  | 5935 | 23.9 | 23.9 |
| 1944 |  | 2490 | 21.6 | 21.6 |  | 3717 | 21.6 | 21.6 |  | 6207 | 23.8 | 23.8 |
| 1945 |  | 2622 | 21.5 | 21.5 |  | 3913 | 21.5 | 21.5 |  | 6535 | 23.7 | 23.7 |
| 1946 |  | 2865 | 21.5 | 21.5 |  | 4277 | 21.5 | 21.5 |  | 7142 | 23.7 | 23.7 |
| 1947 |  | 3255 | 21.3 | 21.3 |  | 4859 | 23.6 | 23.6 |  | 8114 | 25.8 | 25.8 |
| 1948 |  | 3572 | 20.6 | 20.6 |  | 5331 | 23.2 | 23.2 |  | 8903 | 26.8 | 26.8 |
| 1949 |  | 3930 | 20.8 | 20.8 |  | 5865 | 25.3 | 25.3 |  | 9795 | 28.8 | 28.8 |
| 1950 |  | 4104 | 21.6 | 21.6 |  | 6125 | 25.1 | 25.1 |  | 10229 | 28.7 | 28.7 |
| 1951 |  | 4848 | 21.8 | 21.8 |  | 7235 | 25.3 | 25.3 |  | 12083 | 31.7 | 31.7 |
| 1952 |  | 5671 | 25.5 | 25.5 |  | 8464 | 28.1 | 28.1 |  | 14135 | 36.1 | 36.1 |
| 1953 |  | 5818 | 25.0 | 25.0 |  | 8684 | 28.8 | 28.8 |  | 14502 | 38.6 | 38.6 |
| 1954 |  | 6169 | 25.3 | 25.3 |  | 9208 | 32.9 | 32.9 |  | 15377 | 38.4 | 38.4 |
| 1955 |  | 6542 | 25.2 | 26.0 |  | 9765 | 32.8 | 33.5 |  | 16307 | 41.2 | 41.2 |
| 1956 |  | 6917 | 29.1 | 29.9 |  | 10323 | 32.9 | 33.6 |  | 17240 | 41.3 | 41.3 |
| 1957 |  | 7374 | 29.3 | 30.1 |  | 11007 | 33.5 | 34.3 |  | 18381 | 40.6 | 40.6 |
| 1958 |  | 7783 | 30.1 | 30.9 |  | 11616 | 35.3 | 36.0 |  | 19399 | 41.3 | 41.3 |
| 1959 |  | 8007 | 31.6 | 32.4 |  | 11951 | 38.2 | 38.9 |  | 19958 | 41.7 | 41.7 |
| 1960 |  | 8433 | 32.0 | 34.7 |  | 12587 | 38.5 | 41.0 |  | 21020 | 41.9 | 43.6 |
| 1961 |  | 9092 | 32.3 | 35.6 |  | 13570 | 38.8 | 41.8 |  | 22662 | 45.6 | 47.7 |
| 1962 |  | 9994 | 34.9 | 38.7 |  | 14916 | 39.0 | 42.5 |  | 24911 | 45.8 | 48.3 |
| 1963 |  | 10791 | 35.1 | 39.6 |  | 16107 | 39.1 | 43.4 |  | 26898 | 50.1 | 52.9 |
| 1964 |  | 11576 | 35.9 | 40.9 |  | 17277 | 43.9 | 48.3 |  | 28853 | 50.7 | 54.0 |
| 1965 |  | 12569 | 36.4 | 41.7 |  | 18760 | 42.1 | 46.9 |  | 31330 | 51.2 | 54.6 |
| 1966 |  | 13703 | 38.8 | 44.1 |  | 20453 | 42.7 | 47.7 |  | 34156 | 52.9 | 56.4 |
| 1967 |  | 14711 | 43.3 | 49.0 |  | 21956 | 46.4 | 51.8 |  | 36667 | 53.4 | 58.1 |
| 1968 |  | 15620 | 44.1 | 49.9 |  | 23313 | 47.1 | 52.6 |  | 38933 | 54.0 | 58.8 |
| 1969 |  | 16341 | 44.7 | 51.1 |  | 24390 | 47.7 | 53.8 |  | 40732 | 55.3 | 60.5 |
| 1970 |  | 17793 | 45.2 | 51.9 |  | 26557 | 48.2 | 54.5 |  | 44350 | 55.8 | 61.2 |
| 1971 |  | 19500 | 35.9 | 44.5 |  | 29104 | 47.3 | 54.3 |  | 48604 | 60.6 | 61.4 |
| 1972 |  | 22399 | 42.8 | 50.7 |  | 33432 | 57.7 | 63.5 |  | 55831 | 61.8 | 62.5 |
| 1973 |  | 24072 | 40.1 | 49.3 |  | 35929 | 62.3 | 68.1 |  | 60001 | 61.9 | 63.4 |
| 1974 |  | 26970 | 43.9 | 54.2 |  | 40254 | 63.2 | 69.9 |  | 67224 | 62.0 | 63.5 |
| 1975 |  | 31222 | 47.2 | 58.4 |  | 46600 | 58.2 | 67.0 |  | 77822 | 73.2 | 74.3 |
| 1976 |  | 35443 | 48.2 | 60.3 |  | 52900 | 64.2 | 72.6 |  | 88343 | 75.2 | 79.2 |
| 1977 |  | 37855 | 41.9 | 56.8 |  | 56500 | 62.9 | 72.4 |  | 94355 | 75.9 | 80.4 |
| 1978 |  | 38525 | 41.7 | 56.4 |  | 57500 | 59.7 | 69.9 |  | 96025 | 77.7 | 81.7 |
| 1979 |  | 42849 | 45.0 | 59.0 |  | 63954 | 62.0 | 71.7 |  | 106803 | 78.0 | 82.0 |
| 1980 |  | 46900 | 43.1 | 57.9 |  | 70000 | 59.1 | 69.8 |  | 116900 | 82.1 | 85.5 |
| 1981 |  | 51381 | 43.6 | 58.4 |  | 76688 | 55.6 | 67.3 |  | 128069 | 82.6 | 85.9 |
| 1982 |  | 56682 | 43.7 | 57.7 |  | 84600 | 58.7 | 69.0 |  | 141282 | 82.7 | 87.0 |
| 1983 |  | 58691 | 40.2 | 56.1 |  | 87598 | 53.2 | 65.6 |  | 146289 | 75.2 | 81.8 |
| 1984 |  | 64457 | 37.3 | 53.9 |  | 96205 | 53.3 | 65.7 |  | 160662 | 70.3 | 78.2 |
| 1985 |  | 69588 | 34.4 | 51.9 |  | 103862 | 50.4 | 63.6 |  | 173450 | 65.4 | 74.6 |
| 1986 |  | 74003 | 45.3 | 59.9 |  | 110452 | 50.3 | 63.6 |  | 184455 | 70.3 | 78.3 |
| 1987 |  | 79098 | 43.4 | 58.7 |  | 118057 | 50.4 | 63.8 |  | 197155 | 70.4 | 78.4 |
| 1988 |  | 85199 | 50.6 | 63.9 |  | 127162 | 50.6 | 63.9 |  | 212361 | 75.6 | 82.2 |
| 1989 |  | 94095 | 47.8 | 62.2 |  | 140440 | 47.8 | 62.2 |  | 234535 | 72.8 | 80.3 |
| 1990 |  | 103622 | 41.2 | 57.7 |  | 154660 | 55.2 | 67.7 |  | 258282 | 66.2 | 75.6 |
| 1991 |  | 108808 | 34.3 | 52.4 |  | 162400 | 34.3 | 52.4 |  | 271208 | 51.2 | 64.6 |
| 1992 |  | 114570 | 34.1 | 51.2 |  | 171000 | 34.1 | 51.2 |  | 285570 | 51.0 | 63.7 |
| 1993 |  | 116513 | 34.8 | 50.2 |  | 173900 | 34.8 | 50.2 |  | 290413 | 51.0 | 62.6 |
| 1994 |  | 122677 | 35.5 | 50.9 |  | 183100 | 35.5 | 50.9 |  | 305777 | 51.1 | 62.7 |
| 1995 |  | 124378 | 37.4 | 52.8 |  | 185639 | 37.4 | 52.8 |  | 310017 | 56.5 | 67.3 |
| 1996 |  | 137158 | 38.2 | 53.6 |  | 204714 | 35.0 | 51.2 |  | 341872 | 56.7 | 67.4 |
| 1997 |  | 140173 | 38.9 | 54.0 |  | 209214 | 35.7 | 51.6 |  | 349387 | 56.7 | 67.4 |
| 1998 |  | 144378 | 38.6 | 53.9 |  | 215490 | 35.6 | 51.6 |  | 359868 | 55.8 | 66.7 |
| 1999 |  | 147831 | 39.7 | 54.7 |  | 220644 | 36.6 | 52.4 |  | 368475 | 50.6 | 62.9 |
| 2000 |  | 154247 | 38.3 | 53.6 |  | 230220 | 35.2 | 51.3 |  | 384467 | 50.4 | 62.7 |
| 2001 |  | 154860 | 37.2 | 52.7 |  | 231134 | 34.2 | 50.4 |  | 385994 | 50.5 | 62.8 |
| 2002 |  | 161983 | 36.0 | 51.8 |  | 241766 | 32.9 | 49.5 |  | 403749 | 50.5 | 62.7 |
| 2003 |  | 166098 | 35.5 | 51.4 |  | 247908 | 35.5 | 51.4 |  | 414006 | 51.2 | 63.2 |
| 2004 |  | 168359 | 35.9 | 51.7 |  | 251282 | 35.9 | 51.7 |  | 419641 | 51.5 | 63.5 |
| 2005 |  | 169845 | 35.4 | 51.2 |  | 253500 | 35.4 | 51.2 |  | 423345 | 51.6 | 63.5 |
| 2006 |  | 174803 | 34.8 | 50.7 |  | 260900 | 34.8 | 50.7 |  | 435703 | 51.6 | 63.4 |
| 2007 |  | 181905 | 31.6 | 48.3 |  | 271500 | 31.6 | 48.3 |  | 453405 | 51.6 | 63.4 |
| 2008 |  | 188538 | 30.4 | 47.4 |  | 281400 | 30.4 | 47.4 |  | 469938 | 51.4 | 63.3 |
| 2009 |  | 193563 | 29.5 | 46.3 |  | 288900 | 29.5 | 46.3 |  | 482463 | 51.5 | 63.1 |
| 2010 |  | 197583 | 28.6 | 45.6 |  | 294900 | 28.6 | 45.6 |  | 492483 | 51.6 | 63.1 |
| 2011 |  | 205489 | 28.6 | 45.6 |  | 306700 | 28.6 | 45.6 |  | 512189 | 51.6 | 63.1 |
| 2012 |  | 212792 | 28.6 | 45.7 |  | 317600 | 28.6 | 45.7 |  | 530392 | 51.6 | 63.2 |
| 2013 |  | 216142 | 28.7 | 45.8 |  | 322600 | 31.7 | 48.1 |  | 538742 | 51.7 | 63.3 |

*Note:* All amounts in the tables refer to SEK. APW = average annual wage of a production worker. The marginal tax rate is the sum of the state and local marginal income tax rates and employee-paid SSCs.

*Source:* Own calculations based on references detailed in Appendix A.

Table 2.2. Top marginal tax rates, top marginal tax wedges and relative top tax income, 1862–2013.

| Year |  | Wage  (in thousands) | Relative top  tax income threshold | Top state  marginal income  tax rate  % | Top state  marginal income  tax rate\*  % | Top marginal  tax rate  % | Top marginal  tax wedge  % |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1862 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1863 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1864 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1865 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1866 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1867 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1868 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1869 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1870 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1871 |  | - | - | 1.5 |  | 3.5 | 3.5 |
| 1872 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1873 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1874 |  | - | - | 1.0 |  | 3.0 | 3.0 |
| 1875 |  | - | - | 1.0 |  | 3.2 | 3.2 |
| 1876 |  | - | - | 1.0 |  | 3.5 | 3.5 |
| 1877 |  | - | - | 1.0 |  | 3.6 | 3.6 |
| 1878 |  | - | - | 1.0 |  | 4.0 | 4.0 |
| 1879 |  | - | - | 1.5 |  | 4.8 | 4.8 |
| 1880 |  | - | - | 1.5 |  | 5.3 | 5.3 |
| 1881 |  | - | - | 1.5 |  | 5.4 | 5.4 |
| 1882 |  | - | - | 1.5 |  | 5.6 | 5.6 |
| 1883 |  | - | - | 1.0 |  | 5.2 | 5.2 |
| 1884 |  | - | - | 1.0 |  | 5.3 | 5.3 |
| 1885 |  | - | - | 1.0 |  | 5.5 | 5.5 |
| 1886 |  | - | - | 1.0 |  | 5.9 | 5.9 |
| 1887 |  | - | - | 1.0 |  | 5.9 | 5.9 |
| 1888 |  | - | - | 1.0 |  | 5.8 | 5.8 |
| 1889 |  | - | - | 1.0 |  | 5.7 | 5.7 |
| 1890 |  | - | - | 1.0 |  | 5.6 | 5.6 |
| 1891 |  | - | - | 1.0 |  | 5.6 | 5.6 |
| 1892 |  | - | - | 1.0 |  | 5.7 | 5.7 |
| 1893 |  | - | - | 1.3 |  | 6.1 | 6.1 |
| 1894 |  | - | - | 2.0 |  | 6.9 | 6.9 |
| 1895 |  | - | - | 2.0 |  | 6.8 | 6.8 |
| 1896 |  | - | - | 1.3 |  | 6.0 | 6.0 |
| 1897 |  | - | - | 1.0 |  | 5.6 | 5.6 |
| 1898 |  | - | - | 1.0 |  | 5.5 | 5.5 |
| 1899 |  | - | - | 1.0 |  | 5.3 | 5.3 |
| 1900 |  | - | - | 1.0 |  | 5.4 | 5.4 |
| 1901 |  | - | - | 2.0 |  | 6.8 | 6.8 |
| 1902 |  | - | - | 2.0 |  | 7.0 | 7.0 |
| 1903 |  | 84.4 | 114 | 6.0 |  | 11.2 | 11.2 |
| 1904 |  | 84.4 | 111 | 6.0 |  | 11.2 | 11.2 |
| 1905 |  | 84.5 | 109 | 6.0 |  | 11.4 | 11.4 |
| 1906 |  | 84.5 | 100 | 6.0 |  | 11.4 | 11.4 |
| 1907 |  | 84.6 | 94 | 6.0 |  | 11.4 | 11.4 |
| 1908 |  | 85.3 | 95 | 6.0 |  | 12.2 | 12.2 |
| 1909 |  | 85.8 | 102 | 6.0 |  | 12.8 | 12.8 |
| 1910 |  | 85.4 | 88 | 6.0 |  | 12.3 | 12.3 |
| 1911 |  | 85.2 | 86 | 6.1 |  | 12.2 | 12.2 |
| 1912 |  | 85.3 | 83 | 6.1 |  | 12.3 | 12.3 |
| 1913 |  | 239.5 | 226 | 19.6 |  | 25.7 | 25.7 |
| 1914 |  | 85.5 | 80 | 6.1 |  | 12.5 | 12.5 |
| 1915 |  | 86.2 | 78 | 6.1 |  | 13.3 | 13.3 |
| 1916 |  | 85.5 | 68 | 6.1 |  | 12.6 | 12.6 |
| 1917 |  | 85.3 | 57 | 6.1 |  | 12.3 | 12.3 |
| 1918 |  | 966.0 | 470 | 23.1 |  | 29.9 | 29.9 |
| 1919 |  | 969.6 | 377 | 23.1 |  | 30.3 | 30.3 |
| 1920 |  | 1081.8 | 360 | 23.4 | 20.3 | 33.3 | 33.3 |
| 1921 |  | 1089.6 | 402 | 26.4 | 22.8 | 36.4 | 36.4 |
| 1922 |  | 1089.6 | 514 | 26.4 | 22.7 | 36.5 | 36.5 |
| 1923 |  | 1092.2 | 537 | 26.4 | 22.7 | 36.6 | 36.6 |
| 1924 |  | 1096.3 | 519 | 26.4 | 22.6 | 36.9 | 36.9 |
| 1925 |  | 1096.5 | 507 | 25.6 | 21.9 | 36.2 | 36.2 |
| 1926 |  | 1096.9 | 501 | 24.1 | 20.6 | 35.0 | 35.0 |
| 1927 |  | 1096.5 | 498 | 24.1 | 20.6 | 35.1 | 35.1 |
| 1928 |  | 1094.5 | 496 | 23.9 | 20.8 | 33.8 | 33.8 |
| 1929 |  | 1092.4 | 473 | 23.0 | 20.1 | 32.9 | 32.9 |
| 1930 |  | 1097.0 | 473 | 23.0 | 19.9 | 33.1 | 33.1 |
| 1931 |  | 1114.6 | 501 | 23.3 | 19.8 | 34.5 | 34.5 |
| 1932 |  | 1124.5 | 528 | 27.3 | 23.0 | 38.5 | 38.5 |
| 1933 |  | 1118.4 | 524 | 30.3 | 25.7 | 40.7 | 40.7 |
| 1934 |  | 1111.2 | 499 | 32.5 | 27.8 | 42.2 | 42.2 |
| 1935 |  | 1106.9 | 484 | 32.5 | 27.9 | 42.0 | 42.0 |
| 1936 |  | 1107.3 | 477 | 36.5 | 31.4 | 45.4 | 45.4 |
| 1937 |  | 1107.3 | 456 | 36.5 | 31.4 | 45.4 | 45.4 |
| 1938 |  | 1117.7 | 441 | 38.0 | 32.3 | 47.3 | 47.3 |
| 1939 |  | 226.0 | 85 | 53.7 | 47.5 | 59.0 | 59.0 |
| 1940 |  | 226.9 | 80 | 60.8 | 53.5 | 65.4 | 65.4 |
| 1941 |  | 224.9 | 74 | 60.8 | 54.0 | 65.1 | 65.1 |
| 1942 |  | 223.5 | 67 | 68.8 | 61.5 | 72.0 | 72.0 |
| 1943 |  | 222.6 | 63 | 68.8 | 61.8 | 71.9 | 71.9 |
| 1944 |  | 222.4 | 60 | 68.8 | 61.8 | 71.9 | 71.9 |
| 1945 |  | 222.2 | 57 | 68.8 | 61.9 | 71.9 | 71.9 |
| 1946 |  | 222.2 | 52 | 68.8 | 61.9 | 71.9 | 71.9 |
| 1947 |  | 221.7 | 46 | 68.8 | 62.0 | 71.8 | 71.8 |
| 1948 |  | 221.8 | 42 | 70 | 63.1 | 72.9 | 72.9 |
| 1949 |  | 222.5 | 38 | 70 | 62.9 | 73.0 | 73.0 |
| 1950 |  | 222.1 | 36 | 70 | 63.0 | 73.0 | 73.0 |
| 1951 |  | 222.7 | 31 | 70 | 62.9 | 73.1 | 73.1 |
| 1952 |  | 285.8 | 34 | 70 | 61.2 | 73.8 | 73.8 |
| 1953 |  | 174.0 | 20 | 65 | 56.7 | 69.5 | 69.5 |
| 1954 |  | 173.3 | 19 | 65 | 56.9 | 69.3 | 69.3 |
| 1955 |  | 173.0 | 18 | 65 | 57.0 | 69.3 | 69.3 |
| 1956 |  | 173.3 | 17 | 65 | 57.0 | 69.3 | 69.3 |
| 1957 |  | 173.7 | 16 | 65 | 56.8 | 69.4 | 69.4 |
| 1958 |  | 175.9 | 15 | 65 | 56.1 | 69.8 | 69.8 |
| 1959 |  | 177.0 | 15 | 65 | 55.8 | 70.0 | 70.0 |
| 1960 |  | 177.9 | 14 | 65 | 55.5 | 70.1 | 70.1 |
| 1961 |  | 178.6 | 13 | 65 | 55.3 | 70.3 | 70.3 |
| 1962 |  | 179.6 | 12 | 65 | 55.1 | 70.3 | 70.3 |
| 1963 |  | 180.1 | 11 | 65 | 55.0 | 70.4 | 70.4 |
| 1964 |  | 182.3 | 11 | 65 | 54.3 | 70.8 | 70.8 |
| 1965 |  | 184.0 | 9.8 | 65 | 53.8 | 71.0 | 71.0 |
| 1966 |  | 186.3 | 9.1 | 65 | 53.1 | 71.4 | 71.4 |
| 1967 |  | 187.3 | 8.5 | 65 | 52.8 | 71.5 | 71.5 |
| 1968 |  | 188.8 | 8.1 | 65 | 52.4 | 71.8 | 71.8 |
| 1969 |  | 190.9 | 7.8 | 65 | 51.8 | 72.1 | 72.4 |
| 1970 |  | 192.7 | 7.3 | 65 | 51.4 | 72.4 | 72.6 |
| 1971 |  | 150.0 | 5.2 | 54 |  | 76.5 | 77.0 |
| 1972 |  | 150.0 | 4.5 | 54 |  | 77.8 | 78.2 |
| 1973 |  | 150.0 | 4.2 | 54 |  | 77.9 | 78.8 |
| 1974 |  | 150.0 | 3.7 | 54 |  | 78.0 | 78.9 |
| 1975 |  | 154.5 | 3.3 | 56 |  | 81.2 | 82.0 |
| 1976 |  | 154.5 | 2.9 | 57 |  | 83.2 | 85.9 |
| 1977 |  | 154.5 | 2.7 | 58 |  | 84.9 | 87.7 |
| 1978 |  | 154.5 | 2.7 | 58 |  | 86.7 | 89.1 |
| 1979 |  | 166.5 | 2.6 | 58 |  | 87.0 | 89.4 |
| 1980 |  | 174.0 | 2.5 | 58 |  | 85.0 | 87.8 |
| 1981 |  | 192.0 | 2.5 | 58 |  | 85.0 | 87.9 |
| 1982 |  | 207.0 | 2.4 | 58 |  | 85.0 | 88.7 |
| 1983 |  | 328.5 | 3.8 | 54 |  | 84.0 | 88.3 |
| 1984 |  | 342.0 | 3.6 | 52 |  | 82.0 | 86.8 |
| 1985 |  | 351.0 | 3.4 | 50 |  | 80.0 | 85.3 |
| 1986 |  | 351.0 | 3.2 | 50 |  | 80.3 | 85.6 |
| 1987 |  | 351.0 | 3.0 | 47 |  | 77.4 | 83.5 |
| 1988 |  | 200.0 | 1.6 | 45 |  | 75.6 | 82.2 |
| 1989 |  | 200.0 | 1.4 | 42 |  | 72.8 | 80.3 |
| 1990 |  | 200.0 | 1.3 | 35 |  | 66.2 | 75.6 |
| 1991 |  | 180.3 | 1.1 | 20 |  | 51.2 | 64.6 |
| 1992 |  | 197.3 | 1.2 | 20 |  | 51.0 | 63.7 |
| 1993 |  | 204.1 | 1.2 | 20 |  | 51.0 | 62.6 |
| 1994 |  | 203.8 | 1.1 | 20 |  | 51.1 | 62.7 |
| 1995 |  | 223.4 | 1.2 | 25 |  | 56.5 | 67.3 |
| 1996 |  | 231.1 | 1.1 | 25 |  | 56.7 | 67.4 |
| 1997 |  | 234.3 | 1.1 | 25 |  | 56.7 | 67.4 |
| 1998 |  | 242.7 | 1.1 | 25 |  | 56.7 | 67.4 |
| 1999 |  | 389.5 | 1.8 | 25 |  | 56.5 | 67.3 |
| 2000 |  | 398.5 | 1.7 | 25 |  | 55.4 | 66.4 |
| 2001 |  | 411.1 | 1.8 | 25 |  | 55.5 | 66.5 |
| 2002 |  | 430.9 | 1.8 | 25 |  | 55.5 | 66.5 |
| 2003 |  | 447.2 | 1.8 | 25 |  | 56.2 | 67.0 |
| 2004 |  | 458.9 | 1.8 | 25 |  | 56.5 | 67.2 |
| 2005 |  | 465.2 | 1.8 | 25 |  | 56.6 | 67.2 |
| 2006 |  | 472.3 | 1.8 | 25 |  | 56.6 | 67.2 |
| 2007 |  | 488.6 | 1.8 | 25 |  | 56.6 | 67.2 |
| 2008 |  | 507.1 | 1.8 | 25 |  | 56.4 | 67.1 |
| 2009 |  | 538.8 | 1.9 | 25 |  | 56.5 | 66.9 |
| 2010 |  | 545.2 | 1.8 | 25 |  | 56.6 | 66.9 |
| 2011 |  | 560.9 | 1.8 | 25 |  | 56.6 | 66.9 |
| 2012 |  | 587.2 | 1.8 | 25 |  | 56.6 | 67.0 |
| 2013 |  | 604.7 | 1.9 | 25 |  | 56.7 | 67.1 |

*Note:* The relative top tax income threshold is defined as the income at which the top marginal tax wedge begins to be applied, divided by the APW. This series stretches from 1903 to 2013 because the income tax system was proportional before 1903. An average tax cap that reduced the marginal tax rates on very high income levels was in place in some years, that is, the top marginal tax rate was paid between an interval where we present the lower bound.

The top state marginal income tax rate\* includes the effect from the deductible local taxes in 1920–1970.

*Source:* Own calculations based on references detailed in Appendix A.

Table 2.3. The local tax rate and the consumption tax rate, 1862–2013.

| Year | Local tax | Consumption tax |  | Year | Local tax | | Consumption tax | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | % | % |  |  | % | | % | |
| 1862 | 2.0 | 3.1 |  | 1907 | 5.44 | | 4.7 | |
| 1863 | 2.0 | 3.3 |  | 1908 | 6.20 | | 4.9 | |
| 1864 | 2.0 | 3.5 |  | 1909 | 6.81 | | 4.3 | |
| 1865 | 2.0 | 3.7 |  | 1910 | 6.34 | | 4.7 | |
| 1866 | 2.0 | 3.5 |  | 1911 | 6.15 | | 4.9 | |
| 1867 | 2.0 | 2.9 |  | 1912 | 6.21 | | 4.8 | |
| 1868 | 2.0 | 3.1 |  | 1913 | 6.07 | | 4.6 | |
| 1869 | 2.0 | 3.1 |  | 1914 | 6.38 | | 4.3 | |
| 1870 | 2.0 | 3.6 |  | 1915 | 7.15 | | 3.9 | |
| 1871 | 2.0 | 4.1 |  | 1916 | 6.46 | | 3.7 | |
| 1872 | 2.0 | 3.9 |  | 1917 | 6.19 | | 2.1 | |
| 1873 | 2.0 | 4.1 |  | 1918 | 6.83 | | 1.4 | |
| 1874 | 2.0 | 4.2 |  | 1919 | 7.18 | | 2.2 | |
| 1875 | 2.18 | 4.0 |  | 1920 | 7.39 | | 2.8 | |
| 1876 | 2.51 | 4.1 |  | 1921 | 8.52 | | 3.7 | |
| 1877 | 2.60 | 3.9 |  | 1922 | 8.57 | | 4.5 | |
| 1878 | 3.05 | 4.0 |  | 1923 | 8.79 | | 5.3 | |
| 1879 | 3.29 | 4.1 |  | 1924 | 9.13 | | 5.5 | |
| 1880 | 3.76 | 4.5 |  | 1925 | 9.15 | | 5.2 | |
| 1881 | 3.93 | 4.5 |  | 1926 | 9.18 | | 5.4 | |
| 1882 | 4.13 | 4.4 |  | 1927 | 9.17 | | 5.6 | |
| 1883 | 4.21 | 4.3 |  | 1928 | 9.02 | | 5.5 | |
| 1884 | 4.33 | 4.5 |  | 1929 | 8.84 | | 5.7 | |
| 1885 | 4.52 | 4.5 |  | 1930 | 9.23 | | 5.6 | |
| 1886 | 4.88 | 4.9 |  | 1931 | 10.67 | | 5.7 | |
| 1887 | 4.86 | 4.3 |  | 1932 | 11.46 | | 6.4 | |
| 1888 | 4.78 | 5.3 |  | 1933 | 10.97 | | 6.6 | |
| 1889 | 4.66 | 5.2 |  | 1934 | 10.39 | | 7.1 | |
| 1890 | 4.64 | 5.3 |  | 1935 | 10.04 | | 7.3 | |
| 1891 | 4.60 | 5.0 |  | 1936 | 10.08 | | 7.4 | |
| 1892 | 4.74 | 4.6 |  | 1937 | 10.08 | | 7.5 | |
| 1893 | 4.84 | 4.9 |  | 1938 | 10.53 | | 8.0 | |
| 1894 | 4.94 | 5.1 |  | 1939 | 11.51 | | 8.6 | |
| 1895 | 4.84 | 5.4 |  | 1940 | 11.87 | | 8.1 | |
| 1896 | 4.73 | 5.6 |  | 1941 | 11.09 | 8.8 | |
| 1897 | 4.62 | 5.7 |  | 1942 | 10.53 | 10.3 | |
| 1898 | 4.47 | 5.5 |  | 1943 | 10.17 | 10.7 | |
| 1899 | 4.33 | 5.5 |  | 1944 | 10.09 | 10.6 | |
| 1900 | 4.44 | 5.5 |  | 1945 | 10.00 | 13.0 | |
| 1901 | 4.76 | 5.3 |  | 1946 | 10.00 | 12.2 | |
| 1902 | 5.05 | 5.0 |  | 1947 | 9.80 | 10.6 | |
| 1903 | 5.17 | 5.1 |  | 1948 | 9.83 | 11.6 | |
| 1904 | 5.21 | 5.3 |  | 1949 | 10.12 | 11.2 | |
| 1905 | 5.37 | 5.5 |  | 1950 | 9.97 | 10.6 | |
| 1906 | 5.36 | 4.6 |  | 1951 | 10.19 | 10.6 | |

| Year | Local tax | Consumption tax |  | Year | Local tax | | Consumption tax | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | % | % |  |  | % | | % | |
| 1952 | 12.53 | 10.3 |  | 1983 | 30.15 | 23.7 | |
| 1953 | 12.72 | 10.6 |  | 1984 | 30.30 | 25.8 | |
| 1954 | 12.39 | 11.4 |  | 1985 | 30.38 | 25.6 | |
| 1955 | 12.24 | 12.4 |  | 1986 | 30.34 | 25.6 | |
| 1956 | 12.36 | 12.2 |  | 1987 | 30.44 | 25.7 | |
| 1957 | 12.60 | 13.0 |  | 1988 | 30.56 | 25.4 | |
| 1958 | 13.68 | 13.3 |  | 1989 | 30.80 | 26.6 | |
| 1959 | 14.20 | 14.6 |  | 1990 | 31.16 | 27.6 | |
| 1960 | 14.63 | 17.0 |  | 1991 | 31.15 | 24.6 | |
| 1961 | 15.00 | 17.1 |  | 1992 | 31.04 | 24.0 | |
| 1962 | 15.24 | 18.6 |  | 1993 | 31.04 | 24.5 | |
| 1963 | 15.46 | 19.1 |  | 1994 | 31.05 | 23.5 | |
| 1964 | 16.50 | 19.0 |  | 1995 | 31.50 | 21.7 | |
| 1965 | 17.25 | 20.5 |  | 1996 | 31.65 | 26.0 | |
| 1966 | 18.29 | 20.9 |  | 1997 | 31.66 | 24.4 | |
| 1967 | 18.71 | 21.1 |  | 1998 | 31.65 | 25.1 | |
| 1968 | 19.34 | 21.1 |  | 1999 | 31.48 | 24.8 | |
| 1969 | 20.24 | 20.2 |  | 2000 | 30.38 | 24.9 | |
| 1970 | 21.00 | 21.7 |  | 2001 | 30.53 | 24.6 | |
| 1971 | 22.54 | 23.4 |  | 2002 | 30.52 | 25.2 | |
| 1972 | 23.79 | 22.9 |  | 2003 | 31.17 | 25.0 | |
| 1973 | 23.94 | 22.2 |  | 2004 | 31.51 | 25.0 | |
| 1974 | 24.03 | 21.1 |  | 2005 | 31.60 | 26.1 | |
| 1975 | 25.23 | 22.0 |  | 2006 | 31.60 | 26.1 | |
| 1976 | 26.15 | 21.8 |  | 2007 | 31.55 | 26.4 | |
| 1977 | 26.85 | 22.7 |  | 2008 | 31.44 | 26.8 | |
| 1978 | 28.71 | 22.7 |  | 2009 | 31.52 | 26.4 | |
| 1979 | 29.02 | 22.5 |  | 2010 | 31.56 | 26.5 | |
| 1980 | 29.09 | 23.6 |  | 2011 | 31.55 | 25.9 | |
| 1981 | 29.55 | 23.0 |  | 2012 | 31.60 | 24.9 | |
| 1982 | 29.74 | 23.7 |  | 2013 | 31.73 | 24.9 | |

*Note*: As the tax rates differ among cities, the average local tax rate has been used. Following the convention used by the OECD, the national church tax is excluded beginning in 2000.

*Source:* See Appendix A.

Table 2.4. The state marginal income tax rate (appropriation tax), 1862–1910.

|  |  |  |  |
| --- | --- | --- | --- |
| State taxable income | Marginal tax rate, % | State taxable income | Marginal tax rate  % |
|  | 1862–1883 |  | 1884–1910 |
| 0 | 0.0 | 0 | 0.0 |
| 400 | 1.0 | 500 | 1.0 |

*Note*: 1862–1883: If the state taxable income did not exceed SEK 1,800, SEK 300 were exempted from taxation. 1884–1910: If the state taxable income did not exceed SEK 1,200, SEK 450 were exempted from taxation. If the taxable income exceeded SEK 1,200 but did not exceed SEK 1,800, SEK 300 were exempted from taxation. The tax rates do not include extra appropriations. The rows in Tables 2.4–2.24 regarding the marginal income tax rate refer to the tax bracket beginning at the indicated income. In 1873, the currency unit was changed from *riksdaler* (rdr)to *kronor* (SEK).

*Source:* SFS 1861:34; SFS 1883:51; SFS 1897:111.

Table 2.5. Extra temporary appropriation tax, 1871–1902.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | | | | | | | | |
|  | | 1871 | 1879–1882 | 1893 | 1894 | 1895 | 1896 | 1901 | 1902 |
| 0 | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 400 | | 0.5 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 800 | | 0.5 | 0.5 | 0.3 | 1.0 | 1.0 | 0.0 | 0.0 | 0.0 |
| 1,200 | | 0.5 | 0.5 | 0.3 | 1.0 | 1.0 | 0.15 | 0.5 | 0.5 |
| 1,800 | | 0.5 | 0.5 | 0.3 | 1.0 | 1.0 | 0.3 | 1.0 | 1.0 |

*Source*: SFS 1871:30; 1879:25; SFS 1880:46; SFS 1881:29; SFS 1892:111; SFS 1893:34; SFS 1894:76; SFS 1895:62; SFS 1901:34; SFS 1902:50.

Table 2.6. The state marginal income tax rate (appropriation tax), 1911–1928.

|  |  |
| --- | --- |
| State taxable income | Marginal tax rate |
|  | % |
| 0 | 0.0 |
| 500 | 0.1 |

*Note*: If the state taxable income did not exceed SEK 1,200, SEK 450 were exempted from taxation. If the taxable income exceeded SEK 1,200 but did not exceed SEK 1,800, SEK 300 were exempted from taxation.

*Source:* SFS 1910:116; SFS 1920:759.

Table 2.7. The state marginal income tax rate, 1903–1919.

|  |  |  |  |
| --- | --- | --- | --- |
| State taxable  income | Marginal  tax rate, % | State taxable income | Marginal  tax rate, % |
|  | 1903–1910 |  | 1911–1919 |
| 0 | 0 | 0 | 0 |
| 1,000 | 1.0 | 800 | 0.4 |
| 6,000 | 1.5 | 900 | 0.6 |
| 10,000 | 2.0 | 1,100 | 0.8 |
| 15,000 | 2.5 | 1,400 | 1.0 |
| 20,000 | 3.0 | 1,700 | 1.2 |
| 30,000 | 3.5 | 2,000 | 1.4 |
| 50,000 | 4.0 | 2,500 | 1.6 |
| 80,000 | 5.0 | 3,000 | 1.8 |
| 145,500 | 4.0 | 3,600 | 2.0 |
|  |  | 4,500 | 2.2 |
|  |  | 6,000 | 3.0 |
|  |  | 8,000 | 3.5 |
|  |  | 12,000 | 4.0 |
|  |  | 20,000 | 4.5 |
|  |  | 30,000 | 5.0 |
|  |  | 50,000 | 5.5 |
|  |  | 80,000 | 6.0 |
|  |  | 104,500 | 5.0 |

*Note*: 1903–1910: If the state taxable income did not exceed SEK 2,000, SEK 800 were exempted from taxation. If the taxable income exceeded SEK 2,000 but did not exceed SEK 3,000, SEK 600 were exempted from taxation. If the taxable income amounted to SEK 3,000 but did not exceed SEK 4,000, SEK 400 were exempted from taxation.

1911–1919: Tax rates up to SEK 6,000 indicate how much the taxpayer paid in taxes on the *entire* taxable income, for instance, if the taxpayer earned SEK 900, (s)he paid 0.6 percent of the entire income, and if the taxpayer earned SEK 1,100, (s)he paid 0.8 percent of the entire income. Hence, the table shows the marginal tax within the brackets. If the income increases and pushes the taxpayer into a higher bracket, for instance, from SEK 900 to SEK 1,100, the taxes paid on this increase will not be 0.6 percent but 1.7 percent: (1,100 ∙ 0.008 – 900 ∙ 0.006) / (1,100 − 900). If the income exceeded SEK 6,000, the taxpayer paid 2.25 percent in tax on the first SEK 6,000 and the stated marginal tax rates on any income above SEK 6,000. One-sixtieth of the taxpayer’s wealth was also added to state taxable income.

In the highest tax bracket, the marginal income tax rate is lower due to the average tax cap. Appropriation and defense taxes are not included in the figures.

*Source:* SFS 1902:84;SFS 1910:115; Genberg (1942, 21–22); own calculations.

Table 2.8. The state marginal income tax rate, 1920–1947.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| State taxable income | 1920–1938 | State taxable income | | 1939–1947 | |  |  | | | |
|  | Base amount  % |  | Bottom tax  % | | Surtax  % |  | Withdrawal percentage | | | |
| 0 | 3 | 0 | 4.5 | | 0 |  | 1920 | 155 | 1934 | 170 |
| 10,000 | 4 | 3,000 | 5.5 | | 0 |  | 1921 | 175 | 1935 | 170 |
| 20,000 | 5 | 6,000 | 6.5 | | 0 |  | 1922 | 175 | 1936 | 170 |
| 40,000 | 6 | 8,000 | 6.5 | | 2 |  | 1923 | 175 | 1937 | 170 |
| 60,000 | 7 | 10,000 | 6.5 | | 4 |  | 1924 | 175 | 1938 | 180 |
| 100,000 | 8 | 15,000 | 6.5 | | 8 |  | 1925 | 170 | 1939 | 120 |
| 150,000 | 9 | 25,000 | 6.5 | | 12 |  | 1926 | 160 | 1940 | 150 |
| 200,000 | 10 | 40,000 | 6.5 | | 16 |  | 1927 | 160 | 1941 | 150 |
| 300,000 | 11 | 60,000 | 6.5 | | 20 |  | 1928 | 150 | 1942 | 150 |
| 400,000 | 12 | 100,000 | 6.5 | | 24 |  | 1929 | 145 | 1943 | 150 |
| 600,000 | 13 | 200,000 | 6.5 | | 28 |  | 1930 | 145 | 1944 | 150 |
| 800,000 | 14 |  |  | |  |  | 1931 | 145 | 1945 | 150 |
| 1,000,000 | 15 |  |  | |  |  | 1932 | 145 | 1946 | 150 |
| 1,226,670 | 12 |  |  | |  |  | 1933 | 165 | 1947 | 150 |

*Note:* Between 1920 and 1938, one-sixtieth of the taxpayer’s wealth was also added to the state taxable income. Between 1939 and 1947, one percent of the taxpayer’s wealth was also added to the state taxable income. A state equalization tax and an extra state income tax were levied 1928–1938 and 1932–1938 and are not included in the figures above. In the highest tax bracket between 1920 and 1938, the marginal income tax rate was lower due to the average tax cap. To calculate the exact state marginal income tax rate for a specific year between 1920 and 1938, one must multiply the base amount with the withdrawal percentage for the specific year. To calculate the exact state marginal income tax rate for a specific year between 1939 and 1947, one must multiply the bottom tax by the withdrawal percentage for the specific year and then add the surtax.

*Source:* Genberg (1942, 22–24).

Table 2.9. The state marginal income tax rate, 1948–1956.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | | State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % | |
|  | 1948–1951 |  | | 1952 |  | | 1953–1956 |
| 0 | 10 | 0 | | 10 | 0 | | 13.2 |
| 1,000 | 11 | 1,000 | | 11 | 4,000 | | 17.6 |
| 2,000 | 12 | 2,000 | | 12 | 6,000 | | 22.0 |
| 3,000 | 14 | 3,000 | | 14 | 8,000 | | 26.4 |
| 4,000 | 16 | 4,000 | | 16 | 10,000 | | 29.7 |
| 6,000 | 18 | 6,000 | | 17 | 12,000 | | 33.0 |
| 8,000 | 20 | 8,000 | | 19 | 16,000 | | 37.4 |
| 10,000 | 24 | 9,000 | | 20 | 20,000 | | 41.8 |
| 12,000 | 28 | 10,000 | | 23 | 30,000 | | 46.2 |
| 14,000 | 32 | 12,000 | | 27 | 40,000 | | 50.6 |
| 16,000 | 36 | 14,000 | | 32 | 60,000 | | 55.0 |
| 20,000 | 40 | 16,000 | | 35 | 100,000 | | 60.5 |
| 30,000 | 45 | 18,000 | | 36 | 150,000 | | 65.0 |
| 40,000 | 50 | 20,000 | | 39 |  | |  |
| 60,000 | 55 | 30,000 | | 45 |  | |  |
| 100,000 | 60 | 40,000 | | 49 |  | |  |
| 200,000 | 70 | 50,000 | | 50 |  | |  |
|  |  | 60,000 | | 54 |  | |  |
|  |  | 80,000 | | 55 |  | |  |
|  |  | 100,000 | | 59 |  | |  |
|  |  | 150,000 | | 60 |  | |  |
|  |  | 200,000 | | 69 |  | |  |
|  |  | 250,000 | | 70 |  | |  |

*Source:* Söderberg (1996, 82–85).

Table 2.10. The state marginal income tax rate, 1957–1970.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % |
|  | 1957–1961 |  | 1962–1965 |  | 1966–1970 |
| 0 | 11 | 0 | 10 | 0 | 10 |
| 4,000 | 17 | 6,000 | 20 | 6,000 | 15 |
| 6,000 | 22 | 9,000 | 25 | 8,000 | 22 |
| 8,000 | 25 | 12,000 | 30 | 10,000 | 27 |
| 10,000 | 28 | 16,000 | 36 | 15,000 | 31 |
| 12,000 | 32 | 20,000 | 41 | 20,000 | 36 |
| 16,000 | 36 | 30,000 | 45 | 25,000 | 40 |
| 20,000 | 41 | 40,000 | 49 | 30,000 | 44 |
| 30,000 | 45 | 60,000 | 54 | 40,000 | 49 |
| 40,000 | 49 | 100,000 | 59 | 60,000 | 54 |
| 60,000 | 54 | 150,000 | 65 | 100,000 | 59 |
| 100,000 | 59 |  |  | 150,000 | 65 |
| 150,000 | 65 |  |  |  |  |

*Source:* Söderberg (1996, 86–89).

Table 2.11. The state marginal income tax rate, 1971–1975.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % |
|  | 1971–1972 |  | 1973–1974 |  | 1975 |
| 0 | 10 | 0 | 7 | 0 | 7 |
| 15,000 | 16 | 15,000 | 13 | 15,000 | 12 |
| 20,000 | 22 | 20,000 | 19 | 20,000 | 17 |
| 30,000 | 28 | 30,000 | 28 | 25,000 | 22 |
| 52,500 | 38 | 52 500 | 38 | 30,000 | 28 |
| 70,000 | 44 | 70,000 | 47 | 40,000 | 33 |
| 100,000 | 49 | 100,000 | 49 | 45,000 | 38 |
| 150,000 | 54 | 150,000 | 54 | 65,000 | 43 |
|  |  |  |  | 70,000 | 48 |
|  |  |  |  | 100,000 | 52 |
|  |  |  |  | 150,000 | 56 |

*Note:* Beginning in 1971, the local tax was no longer deductible.

*Source:* Söderberg (1996, 90–91).

Table 2.12. The state marginal income tax rate, 1976–1978.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % |
|  | 1976 |  | 1977 |  | 1978 |
| 0 | 4 | 0 | 2 | 0 | 2 |
| 20,000 | 10 | 15,000 | 4 | 15,000 | 4 |
| 25,000 | 20 | 20,000 | 6 | 25,000 | 8 |
| 30,000 | 22 | 25,000 | 10 | 30,000 | 13 |
| 35,000 | 28 | 30,000 | 15 | 35,000 | 16 |
| 40,000 | 33 | 35,000 | 21 | 40,000 | 21 |
| 45,000 | 38 | 40,000 | 26 | 45,000 | 27 |
| 65,000 | 43 | 45,000 | 35 | 50,000 | 31 |
| 70,000 | 48 | 50,000 | 36 | 55,000 | 34 |
| 80,000 | 49 | 55,000 | 37 | 60,000 | 35 |
| 100,000 | 53 | 60,000 | 38 | 65,000 | 40 |
| 150,000 | 57 | 65,000 | 43 | 70,000 | 45 |
|  |  | 70,000 | 48 | 80,000 | 49 |
|  |  | 80,000 | 49 | 100,000 | 53 |
|  |  | 100,000 | 53 | 150,000 | 58 |
|  |  | 150,000 | 58 |  |  |

*Source:* Söderberg (1996, 91–93).

Table 2.13. The state marginal income tax rate, 1979–1981.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate, % | State taxable income | Marginal tax rate, % | State taxable income | Marginal tax rate, % |
|  | 1979 |  | 1980 |  | 1981 |
| 0 | 2 | 0 | 1 | 0 | 1 |
| 16,200 | 4 | 5,800 | 2 | 6,400 | 2 |
| 27,000 | 8 | 23,200 | 4 | 25,600 | 4 |
| 32,400 | 13 | 29,000 | 5 | 32,000 | 5 |
| 37,800 | 16 | 34,800 | 8 | 38,400 | 8 |
| 43,200 | 20 | 40,600 | 11 | 44,800 | 11 |
| 48,600 | 25 | 46,400 | 14 | 51,200 | 14 |
| 54,000 | 29 | 52,200 | 20 | 57,600 | 20 |
| 59,400 | 33 | 58,000 | 22 | 64,000 | 22 |
| 64,800 | 35 | 63,800 | 26 | 70,400 | 26 |
| 70,200 | 40 | 69,600 | 30 | 76,800 | 29 |
| 75,600 | 45 | 75,400 | 34 | 83,200 | 33 |
| 86,400 | 49 | 81,200 | 39 | 89,600 | 38 |
| 108,000 | 53 | 87,000 | 44 | 96,000 | 44 |
| 162,000 | 58 | 92,800 | 45 | 102,400 | 45 |
|  |  | 98,600 | 48 | 108,800 | 48 |
|  |  | 116,000 | 53 | 128,000 | 53 |
|  |  | 174,000 | 58 | 192,000 | 58 |

*Note:* In 1980 (1981), a marginal tax cap was in place that limited the total marginal income tax--local and state--to at most 80 percent on taxable incomes up to SEK 174,000 (192,000) and 85 percent on taxable incomes above SEK 174,000 (192,000).

*Source:* Söderberg (1996, 94–96).

Table 2.14. The state marginal income tax rate, 1982–1984.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % |
|  | 1982 |  | 1983 |  | 1984 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 6,900 | 2 | 7,300 | 3 | 7,600 | 3 |
| 27,600 | 4 | 29,200 | 4 | 30,400 | 4 |
| 48,300 | 9 | 51,100 | 7 | 53,200 | 6 |
| 55,200 | 14 | 58,400 | 10 | 60,800 | 7 |
| 62,100 | 23 | 65,700 | 19 | 68,400 | 17 |
| 69,000 | 26 | 73,000 | 23 | 76,000 | 22 |
| 82,800 | 29 | 87,600 | 26 | 91,200 | 23 |
| 89,700 | 33 | 94,900 | 29 | 98,800 | 25 |
| 96,600 | 38 | 102,200 | 32 | 106,400 | 26 |
| 103,500 | 44 | 109,500 | 36 | 114,000 | 28 |
| 110,400 | 45 | 116,800 | 38 | 121,600 | 32 |
| 117,300 | 48 | 124,100 | 40 | 136,800 | 36 |
| 138,000 | 53 | 138,700 | 42 | 144,400 | 40 |
| 207,000 | 58 | 146,000 | 45 | 174,800 | 43 |
|  |  | 167,900 | 47 | 197,600 | 47 |
|  |  | 189,800 | 49 | 228,000 | 49 |
|  |  | 219,000 | 52 | 342,000 | 52 |
|  |  | 328,500 | 54 |  |  |

*Note:* In 1982 (1983; 1984), a marginal tax cap was in place that limited the total marginal income tax--local and state--to at most 80 percent of taxable income up to SEK 207,000 (219,000; 228,000) and 85 (84; 82) percent on taxable incomes above SEK 207,000 (219,000; 228,000).

*Source:* Söderberg (1996, 97–99).

Table 2.15. The state marginal income tax rate, 1985–1987.

|  |  |  |  |
| --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % |
|  | 1985–1986 |  | 1987 |
| 0 | 0 | 0 | 4.5 |
| 7,800 | 4 | 63,000 | 13 |
| 70,200 | 15 | 72,000 | 20 |
| 78,000 | 20 | 126,000 | 25 |
| 124,800 | 25 | 135,000 | 30 |
| 140,400 | 29 | 144,000 | 34 |
| 148,200 | 34 | 180,000 | 40 |
| 163,800 | 35 | 189,000 | 45 |
| 179,400 | 40 | 342,000 | 47 |
| 202,800 | 45 |  |  |
| 351,000 | 50 |  |  |

*Note:* In 1985–1986, a marginal tax cap was in place that limited the total marginal income tax (local and state) to at most 80 percent of taxable income.

*Source:* Söderberg (1996, 100–101).

Table 2.16. The state marginal income tax rate, 1988–1990.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % | State taxable income | Marginal tax rate  % |
|  | 1988 |  | 1989 |  | 1990 |
| 0 | 5 | 0 | 5 | 0 | 3 |
| 70,000 | 20 | 75,000 | 17 | 75,000 | 10 |
| 140,000 | 34 | 140,000 | 31 | 140,000 | 24 |
| 190,000 | 45 | 190,000 | 42 | 190,000 | 35 |

*Source:* Söderberg (1996, 102–103).

Table 2.17. The state marginal income tax, 1991–1998.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate, % | Marginal tax rate, % |  |  |  |
|  | 1991–1994 | 1995–1998 |  | Year | Tax limit |
| 0 | 0 | 0 |  | 1991 | 170,000 |
| Tax limit | 20 | 25 |  | 1992 | 186,600 |
|  |  |  |  | 1993 | 190,600 |
|  |  |  |  | 1994 | 198,700 |
|  |  |  |  | 1995 | 203,900 |
|  |  |  |  | 1996 | 209,100 |
|  |  |  |  | 1997 | 209,100 |
|  |  |  |  | 1998 | 213,100 |

*Source*: Söderberg (1996, 103–105); Skatteverket (2009, 71, Table 4.20).

Table 2.18. The state marginal income tax rate, 1999–2013.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| State taxable income | Marginal tax rate, % |  |  | Lower | Upper |
|  | 1999–2013 |  | Year | tax limit | tax limit |
| 0 | 0 |  | 1999 | 219,300 | 360,000 |
| Lower tax limit | 20 |  | 2000 | 232,600 | 374,000 |
| Upper tax limit | 25 |  | 2001 | 252,000 | 390,400 |
|  |  |  | 2002 | 273,800 | 414,200 |
|  |  |  | 2003 | 284,300 | 430,000 |
|  |  |  | 2004 | 291,800 | 441,300 |
|  |  |  | 2005 | 298,600 | 450,500 |
|  |  |  | 2006 | 306,000 | 460,600 |
|  |  |  | 2007 | 316,700 | 476,700 |
|  |  |  | 2008 | 328,800 | 495,000 |
|  |  |  | 2009 | 367,600 | 526,200 |
|  |  |  | 2010 | 372,100 | 532,700 |
|  |  |  | 2011 | 383,000 | 548,300 |
|  |  |  | 2012 | 401,100 | 574,300 |
|  |  |  | 2013 | 413,200 | 591,600 |

*Source:* Skatteverket (2013, 152, Table 7.40).

Table 2.19. Defense taxes, 1913, 1918–1919.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Taxable income | Marginal tax rate  % | Taxable income | Marginal tax rate  % | Taxable income | Marginal tax rate  % |
|  | 1913 |  | 1918 |  | 1919 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 5,000 | 2.5 | 6,000 | 1.5 | 10,000 | 2.5 |
| 8,000 | 3.0 | 8,000 | 2.0 | 12,000 | 3.0 |
| 12,000 | 3.5 | 10,000 | 2.5 | 15,000 | 3.5 |
| 14,000 | 4.0 | 12,000 | 3.0 | 20,000 | 4.0 |
| 17,000 | 4.5 | 15,000 | 3.5 | 30,000 | 4.5 |
| 20,000 | 5.0 | 20,000 | 4.0 | 50,000 | 5.0 |
| 25,000 | 6.0 | 30,000 | 4.5 | 80,000 | 6.0 |
| 30,000 | 7.0 | 50,000 | 5.0 | 100,000 | 7.0 |
| 40,000 | 8.0 | 80,000 | 6.0 | 125,000 | 8.0 |
| 50,000 | 9.0 | 150,000 | 7.0 | 150,000 | 9.0 |
| 70,000 | 10.0 |  |  | 200,000 | 10.0 |
| 100,000 | 11.0 |  |  | 300,000 | 11.0 |
| 150,000 | 12.5 |  |  | 400,000 | 12.0 |
| 225,000 | 13.5 |  |  | 500,000 | 13.0 |
| 537,000 | 12.0 |  |  | 600,000 | 14.0 |
|  |  |  |  | 700,000 | 15.0 |
|  |  |  |  | 800,000 | 16.0 |
|  |  |  |  | 900,000 | 17.0 |
|  |  |  |  | 988,700 | 12.0 |

*Note*: Taxable income refers to state taxable income. The defense tax in 1913 included one-tenth of wealth, and the payment was split over three years, 1915, 1916 and 1917. The defense taxes in 1918 and 1919 included one-sixtieth of wealth. In the highest tax bracket, the marginal income tax rate was lower due to the average tax cap.

*Source*: 1913: Genberg (1942, 21–22); 1918: SFS 1917:513; 1919: SFS 1918:513.

Table 2.20. Defense surtax, 1918.

|  |  |
| --- | --- |
| Taxable income | Marginal tax rate |
|  | % |
| 0 | 0 |
| 100,000 | 1.0 |
| 125,000 | 2.0 |
| 200,000 | 3.0 |
| 300,000 | 4.0 |
| 400,000 | 5.0 |
| 500,000 | 6.0 |
| 600,000 | 7.0 |
| 700,000 | 8.0 |
| 800,000 | 9.0 |
| 900,000 | 10.0 |
| 925,000 | 5.0 |

*Note*: Taxable income refers to state taxable income and included one-sixtieth of taxpayer’s wealth. In the highest tax bracket, the marginal income tax rate was lower due to the average tax cap.

*Source*: SFS 1918:512.

Table 2.21. Defense taxes during World War II, 1939–1947.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Taxable income | Marginal tax rate, % | Taxable income | Marginal tax rate, % | Taxable income | Marginal tax rate, % |
|  | 1939 |  | 1940–41 |  | 1942–47 |
| 0 | 2.7 | 0 | 5.0 | 0 | 6.0 |
| 3,000 | 3.3 | 3,000 | 5.5 | 3,000 | 7,0 |
| 6,000 | 3.9 | 6,000 | 6.5 | 6,000 | 8,0 |
| 8,000 | 4.9 | 9,000 | 8.0 | 9,000 | 10,0 |
| 10,000 | 5.9 | 12,000 | 10.0 | 12,000 | 12,5 |
| 15,000 | 7.9 | 15,000 | 12.0 | 15,000 | 15,0 |
| 25,000 | 9.9 | 25,000 | 14.0 | 25,000 | 18,0 |
| 40,000 | 11.9 | 35,000 | 16.0 | 35,000 | 21,0 |
| 60,000 | 13.9 | 50,000 | 18.0 | 50,000 | 24,0 |
| 100,000 | 15.9 | 100,000 | 20.5 | 100,000 | 27,5 |
| 200,000 | 17.9 | 200,000 | 23.0 | 200,000 | 31,0 |

*Note:* Formally, the defense tax in 1939 was half of the state income tax. Hence, if the taxpayer paid 5.4 percent in state income tax, (s)he had to pay an additional 2.7 percent of taxable income in defense tax. Taxable income refers to state taxable income, including one percent of wealth.

*Source*: Genberg (1942, 24–25).

Table 2.22. The local progressive income tax (*den kommunala progressivskatten*), 1920–1938.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| State taxable income | Base amount 1920–1927  % | State taxable income  SEK | Base amount  1928–1938  % |  | Withdrawal percentage | |
| 0 | 0 | 0 | 0 |  | 1920 | 92.50 |
| 3,000 | 0.5 | 3,000 | 0.5 |  | 1921 | 92.50 |
| 6,000 | 1.0 | 9,000 | 1.0 |  | 1922 | 93.75 |
| 10,000 | 2.0 | 15,000 | 2.0 |  | 1923 | 93.75 |
| 25,000 | 3.0 | 35,000 | 3.0 |  | 1924 | 93.75 |
| 40,000 | 4.0 | 60,000 | 4.0 |  | 1925 | 93.75 |
| 60,000 | 5.0 | 100,000 | 5.0 |  | 1926 | 93.75 |
| 100,000 | 6.0 | 432,000 | 4.5 |  | 1927 | 96.25 |
| 150,000 | 7.0 |  |  |  |  |  |
| 200,000 | 8.0 |  |  |  |  |  |
| 294,750 | 6.0 |  |  |  |  |  |

*Note*: The base amount multiplied by the withdrawal percentage yields the marginal income tax rate.

*Source*: Genberg (1942, 22–23); Söderberg (1996, 75–76).

Table 2.23. The state equalization tax (*den statliga utjämningsskatten*), 1928–1938.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| State taxable income | Base amount 1928–1933  % | State taxable income | Base amount  1934–1938  % |  | Withdrawal percentage | |
| 0 | 0 | 0 | 0 |  | 1928 | 85 |
| 3,000 | 0.167 | 3,000 | 0.333 |  | 1929 | 85 |
| 9,000 | 0.333 | 9,000 | 0.667 |  | 1930 | 80 |
| 15,000 | 0.667 | 15,000 | 1.333 |  | 1931 | 100 |
| 35,000 | 1.000 | 35,000 | 2.000 |  | 1932 | 100 |
| 60,000 | 1.333 | 60,000 | 2.667 |  | 1933 | 100 |
| 100,000 | 1.667 | 100,000 | 3.333 |  |  |  |
| 432,000 | 1.500 | 432,000 | 3.000 |  |  |  |

*Note*: Formally, the state equalization tax was one-third of the local progressive income tax between 1928 and 1933 and two-thirds between 1934 and 1938. To calculate the exact marginal income tax rate for a specific year between 1928 and 1933, one must multiply the base amount by the withdrawal percentage for the specific year.

*Source*: Genberg (1942, 23); Söderberg (1996, 77).

Table 2.24. The extra state income tax (*den statliga extra inkomstskatten*), 1932–1938.

|  |  |  |  |
| --- | --- | --- | --- |
| State taxable income | Marginal tax rate, % | State taxable income | Marginal tax rate, % |
|  | 1932–1935 |  | 1936–1938 |
| 0 | 0 | 0 | 0 |
| 6,000 | 0.5 | 6,000 | 1.0 |
| 8,000 | 1.0 | 8,000 | 2.0 |
| 12,000 | 1.5 | 10,000 | 3.0 |
| 20,000 | 2.0 | 12,000 | 4.0 |
| 30,000 | 2.5 | 20,000 | 5.0 |
| 40,000 | 3.0 | 30,000 | 6.0 |
| 60,000 | 3.5 | 50,000 | 7.0 |
| 100,000 | 4.0 | 100,000 | 8.0 |

*Source*: Genberg (1942, 23).

Table 2.25.The basic state and local allowances, 1920–1990.

| Year |  | Local allowance |  | State allowance |
| --- | --- | --- | --- | --- |
| 1920 |  | 600 |  | 1,200 |
| 1921 |  | 600 |  | 1,200 |
| 1922 |  | 450 |  | 900 |
| 1923 |  | 450 |  | 900 |
| 1924 |  | 450 |  | 900 |
| 1925 |  | 450 |  | 900 |
| 1926 |  | 450 |  | 900 |
| 1927 |  | 400 |  | 800 |
| 1928 |  | 420 |  | 840 |
| 1929 |  | 420 |  | 840 |
| 1930 |  | 420 |  | 840 |
| 1931 |  | 420 |  | 840 |
| 1932 |  | 420 |  | 840 |
| 1933 |  | 420 |  | 840 |
| 1934 |  | 420 |  | 840 |
| 1935 |  | 420 |  | 840 |
| 1936 |  | 420 |  | 840 |
| 1937 |  | 420 |  | 840 |
| 1938 |  | 420 |  | See Table 2.26 |
| 1939 |  | 420 |  | See Table 2.26 |
| 1940 |  | 420 |  | See Table 2.26 |
| 1941 |  | 420 |  | See Table 2.26 |
| 1942 |  | 420 |  | See Table 2.26 |
| 1943 |  | 420 |  | See Table 2.26 |
| 1944 |  | 420 |  | See Table 2.26 |
| 1945 |  | 420 |  | See Table 2.26 |
| 1946 |  | 420 |  | See Table 2.26 |
| 1947 |  | 420 |  | See Table 2.26 |
| 1948 |  | 420 |  | See Table 2.27 |
| 1949 |  | 420 |  | See Table 2.27 |
| 1950 |  | 420 |  | See Table 2.27 |
| 1951 |  | 420 |  | See Table 2.27 |
| 1952 |  | 1,290 |  | See Table 2.27 |
| 1953 |  | 1,290 |  | 1,840 |
| 1954 |  | 1,290 |  | 1,840 |
| 1955 |  | 1,290 |  | 1,840 |
| 1956 |  | 1,290 |  | 1,840 |
| 1957 |  | 1,290 |  | 1,840 |
| 1958 |  | 1,840 |  | 1,840 |
| 1959 |  | 1,840 |  | 1,840 |
| 1960 |  | 1,840 |  | 1,840 |
| 1961 |  | 1,840 |  | 1,840 |
| 1962 |  | 2,250 |  | 2,250 |
| 1963 |  | 2,250 |  | 2,250 |
| 1964 |  | 2,250 |  | 2,250 |
| 1965 |  | 2,250 |  | 2,250 |
| 1966 |  | 2,250 |  | 2,250 |
| 1967 |  | 2,250 |  | 2,250 |
| 1968 |  | 2,250 |  | 2,250 |
| 1969 |  | 2,250 |  | 2,250 |
| 1970 |  | 2,250 |  | 2,250 |
| 1971 |  | See Table 2.28 |  | See Table 2.28 |
| 1972 |  | See Table 2.28 |  | See Table 2.28 |
| 1973 |  | See Table 2.28 |  | See Table 2.28 |
| 1974 |  | See Table 2.28 |  | See Table 2.28 |
| 1975 |  | 4,500 |  | 4,500 |
| 1976 |  | 4,500 |  | 4,500 |
| 1977 |  | 4,500 |  | 4,500 |
| 1978 |  | 4,500 |  | 4,500 |
| 1979 |  | 4,500 |  | 4,500 |
| 1980 |  | 6,000 |  | 0 |
| 1981 |  | 6,000 |  | 0 |
| 1982 |  | 7,500 |  | 0 |
| 1983 |  | 7,500 |  | 0 |
| 1984 |  | 7,500 |  | 0 |
| 1985 |  | 7,500 |  | 0 |
| 1986 |  | 7,500 |  | 0 |
| 1987 |  | 9,000 |  | 9,000 |
| 1988 |  | 10,000 |  | 10,000 |
| 1989 |  | 10,000 |  | 10,000 |
| 1990 |  | 10,000 |  | 10,000 |

*Note*: Until 1961 (local allowance) or 1937 (state allowance), the allowance was 50 percent higher, given that the assessed income was twice as high as the original allowance. If the assessed income was between the original allowance and double the original allowance, the allowance was increased by half of the difference between the assessed income and the original allowance. The basic tax allowances differed somewhat among cities until 1960, depending on the price level in each city. In Tables 2.25–2.27, we refer to the basic tax allowance in the average city. The local tax was deductible from the state taxable income between 1920 and 1970. In addition, the following allowance was guaranteed, even if the local tax was lower: in 1966, the guaranteed allowance was at least 25 percent of the total net income, and from 1967–1970, the guaranteed allowance was at least SEK 2,500 for single persons (Söderberg 1996, 65).

*Source*: Basic local allowance: Söderberg (1996, 54–62). Basic state allowance: Söderberg (1996, 67–73).

Table 2.26. Basic state income allowances,1938–1947.

|  |  |
| --- | --- |
| Assessed income | Allowance |
| 0 | Allowance = state assessed income |
| 810 | SEK 810 plus SEK 10 for each SEK 20 exceeding SEK 810 in state assessed income |
| 1,170 | 990 |
| 1,210 | 1,000 |
| 1,230 | 1,010 |
| 1,250 | 1,020 |
| 1,270 | 1,030 |
| 1,310 | 1,040 |
| 1,330 | 1,050 |
| 1,350 | 1,060 |
| 1,410 | 1,070 |
| 1,430 | 1,080 |
| 1,450 | 1,090 |
| 1,510 | 1,100 |
| 1,530 | 1,110 |
| 1,550 | 1,120 |
| 1,610 | 1,130 |
| 1,900 | SEK 1,120 minus SEK 10 for each SEK 50 exceeding SEK 1,900 in state assessed income |
| 2,400 | 1,020 |
| 5,300 | SEK 1,010 minus SEK 10 for each SEK 100 exceeding SEK 5,300 in state assessed income |
| 13,800 | SEK 160 minus SEK 10 for each SEK 50 exceeding SEK 13,800 in state assessed income |
| 14,600 | 0 |

*Note*: For example, if the state assessed income was SEK 2,000, the allowance was calculated as 1,120 – 10 ∙ ((2,000 – 1,900) / 50) = 1,100.

*Source*: Söderberg (1996, 68).

Table 2.27. Basic state income allowances,1948–1952.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| State  assessed income | Allowance | State assessed income | Allowance | State assessed income | Allowance | State assessed income | Allowance |
| 0 | 1,800 | 4,850 | 1,340 | 6,900 | 880 | 8,950 | 420 |
| 2,850 | 1,790 | 4,900 | 1,330 | 6,950 | 870 | 9,000 | 410 |
| 2,900 | 1,780 | 4,950 | 1,320 | 7,000 | 860 | 9,030 | 400 |
| 2,950 | 1,770 | 5,000 | 1,310 | 7,030 | 850 | 9,070 | 390 |
| 3,000 | 1,760 | 5,030 | 1,300 | 7,070 | 840 | 9,100 | 380 |
| 3,030 | 1,750 | 5,070 | 1,290 | 7,100 | 830 | 9,150 | 370 |
| 3,070 | 1,740 | 5,100 | 1,280 | 7,150 | 820 | 9,200 | 360 |
| 3,100 | 1,730 | 5,150 | 1,270 | 7,200 | 810 | 9,250 | 350 |
| 3,150 | 1,720 | 5,200 | 1,260 | 7,250 | 800 | 9,300 | 340 |
| 3,200 | 1,710 | 5,250 | 1,250 | 7,300 | 790 | 9,350 | 330 |
| 3,250 | 1,700 | 5,300 | 1,240 | 7,350 | 780 | 9,400 | 320 |
| 3,300 | 1,690 | 5,350 | 1,230 | 7,400 | 770 | 9,430 | 310 |
| 3,350 | 1,680 | 5,400 | 1,220 | 7,430 | 760 | 9,470 | 300 |
| 3,400 | 1,670 | 5,430 | 1,210 | 7,470 | 750 | 9,500 | 290 |
| 3,430 | 1,660 | 5,470 | 1,200 | 7,500 | 740 | 9,550 | 280 |
| 3,470 | 1,650 | 5,500 | 1,190 | 7,550 | 730 | 9,600 | 270 |
| 3,500 | 1,640 | 5,550 | 1,180 | 7,600 | 720 | 9,650 | 260 |
| 3,550 | 1,630 | 5,600 | 1,170 | 7,650 | 710 | 9,700 | 250 |
| 3,600 | 1,620 | 5,650 | 1,160 | 7,700 | 700 | 9,750 | 240 |
| 3,650 | 1,610 | 5,700 | 1,150 | 7,750 | 690 | 9,800 | 230 |
| 3,700 | 1,600 | 5,750 | 1,140 | 7,800 | 680 | 9,830 | 220 |
| 3,750 | 1,590 | 5,800 | 1,130 | 7,830 | 670 | 9,870 | 210 |
| 3,800 | 1,580 | 5,830 | 1,120 | 7,870 | 660 | 9,900 | 200 |
| 3,830 | 1,570 | 5,870 | 1,110 | 7,900 | 650 | 9,950 | 190 |
| 3,870 | 1,560 | 5,900 | 1,100 | 7,950 | 640 | 10,000 | 180 |
| 3,900 | 1,550 | 5,950 | 1,090 | 8,000 | 630 | 10,050 | 170 |
| 3,950 | 1,540 | 6,000 | 1,080 | 8,050 | 620 | 10,100 | 160 |
| 4,000 | 1,530 | 6,050 | 1,070 | 8,100 | 610 | 10,150 | 150 |
| 4,050 | 1,520 | 6,100 | 1,060 | 8,150 | 600 | 10,200 | 140 |
| 4,100 | 1,510 | 6,150 | 1,050 | 8,200 | 590 | 10,230 | 130 |
| 4,150 | 1,500 | 6,200 | 1,040 | 8,230 | 580 | 10,270 | 120 |
| 4,200 | 1,490 | 6,230 | 1,030 | 8,270 | 570 | 10,300 | 110 |
| 4,230 | 1,480 | 6,270 | 1,020 | 8,300 | 560 | 10,350 | 100 |
| 4,270 | 1,470 | 6,300 | 1,010 | 8,350 | 550 | 10,400 | 90 |
| 4,300 | 1,460 | 6,350 | 1,000 | 8,400 | 540 | 10,450 | 80 |
| 4,350 | 1,450 | 6,400 | 990 | 8,450 | 530 | 10,500 | 70 |
| 4,400 | 1,440 | 6,450 | 980 | 8,500 | 520 | 10,550 | 60 |
| 4,450 | 1,430 | 6,500 | 970 | 8,550 | 510 | 10,600 | 50 |
| 4,500 | 1,420 | 6,550 | 960 | 8,600 | 500 | 10,630 | 40 |
| 4,550 | 1,410 | 6,600 | 950 | 8,630 | 490 | 10,670 | 30 |
| 4,600 | 1,400 | 6,630 | 940 | 8,670 | 480 | 10,700 | 20 |
| 4,630 | 1,390 | 6,670 | 930 | 8,700 | 470 | 10,750 | 10 |
| 4,670 | 1,380 | 6,700 | 920 | 8,750 | 460 | 10,800 | 0 |
| 4,700 | 1,370 | 6,750 | 910 | 8,800 | 450 |  |  |
| 4,750 | 1,360 | 6,800 | 900 | 8,850 | 440 |  |  |
| 4,800 | 1,350 | 6,850 | 890 | 8,900 | 430 |  |  |

*Source*: Söderberg (1996, 69–72).

Table 2.28. Basic local and state income tax allowances,1971–1974.

|  |  |
| --- | --- |
| Assessed income | Allowance |
| 0 | 4,500 |
| 30,000 | 4,500 – 0.2 ∙ (*T* − 30,000) |
| 52,500 | 0 |

*Note: T* = assessed income.

*Source*: Söderberg (1996, 58).

Table 2.29. Basic local and state income tax allowances,1991–1992.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 1991 |  | 1992 |
| 0 | 10,300 | 0 | 10,700 |
| 60,300 | 10,304 + 0.25 ∙ (*T* − 59,892) | 62,800 | 10,784 + 0.25 ∙ (*T* − 62,682) |
| 92,700 | 18,500 | 97,200 | 19,400 |
| 98,900 | 18,596 − 0.1 ∙ (*T* − 97,888) | 103,100 | 19,462 − 0.1 ∙ (*T* − 102,448) |
| 179,900 | 10,300 | 189,100 | 10,700 |

*Note*: *T* = assessed income.The calculated amount is rounded down to closest hundred SEK.

*Source*: Söderberg (1996, 59–60).

Table 2.30. Basic local and state income tax allowances,1993–1994.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 1993 |  | Local 1994 |
| 0 | 11,000 | 0 | 8,800 |
| 64,400 | 11,004 + 0.25 ∙ (*T* − 63,984) | 65,900 | 8,800 + 0.25 ∙ (*T* − 65,472) |
| 99,200 | 19,800 | 101,500 | 17,800 |
| 105,300 | 19,866 − 0.1 ∙ (*T* − 104,576) | 107,700 | 17,864 − 0.1 ∙ (*T* − 107,008) |
| 192,300 | 11,000 | 196,700 | 8,800 |

*Note*: *T* = assessed income.The calculated amount is rounded down to closest hundred SEK. In 1994, there was no allowance at the state level.

*Source*: Söderberg (1996, 60–61).

Table 2.31. Basic local and state income tax allowances,1995–1996.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 1995 |  | 1996 |
| 0 | 8,900 | 0 | 8,600 |
| 66,700 | 8,925 + 0.25 ∙ (*T* − 66,402) | 67,400 | 8,688 + 0.25 ∙ (*T* − 67,332) |
| 103,200 | 18,100 | 104,600 | 18,000 |
| 108,800 | 18,118 − 0.1 ∙ (*T* − 108,528) | 110,200 | 18,009 − 0.1 ∙ (*T* − 110,048) |
| 199,800 | 8,900 | 203,200 | 8,600 |

*Note*: *T* = assessed income.The calculated amount is rounded down to closest hundred SEK.

*Source*: Söderberg (1996, 61–62).

Table 2.32. Basic local and state income tax allowances,1997–1998.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 1997 |  | 1998 |
| 0 | 8.700 | 0 | 8,700 |
| 67,900 | 8,712 + 0.25 ∙ (*T* − 67,518) | 68,000 | 8,800 + 0.25 ∙ (*T* − 68,000) |
| 104,700 | 18,000 | 105,200 | 18,100 |
| 111,000 | 18,059 – 0.1 ∙ (*T* − 110,352) | 110,800 | 18,000 − 0.1 ∙ (*T* − 110,800) |
| 203,000 | 8,700 | 203,800 | 8,700 |

*Note*: *T* = assessed income.The calculated amount is rounded down to closest hundred SEK.

*Source*: Skattebetalarnas förening (1997, 35); Skatteverket (1998, 41).

Table 2.33. Basic local and state income tax allowances,1999–2000.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 1999 |  | 2000 |
| 0 | 8,700 | 0 | 8,700 |
| 68,000 | 8,800 + 0.25 ∙ (*T* − 68,000) | 68,200 | 8,800 + 0.25 ∙ (*T* − 68,200) |
| 105,200 | 18,100 | 105,800 | 18,200 |
| 110,800 | 18,000 − 0.1 ∙ (*T* − 110,800) | 111,400 | 18,100 − 0.1 ∙ (*T* − 111,400) |
| 203,800 | 8,700 | 205,400 | 8,700 |

*Note*: *T* = assessed income.The calculated amount is rounded down to closest hundred SEK in 1999 and 2000.

*Source*: Skatteverket (1999, 46); Skatteverket (2000, 51).

Table 2.34. Basic local and state income tax allowances,2001–2002.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 2001 |  | 2002 |
| 0 | 10,000 | 0 | 11,200 |
| 68,800 | 10,100 + 0.25 ∙ (*T* − 68,800) | 70,900 | 11,300 + 0.25 ∙ (*T* − 70,900) |
| 106,400 | 19,500 | 109,300 | 20,900 |
| 112,900 | 19,400 − 0.1 ∙ (*T* − 112,900) | 115,900 | 20,800 − 0.1 ∙ (*T* − 115,900) |
| 206,900 | 10,000 | 211,900 | 11,200 |

*Note*: *T* = assessed income.The calculated number is rounded to closest hundred SEK in 2001 and rounded up to closest hundred SEK in 2002.

*Source*: Skatteverket (2001, 50); Skatteverket (2002, 51).

Table 2.35. Basic local and state income tax allowances,2003–2004.

|  |  |  |  |
| --- | --- | --- | --- |
| Assessed income | Allowance | Assessed income | Allowance |
|  | 2003 |  | 2004 |
| 0 | 16,400 | 0 | 16,700 |
| 57,600 | 16,400 + 0.17 ∙ (*T* − 57,600) | 58,557 | 16,700 + 0.2 ∙ (*T* − 58,557) |
| 105,000 | 25,900 | 106,896 | 26,400 |
| 119,700 | 25,900 − 0.1 ∙ (*T* − 119,700) | 121,830 | 26,400 − 0.1 ∙ (*T* − 121,830) |
| 265,200 | 11,400 | 269,991 | 11,600 |

*Note*: *T* = assessed income.The calculated number is rounded up to closest hundred SEK.

*Source*: Skatteverket (2002, 51); Skatteverket (2003, 67).

Table 2.36. Basic local and state income tax allowances,2005.

|  |  |
| --- | --- |
| Assessed income | Allowance |
|  | 2005 |
| 0 | 0.423 PBB |
| 1.185 PBB | 0.423 + 0.20 ∙ (*T* − 1.185 PBB) |
| 2.72 PBB | 0.73 PBB |
| 3.11 PBB | 0.73 PBB − 0.10 ∙ (*T* − 3.11 PBB) |
| 7.48 PBB | 0.293 PBB |

*Note*: PBB = price basic amount (*prisbasbelopp*). *T* = assessed income. PBB 2005 = 39,400 SEK. The calculated number is rounded up to closest hundred SEK.

*Source*: Skatteverket (2004, 70).

Table 2.37. Basic local and state income tax allowances,2006–2013.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Assessed income | Allowance |  |  |  |
|  |  |  | Year | PBB |
| 0 | 0.423 PBB |  | 2006 | 39,700 |
| 0.99 PBB | 0.423 PBB + 0.20 ∙ (*T* − 0.99 PBB) |  | 2007 | 40,300 |
| 2.72 PBB | 0.77 PBB |  | 2008 | 41,000 |
| 3.11 PBB | 0.77 PBB − 0.10 ∙ (*T* − 3.11 PBB) |  | 2009 | 42,800 |
| 7.88 PBB | 0.293 PBB |  | 2010 | 42,400 |
|  |  |  | 2011 | 42,800 |
|  |  |  | 2012 | 44,000 |
|  |  |  | 2013 | 44,500 |

*Note*: PBB = price basic amount (*prisbasbelopp*). *T* = assessed income.The calculated number is rounded up to closest hundred SEK.

*Source*: Skatteverket (2005, 68); Skatteverket (2006, 69); Skatteverket (2007, 70); Skatteverket (2008, 70); Skatteverket (2009, 70); Skatteverket (2010, 70); Skatteverket (2011, 70); Skatteverket (2013, 130).

Table 2.38. National basic pension contribution, 1913–1921.

|  |  |
| --- | --- |
| State  assessed income | Fee |
| 0 | 3 |
| 500 | 5 |
| 800 | 8 |
| 1,200 | 13 |

*Source*: Elmér (1960, 222).

Table 2.39. National basic pension contribution, 1922–1935.

|  |  |
| --- | --- |
| State  assessed income | Fee |
| 0 | 3 |
| 600 | 5 |
| 800 | 8 |
| 1,200 | 13 |
| 3,000 | 18 |
| 5,000 | 23 |
| 7,000 | 28 |
| 10,000 | 33 |

*Source*: Elmér (1960, 222).

Table 2.40. National basic pension contribution, 1936–1974.

|  |  |
| --- | --- |
| Year | Fee |
| 1936–1947 | 1.0 percent of the state assessed income, however at least SEK 6 and at the most SEK 20. |
| 1948–1951 | 1.0 percent of the state assessed income, however at least SEK 6 and at the most SEK 100. |
| 1952–1953 | Same as above although no minimum amount. |
| 1954–1956 | 1.8 percent of the state assessed income. For unmarried individuals a maximum of SEK 180. No fee if the assessed income is less than SEK 1,200. |
| 1957–1958 | 2.5 percent of the state assessed income. For unmarried individuals a maximum of SEK 250. No fee if the assessed income is less than SEK 1,200. |
| 1959–1961 | 4.0 percent of the state assessed income. A maximum of SEK 600 for unmarried individuals. No fee if the assessed income is less than SEK 1,200. |
| 1962–1965 | Same as above although the exemption from fee for low incomes is expanded up to SEK 2,400 in state assessed income. |
| 1966 | 4.0 percent of the state taxable income. A maximum of 1,200 SEK for unmarried individuals. |
| 1967 | 4.5 percent of the state taxable income. A maximum of 1,350 SEK for unmarried individuals. |
| 1968–1973 | 5.0 percent of the state taxable income. A maximum of 1,500 SEK per individual. |

*Source*: Söderberg (1996, 111–113).

Table 2.41. Health insurance fee, 1955–1962.

|  |  |  |  |
| --- | --- | --- | --- |
| Wage |  | Fee |  |
|  | 1955–1958 | 1959–1961 | 1962 |
| 0 | 65 | 75 | 100 |
| 1,800 | 75 | 85 | 105 |
| 2,400 | 80 | 90 | 110 |
| 3,000 | 85 | 95 | 115 |
| 3,600 | 95 | 100 | 120 |
| 4,200 | 100 | 105 | 125 |
| 5,000 | 105 | 115 | 135 |
| 5,800 | 110 | 120 | 140 |
| 6,800 | 125 | 130 | 150 |
| 8,400 | 140 | 145 | 165 |
| 10,200 | 155 | 155 | 175 |
| 12,000 | 170 | 170 | 190 |
| 14,000 | 185 | 180 | 200 |

*Note:* Because the fee was a fixed amount within certain income brackets until 1973, the marginal effect within the brackets was zero.

*Source*: Söderberg (1996, 49).

Table 2.42. Health insurance fee, 1963–1966.

|  |  |  |  |
| --- | --- | --- | --- |
| Wage |  | Fee |  |
|  | 1963–1964 | 1965 | 1966 |
| 0 | 120 | 130 | 140 |
| 1,800 | 120 | 130 | 140 |
| 2,600 | 130 | 135 | 150 |
| 3,400 | 135 | 145 | 155 |
| 4,200 | 140 | 150 | 165 |
| 5,000 | 150 | 160 | 175 |
| 5,800 | 160 | 170 | 185 |
| 6,800 | 170 | 185 | 200 |
| 8,400 | 190 | 200 | 215 |
| 10,200 | 200 | 215 | 235 |
| 12,000 | 215 | 230 | 250 |
| 14,000 | 230 | 245 | 265 |
| 16,000 | 245 | 260 | 285 |
| 18,000 | 265 | 285 | 310 |
| 21,000 | 290 | 310 | 335 |

*Note:* Because the fee was a fixed amount within certain income brackets until 1973, the marginal effect within the brackets was zero.

*Source*: Söderberg (1996, 50).

Table 2.43. Health insurance fee, 1967–1973.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Wage |  |  |  | Fee |  |  |  |
|  | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | 1973 |
| 0 | 145 | 205 | 240 | 240 | 0 | 0 | 0 |
| 1,800 | 145 | 205 | 240 | 240 | 255 | 295 | 310 |
| 2,600 | 155 | 210 | 245 | 245 | 260 | 300 | 320 |
| 3,400 | 160 | 220 | 250 | 255 | 265 | 305 | 325 |
| 4,200 | 165 | 225 | 255 | 260 | 275 | 310 | 335 |
| 5,000 | 170 | 230 | 260 | 265 | 280 | 320 | 340 |
| 5,800 | 185 | 245 | 275 | 280 | 285 | 330 | 355 |
| 6,800 | 195 | 260 | 285 | 295 | 305 | 345 | 370 |
| 8,400 | 205 | 270 | 300 | 305 | 320 | 360 | 385 |
| 10,200 | 225 | 290 | 315 | 325 | 340 | 380 | 405 |
| 12,000 | 245 | 310 | 335 | 345 | 360 | 400 | 425 |
| 14,000 | 260 | 330 | 350 | 365 | 380 | 420 | 450 |
| 16,000 | 280 | 350 | 370 | 385 | 400 | 440 | 470 |
| 18,000 | 295 | 370 | 390 | 405 | 420 | 460 | 490 |
| 21,000 | 315 | 390 | 405 | 425 | 440 | 475 | 515 |
| 24,000 | 335 | 410 | 425 | 445 | 460 | 495 | 535 |
| 27,000 | 350 | 430 | 440 | 465 | 480 | 515 | 555 |
| 30,000 | 370 | 450 | 460 | 485 | 500 | 535 | 575 |
| 33,000 | 385 | 470 | 485 | 505 | 520 | 555 | 600 |
| 36,000 | 405 | 490 | 495 | 525 | 540 | 575 | 620 |
| 39,000 | 425 | 510 | 515 | 545 | 560 | 595 | 640 |

*Note:* Because the fee was a fixed amount within certain income brackets until 1973, the marginal effect within the brackets was zero.

*Source*: Söderberg (1996, 51).

Table 2.44. Health insurance fee, 1974.

|  |  |
| --- | --- |
| 1974 | SEK 300 + 1.6 percent of salary up to SEK 60,750.  (Hence, the maximum fee was SEK 1,272.) |

*Source*: Söderberg (1996, 52).

Table 2.45. General employee-paid social security contributions, 1993–2013.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year | Fee | Income cap | Tax compensation | Marginal effect | Allowance to local and state income tax |
|  | % |  | % | % | % |
| 1993 | 0.95 | 258,000 | 0 | 0.95 | 100 |
| 1994 | 1.95 | 264,000 | 0 | 1.95 | 100 |
| 1995 | 3.95 | 270,000 | 0 | 3.95 | 100 |
| 1996 | 4.95 | 276,000 | 0 | 4.95 | 100 |
| 1997 | 5.95 | 277,500 | 0 | 5.95 | 100 |
| 1998 | 6.95 | 299,000 | 0 | 6.95 | 100 |
| 1999 | 6.95 | 299,800 | 0 | 6.95 | 100 |
| 2000 | 7.0 | 301,000 | 25 | 5.25 | 75 |
| 2001 | 7.0 | 304,200 | 50 | 3.5 | 50 |
| 2002 | 7.0 | 313,100 | 75 | 1.75 | 25 |
| 2003 | 7.0 | 330,000 | 75 | 1.75 | 25 |
| 2004 | 7.0 | 341,300 | 75 | 1.75 | 25 |
| 2005 | 7.0 | 349,400 | 87.5 | 0.875 | 12.5 |
| 2006 | 7.0 | 359,100 | 100 | 0 | 0 |
| 2007 | 7.0 | 370,400 | 100 | 0 | 0 |
| 2008 | 7.0 | 387,300 | 100 | 0 | 0 |
| 2009 | 7.0 | 410,700 | 100 | 0 | 0 |
| 2010 | 7.0 | 412,300 | 100 | 0 | 0 |
| 2011 | 7.0 | 420,400 | 100 | 0 | 0 |
| 2012 | 7.0 | 440,600 | 100 | 0 | 0 |
| 2013 | 7.0 | 456,700 | 100 | 0 | 0 |

*Note*: Beginning in 2000, taxpayers were compensated for the fee, which lowered the marginal effect. The allowance to the local and state income tax was decreased commensurately.

*Source*: 1993–1996: Söderberg (1996, 52). 1997–2013: Skatteverket (2013, Table 7.32).

Table 2.46. Tax credits 1999–2002.

|  |  |
| --- | --- |
| Income | Tax credit |
| 0 | 1,320 |
| 135,000 | SEK 1,320 minus 1.2% times the income exceeding  SEK 135,000 |
| 245,000 | 0 |

*Note*: 1999–2001: Income refers to pension-entitled income. In 2002, it refers to taxable income.

*Source*: Skatteverket (2002, 50).

Table 2.47. Earned income tax credit, 2007.

|  |  |
| --- | --- |
| Income from active work per year  (AI) | Tax credit |
| 0 | (AI − GA) ∙ KI |
| 0.79 PBB | (0.79 PBB + 0.2 ∙ (AI − 0.79 PBB) − GA) ∙ KI |
| 2.72 PBB | (1.176 PBB − GA) ∙ KI |

*Note*: Refers to persons below age 65.

PBB = Price basic amount according to the National Insurance Act

AI = Labor income

GA = The sum of all basic allowances and sea income tax reduction

KI = The tax rate for municipal income tax

In 2007, the price basic amount was SEK 40,300.

*Source*: Ministry of Finance (2006, 46–47).

Table 2.48. Earned income tax credit, 2008.

|  |  |
| --- | --- |
| Income from active work per year  (AI) | Tax credit |
| 0 | (AI − GA) ∙ KI |
| 0.91 PBB | (0.91 PBB + 0.2 ∙ (AI − 0.91 PBB) − GA) ∙ KI |
| 2.72 PBB | (1.272 PBB + 0.033 ∙ (AI − 2.72 PBB) − GA) ∙ KI |
| 7.00 PBB | (1.413 PBB − GA) ∙ KI |

*Note*: Refers to persons below age 65.

PBB = Price basic amount according to the National Insurance Act

AI = Labor income

GA = The sum of all basic allowances and sea income tax reduction

KI = The tax rate for municipal income tax

In 2008, the price basic amount was SEK 41,000.

*Source*: Ministry of Finance (2007, 43).

Table 2.49. Earned income tax credit, 2009.

|  |  |
| --- | --- |
| Income from active work per year  (AI) | Tax credit |
| 0 | (AI − GA) ∙ KI |
| 0.91 PBB | (0.91 PBB + 0.25 ∙ (AI − 0.91 PBB) − GA) ∙ KI |
| 2.72 PBB | (1.363 PBB + 0.065 ∙ (AI − 2.72 PBB) − GA) ∙ KI |
| 7.00 PBB | (1.642 PBB − GA) ∙ KI |

*Note*: Refers to persons below age 65.

PBB = Price basic amount according to the National Insurance Act

AI = Labor income

GA = The sum of all basic allowances and sea income tax reduction

KI = The tax rate for municipal income tax

In 2009, the price basic amount was SEK 42,800.

*Source*: Ministry of Finance (2008, 46–47).

Table 2.50. Earned income tax credit, 2010–2013

|  |  |
| --- | --- |
| Income from active work per year  (AI) | Tax credit |
| 0 | (AI − GA) ∙ KI |
| 0.91 PBB | (0.91 PBB + 0.304 ∙ (AI − 0.91 PBB) − GA) ∙ KI |
| 2.72 PBB | (1.461 PBB + 0.095 ∙ (AI − 2.72 PBB) − GA) ∙ KI |
| 7.00 PBB | (1.868 PBB − GA) ∙ KI |

*Note*: Refers to persons below age 65.

PBB = Price basic amount according to the National Insurance Act

AI = Labor income

GA = The sum of all basic allowances and sea income tax reduction

KI = The tax rate for municipal income tax

In 2010 (2011; 2012; 2013) the price basic amount was SEK 42,400 (42,800; 44,000; 44,500).

*Source*: Ministry of Finance (2009, 61–62); Ministry of Finance (2010, 66); Ministry of Finance (2011, 66); Ministry of Finance (2012, 68).

Table 2.51. Employer-paid social security contributions, 1955–2013.

| Year | Fee, % | Levied on |
| --- | --- | --- |
| 1955–1959 | 1.14 | wage share up to SEK 15,000 |
| 1960 | 1.14 | wage share up to SEK 4,200 |
|  | 4.14 | wage share between SEK 4,200 and SEK 15,000 |
|  | 3,00 | wage share between SEK 15,000 and SEK 31,500 |
| 1961 | 1.14 | wage share up to SEK 4,300 |
|  | 5.14 | wage share between SEK 4,300 and SEK 15,000 |
|  | 4.00 | wage share between SEK 15,000 and SEK 32,250 |
| 1962 | 1.14 | wage share up to SEK 4,500 |
|  | 6.14 | wage share between SEK 4,500 and SEK 15,000 |
|  | 5,00 | wage share between SEK 15,000 and SEK 33,750 |
| 1963 | 1.50 | wage share up to SEK 4,700 |
|  | 7.50 | wage share between SEK 4,700 and SEK 22,000 |
|  | 6,00 | wage share between SEK 22,000 and SEK 35,250 |
| 1964 | 1.50 | wage share up to SEK 4,800 |
|  | 8.50 | wage share between SEK 4,800 and SEK 22,000 |
|  | 7.00 | wage share between SEK 22,000 and SEK 36,000 |
| 1965 | 1.50 | wage share up to SEK 5,000 |
|  | 9.00 | wage share between SEK 5,000 and SEK 22,000 |
|  | 7.50 | wage share between SEK 22,000 and SEK 37,500 |
| 1966 | 1.50 | wage share up to SEK 5,300 |
|  | 9.50 | wage share between SEK 5,300 and SEK 22,000 |
|  | 8.00 | wage share between SEK 22,000 and SEK 39,750 |
| 1967 | 2.60 | wage share up to SEK 5,500 |
|  | 11.1 | wage share between SEK 5,500 and SEK 41,250 |
| 1968 | 2.60 | wage share up to SEK 5,700 |
|  | 11.6 | wage share between SEK 5,700 and SEK 42,750 |
| 1969 | 3.60 | wage share up to SEK 5,800 |
|  | 13.1 | wage share between SEK 5,800 and SEK 43,500 |
|  | 1.00 | wage share exceeding SEK 43,500 |
| 1970 | 3.90 | wage share up to SEK 6,000 |
|  | 13.9 | wage share between SEK 6,000 and SEK 45,000 |
|  | 1.00 | wage share exceeding SEK 45,000 |
| 1971 | 5.12 | wage share up to SEK 6,400 |
|  | 15.37 | wage share between SEK 6,400 and SEK 48,000 |
|  | 2.00 | wage share exceeding SEK 48,000 |
| 1972 | 5.47 | wage share up to SEK 7,100 |
|  | 15.97 | wage share between SEK 7,100 and SEK 53,250 |
|  | 2.00 | wage share exceeding SEK 53,250 |
| 1973 | 7.57 | wage share up to SEK 7,300 |
|  | 18.07 | wage share between SEK 7,300 and SEK 54,750 |
|  | 4.00 | wage share exceeding SEK 54,750 |
| 1974 | 11.87 | wage share up to SEK 8,100 |
|  | 22.37 | wage share between SEK 8,100 and SEK 60,750 |
|  | 4.00 | wage share exceeding SEK 60,750 |
| 1975 | 15.97 | wage share up to SEK 9,000 |
|  | 26.72 | wage share between SEK 9,000 and SEK 67,500 |
|  | 4.00 | wage share exceeding SEK 67,500 |
| 1976 | 19.675 | wage share up to SEK 9,700 |
|  | 30.675 | wage share between SEK 9,700 and SEK 72,750 |
|  | 19.675 | wage share exceeding SEK 72,750 |
| 1977 | 22.95 | wage share up to SEK 10,700 |
|  | 34.7 | wage share between SEK 10,700 and SEK 80,250 |
|  | 22.95 | wage share exceeding SEK 80,250 |
| 1978 | 21.97 | wage share up to SEK 11,800 |
|  | 33.72 | wage share between SEK 11,800 and SEK 88,500 |
|  | 21.97 | wage share exceeding SEK 88,500 |
| 1979 | 22.38 | wage share up to SEK 13,100 |
|  | 34.13 | wage share between SEK 13,100 and SEK 98,250 |
|  | 22.38 | wage share exceeding SEK 98,250 |
| 1980 | 23.25 | wage share up to SEK 13,900 |
|  | 35.25 | wage share between SEK 13,900 and SEK 104,250 |
|  | 23.25 | wage share exceeding SEK 104,250 |
| 1981 | 23.605 | wage share up to SEK 16,100 |
|  | 35.855 | wage share between SEK 16,100 and SEK 120,750 |
|  | 23.605 | wage share exceeding SEK 120,750 |
| 1982 | 33.055 | full wage |
| 1983 | 36.255 | full wage |
| 1984 | 36.155 | full wage |
| 1985 | 36.455 | full wage |
| 1986 | 36.45 | full wage |
| 1987 | 37.076 | full wage |
| 1988 | 37.07 | full wage |
| 1989 | 37.97 | full wage |
| 1990 | 38.97 | full wage |
| 1991 | 38.03 | full wage |
| 1992 | 34.83 | full wage |
| 1993 | 31.00 | full wage |
| 1994 | 31.36 | full wage |
| 1995 | 32.86 | full wage |
| 1996 | 33.06 | full wage |
| 1997 | 32.92 | full wage |
| 1998 | 33.03 | full wage |
| 1999 | 33.06 | full wage |
| 2000 | 32.92 | full wage |
| 2001 | 32.82 | full wage |
| 2002 | 32.82 | full wage |
| 2003 | 32.82 | full wage |
| 2004 | 32.70 | full wage |
| 2005 | 32.46 | full wage |
| 2006 | 32.28 | full wage |
| 2007 | 32.42 | full wage |
| 2008 | 32.42 | full wage |
| 2009 | 31.42 | full wage |
| 2010 | 31.42 | full wage |
| 2011 | 31.42 | full wage |
| 2012 | 31.42 | full wage |
| 2013 | 31.42 | full wage |

*Note*: Including the unspecified payroll tax (*allmän arbetsgivaravgift*).

*Source*: 1955–1996: Söderberg (1996, 117–119); 1997–2013: Skatteverket(2003, Table 7.32).