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Introducing independent income taxation in Sweden in 1971

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1. Introduction

Nations states, powerful international organizations as the OECD and the European Commission have all expressed concerns on the relation between taxation and the labor market participation of secondary earners. This specific group of individuals consists of working women in married or cohabiting couples that earn less than their partner. The degrees of progressivity and definition of tax unit and tax subject are central elements in tax law which have impact on the incentives for the labor market participation for the secondary earner. It is clear that a family tax unit applying joint taxation of spouses creates disincentives for the labor supply of the secondary earner, and the problem escalates the more progressive the income tax system is structured. Transferable tax credits, tax credits based on the family unit, the way social benefits are constructed in terms of eligibility and means-testing, are also part of the negative incentives for secondary earners labor market participation (Rastrigina and Verashchagina 2015, 9).

During the Luxemburgish Presidency of the European Council 2015, the Labour Ministry, MTEESS, organized a conference on the issue “Individual taxation and employment”. An outline of this paper, given the task to present the Swedish experience on the implementation of a purely individual income tax, starting with the 1971 partially, individual income tax reform, was first presented on the conference and published in the conference proceedings (MTEESS 2016).

Besides the task given by the MTEESS, the paper has also the ambition to show the importance to take part of feminist tax expertise to reach richer quantitative and qualitative analysis, when dealing an obvious gender equality problem embedded in tax legislation. Therefore, the paper starts with a socio-legal frame on theoretical and empirical aspects, rooted in lessons of many countries, on the relation between gender equality and joint taxation of spouses. It aims to provide a wider context on tax policy issues concerning joint in contrast to individual taxation of incomes in the family. In the second part of the paper the background and effects of the Swedish reforms on individual income taxation of spouses will be explained. A concluding discussion will share the Swedish experiences on how the reforms had an impact on gender equality.

2. Ability to pay principle

One of the oldest tax theory debates on tax principles is occupied with the question of what constitutes ability to pay taxes. It is a position of strong general validity that the concept of the ability-to- pay principle is the best expression of the ethical idea of distributive equity in income tax law. The basic theoretical statement behind the ability-to-pay principle is that the measurement of the individual taxpaying capacity should be equal to the amount or degree of a person's opportunities for private needs satisfaction. It is also generally accepted that income represents the best indicator of a person's capacity for private needs satisfaction. Consequently, the principle points out the individual as the preferred unit for measuring observed income representing the capacity to pay taxes. In both law drafting and case law, the ability-to-pay principle has, more or less explicitly, been used as a guiding principle for the definition of all aspects that constitute income. Embedded in the idea of ability correlated to the capacity for needs satisfaction, is the analyse that private needs are not equal to supporting other needs. Consequently, an obligation to support for others reduces the ability to pay. (Gunnarsson 1995, 115-124; Boskin 1983, Holmes 2000).

However, it is obvious that many European countries that build their income tax system on the ability-to-pay principle have resisted introducing individual income tax. As shown in many feminist studies concerning joint taxation of spouses, the roots to the resistance are related to the strong normative position of the breadwinner family model. Cultural patterns, political ambitions or other concerns in the political rhetoric have override the idea of the tax principle based theory. As a consequence, much feminist tax research has focused both on the relative merits of the individual versus the spousal couple as the appropriate tax unit from an ability-to-pay perspective, and on the impact of the choice of the tax unit as an incentive for women to participate in paid work in the labour market. World-wide, feminist tax scholars have, based on both theory and impact studies, during decades advocated that the marital tax unit is both a defective indicator of ability to pay and a disincentive for women's economic autonomy and their opportunity to participate in the labour market (Apps 1984, Lahey 1985, Kornhauser 1997, Grbich 1990–91, Dulude 1985, Young 1997, Gunnarsson 2003).

So when discussing individual income taxation, it is important to see that there are two contradictory family models, extracted from tax law as well as tax and social policies, on how the families should be structured in relation to unpaid care work and market income. Looking back on empirical facts, the joint income taxation is representative for the traditional male breadwinner regime that is distinctively sex segregated. The earner has, with very few exceptions, been the husband and the carer has been the wife. The breadwinner family model is linked to a traditional female, care regime, which fosters a housewife ideal. Consequently, the legal system rests on a normative base where the family or the marriage is the unit of assessment for social entitlements and taxation of incomes, in which the carer has only supplementary and no individual rights in regards to either the social entitlements or the income of the bread-winner (Sainsbury 1996: 44–45, Sainsbury 1999: 77–80, 314, Lahey 2011, Wersig 2011).

The other is the dual-earner/dual carer family model for which the Nordic countries are renowned. Social entitlements and income taxation are based on the individual's work performance, citizenship or residence, not marital status. A basic fundament in the Swedish welfare state is the recognition of the lack of sex equality produced by the division of paid market labour and unpaid domestic work. This division is officially resisted by a political strategy to promote the reconciliation of paid work and family life in a dual-earner family. Individual obligations via income tax, and individual social rights based on earnings-related social security schemes are measures that, as one of several objectives, aim to increase economic autonomy for married women. Parallel to individualization, and the goal of achieving gender neutralization of social rights and tax obligations, a new insight that public intervention needs to equalize the burden of caring and unpaid work between the sexes has slowly gained acceptance. Caring, principally in the form of parenting, as the basis for entitlements has become an individual right, not a supplementary right, and the financial costs of children are shared by public childcare and general child allowances available to all families (Gunnarsson 2003, Sainsbury 1999: 77–80).

Another theoretical perspective is the relation between primary and secondary earner in a household. In economic research, the impact of taxation on the labour supply of households is based on the assumption that households make rational choices between labour and leisure on the basis of economic self-interest. A simple conclusion drawn from this assumption is that the primary earner in a family governs the labour supply of the second earner. If the costs, in the form of taxes, become too high for the primary earner he or she (though it is usually a male) will choose to spend more time on leisure than work, which will promote an increase of labour supply from the secondary earner. This is typically the case in a progressive income tax system where spouses and cohabitant partners with children file individually. When the effective marginal tax rate (the tax paid on the last part of earned income) is higher for the primary earner, an increase in working hours for women will become more beneficial for the family. In contrast, if the taxes are reduced for the primary earner, the best economic choice for the family is to reduce the labour supply of the secondary earner. This applies especially to progressive income tax systems, where the breadwinner model is supported by extensive tax reductions for family support, or where tax credits are based on family income and similar structures. Even though the assumption of rational choice is problematic from a gender perspective, there is no doubt that families consist of primary and secondary earners, which is deeply gendered. One can also see that the choice in reality has very little to do with time for work and time for leisure in a family with care obligations. Instead, the choice is actually about paid work on the market and unpaid work in the household. It is a gendered choice and it is a central incentive for women's labour supply (Apps and Rees 2009, Grbich 1993, Nyberg 1997, 2005).

3. The Swedish development from joint to individual income taxation of spouses

3.1 The history of family and joint taxation

The modern income tax introduced in Sweden in the beginning of 1900, practised family- and joint income taxation as family was regulated and cultural recognized as an economic unit under a patriarchal guardianship (Gunnarsson 1995, 175-179). In the context of the differential treatment of taxpayers in various working and family situations, the question of the appropriate unit for taxation has been the most discussed issue in Sweden throughout the years. The family taxation system was reformed and discussed by numerous Government committees over the years (SOU 1936:13; SOU 1937:42; SOU 1943: 3; SOU 1945: 35; SOU 1951:51; SOU 1959:13; SOU 1964: 25). Objectives changed, but the family as a tax unit remained. For example during the 1930s the decline in fertility rates was a major issue as also the high unemployment rate after the years of depression. The housewife norm was promoted and the taxation of of childless spouses and single households became harder (SOU 1936:13, SOU 1937:42). In connection to a major state income tax reform in 1947 a first step on the evolution pf welfare state family policies changed the view on how to distribute public support to families with children. Tax deduction for child costs was changed to an universal child allowance for equity reasons, and paid to the mother to protect in the best interest of the children. Every child should have a basic economic support irrespective of family income, and the mothers were regarded as more responsible than fathers (SOU 1946:79; Gunnarsson 2003, 29-37). In 1952 the housewife norm was given priority over labour market participation for married women when two separate tax schedules based on marital status was introduced, one schedule was for couples and one for singles. Marital status was defined as a tax unit for spouses, former spouses living together, and heterosexual couple living together that have or have had a common child (SOU 1951:51, 266-). It was an income tax split system similar to the joint tax system of spouses that is currently in place in Germany. What has been obvious is that the use of the tax-ability-principle to legitimize family taxation was used in a very pragmatic way (Lindencrona 1994). However, even though the housewife norm was given priority, the 1940 to 1960s was a period of mixed objectives and radical proposal and some radical law reforms concerning women's emancipation in relation to labour market participation (SOU 1938:13). In the end of the 1960s the combination strategy, enabling families with small children to combine family life with labour market participation, won territory, both as an answer on the low fertility rates and as a way to meet the increased demand of labour supply (Gunnarsson 2003, 29-37).

3.2 The first reform on individual income tax in 1966

The tax regime for martial tax units was in general more beneficial than the one for single households. However, as the income splitting system under a special tax schedule only was applicable up to an income up to a certain threshold, marital tax units above the threshold experienced a negative income tax effect in relation to single households. A demand for a reform was raised, and from the income year of 1966 a significant increase of this threshold was introduced, leaving just 4% of high-income marital tax units outside the scheme of the advantageous income splitting. This created a debate, in which the labour unions advocated rather strongly against the higher threshold for income splitting, as it was very much in favour for the high-income earning breadwinner family model. The class political objective ended in an introduction of an optional separate income tax for the marital tax in 1966 (SOU 1964:25).

3.3 The reform on partial individual income tax in 1970

In 1970 a first step of the abolition of joint taxation and the introduction of an individual income tax for spouses/marital units was launched. The mandatory separate taxation only concerned earned income. One of the main objectives put forward by the Government Commission (Familjeskatteberedningen), that proposed the partial individual income taxation in 1969, was that the assessment of ability to pay should not be made dependent on sex or civil status. Such a dependency could have an impact on the expected increase in demand for labour supply in the future, as joint taxation was seen as an obstacle to married women entering the work force. Thus it would obstruct the aim of equality between men and women. Another argument made by the commission, as well as by scholars, was that joint taxation is not in line with the ability principle, which follows from the fact that income tax should be subject-related (Fi 1969:4: 60-; Lindencrona 1984, 346-348; Gunnarsson 1995: 178-179). The ambition to increase the labour supply of married women was promoted by the Social Democratic Government, which defined the labour market demands as a choice either to increase the quota of labour immigration or finding incentives for married women to enter paid work (Prop. 1970:70).

It is interesting to notice that the ability-to-pay principle for many years was used as an argument in favor of joint taxation. However, the quick shift to the opposite interpretation of the ability-to-pay principle as an argument for the individual tax unit, was override by the objectives of tax equity and the great need for an increase of labor market supply (SOU 1977:91). The development can partly be explained by a long tradition of a strong women's activist lobby inside the Social Democrat Party. From the days of Alva Myrdal, and even earlier, they women's association inside the party was well educated and well organized. The young generation of top Social Democratic women, of which many were coming members of the Social Democrat participated in the institutionalisation, politicization and expansion of gender equality during the end of the 1960s and 1970s. A "bloodless revolution as Anna-Greta Leijon already in 1968 defined the process (Leijon 1968; Florin/Nilsson 2000; Hirdman A 2005). The social liberal women's lobby was also strong. Cecilia Nettelbrand from the Liberal Party made a very radical reservation in the Governments Committee Report proposing the individual income tax. She pointed out that that the individual income tax reform had to connect to an integrated view on family policy. Her view was that the economic part of family support from the welfare state should be regarded as one system irrespective if it was distributed as a tax expenditure over the income side of the budget or as a social benefit, transferred over the expenditure side of the public budget. She pointed out that there had been a parallel process in two Government Committees, one working with family support in the form of benefits and the other with income taxation of spouses and other related issues of family taxation. Nettelbrand pointed out that an integrated and systematic coordination of the work in the two committees would have given a more sustainable reform on the taxation of spouses (Fi 1969:4, s. 198-). She joined many of the social democrat women's activist in the critique that the report had a too narrow perspective in relation to general family policies on family support. The critique raised concern that poor families would loose and the better of families would win by the way the reform was proposed to be funded (Hirdman, A, 2005). The Prime, Olof Palme, had to negotiate with them, and accept that women's equal opportunity had to be an integrated part of welfare state policies, but also that the reform had to be beneficial for low income families with children (Florin/Nilsson 2000; Hirdman A 2005).

The introduction of partial individual income tax was also part of a major reform on the progressive profile on the income tax schedule. A large group of full-time, low-income earners got an income tax reduction by an increase of the municipal, basic deduction and the introduction of a basic deduction on the state income tax to make the tax schedule more neutral between single households without children and households with children. The tax scheme had until the reform been lower for households with children, but the neutralization of income tax between different type of household gave the effect of an increase of income tax for married couples. In order to compensate for the raise of income tax for those married couples that could not increase their income by an increase of paid work for the secondary earner, a so called housewife bonus was introduced. It was constructed as a tax reduction on a level of €180 and was directed to one-earner couples.[1] Other compensatory measures were increases of child allowances and other family-related social benefits. In all it became the most expensive income tax reform ever launched in Sweden. The revenue loss from state income tax was estimated to € 4 600 000. An increase of the VAT from 10 to 15 percent covered the revenue loss (Proposition 1970:70, 68-105).

The introduction of the individual as tax unit for earned income in combination of keeping a joint scheme for unearned income, in particular when the collected B-incomes were taxed on top of the highest A-income, made the income tax system much more progressive already for middle-income earners (SOU 1977:91). Marginal tax rates became simultaneously higher for married men and generally lower for their wives. Increasing working-hours for men was therefore more costly for the households in terms of tax, than an increase in working-hours for women. A recent study shows that the 1971 move from joint to individual income taxation did make a great difference to the labour-force participation of married women. The simulations in the study indicate that female employment would have been 10 per cent lower in 1975 without the 1971 individual income tax reform (Selin 2009). An estimate in a Government Commission report from 1979 also shows that the reform had a strong impact on women's employment rate. During the period 1970-1975 the number of women in the labour force increased with around 200 000 women, of which 50 000 had children under the age of 7 years old. This trend was

[1] The housewife bonus was a complicated compensatory regime with negative income tax effects that later on was abandoned as it was less in favor for poor families and had a large degree of negative joint tax effects.

expected to continue, which it also did (SOU 1977:91, 129). Another way of describing how the reform contributed to women's economic empowerment is to look at the figures that show how women got out of the poverty trap of being in the lowest income brackets of disposal income. In 1975 one fourth of the total population of women between 18-64 had a disposal income per year in the lowest income bracket (SEK 40 000)[2], but only 4% of the men. Twenty years later, in 1994, 4% of the men were still in the lowest income bracket, but the income profile for women had gone through a structural change. Only 4% of women were trapped in the lowest income bracket (Nyberg, 1997, 40-41).

3.4 The transitional reform process from the partial individual taxation to full independent income tax

Capital income and other forms of unearned income was called B-income in contrast to A-income which represented earned income and income in replace of earned income such as pension. B-income was jointly taxed by spouses. If both spouses had A-income, the B-income was jointly taxed on top of the highest A-income of the spouses. If the spouses only had B-incomes the tax was calculated on the sum if the total B-income and the sum was divided -between the spouses in relation to their individual B-income. If one of the spouses had no taxable income at all, no income or tax was split between the spouses. Other remaining forms of joint taxation were the right to transfer deficit and losses of income between spouses (1970:70). The basic objective for keeping the joint taxation of B-income was the idea that the position of wealth and the return from wealth in the form of dividend on capital and alike, would benefit the living standard of all members of the family irrespective of formal ownership over the possessions (SOU 1977:91).

However, the calculation of the tax on B-income was rather complicated, and the possibility to understand the system didn't benefit from the income tax reforms that were launched in 1973, 1974, 1975 and 1976 in order to adjust the progressivity that had been magnified by the introduction of the partial individual income tax reform in 1970. It was particularly the low-and middle income earners that were the targets of these reforms and the effects were also redistributional in favour of low income earners as they benefited from large income tax rate cuts. The costly reforms were funded by increases of social contribution fees and some other indirect taxes, which of course levelled out some of the redistributional profile of the reforms (Rodriguez 1980.

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2 Very few women had no disposal income at all.

An emerging problem after 1970 was also the taxation of the so called actual or real joint taxation in small businesses, such as a farming or a small, entrepreneurial type of business, in which only one of the spouses was an owner, but both spouses contributed to the business income. The effect was full taxation of the entire income for the owning spouse, an actual joint taxation situation. This type of joint taxation was partly solved by a reform in 1976 that made it possible under certain conditions to attribute part of the business income to an assisting spouse (SOU 1975:77). Yet another problem that was given extra fuel by the 1970 tax reform was the increased incentives for tax evasion through family transactions. This was particularly the case with small and medium (SME) family-businesses that had livelihood purpose. With the purpose to protect conversion of wage income to capital income and to draw a limit between production and private consumption inside the business in SME:s structured as close companies special rules for taxing owners were introduced in 1976. The main objective was to restrict the income transfer inside the family (SOU 1975:54, 81, 88; Proposition 1976/77:77).

When the so called "Wonderful Night Reform", launched in 1982, made a large, general reduction of the progressivity of the national (state) income tax it also as a natural consequence reduced the joint taxation of the B-incomes. As the B-incomes were jointly taxed on top of A-incomes, the effective marginal tax rates were of course very high. A generally lower progressive profile on the national tax rate schedule made significant cut, but the joint taxation of B-incomes did also become limited to a smaller part of the income called "tilläggsbelopp" (Proposition 1981782.197). In 1986 the joint taxation of B-incomes and the right to transfer deduction for deficit and losses of income between spouses were finally abolished (Proposition 1985/86:130). The 1986 reform completed the long process to introduce full independent income taxation of spouses. However, the finale stage of completion was lacking a statement on principles from the legislators. Gustaf Lindencrona, professor in tax law with a particular interest and competence in the Swedish process of transforming the income tax unit from joint to individual, was quite critical. He had hoped that such an important reform should have expressed objectives on gender equality, equality of treatment and that tax law should not interfere in the choice of forms of cohabitation (1989).

Even though the last elements of joint taxation were abolished in 1986, the last remnants of household income based family taxation in the form of deductions and alike were not abolished until 1991, in connection with the restructuring of the whole tax system. The joint taxation of wealth was however not abolished until the wealth tax itself became repealed in 2004.

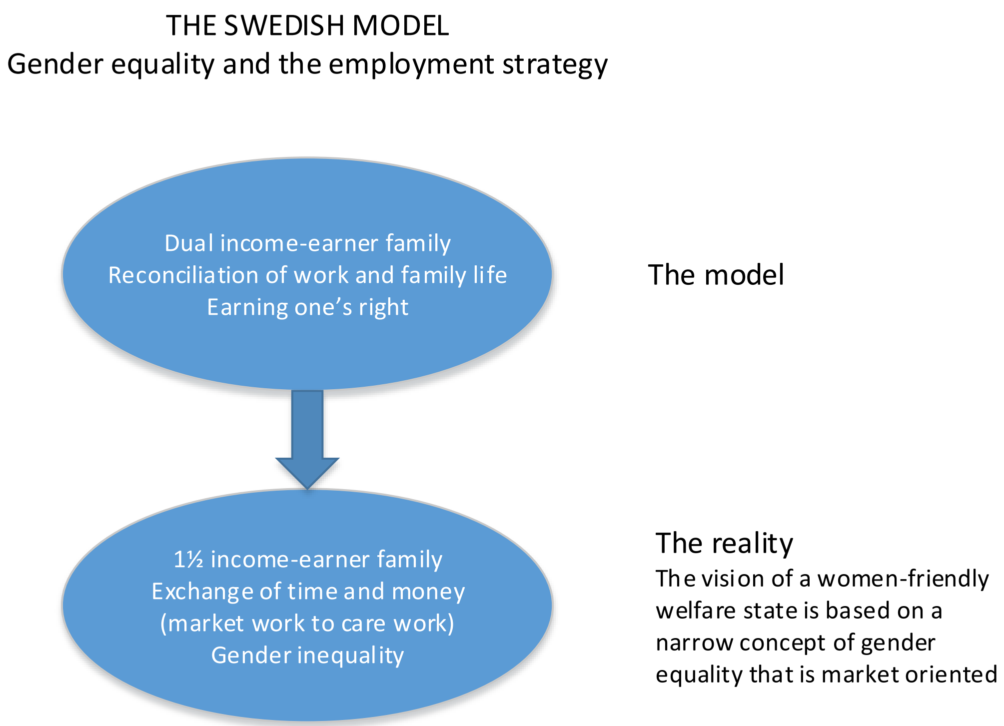
4. Concluding remarks

A long known basic fact in the OECD is the existence of a cross-country correlation between the average tax rate facing secondary earners in households and the female labour market participation rate (Jaumotte 2003; OECD 2016). In the European Economy series, in which reports with analysis and statistics on tax reforms in EU Member States have been reported regularly, the European Commission has also shown its concerns. Analysis presented by the Commission is that high taxes on labor have a distorting burden for low-income earners, of which the EU policies are to be particularly concerned on the situation for vulnerable groups, such as low-skilled workers and secondary-earners (European Commission 2011, 2013, 2014).

The 1971 individual tax reform made a considerable change on female labour supply, which is a proof of this correlation. In this respect optimal tax theory is proved right. Primary earners govern the labour supply of secondary earners.

I also think that the 1971 reform has had impact on the long-term development of sustainability in policies concerning economic equality between men and women in Sweden. Even though Sweden have had changes of political majority, all governments stand behind the general design of the dual earner/carer family model in both the fiscal as well as the social transfer side of the public budget. Sweden has followed the specific route of the Nordic welfare state model in which equality has been a basis for social security regimes. In Sweden not only equality in general, but gender equality has been specifically addressed. The norm of self-supporting individuals has served as a blueprint for Swedish welfare state law (Gunnarsson 2003, 34-37). The 1971 individual tax reform was followed by several reform that made it easier for families with small children to combine paid and unpaid care work. A massive expansion of high standard child care facilities with well-educated teachers and a generously paid and extensive parental leave reform were two important reforms that supported the aim to get more women out on the labour market. Also all social benefits, except for social assistance, are distributed to the individual and not the family unit. The gender effects of these income tax and welfare reforms are yearly analysed by the Government in the preparatory work to the state budget proposal (the latest is Propostion 2015/16:1: Appendix 3).

The use of income tax reforms to promote women's labour-market participation has indeed been crucial for the Swedish gender equality model. However, the dominant egalitarian workfare idea has been narrow, which inevitable has left many issues on gender equality related to the sphere of unpaid care obligations outside the scope of political reforms. The neglect of the consequences of the everyday life of women's care work and the crosselasticity between the low-income elasticity of the primary earner and the high-income elasticity of the second earner have undermined the possibility to achieve bread-winning on equal terms. Women work part-time to a much larger extent than the men, particularly in families with small children. Obviously the Swedish welfare and equality policy objectives of a dual earner/dual carer family model have never been reached in full. Instead, the one and half income-earner family became the existing model. The illustration below attempt to show the gap between the policy model and the reality of it (Gunnarsson 2013).



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Project information

FairTax

FairTax is a cross-disciplinary four year H2020 EU project aiming to produce recommendations on how fair and sustainable taxation and social policy reforms can increase the economic stability of EU member states, promoting economic equality and security, enhancing coordination and harmonisation of tax, social inclusion, environmental, legitimacy, and compliance measures, support deepening of the European Monetary Union, and expanding the EU's own resource revenue bases. Under the coordination of Umeå University (Sweden), comparative and international policy fiscal experts from eleven universities in six EU countries and three non-EU countries (Brazil, Canada and Norway) contribute to FairTax research.

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