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det arbetande skattesubjektet
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The good taxpayer. A legal study of the working tax subject 1928–2023.

Abstract

The Swedish income tax system is dependent on the taxation of income deriving from employment. Simultaneously, taxation posits questions on power, fiscal policy as well as who should be taxed, and why. However, the research on various aspects of how the Swedish tax subject is produced in its legal and historical context is limited. In adherence to the dissertation's objective, that is, to investigate and analyse the production of the working tax subject, the analysis indicates that the discussions prevalent in the empirical material can be interpreted as underpinned by an economic rationality, positioning the tax subject as an economically rational, self-serving and moral actor. The analysis further indicates that the legislator has proposed different tax techniques such as tax reductions, tax deductions, tax exemptions as well as limitations of legal capacity to structure and inform the conduct of the tax subject. The findings especially suggest that the tax subject and the proposed changes in legislation have been and still are gendered in relation to work and tax morality. Furthermore, the findings suggest that the Swedish working tax subject is a subject always in motion, never fully determined but always intertwined with economy, morality, and history. The thesis employs a thematic analysis in order to examine preparatory works connected to the Swedish taxation of income deriving from employment, starting with the Swedish Municipal Income Tax Act (1928:370), ending with the Swedish Income Tax Act (1999:1229) of today. The thesis also analyses the empirical material through a theoretical framework developed around questions of subject positions, gender, class, and Foucauldian governmentality.

Keywords

Tax subject, governmentality, income taxation, tax history, tax genealogy, taxation of work, Swedish taxation, subject positions, tax and gender, tax morality, legal subjectivity

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