

# Income Data in the Scanian Economic Demographic Database (SEDD)

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## **Income Data in the Scanian Economic Demographic Database (SEDD)**

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### **Background and purpose**

The following is a description of the individual-level income-data in the Scanian Economic Demographic Database (SEDD). The paper aims to i) provide the user with necessary knowledge about how individual level income attainment was reported and taxed in the past in Sweden, and ii) describe how income variables that remain constant over time are defined.

Currently, SEDD contains annual individual level information on earned income and paid taxes, derived from income and taxation assessments (*inkomst-/taxeringslängderna*), for the period 1862 to 1968 for the parishes Hög, Kävlinge, Halmstad, Sireköpinge and Kågeröd, and for the town parish of Landskrona for the period 1947 to 1968. For Landskrona, information is also available every five years for the period 1904-1946, with digitization of additional data to fill remaining gaps currently ongoing. While local authorities assessed the incomes of the tax payers during the first part of the period covered by SEDD, the tax payer became obligated to declare their earnings (*självdeklarationer*) to the authorities from 1902 as a result of a major legislative change, also increasing the level of detail of the information available for digitization. This documentation focuses on the period following the introduction of the 1902 income taxation law, however, also providing a brief overview of earlier regulatory conditions.

### **Individual taxation before 1902**

The meaning of income has a direct bearing on the issue of taxation and has varied both over time and when comparing different countries (Zimmer 2003). Broadly, taxes can be divided into two categories; direct taxes, to which the income tax belongs, and indirect taxes, including customs, excise duties (*tullar/acciser*) and value added tax (*moms*). Direct taxes are levied on the income of the earning individual (or entity), whereas indirect taxes are collected by an intermediary which also bears the responsibility for the tax being paid, however with the

economic burden typically largely being carried by the individual consumer, for example through a higher purchase price. The latter type constituted the primary source of tax revenue for the government during the second half of the 19th century. During this period, existing direct taxes on total income from capital and labor was proportional, amounting to one per cent of income earned. Since taxes only had to be paid on amounts above a given threshold, a large share of the population were exempt. In addition, income taxation was administered at the parish level through a tax fee advisory board (*bevillningsberedning*). The board consisted of representatives from the County Government (*Länsstyrelsen*) and the local parish had the responsibility of suggesting the specific tax fee (*bevillningsavgift*) that each person eligible for taxation should pay. As no self-declared formal statement of income (*självdeklaration av inkomst*) was required at the time, the board had to base its judgement on other accessible sources of information and on general knowledge of the individual in question. The amount of tax for each taxable person suggested by these local boards was later fixed by regional taxation committees (*taxeringskommittéer*). These committees normally administrated a tax district equivalent to either a rural vicarage (*pastorat*) or a town parish and consisted of members elected by the persons eligible for taxation within that area.

That the vast majority of the population were unaffected by existing direct taxes is illustrated by the following examples. According to SEDD data, in the nobility parish of Halmstad in 1862, less than ten percent of the 267 males between 16 and 63 years of age paid the one percent proportional tax on their earned income. The taxable income was calculated as the individual's annual income minus a fixed deduction of 300 Swedish kronor (kr) and applied to incomes up to 1,800 kr. For incomes above that level, no deductions were allowed. Putting this into perspective, the typical worker, such as gardeners, liverymen and carpenters, typically earned an annual income of 400 to 500 kr while the regimental pastor earned 1,700 kr and the parish vicar 4,500 kr. These figures include the value of free housing and remunerations in kind. The estate owner did not pay any taxes in Halmstad that same year but did so in another parish. In fact, the two clergymen paid 58 % of all income taxes collected in Halmstad in 1862. Similarly, in Hög , another of the parishes in the database that was dominated by freeholders and crown tenants, out of 166 age-eligible males in 1864, tax records were registered for only nine, one of which was deemed exempt from paying tax. Those who *did* pay income tax was the widow of a blacksmith, one blacksmith, one junior schoolteacher (*adjunkt*) and the headmaster (*skolmästare*), one carpenter, one sergeant major, the owner of the brickworks and the parish vicar. The latter two paid 76 % of all income taxes collected in the parish that year.

Based on the previous examples, it should come as no surprise that, in the early 1900s, indirect taxation (custom and excise duties and the like) constituted 87% of all public tax revenues. Revenue from direct taxes at the same time included the crown poll tax (*mantalspenning*) that was personal and non-income related (0.7% of total tax revenues) and other direct taxes (12.5% of total tax revenues). Among the direct taxes, half of these comprised basic taxes (*grundskatter*), tithe, tax fees of immovable property (*bevillning av fast egendom*) and of income, as well as tax fees on special benefits and rights (*bevillningar av särskilda förmåner och rättigheter*), which were all based on tax paying capacity.

### **Individual taxation from 1902**

The 1902 tax reform both represented a shift towards a greater prevalence of direct taxation, as well as a widening of the basis for income taxation. It was not, however, the first time direct taxation of income had been attempted. As early as in 1810, a system of progressive income taxes, with the British tax system as a template, was introduced (Åkerman 1967). As a result of the revenues collected by the taxation authorities being far below what was expected, it was eventually abandoned.

The 1902 tax reform introduced a standard tax on immovable property amounting to 6% of the taxation value of agrarian real estate and 5% of the taxation value of other forms of real estate. Income from capital (rents, tithe and stock market dividends) and from labor (entrepreneurship and professions, and employment including per diem, free housing and pension) were taxed based on the revenues they yielded. Certain deductions were allowed, such as costs for tenancy and rent, maintenance, wages and pensions to workers, capital costs, etc. Finally, the proportional principle of taxation was replaced by a progressive one. For those with an income below 1,000 kr, including wife's income, no public tax was paid, whereas for an income up to 2,000 kr a deduction of 800 kr was allowed. The deduction was then reduced and for incomes between 6,000 and 10,000 kr the taxable income was increased by 50%, in order to achieve progressivity. Hence, final taxable income based on which tax is paid (*beräknat belopp efter vilket skatt utgår*) does not constitute a measure of neither gross nor net income.

Along with the 1902 tax reform, a formal statement of income (*deklarationsskyldighet*) became compulsory for everyone with an income from profession or self-employment (*yrke och rörelse*) surpassing 2,000 kr, or an income above 1,000 kr from capital or real estate in accordance with the income taxation regulation (*inkomstskatteförordningen*). Only one year later, declared income levels were set to above 1,000 kr regardless of source of income and in

1907 the limit for formal statement of income was changed once more, applying to everyone with an income above 800 kr.

An important amendment to the 1902 tax reform was implemented in 1910, stating that not only actual *income* from capital and immoveable property was to be taxed but also the *wealth* or *property* itself. In practice, this meant that an individual stating an income should add 1/60 of the taxed value of the wealth or property to the income. At the same time, the progressivity increased. As a result, the share of total public tax revenue pertaining to the old tax fees on immoveable property (*bevillning av fast egendom*) decreased from 26.8% in 1910 to 4.9% in the following year. Concurrently, new groups became eligible to pay income tax. Tenant farmers were one of these; hence income information for this group is registered from 1910 onwards.

The tax reforms imposed in 1902 and 1910 attained their desired effect: 25.2% of all public tax revenue in 1914 came from taxation of income from labor and self-employment and wealth, of which roughly 70% constituted of individual taxes based on labor income and wealth. Other significant reforms in the first half of the 20th century included the local municipal tax reform in 1928 and the public tax reform in 1947.

### **Sources for individual income data in SEDD**

The system of self-declared formal statement of income (*självdeklaration av inkomst*), which was introduced through the tax reform of 1902, resulted in an increased responsibility on the individual to provide the authorities with information on their earned income. These statements of earned income, which were recorded in the parish taxation registers, have been digitized in SEDD. While the 1902 income tax regulation ushered in the era of taxation based on individuals' own statements of income, several other tax reforms took place during the period covered here (1903-1968) that had bearing both on the way that income was declared and on the definition of any specific form of income, outlined below. Although a person could be taxed according to more than one income tax regulation, typically governing taxation at different levels of administration (i.e. local and national), this was generally based on one and the same income statement.

1903-1910: The Tax Fee Regulation, The Income Tax Regulation (*Bevillningsförrordningen, Inkomstskatteförrordningen*)

1911-1928: The Tax Fee Regulation, The Regulation of Income and Wealth/Capital Taxation (*Bevillningsförrordningen, Förrordningen om inkomst- och förmögenhetsskatt*)

1929-1948: The Municipality Taxation Law, The Regulation of Public Taxation of Income and Wealth/Capital (*Kommunalskattelagen, Förordningen om statlig inkomst- och förmögenhetsskatt*)

1949-1968: The Municipality Taxation Law, The Regulation of Public Taxation of Income (*Kommunalskattelagen, Förordningen om statlig inkomstskatt*)

### **Eligibility for income declaration**

A substantial number of individuals in the SEDD lack declared income information in a manner that requires caution, in particular prior to 1910. This is linked both to previously mentioned thresholds for providing income statements to the authorities, as well as to the fact that certain individuals earned incomes that were above the threshold value one year but not in subsequent years. The latter situation would result in an individual possibly reporting an income above the threshold year  $t$ , and with an income below it in year  $t+1$ , thus seemingly being exempt from reporting in the latter year. The law, however, stipulated that the individual was to report their incomes the year after being above the threshold, regardless of their actual income.

In addition, specific groups, such as tenants and crofters on noble land, were excluded from taxation on income from rural work before 1910. Other examples concern people with very low incomes, e.g. contract-workers (*statare*) and manual laborers; groups that did not reach the lower threshold levels for taxation until the 1910s when wages increased substantially as a result of war time inflation. For some time yet, a substantial part of population regularly did not attain income levels that surpass income reporting thresholds, something is also valid for the parishes included in the SEDD. Lundh and Olsson (2008: Figure 1) show that, for instance, average yearly income for small-scale farmers, craftsmen and laborers belonging to the lowest income quartile in Sweden amounted to no more than 600-700 kr as late as in 1935/36.

From the tax year 1903 and until 1928, the individual income is reported in the taxation registers both based on the tax fee regulation (*bevillningsförordningen*) and for the income tax regulation/the regulation of income and wealth/capital taxation (*inkomstskatteförordningen/förordningen om inkomst - och förmögenhetsskatt*). Concerning this period, it is relevant to study the income taxed according to the former regulation as it contains the self-declared incomes from several sources, such as employment, capital, immovable property, and entrepreneurship. Income taxed according to the latter regulation gives only the total taxed sum of income from and wealth/capital.

Due to the various rules of income declaration according to the different taxation regulations, i.e. the tax fee regulation (*bevillningsförordningen*) and the income tax regulation

(*inkomstskatteförordningen*), it was not uncommon for an individual to be taxed pursuant to one of these but not the other. For example, in the 1911 taxation year, an income of 800 kr had to be declared according to the income tax regulation (*inkomstskatteförordningen*), whereas the equivalent sum (*bevillningsförordningen*) amounted to 500 kr according to the tax fee regulation (Palmgren and Carleson 1910).

As pertains to income according to the tax fee regulation (*bevillningsförordningen*) or the municipality taxation law (*kommunalskatteförordningen*), the threshold value represents the annual accumulated income of a person. Hence, the individual in question is expected to be taxed pursuant to the tax fee regulation (*bevillningsförordningen*) if the accumulated value of capital, employment and entrepreneurship (*kapital, tjänst, rörelse*) exceeds the threshold value.

According to the **tax fee regulation** (*bevillningsförordningen*) the threshold values for accumulated income were (Palmgren & Carleson 1910, Palmgren 1915, 1924, 1928) as follows:

1903-1920: 500 kr

1921-1923: 500-600 kr

1924-1928: 600 kr

The relevant variable, i.e. *Assessed income according to the tax fee regulation* (*Av bevillningsberedningen uppskattad inkomst*) is represented in the respective parishes by *i*-variables (these are included in the database but not in the extraction files. The *i*-variables represent columns in the original data file):

Hög:

1903-1907: i12

1908-1920: i4

1921-1928: i5

Kävlinge:

1903-1907: i12

1908-1920: i4

1921-1928: i5

Kågeröd:

1903-1907: i12

1908-1920: i4

1921-1928: i5

Sireköpinge:

1903-1907: i12

1908-1919: i4

1920: i5

1923-1928: i6

Halmstad:

1903-1907: i12

1908-1919: i4

1920: i5

1923-1928: i6

Following the ensuing **municipality taxation law**, i.e. *assessed income according to the municipality taxation law (kommunalskatteförordningen/lagen, Av taxeringsnämnden uppskattad inkomst)*, the following threshold values apply (Eberstein 1929; Boëthius 1948):

1929-1968: 600 kr

Taxed income according to the municipality taxation law (*antagen taxerad inkomst enligt kommunalskatteförordningen*)

Landskrona:

1947: i23

1948-1952: i21

1953: i18

1954-1968: i15

Hög:

1929-1943: i6

1944-1947: i22

1948-1952: i20

1953-1958: i16

1959- 1967:i14

1959-1968: i15

#### Kävlinge:

1929-1943: i6

1944-1949: i22

1950-1952: i20

1953-1955: i16

1956-1967: i14

1968: i15

#### Kågeröd:

1929-1943: i6

1944-1947: i22

1948-1952: i20

1953: i17

1954: i16

1955-1967: i14

1968: i15

#### Sireköpinge:

1929-1943: i7

1944-1946: i23

1947: i24

1948-1952: i22

1953: i19

1954: i18

1955-1967:i16

1968: i18

#### Halmstad:

1929-1943: i7

1944-1946: i23

1947: i24  
1948-1952: i22  
1953: i19  
1954: i18  
1955-1967: i16  
1968: i18

Throughout the period, income is furthermore reported in line with **the regulation of state taxation of income and wealth/capital**, i.e. *Taxed income/amount according to the taxation board (inkomstskatteförordningen/förordningen om (statlig) inkomst- och förmögenhets-skatt, Av taxeringsnämnden taxerad inkomst/belopp)* and in accordance with the following threshold values (Bodin and Palmgren 1902; Palmgren and Carleson 1910; Palmgren 1915, 1924, 1928; Boëthius 1948):

1903-1910: 2,000 kr (or income from immoveable property or capital  $\geq 1,000$  kr) (*eller inkomst av fast egendom eller kapital  $\geq 1,000$  kr*)

1911-1922: 800 kr (or wealth  $\geq 6,000$  kr) (*eller förmögenhet  $\geq 6,000$  kr*)

1923-1943: 600 kr (or wealth  $\geq 36,000$  kr) (*eller förmögenhet  $\geq 36,000$  kr*)

1944-1968: 600 kr (or wealth  $\geq 30,000$  kr) (*eller förmögenhet  $\geq 30,000$  kr*)

During the period 1910-1948, the taxed income constituted of the accumulated income from various sources of income following the self-declared formal statement, in addition to a share of the wealth that a person might possess. This share was 1/60 in 1910-1938 and 1/100 in 1939-1948. Wealth includes both immoveable and moveable property in addition to debts, but with the exception of furniture, household utensils and the like. Wealth was estimated based on market value, and property on the taxed value. Thus, a double taxation on a person's wealth was done by a combination of income and wealth tax and of a specific tax on wealth.

Law 1947:577 on State Tax on Wealth (*Lag 1947:577 om statlig förmögenhets-skatt*) states that from 1948, a formal statement of income (*inkomstdeklaration*) shall be reported for state and municipal income tax in the municipality of residence if taxed income is at least 600 kr. For the separate tax on wealth (*förmögenhets-skatt*), both the wealth as such and the tax on it were calculated according to other principles. This tax was progressive and amounted to 6 per thousand of taxable wealth up to 100,000 kr, after which it increased successively (Law 1947:577 on State Tax on Wealth) (*Lag 1947:577 om statlig förmögenhets-skatt*). As before, tax on capital incomes from different sources was also paid (Law 1947:576 on State Tax on Wealth)

(Lag 1947:576 om statlig förmögenhetskatt). The wealth of a spouse and/or children is included, unless they are eligible for taxation themselves. The separate tax on wealth was revoked in 2007.

### **Taxed income (TaxInc) (*Taxerad inkomst (TaxInc)*)**

The taxed income is the total income after deductions for earning the income, such as costs for capital, labor, etc., but not general deductions (*ortavdrag*).

#### Landskrona:

1906: i7

1910: i12

1915-1940: i16

1947-1952: i11

1953: i10

1954-1967: i9

1968: i11

#### Hög:

1903-1904: i21

1905-1907: i23

1908-1910: i12

1911-1920: i11

1921-1924: i14

1925-1928: i12

1929-1943: i15

1944-1942:i10

1953-1967:i9

1968:i11

#### Kävlinge:

1903-1904: i21

1905-1907: i23

1908-1910: i12

1911-1920: i11  
1921-1927: i14  
1928: i12  
1929-1943: i15  
1944-1952: i10  
1953-1967: i9  
1968: i11

Kågeröd:

1903-1904: i21  
1905-1907: i23  
1908-1910: i12  
1911-1920: i11  
1921-1927: i14  
1928: i12  
1929-1943: i15  
1944-1953:i10  
1954-1967:i9  
1968:i11

Sireköpinge:

1903-1904: i20  
1905-1907: i22  
1908-1910: i11  
1911-1919: i10  
1920: i11  
1921-1928: i14  
1929-1943: i16  
1944-1946: i11  
1947-1952: i12  
1953: i11  
1954-1967:i10  
1968: i14

Halmstad:

1903-1904: i20

1905-1907: i22

1908-1910: i11

1911-1919: i10

1920: i11

1921-1928: i14

1929-1943: i16

1944-1946: i11

1947-1952: i12

1953: i11

1954-1967: i10

1968: i14

Despite these threshold values, below which an individual was not obliged to declare income, there were individuals in SEDD with lower incomes registered. One explanation is that the tax authorities had the power to coerce a self-declared formal statement of income from anyone, irrespective of that person's actual income. Another explanation is the case where taxation for income and wealth tax was given the previous year. If so, a declared income for 1908 – earned during 1907 – that surpassed 2,000 kr would necessitate a statement of income for that individual also for the next year, i.e. 1909 and then irrespective of income that same year (Palmgren and Carleson 1910).

All usage of taxation information in SEDD requires understanding and awareness of what regulation lies behind the acquiring of income data. Hence, the use of threshold values defined in the above section has led to systematic exclusion of all incomes below these levels. Appropriate caution should be made with regard to those individuals whose income is below the threshold values, based on the selectivity process with which such information is assessed.

The fact that women are over-represented among individuals with non-declared income is explained by the custom of *married women's income to be declared in their husbands' income statement form*, at least up until the tax declaration year 1929 (Bodin and Palmgren 1902; Palmgren and Carleson 1910; Palmgren 1915, 1924, 1928). As from the tax declaration year 1944, there is no longer any instruction of stating the wife's income in her husband's form (Riksskatteverket 2003). For more details, see description below under the heading 'Income for married women'.

## Variable definitions

This section provides an overview of definitions of remaining derived income types.

### **Total Income (TotInc) (*Sammanräknad inkomst*)**

This variable is an individual's total income from all sources given below, i.e. immovable property, capital, self-employment and labor/employment (TotInc = LabourInc + CapInc + SempInc + PropInc\_Total). It is based on the statements of income (*självdeklarationen*). For the period up to 1928, it stems from the tax fee regulation income assessments, from 1929 to 1942 from the municipality taxation law assessments, and afterwards from the state income and wealth taxation.

Landskrona:

1906: i3+i4+i5

1910-1920: i3+i4+i6

1925: i2+i3+i4+i6

1930-1952: i2+i3+i4+i5+i6

1953-1968: i1+i2+i3+i4+i5

Hög:

1903-1907: i12

1908-1920: i4

1921-1928: i5

1929-1943: i6

1944-1968: i1+i2+i3+i4+i5

Kävlinge:

1903-1907: i12

1908-1920: i4

1921-1928: i5

1929-1943: i6

1944-1968: i1+i2+i3+i4+i5

Kågeröd:

1903-1907: i12  
1908-1920: i4  
1921-1928: i5  
1929-1943: i6  
1944-1968: i1+i2+i3+i4+i5

Sireköpinge:

1903-1907: i12  
1908-1919: i4  
1920: i5  
1921-1928: i6  
1929-1943: i7  
1944-1946: i2+i3+i4+i5+i6  
1947-1952: i3+i4+i5+i6+i7  
1953-1968: i2+i3+i4+i5+i6

Halmstad:

1903-1907: i12  
1908-1919: i4  
1920: i5  
1921-1928: i6  
1929-1943: i7  
1944-1946: i2+i3+i4+i5+i6  
1947-1952: i3+i4+i5+i6+i7  
1953-1968: i2+i3+i4+i5+i6

**Income from capital (CapInc) (*Inkomst från kapital*)**

‘Income from capital’ is the income variable that has changed the least over the period 1903-1968. As a rule, individuals should declare incomes pertaining to the previous year. For instance, the declared income statement for the year 1910 refers to income from capital generated during the previous year 1909.

As stated in the regulation of income tax, dated July 12, 1902, the definition of capital covers:

- i) Interest from lending or interest bearing bonds accounted for by/with financial administration authorities or separately deposited money.
- ii) Crown or Church tithe (*Krono- och kyrkotionde*) or its substitution, which is received by *patronus ecclesiae*.
- iii) Dividends from shares in Swedish stock companies as well as lots in sole trading banks (*lotter i enskilda bankbolag*).

Minor changes in the definition of capital income were made because of the 1910 tax reform. From then on (i.e. the tax declaration year 1911), article ii) in its content above is no longer included and instead, article iii) is extended to include also dividends on shares in foreign stock companies.

In addition, the declared income statement is extended from 1929 to also cover income from foreign entrepreneurship (*rörelse i utlandet*).

Variable definition *Income from capital (CapInc)*:

Landskrona:

1906-1925: i3

1930-1952: i6

1953: i5

1954: i5

1955: i5

1956-1958: i5

1959: i5

1960: i5

1961-1967: i5 1968: i5

Hög:

1903-1907: i8

1908-1920: i1

1921-1928: i2

1929-1968: i5

Kävlinge:

1903-1907: i8  
1908-1920: i1  
1921-1928: i2  
1929-1968: i5

Kågeröd:

1903-1907: i8  
1908-1920: i1  
1921-1928: i2  
1929-1968: i5

Sireköpinge:

1903-1907: i8  
1908-1919: i1  
1920: i2  
1921-1928: i3  
1929-1946: i6  
1947-1952: i7  
1953-1968: i6

Halmstad:

1903-1907: i8  
1908-1919: i1  
1920: i2  
1921-1928: i3  
1929-1946: i6  
1947-1952: i7  
1953-1968: i6

**Income from immoveable property (PropInc Tot) (*Inkomst från fast egendom*)**

In the case of this type of income, there is an apparent discrepancy between the form that was used for filling in an individual's declared income (*deklarationsformulär*) and the information that was reported in the tax registers (*taxeringslängderna*) for the periods 1903-1904 and 1911-1920. More precisely, income from immoveable property is mentioned as a separate type of

income in the declaration forms throughout the whole period 1903-1968 but is missing in the tax registers (*taxeringslängderna*) during the same period, a fact that appears like a riddle.

From roughly 1921, the source of income from immoveable property (*fast egendom*) is made more explicit, which is also reflected in that specific type of income source. Articles i) and ii) remain basically unchanged whereas income emanating from foreign immoveable property is added to the definition as from 1921 onwards.

During the period up until the declaration year 1928, immoveable property (*fast egendom*) is defined as the total income from:

- i) Agricultural property (including forestry holdings).
- ii) Other immoveable property.

For 1903-1910, the amounts given in the form for declared income (*deklarationsformuläret*) was an estimate, based only on the taxation value of the property. The *actual* income from property was reported from the declaration year 1911.

Income from agricultural property should be interpreted as the lease value of the land, while income from other property sources ought to be seen as the revenue that a property can generate either from usage by the owner or as rent from tenants.

From the declaration year 1929, the two income types i) agricultural property and ii) other property, are stated as separate ones. The definition of both these types continue to be more or less identical to that of the previous period. Thus, it is possible to sum the two and thereby use information for the earlier period that is comparable to the later period after 1928.

Variable definition Income from immoveable property (**PropInc Tot**)

Landskrona:

1906, 1910, 1915, 1920: -

1925: i2

1930-1952: i2+i3

1953: i1+i2

1954: i1+i2

1955: i1+i2

1956-1958: i1+i2

1959: i1+i2

1960: i1+i2  
1961-1967: i1+i2  
1968: i1+i2

Hög:

1903-1904: -  
1905-1907: i22  
1908-1910: i11  
1911-1920: -  
1921-1928: i1  
1929-1968: i1+i2

Kävlinge:

1903-1904: -  
1905-1907: i22  
1908-1909: i11  
1910-1920: -  
1921-1928: i1  
1929-1968: i1+i2

Kågeröd:

1903-1904: -  
1905-1907: i22  
1908-1910: i11  
1911-1920: -  
1921-1928: i1  
1929-1968: i1+i2

Sireköpinge:

1903-1904: -  
1905-1907: i21  
1908-1910: i10  
1911-1920: -  
1921-1928: i2

1929-1946: i2+i3

1947-1952: i3+i4

1953-1966: i2+i3

Halmstad:

1903-1904: -

1905-1907: i21

1908-1910: i10

1911-1920: -

1921-1928: i2

1929-1946: i2+i3

1947-1952: i3+i4

1953-1968: i2+i3

### **Income from agricultural property (PropInc Agri) (*Inkomst från jordbruksfastighet*)**

A division of the two main categories of immovable property takes place following the municipality taxation law (*kommunalskatteförordningen*) and the income declaration of 1929. In the following years, up to the declaration year of 1968, there is in practice no alteration to how this type of income is defined. An individual's income from agricultural property covers the following:

- i) The value of benefits in kind (*naturaförmåner*) that are directly linked to the property (accommodation, produce). This value shall be calculated based on regional/local prices (*ortspriset*).
- ii) Leases (*arrenden*) and fees for pasturage (*betesavgifter*).
- iii) Payment for sold produce.
- iv) Income from forestry holdings.
- v) Sundry incomes.

Variable definition *Income from agricultural property (PropInc Agri) (Inkomst från jordbruksfastighet (PropInc\_Agri))*:

Landskrona:

1906, 1910, 1915, 1920, 1925: -

1930-1952: i2

1953: i1

1954: i1

1955: i1

1956-1958: i1

1959: i1

1960: i1

1961-1967: i1

1968: i1

Hög:

1903-1928: -

1929-1968: i1

Kävlinge:

1903-1928: -

1929-1968: i1

Kågeröd:

1903-1928: -

1929-1968: i1

Sireköpinge:

1903-1928: -

1929-1946: i2

1947-1952: i3

1953-1968: i2

Halmstad:

1903-1928: -

1929-1946: i2

1947-1952: i3

1953-1968: i2

### **Income from other property (PropInc NonAgri) (*Inkomst från annan fastighet*)**

In this category, revenue that results from a property owner's entrepreneurship/business is not included; in that instance, this revenue is declared under that type of income. Income from other type of immovable property instead covers all forms of in kind or monetary gains that a property owner can benefit from, such as:

- i) Rent value (*hyresvärde*) of housing for the individual declaring income, or family and servants belonging to that person.
- ii) The market value of produce and raw-material *generated from (från)* the real estate property (*fastigheten*).
- iii) Rents etc.
- iv) Fees (*avgäld*) and payments for servitudes (*servitut*).

Variable definition *Income from other real estate property (PropInc NonAgri)*:

Landskrona:

1906, 1910, 1915, 1920, 1925: -

1930-1952: i3

1953: i2

1954: i2

1955: i2

1956-1958: i2

1959: i2

1960: i2

1961-1967: i2

1968: i2

Hög:

1903-1928: -

1929-1968: i2

Kävlinge:

1903-1928: -

1929-1968: i2

Kågeröd:

1903-1928: -

1929-1968: i2

Sireköpinge:

1903-1928: -

1929-1946: i3

1947-1952: i4

1953-1968: i3

Halmstad:

1903-1928: -

1929-1946: i3

1947-1952: i4

1953-1968: i3

**Income from permanent self-employment (SempInc) (*Inkomst från varaktig egenanställning*)**

Throughout the period from 1902 to 1968, income from self-employment is consistently divided into two forms, one that is time-limited or of spontaneous character and one that is more long-lasting and of a structured nature. As from the declaration year of 1903 and until the changes resulting from the municipality taxation law (*kommunalskatteförordningen*) and instated from the declaration year 1929, this type of income is included in income from *self-employment or profession (rörelse eller yrke)*. Formally, this definition embraces two sorts of *professionally free entrepreneurial activities (yrkesmässigt fritt driven förvärvsverksamhet)* from the declaration year 1903:

i) Income of self-employment or professional work that requires formal accounting (*ordnad bokföring*). This includes all *professionally free entrepreneurial activities (yrkesmässigt fritt driven förvärvsverksamhet)* that are not included in the more strict definition of ii).

ii) Income from professional practices within science and arts and crafts (*konst och handslöjd*), as well as professional activity as dentist, lawyer (*sakförare*), architect or such likes.

An exception to the otherwise general procedure of declaring income for the preceding calendar year pertains to the income type i). Until the declaration year 1921, when division into two types of income was terminated, the fiscal year (*taxeringsåret*) is extended with a few months into the year of declaration, albeit never beyond the month of March.

From the declaration year 1921 certain minor changes are introduced for this type of income, e.g. the before-mentioned cessation of dividing income into type i) and ii). The fiscal year for all incomes is furthermore defined consistently for all incomes, i.e. from April 1 year t-1 to March 31 year t, for declaration during year t. Despite these changes, information provided in the forms for declared income (*deklarationsblanketten*), and therefore in the tax registers (*taxeringslängderna*), appears to be identical. Due to this, this information is perfectly coherent over time, at least up until 1928.

As of the declaration year 1929, distinctions between different income types are clarified in regulations, and what previously was called income from entrepreneurship or profession (*inkomst från rörelse eller yrke*) is thereafter named as *income from entrepreneurship, joint stock company or limited partnership company* (*inkomst från rörelse, handels- eller kommanditbolag*). It is explicitly stated that included therein are all incomes emanating from professional activity that cannot be attributed to such income sources as immoveable property, employment or capital (*förvärvskällorna fastighet, tjänst eller kapital*). By furthermore specifying that the activity – in order to be deemed as professional – must be conducted by a certain “degree of permanency” (“*viss grad av varaktighet*”), differences in the definition ante- and post-1929 are made even more distinct. The introduction of both *joint stock companies* and *limited partnership companies* (*handels- och kommanditbolag*) under the category ‘income from self-employment’, is the most obvious change in definitions in 1929. Up until at least 1911, these sources of income are included in the type ‘income from entrepreneurship or profession’ (*inkomst från rörelse eller yrke*). According to the contemporary literature, this type of income is declared separately between 1916 and 1925. In the income data included in SEDD this type of income is not explicitly reported.

In sum, over time the law has retained a relatively consistent definition of permanent and professional self-employment. When using this information in SEDD, attention should nevertheless be paid to which years income from *joint stock companies* and *limited partnership companies* (*handels- och kommanditbolag*) is included in the income variable.

Variable definition *Income from permanent self-employment (SempInc)*

Landskrona:

1906: i5

1910, 1915, 1920, 1925: i6

1930-1952: i4

1953: i3

1954: i3

1955: i3

1956-1958: i3

1959: i3

1960: i3

1961-1967: i3

1968: i3

Hög:

1903-1907: i10

1908-1920: i3

1921-1928: i4

1929-1968: i3

Kågeröd:

1903-1907: i10

1908-1920: i3

1921-1928: i4

1929-1968: i3

Kävlinge:

1903-1907: i9

1908-1920: i3

1921-1928: i4

1929-1968: i3

Sireköpinge:

1903-1907: i11

1908-1919: i3

1920: i4

1921-1928: i5

1929-1946: i4

1947-1952: i5

1953-1968: i4

Halmstad:

1903-1907: i10

1908-1919: i3

1920: i4

1921-1928: i5

1929-1946: i4

1947-1952: i5

1953-1968: i4

### **Income from employment (LabourInc) (*Inkomst av tjänst*)**

For monetary and in-kind benefits that are attributed to income of employment, income is declared for the previous year (t-1) throughout the whole period 1903-1968. The category 'income from employment' includes the following:

- i) Income from public employment (*allmän tjänst*).
- ii) Income from private employment (*enskild tjänst*).
- iii) Income from pension, yearly allowance (*årligt understöd*), annuity (*livränta*) or specific dispensation (*undantagsförmån*)

For both articles i) and ii), incomes from positions of officials or officers, as well as of all other employments, are included. Permanent and temporary assignments can both be included in this income definition, for the latter conditional that it can be seen as a (shorter) employment with an employer. Employers in the public sector are, for example the State/Crown (*Statsverket*), the Central Bank (*Riksbanken*), the Parliament (*Riksdagen*), the Church synod (*Kyrkomötet*),

county and municipal councils (*landsting, kommuner*), universities and grammar schools (*universitet och andra läroverk*). Article iii) is very succinct in the text from 1902.

Although seemingly identical, what in SEDD is referred to ‘income of employment’ is called *income of service employment, employment or pension (inkomst av tjänsteställning, tjänst eller pension)*, which is the change of the name occurred in declaration year 1911 as a result of the tax reform. This is valid up until the declaration year 1929, ensuing following the municipality taxation reform (*kommunalskattereformen*). During the years 1911-1928, information is congruent with the preceeding period, although it is more detailed. However, there is no longer a distinction between incomes of public or private employment. How income of employment was defined is almost identical to the previous period, with the exception of a clearer specification of what is included in a temporary form of employment. This latter change does not appear to have any real bearing on what is included into these types of income.

As of the declaration year 1929, another change of name was introduced in the form for declared income (*deklarationsblanketten*), which is also reflected in the information in SEDD. In spite of this change, compositions of *income of employment or temporary paid work (inkomst från tjänst eller tillfällig förvärvsverksamhet)* and of ‘income of employment’ during the period ante-1929 are similar. Once again, they include income of public or private employment (*anställning i allmän eller enskild tjänst*) in addition to long-lasting assignments, as well as other permanent or temporary work positions. This definition is identical to the one applicable to the period before 1929.

Between the declaration years 1908 and 1968, the above-mentioned categories also include *income from other work (annan arbetsinkomst)*, which constitutes a separate category in 1903-1907. Herein *income of activities of temporary and non-professional nature (inkomst från verksamhet av tillfällig och icke-yrkesmässig natur)* is included. While it may be questioned whether income from *other work* should be seen as *income from work*, the inclusion of this category for the initial period (1903-1907) is motivated to get a consistent and comparable variable definition over time.

Variable definition *Income of employment (LabourInc)*:

Landskrona:

1906, 1910, 1915, 1920, 1925: i4

1930-1952: i5

1953: i4

1954: i4  
1955: i4  
1956-1958: i4  
1959: i4  
1960: i4  
1961-1967: i4  
1968: i4

Hög:

1903-1907: i9+i11  
1908-1920: i2  
1921-1928: i3  
1929-1968: i4

Kävlinge:

1903-1907: i9+i11  
1908-1920: i2  
1921-1928: i3  
1929-1968: i4

Kågeröd:

1903-1907: i9+i11  
1908-1920: i2  
1921-1928: i3  
1929-1968: i4

Sireköpinge:

1903-1907: i9+i11  
1908-1919: i2  
1920: i3  
1921-1928: i4  
1929-1946: i5  
1947-1952: i6  
1953-1968: i5

Halmstad:

1903-1907: i9+i11

1908-1919: i2

1920: i3

1921-1928: i4

1929-1946: i5

1947-1952: i6

1953-1968: i5

### **Income of married women (Giftna kvinnors inkomster)**

Until 1971, the regulations applied joint taxation of married spouses. Despite this, incomes of married women are stated separately during some periods up to 1971.

*1903-1946:* married women are generally not registered in the tax registers. The husband's income includes also wife's income in case any such existed. The income of the husband should thus be considered as the family income during this period.

*1947-1953:* incomes of married women are reported in the tax registers. With reference to taxable income, this is a summary of both spouses' incomes and is recorded [or registered] under the husband. The same applies to respective sums paid as taxes. However, income sources, total incomes (TotInc) and taxed incomes (TaxInc) are recorded separately for both men and women. During this period, incomes should thus be regarded as individual, regardless of the joint taxation principle (*sambeskattningen*) applied.

*1954-1968:* the taxable incomes of both married men and women are registered separately, with one exception. Joint registration occurs when women have too low incomes for tax eligibility. In all cases, the incomes of married women are stated separately for all types of income (different income sources, total incomes (TotInc) and taxed incomes TaxInc). During this period it is also correct to regard incomes as individual although joint taxation is still applied.

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## Appendix: Concepts

### *Basic tax (Grundskatt)*

Basic taxes are all taxes of ordinary nature applied to a land property from the middle ages until 1903. The concept of basic tax includes not only the tax that was taken from taxable freeholding estates (*skattehemman*) and to some degree also from general noble tenant estates (*allmänna frälsehemman*), but also the so called *avrad*, a yearly fee that was paid by farmers of Crown tenant estates (*kronohemman*). The basic taxes consisted of the cadaster or land registry rent (*jordeboksräntan*), the rent on assessment of land unit (*mantalsräntan*) and the Crown tithe (*kronotionden*). The decision to abolish all basic taxes was taken by the Parliament (*Riksdag*) of 1892, and they were gradually dissolved between 1893 and 1904 in connection to the abrogation of the system of military tenure (*indelningsverket*) (Carlquist & Carlsson 1955).

### *Appropriation tax (Bevillning)*

Appropriation tax (*bevillning*), or tax fee, is the form of extraordinary tax that the State can impose temporarily in situations when its ordinary incomes are insufficient. In Sweden it is possible to trace such taxes back to the early 14<sup>th</sup> century. The kings of the Vasa era managed to persuade the Parliament (*Riksdag*) to agree on appropriation taxes at several occasions. The word as such, *bevillning*, was put into use in the 17<sup>th</sup> century, and from the early 18<sup>th</sup> century onwards this tax was more or less made permanent and called common appropriation tax (*allmän bevillning*). This category of taxes includes for example customs and excise fees (*tull-/stämpelavgifter*), so called *värnskatte* (forms of progressive taxes temporarily imposed in order to secure the military defense) and others (Westrin 1905).

### *Poll tax (Mantalspenningar)*

In Sweden the poll tax was an ordinary and personal tax that was imposed by the Crown and historically applied to all people. From the 17<sup>th</sup> and into the 19<sup>th</sup> century, all men and women regardless of income or wealth had to pay this tax, with the exception of certain groups. This tax came to be the foundation of the registration of citizens in Sweden. Not until 1863 were the general and uniform basis for how this tax should be calculated made clear. This form of historic poll tax was abolished in Sweden in 1938 (Westrin 1905)

### *Income tax (Inkomstskatt)*

The income tax was introduced in Sweden in 1810 with the British forerunner as closest paragon. It was strongly progressive, allowed for some deductions and based on self-declared income statement. Due to the insufficiency of desired income increase to the State, it was abandoned already in 1812 and not until 1902 was a new form of income tax ushered in, initially on provisionary basis. In 1910 a combined tax on income and wealth was decreed, which was modified and expended in 1919 and again in 1928 when the system for municipal taxation was revised and became based on the local municipal income tax. The income taxation by the State was adjusted later in 1947 by the then introduced regulation of public income tax (Carlquist 1932).

Crofts were a form of payment for labor on noble estates and larger farms. A distinction was made between land crofters and woodland crofters in accordance to the location of the croft on either farmland or woodland. The crofts were not eligible for taxation. (Nationalencyklopedin 2017)

Those who farmed noble land were called noble tenants meaning that they leased land from the nobility and paid taxes to the same. Leases and fees were normally paid in the form of daily work at the estate owner's premises. (Nationalencyklopedin 2017)

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