

Gender Equitable Taxation

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Outline

1. The abolishing of joint taxation in Sweden in the 1970s
2. Why Sweden has not introduced a "tampon tax"
3. Concluding analysis



The abolishing of joint taxation in Sweden in the 1970s

Sweden 1960s-1970s: The emancipation of women movement

Compulsory joint taxation of spouses was abolished in 1965

Joint taxation of **earned income** was **completely** abolished 1971

Joint taxation of **wealth tax** was abolished in 2007

The abolishing of joint taxation in Sweden in the 1970s

- Some deductions, such as the basic allowance/deduction, were double for spouses
- If one of the spouses had a total loss, the other spouse could deduct that loss
- When calculating the progressive income tax, the spouses were seen as a unit. The women's income was laid on top of the man's income.
- Special tax system for spouses lead to that sometimes spouses could be heavier taxed than single persons

The abolishing of joint taxation in Sweden in the 1970s

Why is the abolishment of joint taxation seen as an important step in Swedish women's history?

- Married women became economically independent
- Women's right to earn their own living took an important step forward
- Since previously women's income was placed on top of men's income, not much was left of women's income after taxes
- This made married women economically dependent on men
- Together with other reforms such as parental leave (1974) where men and women were allowed to share the parental leave freely between them
- (Free right to abortion 1975)

Tampongskatten i Europa

Moms på mensskydd 2020.

■ 0-9% ■ 10-20% ■ Över 20%

Skottland:

Gratis mensskydd
till alla kvinnor

Storbritannien och Irland: 0%

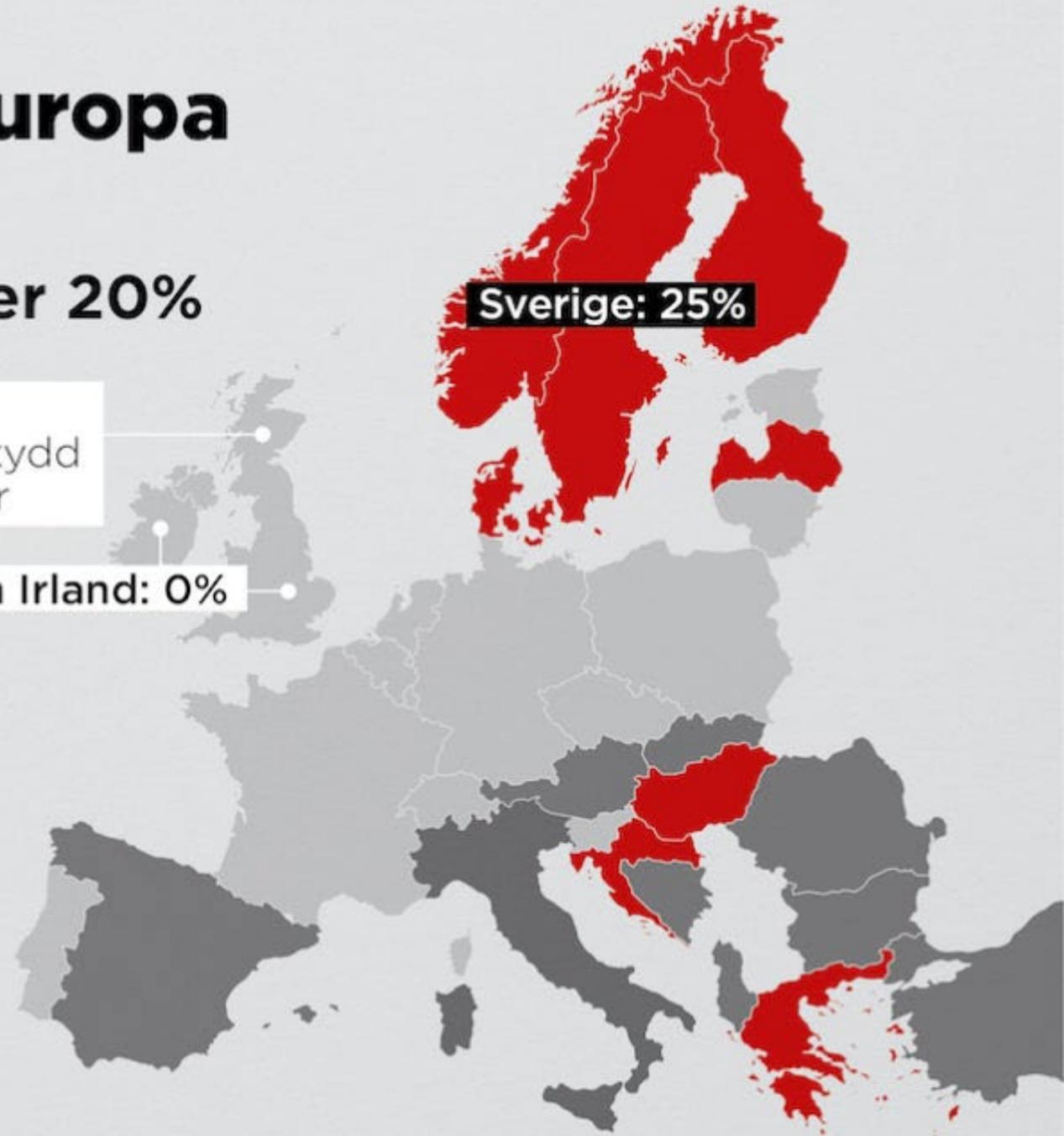
Sverige: 25%

Svenska kvinnor lägger upp till

70 000 kr

på sin mens under en livstid

Källa: Statista, ActionAid



Why Sweden has not introduced a "tampon tax"

- Will it result in a price reduction for the consumers? Example with the introduction of reduced VAT rates on zoo entrances, ski-lifts and restaurants
- More debate on feminine hygiene products for free
- Has been provided to younger persons in the municipality of Österåker (costs about 5 000 EUR/year)
- Now provided for free in the military service – "Then you should not have to go to your officer and say that you would have to leave to buy menstrual protection."
- Also private initiatives: Making employers pay tampon automates at the work premises

Concluding analysis

- The Swedish tax system does little for gender equality
- But it does one thing: It collects a lot of taxes
- Studies have shown that welfare states apply tax systems with a great deal of its tax revenue from VAT and taxes on employment (Junko Kato)
- Sweden does have:
 - Good and cheap public childcare for everybody
 - School is always free for everybody
 - Parental insurance: 1 year fulltime, 80 % of the pay
 - Child contribution, not child deduction
- Direct subsidies are considered more efficient than taking family circumstances in account in the tax system

Thank you for
your attention

