Sweden

Sources:
UN-ECE 1967, Table 6.10 p.15
Paukert 1973, Table 6 p.104-105
Jain 1975
Sawyer 1976
Cromwell 1977, Table 1
Spånt 1979, Table Appendix 3A
van Ginneken and Park 1984
Atkinson, Rainwater and Smeeding 1995a, Table 9
Smeeding and Gottschalk 1995 (based on LIS-data)
Atkinson, Rainwater and Smeeding 1995b (based on LIS-data)
Sweden CSO 1998, Tabels 2 and 21
Brandolini 1998, Table A6
Sweden CSO 2004, Table on page 9 and table 2a and 2b
Luxembourg Income Study (for more information, please look at
http://www.lisproject.org/techdoc/sw/swindex.htm)
Sweden, SAS

Surveys:
Swedish Tax Statistics 1951-1976
The estimates are reported by Spånt (1979), based on tax statistics provided by the Central Statistical Bureau covering adults age 20 and over. The income concept is taxable income, which is primary income from different sources minus direct outlays for travel between home and work, interest paid, etc.

Also UN-ECE (1967) uses tax statistics for the years 1954 and 1963. No separate age group is defined here.

Level of Living Survey 1967, 1975, 1978, 1980-1985
This is a panel survey providing very similar results as the Income Distribution Survey.

Income Distribution Survey 1975-2002
This survey is used by several sources. It is conducted by the Central Statistical Bureau and covers all private households in Sweden. Most of the income information is taken from administrative registers but an interview is made to determine the household composition and labour market activity. Until 1993 the sample consisted of two panels and was stratified into 4 strata. Starting from 1993 the stratification was changed and the number of strata increased. Meanwhile a new sample was drawn each year. The sample size has varied between 10000 and 19000 family units or households. In 2001 the sample size was 15000 households.

The income concept is disposable income including capital gains. In-kind incomes are included in the income concept; self-consumption and imputed rents are not. As the

source for the income is administrative registers a very detailed list of variables are included covering all the “necessary” items. Negative transfers such as alimonies paid and study loans paid back are included with negative signs. All taxes paid such as income, property and municipality taxes are deducted. The taxes are the final ones after deductions and corrections.

There is a break in the series between 1990 and 1991 due to a tax reform in Sweden making all property income taxable. This change had an impact on the income concept since some earlier non-taxable items became included in the registers. The comparability between the years 1975-1989 and 1991-2002 is good.

A peculiarity in the survey is that the income sharing unit for a long period was based on family units including the sampled person, spouse (if any) and children under the age of 18. Persons over the age of 18 were considered as separate family units even if they belonged to the same household as their parents. Statistics based on households are available for 1991 and for all the years from 1996 onwards. The official reporting has also changed in other respects over the years: In all publications before Sweden CSO (2004), family unit/household weights were used. In Sweden CSO (2004), person weighted estimates are for the first time applied. In WIID2, two different overlapping series are reported from the official publications. One series is from Sweden CSO (1998) and is based on family units and family unit weighted observations and the other from CSO (2004) (with the latest survey results from 2002) reporting household based person weighted observations.

A social assistance based, national equivalence scale is used in the official publications (Sweden CSO, 1998 and 2004) and for some estimates in Brandolini (1998). The following weights are given:

1975-1990	
1 adult	1.15
2 adults	1.90
Additional adults	–
Children age 0-3	0.55
Children age 4-10	0.65
Children age 11-17	0.75

1991-1996	
1 adult	1.16
2 adults	1.92
Additional adults	0.96
Children age 0-3	0.56
Children age 4-10	0.66
Children age 11-17	0.76

In 1997 this scale was slightly updated.

The estimates reported by Atkinson, Rainwater and Smeeding (1995a) and Brandolini (1998) are based on Gustafsson and Palmer (1993) and (1997). The same methods are used in the sources.