



What is your opinion of different taxes?

Statistics Sweden (SCB) and Linneaus University would like to invite you to participate in a survey about attitudes to different taxes in Sweden.

SCB takes care of the submission, collection and compilation of all answers according to a contract with Linneaus University.

Read this first:

FACTS ABOUT INHERITED WEALTH

- Inheritances represent about half of all wealth in the population.
- People with the highest incomes inherit the most.
- A majority of Swedish billionaires have inherited their wealth.

Source: Statistics from SCB and research from Uppsala University and the Stockholm School of Economics.

Your answers are important

Answering the survey is voluntary, but your participation is very important. Your answers will contribute to research and knowledge about how the Swedish tax system is perceived and how it should be designed.

You are one of 12,000 persons 18 years old and above who have been randomly selected from the population register.

Proceed in this way

Fill out the paper survey and send it in using the attached, pre-paid envelope. We ask you to answer the questions as soon as possible.

Thank you in advance for your participation!

With kind regards,

Spencer Bastani
Associate professor of economics
Linneaus University

XXXX XXXX
Survey manager
Statistics Sweden

More information on the next page >>

PLEASE CONTACT US:
Questions about supplying information
Statistics Sweden
Telephone: 010-479 69 30
E-mail: enkat@scb.se
701 89 ÖREBRO
www.scb.se

Questions about the survey
Linneaus University, Spencer Bastani
Telephone: 0470-70 84 32
E-mail: spencer.bastani@lnu.se
351 95 VÄXJÖ
www.lnu.se

This is how the information is used

The information will be used in research about popular opinions to capital taxation and other taxes.

After the survey collection, SCB will anonymize the information before handing them over to Linneaus University for further processing and analysis. The use by Linneaus University of this information is also covered by statistical secrecy laws (see below).

In order to avoid asking about more things than necessary, your answers will be complemented with information at SCB about you and other persons in your household. These are data about demography, education, income, taxes, living conditions, property ownership and information about firm ownership.

The information will be protected

Your individual answers will not be reported when the survey results are presented.

The information you give us are protected by secrecy according to 24 ch. 8 § in the publicity- and secrecy law (2009:400). All personell at SCB working with this survey are covered by the rules about secrecy and duty of silence. The same secrecy protection will hold at Linneaus University.

The rules for individual data handling are also in the Law of individual data (1998:204) and in the law (2001:99) and regulation (2001:100) about the official public statistics.

Information about personal data

SCB is responsible for the handling of personal information carried out by SCB. Linneaus University is responsible for the handling of personal data carried out within Linneaus University.

You have the right to once per year obtain a register-printout about your personal data handled by SCB, free of charge, about your own personal data that are handled by SCB as being responsible for personal data. An application about register printout must be written and signed by the person concerned with the printout. If you feel that SCB has treated your personal data in a way that violates the personal data legislation you have the right to ask that your data are corrected, blocked or erased. You have the same rights with respect to Linneaus University.

The purpose of the number above the first headline in the letter is used by SCB to identify who has answered the survey, among other things.

Results

The research results based on this survey will be published in scientific journals and also form the basis for a more informed policy discussion about the design of the Swedish tax system.

Statistics Sweden (SCB) is a government agency. Our mission is to produce and disseminate statistics to among others policymakers, researchers and the public. All official statistics is available at www.scb.se.

Follow us at:





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Read this first:

FACTS ABOUT HOUSING WEALTH

- About 60% of households own their homes.
- House prices have increased a lot, on average by four times in twenty years.
- The wealth gap has widened between homeowners and those who rent.

Source: Statistics from SCB and research from Uppsala University and the Stockholm School of Economics.

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The survey is read by machines. We ask you to:

- Use ink-pencil
- Write numbers clearly:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---
- Mark your answers with a cross:
- If you have answered wrongly, cover the whole box, like this: 

Opening questions

1. **What is your year of birth?**

Year:

1	9		
---	---	--	--

2. **Are you a man or a woman?**

- Man
 Woman

3. **What is your principal occupation right now?**

Only mark one alternative. If more alternatives are relevant, marke the one that is the most relevant.

- Employee
 Business owner/farmer
 Student
 Unemployed or participating in a labor market program
 On parental leave or on a leave of absence
 Retired (old-age pensioner, other pensioner)
 Housewife/househusband (not retired)
 Other

4. **Do you own or rent your dwelling, or do you have a condominium apartment?**

- Own (whole or shared ownership apartment)
 Rent (rental, first-, second-, or third-hand contract, cooperative)
 Condominium apartment

Other, namely:

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Questions about taxes

10. Here are some questions about *property taxation*. A property tax means that one pays a certain percent of the value of the home in tax each year. Sweden had such a tax until 2008, when it was replaced by a smaller municipal property charge. What is your opinion about the following claims?

	Agree fully	Agree mostly	Agree partly	Disagree fully	No opinion
A tax on dwellings should be introduced.	<input type="checkbox"/>				
A tax on only expensive dwellings should be introduced.	<input type="checkbox"/>				
A tax on dwellings should be introduced, but let people with low income pay less.	<input type="checkbox"/>				

11. Here are some questions about *taxes of inheritance and gifts*. To tax an inheritance means that those who inherit pay a certain percent of the inherited amount in tax. Sweden abolished the inheritance and gift tax in 2004. It was paid by heirs who received at least 70.000 kronor and the tax rate was between 10 and 30 percent. What is your opinion about the following claims?

	Agree fully	Agree mostly	Agree partly	Disagree fully	No opinion
A tax on inheritance should be introduced.	<input type="checkbox"/>				
A tax only on large inheritances should be introduced.	<input type="checkbox"/>				
An inheritance tax should be introduced, but only if family firms are exempt.	<input type="checkbox"/>				
A tax on the deceased wealth (an estate tax) should be introduced instead of an inheritance tax paid by the heirs.	<input type="checkbox"/>				

12. Houses and apartments are part of a household's *wealth*. But wealth is also money in the bank, stocks and mutual funds, cars and boats. Sweden abolished the wealth tax in 2007. It was paid by households with a net wealth of 3 million kronor or more and the tax rate was at that time 1.5 percent. What is your opinion about the following claim?

	Agree fully	Agree mostly	Agree partly	Disagree fully	No opinion
A tax on wealth should be introduced.	<input type="checkbox"/>				

13. Tax policy often means that when a tax is raised or lowered, other taxes may be affected. What is your opinion about the following claims?

	Agree fully	Agree mostly	Agree partly	Disagree fully	No opinion
Introducing a <i>property tax</i> and lowering other taxes is a good idea.	<input type="checkbox"/>				
Introducing an <i>inheritance tax</i> and lowering other taxes is a good idea.	<input type="checkbox"/>				
Raising the tax on <i>capital income</i> and lower other taxes is a good idea.	<input type="checkbox"/>				

14. Tax policy often means that public expenditures are affected when taxes are raised or lowered. What is your opinion about the following claims?						
	Agree fully	Agree mostly	Agree partly	Disagree fully	No opinion	
Lowering taxes in general and reducing public expenditures is a good idea.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Raising taxes in general and raising public expenditures is a good idea.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15. Do you think it is a good or a bad idea with a tax...						
	Very good	Fairly good	Neither good nor bad	Fairly bad	Very bad	No opinion
... when one sells a home and makes a profit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
... when one sells stocks and mutual funds with a profit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
... when one earns interest on bank saving?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
... when one obtains dividends from stocks or funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
... when one wins on a lottery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
... when a firm owner sells his/her company?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Do you think that the following taxes should be decreased or increased?						
	Should be decreased a lot	Should be decreased somewhat	Should neither be decreased nor increased	Should be increased somewhat	Should be increased a lot	No opinion
Municipal income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Central government income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Capital income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Payroll tax/Social security contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vehicle tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carbondioxide tax on gasoline and diesel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alcohol tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Thank you for answering the survey!