

# Hairdressing and taxation



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# The Swedish tax system

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# What is tax?

Tax is money that everyone pays to their local municipality, county council and national government.

Tax revenues are used to fund schools, hospitals, roads and much more





# Who decides on the taxes we pay?

- The Riksdag (Swedish Parliament)
- Municipalities
- Regional authorities

Citizens vote in elections to decide who governs in Sweden





# What do we pay tax on?

- Compensation from:
  - employment
  - parental benefit
  - pensions
  - unemployment benefit (“A-kassa”)
- Business income
- Income from capital
- Goods and services we buy (VAT)
- Alcohol, fuel, electricity, and more

# Why do we pay taxes?





# The distribution of tax revenues



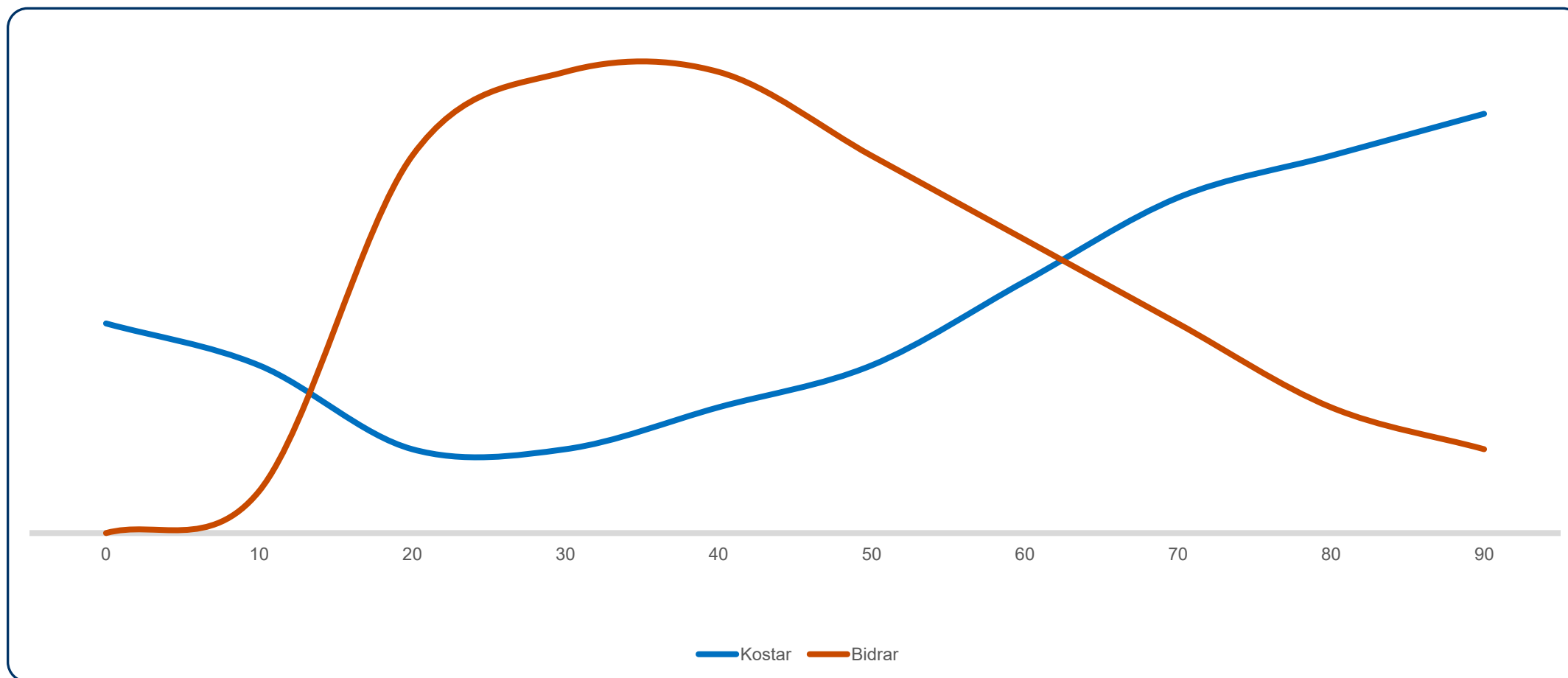


# What does the Swedish Tax Agency do?

- Checks and controls
  - Population registration
  - Taxation
- Information: [skatteverket.se](https://skatteverket.se)
  - Webinars
  - Digital collaboration initiatives
  - Films
  - Service
    - tax information service; state service centres



# When do we consume/contribute the most?



# Starting work

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# Employment contract

This must include:

- Your name and personal identity number
- Employer  
(name and corporate identity number)
- Salary
- Working hours
- Paid holiday allowance

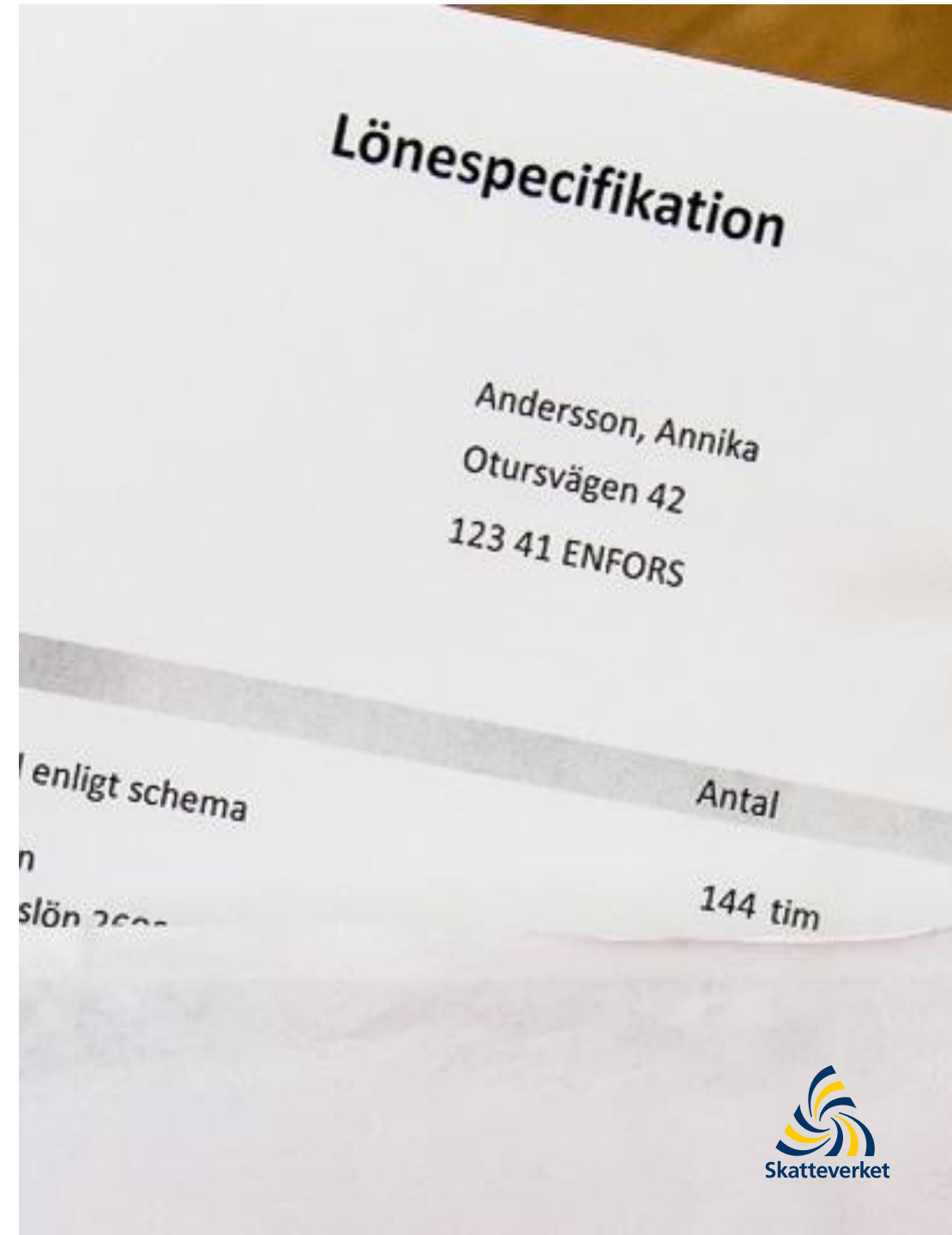


# Payslip (salary specification)

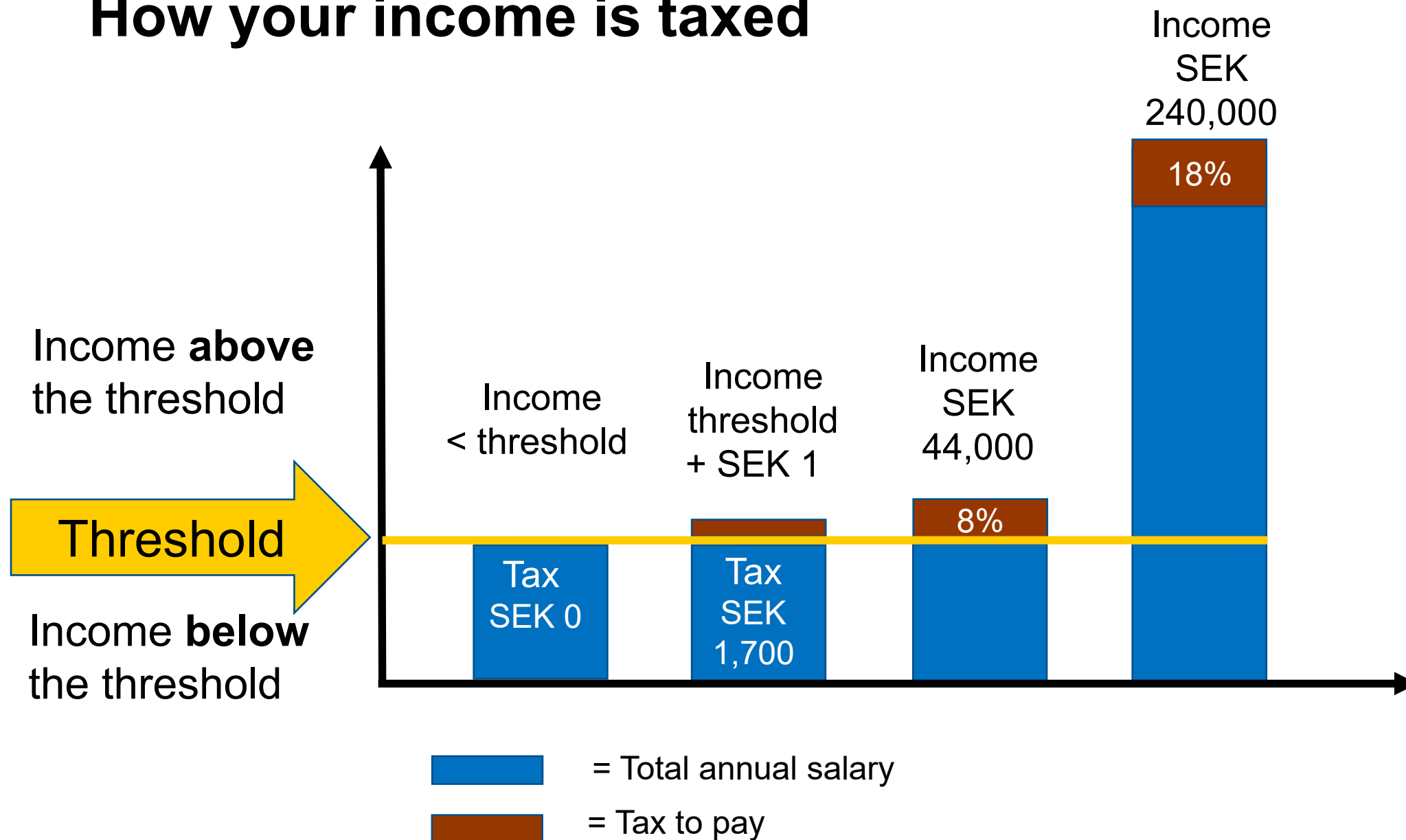
This must state:

- Your name
- Your personal identity number
- Salary amount
- Deducted tax

Keep your payslips!



# How your income is taxed





# Certificate for payment of salary without tax deduction



## Jämkning för skolungdom

Kontakta oss

Mina sidor

Avsluta

Startsida

Om Jämkning för skolungdom



Du som studerar och har sommar- eller extrajobb.

Jämka så att din arbetsgivare inte drar för mycket eller för lite i skatt.

» Om Jämkning för skolungdom

### Ansök om jämkning för skolungdom



1. Start

2. Inkomst

3. Granska och skicka in

4. Kvittens

Personnummer

ÅÅMMDD-NNNN

ÅÅMMDD-NNNN

Inkomstår som ansökan gäller

2020

☒ Jag räknar med att tjäna mindre än 20 008 kr.

I så fall behöver du inte använda den här tjänsten, det räcker med att du lämnar ett intyg till din arbetsgivare. Här hittar du intyget och mer information.

» Intyg för utbetalning av lön utan skatteavdrag

Nästa

### Fler e-tjänster

Mina sidor

Har du fler än tre arbetsgivare eller pensionsutbetalare ska du istället använda tjänsten Jämkning. Tjänsten kräver e-legitimation, till exempel BankID.

Jämkning

Här kan du se din A-skattsedel. Tjänsten kräver e-legitimation, till exempel BankID.

A-skattsedel

### Skaffa digital brevlåda

Med en digital brevlåda får du post från Skatteverket och andra myndigheter digitalt i stället för på papper. Då har du alltid tillgång till din post, och du tar dessutom emot den snabbt, säkert och miljövänligt.

» Skaffa digital brevlåda

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**Year 1 – income year**

**Year 2 – tax return filing year**

Your employer pays in:

- preliminary tax
- social security contributions

We send your tax return to you digitally or by post.

Final tax statement shows whether you will receive a refund or have additional tax to pay.

# Declared and undeclared work

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# What do we mean by undeclared work and tax fraud?

- Undeclared work means you get paid for work (usually in cash) without paying tax
- Undeclared work is a form of tax fraud

What are the risks involved?





# How to ensure that your work is legal

Make sure you:

- get an employment contract
- get payslips (salary specifications)
- log into “My Pages” (“Mina sidor”) on [skatteverket.se](https://skatteverket.se)
  - to check that your employer is deducting and paying in tax for you

Need help?  
Contact the Swedish Tax Agency





# **Collaboration between Frisörföretagarna and the Swedish Tax Agency**

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# Why are Frisörföretagarna and the Swedish Tax Agency collaborating?

Together, we can combat unfair competition more effectively.

This enables you to:

- charge fair prices
- pay your employees salaries according to contract
- show customers you run a serious business that pays its taxes and employer contributions



# The Swedish Tax Agency's efforts to combat unfair competition

- Carry out cash register checks
  - Count customers
  - Make test purchases
- Check staff registers



# What do you need to do?

- Notify the Swedish Tax Agency of your cash register via our e-service “Kassaregister”
- Always give the customer a receipt
- Make sure you enter your details in the staff register each day

The above actions show that you are running a serious business





# Starting your own business

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# Which type of business is most suitable?

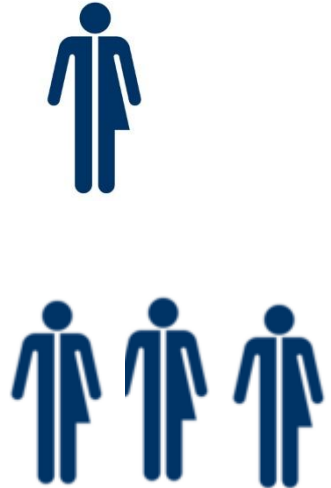
- Sole trader

- One owner
- No capital required
- Business owner personally responsible for liabilities
- Your personal identity number



- Limited company

- One or more owners
- Capital required: SEK 25,000
- Company (not owner) responsible for liabilities
- Corporate identity number



Which type suits you best?

# Thinking of starting a business?

Information is available on:

- Skatteverket.se
- Verksamt.se

... about how to:

- start your business
- pay taxes, etc.

You register your business on [verksamt.se](https://verksamt.se)



[skatteverket.se/webbseminarier](https://skatteverket.se/webbseminarier)



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