

**Documentation of statistics for
Personal Income Taxation 2019**

1 Introduction

The purpose of Personal income taxation is to give information about tax bases, tax calculations and the various tax concepts, and also give a description of provisional and final tax.

The provisional tax, or the tax at source, is a pay-as-you-earn tax, that is, it is paid as the income is earned. After the end of the income year the year-end balance sheet is filled out and based on this, the final tax is calculated. The difference between the provisional and final tax is either an underpayment or an overpayment.

2 Statistical presentation

The statistics analyze the personal incomes and capital gains and their taxes in connection with the final assessment of the income year.

2.1 Data description

The statistics analyze the personal incomes and capital gains and their taxes in connection with the final assessment of the income year. The statistics give information about tax bases, tax calculations and the various tax concepts.

The statistic contains a description of provisional and final tax. The provisional tax, or the tax at source, is a pay-as-you-earn tax, that is, it is paid as the income is earned. After the end of the income year the year-end balance sheet is filled out and based on this the final tax is calculated. The difference between the provisional and final tax is either an underpayment (final tax is higher than the provisional tax) or an overpayment (final tax is lower than the provisional tax).

Some tax cases are not concluded until several years after the end of the income year. The Danish tax authorities will thus continually receive corrections to data. The corrections are added to specific datasets concerning changes, and as a result of this the final assessment will never be completely “final”.

Experience has shown, however, that beyond 1½ year after the end of the income year, only very minor changes will happen to the final assessments. Statistics Denmark thus only makes corrections concerning the last three years while the other years are considered as final.

2.2 Classification system

Not relevant for these statistics.

2.3 Sector coverage

The coverage is all persons above 15 who are liable to taxation.

2.4 Statistical concepts and definitions

Capital income: Covers e.g. interest received and interest paid.

Income deductions: Covers e.g. unemployment insurance, mileage allowance, and alimony, maintenance

Personal income: Covers all income that is part of the taxable income and which is not capital income (e.g. A-income, surplus on self-employment, foreign income as well as other deductions in the personal income: labour market contributions and contributions for pension schemes with lump sum disbursement)

Share income: Covers the income of shares beyond the lower limit for increased taxation of dividend of shares

Taxable income: Is defined as personal income plus capital income minus income deductions

2.5 Statistical unit

The unit is the individual person.

2.6 Statistical population

All persons above 15 years who are liable to taxation

2.7 Reference area

Denmark.

2.8 Time coverage

The statistic covers the period 1994-2019.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Million DKK.

2.11 Reference period

The income year.

2.12 Frequency of dissemination

The statistics are compiled and published annually.

2.13 Legal acts and other agreements

The legal authority to collect data is provided by section 8 of the Act on Statistics Denmark.

Council Regulation 2223/1996, Council Regulation 2516/2000, Commission Regulation 995/2001 and Commission Decision 3637/2001.

2.14 Cost and burden

There is no response burden as the data are collected via registers.

2.15 Comment

Additional information is not available.

3 Statistical processing

Provisional data: Data is grossed up based on the number of similar persons compared to the total number of persons liable to taxation.

Final data are not grossed up.

3.1 Source data

Data are compiled from the Register of Personal Income Taxation (System 28), which registers all personal incomes, income deductions and income taxes in the income year. The register is a part of the Central Customs and Tax Administration.

3.2 Frequency of data collection

Statistics Denmark collects provisional data in September 2020. For 2018 data is collected in April 2020, while data for 2017 is collected in November 2019. The reason for the provisional numbers for the latest year arriving so late is that it is necessary to wait for the processes in the Danish Tax Authorities to be sufficiently far along that the data in the registers are of sufficiently high quality that it can be used for statistical purposes.

Final data are collected in August 1½ year after the income year.

Some tax cases are not concluded until several years after the end of the income year. The Danish tax authorities will thus continually receive corrections to data. The corrections are added to specific datasets concerning changes, and as a result of this the final assessment will never be completely “final”.

Experience has shown, however, that beyond 1½ year after the end of the income year, only very minor changes will happen to the final assessments. Statistics Denmark thus only makes corrections concerning the last three years while the other years are considered as final.

3.3 Data collection

Registers.

3.4 Data validation

Statistics Denmark performs data validation and checks.

3.5 Data compilation

For the latest three years data is grossed up based on the number of similar persons compared to the total number of persons liable to taxation.

Final data are not grossed up.

Data is used without further compilation for the publication.

3.6 Adjustment

There is no correction of data beyond what has already been described under data validation and data compilation.

4 Relevance

The statistics are part of the general economic debate.

4.1 User Needs

- Users: Local authorities, government departments, organizations, private firms and private persons.
- Application: Information about personal income and personal taxation.

4.2 User Satisfaction

Data regarding user satisfaction is not gathered at this time.

4.3 Data completeness rate

All data are published.

5 Accuracy and reliability

Coverage: The statistic covers all persons liable for taxation and their actual data.

Collection: Statistics Denmark collects data from the Central Customs and Tax Administrations "System 28".

The statistical uncertainty is not calculated

5.1 Overall accuracy

As the data is compiled from administrative registers, the overall accuracy is considered to be very high.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

Not relevant for these statistics.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

As the data is compiled from administrative registers, the overall accuracy is considered to be very high.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

Statistics Denmark collects provisional data in September 2020. For 2018 data is collected in April 2020, while data for 2017 is collected in November 2019. For the years 2017-2019 data is grossed up based on the number of similar persons compared to the total number of persons liable to taxation, and these data are the base on which income taxes in National Accounts are calculated.

The reason for the provisional numbers arriving so late is that it is necessary to wait for the processes in the Danish Tax Authorities to be sufficiently far along that the data in the registers are of sufficiently high quality that it can be used for statistical purposes.

Some tax cases are not concluded until several years after the end of the income year. The Danish tax authorities will thus continually receive corrections to data. The corrections are added to specific datasets concerning changes, and as a result of this the final assessment will never be completely “final”.

Experience has shown, however, that beyond 1½ year after the end of the income year, only very minor changes will happen to the final assessments. Statistics Denmark thus only makes corrections concerning the last three years while the other years are considered as final.

6 Timeliness and punctuality

The statistics are published in September the year after the income year.

6.1 Timeliness and time lag - final results

The statistics are published annually in September in the year after the income year.

Preliminary figures are published in *Nyt fra Danmarks Statistik* (News from Statistics Denmark) and in *Offentlige Finanser* (Public finances) appearing in the series *Statistiske Efterretninger* (Statistical News).

Data are also published in the StatBank.

6.2 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

7 Comparability

It is only possible to compare data back to 1987. Before 1987 the tables were set up differently. The tax reform in 1987 changed a lot about the income and deductions. Before 1987 the numbers were split into gross income and deductions, but from 1987 it is split into personal income, capital income, and deductions.

7.1 Comparability - geographical

Not relevant for these statistics.

7.2 Comparability over time

It is only possible to compare data back to 1987. Before 1987 the tables were set up differently. The tax reform in 1987 changed a lot about the income and deductions. Before 1987 the numbers were split into gross income and deductions, but from 1987 it is split into personal income, capital income, and deductions.

7.3 Coherence - cross domain

After the transition to a new revision rhythm for national accounts, the same version of figures for personal income taxes and national accounts is used. The connection between the two statistics is shown in [this bridge table between the two statistics](#).

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

- Current publishing: [News from Statistics Denmark](#), Public finances (Statistiske Efterretninger).
- Yearbooks: Statistical yearbook as well as [Skatter og afgifter \(Taxes and duties\)](#).
- [StatBank](#)

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.4 News release

The data are published in [News from Statistics Denmark](#).

8.5 Publications

The data and an in-depth text are part of the publication [Skatter og afgifter \(Taxes and duties\)](#).

8.6 On-line database

All data are published in the [StatBank](#).

8.7 Micro-data access

Statistics Denmark stores the data files from "System 28".

8.8 Other

It is possible to order datasets based on the material on normal terms of service.

8.9 Confidentiality - policy

Personal income taxation conforms to Statistic Denmark's Confidentiality policy ([https://www.dst.dk/ext/292786082/o/formid/Datafortrolighedspolitik i Danmarks Statistik.pdf](https://www.dst.dk/ext/292786082/o/formid/Datafortrolighedspolitik%20i%20Danmarks%20Statistik.pdf)).

8.10 Confidentiality - data treatment

Personal income taxation conforms to Statistic Denmark's Confidentiality policy ([https://www.dst.dk/ext/292786082/o/formid/Datafortrolighedspolitik i Danmarks Statistik.pdf](https://www.dst.dk/ext/292786082/o/formid/Datafortrolighedspolitik%20i%20Danmarks%20Statistik.pdf)).

8.11 Documentation on methodology

Documentation of the statistics is published in Offentlige Finanser (Public finances) appearing in the series Statistiske Efterretninger (Statistical News) and in the yearly publication [Skatter og afgifter \(Taxes and duties\)](#).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of this statistics is in the division of Government Finances. The person responsible is Per Svensson, tel. + 45 3917 3453, e-mail: psv@dst.dk

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