

**Documentation of statistics for
Local Government Personal Income Taxation and Church Tax
2015**

1 Introduction

The purpose of *Local government personal income taxation and church tax* is information on the development in these taxes as they are decided by the local governments within the 15th of October the year before the relevant tax year.

2 Statistical presentation

The statistics show the development in local government personal income tax rates and church tax rates as determined by the local authorities.

For each region weighted average local income tax rates and church tax rates are calculated for the municipalities in the region, as well as a weighted average for the country.

The weighting is calculated as the total income tax relative to the net taxable income of the area in question, where the net taxable income is the combined budgeted income minus the personal tax relief. The weighting is based upon each municipality's share of the main tax base.

2.1 Data description

Information about local government personal income taxation and church tax is collected on municipality level. Information regarding the budgeted income taxes of the municipalities is collected as well.

2.2 Classification system

- Before 2007 the division in counties is subdivided in municipalities in the given county.
- After 2007 the division in regions is subdivided in municipalities in the given region.

2.3 Sector coverage

Not relevant for these statistics.

2.4 Statistical concepts and definitions

Budgeted municipal income tax: The income tax based on the net taxable income

Church tax rate: The percentage of the taxable income that the church tax is calculated based on, provided that the tax payer is a member of the Evangelical Lutheran Church in Denmark

Municipal tax rate: The percentage of the taxable income that the individual municipality levies the municipality tax on

2.5 Statistical unit

The statistic is published on individual municipalities.

2.6 Statistical population

2.7 Reference area

The statistic covers all municipalities in Denmark. Before the municipality reform of 2007 it also covered the counties.

2.8 Time coverage

The statistic covers the period from 1972 and until present.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Percent.

2.11 Reference period

The reference period is the 15th of October the year before the income year concerned.

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.

The statistic falls under 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 data are collected via registers.

2.15 Comment

Additional information is not available.

3 Statistical processing

For each region/county weighted average local income tax rates and church tax rates are calculated for the municipalities in the region/county, as well as a weighted average for the country.

The weighting is calculated as the total income tax relative to the net taxable income of the area in question, where the net taxable income is the combined budgeted income minus the personal tax relief.

The weighting is based upon each municipality's share of the main tax base.

3.1 Source data

The statistics is based on reports from the local authorities to the Ministry of Economic Affairs and the Interior. The published budget figures also form the basis for the amount of advance payments transferred from the central government to the municipalities.

3.2 Frequency of data collection

Data is collected annually.

3.3 Data collection

Data is collected via spreadsheets.

3.4 Data validation

The collected material is validated against last year's data as well as information regarding which municipalities have changed their tax rates.

3.5 Data compilation

Data is entered from the collected spreadsheets and are used without further calculations in the publications.

3.6 Adjustment

There is no correction of data.

4 Relevance

There is great interest in the data.

4.1 User Needs

- Users: Local authorities, government departments, organizations, private firms and private persons.
- Application: Information on local government personal income tax-rates and church tax-rates as well as estimated tax base and income tax in municipalities and counties.

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

There are no sources of statistical uncertainty of importance.

The statistical uncertainty is not calculated.

5.1 Overall accuracy

As the data is compiled from the Ministry of Economic Affairs and the Interior based on reports directly from the municipalities, 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

The quality of the statistic is estimated to be 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

Only final figures are published.

6 Timeliness and punctuality

Data are published in the end of January in the income year.

6.1 Timeliness and time lag - final results

The statistics are published in January

6.2 Punctuality

The statistics are usually published on the scheduled date without delays.

7 Comparability

In 2007 a new municipality reform came into force. Many municipalities were combined, and some municipalities were divided between several new municipalities. This meant that there are now 98 municipalities compared to the prior 270. The counties were closed down and 5 regions took over instead. The regions are, unlike the prior counties, not able to levy taxes.

Since 1975 and up to 2002 there had been no changes in the classification of municipalities and counties. In 2003 the county of Bornholm and its municipalities were united to a regional municipality like Frederiksberg and Copenhagen. Bornholm, Frederiksberg, and Copenhagen handled county affairs as well as municipality affairs. In 2006 the municipalities of Marstal and Ærøskøbing were united to the municipality of Ærø.

7.1 Comparability - geographical

Not relevant for these statistics.

7.2 Comparability over time

In 2007 a new municipality reform came into force. Many municipalities were combined, and some municipalities were divided between several new municipalities. This meant that there are now 98 municipalities compared to the prior 270. The countries were closed down and 5 regions took over instead. The regions are, unlike the prior counties, not able to levy taxes.

Since 1975 and up to 2002 there had been no changes in the classification of municipalities and counties. In 2003 the county of Bornholm and its municipalities were united to a regional municipality like Frederiksberg and Copenhagen. Bornholm, Frederiksberg, and Copenhagen handled county affairs as well as municipality affairs. In 2006 the municipalities of Marstal and Ærøskøbing were united to the municipality of Ærø.

7.3 Coherence - cross domain

The Ministry of Taxation as well as Local Government Denmark publish similar figures.

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

- Current publications: [News from Statistics Denmark](#).
- Yearbooks: Statistisk Årbog (Statistical Yearbook) and [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 accounts are published in [News from Statistics Denmark](#).

8.5 Publications

Data is part of the Statistical Yearbook.

[Skatter og Afgifter 2014 \(Taxes and Duties\)](#).

8.6 On-line database

Data is published in the [StatBank](#).

8.7 Micro-data access

Data is stored electronically by Statistics Denmark.

8.8 Other

Not relevant for these statistics.

8.9 Confidentiality - policy

Not relevant for these statistics.

8.10 Confidentiality - data treatment

Not relevant for these statistics.

8.11 Documentation on methodology

Documentation on the statistics is published in the yearly publication [Skatter og Afgifter 2014 \(Taxes and Duties\)](#).

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 National Accounts. The person responsible is Per Svensson, tel. +45 39 17 34 53, e-mail: psv@dst.dk

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