



## Swedish Taxation: Developments since 1862

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Taxes have profound effects on economic behavior and affect the real economy by distorting choices. Therefore, the tax system is one of society's most fundamental institutions, as it influences many economic decisions, such as labor supply, the amount of savings and entrepreneurial activities. Detailed knowledge on the structure and evolution of taxation is essential to understanding the choices made by individuals and firms, and the effects of these choices on the performance of the overall economy.

*Swedish Taxation* examines the development of taxation in Sweden since 1862. By taking the long view on the evolution of this country's tax policies through the past few decades, Henrekson and Stenkula explain how Sweden developed the highest tax-to-GDP ratio in the world, until the beginning of the 2000s.



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