

Hairdressing and taxation 2024



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The Swedish tax system

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

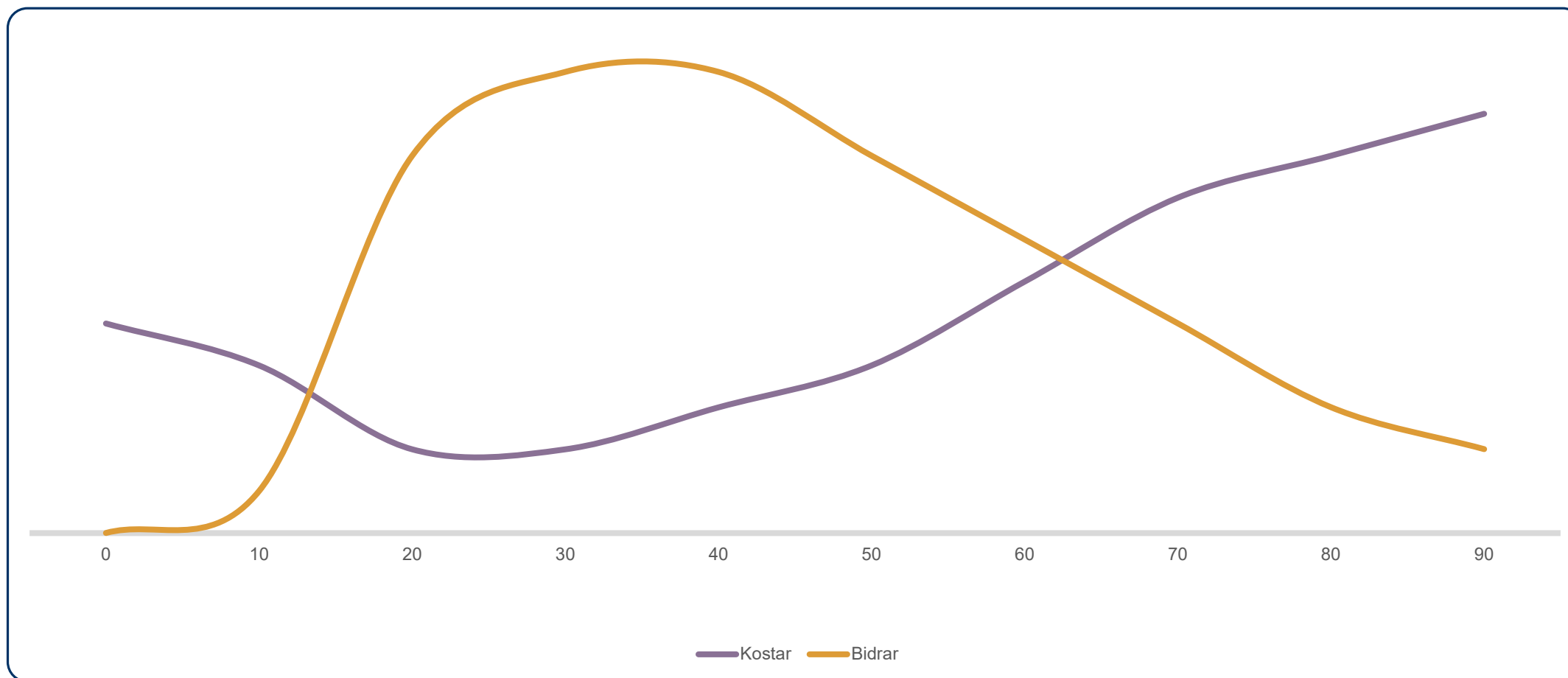


What does the Swedish Tax Agency do?

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



When do we consume/contribute the most?



Starting work

Employment contract

This must include:

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

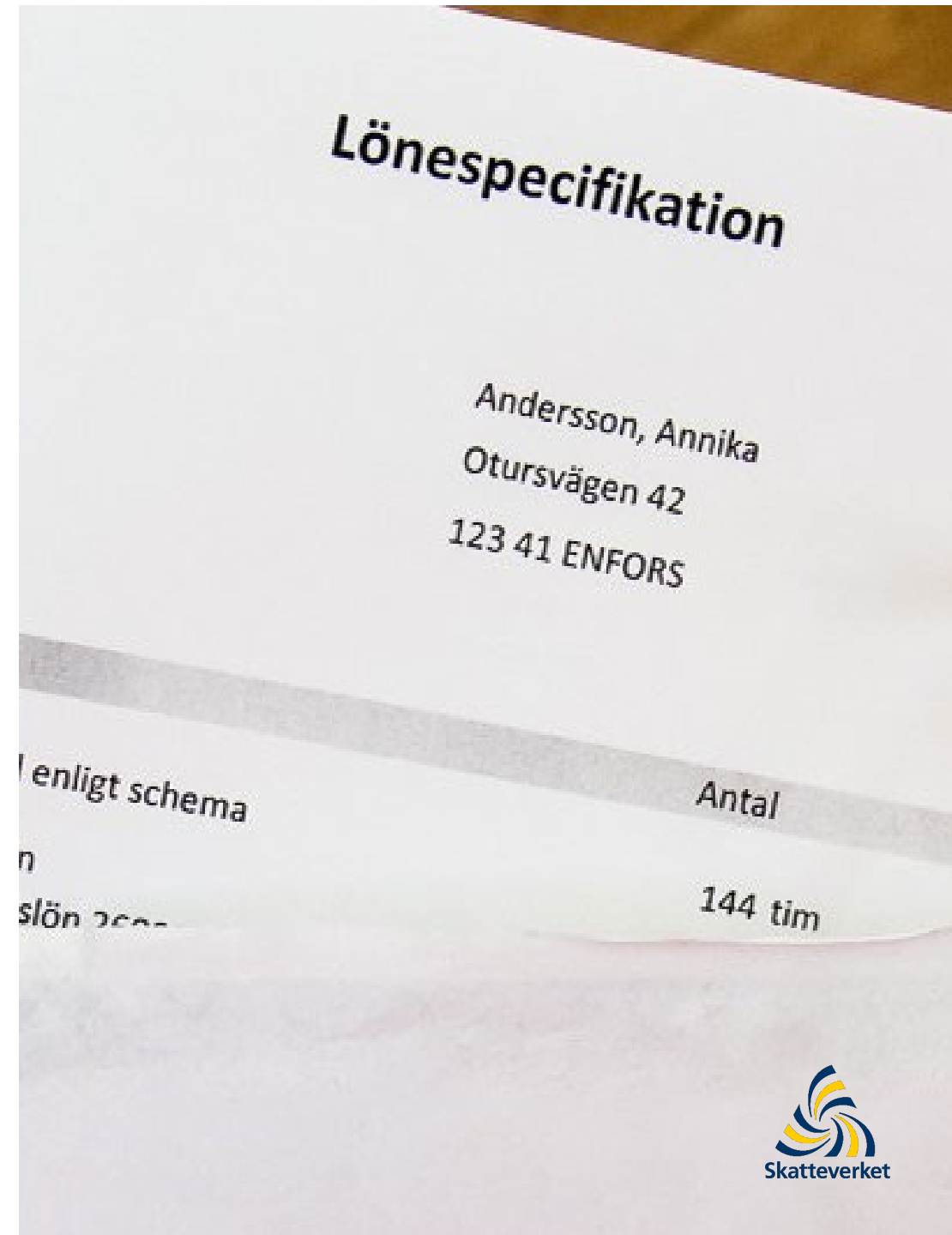


Payslip (salary specification)

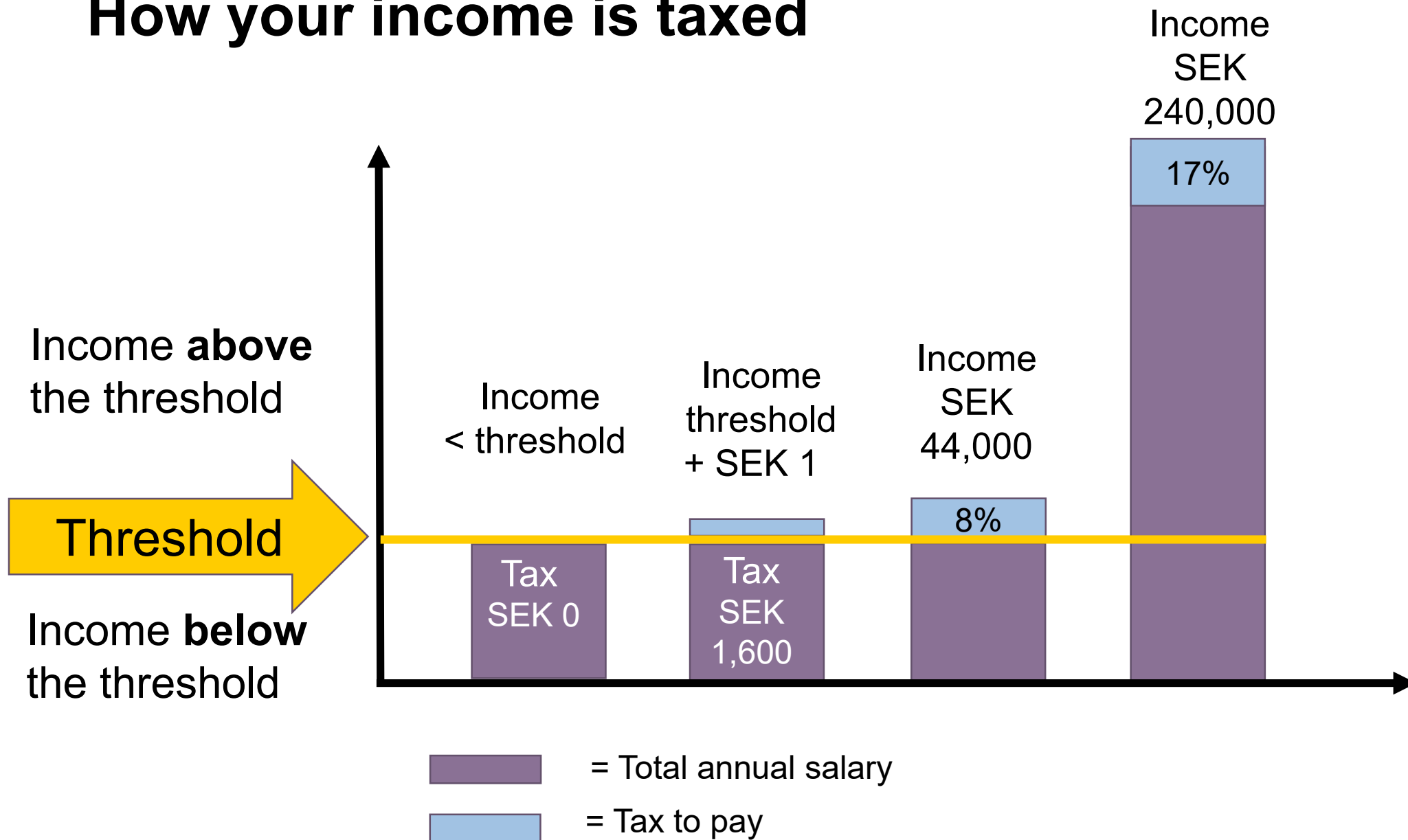
This must state:

- 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

Kontakta oss

Mina sidor

Avsluta



Jämkning för skolungdom

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



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

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
 - 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

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

Which type of business is most suitable?

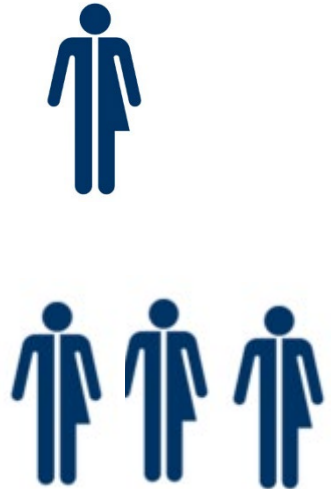
- Sole trader

- 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
- Verksam.se

... about how to:

- start your business
- pay taxes, etc.

You register your business on verksam.se



skatteverket.se/webbseminarier



@skatteverket





Skatteverket