



Income Tax and Social Security Contributions for Swedish Seafarers: An Analysis from an International and European Perspective

Introduction:

The purpose is to research and investigate the interactions between income taxation and the social security contribution systems for seafarers in Sweden. The analysis is carried out from a life-course perspective, which means that the situation in their different stages of life is investigated. The Swedish tax system contains a general tax liability provision for all residents of Sweden, meaning that all incomes are taxed in Sweden unless exceptions are made.

An exception from general tax liability exists for seafarers provided that certain criteria are met, but not all seafarers meet these criteria, resulting in the income being taxed in Sweden for some of them. Since the tax system and social security system are governed by different rules, these seafarers whose income is taxed in Sweden are not covered by the Swedish social security system if the ship doesn't carry a Swedish flag.

Research questions

1. What do the rules for income taxation look like according to Swedish law and certain benefits in the social insurance system according to Swedish and EU law, and what is the difference with the situation for "ordinary" workers in Sweden?

2. What does it look like in a comparison in Denmark and Norway?

3. What is the explanation for any similarities and differences?

4. Should the Swedish rules be changed from a *de lege ferenda* perspective?