

Usage of provisional income registers in Denmark

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Abstract

Timeliness is a focal point for most European NSI's including Denmark these years. For register countries this is often a challenge as registers are often not complete, until a long time after their reference period. This is especially true for income statistics. To mitigate this Statistics Denmark make extensive use of provisional income registers.

For the vast majority of Danes, the final tax returns for 2013, are done in march 2014. However for some groups the taxes can and is revised several years after the end of the reference year. Usually Statistics Denmark acquires the provisional register November following the end of the reference year. However based on analysis of the amount and level of updates/corrections in the administrative registers from September to November in preceding income years, we are currently considering a two month improvement of the acquiring of the register and thus improve the timeliness of our final income statistics register.

In recent years we have introduced a new E-income system which contains monthly salaries and public transfers. This register covers up to 87 pct. of the total income mass. Using assumptions on income for the self-employed and capital income, we hope to be able to provide reasonable estimates on income levels and distribution, with a delay of less than 3 months.

The contribution will also touch upon the legal act, used for acquiring provisional data from the tax authorities, as well as the Danish tax system and data infrastructure, that makes our work possible.