

United Nations



Economic and Social Council

Committee on Economic, Social and Cultural Rights

Pre-sessional working group

Annex to Denmark's replies to the list of Issues

A. Annex

Table 1: The Gini coefficient (an inequality indicator) on equivalised disposable income.

	2011	2012	2013	2014	2015	2016
Gini coefficient:	26.4	26.0	26.6	27.1	27.9	27.8

Note: The Gini coefficient shows inequality as a figure between 0 and 100, where 0 represents absolute equality and 100 represents a maximum of inequality. Calculations are based on the income register of the Ministry of Economic Affairs and the Interior. Disposable income is equivalised and includes imputed rent.

Table 2: The proportion of the population with incomes below 50% of the median disposable income.

	2011	2012	2013	2014	2015	2016
Proportion	6.6	6.2	6.5	6.9	7.1	7.6

Note: Calculations are based on the income register of the Ministry of Economic Affairs and the Interior. Disposable income is equivalised and includes imputed rent.

Table 3: The expenditure of general government (Government consumption, total in DKK billion).

	2013	2014	2015	2016	2017
General public services	40.7	40.6	41.1	41.8	42.7
Defence	24.7	22.8	22.6	22.0	24.2
Public order and safety	18.1	18.3	18.8	19.1	19.0
Economic affairs	28.0	28.3	28.8	28.2	29.8
Environmental protection	6.4	6.6	6.5	6.2	6.5
Housing and community amenities	1.8	1.5	1.6	1.9	2.1
Health	149.3	153.1	157.5	161.5	165.5
Recreation, culture and religion	22.2	22.6	22.9	23.2	23.8
Education	90.5	96.2	96.9	95.5	96.4
Social protection	120.2	120.8	121.9	124.8	125.7
Total	501.9	510.9	518.6	524.2	535.6

Note: 100 DKK is approximately 15,048 USD as of the 5th of April 2019.

Table 4: Inequality indicators on equivalised disposable income.

	2013	2014	2015	2016	2017
Gini coefficient:	34.3	34.3	33.9	33.9	34.3

Note: The Gini coefficient shows inequality as a figure between 0 and 100, where 0 represents absolute equality and 100 represents a maximum of inequality. Source: www.bank.stat.gl

Table 5: The proportion of the population living below 50% of the median disposable income.

	2013	2014	2015	2016	2017
Proportion	10.1	9.8	9.6	10.0	10.3

Source: www.bank.stat.gl

Table 6: The expenditure of general government (Government consumption, total in DKK mio.).

	2013	2014	2015	2016	2017
General public services	1146.8	1176.0	1199.6	1232.2	1363.6
Defence	99.0	115.2	169.4	188.9	211.5
Public order and safety	698.0	687.0	646.6	844.6	859.1
Economic affairs	1023.7	1024.8	981.7	985.9	1148.8
Environmental protection	208.6	199.6	209.2	232.8	177.8
Housing and community amenities	358.9	290.6	237.4	277.4	289.6
Health	1380.4	1398.5	1398.4	1452.1	1555.3
Recreation, culture and religion	388.0	408.1	392.5	428.4	446.2
Education	1951.7	1990.7	1963.4	1956.6	1996.9
Social protection	2801.0	2849.1	2924.1	2903.5	3038.6
Total	10056.0	10139.6	10122.3	10502.6	11087.4

Note: 100 DKK is approximately 15,048 USD as of the 5th of April 2019.

Table 7: Inequality indicators on equivalised disposable income.

	2011	2012	2013	2014	2015	2016
Gini coefficient	21.6	22.6	22.7	22.6	23.3	22.8

Table 8: The proportion of the population living below 50% of the median disposable income.

	2011	2012	2013	2014	2015	2016
Proportion	3.9	4.1	4.1	4	3.9	3.4

Table 9: The expenditure of general government, expenditure by function and sector (in DKK mio.).

	2014	2015	2016	2017
Total Expenditure	8001	8212.5	8599.9	8931.1
1 General Public Services	733.6	804.7	687.7	694
2 Public order and safety	171.4	173.3	178.7	178.2
3 Economic Affairs	1224.2	1227	1278.1	1205
4 Environment protection	191.1	188.7	193	210
5 Housing and Community Amenities	100.2	124.9	177.6	163.4
6 Health	1110.7	1140.7	1184	1300.3
7 Recreation, Culture and Religion	261	272.1	371.9	423.6

8 Education	1329.7	1306.5	1397.4	1540.7
9 Social Protection	2879.1	2974.5	3131.5	3215.9

Source: Statistics Faroe Islands

Note: 100 DKK is approximately 15,048 USD as of the 5th of April 2019.

Table 10: A measure for the income distribution (Gini-coefficient), persons in the so-called low income group (both the total numbers and as a share of the relevant population) and the median income in the population for the years 2006-2016. The numbers are based on disposable income which includes earned income, capital income, transfers etc. less income tax.

Income distribution

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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Income disparities

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Gini-coefficient	24.6	25.5	26.0	24.7	26.4	26.4	26.0	26.6	27.1	27.9	27,8

Low income group - Number of 1000 people

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
All	289	314	334	333	346	358	343	362	383	399	426
Children	55	66	70	65	64	63	51	52	54	57	68

Low income group - Share of population (%)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
All	5.4	5.8	6.2	6.1	6.4	6.6	6.2	6.5	6.9	7.1	7.6
Children	4.7	5.5	5.9	5.4	5.4	5.3	4.4	4.5	4.8	5.0	6.0

Median income

DKK

2016	206,600	209,800	208,300	204,300	214,900	210,700	208,100	211,200	214,600	217,800	221,400
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Source: Ministry for Economic Affairs and the Interiors 2018 report on distribution and incentive
<https://oim.dk/publikationer/2018/sep/fordeling-og-incidenter-2018/>

Note: 100 DKK is approximately 15,048 USD as of the 5th of April 2019.

Table 11: Total taxes and smaller components thereof as proportions of both GDP and public revenue.

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Pct. of GDP										
Public Revenue	52.8	52.7	52.8	53.2	53.2	53.3	55.1	52.1	51.5	51.3
Taxes, in total	44.9	45.1	45.2	45.3	46.0	47.1	49.8	47.3	46.4	46.1
- Personal taxes ¹⁾	20.4	21.3	19.8	19.9	19.9	22.1	23.3	22.3	21.0	20.9
- Labour market-contribution	4.5	4.6	4.5	4.4	4.3	4.3	4.3	4.3	4.3	4.3
- Corporation tax ²⁾	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.9	3.0
- Pension yield tax	0.5	0.5	2.0	2.1	2.3	1.0	2.7	1.1	1.6	1.5
- Value added tax	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	9.5	9.5
- Various indirect taxes	7.0	6.8	6.9	6.9	6.9	7.2	7.0	7.0	6.9	6.6
- Various taxes ³⁾	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Pct. of public revenue										
Taxes, in total	85.1	85.7	85.6	85.1	86.4	88.4	90.4	90.9	90.0	89.7
- Personal taxes ¹⁾	38.7	40.4	37.4	37.4	37.4	41.4	42.3	42.9	40.7	40.6
- Labour market-contribution	8.4	8.8	8.5	8.2	8.1	8.0	7.8	8.2	8.4	8.4
- Corporation tax ²⁾	4.8	3.6	4.3	4.1	4.9	5.3	5.2	5.4	5.6	5.9
- Pension yield tax	1.0	1.0	3.8	3.9	4.3	1.9	4.9	2.2	3.1	2.9
- Value added tax	18.3	18.5	17.9	18.0	18.0	17.6	17.0	18.1	18.4	18.6
- Various indirect taxes	13.3	12.9	13.1	13.0	13.0	13.5	12.7	13.5	13.3	12.8
- Various taxes ³⁾	0.5	0.5	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.5

Source: Statistics Denmark and in-house calculations

1) Including income taxes, taxes on real property, estate duty and gift tax, motor vehicle weight duty from households as well as several other personal taxes.

2) Including corporation tax revenue from hydrocarbon producing taxpayers

3) Including media license and more.

Table 12: Tax rates.

Pct.	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Personal taxes										
- Lowest marginal tax	42.08	40.90	40.88	40.87	40.26	40.11	40.29	40.30	40.26	39.52
- Middle marginal tax	57.31									
- Highest marginal tax	62.83	56.06	56.06	56.06	56.23	56.22	56.45	56.44	56.43	56.49

Corporation tax	25	25	25	25	25	24.5	23.5	22	22	22
VAT	25	25	25	25	25	25	25	25	25	25

Source: Ministry of Taxation

Table 13: Percentage of the total revenue from personal income taxes collected from the richest decile of the population.

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
26.9	27.5	26.8	25.8	27.9	27.4	27.7	27.8	28.4	29.0	28.9

Source: Ministry of Taxation

Table 14: Public consumption on education has been fluctuating between approximately 4.5 and 5% of GDP since 2007.

Public consumption expenditure

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Per cent of GDP											
Public consumption in total	24.3	25.1	27.9	27.4	26.6	26.5	26.0	25.8	25.5	25.0	24.6
- employment	0.5	0.6	0.6	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.7
- education	4.3	4.4	4.9	4.9	4.8	4.8	4.7	4.9	4.8	4.5	4.4
- social protection	6.5	6.8	7.6	7.4	6.8	6.8	6.7	6.6	6.5	6.4	6.2
- health	7.1	7.2	8.1	7.9	7.7	7.8	7.7	7.7	7.7	7.7	7.6
- housing	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
- culture	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1
- other (residual)	4.6	4.8	5.3	5.1	5.1	5.0	4.8	4.6	4.6	4.4	4.4

Note: Based on groups from the classification of the functions of government (COFOG)

Source: Statistics Denmark and own calculations

Table 14: Public consumption expenditure 2007-2017.

Public consumption expenditure

2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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(Billion DKK) (2017-prices)

Public consumption in total	504.8	517.6	529.8	532.6	522.4	526.9	524.7	527.6	531.0	532.0	535.6
- employment	11.2	11.5	12.0	15.3	17.0	16.4	16.5	16.3	15.4	15.6	15.2
- education	89.2	90.5	93.4	94.9	94.8	95.4	94.6	99.4	99.2	96.9	96.4
- social security	135.0	140.0	143.9	144.7	134.7	135.5	135.1	134.2	135.0	136.6	135.9
- health	146.4	149.5	153.4	152.8	150.6	155.2	156.0	158.1	161.2	163.9	165.5
- housing	3.4	3.7	3.4	2.5	1.8	1.7	1.9	1.6	1.7	1.9	2.1
- culture	24.1	23.8	23.4	23.3	23.9	23.2	23.2	23.4	23.4	23.5	23.8
- other	95.4	98.7	100.3	99.1	99.5	99.5	97.3	94.7	95.0	93.6	96.8

Note: Based on groups from the classification of the functions of government (COFOG). 100 DKK is approximately 15,048 USD as of the 5th of April 2019.

Source: Statistics Denmark and own calculations.

Table 16: The proportion of female board members incl. foreigners in listed companies. incl. and excl. employee-elected.

Public listed companies

Board member elected by:	January 2012	January 2013	January 2014	January 2015	May 2016	August 2016	August 2017
General Meeting	9.6	9.7	11.8	14.7	16.9	15.9	15.9
(%)							
General meeting and employee (%)	16.3	16.2	17.4	19.5	20.7	20.1	19.8
