

# The eco-social-growth trilemma and eco-social taxation:

*The case of Sweden*

*Wilhelm Wanecek*

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## LUCSUS

Lund University Centre for  
Sustainability Studies



LUND UNIVERSITY

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Supervisors: Mine Islar, LUCSUS, Lund University  
Lina Lefstad, LUCSUS, Lund University



## **Abstract**

Eco-social policy seeks to provision welfare by upholding ‘social floors’ while operating within ‘ecological ceilings’, de-centering economic growth as a narrative of development. Advocates explore the role of policies integrating ecological and social goals in providing sustainable welfare. By focusing on Sweden, this thesis aims to explore the role of taxation as a tool for fostering change by analysing three progressive tax reform proposals through case studies with interviews. Sweden is a critical case, with relatively high levels of taxation on income and consumption, yet lower rates of corporate tax and practically no wealth tax. This thesis aims to contribute country-specific, empirical case descriptions, exemplifying eco-social practices and highlighting trade-offs in an eco-social-growth trilemma. There are tensions in using taxation as a tool for change, as taxation is still used in growth dependent welfare states. Even the most progressive tax reform proposals remain limited in integrating ecological and social goals.

**Keywords:** progressive taxation, welfare, inequality, postgrowth, case study, sustainability science

**Word count:** 11 997

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*During the months that this thesis was written,  
tens of thousands Palestinians were murdered,  
and every university in Gaza destroyed.  
Cease fire and free Palestine.*

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# Abbreviations

<b>ETS</b>	—	EU Emissions Trading System
<b>FTT</b>	—	Financial Transaction Tax
<b>GHG</b>	—	Greenhouse Gases
<b>GND</b>	—	Green New Deal
<b>ICT</b>	—	Information- and Communications Technology
<b>LVT</b>	—	Land Value Tax
<b>MMT</b>	—	Modern Monetary Theory
<b>RQ</b>	—	Research Question
<b>SSNC</b>	—	Swedish Society for Nature Conservation
<b>VAT</b>	—	Value Added Tax

# 1 Introduction

Broadly speaking, the concept of sustainable development was initially concerned with how to steward humanity in a world of limited resources (Meadows, 1972), with economic and social dimensions integrated only later (Klarin, 2018). While a somewhat contested concept, sustainable development today principally deals with three spheres: an environmental, a social, and an economic one (Purvis *et al.*, 2019; Schweikert *et al.*, 2018). In the environmental sphere, the imperative is to keep anthropogenic pressures within the ‘planetary boundaries’ (Richardson *et al.*, 2023; Rockström *et al.*, 2009) — thresholds that when crossed, risk bringing earth systems into ‘uncharted territory’ (Ripple *et al.*, 2023), unsafe for humanity. The social sphere sets goals to shape societies in ways to “prevent individually unpredictable, yet collectively predictable, risks” (Mandelli, 2022, p. 336) through (re)distribution of opportunities and resources (Esping-Andersen, 1990). This is often pursued through social policy such as public services, labour market policies, social assistance, and other policy characteristic to welfare states like Sweden, to guarantee a socially acceptable standard of living for all members of society. The economic sphere, finally, seeks to ensure economic growth, i.e. the increase in economic activity (production, consumption and exchange of goods and services) (Mandelli, 2022).

How these spheres are understood to interact is a point of contention, which Mandelli (2022) calls the ‘eco-social-growth trilemma’. As a paradigm, sustainable development is not neutral in its position, especially vis-à-vis economic growth (Ekins, 1993). Indeed, sustainable development posits that the three spheres are compatible, with any contradictions reconcilable. This was reflected in the Brundtland report (United Nations, 1987), where tensions between economic growth and eco-social imperatives were largely assumed non-existent (Mandelli, 2022), and in the design and implementation of the Sustainable Development Goals, prioritising the economic sphere (Craig & Ruhl, 2019; Eisenmenger *et al.*, 2020; Forestier & Kim, 2020). Increasingly, climate policy scholars view development paradigms pursuing continued economic growth with scepticism (King *et al.*, 2023). The emerging field of eco-social policy research seeks to uphold ‘social floors’ while operating within ‘ecological ceilings’, de-centring economic growth as a narrative of development. Advocates instead explore the role of policies integrating ecological and social goals in provisioning ‘sustainable welfare’ (Büchs *et al.*, 2024; Hirvilammi, 2020; Koch, 2020a).

Ecological and social goals are deeply interconnected, for example through the “vicious circle” between inequality and climate change (Mandelli, 2022, p. 341). Inequality drives climate change (Millward-Hopkins & Oswald, 2023; Wiedmann *et al.*, 2020; Wilkinson & Pickett, 2024). For one, unequal societies bring with them higher levels of conspicuous consumption across society (see Veblen, 1899), resulting in higher consumption of status goods (Pybus *et al.*, 2022). Additionally, the rich have vastly higher footprints, with the richest one percent emitting as much as the poorest two-thirds of humanity (Khalfan *et al.*, 2023). Inequality also decreases the capacity for collective action and participatory governance, reducing social cohesion and resilience (Creutzig *et al.*, 2022; Gough, 2019; Laurent & Pochet, 2015). At the same time, climate change also exacerbates inequalities in a ‘double injustice’ (Walker, 2012), where the groups that contribute the least to climate change overlap with those most affected and least equipped to adapt (Gough, 2017a).

One policy instrument to redistribute and reallocate resources to overcome inequality is taxation. Taxation is also a tool for eco-social transformation relevant to meeting ecological and social goals. Yet, it embodies a paradox. On the one hand, it’s a powerful, already-existing policy-tool for funding the transition to societies within social and biophysical limits (cf Buch-Hansen & Koch, 2019) while also being a potent tool for redistribution and shaping economic incentives. On the other hand, it’s heavily politicised, with historical, ideological, and cultural facets, and has long been an arena for power struggle and conflict (e.g. the Yellow Vests initially contesting a diesel tax hike, see Martin and Islar, 2021). Indeed, taxes can take many shapes and purposes. Compare e.g. a tax on wealth, reallocating revenue from the richest parts of the population, with



a flat carbon tax designed to disincentivise the use of fossil fuels, possibly leading to regressive effects or perceived as unjust.

This thesis aims to explore the role of taxation in this eco-social-growth trilemma, with Sweden as a critical case, through pursuing the following research questions:

**RQ1** How do progressive tax reform proposals in Sweden compare to findings suggested in the eco-social literature?

**RQ2** Informed by reference literature, what trade-offs are embedded in the understanding of sustainability manifested in Swedish progressive tax reform proposals?

To answer these questions, I first provide some background on Sweden, eco-social challenges and taxation, followed by a theory chapter on the eco-social policy and the eco-social-growth trilemma. In the methodology-chapter, I present the research design and the material selected to conduct the literature review and the multiple-case study. The findings are presented and analysed in chapter 5, and then discussed in relation to the theory in chapter 6, before chapter 7 concludes the thesis.

## 1.1 Contribution to Sustainability Science

Importantly, this thesis sets out to contribute to the field of sustainability science through exploring transformation pathways. As Islar *et al.* (2024, p. 1) argue, “Engaging with economic questions is crucial for sustainability science to maintain its transformative potential. Growth-critical perspectives like degrowth and postgrowth have the potential to propel sustainability discourses into new, more impactful realms of development”. The eco-social-growth trilemma departs from that conflicting views can be held on how to reconcile the three dimensions of sustainability. Through relating critically to this, policy can unlock transformations to economic regimes centred on eco-social well-being. Indeed, we need to shift policy goals from being oriented towards economic growth and competitive markets to building multi-scalar transformative capacity, and taxation will need to play a role. Murphy (2013, p. 84) argues taxation to have “the potential to generate the type of cross-class and cross-sector alliances that McCabe [2013] argues are necessary to challenge power and achieve transformation.”. Yet, translating these ambitious goals into actionable policy is non-trivial, why the interdisciplinary and solutions-oriented field of sustainability science needs to engage with these questions.

# 2 Background

## 2.1 Sweden is facing ecological and social challenges

Decades into a sustainable development agenda, ecological breakdown is accelerating and social injustice remain pervasive (Fletcher *et al.*, 2024). Earth systems are currently entering ‘uncharted territory’ (Ripple *et al.*, 2023), with six out of nine planetary boundaries overshoot (Richardson *et al.*, 2023) and the 1.5°C of warming ceiling approaching being, if not already, trespassed (McCulloch *et al.*, 2024). Despite immense resource usage, basic needs remain unmet (Khalfan *et al.*, 2023), with ecological and social impacts as well as drivers unevenly distributed (Dorninger *et al.*, 2021; Khalfan *et al.*, 2023). Indeed, ecological and social challenges are deeply interconnected, and cannot be treated as separate domains (Raworth, 2017).

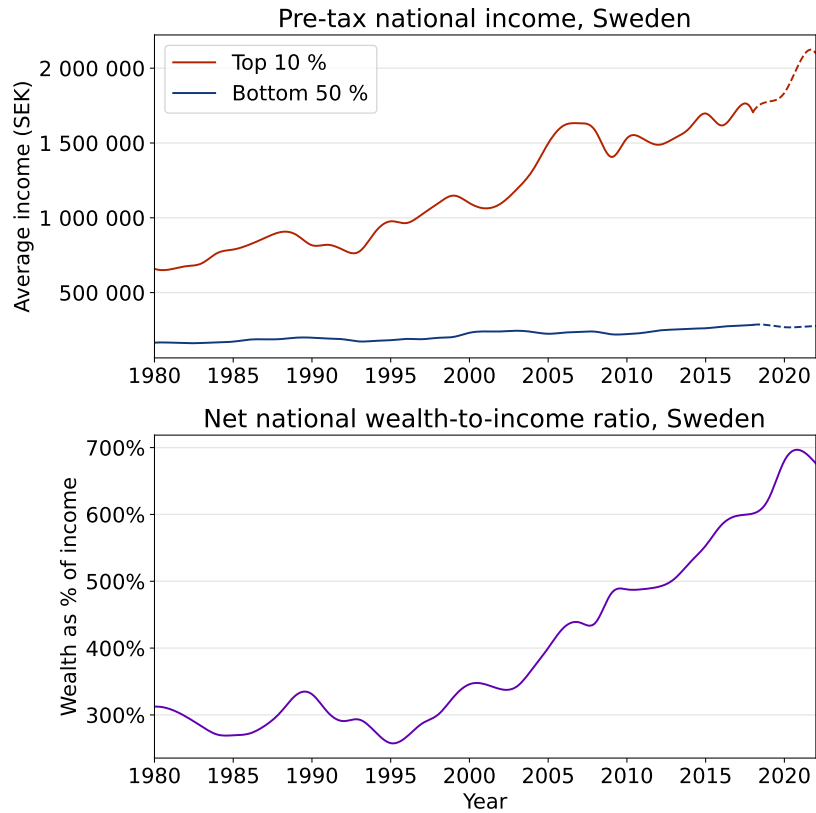
Sweden is no exception to these dynamics. Despite a historically strong welfare state, relatively high levels of equality, and high-ranking climate politics, Sweden is facing social and ecological challenges. Sweden’s welfare system has taken an increasingly neoliberal turn, with austerity politics expanded (Skyrman *et al.*, 2023). Economic inequality has increased considerably (Oxfam Sweden, 2024; Therborn, 2020; Vikström, 2024), especially in terms of wealth (Finanspolitiska Rådet, 2024), see Figure 2.1. Between 1990 and 2021, the number of billionaires in Sweden increased from 28 to 542 (Cervenka, 2022), with a greater increase in inequality than in any other OECD country (Järligen Bergström, 2021). Recent socio-economic reforms have further entrenched gender inequality (Lane & Jordansson, 2020; Nordling, 2022; Österlund, 2024), with over two-thirds of capital incomes going to men (“Regeringens Proposition 2020/21:1. Bilaga 4”, 2020). Additional and interconnected democratic challenges have emerged, including an influential far-right (Widfeldt, 2023) and increasing corruption (Transparency International, 2024).

Sweden has a high overshoot of the planetary boundaries (see Figure 2.2; Fanning *et al.*, 2022), and is neither on track to meet national nor EU-level climate targets (Persson *et al.*, 2024). In the 2024 report, the Swedish Climate Policy Council found that “The Government’s stated goal of ambitious and effective climate policy is not reflected in action. Policy adopted in 2023 will increase emissions and does not lead towards the fulfilment of Sweden’s climate goals and EU commitments by 2030” (Persson *et al.*, 2024, p. 12). The large gap between the climate transition needed and the current Swedish policy landscape is undeniable, jeopardising the well-being of current and future generations. With the “erratic nature” (Persson *et al.*, 2024, p. 16) of Sweden’s climate policy risking high socio-economic costs and decreased acceptance for a transition, it’s hardly surprising that Sweden fell 24 ranks in the 2024 Climate Change Performance Index’s (CCPI) Climate Policy ranking (Burck *et al.*, 2023).

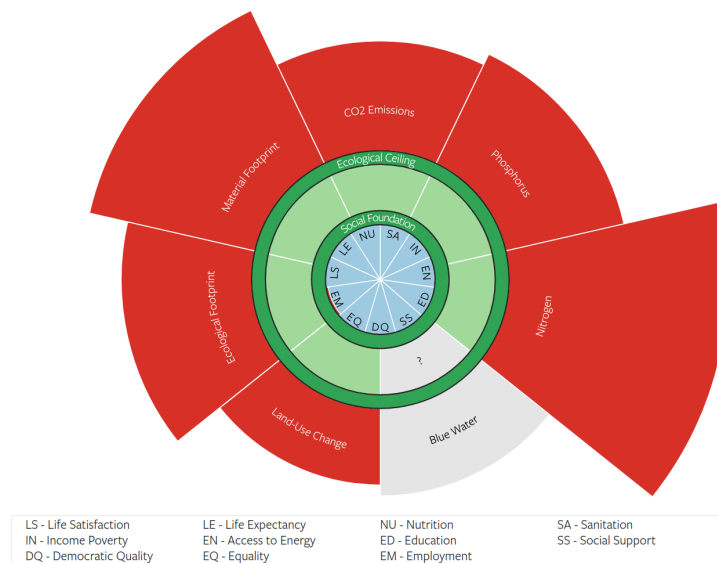
## 2.2 Historical welfare state

Sweden has often been viewed as the archetypical social democratic welfare state and a role model in social policy (Svallfors, 1995, 1996), with — historically — a high support for welfare policy and taxation (Björklund Larsen, 2018; Svallfors, 2011).

While long a relatively poor country, Sweden grew rich during the 20th century, having escaped both world wars and retained access to iron ore and forestry. This wealth fuelled a symbiotic growth in industry and of the state (see e.g. Allvin, 2004; Björklund Larsen, 2018; de Swaan, 1988; Rothstein, 1992), predominantly under a social democratic government. During this period, equality between citizens was significantly improved, both in terms of income (Bennich-Björkman, 2008, p. 47) and general standing (Björklund Larsen, 2018, p. 11). Policies leading to a stronger welfare state and increased redistribution were implemented under the term *Folkhemmet*, ‘the People’s Home’. Since the 1980s, the equality and social-mobility characterised *Folkhemmet* has



**Figure 2.1** – In the past decades, inequality has increased in Sweden. The top plot of this figure shows the average annual income of adults in different parts of the population. The upper, red line shows the average income of the top 10 % earners, and blue that of the bottom 50 %. The figure shows that in the past years, the top earners have increased their income significantly more than the bottom half of the population. Data for 2018-2022 (dotted line) is extrapolated based on distribution- and using survey data by World Inequality Database. The bottom plot shows the wealth-to-income ratio (total wealth / total income), which also has increased drastically, showing that the value of the accumulated wealth increases faster than the income. Data fetched on 2024-05-03 from the World Inequality Database, [www.wid.world](http://www.wid.world) (WID, 2022).



**Figure 2.2** – Sweden’s 2015 performance in social and planetary boundaries, depicted as a doughnut plot. Note that Sweden exceeds at least six of the seven biophysical boundaries, with blue water at the time unquantified. Social floors are mostly upheld, other than when it comes to the employment indicator (EM). Data from Fanning *et al.* (2022), and image downloaded supplementary data website [goodlife.leeds.ac.uk](http://goodlife.leeds.ac.uk) on May 3, 2024.

waned away, replaced by increasingly neoliberal politics in a globalising world (Rosenberg, 2012, p. 22; Sunnemark, 2014).

Sweden has some of the highest levels of taxations in the world on income and a high sales tax, but average to low rates on corporate taxes and practically no wealth tax (Widman & Friström, 2022b). Sejersted (2011) finds that Nordic citizens overall are “installed with the call of duty to contribute to the welfare state” (see Björklund Larsen & Brøgger, 2021, p. 86), and Björklund Larsen (2018) that Swedes generally perceive that they get quite a lot for their taxes, with a high willingness to be taxed. This is partly manifested in the Swedish Taxation Agency being perceived as one of the most respected government agencies — people “pay tax without much fuss”, with only 5 % having negative views of the agency (Björklund Larsen, 2018).

The historical context of Sweden as a welfare state, with high support for both social and environmental policy (Fritz & Koch, 2019; Otto & Gugushvili, 2020), provides a promising platform for eco-social policy. How states can be transformed to provide welfare upholding social floors while operating within ecological ceilings — provisioning ‘sustainable welfare’ — is an emerging topic of study (Buch-Hansen & Koch, 2016; Büchs *et al.*, 2024; Fritz & Lee, 2023; Hirvilammi, 2020; Laruffa, 2022; Laurent, 2021; Lee *et al.*, 2023). From a transformation perspective, Koch (2020a) explores the potential of the state to move “from a largely unsustainable growth economy to a sustainable post-growth economy” (p. 116) through eco-social policy packages. Hirvilammi (2020) reframes the ‘virtuous cycle’ of social democratic welfare states, advocating for a new virtuous cycle of sustainable welfare, with the (welfare) state as a vehicle for transformation. Central to welfare states is taxation, a potent policy tool for revenue collection, redistribution, steering behaviour and much more. With this in mind, I ask what role taxation can play in an eco-social transformation.

## 2.3 What is taxation?

Taxation has been the focus of centuries of scholarship, and can be understood in many ways. On the one hand, it is a potent macro-economic policy instrument used to collect funds, reallocate resources, and steer behaviours, and is as such fundamental to the ‘modern state’ (Björklund Larsen & Boll, 2021; Smith, 2015). Governing bodies use taxation to finance everything from infrastructure and welfare systems to military spendings. It can be used to attract businesses (e.g. Sweden’s heavily subsidised energy tax for data centres, used to attract the ICT industry), create incentives for sustainable consumption (e.g. Sweden previously exempting vehicle tax on new electric cars), or steering behaviours / supporting certain sectors (e.g. reduced VAT on cultural activities in Sweden). Tax can also be used as a tool with the intention of maintaining economic stability, dampening or increasing spending. On the other hand, taxation is also a source of conflict, one of the principal materialisations of the political right-left divide, and a subject of public debate (Smith, 2015). For a broader understanding of taxation, I borrow a description from Björklund Larsen and Boll:

Taxation is the collection by a revenue authority of levies, fees, or charges from residents, business, or other legal entities deemed taxable pursuant to laws and regulation. Taxation affects most people in the world within the confines of a nation, state, or region. Some people claim taxation is theft by the state, others claim that it is a moral action and duty, and a third view is that taxes are expenses that citizens incur in order to make claims on the state. Taxation is thus an area of contestation. (Björklund Larsen & Boll, 2021, p. 3)

Taxation, then, is more than an economic process — it is also a political process and part of a moral economy (Makovicky & Smith, 2020), and can be studied in terms of how it shapes and is shaped by ideals, identities and values. It is a “nexus of representation and accountability for a democratic engagement” (Guyer, 1992, p. 44), a dimension of identity formation (Bujaki

*et al.*, 2017; Vicol, 2020), and a Foucauldian, disciplinary technology used to create self-policing, model tax-paying subjects (Bogenschneider, 2015–2016; Likhovski, 2007). Taxation plays a role in constructing the image of the state among citizens (Lund, 2016; Sheild Johansson, 2020) and in state-building (Brautigam *et al.*, 2008; Lund, 2006; Prichard, 2015). Taxation can influence or be a manifestation of state-society as well as inter-society reciprocal relationships (Björklund Larsen, 2023; Sheild Johansson, 2020; Streinzer, 2023; Streinzer & Terpe, 2023), and be a prism through which fiscal imaginaries such as ‘deservingness’ can be studied (Björklund Larsen, 2017). Burnyeat and Sheild Johansson (2022) and Makovicky and Smith (2023) look at how taxation can be understood beyond a social contract, revealing broader disciplinary dimensions. Björklund Larsen (2019), Björklund Larsen and Brøgger (2021), and Vicol (2020) investigate how moral, trust, bureaucracy, and views on the state make individuals and businesses comply with or evade tax, and Eräsaari (2020) looks at the impact of taxation on the non-fiscal business of timebanks.

Importantly, taxation is not necessarily good nor neutral — it can also be a tool for settler colonialism as well as a prism through which colonial views and practices can be studied (Willmott, 2022; Zahnd, 2023a, 2023b). Yet, as part of a moral economy and a historical tool, taxation can also be used for reallocation of resources, and thus be an instrument for reconfiguring societies for climate action, e.g. via taxes on consumption to decrease resource usage, or taxes on wealth to reduce inequalities and allocate funds.

## 2.4 Taxation in Sweden

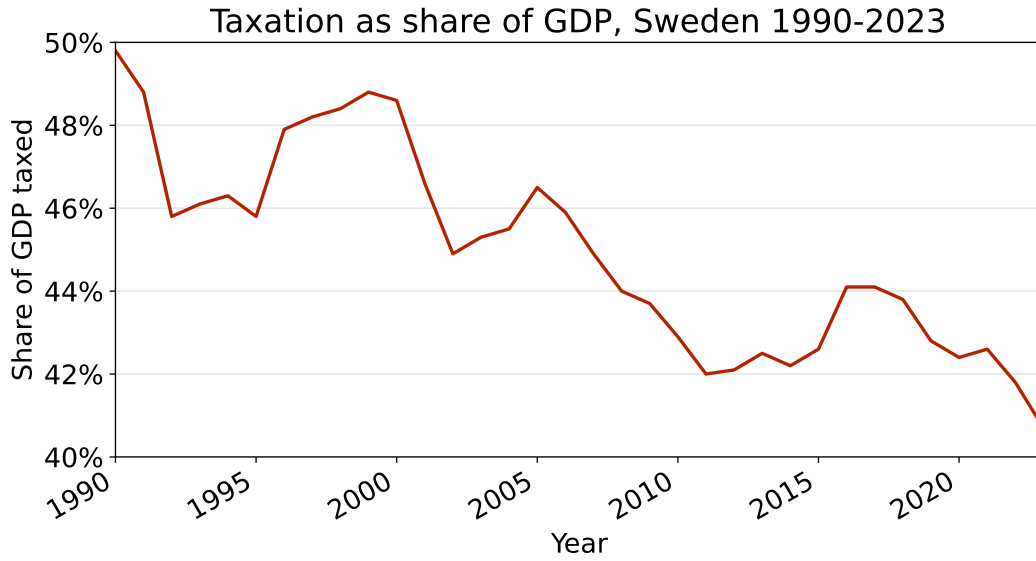
More than three decades have passed since Sweden’s last major tax reform in 1990–1991. At the time dubbed “the most far-reaching reform in any industrialized country in the postwar period” (Agell *et al.*, 1996, p. 643), it combined a number of rate cuts (esp. reducing the tax on higher incomes) with a broadening of the tax base (e.g. through a VAT with fewer exemptions and higher rates) and an elimination of numerous tax exemptions. Overall, it shifted taxation from personal income to consumption. The reform was motivated by global as well as national factors<sup>1</sup>, such as the globalisation of capital markets during the 1980s, and national discourse on the very high marginal taxes. Since then, many modifications to the tax system have been made.

In a European-American context, Sweden has high taxation on labour, low on capital and properties, and average corporate- and sales taxes (Sundgren & Suhonen, 2019; Widman & Friström, 2022b). The overall tax pressure is the 8th highest in the OECD (40.7 % of GDP), having declined about 8 percentage points since the turn of the millennium, see Figure 2.3 (Torstensson, 2024c). The standard VAT rate is 25 %, with some categories of goods and services taxed lower (e.g. groceries and domestic flights; Swedish Tax Agency, n.d.-b). The tax on corporate profits (20.6 %) is wedged between the OECD average (22.6 %) and the EU-27 average (20.1 %). Wages are flatly taxed on the employer-side (payroll tax of 31.42 %) and progressively on the employee’s side (up to 55.6 %, relatively high in international standards; Torstensson, 2024a). See Figure 2.4. In 2004, the inheritance tax was removed, in 2007 the wealth tax, and in 2008 the property tax was redesigned into a flat (effectively regressive) municipal fee. As such, Sweden has become one of the countries with the lowest capital taxes (Sundgren & Suhonen, 2019). One tax exemption relevant for capital taxation in Sweden is the investment-savings account (ISK), a form of savings account for stocks and funds that since 2012 offers a flat fee, rather than the normal 30 % tax rate on profits. Another important exemption are the so-called ‘3:12-rules’, entailing a flat 20 % tax-rate on a large share of the dividends for companies with less than five owners (Swedish Tax Agency, n.d.-a, n.d.-c).

Sweden also has several steering taxes — taxes primarily intended to change economic incentives rather than e.g. collecting funds — such as a carbon dioxide tax, an energy tax, alcohol and tobacco taxes, and taxes on natural resources such as minerals. Another set of tax exemptions

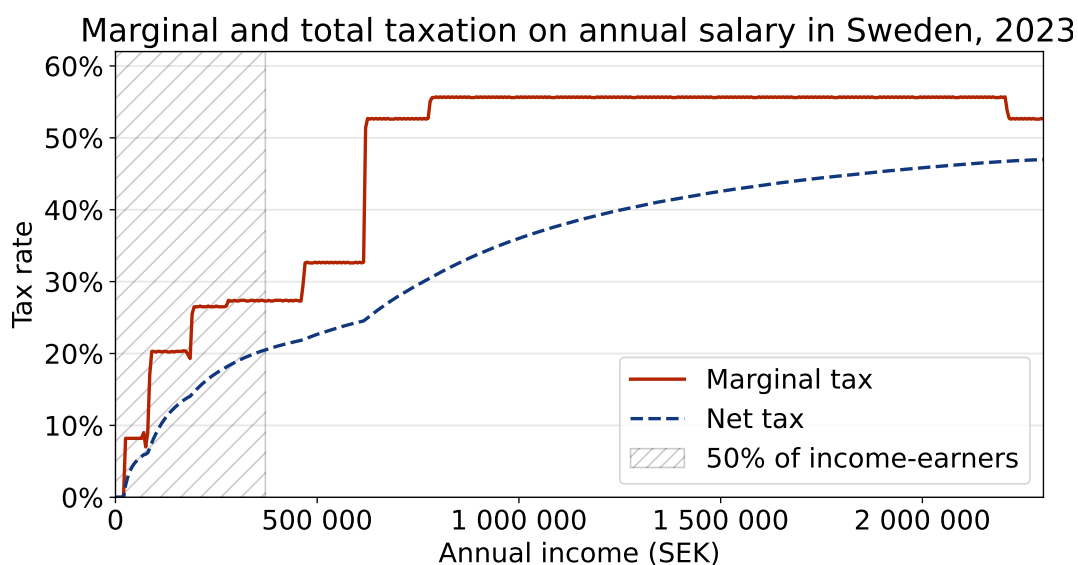
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<sup>1</sup> See Agell *et al.* (1996) and Steinmo (2002) for a more in-depth description and discussion of the tax reform 1990/91.

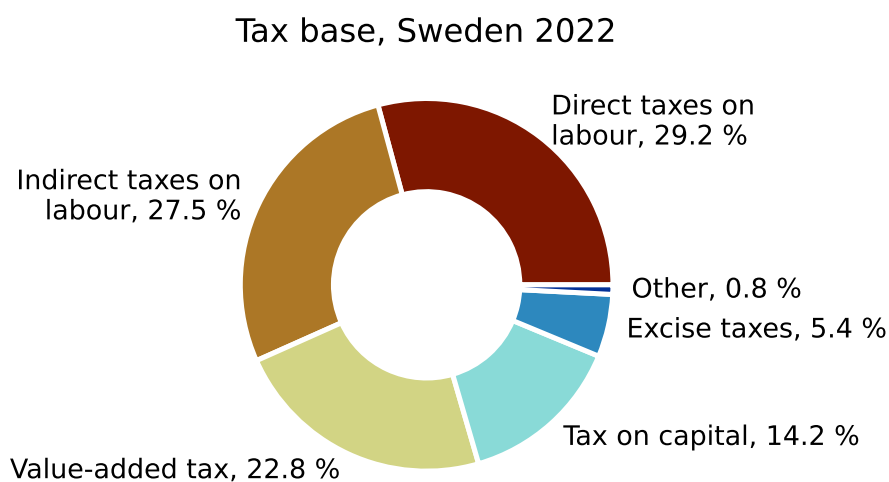


**Figure 2.3** – The tax-to-GDP ratio, sometimes referred to as the tax burden, is a gauge of a nation’s total tax revenue’s share of the (formal) economy. Here, the tax-to-GDP ratio for Sweden between 1990 (the ‘tax reform of the century’) and 2023 is shown. Despite some variation, the overall trend is a significantly decreased share of GDP being taxed, in 2023 almost 10 p.p less than in 1990. Data was aggregated by Torstensson (2024c) from Statistics Sweden, with the datum for year 2022 (but not 2023) being a preliminary value.

often discussed are ROT (Repairs, Conversion, Extension) and RUT (Cleaning, Maintenance and Laundry), offering tax deductions on labour costs for private individuals. See Figure 2.5 for an overview of different taxations and their contribution to the tax base.



**Figure 2.4** – In Sweden, income is progressively taxed in brackets, with higher shares of income taxed higher. Here, the marginal tax on income from wage-labour is shown as a function of annual income, assuming a worker between 18-65 years old (red, solid line). From this, the net or effective taxation, i.e. the percentage of the total paycheck, was calculated by me (blue, dashed line). The striped box shows the rates that apply to 50 % of income earners in Sweden, based on the 2022 median income in Sweden (371 500 SEK, fetched from SCB). Data was aggregated by Torstensson (2024a), building on data from the Swedish Financial Supervisory Authority. In the dataset, municipal tax of 32.37 % and a funeral fee of 0.28 % was assumed, with wage tax reductions included. Additionally, smaller deviations in the resulting graph was evened out in the aggregated dataset.



**Figure 2.5** – An overview of Swedish taxation revenue in 2022, as reported by Ekonomifakta (Torstensson, 2023) with data by the Swedish National Financial Management Authority — same data as the bold rows in Table A.1. Note that the taxes on labour are the largest share of the tax base, over half, with VAT the second-largest source of revenue. Tax on capital is only the third largest source of tax revenue. Indeed, labour and consumption taxes together make up 75 % of the tax base.

# 3 Theory

## 3.1 The eco-social-growth trilemma: towards an eco-social understanding of sustainability

Mandelli (2022) analyses the interactions and contradictions between the three spheres of sustainability through the concept of the ‘eco-social-growth trilemma’.<sup>1</sup> Different framings and understandings of the intersections of these spheres are abundant, and Mandelli explores the underlying assumptions guiding the handling of these interactions through two dimensions: *cognitive* and *functional*. The cognitive dimension regards how the objectives of the spheres are understood to be connected. Between any two hypothetical policy objectives (e.g. reducing environmental pressures and reducing inequality), Mandelli sees three possible cognitive links: neutrality (unrelated), trade-off (progress in one *hinders* progress in the other, see Granaglia, 2012), and synergy (progress in one *implies* progress in the other). The functional dimension concerns how these are to be governed, partly following from the cognitive relationship. If the goals are seen as unrelated, a ‘silo logic’, where the goals are pursued independently, is to be expected. A hierarchical ordering, where one goal is prioritised over the other, occurs where trade-off dynamics prevail to the extent that the two goals are fundamentally irreconcilable. Finally, policy integration can occur if the trade-off is seemed weak, such that a synergy can be achieved through certain configurations, or if the two goals simply are in synergy.

These analytical dimensions, Mandelli (2022) contends, let us understand how sustainable development relates to the eco-social-growth trilemma. In pursuing policy integration between the three spheres, sustainable development positions finding *a solution* to the eco-social-growth trilemma as both possible and desirable. But other approaches exist. ‘Growth-first’ paradigms strive for free markets and unconstrained technological innovation, regardless of externalities, according to a silo or hierarchical logic. This has been heavily critiqued, for example due to its reliance on market mechanisms and marginalisation of “power relations, social inequities and injustice (across gender, class and race), ethical social provisioning, the role of care and reproductive processes, the social implications of advancing technology, treatment of others with silent voices (e.g. future generations, children, the non-human world)” (Spash & Guisan, 2021, p. 203). Post-growth approaches provide radically different perspectives, seeking to establish a hierarchical ordering where social and ecological dimensions are prioritised over growth. Most well-known of these is perhaps the scholarly-activist movement of degrowth. As such, post-growth approaches do not seek to ‘solve’ the eco-social-growth trilemma, instead choosing to focus on the eco-social nexus. It is with this understanding of sustainability, as growth being secondary to the ecological ceilings and social floors of the eco-social spheres (Khan *et al.*, 2022), that I will explore taxation — as part of an eco-social policy paradigm.

## 3.2 Defining eco-social policy

Mandelli (2022) offers a definition of eco-social policies as “public policies *explicitly* pursuing both environmental and social policy goals in an *integrated* way” (Mandelli, 2022, p. 340), putting emphasis on the explicit (in goals or features) as well as the integrative (multiple policy goals) aspects. Building on this, Mandelli offers a typology for classifying eco-social policies along two operationalisable dimensions. The first dimension is the direction of policy integration, distinguishing between *reactive* policies that add a social dimension to an environmental policy, (re)distributing costs and benefits of a transition — usually with a narrower scope to serve those immediately impacted — and *preventative* policies that go beyond urgent risks by “greening the

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<sup>1</sup> See Laurent (2021) for a similar ‘welfare-growth-transition’ trilemma.



welfare state” to change societal configurations to reduce environmental pressures (p. 343). The second dimension is the policy’s link to growth. Eco-social policies do, per Mandelli’s (2022) definition, not target economic growth as a goal in of itself. Yet, with the economic sphere coupled with the others, in a sense almost inescapable in many socio-economic configurations, the relationship of policy to economic growth must not be ignored. As such, Mandelli proposes distinguishing between *protection* policies that seek to ‘cushion’ or compensate for negative effects of a green transition, and *investment* policies that pursue the creation of ‘green jobs’, along with social investments, for a decarbonised economy. The difference lies in the latter often positively contributing to growth by design, while the former has more room to be agnostic to or opposing growth. The two dimensions yield a two-by-two grid, as seen in Table 3.1.

		The link to economic growth	
		Protective function: Not contributing to growth	Investment function: Contributing to growth
The direction of eco-social policy integration	Reactive function: ‘Socialising’ the environmental state	<b>Reactive eco-social protection policies:</b> protecting from the social implications of environmental challenges and policies	<b>Reactive eco-social investment policies:</b> investing in the social implications of environmental challenges and policies
	Preventative function: ‘Greening’ the welfare state	<b>Preventive eco-social protection policies:</b> protecting from the environmental implications of social challenges and policies	<b>Preventive eco-social investment policies:</b> investing in the environmental implications of social challenges and policies

**Table 3.1** – The two analytical dimensions of eco-social policies — the ‘direction’ of policy integration and the relationship to growth — yield a four-element typology, as conceptualised and presented by Mandelli (2022).

Examples of eco-social policies are multiple (Bohnenberger, 2020; Brandl & Zielinska, 2020; Gough, 2021; Khan *et al.*, 2020; Laruffa *et al.*, 2022), and sometimes referred to as a ‘new generation of social policies’ (Concialdi, 2018; Fritz & Lee, 2023; Gough, 2020; Koch, 2022; Koch *et al.*, 2023). One illustrative example is that of a working time reduction policy, providing both social benefits (more time for care and leisure) and ecological benefits (reduced material production and consumption) (Khan *et al.*, 2022). Common for these policies are, importantly, that the economy is viewed as an instrument, bounded by social and biophysical limits, rather than a goal in of itself (Fanning *et al.*, 2020; Khan *et al.*, 2022; Koch, 2022). As such, eco-social policy seeks to move beyond economic growth as a narrative of development (Laurent, 2021).

# 4 Methodology

In this chapter, the onto-epistemological position will first be presented, followed by a description of the research design and the material, before limitations inherent to the research design is discussed.

## 4.1 A critical realist onto-epistemological position

Commonly linked to the works of Roy Bhaskar (1975), critical realism seeks to provide a rigorous post-positivist philosophy of science (Archer *et al.*, 2016). In what's also called 'depth ontology', critical realism combines ontological realism with epistemological constructivism, distinguishing between the 'real' world and our experiences and understanding of it (Forsyth, 2023; Knudsen, 2023; Zhang, 2023). In other words, the *intransitive* — the reality independent of experiences and perception — is separated from the *transitive* dimensions — the observed knowledge, facilitated by e.g. language or scientific models. Ontological realism enables seeing climate change, biodiversity loss, capitalism, economic growth, taxation systems and other natural and social structures and mechanisms as existing independent of if we experience them or not. Different knowledges can reveal different things about these phenomena.

Important to emphasise is that despite scientific knowledge being considered necessarily incomplete it can still be more (or less) close to the 'real'. Instead, Bhaskar emphasises that social structures — albeit real — can and should be transformed, with an axiological “commitment to human emancipation and flourishing” (Buch-Hansen & Nesterova, 2021, p. 2). Critical realism, then, offers both a deep understanding of our world, and “proposes how knowledge of it can emerge and result in transformative practice” (Buch-Hansen & Nesterova, 2021, p. 1). A depth ontology can guard against claims from disciplines such as neoclassical economics, presenting findings as being on par to natural laws that cannot be changed. For this thesis, this guides the investigation into alternative forms of taxation.

Indeed, Mandelli's (2022) eco-social-growth trilemma is presented as an 'analytical construct' for understanding how various actors balance goals from the three spheres, i.e. one way of knowing reality, without needing to claim the trilemma to be an empirical, axiomatic truth. Understanding such tensions in our social systems can point to how to transform our social structures. Similarly, Priya (2021) highlights critical realism as an onto-epistemological position suitable for case studies, the main methodology used in this research design.

## 4.2 Methods and materials: a theoretically informed, critical case study

To answer the research questions, a two-part inductive research process to collect and analyse empirical material was iteratively designed. A qualitative literature review served both the purpose of answering the research question of how progressive, eco-social taxation is conceptualised, as well as a material from which a coding scheme was induced (see Table 5.1). This coding scheme was used to guide the analysis in a multiple-case study. The cases consisted of Swedish progressive taxation reform proposals with eco-social goals, where written documents were complemented by semi-structured interviews to gain a deeper understanding of the cases. The two data sets are independent in the sense that the literature does not refer to the cases or vice versa, yet connected via the analytical coding framework constructed. The inductive approach was deemed fitting given the fact that limited theoretical and empirical work had been published on the topic — in other words, “in the early stage of researching a little-understood phenomenon and when the key variables are undefined” (François *et al.*, 2023, p. 3).

Yin (2014, pp. 53–54) proposes a two-part definition for a case study as an empirical and context-grounded investigation into a phenomenon, where multiple sources of data are collected and analysed based on previously developed theoretical work. Creswell and Poth (2017) define a case study as “a qualitative approach in which the investigator explores a real-life, contemporary bounded system (a case)” (p. 96). Priya (2021) and Yin (2014) emphasise that a case study is not simply a method of data collection, but rather a research strategy.

Guided by this, the literature review was designed to constitute a theoretically informed platform from which the empirical work could be analysed, together with theory on eco-social policy. Background research on the Swedish taxation system, Sweden as a (historical) welfare state, and the role of taxation beyond an economic instrument, aimed to contextualise the cases. Indeed, “A de-contextualised study has no relevance in a case study” (Priya, 2021, p. 95), echoing the concept of ‘sociological imagination’ (Mills, 1959). As I am interested in the (contemporary) Swedish case, and ultimately hope to illuminate points of alignment or contention for an eco-social transformation, a multiple rather than single case study was chosen. A balance between feasibility and breadth guided the number of cases to analyse, and as advised by Yin (2014), multiple sources of data — documents as well as interviews — informed each of the cases.

#### 4.2.1 Qualitative literature review

To understand how eco-social taxation is conceptualised (RQ1), a qualitative literature review was conducted. A combination of EBSCOHost, Web of Science, and Google Scholar was used, with the search string (tax OR taxation) AND (eco-social OR ecosocial or socio-ecological), complemented by a broader policy AND (eco-social OR ecosocial) search, and a narrower (tax OR taxation) AND (post-growth OR postgrowth). The choice to bring in postgrowth literature was motivated by the considerable alignments of an eco-social agenda with postgrowth literature vis-à-vis the eco-social-growth trilemma.

The sample of articles was expanded through snowballing, i.e. referring to the sources of relevant articles, as well as reverse citation search, to see how important works have been expanded upon or discussed. This was continued until theoretical saturation was approached, as well as the number of articles approached what was beyond the feasible scope of this thesis. A coding scheme was iteratively and inductively derived from the material. Roughly 350 articles went through a preliminary, keyword-search screening, with 84 passing for a deeper screening.

#### 4.2.2 Case studies: Swedish progressive tax reform proposals

To answer RQ2, a theoretically informed, multiple-case study was conducted, analysing Swedish taxation reform proposals in conversation with literature. The cases were purposively selected to represent actors with different roles formulating taxation reform proposals with an eco-social agenda. The material consisted of both written documents and complementary semi-structured interviews. Cases were selected from three different organisations: *Reformisterna* (‘the Reformists’), the largest association within the Swedish Social Democrats, the Swedish Society for Nature Conservation (SSNC), which is the largest environmental organisation in Sweden, and *Landsorganisationen i Sverige* (LO), the Swedish Trade Union Confederation, one of Sweden’s largest union confederation. See Table 4.1 for a description and motivation of each of the cases.

The three qualitative interviews, all semi-structured following a common interview guide, were designed as to be a “conversation with a purpose” (Eyres, 1988), aiming to deepen and nuance the findings from the documentary analyses. As such, they served the purpose of clarifying questions that arose when reading the proposals, as well as providing additional information to make the proposals more comparable. The interviewees were selected based on their insights into the tax proposals and/or the broader tax policy of the organisation. Each of the interviews lasted 30 minutes and were transcribed before analysed. As the interviews were done in Swedish, all quotes are my own translations.

Description and motivation	Materials
<p>Reformisterna, ‘the Reformists’ is an association internal to the Swedish Social Democrats, working since 2018 towards the main party to adopt stronger social politics, reducing inequality in Sweden. They are the largest associations In their 2024 policy reform proposal, they discuss a number of taxation and other reforms under the subheading <i>We can afford it</i> (‘Vi har råd’).            Selected as they are a movement internal to a major political party, trying to shape the Swedish political landscape from within.</p>	Reformisterna (2021, 2024)
<p>The Swedish Society for Nature Conservation (SSNC, or Naturskyddsföreningen in Swedish) is Sweden’s largest environmental organisation. The non-profit, non-partisan organisation has since 1909 worked for environmental protection, with local, regional, and national groups and networks. In their 2022 report ‘A green tax reform’ (En Grön Skattereform, Widman and Friström, 2022b), they describe their vision of how the Swedish tax system could be used to further a green transition while also reducing inequality.            Selected as they represent a party-independent environmental organisation, with a strong commitment to environmental and ecological issues.</p>	Widman and Friström (2022a, 2022b)
<p>The Swedish Trade Union Confederation (LO, or <i>Landsorganisationen i Sverige</i> in Swedish) coordinates 14 independent unions, together representing 1.4 million workers in Sweden. Albeit independent from the Social Democratic Party, the two organisations share common goals and frequently work together, even if they see different ways of reaching those goals. For example, LO has a member on the executive committee of the party.            Selected as they represent several unions, and hold significant societal influence. Their position of being formally independent from, yet practically actively collaborating with, the social democrats is relevant to take into account.</p>	Järligen Bergström (2021)

**Table 4.1** – Brief descriptions of each of the three critical cases, and why they were selected.

### 4.3 Methodological limitations

While a systematic literature review would have been beyond the scope of this thesis, the lack thereof makes the study difficult to replicate. To prevent this from invalidating the results, I avoid claims of this being representative of the entire body of literature, focusing on what has been found, rather than what was not found. Moreover, relying on literature entails the risk of the limitations of other studies seeping into mine. The use of snowballing as a source of data collection risks contributing to one-sided academic discussion, yet was necessary due to the limited number of works on eco-social taxation that have been published. Instead, it was necessary to see what other researchers drew upon. Symmetrically, reverse-citation may give additional weight to one result, but in some cases can also nuance the discussion when critique is included.

The lack of empirical works on eco-social taxation motivated a case-study. As Yin (2014) argues, the case study is not based on a random sample and the results should thus not be used to generalise over some broader population. Instead, it offers in-depth information about a specific case and scenario. As critical realism recognises, all observations are to some extent impacted by the perspectives and ideology of the researcher. This is a limitation inherent to inquiries of the social world, and a recognition of the unobservable does not mean inquiry is fruitless, but rather that this needs to be recognised.

# 5 Findings and analysis

This chapter will first present the findings from the literature review on eco-social taxation, in conversation with broader debates. Following up on this, the case studies are presented in dialogue with the literature review: first, through a mapping of taxes found, and then a description of each of the cases, combining documentary sources with the interviews. A certain level of analysis is embedded in the presentation of the results, with broader discussions left to chapter 6.

## 5.1 Literature review on eco-social taxation

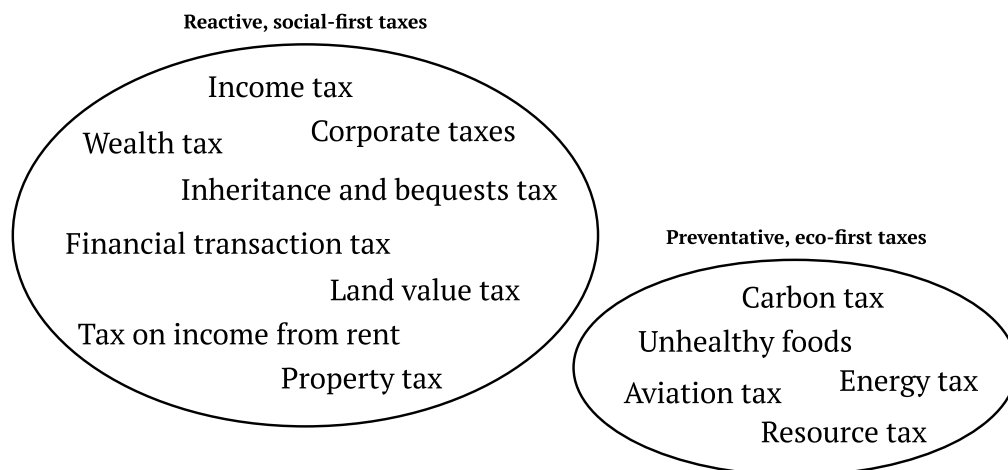
Different variations of eco-social taxation found in the reviewed literature are summarised here, grouped by scope (see Figure 5.1). Informed by the theory and as well as inductively by the material, four attributes of the taxes and their framing were primarily looked at: scope, motive, eco-social direction of integration, and relationship to growth. The scope of taxation concerns the products or services taxed and can roughly be divided into two groups: 1) income- and wealth taxation and 2) ecological taxation (or environmental taxes, in this thesis used interchangeably). The motives along which the taxation was argued for can also be grouped into three clusters: reducing inequality, revenue collection, and reducing ecological footprints. The direction of eco-social integration (reactive, ‘socialising the green state’, or preventative, ‘greening the welfare state’) as well as the relationship to growth (unrelated to or stimulating growth) are used as defined in section 3.2 above. See Table 5.1 for a summary of this coding scheme and Appendix B, Table B.1 for references to literature.

Codes	Attributes found
Scope	<ul style="list-style-type: none"> <li>Income- and wealth taxes: Income tax, wealth tax, inheritance- and bequest taxes, corporate tax, tax on income from rents, land value tax, property/estate tax, and financial transaction tax</li> <li>Ecological consumption taxes: carbon taxes, resource tax, energy tax</li> </ul>
Motive	<ul style="list-style-type: none"> <li>Reducing inequality (democracy / social cohesion, morality)</li> <li>Revenue collection (rebate / compensation schemes, funding general welfare, funding specific welfare service, e.g. a universal basic income)</li> <li>Ecological footprints (consumer / demand-side, producer / supply-side)</li> </ul>
Direction of eco-social integration	<ul style="list-style-type: none"> <li>Reactive (social dimension to environmental policies)</li> <li>Preventative (‘greening the welfare state’)</li> </ul>
Relationship to growth	<ul style="list-style-type: none"> <li>Protection (unrelated from growth)</li> <li>Investment (stimulates growth)</li> </ul>

**Table 5.1** – The coding scheme capturing the main attributes of taxation and their framings found in the reference literature (in dialogue with the theory). Additional aspects could be of interest to further studies, such as phase-in modality (discussed by François *et al.*, 2023) or scale of governance (national/international).

### 5.1.1 Progressive taxation of income and wealth

An increased taxation on income and wealth is one of the two clusters of taxation scopes identified. How to define these taxation-thresholds is oft-discussed both in everyday politics and in literature. While income and wealth are interrelated, wealth is generally seen as more difficult to tax, especially where it transcends or evades national borders, as it requires more comprehensive government insight in asset ownership. For this reason, globally coordinated income- or wealth taxes are frequently proposed (Aiginger & Schratzenstaller, 2016; Kallis, 2020; Murphy, 2013; Piketty, 2014). Public acceptance is an issue here as well, especially among high-income earners (Khan *et al.*, 2022). Perhaps this is why the number of OECD countries with a wealth tax



**Figure 5.1** – Overview of scopes found in the literature, grouped by into two clusters by the main direction of eco-social integration according as defined in the theory chapter, section 3.2.

decreased from 12 to 4 between 1990 and 2017 (OECD, 2018). Paulson and Büchs (2022) suggest focusing on taxing the super-rich and preventing tax evasion over general wealth taxes, as these are often seen as unappealing due to challenging the neoliberal, capitalist “meritocratic values which underlie narratives of hard work and progress” (p. 9).

One special case of income- and wealth tax is a near-100 % or 100 % tax above a certain threshold, i.e. income/wealth caps (also referred to as maximum income/wealth) (Buch-Hansen & Koch, 2019; François *et al.*, 2023). There are many different approaches to deciding how to define these limits (D’Alessandro *et al.*, 2020; Gough, 2020; Jackson & Victor, 2021), with tying them to a minimum income or defining a ‘riches’ or ‘affluence’ line being prominent examples (Buch-Hansen & Koch, 2019; Robeyns, 2019). For example, Davis *et al.* (2020) and Robeyns *et al.* (2021) empirically establish riches lines based on popular opinion, and Concialdi (2018) based on income distributions. One important dilemma is illuminated by Robeyns *et al.* (2021), namely the gap in support of *evaluative* and *normative* claims of income and wealth caps. Indeed, while many agree that past a certain line — with a seemingly strong consensus on how much wealth that entails — additional income or wealth does not lead to increased well-being (the evaluative claim), far fewer believe that the enforcement of such a riches line is ideal (the normative claim). This is reflected in the study by Khan *et al.* (2022), where a maximum income (in Sweden) is rejected by over half the respondents. On the other hand, in another Swedish survey, half the respondents support reintroducing a wealth tax on wealth over 10 million SEK (Sundgren & Suhonen, 2019).

In terms of motive, taxation on high incomes and wealth are presented as an equitable and effective way of ‘pre-distributing’ (see Hacker, 2011) resources to reduce inequality and collect revenue (Cantillon, 2020; François *et al.*, 2023). In a review article, Buch-Hansen and Koch (2019) identify morality, market shortcomings, democracy, environment, and post-growth as (sub)motives for reducing inequality through income- and wealth caps specifically — a review which François *et al.* (2023) develop into a framework for further policy-relevance. Wealth and high-income taxation are discussed as a possible source of revenue for the state to fund welfare projects, such as a universal basic income (Alexander, 2012; Cattaneo & Vansintjan, 2016; D’Alessandro *et al.*, 2020; Hartley *et al.*, 2020; Murphy, 2013). As it’s a stock- rather than a flow resource, and thus less dependent on growth, wealth is in post-growth scholarship considered a good target for taxation under declining growth (Büchs *et al.*, 2024; Koch *et al.*, 2023). While MMT scholars generally view the role of taxation differently (Hensher, 2023; Olk *et al.*, 2023; Vogel *et al.*, 2024), some still advocate for wealth taxation to reduce demand and reallocate resources.

Taxation on wealth and income is, in the literature surveyed, primarily reactive, with large-scale protection or investment functions unlocked through revenue recycling. The environmental dimensions can entail compensating for possible regressive impacts of indirect, ecological taxation, or meeting changing needs in an increasingly unstable climate (Jackson & Victor, 2021; Spangenberg & Kurz, 2023). Additionally, reducing inequality can reduce aggregate consumption, as wealthy individuals tend to consume more (Gough, 2020), which drives society-wide conspicuous consumption (Pizzigati, 2018; Veblen, 1899). Others argue for reduction of inequality for democratic reasons, such as social cohesion (Slameršak *et al.*, 2024), democratic equality (Robeyns, 2023), and autonomy (Zwarthoed, 2018).

While growth is not a target in of itself in any of the literature sampled, a number of post-growth scholars highlight how reduced inequality can indeed lead to increased growth (Spangenberg, 2014), constituting what may seem to be a dilemma. Yet, ending inequality is in of itself an imperative for post- and degrowth scholars (Buch-Hansen & Koch, 2019), and central to distributive justice (Spangenberg & Kurz, 2023). Instead, they recognize that growth has many determinants, and that complementary policies driving value changes and degrowth in other sectors are often recommended. Others flip the argument on its head, arguing that taxation of wealth can mitigate inequality in low-growth economies (Hartley *et al.*, 2020; Jackson & Victor, 2021; Laurent, 2021), in line with a reactive, eco-social investment policy. Laurent (2021) explains eloquently how taxation of wealth is the taxation of unequal growth, which allows investment in eco-social policy without additional growth — a fact in most OECD countries of the last 30 years.

See Table 5.2 for six examples of taxes on wealth and income from the reference literature. These are primarily reactive, focusing on social dimensions in light of a climate transition, but preventative functions such as reducing consumption can be implicit through inequality reduction, as per the discussion in the introduction. The taxes can have both protective or investment functions depending on how the funds are reallocated.

Description and motive	Link to growth
<p><b>Taxing income on financial assets (rent)</b> — Stratford (2020, 2023) argues for higher taxation of rent — income from financial assets — being imperative for social and ecological goals. In eco-social contexts, the goal is to change incentives in the financial system away from accumulation and ‘non-productive investments’ (where returns are achieved through rents on speculative markets) (Hartley <i>et al.</i>, 2020; Stratford, 2020). This ‘rentier capitalism’ has been associated with rises in inequality, impoverishment, and decreased financial stability (Mazzucato, 2020; Standing, 2021; Stiglitz, 2015). Hartley <i>et al.</i> (2020) suggest channelling the tax revenue into welfare sectors such as education and healthcare. Stratford (2020) highlights that without ending rent extraction, inequality-driving dynamics will prevail which will make environmental taxes, often framed as regressive, difficult to implement or retain. As such, a tax on rent could help overcome the perceived trade-off between reactive and preventative taxes.</p>	<p>Primarily framed as having a protective function through re-allocation of funds and reducing inequality, with synergy-effects with ecological goals achieved through creating support for institutional transformation or exposing funds for a transition. Hartley <i>et al.</i> (2020) suggest taxes on rents for equity under low- or no growth, and Stratford (2020) goes further to see it as a prerequisite for ending growth.</p>
<p><b>Land value tax (LVT)</b> — One prevalent source of rent is (privately held) land. As land ownership is a source of wealth and income, a tax levied on the value of land is often considered a fundamentally progressive tax (Binswanger-Mkhize <i>et al.</i>, 2009), principally targeting higher income brackets. The LVT is often advocated for as a way of reducing inequality (George, 1880), but can also foster eco-social synergies through promoting land commoning and less land-intense urban development (Carvalho, 2022; Khmara &amp; Kronenberg, 2023). Hickel (2019a) highlights how an LVT can act on an international scale, by taming unequal finance flows that today prevent social and ecological well-being (Hickel, 2019a). A contemporary example of the LVT is that of Basel, where a land value capture tax redistributes 70 % of profits in real estate development to public space and infrastructure (Heindl, 2022).</p>	<p>Similar to general taxes on rent, LVTs are seen to host potential for a protective function. Khmara and Kronenberg (2023) suggest an LVT to advance a commoning of resources through incentivising the sale of privately old land to public ownership (e.g. municipalities), enabling larger institutional changes. They also highlight more moral arguments for an LVT, e.g. by taxing “unearned windfall gains on land from collective development” (p. 310). Beyond a protective function, LVTs can also be a fairly stable source of revenue for investments, with a ‘Georgist’ tax advocated for an LVT as a significant source of tax revenue (George, 1880; Ryan-Collins <i>et al.</i>, 2017).</p>

**Property tax** — Property taxes are often popular among economists — taxes on immovable property are difficult to evade, and property taxes have relatively low negative effects in investments in labour, human capital, innovation etc. Despite this, property taxes have in practice been difficult to implement due to lacking popular support among politicians and taxpayers (Bird & Slack, 2004; Slack & Bird, 2014). Tellingly, they’ve been referred to as “the tax everyone loves to hate” (Rosengard, 2013), perceived as unfair due to being unrelated to the ability to pay (capital in property is generally not free to spend) as well as blamed for disincentivising urban development (Slack & Bird, 2014). Owing to this “disconnect between the (desired) economics of property tax reform and the (necessary) politics of accomplishing such reform”, Slack and Bird (2014, p. 19) urge paying “close attention not only to the substance of the reform but to the process by which taxpayers are induced to accept reform as necessary and even desirable”.

**Inheritance and bequest tax** — A third of the world’s 2 781 dollar-billionaires in 2024 have inherited their wealth (and more than half of the 43 Swedes qualifying) (Forbes, 2024), why taxes on inheritance and bequests (gifts) are advocated for to curb inequality propagating across generations. Taxes on inheritance and bequests are often mentioned in the reference material, yet rarely discussed in-depth. Proposals range from a progressive inheritance tax (Kallis, 2020, citing Piketty, 2014; Labonté, 2022; Spangenberg and Kurz, 2023) to letting all inheritance befall the state to fund a basic income (Alexander, 2012), with the goal of reducing inequality and collecting revenue. Out of the 36 countries in the OECD, two-thirds tax inheritance and/or bequests — Sweden being one of the few exceptions, and the public discourse on the topic is seemingly absent (Cervenka, 2024). Yet, empirical findings show that inheritance taxation can reduce long run wealth inequality in Sweden (Nekoei & Seim, 2023).

**Corporate tax** — Taxes on corporate profits and dividends, so-called corporate taxes, is one scope of wealth taxation often advocated for (Hickel, 2019b; Murphy, 2013). Internationally, corporate taxes have decreased in the past three decades, with the EU average decreasing from 38 % in 1996 to 20.1 % in 2023 (Torstensson, 2024b). Lower corporate taxes are often motivated by wanting to attract (foreign) capital and spur investments (Duan *et al.*, 2024), but can make an economy overly reliant on capital, so-called financialisation, with highly commodified markets, as in the case of Ireland (Murphy, 2023a). Lowered corporate taxes can also lead to a global tax race to the bottom, why a global minimum tax was approved by over 130 countries in October 2021 (Duan *et al.*, 2024). There’s significant overlap between tax havens and pollution havens (Madiès *et al.*, 2022), why some advocate for imposing higher global corporate taxes — especially on fossil-fuel companies — as a synergy between inequality and emissions reductions (Duan *et al.*, 2024). This would mitigate this apparent trade-off between environmental impacts and high taxes. For further eco-social synergies, corporate taxes can be applied to specific sectors as climate action. As part of a policy mix to disrupt and overcome concentrations of power among companies driving deforestation, Santika *et al.* (2024) suggest a higher corporate tax on agro-commodity companies. This would let tax act as a tool for reframing sustainability challenges, in this case challenges in food systems from being an issue of ‘production zones’ to an issue of power and vested interests.

Khmara and Kronenberg (2023) suggest that alternative forms of property tax can play a part in financing refurbishment and renovation of housing while keeping housing affordable. For example, they suggest a tax on empty owner-occupied buildings. Additionally, a maximum quota of floor space per capita above which taxation applies, could help drive sharing of space. As such, similarly to the land value tax, a property tax can fulfil a protective function through improving housing affordability and quality, as well as an investment function through being a stable source of revenue collection.

Inheritance and bequest taxes are brought up as an important tool for reducing inequality and taxing past wealth accumulation (Puaschunder, 2020), with revenue recycling enabling both protective functions and investments for a decarbonised economy. As one source of wealth taxation, this could be part of the wealth-related “architecture of taxation” suggested to make welfare states less dependent on economic growth (Koch, 2020a, p. 128).

Spangenberg (2014) argues for raising corporate taxes to levels higher than income taxes to reduce inequality, effectively imposing limits on the top percentile, reallocating funds from private businesses and rich individuals to fund welfare. Duan *et al.* (2024) suggest allocating revenue from increased corporate taxes to protective measures (climate-resilient development) and investments for reducing greenhouse gases (e.g. financing renewable energy development). In addition to these protective and investment functions, Killian (2015) illuminates how lowered corporate taxes has made Ireland a place of tax evasion for other countries, with pernicious impacts on the ‘Global South’. As such, raising corporate taxes can have protective effects at an international scale.



**Financial transaction tax (FTT)** — The FTT is a very low tax (ca 0.05 %) on international financiers’ transactions (Fathi, 2022; Sachs, 2010), principally targeting the financial- and banking sectors. Advocates for a levy on (specific) financial transactions present it as tax on wealth to collect funds (Hickel, 2019a; Kallis, 2020; Murphy, 2013; Spangenberg, 2014), a tool for taxing speculative economic activity over the ‘real’ economy (Aiginger & Schratzenstaller, 2016; Capelle-Blancard, 2017), and as a way to enable better monitoring of the financial sector and reduce high-risk financial transactions (Murphy, 2013). As such, it’s both a way to provide information, collect funds, and reduce inequality, with ties to ecological dimensions coming from the inherent connections between climate and inequality and the reallocation of funds. As it’s usually not levied on consumers, it’s one of the taxes — like corporate taxes — targeting primarily businesses, and most commonly the financial- and banking sectors and the speculative economy.

Reilly (2020) provides an example from the Canadian 2015 *Leap Manifesto*’s budget, co-produced by Naomi Klein, which estimates a financial transaction tax collecting up to \$ 5 billion a year in revenue, to be reallocated for social and environmental investments. Labonté (2022) combines the motive of revenue collection with a justice ethos, namely furthering global health equity through a ‘post-pandemic economy’. A small FTT on currency exchange, he argues, could “create trillions more in shareable public revenues” (p. 1248), while also mitigating the issue of illicit financial flows and resource extraction undermining the global south. An FTT is then one way in which tax can be a larger transformational tool. As such, the tax is advocated mainly for through its investment functions, but also for its protective function (e.g. stabilising the economy and reducing inequality). Yet, a FTT would be taxing a flow rather than a stock (see above), and as such, where the tax reduces the volume of transactions — which is part of the aim — it also diminishes the revenue. As such, relying on it too steeply on it for financing welfare may introduce new challenges.

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**Table 5.2** – Examples of taxes on income and wealth, with brief descriptions including their eco-social characteristics, as well as their links to growth. The taxes are primarily reactive, but can of course fulfil preventative functions, e.g. through reducing inequality, which is linked directly to climate action.

### 5.1.2 Ecological taxes

One facet of the eco-social-growth trilemma entails curbing resource use without negative social outcomes or infringing on needs-satisfaction. The second cluster of taxes identified is preventative ecological taxes, designed to disincentivise ‘ecological bads’, through which taxes can play a role in shaping provisioning systems (Fanning *et al.*, 2020; Schaffartzik *et al.*, 2021). Cattaneo and Vansintjan (2016), Daly (2007), Köppl and Schratzenstaller (2021), Murphy (2013), Schmelzer and Nowshin (2023), and Spangenberg (2014) join the ranks of scholars proposing ecological consumer taxes to drive changes in consumption patterns towards reduced environmental pressures. Since indirect taxes generally are regressive (poor people usually pay a larger share of their total income on indirect taxes), higher taxes on luxury goods (Kallis, 2020; Koch *et al.*, 2023; Murphy, 2013) or revenue recycling in the form of rebate systems (Köppl & Schratzenstaller, 2021) and funding welfare (Schmelzer & Nowshin, 2023) is often suggested. Cattaneo and Vansintjan (2016) take another angle on luxury goods, arguing for factoring in differentiated positionality (e.g. charging a higher tax on multiple houses or cars, or tax relative to wealth). As such, the use of the revenue collected can decide if the tax serves a protection or an investment function, while the direction of integration principally is preventative (i.e. ‘greening the welfare state’).

There are many examples of ecological taxes. Santika *et al.* (2024) suggest targeted consumer taxes to reduce the consumption of forest-risk raw commodities and the products thereof, and channelling the revenue to supporting smallholder farmers for broader public support. Gough (2017b) suggests ‘smart’ VAT rates, motivated not primarily by redistribution, but rather by reductions in environmental pressures through discouraging undesirable consumption, emphasising the need for democratic, deliberative dialogue to decide which items to tax. The social dimensions consist of a healthier population, similar to the meat tax — a synergy of social and environmental benefits — explored by Khan *et al.* (2022) and Koch (2022). Similarly, Kallis (2020) suggests a tax on meat and sugary drinks, and Schulze Waltrup *et al.* (2023, p. 514) suggest taxing “energy-dense and low-nutrition food” as part of a shift to repurpose agriculture for the eco-social dimensions. Other taxations found mentioned in the literature, but not discussed in-depth, include taxation on aviation (e.g. a frequent flyer tax, see Al-Salem, 2024; Haßler *et al.*, 2019), on advertising, and

a ‘robot tax’ to make labour more competitive to automation (Santarius *et al.*, 2023).

The motive is as such first and foremost to reduce ecological impacts, but also to reallocate funds, often to compensate for regressive effects, and as such a more preventative direction of policy integration. Advocates for higher and more extensive ecological taxation do, however, warn against relying on consumption taxes for state revenue (Cattaneo & Vansintjan, 2016; Koch *et al.*, 2023; Spangenberg & Kurz, 2023), because when effective, the taxes also reduce demand and thus yield less revenue. While successively raising the tax per unit may cushion this development, other sources and forms of wealth (e.g. community-based currencies, solidarity economics, etc.) needs to be a long-term objective (Cattaneo & Vansintjan, 2016). More generally, several scholars suggest shifting taxation from labour to socio-ecological bads, such as pollution and inequality (Haberl *et al.*, 2020; Kallis, 2020; Koch, 2020b; Murphy, 2023b; Oswald *et al.*, 2023; Vogel *et al.*, 2024) for a more ‘employment-friendly tax system’ (Köppl & Schratzenstaller, 2021). See Table 5.3 for examples of ecological, preventative taxes and their link to growth.

Description and motive	Link to growth
<p><b>Carbon tax</b> — A carbon tax is a fee levied on carbon emissions, designed to disincentivise carbon-intensive goods and services through effectively increasing the price on fossil fuels. It is perhaps the most-discussed tax policy for climate mitigation, and its effects on environment and the economy have been heavily debated (Aiginger &amp; Schratzenstaller, 2016; Kallis, 2020). A carbon tax is in some form already implemented in a large number of countries, in many cases met with resistance. Carbon taxes are chiefly associated with the rise of the Yellow Vests in France (Martin &amp; Islar, 2021), ‘Bensinupproret’ (the gasoline rebellion) in Sweden (Larsson, 2019; Westman, 2021), and similar movements in other countries. Designing and implementing a carbon tax with public acceptance and a progressive distribution profile, that still has the desired effect of reducing emissions, has proved non-trivial. For example, Canada has implemented a Carbon Pollution Tax whose revenue is channelled into a Canada Carbon Rebate programme, where 8 out of 10 families get money back with “lower-income households benefiting the most” (Environment and Climate Change Canada, 2024). Official estimates of emissions savings for 2021 are at 18 million tonnes of carbon dioxide. While this is likely to have made the tax more popular, it hasn’t stopped the Conservative party leader Pierre Poilievre from running with the slogan “axe the tax” (Keller, 2023). When looking at the case of Sweden, Ewald <i>et al.</i> (2022) found belief in Pigouvian mechanisms and trust in the government – rather than e.g. education level, political alignment, or urban-rural domicile — to be deciding factors for opposing carbon taxes. Support for revenue refunding, and especially earmarking for climate use, was — despite the discourse — large.</p>	<p>Morgan and Patomäki (2021) suggest a global greenhouse gas tax to reduce anthropogenic climate change. While recognising that the revenue can be a substantial source of finance, they emphasise that the primary goal is indeed to ‘influence activity’ rather than generate revenue. Yet, the tax should not be punitive, why the funds should be used for recrediting, compensation, and redistribution — a protective function. Oswald <i>et al.</i> (2023) instead advocate for a carbon tax only on luxury goods such as SUVs and aviation. By excluding essential goods such as every-day food-items and electricity, they bring in an aspect of social justice beyond revenue recycling. Their modelling predicts an estimated 100 gigatonnes of carbon emissions saved through such a tax, about three-quarters of the emissions cuts needed at the time to stay within 2° C of warming, without negative effects on inequality, hence providing with a clearly protective function. They suggest earmarking the revenue to financing retrofitting of homes, which would bring a further investive function.</p>

**Energy tax** — The energy system is responsible for most anthropogenic emissions (IEA, 2024), but also relied upon to meet basic needs such as heating and electricity. Indeed, with the economy embedded in biophysical reality, all economic processes require energy (Díaz Muñoz, 2022). Considering “record prices, fuel shortages, rising poverty, and slowing economies” (IEA, n.d.) discussions on how to restructure and reduce energy demands without regressive effects are central to a just transition. Tax can be a tool for reshaping the energy system. Murphy (2013) urges to tax production and (disproportionate) energy use to address revenue shortfalls and reduce ecological footprints and ultimately work towards a decommodification of nature. The revenue collected, they argue, should be used to alleviate pressure on disadvantaged consumers, what Mandelli (2022) might classify as a protective function. When modelling viable paths to a post-growth economy, Slameršak *et al.* (2024) include an energy tax as a way to stimulate efficiency improvements while dampening rebound effects. From an MMT perspective, Olk *et al.* (2023) suggest taxation on energy (and resources) to reduce demand. Amidst recent surging energy prices and record profits of utility companies, a number of European countries implemented (temporary) windfall taxes on energy (Reuters, 2022). Austria implemented a 40 % tax that could be brought down to 33 % given sufficient investments in renewables, and Spain implemented a windfall tax on utility companies and banks, expected to raise 5 billion euros (Reuters, 2023), while at the same time subsidising public transport (Uxó, 2023). While at least 14 European countries implemented windfall taxes on utility companies, Sweden did not (Reuters, 2022). With low carbon intensities for housing, Sweden has the preconditions to tax energy without discriminating against poorer households, something not necessarily the case in other technology- and infrastructure regimes (Gough, 2017b).

**Resource tax** — Taxing (natural) resources is recommended to reduce ‘ecological bads’, as a supply-side tool to mirror demand-side taxes such as the carbon tax (Gao *et al.*, 2024; Lin & Jia, 2020). Daly (2005, 2007) suggests a ‘severance tax’ (taxing the extraction of natural resources, such as mining of minerals), echoed by Cattaneo and Vansintjan (2016) and Kallis (2020). Cattaneo and Vansintjan illuminate how a strategy of socio-ecological Pigouvian taxation has clear limits, since “all industries will inevitably try to shift their costs to society or the environment” (p. 19), why strategies to internalise externalities will not be sufficient. Despite this, they argue taxing resources is a better strategy than only income taxes to reduce conspicuous consumption, and can be phased-in incrementally to cushion the transition. Conversely, Aiginger and Schratzenstaller (2016) suggest using taxation as a price stabilisation instrument to avoid drops in prices on e.g. oil, gas or coal leading to increased consumption. In an urban context, Khmara and Kronenberg (2023) propose soil-sealing and tree-cutting taxes. Other resource taxes commonly proposed include those on (virgin) plastics, as well as pollution of water and air, and the usage of toxic wastes (Kallis, 2020).

In the reference literature, an energy tax is mostly framed through a protective function, focusing on reducing electricity-prices and reducing energy footprints, and thereby environmental pressures. Additional protective effects are gained through revenue recycling when funds are reallocated from profits to welfare. Investment functions can be achieved through letting the funds finance environmental measures, e.g. investments in public transport, but much like the other steering taxes, such funds should not be relied upon long-term, as they would reduce over time.

Much like carbon- and energy taxes, resource taxes are coupled with protective recommendations, as increased prices through indirect taxes have regressive effects (Armstrong, 2017). The dilemma for governments vis-à-vis resource taxes is often framed around balancing that the public sector gets a “fair share of revenue while creating a favorable environment for investment” (Le & Viñuela, 2012, p. 10). One prominent example is Norway’s Sovereign Wealth Fund, funded by taxes on fossil companies’ profits as well as through the sales of exploration rights (Armstrong, 2017), serving both protective and investment functions. This illuminates a dilemma between economic growth and fortune for current generations, on the one hand, and raising the prices to reduce the extraction of oil and gas for intergenerational justice, on the other (Bhopal, 2023). Resource taxes designed to support long-term investments do indeed face this trade-off between its resource-shifting, preventative function and its investment function (Armstrong, 2017).

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**Table 5.3** – Examples of ecological taxes, with brief descriptions including their eco-social characteristics, as well as their links to growth. The taxes are principally preventative, as they focus on reducing environmental pressures. Social goals are integrated through progressive taxation profiles, e.g. Oswald *et al.*’s (2023) proposal on a carbon tax on luxury products, or through channelling the revenue from the tax into social benefits. Relying on ecological taxes for long-term financing should be avoided, as it introduces a trade-off between the two goals of reducing impacts and gaining funds.

## 5.2 Case studies: progressive Swedish tax reform proposals

We now turn to the three theoretically informed case studies introduced in section 4.2. First, a mapping of the taxation proposals — in dialogue with the literature review — is presented in Table 5.4 of section 5.2.1. This is followed by a summary of each of the cases, bringing together the documentary analysis and the results from the interviews conducted. As the interviews were conducted in Swedish, all interview-quotes are my own translations.

## 5.2.1 Mapping of the proposals in relation to the literature

Through the mapping of the cases in dialogue with the literature (see Table 5.4), we can see that two of the cases — Reformisterna and LO — place their emphasis on taxes on wealth and income, while SSNC focus on environmental taxes. See sections 5.2.2–4 for descriptions of each of the cases.

Scope	Reformisterna	SSNC	LO
Wealth	Investigate and work towards a wealth tax (national and EU)		Taxation of wealth a long-term political goal
Income	Unified and more progressive tax on capital  Climate tax on high incomes Tax exemptions on lower incomes	Taxation reductions on work and wages to stimulate green jobs.	Replace wage tax reduction with a reduction for all types of (lower) incomes Add ‘justice tax’ on high incomes Unified tax between municipalities, with (indexed) state support instead
Taxes on rents, capital and dividends	Replace wage tax reduction with a justice tax, a reduction for all types of (low) incomes Unified and increased capital tax of 35 %, with stricter rules for 3:12 and ISK-accounts	Deepened and extended capital tax with focus on environmental sustainability	Unified and increased capital tax of 35 %, removing the 3:12 rules and limiting dividends. Reintroduce taxation on (larger) inheritances
Inheritance and bequests	Progressively tax inheritance and bequests above ‘normal value’, use funds for ‘green investments’		
Corporate tax	Work to strengthen the global minimum tax, with higher levels for multinational companies in the EU. Exit tax to prevent tax evasion or corporate capital migration		Raise corporate taxes to be on par with other OECD countries. Remove exemptions on employers’ tax (e.g. young people) Investigate unifying corporate property tax, instead of it varying for company purpose
Property tax	Replace current flat fee with progressive property taxes, related to market value.  Phase out mortgage tax reductions	Investigate a property tax, and if reformed, ensure it steers towards less environmental harms in construction sector Tax on more expensive holiday homes  Remove tax breaks on newly built houses	Replace current flat fee with land-based tax on small houses and tenant-owned apartments.  Cap property tax for primary place of limiting relative to income Tax expensive estates’ worth
Financial transactions tax	EU-wide financial transaction tax		
Carbon tax	Lower stamp-duty on sale of properties Phase-out tax exemptions in carbon- and energy taxes and unify taxation for gasoline and diesel.	Remove exemptions, e.g. for certain industries, and introduce a minimum carbon fee for taxes and the European emissions tradings system.	Can serve a purpose in a taxation mix. But, make sure not to mix up steering and revenue-collecting taxes
Energy	Keep windfall taxes on energy, with funds to low-income households Property tax from wind farms should go to municipalities Remove exemptions on electricity tax, e.g. for ICT sector	Energy tax on all fuels to account for costs beyond carbon emissions. Remove exemptions from carbon taxation (e.g. industries), tax biomass combustion with revenue recycling Tax shipping (internationally)  Sulfur and nitric oxide tax Taxation on peat	

VAT	Unify VAT rates	Local rebate scheme for wind-power production Taxation of combustion of waste Remove exemptions on electricity tax, e.g. for ICT sector Look into if a higher VAT on products than services can contribute to green transition	Unify VAT rates
Natural resources		Significantly increase mineral fee to the state and landowners Resource-tax on (virgin fossil) plastics Reformed chemical tax, and (explore) forestry severance tax	
Transportation	Kilometer-tax, differentiated on distance and urban/rural areas	Tax large motor boats, motor vehicles. Introduce differentiated road tax	
Aviation	Progressive tax based on distance, in Sweden and EU, with ear-marked revenue for climate action	Tax on aviation fuel	
Agriculture and forestry		Tax environmental impacts of forestry and agriculture Re-introduce tax on mineral fertiliser Tax on pesticides, variable to how harmful the pesticides are Tax on meat and dairy products Shape taxation to increase carbon sinks	
ROT / RUT	Remove ROT, RUT, and the green technology tax exemption. Replace with deduction for energy-efficiency and climate-related interventions	Reform to differentiate based on environmental impacts	Remove ROT and RUT

**Table 5.4** – The documentary analysis enabled a mapping of the taxation proposals, compared to the taxes found in the reference literature (e.g. taxes on income and wealth), as well as context-specific taxes (e.g. RUT/ROT). Notice how Reformisterna and LO have more focus on the upper half of the table, the reactive taxes, whereas SSNC have a larger focus on the lower part, the preventative taxes. Comparing LO and Reformisterna, the latter has a few more ecologically motivated taxes, framing taxing social and ecological spheres less of a trade-off.

## 5.2.2 Reformisterna: We can afford it

Reformisterna present an overarching reform programme seeking to address the growing socio-economic inequality while also investing more in the transition from a fossil-dependent to an ecologically sustainable society through a Green New Deal for Sweden (Reformisterna, 2024). Taxes are discussed primarily in the chapter titled *A tax system for equality and a just transition*, but also in other chapters focusing on democracy, welfare, and ‘green reformism’. The budget-proposal from 2021 titled *We can afford it: a budget for welfare, climate transition and full employment* is also relied upon, especially for estimates of costs and revenues (Reformisterna, 2021). The budget proposal provides estimates of revenue gained or lost from different parts of the tax reform, with a total increase in taxation from 42.1 % to 44.4 % of the GDP (compare with Figure 2.3; Reformisterna, 2021, ch. 5).

In an interview focusing on the taxation aspects of the programme, Reformisterna’s motives behind tax were clarified. “First and most importantly”, the motive for taxation is revenue collection. Second place is given to reduction in inequality, with the disclaimer that “it’s likely that the tax revenue [and the investment thereof] rather than the taxation itself that has the largest inequality-reducing effects, at least in Sweden”. Ranked third are the steering effects of taxes. The interviewee reflected on the taxes’ steering effects having been given too large attention in the Swedish discourse, citing price elasticity and societal inertia as reasons for why their effects may be smaller than made up to be — at least in some cases. Indeed, as they point out, some steering effects should not be underestimated, such as those of the corporate taxes which have “decreased 10 percentage points in just a few years”, leading to a rise in inequality.

This is reflected in the eco-social direction of the taxes, primarily a reactive, investment function according to Mandelli’s (2022) typology. Despite some taxes with both preventative and protective functions, investments is seen as the “primary answer to the climate crisis”, enabling “sustainable lifestyles” rather than only economically disincentivising what is considered difficult-to-avoid behaviour in fossil-fuel dependent societies, e.g. taking the car when there are no other alternatives (again with references to price elasticity). A hypothetical ban against the sale of fossil fuels, they explained, would not serve the primary purpose of making it impossible for people to use fossil fuels, but rather to send signals driving investments in alternatives. As such, the taxation reform — with key elements presented below — concerns revenue collection and income inequality reduction primarily.

### Taxation on income and wealth

Reformisterna want to investigate and work towards a progressive wealth tax, with a tax on ownership, such as capital and property, and the collection of wealth-statistics as the first steps. A progressive property tax adapted to the market value would replace the flat-rate property tax that, they explain, today causes e.g. urban and rural landowners with vastly differing property values to pay the same amount in tax. At the same time, it would also serve as an important source of revenue with positive redistributive effects. Similarly, they propose a ‘green’ inheritance- and bequest taxation targeting the largest transactions, with the revenue (estimated in 2021 to 7.8 billion SEK) used for climate investments.

To avoid capital migration and tax evasion, they advocate for cooperation at an EU- or OECD level. Important for wealth taxation is countering international tax evasion and capital migration. Reformisterna suggest a global minimum tax on multinational companies, with higher and stricter rates in the EU-region. Additionally, a EU-wide financial transaction tax could provide additional revenue and stability gains, and a corporate exit tax could disincentivise capital flight.

In terms of wages and labour, they suggest replacing the current wage tax reduction with a ‘justice exemption’ on all types low- and middle incomes, as well as introducing a ‘climate tax’ on higher incomes, adding an investment function to the reactive tax. The tax exemption is motivated by having better re-distributional effects, as it would include people who are unemployed,

retired, or for other reasons receive non-wage income. The interviewee lifts this as an example of Reformisterna not tying inherent moral value to taxation, seeing taxation as necessarily good or bad thing, but rather as an instrument. Taxes may need to be reduced or removed where they have regressive effects, and raised where larger sums of revenue can be collected without regressive impacts. The ‘climate tax’ on high incomes is aimed to collect funds for climate investments, with rates of about 66 % on the highest incomes, estimated to raise about 6 billion SEK. Interestingly, this is compared to carbon and consumption taxes as being too regressive and not yielding enough revenue for the necessary investments, emphasising that carbon taxes cannot be relied upon for collecting funds. Additional democratic effects for the labour market, they suggest, could be achieved by tax reductions in cases where companies are sold to their employees, as well as making union fees tax-deductible.

Overall, they seek to eliminate regressive taxes, as well as review and eliminate regressive tax expenditure, ultimately working towards a unified progressive taxation on capital. One example of this is stricter dividend rules for smallholder companies (the 3:12 rules), which in their current form have been criticised for enabling wages to be taxed at the lower, capital-tax rates. Another source of capital is properties, where Reformisterna seek to remove the home mortgage interest deduction to reduce inequality and reduce tax expenditure. Important, however, is phasing it out to cushion the transition for those with large home mortgages. Lastly, a unified VAT is seen to be fairer, as people with lower incomes pay a larger share of their incomes on tax with the current model, and that other instruments should be used to vertically redistribute wealth.

### **Ecologically steering taxes play a smaller role**

Ecologically steering taxes play a small role in the transition suggested by Reformisterna in their green reformist program. A progressive aviation tax — preferably coordinated on the EU-level, with the funds dedicated to climate investments — as well as a kilometre-tax for cars, with differing rates in urban and rural contexts to avoid regressive effects, are the main new ecologically steering taxes for consumers. Directing the revenue from property tax on wind farms to municipalities aims to incentivise locally driven renewable energy projects, and keeping the EU-proposed windfall taxes on energy companies, channelling the money to low-income households to reduce inequality, as part of a just transition agenda.

In the interview, this is motivated by investments being Reformisterna’s main answer to the challenges of the climate crisis. Economic management control measures, they explain, risk being regressive, and an increased inequality they see as an obstacle to a green and just transition. Instead, they advocate for “enabling a new society where we can live in the way we want to. And for that, we need investments. That’s what’s driving our taxation politics”. There is, as such, a perceived trade-off in terms of taxation with preventative functions and public acceptance, why reactive taxation with an investment function is the focus.

### **5.2.3 SSNC: A green tax reform**

The environmental organisation SSNC advocate for a green tax reform that “follows the principle of ‘the polluter pays’, and steers towards just resource extraction within nature’s boundaries, necessary for achieving environmental goals and creating a sustainable society” (Widman & Friström, 2022b, p. 5). In their report and the interview, SSNC identify the same three purposes of taxation — to collect funds for the welfare sector, to steer behaviours through targeted taxation, and to (re)distribute income and wealth — but state that none of them are more important than the others. Instead, they simply serve different purposes, but it is emphasised that steering and revenue collecting taxes should not be conflated. In an appendix to the report, estimated changes in revenue from the tax reforms are included, see Widman and Friström (2022a).

Emphasis in the tax reform is placed on taxation steering towards environmental goals, e.g. by taxing resource extraction, consumption, and pollution while removing environmentally damaging

tax subsidies and expenditure. This, they argue, needs to be done with a justice imperative, why the (re)distribution profile of these taxes are to be progressive. Indeed, the taxes follow a preventative, ‘greening the welfare state’ spirit (with protection as well as investment functions). The current high-low income taxation gap as well as urban-rural and company-household gaps are recognised, with goals of taxing high-income individuals as well as corporations higher, and for rural communities to be better compensated for the resource extraction that often impacts the local environment. The absence of ‘traditional’ redistributive taxation scopes (e.g. a wealth tax), it was explained in the interview, is due to the environmental focus of the organisation. “Fiscal taxes are necessary, but we haven’t from the perspective of SSNC seen that it is our role to express exactly *how* these are to be shaped”, followed up by an explanation that “increased inequality can be a problem for social trust, the social contract, and more”. They also express that “it’s not the role of environmental politics to solve all social challenges”. Though, SSNC are currently developing a tax proposal with redistributive goals (e.g. tax on capital and wealth), anchored in a just-transition agenda, which has been approved by the central board and — depending on reception internally in the large organisation — is to be released in September 2024.

### **Green taxation on labour, property, and capital**

“Tax cuts on labour should focus on stimulating the growth of so-called green jobs, contributing to the green transition” (Widman & Friström, 2022b, p. 8) is the main income-related tax recommendation of SSNC. Exactly which sectors and which type of tax this entails remains to be seen. One such example brought up in the interview is reducing taxation on the labour-intensive agricultural and forestry sectors to encourage less environmentally-intensive (e.g. diesel-reliant) practices. Relying on recommendations by the OECD, the Swedish Fiscal Policy Council, and the (Swedish) Export Group on Public Economics, they advocate for an increased taxation on properties, emphasising the importance of such a reform to steer towards reduced ecological footprints. They also suggest progressive taxation on more expensive holiday homes. As such, the focus of the taxes on labour and income retain a primarily preventative focus.

In terms of capital taxation, SSNC see a need to broaden and intensify existing capital taxation with a specific focus on environmental sustainability. They suggest investigating if capital taxation can be shaped to benefit companies contributing to the ‘green transition’. For a just transition and to support rural livelihoods, they suggest generational shifts in small-scale farms to be supported through tax exemptions, one of the few more reactive taxation proposals.

### **A comprehensive set of environmental taxes**

SSNC include suggestions for several environmental, preventative taxes, including tax on carbon and energy, transport, natural resources, and agriculture and forestry.

Carbon and energy taxation should be used to steer towards renewable energy as well as energy efficiency improvements, for which one step is expanding the current taxes to apply to all fuels and removing various exemptions. Indeed, since Sweden has one of the highest carbon taxations in the world, Widman and Friström (2022b) explains that raising the rates is not the primary goal. One exemption they suggest removing is that on the production industry, which as of a few years also includes ICT infrastructure paying 0.006 SEK a kWh (the minimum allowed under the EU energy tax directive). To avoid regressive impacts, groups and companies affected by price surges should be compensated. However, this should not be directly tied to the consumption of fuel or energy, but as general rebate schemes. Another compensation scheme suggested is a local compensation system for wind power to account for the interventions into the immediate environment, adding a protective function.

Industry facilities<sup>1</sup> included in the EU Emissions Trading System (ETS) are today excluded from carbon taxation, at the same time as they get their share of ETS-certificates free of cost to enhance competition. A price floor constituting a minimum tax- or fee level, preferably EU-



coordinated, is a suggested reform. Moreover, all fuels should be taxed due to socio-economic costs beyond GHG emissions (e.g. air- and noise pollution, cost of infrastructure, etc.). Specifically, they advocate for taxation of fuels based on energy-density, rather than volume, as it favours “renewable, often less energy dense fuels”, incurring — albeit lower — taxations of renewable fuels as well (Widman & Friström, 2022b, p. 28). They also advocate for (higher) taxation on nitric oxides, nuclear waste, peat (for combustion as well as cultivation), waste- and biomass combustion, and internationally coordinated tax on shipping. An overall comment is that an increased production of renewables is seen to be able to offset other, less clean energy sources in other countries when exported.

Taxation in the transportation system, Widman and Friström (2022b) argues, needs to be reformed to be able to cope with electrification generating less revenue. A differentiated road tax (higher tax in urban areas), phased in, can help compensate for the infrastructure costs that remain with electric cars. They suggest a stronger bonus-malus system towards “environmentally less harmful vehicles” (p. 6), but the bonus-malus system was instead completely dismantled after the change in government in 2022. Moreover, a broader vehicle tax on e.g. four wheelers, snow mobiles, moped cars, and veteran cars should be implemented to reduce (air- and noise) pollution. Important is also a tax on large motor-driven boats for private use to reduce carbon emissions as well as damage to ecosystems, and to incentivise electric motors. Lastly, a taxation on aviation fuel, “where compliant with international law” (p. 6), to incentivise efficiency and technical improvements while reducing carbon emissions, preferably coordinated at an EU level.

In terms of natural resources, a significantly increased mineral fee — what mining companies pay to the state and landowners — is suggested, and provided as an example of one of the most important taxation scopes in the interview. Moreover, a resource-tax on (virgin, fossil) plastics (to incentivise reduced and bio plastics, and reduce fossil content in waste) is suggested, as is an expanded and reformed chemical tax. A severance tax on forestry, possibly with a rebate system, is advocated for to reduce logging.

For agriculture and forestry more specifically, SSNC suggest enabling getting paid for production of ecosystem services, and steering taxation to increasing carbon sinks. They’re generally against taxes and levies that target landowners generally, instead advocating for coupling taxation to the environmental impact that the forestry or agriculture gives rise to, focusing on the preventative function. Analogously, they suggest that pesticides should be taxed in relation to how harmful the product is to humans and nature, and suggest re-introducing the tax on mineral fertiliser. A tax on meat and dairy is suggested to decrease dietary environmental impacts.

When it comes to goods and services generally, they suggest reforming ROT to steer towards reduced material footprints, as it today incentivises wasteful use of resources from homeowners. In terms of consumption taxes, they discuss three alternative approaches. They first note that VAT has low steering potential, and state that “In order to achieve greater simplicity in the tax system and stable funding for the welfare state, there may be reasons to investigate a flat VAT” (Widman & Friström, 2022b, p. 48, my translation). As a second option, they suggest considering a higher VAT-rate on services than goods, while recognising the complexity in that some services have higher footprints than the corresponding goods (e.g. repairing an old car instead of buying new). Finally, differentiated VAT-rates with an environmental dimension may be an option, but they emphasise that the complexity in consumption patterns makes the environmental effects difficult to predict, as well as warn against possible regressive effects and challenges in popular acceptance if VAT-rates are raised on popular goods and services.

#### 5.2.4 LO: Taxes for the 21:st century

“The main purpose of our tax system is to finance our common commitments. That means welfare, but also financing the necessary investments in the climate transition” says the interviewee at

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<sup>1</sup>This does not include cogeneration- and heating plants, who do indeed pay carbon and energy taxes.

LO. They continue by explaining that taxes to steer behaviours, e.g. for reduced ecological footprints or higher labour employment rates, as well as to reduce inequality, also are necessary and important, yet, it is primarily through the revenue collection, funding investments in welfare — redistributive by design — and climate mitigation, that LO see tax playing a role in a just transition. The documentary source complements this, putting a greater focus on social welfare, stating that:

“Taxes fill several important functions. They are to stimulate sustainable growth and full employment through financing investments, education, and active politics for the labour-market and economic activity. They are also to create direct redistribution — from capital, businesses, and high incomes to low- and middle-income earners through transfers. Central for an increased equality is, however, the taxes’ role in securing the long-term financing of welfare.” (Järligen Bergström, 2021, p. 4, my translation)

As such, overall taxation is designed for ‘socialising’ the state, what Mandelli (2022) calls the reactive function, with protective, but primarily investment, functions. This is emphasised both by the lack of weight placed on environmental taxes, as well as explicitly in the interview.

### **Progressive taxes on labour and wealth**

LO suggest replacing the wage tax reduction with a unified tax reduction for low incomes of all types, including e.g. sickness benefits and retirement incomes. Conversely, they suggest an increased marginal tax, a ‘justice tax’, on very high incomes to bring in further revenue and to redistribute. On the employer’s side, they suggest removing the exemption of payroll taxes for young people, as it has not shown to increase employment rates.

Furthermore, they emphasise that municipal income tax rates vary significantly, with larger, more urbanised municipalities with less sprawl and higher shares of a working population often offering lower tax rates. LO suggest evening these tax rates out, e.g. by indexing the state’s funding of municipalities by demographics. They also propose changes in the state–municipality distribution of tax exemptions, e.g. so that municipalities with aging populations don’t lose out on essential revenue. Concretely, this may entail tax exemptions for retirement incomes being supplied by the state, not the municipalities. The aim of this is reducing urban–rural inequality.

LO want to move towards a higher taxation of wealth, primarily capital and properties. A first step is removing exemptions, such as replacing the 3:12 rules and the low tax on ISK-accounts with a unified capital tax of 35 % and stricter limits on the size of dividends that can be paid out. A tax on inheritance and bequests, designed to not affect ‘normal’ inheritances, is suggested (e.g. tax-free inheritances up to 400 000 SEK, and bequests of 50 000 SEK over three years). They advocate for keeping the mortgage tax reductions and instead re-introduce a progressive property tax with a ‘normal income protection’ on the primary lodging, relating the tax rate to the income. The property tax, they suggest, should primarily be an LVT on (private) housing and housing-cooperatives, and an additional tax on expensive estates’ worth. LO also suggest re-evaluating the property tax for businesses, who today pay different rates depending on their registered purpose. Corporate taxes should remain competitive, but not contribute to lowering the international tax competition, and thus need to be raised. Together, these taxes move towards a general wealth-tax, a “long-term political goal” of LO (Järligen Bergström, 2021, p. 13).

### **Targeted taxes where progressive and accepted**

In terms of preventative taxes, LO state that, overall, targeted taxes can serve an important purpose, e.g. for alcohol and tobacco (health) or carbon emissions (climate- and environment). These both disincentivise undesirable behaviours and while gathering funds to ‘compensate’ for increased costs. A prerequisite is that they have a good redistributive profile to gain public acceptance. For this reason, LO advocate for a unified VAT tax, with welfare and taxes on income

and capital relied upon for redistribution instead. Similar arguments lead to wanting to remove the tax exemptions RUT and ROT.

In the reform proposal as well as in the interview they reiterate to not mix up funding and steering taxes. When discussing progressive environmental taxes, specifically a luxury-focused carbon tax, they proposed that the funds for environmental taxes should be earmarked to finance compensation schemes rather than be relied upon to finance the welfare state — both to gain legitimacy (“If taxes have no legitimacy, they will be excluded in various ways, and this is what we have seen”), and to avoid it substituting tax on labour and capital to the point where, when emissions are reduced, funds for welfare lack.

In the interview it was repeatedly emphasised that the main purpose of the tax system is to “finance our common commitments”. Even if “one of our most important political goals is a more equal society, whether that’s to be achieved through the tax system is another discussion”. Similarly, “The climate- and environment question is also central to us, but again: is that to be achieved through the tax system? That’s to us another question.” Indeed, as the sub-heading of their climate-political programme suggests — “Investment-led national climate politics” (LO, 2018) — the focus lies on collecting funds for a ‘green transition’, rather than taxes being a principal tool for climate action. Part of the reason for this seems to be pragmatic, in the interview stating that “Generally, when it comes to the climate and environmentally harmful activities, if one wants to use the tax system, we want it to be steering. But since the tax system doesn’t really look like that today, it complicates things a bit. Of course, we’d actually want something else, but this is the tax system that we have, and to some extent one has to work with that”.

# 6 Discussion

Taking a step back, I will first comment on general trends in the findings, returning to RQ1. I will follow up by exploring tensions revealed through the lens of the eco-social-growth trilemma, relating to RQ2. These are then put in perspective by highlighting some limitations of the study.

## 6.1 General trends in findings

The literature review contributed to answering RQ1 by revealing a range of scopes and motives for eco-social taxation, relating these to the two dimensions of eco-social policy defined by Mandelli (2022). Taxation of wealth and income was one cluster of taxation scopes, and targeted, ecological taxes another. The reactive, social-first types of taxes aim to collect revenue and reduce inequality, and integrate ecological goals either through revenue recycling (e.g. investments in green infrastructure and jobs) or through reduction in inequality, which in of itself can reduce consumption and even-out democratic power, in turn facilitating institutional transformation (Robeyns, 2019). The preventative, ecological-first taxes principally set out to reduce production, consumption, and use of resources, with adaptations to reduce regressive effects, e.g. specifically targeting luxury products (Oswald *et al.*, 2023) or by funnelling the revenue into compensation schemes (Cattaneo & Vansintjan, 2016) or social welfare (Fanning *et al.*, 2020; Vogel *et al.*, 2024).

The three case studies helped answer the rest of RQ1 by showing overlaps and gaps in how the proposals are framed and what the reference literature finds. Taken together, the cases represent a large overlap in scope with what was found in the literature, as well as country-specific taxes (VAT, RUT, ROT, etc.) and tax-exemptions (wage tax and mortgage tax reductions, for example). On an aggregate level, there was some overlap in shifting taxes from lower incomes and general consumption to wealth and ‘ecological bads’, even if this was more explicit and extensive in the reference literature. One significant gap, however, was found in the rates of taxation, with the income- and wealth caps proposed in the literature being absent from the cases. This may correlate to public support for a maximum income in Sweden being only about 25 % (Khan *et al.*, 2022). That inequality was not explicitly seen as a driver of climate change, confirmed in each of the interviews, may also leave out the motive for enforcing such a tax. As Reformisterna discussed in their interview, an increase in marginal tax to 65 % — almost 10 p.p. more than today — could, however, potentially allocate some funds and reduce inequality to build more democratic support for further caps.

## 6.2 Returning to the eco-social-growth trilemma

### 6.2.1 Ecological *or* social taxation motives?

As an analytical tool, the eco-social-growth trilemma helped illuminate how the cases relate to the interactions between ecological and social goals. While all three cases explicitly acknowledge the importance of both dimensions, they seem to approach the sets of goals as if characterised by trade-offs, taking a more hierarchical stance through emphasising one of the spheres over the other in their taxation proposals. Indeed, Reformisterna and LO focus more on taxes with a reactive, social-first function (yet do acknowledge that some targeted taxation can be useful), and SSNC’s proposal fulfils more of a preventative function through environmental taxes. In other words, the cases separate the two purposes of taxation on an aggregate level, relating to RQ2.

Reformisterna and LO overlap in their approach to eco-social taxation. The primary purpose of taxation for both is to collect revenue. It is through this revenue collection that investments in welfare and a ‘green transition’ can be made. A trade-off is thus to be seen within the realm of taxation, in the sense that environmental taxes are given less attention, and taxation is not

seen as a way to tackle climate challenges directly — as LO’s (rhetorical) questioning of whether taxes are suitable for addressing environmental problems shows. While LO’s taxation policy focuses on funding welfare generally, Reformisterna more explicitly acknowledge the importance of channelling funds into a green new deal-style transition, e.g. through the revenue of some taxes being earmarked for climate action. The lack of environmental taxes is partly motivated by their instability as a source of revenue, as well as the risk of regressive impacts — seen as a difficult-to-reconcile conflict. The regressive impacts yielding decreased support is identified as a further reason to not pursue environmental taxation with more commitment. In their interview, Reformisterna point to lacking price-elasticity as well as citizens not being ‘homo economicus’ — fully rational economic subjects — making the claimed ecological gains of steering taxes worth questioning. Together, these are examples of a trade-off, a hierarchical position being taken within the realm of taxation. Integrating social taxes for collecting revenue with ecological taxes reducing environmental footprints seem to be viewed at odds. On a broader policy-level, however, integration is to be seen through redistributive taxation funding climate investments.

SSNC take an almost diametrically opposite position, emphasising environmental taxation and advocating very few principally redistributive or revenue-collecting taxes. The trade-off here seems to be rooted in internal democratic processes, as well as strategic choices — it was repeatedly emphasised that social-distributive politics is not the role of the environmental organisation, as well as references to wanting to stay clear of party-politics. Thus, the environmental sphere is given precedence, and social justice is pursued mainly when it interacts with, or directly furthers, environmental goals. But not as a goal in of itself. This hierarchical approach borders a silo-logic, where the goals are seen as separable, something that doesn’t necessarily align with the just-transition goals of the organisation. The work-in-progress social-redistributive tax policy may change this. Indeed, as suggested by post-growth scholars such as Spangenberg (2014), a shift from taxing income and consumption to wealth *and* (rather than or) ecological bads could be a further integrative, eco-social tax goal.

Post-growth scholars (e.g. Cattaneo and Vansintjan, 2016; Koch *et al.*, 2023; Spangenberg and Kurz, 2023), much like each of the cases, do emphasise that these different purposes of taxation — collecting revenue and reducing environmental ‘bads’ — should be kept separate. In other words, taxes designed to reduce environmental pressures should not be relied upon for collecting revenue. Symmetrically, if taxes aimed to collect revenue are tied to reduction of environmental footprints, incentives may become contradictory. Though, on an aggregate level, the two categories need not be mutually exclusive. A combination seems both possible and desirable. Spangenberg (2014, p. 68) eloquently problematises doing either or: “Increasing the median income level through redistributive measures raises [consumption levels], and makes any absolute decoupling (i.e., reducing resource consumption in absolute terms) difficult if not impossible. Thus, redistribution, if put in place, does not invalidate ideas about resource-use (and income) capping”. That is why scholars such as Vogel *et al.* (2024, p. 11) point to “fair and progressive increases in tax rates, in particular on profit, assets, financial wealth, speculative financial transactions, high incomes, luxury consumption, and environmental damage” as a lever for reducing and shifting “effective demand, limit imports, and control prices” as well as increased welfare spending. This trade-off view of either redistributive *or* steering taxes in an eco-social-growth trilemma should — and can — thereby be overcome.

### 6.2.2 What about growth?

One further tension manifests in the connection to the third vertex on the hypothetical triangle, namely growth, presenting another facet to RQ2. All three cases respond in their interviews that economic growth is to only serve an instrumental purpose, that it’s “just a number”<sup>1</sup>, and that goals such as welfare or reduced inequality are more important than GDP growth. Beyond that, growth is not discussed<sup>2</sup>. Yet, Khan *et al.* (2022, p. 1519) point out that “welfare systems and social policies can no longer rely on economic growth and growing tax revenues for funding, but

need to consider policies aimed at curbing total material throughput and reducing inequalities”. This becomes problematic where modern welfare states have become dependent on economic growth, as Büchs (2021) and Corlet Walker *et al.* (2021) illuminate. Reliance on income and consumption spending for tax income (which is the case in Sweden, as explored in section 2.4) is one of the core mechanisms through which such a dependency is manifested (Corlet Walker *et al.*, 2021). Indeed, Koch (2020a, p. 128) suggests shifting to a wealth-related “architecture of taxation” to curb the fiscal dependency of welfare states on growth. As such, despite intending or framing economic growth to be siloed off from eco-social goals, implicit dependencies can be built through the design of taxation. This is especially true for the proposal by SSNC, which does not centre on shifting to a wealth tax. Similarly, the high-income climate tax of Reformisterna may induce such a dependency, as it’s income-related rather than wealth-related.

This tension and implicit trade-off has been discussed by postgrowth and degrowth scholars in relation to green new deal (GND) narratives. The cases — especially LO and Reformisterna — do advocate for GND-like interventions through investments for a socio-ecological transformation. Mastini *et al.* (2021) highlight the value of GND narratives as alternatives to traditional market-based approaches and as a transitional strategy (cf Parrique, 2019). Moving forward, Mastini *et al.* advocate for GND narratives to take a stance against growth dependencies for financing. Olk *et al.* (2023) and Vogel *et al.* (2024) explore how taxation is sometimes used as an excuse for the pursuit of growth, and Koch *et al.* (2023) and Murphy (2013) illuminate how a fear of lost taxation revenue can lead to pursuit of GDP-growth. Such a ‘GND without growth’ may be a gradual path forward to overcome growth dilemmas, similar to how Corlet Walker *et al.* (2021) explore welfare systems without growth. Indeed, tax isn’t the only policy tool available.

### 6.3 Limitations and avenues of further studies

Taxation does not exist in a void. Connecting taxation to broader (eco-social) policy-instruments is necessary to understand its full transformative capacity and its role in policy integration. For example, taxation used to fund a universal basic income has vastly different implications than if used to fund fossil-fuel subsidies. Moreover, a singular focus on tax can overlook other regulations, e.g. cap-and-trade systems or bans. Reformisterna have, for example, pushed for a ban on fossil fuel ads in the Stockholm metro, instead of e.g. a general advertisement tax. Expanding the boundaries of this study to include other policies could reveal trade-offs and synergies between different policy-tools.

With Sweden as a case, the nation-constraint was fitting, but for broader understandings, the role of taxation in international contexts and as part of a global economy, e.g. how it perpetuates extractive dynamics, should not be left unexamined. Schmelzer and Nowshin (2023) makes an important contribution in this area, which can be built on further in terms of taxation. Similarly, the European- and North American focus and understanding of taxation limits its applicability in the majority world, and makes this study relevant for a very singular type of world-building. See e.g. Kauppinen (2020) on the role of tithes as taxes in urban Ghana. An exploration of taxation’s role in decolonisation would contribute to a degrowth agenda (Nirmal & Rocheleau, 2019). Analogously, perspectives from feminist economics are essential to understand differentiated and intersectional impacts of eco-social taxes.

Despite an attempt to move beyond the understanding of taxation as an economic process, further social-anthropology and ethnographic studies may reveal how lived realities are shaped by and shape taxation and their discourses (e.g. as with the socio-political grievances of the Yellow

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<sup>1</sup> E.g. Reformisterna saying “Growth in of itself is a bit problematic. You can achieve growth by going out and burning 50 000 tanks and building 50 000 new ones. Fantastic growth, but creates very little value for the world. Growth in productivity is perhaps more what has been in our focus”, and LO and SSNC both saying that GDP-growth is just a number.

<sup>2</sup> LO do however, in their tax-reform document, bring up ‘sustainable growth’ as a goal alongside e.g. full employment.

Vests, see Martin, 2024). As Makovicky and Smith (2020, p. 1) put it, taxation is also a lens for understanding “how citizens imagine their roles, identifies and responsibilities vis-à-vis the state, society and nation”. In a recent conference presentation, Miranda Sheild Johansson explored how taxes transform persons and norms in Sweden, working both to drive individualisation in Sweden while at the same time establishing norms of ‘accountability and transparency’, with expectations that people use public funds in line with agreed upon public norms (personal communication, March 28, 2024). These, and other perspectives of identity, norms, and lived realities vis-à-vis tax could help illuminate new transformation perspectives in light of an eco-social agenda.

# 7 Conclusion

As the urgency to respond to climate change mounts, governments will need to reconfigure their fiscal and distributional politics to balance increasing costs of environmental measures with much-needed welfare policies (Otto & Gugushvili, 2020). Eco-social policy is needed to ensure social and ecological well-being is put front and centre in this redesign. Indeed, more radical tax proposals are entering the mainstream, see e.g. the EU Citizens’ Initiative ‘Tax the Rich’ (co-initiated by Piketty) and the Nobel Memorial Prize-winning economist Esther Duflo’s call for a climate tax on billionaires (Samuelson, 2024). Still, as Schulze Waltrup *et al.* (2023, p. 2) argue, “it is not easy to move from arguing for eco-social policy to achieving it in practice. Underlying tensions as to what this concept means are far from resolved. Is there a win-win situation where everyone benefits, or will there always be policy trade-offs? And if so, what, where, why and for whom?”. Consensus on what such a paradigm shift should look like is still lacking. This thesis has aimed to contribute country-specific, empirical case descriptions, showing both examples of eco-social practices and highlighting tensions through the eco-social-growth trilemma.

Moving beyond the eco-social literature, postgrowth and degrowth scholarship seek to reconcile a downscaling of material throughput and ecological footprints with progress in democracy, equity and wellbeing (Parrique, 2022). Still, concrete distributional policy proposals remain a void in the degrowth literature (Engler *et al.*, 2024), warranting a stronger policy-orientation (Cosme *et al.*, 2017; Fitzpatrick *et al.*, 2022; Parrique, 2019; Polewsky *et al.*, 2024). Growth-critical agendas need to pursue eco-social policies *within* existing capitalistic systems, Buch-Hansen and Carstensen (2021) argue, for which taxation — as an already-existing, redistributive instrument — is presents a promising tool. Through contributing concrete policy proposal analysis in the case of Sweden, this thesis can hopefully further this pursuit. For example, through highlighting the discrepancy between the cases’ framing of economic growth as “just a number” and a growth-dependent taxation architecture, postgrowth policy targets for eco-social goals emerge.

In sum, eco-social policy seeks to provision welfare upholding ‘social floors’ while keeping environmental pressures within ‘ecological ceilings’, de-centring the role of economic growth in narratives of development. With Sweden as a critical case, this thesis has explored the role of taxation in an eco-social agenda. Through a theoretically informed, multiple-case study in conversation with a reference literature, three progressive tax reform proposals were explored. Two of them — Reformisterna and LO — focused on reactive, social-first taxation, seeking to redistribute the costs and benefits of a transition, as well as to finance a green transition. The third proposal, by SSNC, focused instead on preventative taxes seeking to reduce environmental pressures through changing behaviour, while also reallocating funds for a green transition. Through the lens of the eco-social-growth trilemma, this perceived trade-off dynamic in terms of social- or ecological taxation was illuminated, as was the under-explored dependency on economic growth. Moving forward, the proposals could draw from the reference literature to reconcile this perceived trade-off, both within single taxes and on an aggregate level. To mitigate inherent growth-dependencies, allowing economic growth to be stewarded within social and biophysical limits, moving to a wealth-based architecture of taxation is recommended. Ultimately, I hope to contribute to the eco-social literature with empirically grounded data, informing the ‘how’ of a truly sustainable eco-social transformation.



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# Appendix A: Taxation base in Sweden

See Table A.1 below for a more detailed breakdown of the tax base in Sweden, as of 2022. Note that the taxes on labour — indirect and direct — together amount to over half the taxation income, with tax on consumption — VAT — the second largest tax. Taxation on capital is a far smaller share of tax income, despite the increase in inequality briefly discussed in Section 2.1.

Tax	Revenue (billion SEK)
<b>Direct taxes on labour</b>	716.0
Income tax	905.1
State income tax	58.9
Municipal income tax	846.2
General retirement fee (Allmän pensionsavgift)	145.6
Tax reductions	-334.7
Reduction for general retirement fee	-145.6
Wage tax reduction	-146.7
RUT/ROT	-19.2
Misc. tax exemptions	-23.2
<b>Indirect taxes on labour</b>	673.2
Payroll tax	669.4
Self-employed personal contributions	11.8
Fees to the premium pension system	-46.4
Special income tax ( <i>Särskild löneskatt</i> )	55.1
Subsidies	-17.4
Other	0.6
<b>Tax on capital</b>	349.0
Tax on capital, households	87.4
Tax on corporate profits (corporate tax)	187.2
Coupon tax	12.3
Yield tax	8.0
Property tax	37.5
Stamp duty	15.8
<b>Value added tax (VAT)</b>	559.7
<b>Excise taxes</b>	133.2
Tax on tobacco	12.8
Tax on alcohol	17.0
Energy tax	44.7
Tax on electrical energy	25.0
Energy tax, gasoline	9.3
Energy tax, oil products	10.2
Energy tax, misc.	0.2
Carbon dioxide tax	21.2
Carbon dioxide tax, gasoline	7.2
Carbon dioxide tax, oil products	13.7
Carbon dioxide tax, misc.	0.3
Misc. taxes on energy and environment	8.1
Tax on plastic carrying bags	0.5
Chemical tax	1.6
Aviation tax	1.1
Misc. taxes on energy and environment	1.1
Road traffic tax	22.5
Vehicle tax	15.5
Road fees	1.3
Congestion tax	2.9
Tax on traffic insurance premiums	2.8
Misc. taxes	-0.1
<b>Import tax</b>	9.3
<b>Other taxes</b>	10.9
<b>Total tax revenue</b>	2 451.3
<b>Taxation to the EU</b>	-9.3
<b>Public sector tax revenue</b>	2 442.0

**Table A.1** – An overview of taxation revenues in Sweden, 2022, as reported by Ekonomifakta (Torstensson, 2023) with data by the Swedish National Financial Management Authority. Note that taxes on labour amount to the largest share of the taxation is from taxes on labour, followed by the general sales tax VAT. Capital taxes are the third largest source of revenue.

# Appendix B: Literature review

See Table B.1 for a mapping of different scopes of taxations and the main eco-social reference literature informing the literature review.

Scope of taxation	Articles	
<b>Income and wealth</b>	Progressive tax or caps on high incomes and wealth	Alexander (2012), Buch-Hansen and Koch (2019), Cattaneo and Vansintjan (2016), D'Alessandro <i>et al.</i> (2020), François <i>et al.</i> (2023), Gough (2020, 2021), Hartley <i>et al.</i> (2020), Jackson and Victor (2021), Kallis (2020), Khan <i>et al.</i> (2022), Koch (2020a, 2022), Labonté (2022), Mastini <i>et al.</i> (2021), Murphy (2013), Olk <i>et al.</i> (2023), Paulson and Büchs (2022), Pizzigati (2018), Ramsay (2005), Robeyns (2019), Schmelzer and Nowshin (2023), Slameršak <i>et al.</i> (2024), Spangenberg (2014), Spangenberg and Kurz (2023), and Vogel <i>et al.</i> (2024)
	Taxes on income from rent	Hartley <i>et al.</i> (2020) and Stratford (2020, 2023)
	Land value tax	Heindl (2022), Hickel (2019a), and Khmara and Kronenberg (2023)
	Property tax	Calisto Friant <i>et al.</i> (2023), Heindl (2022), Kallis (2020), Khmara and Kronenberg (2023), and Spangenberg (2014)
	Inheritance and bequest	Alexander (2012), Kallis (2020), and Labonté (2022)
	Corporate taxes	Duan <i>et al.</i> (2024), Hickel (2019b), Iovino <i>et al.</i> (2021), Murphy (2013, 2023b), Santika <i>et al.</i> (2024), and Spangenberg (2014)
Financial transaction taxes	Hickel (2019a), Kallis (2020), Labonté (2022), Murphy (2013), and Spangenberg (2014)	
<b>Ecological taxes</b>	General eco-taxes	Cattaneo and Vansintjan (2016), Daly (2007), Kallis (2020), Koch <i>et al.</i> (2023), Köppl and Schratzenstaller (2021), Murphy (2013, 2023b), Santika <i>et al.</i> (2024), Schmelzer and Nowshin (2023), Spangenberg (2014), and Spangenberg and Kurz (2023)
	Carbon tax	D'Alessandro <i>et al.</i> (2020), Kallis (2020), Morgan and Patomäki (2021), Oswald <i>et al.</i> (2023), and Slameršak <i>et al.</i> (2024)
	Resource use tax	Cattaneo and Vansintjan (2016), Daly (2005, 2007), Kallis (2020), and Khmara and Kronenberg (2023)
	Energy tax	Jackson and Victor (2021), Murphy (2013), Olk <i>et al.</i> (2023), Santarius <i>et al.</i> (2023), and Slameršak <i>et al.</i> (2024)
	VAT	Gough (2017b)
	Unhealthy foods	Kallis (2020), Khan <i>et al.</i> (2022), and Koch (2022)

**Table B.1** – Table of the most important eco-social articles for each of the taxes. In total, 84 items (articles and books) were deemed relevant for the review, even if not all were included. About 350 additional articles were scanned and not not deemed relevant.