PAPER PRESENTED AT FISCAL STATE AND SOCIAL CITIZENSHIP CONFERENCE

Vadstena, March 2014.

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**Civic duty, Stasi society or Petty revenge? Citizen Reporting to the Tax Authorities on Cheating Neighbors in Sweden and Denmark.**

Abstract. Both Sweden and Denmark have experienced an increase in the number of people informing the social and tax authorities that their neighbors are either cheating on social benefits or earning illegal incomes through ‘black work’ (‘angiveri’ om social bedrageri eller sort arbejde). At the same time, both local municipalities and the national social welfare and tax authorities have established hot lines or web portals where citizens can report illicit activity by their neighbors and even upload photos. Most of these sites either offer direct or advise people how to report anonymously. Danish and Swedish media have commented on this tendency toward increased neighbor surveillance with headlines such as ‘Turn in Your Neighbor’ (‘Ange din granna!’) or ‘We Inform on Each Other like Never Before’ (‘Vi angiver hinanden som aldrig før!’). Indeed, the number of complaints in Denmark has increased by 30% in just one year, while the Swedish social authorities received 10,000 complaints. This paper presents an overview of this ‘informer’ tendency: who informs on whom about what? How much of these complaints are legitimate, and how many ill-founded? It also discusses the media debate which interprets this tendency as a step toward a surveillance society (Stasi-society), while the public authorities are now asking the citizens to help catch cheaters. This new practice, where citizens are all policing each other challenges the Nordic model of social solidarity (sammenhængskraft) and trust in authorities. Is informing on your cheating neighbour a civic duty, or just petty revenge in a time of crisis?

INTRODUCTION

Let me begin with a quotation from a website for Allerød municipality, north of Copenhagen: “We need your help, if you suspect someone of welfare swindle. All you have to do is to fill out the reporting form and send it to us. Click on the link to the right. Your report can be anonymous, of course. If you give your name, you should be aware that it can be given to the person you report.”

Another report: to the Swedish church……

A spectre is haunting Europe. It is the spectre of the citizen informer, looking at his neighbor with her iphone, and then clicking away their suspicions to a public website about a swindling neighbor, tax cheating colleague or dishonest family member. Perhaps this new social surveillance is a sign of more civic engagement, a way in which the community takes care of its own, replacing the gossip and scandal of small communities. Or perhaps it is more ominous: a sign of a new, soft surveillance society, in which no one trust anyone, a society that one Danish commentator called ‘Stasifisation’. I am not sure, which is why I bring it up here. What I can argue here, however, is that our view of the state as more intrusive on our lives needs to supplemented by the recognition that each of us now have the possibility to intrude on each other’s lives in ways we did not have previously. You can now legitimately use the state to enforce local morality, throw suspicion on others, and yes, to get revenge. Why has this happened and what are the implications?

Using the state to get revenge is not new. When the Russians came into Poland in 1940, they started a campaign of class warfare in which people could bring denunciations against their neighbors. It was the beginning of a breakdown of Polish society. We are nowhere near that yet, or are we, because Scandinavia is different.

Let me start, therefore, with an overview of what makes Scandinavia important for the study of individuals and the states.

The Scandinavian welfare states are known for a long tradition of trust. People have a high level of trust in each other, and they have a comparably high level of trust in public institutions. While families may be fragmenting, while the number of people living alone is increasing, while increasing numbers of people suffer from stress and take various antidepressant drugs (perhaps this is why they score high on ’happiness’ quotients), Scandinavians have a very high organization into interest associations to solve problems. And when we cannot solve our problems ourselves, we look to public institutions to solve our most pressing problems of taking care of elderly parents, finding a job, intervene in family conflicts, and care for our children. These major state welfare tasks require funds, and the funds for our life projects and safe net come from the citizens in the form of income and sales taxes, diverse fees, and luxury taxes on cars, alcohol, tobacco, even butter and chocolate.

The Scandinavian tax system is not just intended to generate funds. It is also a project for social equality and homogeneity. In the name of equality, every single mother, no matter how rich, receives the exact same amount for child payments. On the other hand, also in the name of social homogeneity, those who make more money are also supposed pay proportionately higher marginal income tax, or as the Danish social democrats say, ‘those with the broadest shoulders bear the greatest burden’.

As everyone at this conference knows, payment of taxes involves a contribution to an imagined collectivity, a collectivity that the left wing calls ’society’ and the right wing calls ’the state’. The funds are then redistributed according to a social contract in which people receive services, support or subsidies so that they can raise their children, pursue higher education, obtain elder care or put food on the table. This accumulation and redistribution of funds is part of the glue that holds Scandinavian societies together. It is both a means, and insofar as it leads to an egalitarian society, it is also an end. This glue is called social cohesion, and the Scandinavian policymakers spend a lot of time trying to reinforce social cohesion through various assimilation and control measures. The tax system is one means of enforcing such social cohesion by insuring, to use another famous Danish expression ‘few have too much and fewer have too little’.

Homogeneity, uniformity and social equality are engrained in Scandinavian social history, in cultural practices, in deprecating humor and literature (H.C. Andersen, Pippi Langstrom), even in the egalitarian way we speak and interact with monarchs, politicians and officials. The societies are known as notoriously homogenous, sharing a uniform language, culture, history, territory, way of life, and having ethnic minorities who have either carved out their own accepted niches (Finns, Samis) or who have recently arrived—and who have not proven to be serious threats to state integrity or sovereignty, as we might see in the Balkans or elsewhere. The combination of high taxes , social trust, social equality and common cultural history is supposed to generate the kind of social cohesion that engenders trust in institutions. The combination is known as sammenhængskraft, literally --together-hang-power— not hanging together but the power of hanging together, where sammenhaeng also means ‘context’.

As some commentators have lamented, this hanging together has been under threat. The perception of where this threat comes from is divided on political lines: some see the encroachment of EU regulations undermining local autonomy and welfare; other critiques see immigration and the multiculturalist adjustments to minorities as undermining a more coherent, modernist native culture and values. Minorities have loyalties elsewhere and are less willing or less able to pay taxes. Less prominent is a fear of increased income inequality as the economic crisis creates broad swaths of peripheral regions with high proportions of unemployed, versus gentrified, metropolitan enclaves where the cultural and political elites dwell amongst cafes and restaurants, sending their children to private schools. Social cohesion is thus threatened by a feared fragmentation of the Scandinavian societies into tribes or underclasses, with different lifestyles and life possibilities for their children. **Perceived decline of social cohesion, I argue, will affect how people perceive the tax system and their willingness to cheat, and their willingness to report on those who cheat.**

Added to this is the liftoff of the native political class into a Euro/Cosmopolitan value set, if not a career path that takes them to Brussels, Geneva and New York (as is the case with former and the present Danish prime minister, the former Swedish prime minster Bildt, etc.). The fragmentation of Scandinavian societies (Friedman 20xx) is therefore both horizontal in terms of cultural/religious groups; and vertical in terms of an elite political and chattering class, a mobile, well equipped class of knowledge workers, symbolic analysts, and state/Euro functionaries who are increasingly separated from a fearful working and underemployed classes, both native and now especially immigrant composition, and who are utterly dependent on welfare for retraining, unemployment benefits, disability pensions, welfare payments and medical service for a variety of physical and spiritual ailments. These groups, living in isolated apartment enclaves or depopulated small towns and villages lack the workplaces and shops they once had and young people have left. They feel abandoned by the elite.

Under these conditions, where state loyalties are in question, and where loyalties lie either to limited communities and enclaves, or to a cosmopolitan world, what happens to the state? If tax payment is the sign of allegiance to the state, why does anyone pay taxes to the state in Scandinavia? We do we not have more tax evaders?

 I think we have to come back to the basic idea of the social contract or the mutual reciprocity between imagined givers and takers, between citizens who give up resources to the community and the state who is supposed to give back to citizens with entitlement claims, who are ‘in need’. This means that social inequality itself does not necessarily generate frustration or resistance to the state. It only does so when the inequality is perceived as unjust, imposed or unnecessary, when others are perceived as having gained ‘unfair advantage’. In this case, the contract between the taxpaying citizen and the redistributive state is threatened and may be broken. In the end, it is a rupture of a moral relationship, a relationship of trust.

Tax paying is a social act with moral implications. It is based on people’s perception of whether this contract is being upheld, or whether it has been irrevocably broken. A perception of injustice – that I and my neighbors am being forced to pay more than we get – will lead to indignation………and to other practices, including tax evasion or avoidance.

How do people figure out whether the social contract has been broken? How do they come to conclude that there is injustice? Is there some kind of ‘slippery slope’ here, where people get together and suddenly realize, ‘No, I’m going to cheat.’ How do we measure indignation? This feeling of betrayal that the community that used to deserve my trust doesn’t deserve it any more. So why give when you don’t get.

One way to measure this indignation is to watch the reaction to periodic tax cheating scandals in the welfare system. These scandals are brought up by the mass media, or occasionally in a political debate by a disgruntled politician. The scandal is invariably that some people are not receiving the benefits they deserve due to an insensitive bureaucracy or to budget cutbacks; or conversely, that others are receiving unjust advantages due to outright manipulation of the system’s monitoring routines. While there are many ways to deceive or manipulate the Scandinavian tax system, especially for the self employed, for businesses and organizations, I will concentrate here on the two basic kinds of deception that individuals can carry out and which are the subject of media and political commentary. One is the falsification of claims to welfare benefits (welfare fraud, single mother benefits, including disability pension, unemployment benefits). The second deception is untaxed income or black work, typically in construction, catering and household services. In all the Scandinavian countries, these two kinds of deception are the constant topic of press commentary, political rhetoric, and bureaucratic control, as well as tax incentives to reduce them (RUT, ROT, Servicefradrag). More abstractly, these practices are also the object of social theorizing about what gives people incentives to stay honest, or what it is that they fear so they do not cheat. The tax authorities also operate with sophisticated theories of human behaviour, trying to strike a balance between incentive and reward, between closing loopholes for evasion and simplifying payment. In this process, they try to reach out to the public by conducting ‘campaigns’, granting temporary amnesty for those with foreign accounts, or by ‘sending signals’ with spectacular surprise raids . The messages being sent are basically two: we are everywhere, and it doesn’t pay to cheat. As tax ministers invariably say, everyone should pay the taxes that they are supposed to, neither more nor less. Any other arrangement is, to use a frequently heard word in Scandinavia, ‘unfair’.

In a society of high welfare payments and high taxes, welfare fraud and tax fraud certainly occur. Incidents are publicized through public statistics, by scandals and arrests of spectacular cases (the Swedish personal assistant case), and then by TV documentaries with titles such as “With the Tax Authorities on a Raid” showing tax and municipal authorities at work, carrying out inspections and discovering fraud in shops, stopping people driving untaxed cars, or questioning stubborn welfare clients whose claim for payment is suspicious. In Sweden, the state social insurance bureau, forsakringskassan, carried out 20000 control inspections last year, of which 1100 led to arrests. 46% of these derived from unsolicited public tips.

With a variety of ways to cheat, the public authorities have also developed their own special investigative units –sometimes called Street Teams—to investigate in the taxation ministry, while welfare fraud can be investigate by social ministries or municipal authorities who do the actual disbursement. The income brought in by these units is publicized to show their productivity.

The investigation may include various data searches and correlations, by unannounced inspections in homes, shops and workplaces, or by inspecting suspicious applications for assistance where the facts do not add up. There have been various controversies over the legitimacy of entering client’s homes unannounced, called dynelofteri (lifting up the blanket) or inspecting property to search for illegal construction workers, or dwelling outside the door to see if an ostensible single mother (who receives special allowances) also has a husband visiting her, or examining facebook pages to see if the family contains new members. New regulations now permit “tax control units to move out onto the residential streets and into Danes’ backyards” (Politiken 21.12.13). New laws requiring married an cohabiting couples to support each other, thus reducing welfare benefits, also make the inspections more ominous. Local welfare authorities have to assess whether two people living together are simply roommates, renter/rentee, or whether they are ‘in a relationship’, e.g. if they have a common bank account or carry out other functions together. A recent news story about two young men sharing an apartment, one of whom was receiving welfare, where they had to provide proof that they were not gay.

In Denmark one controversial raid concerned a single mother who may have a man living in their home and have not reported the change in her household economy. The controversy here is whether the bureaucracy is being too intrusive. On other occasions, the tax or welfare authorities, accompanied by a policeman, will enter a restaurant or shop and check the personnel’s ID cards, receipts and inventory of goods to search for irregularities. The attitude of these visits, broadcast weekly on various TV documentaries, ranges from pedagogical to scolding, depending on whether they have been in the shop before.. After these raids, the functionaries get to say a few words for the camera, invariably a statement that everyone should pay their taxes to the society and that it’s my job to ensure that no one escapes their obligations. The tax authorities and social welfare control are shown being vigilant, moralistic and proactive

Now, so far I have spoken of control conducted by public authorities on suspicious clients.

NEEDING HELP FROM THE PUBLIC

But what happens when the public authorities find themselves unable to carry out their control functions? What happens when the tax cheaters are too smart, the cases too many, or the political pressure too strong, when there is a pressure to catch the tax cheaters or welfare fraudsters? What happens when public opinion, having discovered a scandal of a welfare cheat, fanned by the media and encouraged by the indignant politician, push the authorities to ‘do something’?

In this case, the authorities can elect to establish special investigative units, which they have done. Or they can appeal to the citizens for more information. We are in fact experiencing a trend where citizens should participate in the policing of society. Some observers – media commentators and politicians – have called this an epidemic of ‘informing’, the Danish and Swedish words are angiver/ange and also relate to the wartime collaboration where Nazi collaborators informed on the Danish resistance (stikker). In more pejorative terms, the Danish expression is ‘collaborator-society’, ‘informer society’, ‘surveillance society’ or frequently in Denmark, ‘Stasi society,’ hence the term Stasificiering.

How do citizens participate:

Citizens have always been able to report tax cheating or welfare abuse by their neighbors. Sometimes this was anonymous, by phone or letter. Most recently, however, the informing also comes with the assistance of publicly managed web portals, in which citizens can click their way to filing a report on suspected tax cheating, untaxed income, falsely claimed disability pensions, or welfare swindle. Here, too, citizens can provide their information anonymously, though with some risk of exposure, or by name, depending on the authority. And they can now upload ‘evidence’ in the form of photos or videos or other documentation.

The basic questions I would like to discuss here is who informs on whom about what. How does the process work? And what kind of public discourse emerges from this, and what are the implications for our understanding of social cohesion, or the lack of same, in modern societies? After all, the problem of social cohesion is not simply an issue for the highly taxed, highly controlled Scandinavian welfare states; we are beginning to see a tipping of the balance in southern Europe as well, as wealthy Greeks, Spaniards and Italians, or falsely pensioned persons or those with no incomes but giant swimming pools, are suddenly being forced to pay taxes, partly due to pressure by a sensationalized press, by more militant state authorities, but also by public outcry ‘from below’, aided by tips from the citizens who have themselves suffered from the financial crisis in Southern Europe. There is a clear social psychological element to this, a threshold which is being crossed in which people’s private affairs are now no longer to kept private by those who know about them. Reporting on a cheating neighbor may be an act of civic duty.

In Scandinavia this threshold has been a contentious issue in issues of child abuse, where the question of neighbors who did not intervene has been raised. We are constantly being asked to get involved on the one hand, but to be careful about interfering in people’s private lives on the other.

Let me describe the informing system in Denmark and Sweden, based largely on publicly available documents and press accounts.

Denmark

In Denmark, the informing activity has taken place often in the wake of television broadcasts showing social swindle. Hence, in the town of Odense, where a TV documentary followed the municipal authorities looking for welfare swindle, there was a sudden rise in informants to the tax authorities investigation illegal work, and the social authorities. According to the leader of the Odense municipality control group, the television series generated 250-300 reports, as much as we got all last year. “There has occurred a change in attitude…” he says. “More data scans will occur, and those people with suspiciously high scores will be examined” (TV2 nyheder 12.04.13).

Today, 32 of Denmarks 76 municipalities have web sites where people can report abuse. Most of them ask of the same information in a sequence, beginning with the identity of the informer, followed by a description of the informer’s suspicion, and a request as to whether the informer wants to remain anonymous not. The informant is instructed how to make an anonymous claim by not using their national ID, and warned that if they give their name the person accused may have the right to know who accused them and even confront them in court. Finally, the site requests any supporting evidence, such as photo, video or documents. The website for the agency that disburses child allowances, Udbetaling Danmark, has had a site since September 2012 and now offers room to upload as many as 10 file attachments, such as a photo of someone on a disability pension working in their garden. The citizens are now their own control officials.

The Danish national tax authorities, like the municipalities, have also set up a reporting site. Reports from citizens, firms and authorities were 6878 in 2011, 7929 in 2012 and 9750 in 2013 (to nov. 1st) (Politiken 11.12.13) In 2013 alone, the Danish tax authorities received , 10.541 reports from citizens, compared to 5500 in 2010 and 7929 in 2012.[[1]](#footnote-1) (Some of the statistical data is unclear, since tips are sometimes meant as tips from individuals, while on other occasions it includes tips from firms and other authorities). Sixty percent of the reports to the tax authorities are anonymous. (Berlingske 2o.10.2013). Reports to the tax ministry state that 27% of the reports are black work, 14% for unregistered firm, 11% for unreported sales income, 4% for foreign, untaxed cars, 4% for illegal workers, 3% for illegal import and 2% for use of improper car plates; 35% are ‘Other’.

 On the basis of these reports, the Danish tax ministry has set up a department for inspection and control of 200 persons, of which 135 are in the field. (Politiekn 21.12.13). The Danish tax authorities are aware that the anonymous system can be abused. About one-third of the reports are useless because they are either frivolous or expression of harassment (ibid.). The tax ministry’s surveys say that citizens’ acceptance of black work is declining, which has led to an increase in the number of reports. “We are having a veritable informer culture out in the suburbs” (ibid.) As the minister Jonas Dahl from SF said, “We should avoid that the Ministry of Taxation be used in a feud between family members or neighbors In mid February 2014, the new minister for taxation, a social democrat, decided to halt the anonymous reporting site, saying that he did not want Denmark to become ‘an informer society’. However, people can still report to the tax authorities using non-web based channels. In March, the Danish ombudsman criticized the Danish tax authorities of using anonymous informants, as this was a violation of the law on public administration. In the local authorities, however, the sites to report swindle are still operating.

Sweden

In Sweden, informers can send information to several sites: the tax ministry, the state social insurance bureau, forsakringskassan, or to other bureaus such as the Migration agency. Punishment for cheating is carried out under the law on welfare crimes from 2007 which covers false claim and/or abuse of payments from several agencies, ranging from disability and sick leave, to student stipends, housing stipends and payment for caring for sick children (VAB days). The Swedish Tax ministry receives about 20000 tips per year via letter, phone, email and persona visits. Since 2011 Skatteverket has also had a webpage for reporting swindle, inspired, they say, by experience from New Zealand, which had a 50% increase in tips (DN 11.11.2011) . The tips to the tax ministry were predominantly on black work, esp. in construction, hairdressing and café/restaurant.

The social insurance agency,FS, received 10.000 tips last year, up from 4000 in 2005 and 9653 in 2009 (6% led to police indictments) (Aftenbladet 02.03.2010), of which 45% are from individuals, on suspicious cheaters, typically those where someone is seen working despite collecting disability, or that a single mother receiving an extra allowance is living with a partner.[[2]](#footnote-2) 90% of the tips are made anonymously. Of all public tips, only about 10-14% lead to some measure, generally repayment of falsely claimed payments. This compares with 40% of reports from other authorities, the conclusion being that individual reports are less reliable. About 20% who are reported are contacted by FK. As one of the officials explains, the anonymous reports ‘are often more about frustration than they are substantive, and in most of the cases the person has the right to receive payment’ (Sydsvenskan 30.6.13.). Another said, “there are often conflicts and family tragedies behind the tips”. The vast majority of control deals with false illness payments. “Can you cut the grass if you are sick….

In 2006 FK received 300mskr from the social democratic government to build up a control unit, which now has 150 persons; they are increasingly focusing on the most likely cases of swindle. (Faktum 24.11.10), and most informants focus on people receiving payments who are also working ‘black’.

In 2006, a Swedish municipality, Lerum, established a ‘security site’ in which citizens were actively encouraged to report on graffiti, child abuse, and ‘antidemocratic expressions’. In the debate Lerum was accused of establishing an informer site instead of a security site. A local official insists that they have never presented themselves as ‘a place where you can inform on your neighbor or to encourage people to spy on us’

Some consequences of the angiver society.

The public authorities are aware that encouraging informing may affect a postulated social cohesion. Hence, few of them are enthusiastic about citizen involvement in tax and welfare cheating. The director of the Swedish FK, for example, emphasizes that we do not work ‘actively’ to get tips in from the public.. FK’s director Dan Eliasson (DN 10.11.2013) insists, ‘I do not encourage to any kind of public informer line for us, but if a mistake is seen, it is good to let us know’ ///hor av sig///. Eliason does not believe that the FK is based on an ‘informer cultur’ (angiverkultur). “We do not have great publicity campaigns that you should call us if you think there is swindle going on’. (DN 10.11.. ). Again, another manager at FK, Linda Olofsson, insists that FK ‘does not active seek help from the public’ (Sveriges Radio and Metro, 10.12.13, an article entitled ‘tips om bidragsfusk populaart men problematisk’).

At the Swedish tax authority, a control official says that encouraging informing ‘is a bit sensitive. We don’t want to have an informer society where insecurity is created. It feels wrong without me being able to say why.’ (Faktum 24.11.10). Migrations verket and other organs in Sweden also insisting that they do not actively solicit tips or have carried out ‘informer campaigns’///angiver kampanj//// ‘We know that it can be about gossip, revenge, and there can be other interests which are benefited by information.’ (ibid.).

Theories of why the increase in informing

Public authorities also have their own ideas of how society has changed, with informing being simply a symptom of something else.

A Danish control team leader comments on the increase in both anonymous and non anonymous reporting: “I think that the public morality has changed… people do not want to take part in the neighbor’s cheating’ (Business.dk 28 May 2009).

A survey conducted in Sweden by DN of 43000 persons found that 35% would report their neighbors for welfare cheating, 26% said no, but 33% said it depends on the neighbor.

In Denmark, a Skat spokesman Jan P. Jensen, says the increase in reporting has two causes, the financial crisis which has reduced the amount of tax evasion they will tolerate, and the television programs such as ‘With Skat on a Raid” and ‘Operation X’. People who see these programs think ‘I also know someone who cheats on their taxes, and they contact us’. (Berlingske 20.10.2013). The idea here is that people just need a little nudge and the reports will flow out.

The reporting websites have generated debates in chat rooms and among interest groups. Some vulnerable groups feel that all campaigns against swindle stigmatize everyone. The head of the Swedish association of disabled persons, for example, says the impression is created by the media and the authorities, that it is easy to swindle, and that people do not know how many tests that disabled people must go through to obtain their disability pensions.

The debate on informing refers to both the legality and morality of informing. Hence, Damanrks Radio (10.7.13) observes that “The authorities encourage photographing of neighbors illegally”, and recently the Danish ombudsman has said that anonymous reporting violates laws on public administration.

The Danish tax minister says that “we will not encourage informing, but conversely, ….citizens will not accept the black economy. I think in fact that the crisis has made it so that we have obtained greater accountability in this area.”

A Danish woman commented on the influence in social relations when one of the TV programs focused on a single mother who had a boyfriend sleeping over. One of the municipal instructional videos states that your boyfriend must not pay your bills, you must not have shared economy, go shopping or help with housework, and that he should sleep on the sofa, and that both your names must not be on any invitations.

A Swedish commentator (helsingorg dagbladet ‘I angiversamhallet’ 2.3.2014) notes that the Danish word ‘informer’/stikker/ has its roots in a hatred of informers to Nazi occupiers who informed on the Danish resistance; he notes that the word is used in the context of tax cheating informing. Finance minister Anders Borg should do like the Danish tax minister and put stricter control on his authorities. In a similar article from a trade union paper (da.se 11.3.12\_?) there are descriptions of people reported by anonymous neighbors as pension swindlers.

A Danish commentator laments the reintroduction of the stikker concept, ‘where citizen A is encouraged to inform on citizen B if something seems suspicious. Where the authorities’ reasonable control of the citizens legal obedience becomes neighbors’ mutual surveillance… and to eternal sneaking suspcion’ (Tom Jensen, Stikker du, Berlingske kornik 7.8.2013)

Conclusing remarks: Does an informer society lead to a breakdown in social cohesion?

Is Denmark undergoing a ‘Stasificering’ of the society?

Can we use this kind of tax cheating citizen reporting as a measure of ‘indignation’? Or are we measuring ‘civic duty’?

Do we have some kind of measure which is in effect the opposite of Happiness?…..

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APPENDIX> **Bidragsbrottslagen** är en speciallag för att kunna straffa dem som lämnar felaktiga uppgifter eller låter bli att anmäla ändrade förhållanden och på grund härav erhåller offentliga bidrag eller bidrag med för stort belopp.

Lagen omfattar alla offentliga bidrag, ersättningar och lån för personligt ändamål som beslutas av [Försäkringskassan](http://sv.wikipedia.org/wiki/F%C3%B6rs%C3%A4kringskassa), [Premiepensionsmyndigheten](http://sv.wikipedia.org/wiki/Premiepensionsmyndigheten), [Centrala studiestödsnämnden](http://sv.wikipedia.org/wiki/Centrala_studiest%C3%B6dsn%C3%A4mnden), [Migrationsverket](http://sv.wikipedia.org/wiki/Migrationsverket), [länsarbetsnämnderna](http://sv.wikipedia.org/wiki/L%C3%A4nsarbetsn%C3%A4mnd), [kommunerna](http://sv.wikipedia.org/wiki/Kommun) och [arbetslöshetskassorna](http://sv.wikipedia.org/wiki/Arbetsl%C3%B6shetskassa).

Brottet förekommer i tre svårhetsgrader.

* Normalbrottet som benämns bidragsbrott kan rendera [fängelse](http://sv.wikipedia.org/wiki/F%C3%A4ngelse) i högst två år [[1]](http://sv.wikipedia.org/wiki/Bidragsbrottslagen#cite_note-P2-1)
* [Grovt brott](http://sv.wikipedia.org/wiki/Grovt_brott) om det rör betydande belopp eller falska handlingar använts eller brottet ingått i systematisk eller omfattande brottslighet kan medföra fängelse i lägst sex månader och högst fyra år [[2]](http://sv.wikipedia.org/wiki/Bidragsbrottslagen#cite_note-2)
* Ringa brott om det rör mindre belopp. I sådant fall kan dömas till [böter](http://sv.wikipedia.org/wiki/B%C3%B6ter) eller fängelse högst sex månader.[[1]](http://sv.wikipedia.org/wiki/Bidragsbrottslagen#cite_note-P2-1)

Straffskalorna är att jämställa med dem som gäller för [bedrägeri](http://sv.wikipedia.org/wiki/Bedr%C3%A4geri).

1. But see Berlingske 20.10.13, citing Sondagsavisen, which sites 6613 rpeorts in 2011, 7971 in 2012 and 7132 by Oct. 1st 2013. [↑](#footnote-ref-1)
2. But see Metro.se (22.03.2013) which cites 19503 investigations from FK, of which 8931 or 46% came from the public. Linda Olofsson, responsible in FK for control issues. [↑](#footnote-ref-2)