

**Skattbyrði launafólks  
og  
áherslur ASÍ í skattamálum**

Fundur með ríkisstjórn  
24. maí 2018

Gylfi Arnbjörnsson  
Forseti ASÍ

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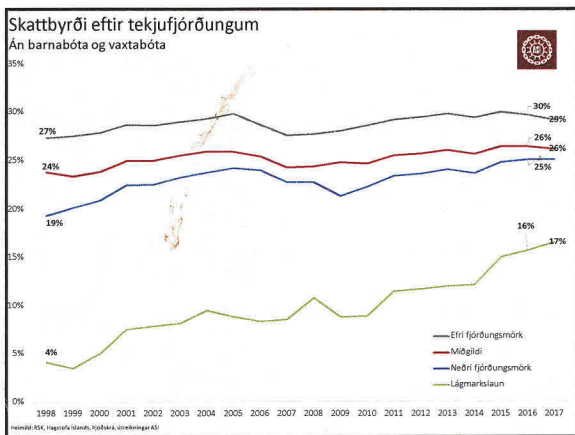
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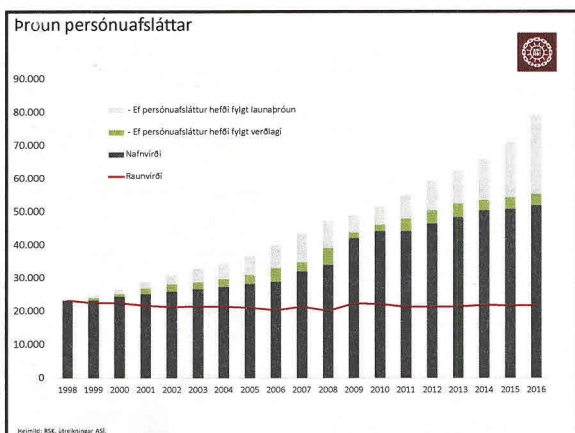
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## Ábyrgð Alþingis er mikil



- Í því skattkerfi sem hér var við lýði fram til ársins 1988 voru alþingismenn sér meðvitaðir um að „... skattbyrðin ræðst sem endranær af ákvörðunum stjórnvalda um skattvísitölu, persónuafslátt og barnabætur.“
- Skattvísitalan var ákveðin í fjárlögum og tók mið af meðalbreytingu tekna milli ára og var notuð til að hækka skattþrepin, persónuafsláttinn og barnabæturna og síðar húsnæðisbæturnar þegar þær komu til undir lok tímabilsins.
- Þegar þrepakerfið var tekið upp komu 24% lágmarkslauna til skattlagningar en í dag er þetta hlutfall 48%!

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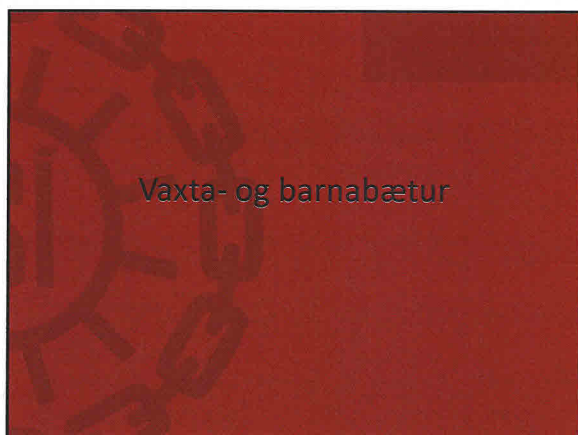
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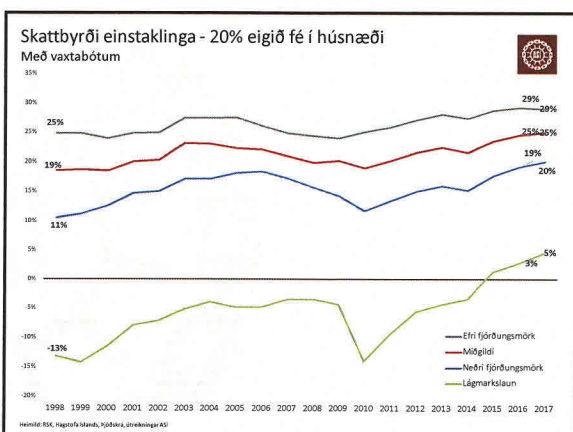
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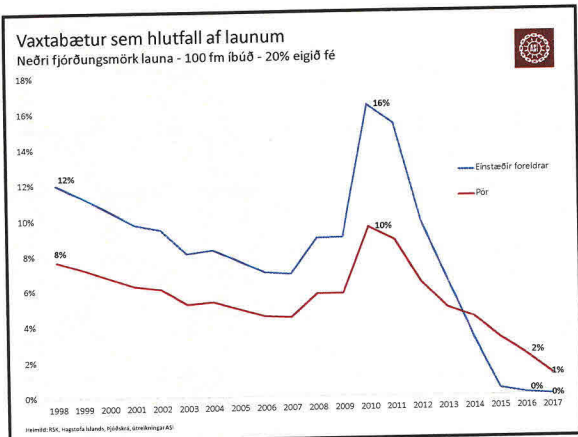
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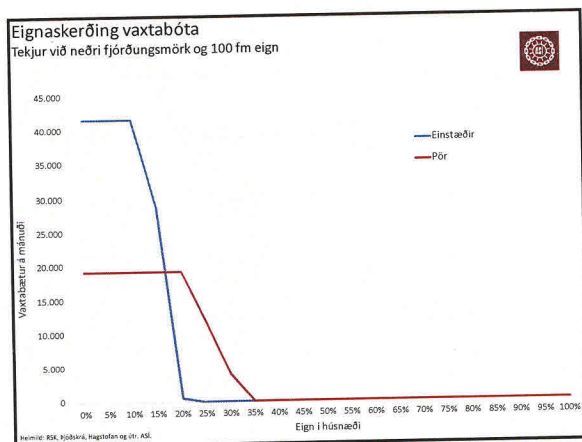
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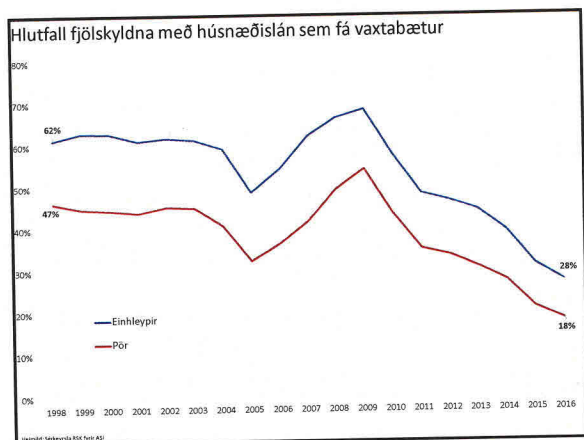
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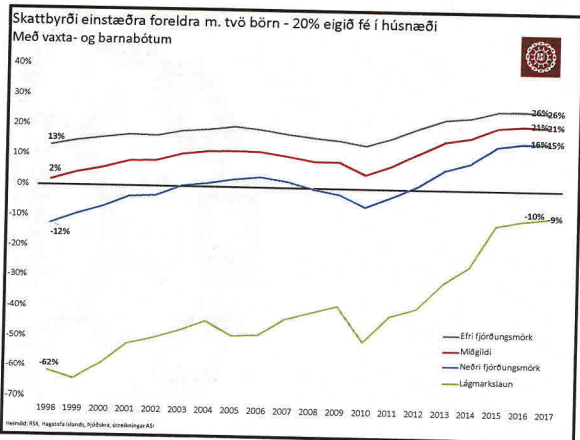
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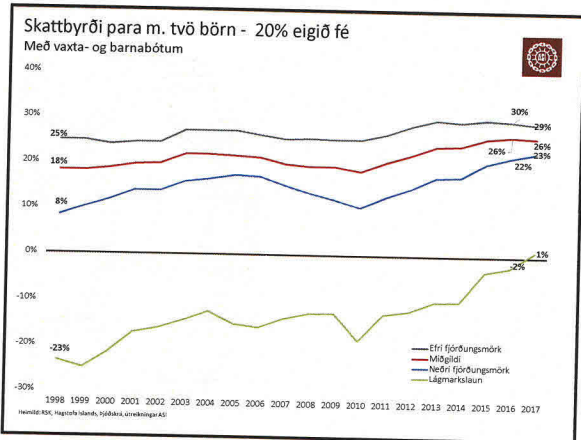
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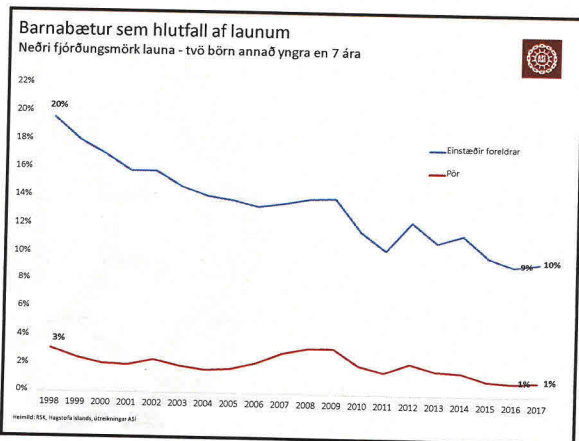
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# Launafólk á leigumarkaði

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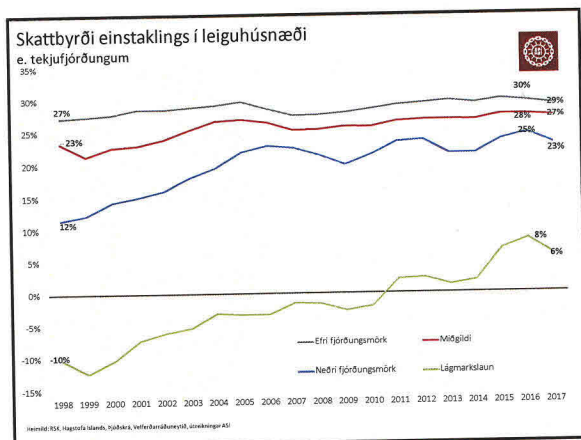
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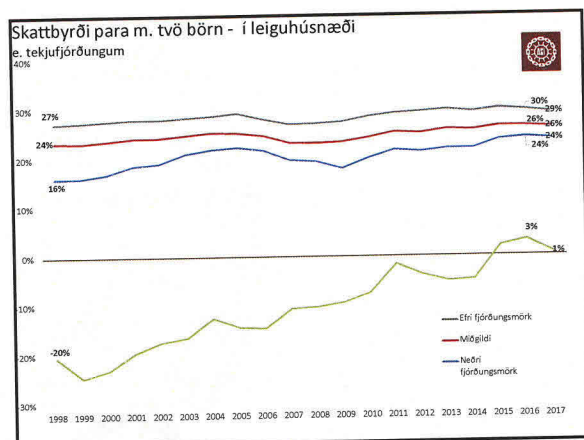
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# Samantekt

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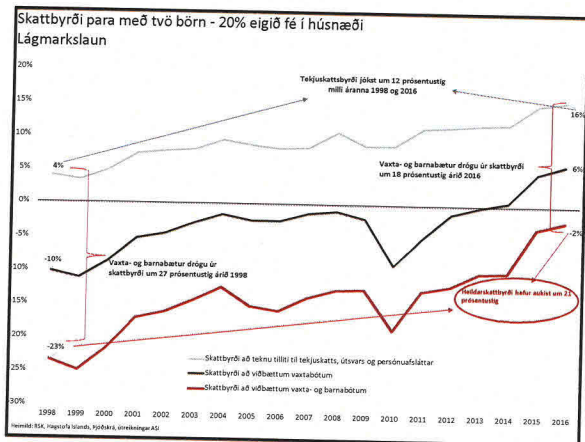
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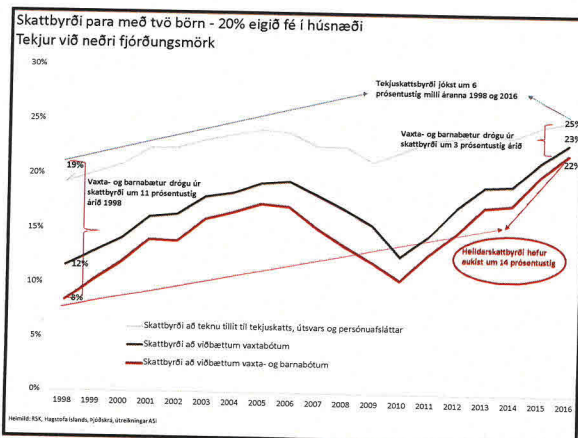
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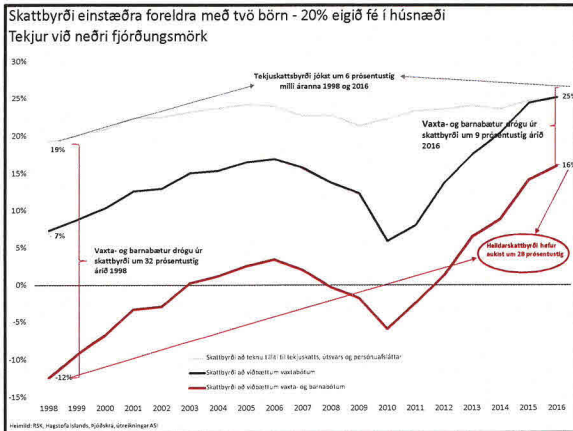
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### Samandregið



- Skattbyrði hefur aukist á síðustu tveimur áratugum – mest hjá tekjulægri hópunum
- Má rekja til:
  - Persónuafsláttur ekki haldið í við launaþróun en mörk í efra þrepi ger það
  - Vaxtabótakerfið veikt verulega og léttir lítið á skattbyrði – eignarskerðingar brattar og tekjuskerðingar aukist
  - Barnabótakerfið veikt – fjárhæðir rýrnað og tekjuskerðing aukist. Barnafólk fær lítinn stuðning.
  - Stuðningur við leigjendur hefur einnig rýrnað og aukið skattbyrði þeirra

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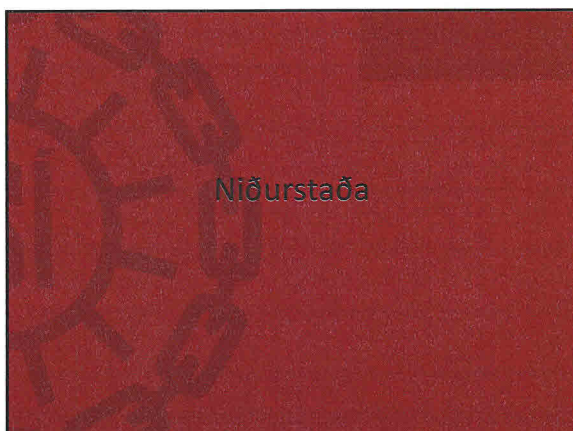
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### Niðurstaða




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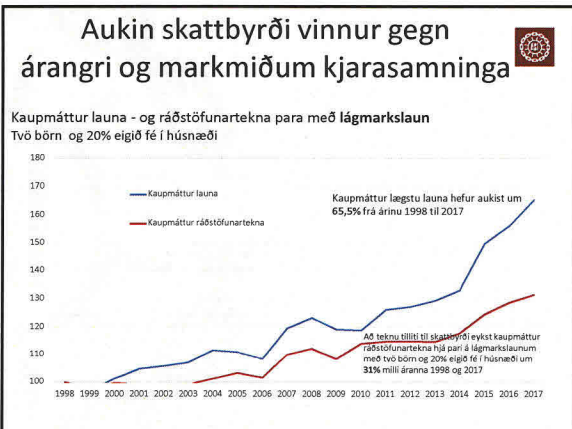
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- ### Helstu áherslur ASÍ
- Draga þarf úr skattbyrði lág- og millitekjuhópa og treysta tilfærslukerfin
    - Persónuafsláttur fylgi launaþróun
    - Fjölgun skattþrepa – hátekjuskatt á ofurlaun
    - Endurreisn vaxtabótakerfisins – sveiflur á húsnæðisverði hafi ekki skyndileg áhrif á stuðning
    - Húsnæðisbætur haldi í við verðlagsþróun og laun
    - Aukinn stuðningur við barnafólk í gegnum barnabætur sem ná til þorra barnafjölskyldna – ekki fátækraaðstoð
  - Skattkerfið styðji við markmið kjarasamninga um að bæta kjör lægst launuðu hópanna sérstaklega

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