

A Appendix

Table A1: The distribution of monthly pre-tax earnings in Sweden 2020

Threshold	Monthly income level	Fractile	Number of taxpayers	Average monthly income
		P0-100	5,396,585	28.2
		P0-25	1,349,142	4.8
P25	13.8	P25-50	1,349,147	21.9
P50	27.8	P50-75	1,349,141	32.4
P75	37.6	P75-90	809,495	42.5
P90	49.3	P90-99	485,694	61.6
P99	95.9	P99-99.9	48,569	126.0
P99.9	220.0	P99.9-99.99	4,857	311.1
P99.99	592.0	P99.99-100	540	1,022.3

Notes: Earnings are expressed in 1000s SEK. *Source:* The monthly payroll tax register at the Swedish Tax Agency.

Table A2: The distribution of annual pre-tax market income in Sweden 2020

Threshold	Yearly market income	Fractile	Number of taxpayers	Average yearly market income
		P0-100	8,280,140	316.6
		P0-25	2,070,033	30.1
P25	137.9	P25-50	2,070,037	207.8
P50	276.1	P50-75	2,070,031	343.5
P75	415.2	P75-90	1,242,023	481.9
P90	576.4	P90-99	745,214	774.9
P99	1,410.1	P99-99.9	74,521	2,103.5
P99.9	4,369.4	P99.9-99.99	7,452	6,959.5
P99.99	16,233.2	P99.99-100	829	40,427.5

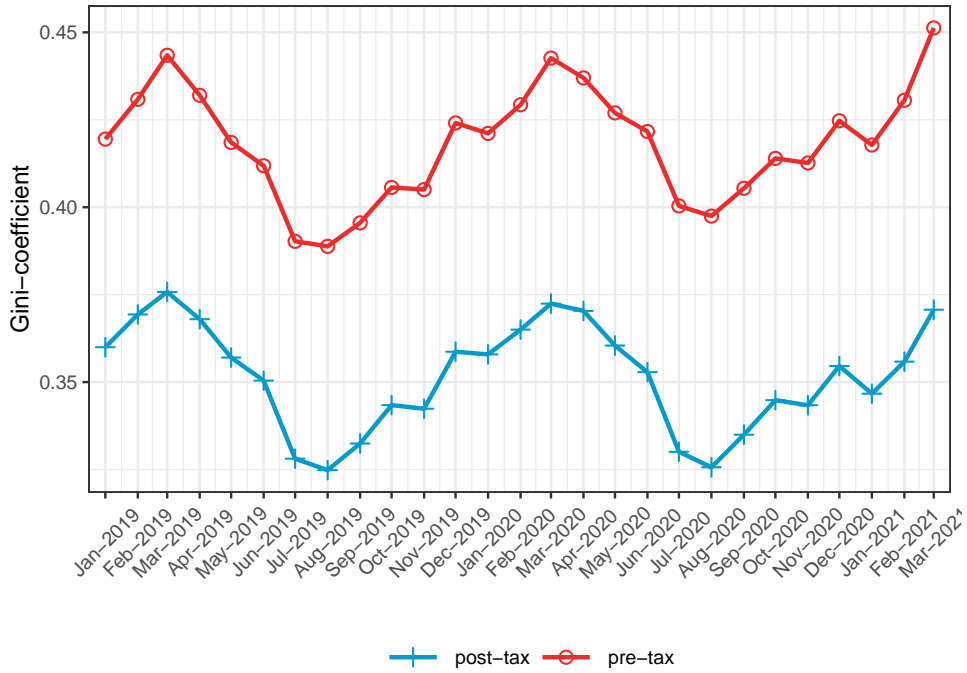
Notes: Market income is expressed in 1000s SEK and consists of labor income, income from own businesses, and capital income before taxes. *Source:* The annual personal tax return register at the Swedish Tax Agency.

Table A3: Short-term Work Allowance (STWA): Distribution of the costs borne for the work-time reduction

Level	Reduction in work time	Costs borne:		
		Workers (reduced salary)	Firms (extra wage cost)	Government (STWA)
1	20%	4%	1%	15%
2	40%	6%	4%	30%
3	60%	7.5%	7.5%	45%
4	80%	12%	8%	60%

Note: The table shows the statutory rules in 2020 for work-time reduction and costs for this borne by employees, employers and the government within the STWA support policy. The 80% work-time reductions (Level 4) were only available in May-July 2020.

Figure A1: Pre- and post-tax Gini-coefficient



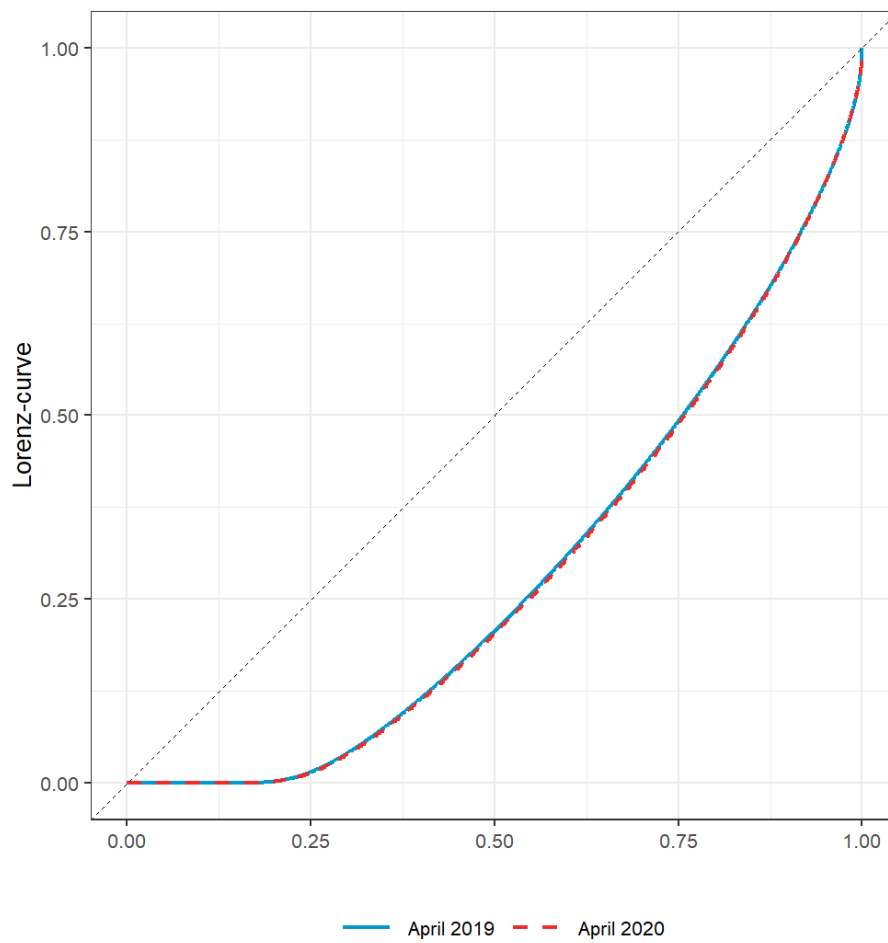
Note: Post-tax earnings is calculated as the difference between pre-tax labor earnings and the amount of withheld tax. This amount can in some cases be negative since withheld tax is paid also for other income sources than labor earnings. Negative calculated values of post-tax income (approximately 5 % of the observations) have been removed in the calculation of the Gini-coefficient.

Table A4: Effect estimates of COVID-19 effects on monthly wages: Various specifications

	<i>Dependent variable:</i>							
	log(w)	log(w)	log(w)	log(w)	1[w>0]	1[w>0]	1[w>0]	1[w>0]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Covid impact</i>	-0.038*** (0.0005)	-0.033*** (0.001)	-0.026*** (0.001)	-0.025*** (0.001)	-0.014*** (0.0003)	-0.013*** (0.0005)	-0.024*** (0.0004)	-0.020*** (0.001)
<i>Impact × Woman</i>		-0.010*** (0.001)		-0.008*** (0.001)		-0.001 (0.001)		-0.012*** (0.001)
<i>Impact × Public</i>			-0.016*** (0.001)	-0.012*** (0.002)			0.028*** (0.001)	0.029*** (0.001)
<i>Impact × Woman × Public</i>				-0.003 (0.002)				0.004* (0.002)
<i>Year 2020</i>	0.062*** (0.0005)	0.053*** (0.001)	0.064*** (0.001)	0.055*** (0.001)	0.002*** (0.0004)	0.003*** (0.0005)	0.005*** (0.0004)	0.005*** (0.001)
<i>Mar-Dec</i>	0.049*** (0.0003)	0.047*** (0.0004)	0.053*** (0.0004)	0.051*** (0.0005)	0.023*** (0.0002)	0.025*** (0.0003)	0.026*** (0.0003)	0.027*** (0.0004)
<i>Woman</i>		-0.188*** (0.001)		-0.192*** (0.002)		0.007*** (0.001)		-0.004*** (0.001)
<i>Public employer</i>			-0.122*** (0.001)	-0.106*** (0.002)			-0.003*** (0.001)	-0.024*** (0.001)
<i>Woman × Public</i>				0.063*** (0.003)				0.034*** (0.001)
<i>2020 × Woman</i>		0.019*** (0.001)		0.024*** (0.001)		-0.001 (0.001)		0.001 (0.001)
<i>2020 × Public</i>			-0.006*** (0.001)	-0.012*** (0.002)			-0.008*** (0.001)	-0.009*** (0.001)
<i>2020 × Woman × Public</i>				-0.004 (0.002)				0.002 (0.002)
<i>Mar-Dec × Woman</i>		0.005*** (0.001)		0.006*** (0.001)		-0.004*** (0.0005)		-0.002* (0.001)
<i>Mar-Dec × Public</i>			-0.013*** (0.001)	-0.021*** (0.001)			-0.010*** (0.0005)	-0.010*** (0.001)
<i>Mar-Dec × Woman × Public</i>				0.010*** (0.002)				0.0004 (0.001)
<i>Intercept</i>	3.446*** (0.001)	3.534*** (0.001)	3.495*** (0.001)	3.563*** (0.001)	0.820*** (0.0004)	0.816*** (0.0005)	0.821*** (0.0004)	0.822*** (0.001)
Observations	14,486,400	14,486,400	14,486,400	14,486,400	25,913,805	25,913,805	25,913,805	25,913,805
Adjusted R ²	0.002	0.032	0.021	0.041	0.0004	0.0005	0.001	0.001

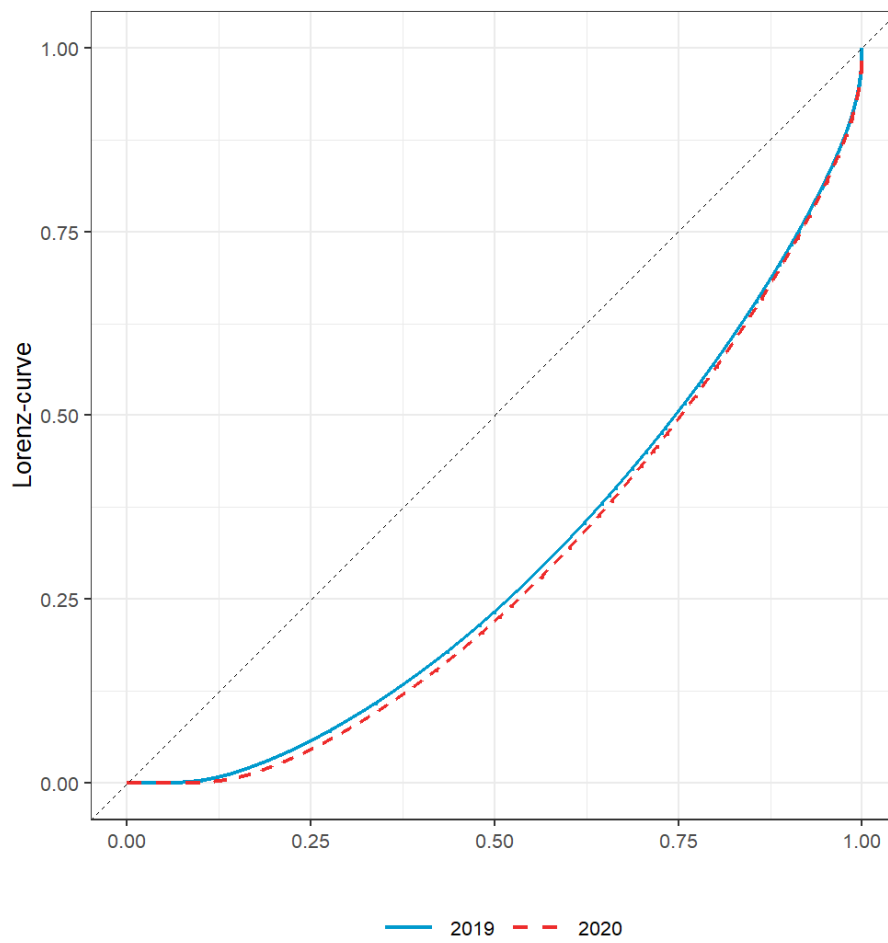
Note: *p<0.05; **p<0.01; ***p<0.001.

Figure A2: Lorenz-curves based on monthly pre-tax income



Note: The figure shows Lorenz-curves for monthly pre-tax earnings during April in the working population aged 18-64. See section 3 for data details.

Figure A3: Lorenz-curves based on yearly post-tax income



Note: The figure shows Lorenz-curves for yearly post-tax market income. See section 6 for data details.