

Figure 6.1 Illustration of income equalisation

Skatteinntekter i kr per innbygger	Tax revenue in NOK per capita
Trekk 60 %	Deduction 60%
Kommune A	Municipality A
Kompensasjon 60 %	Compensation 60%
Kommune B	Municipality B
Kompensasjon 35 %	Compensation 35%
Kommune C	Municipality C
Landsgjennomsnitt 100 %	National average 100%

Figure 6.2 Sector shares of the overarching expenditure equalisation for 2022

Administrasjon og miljø 8,1 %	Administration and environment 8.1%
Landbruk 0,2 %	Agriculture 0.2%
Grunnskole 25,3 %	Primary and lower secondary education 25.3%
Pleie og omsorg 34,9 %	Social care services 34.9%
Sosialhjelp 5,6 %	Social welfare 5.6%
Barnevern 4,5 %	Child protection 4.5%
Helse 5,5 %	Primary care services 5.5%
Barnehage 15,8 %	ECEC 15.8%

Figure 6.3 Illustration of the redistribution in expenditure equalisation

Beregnet utgiftsbehov i kr per innbygger	Estimated expenditure need in NOK per capita
Indeks 0,9	Index value 0.9
Indeks 1,1	Index value 1.1
Kommune A	Municipality A
Kommune B	Municipality B
Trekk	Deduction
Tillegg	Supplement

Figure 6.4 Estimated expenditure needs per capita for all municipalities, grouped by population size 2022

Kroner per innbygger	NOK per capita
Under 1 000	Below 1 000
Over 100 000	Over 100 000

Figure 7.1 Tax rates on general income, including tax rates for the local government sector in the period 1992–2021

Prosent	Percentage
Alminnelig inntekt	General income
Kommuner	Local authorities
Fellesskatt til staten	National income tax
Fylkeskommuner	County authorities

Figure 7.2 Local authorities' revenues from dividends and withdrawals in NOK per capita, grouped according to the size of the municipality. Averages for 2018–2019.

Kroner per innbygger	NOK per capita
innb.	inhab.

Figure 7.3 Tax revenues per capita in 2019 for municipalities grouped according to population

Kroner per innbygger	NOK per capita
Innbetaling fra Havbruksfondet (snitt 2018–2019)	Disbursements from the Aquaculture Fund (average for 2018–2019)
Konsesjonsavgift (2019)	Licence fees (2019)
Netto inntekt fra konsesjonskraft, kraftrettigheter og annen kraft for videresalg (snitt 2017-2019)	Net revenue from obligatory sales of power, power rights and other power for onward sale (average for 2017–2019)
Eiendomsskatt annen eiendom (næring, kraftanlegg, kraftnett, vindkraftverk og petroleumsanlegg)	Property tax from other property (commercial, power plants, electricity grid, wind power plants and petroleum installations)
Eiendomsskatt boliger og fritidsboliger	Property tax on residential property and holiday homes
Skatteinntekter inkl. I inntektssystemet (inntektsskatt, formueskatt, naturressursskatt)	Tax revenues included in the GPGS (income tax, wealth tax and natural resource tax)
innb.	inhab.
Landet	All of Norway

Figure 7.4 Tax revenues prior to equalisation per capita in 2019 for the 20 local authorities with the highest tax revenues per capita

Kroner per innbygger	NOK per capita
Innbetaling fra Havbruksfondet (snit 2018-2019)	Disbursements from the Aquaculture Fund (average for 2018–2019)
Konsesjonsavgift (2019)	Licence fees (2019)
Netto inntekt fra konsesjonskraft, kraftrettigheter of annen kraft for videresalg (snitt 2017-2019)	Net revenue from obligatory sales of power, power rights and other power for onward sale (average for 2017–2019)
Eiendomsskatt annen eiendom (næring, kraftanlegg, kraftnett, vindkraftverk og petroleumsanlegg)	Property tax from other property (commercial, power plants, electricity grid, wind power plants and petroleum installations)
Eiendomsskatt boliger og fritidsboliger	Property tax on residential property and holiday homes
Skatteinntekter inkl. I inntektssystemet (inntektsskatt, formueskatt, naturressursskatt)	Tax revenues included in the GPGS (income tax, wealth tax and natural resource tax)
Landet	All of Norway

Figure 7.5 Tax revenue for 2019, before and after income equalisation, as a percentage of the national average for all local authorities

Kroner per innbygger, prosent av landsgjennomsnitt	NOK per capita, as a percentage of the national average
Skatt før inntektsutjevning	Tax before income equalisation
Skatt etter inntektsutjevning	Tax after income equalisation

Figure 7.6 Tax per capita in 2019 – before and after equalisation – averages for the municipalities in each county

Kroner per innbygger	NOK per capita
Gjennomsnitt skatt per innbygger før utjevning 2019 (kr pr innhb)	Average tax per capita before equalisation in 2019 (NOK per capita)
Skatt inkl. Inntektsutjevning 2019 (kr pr innhb)	Tax included in income equalisations in 2019 (NOK per capita)
Landsgjennomsnitt skatt per innbygger 2019	National average tax per capita in 2019