Gender and Family Policies in Denmark in the 20th Century

Ravn, Anna-Birte; Rosenbeck, Bente

DOI (link to publication from Publisher):
10.5278/freia.16110135

Publication date:
2008

Document Version
Publisher's PDF, also known as Version of record

Link to publication from Aalborg University

Citation for published version (APA):

General rights
Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

? Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
? You may not further distribute the material or use it for any profit-making activity or commercial gain
? You may freely distribute the URL identifying the publication in the public portal

Take down policy
If you believe that this document breaches copyright please contact us at vbn@aub.aau.dk providing details, and we will remove access to the work immediately and investigate your claim.
Gender and Family Policies in Denmark in the 20th Century

FREIA
Feminist Research Center in Aalborg
Department of History, International and Social Studies
Aalborg University
Fibigerstraede 2
DK-9220 Aalborg East
Tel: + 45 9940 8310, Fax: + 45 9635 0044
Mail: cirka@ihis.aau.dk
Web: http://freia.ihis.aau.dk/
Anna-Birte Ravn & Bente Rosenbeck

Gender and Family Policies in Denmark in the 20th Century
Gender and Family Policies in Denmark in the 20th Century

Paper from
FREIA – Feminist Research Center in Aalborg
Department of History, International and Social Studies
Aalborg University
Fibigerstraede 2
9220 Aalborg East
Tel.: +45 9940 8310

Print:
Department of History, International and Social Studies, Aalborg University

Download:
http://freia.ihis.aau.dk/Publikationer+og+skriftserie/Skriftserie0907-2179

Layout & word processing:
Cirkeline Kappel

ISSN: 0907-2179

FREIA's paper series contains working papers, papers for conferences and seminars, project descriptions, lecture manuscripts and book chapters. The papers are produced by researchers who are affiliated to FREIA or who have visited the centre. The paper series is intended to disseminate knowledge and increase awareness of FREIA's activities both internally and externally. Responsibility for the content of the published work remains with the respective author(s). The editor of the series is Associate Professor Christina Fiig.

The papers can be ordered from Aalborg University, Department of History, International and Social Studies, phone: +45 9940 8310, or by e-mail: cirka@ihis.aau.dk.
Gender and Family Policies in Denmark in the 20th Century

Introduction
This chapter will focus on the relationship between gender, family and the state, and examine more closely the apparent contradiction between Danish marriage and tax laws from the 1920s till 1970. While the marriage laws of the 1920s stated the equality of spouses, the tax law system did not recognize married women's individuality. On the contrary, in Danish tax legislation until 1970 the husband was defined as the head of the household, and married women were denied the fundamental economic citizenship-right to pay their own taxes.

Our main argument is that although the idea of gender equality was formulated and broadly accepted early in Denmark, the meaning of equality differed between political actors and shifted over time. What was thought of as equality in the 1920s was perceived as inequality in the 1960s. Moreover, gender equality was often used as a means to further other ends, in the first part of the 20th century mainly to bolster the institution of marriage as a foundation of the emerging welfare state, with a primary obligation for family maintenance as well as reproduction (population policy). From about 1960 gender equality became a means to secure labour supply and economic growth (labour market policy), which was the sine qua non of the mature Danish welfare state. While in the early period the goal of gender equality was pursued within the family, in the later period gender equality involved married women’s “de-familialization”.

The argument will focus on the meanings of gender, equality, and family as they were constructed and contested in parliamentary and public debates over marriage and tax law reforms. The first section on marriage legislation will highlight the reforms of the 1920s, the main principles of which have been unchanged in Denmark until today. The second section on tax law reforms will briefly comment on the efforts since 1913 of Danish women’s rights organizations to change the gendered tax law system – efforts that were strengthened as a

1 The term “de-familialization” refers to Esping-Andersen 1999. “De-familialization” maximizes individuals’ command of economic resources independently of familial reciprocities.
consequence of the marriage reforms of the 1920s, but until 1945 in vain. The section will focus on the post-war period, 1945-1970, when women’s organizations’ critique of the tax law system was heard and accepted. Both sections will compare the Danish case with corresponding developments in other Nordic countries and in Europe at large.

Theoretically, we want to contribute to a more differentiated picture of family policies and to use a contextual concept of equality and the debate about citizenship as our point of departure. On the one hand, the chapter will confirm or even strengthen the idea of “women-friendliness” (Hernes 1987) of the Scandinavian welfare states. We argue that the marriage reforms of the 1920s did not mean a “weak male-breadwinner model” (Lewis 1993, 1997), but rather a “modified dual-breadwinner model”. Contrary to other European countries, the Nordic welfare states recognized married women’s individuality since the early 20th century. Married women were not treated by the state as mere accessories of their husbands; they were recognized as equal individuals whose contribution to family provision and care was essential for a healthy and productive population as the foundation for the expanding welfare state. On the other hand, the tax law system and the debates over reform of the system show that until the 1960s married women’s situation was precarious when it came to fundamental citizenship rights. In this way Carole Pateman’s point on a “sexual contract” as the basis of the social contract and on women’s secondary citizenship (Pateman 1988, 1989) is well taken also in a Nordic context. However, married women’s attainment of full citizenship around 1970 came earlier than in other European countries and becomes more understandable in the light of their continual contribution to family maintenance, be it as producers in the family or in the labour market. The full-grown dual- or universal-breadwinner model in turn laid the foundation for the steps taken by the Nordic welfare states towards a “universal-caregiver model” (Fraser 1997b).

---

2 The Nordic countries include Denmark, Norway, Sweden, Finland and Iceland.
3 We understand “family policy” in a broad sense including e.g. tax policies. The term “family policy” was not used in Denmark until the early 1960s.
4 Scandinavia includes Denmark, Norway and Sweden.
5 "Daddy quota " were introduced in the Nordic countries in the last part of the 20th century, first in Sweden.
or, in Alice Kessler-Harris’s words, a “gender encompassing economic citizenship” (Kessler-Harris 2001, 2003).

The main sources are, first, parliamentary and government documents including central commission reports, and secondly, journals published by the Danish Women’s Society and the Social-Democratic Women’s Clubs as well as reports from Nordic lawyers’ and women’s organizations’ meetings. The central role played by ad hoc commissions is a specific feature of Nordic policy processes. The commissions typically included representatives of all political parties as well as interest groups, civil servants from relevant ministries, and academic experts, and they functioned both as knowledge-producing institutions, as instruments for policy planning (commissions would for instance often propose new legislation), and as an arena for consensus-building (Lundqvist 2008).

In the working of commissions the capacity of the Nordic political culture for negotiation and compromise between opposing social and political groups - labour versus capital, landed versus urban interests - crystallized. Danish modernization in the 19th century was primarily agrarian, and until about 1960 agriculture was the leading export trade, while urban industries and trades produced mainly for the home market. Agriculture was dominated by middle-size family farms, but included also a large group of independent smallholders, whose numbers were growing until 1945. Like in agriculture urban industries and trades were primarily middle-size, many of them dependent on family labour. From the late 1950s, however, a second wave of industrialization and economic growth made family business ever more unprofitable, and rising numbers of women decided to stay in the regular labour market after marriage.

---

6 The notion of “a gender encompassing economic citizenship” captures “rights and obligations attendant to the daily struggle to reconcile economic well-being and household maintenance with the capacity to participate more fully in democratic societies” (Kessler-Harris 2003, p. 168).

7 The Danish Women’s Society (Dansk Kvindesamfund) was established in 1871, and since 1884 the association published the journal Kvinden & Samfundet [Women and Society]. Since the 1930s many Social-Democratic women joined the Society.


9 After a major labour market battle in 1899 a settlement between labour and capital stipulated the conditions for future collective bargaining and agreement on wages and working conditions. One important background for this settlement was a very high degree of organization (about 75% of male, about 20% of female workers around 1900).
Until the early 1970s negotiations and compromises between four political parties, representing the major social groups, shaped Danish politics. In the period 1920-1970 the Social Democrats,\(^{10}\) often in alliance with the Social Liberal Party (representing smallholders and urban intellectuals), held government power for more than 30 years, alternating with Liberal governments (representing farmers) supported by the Conservative Party (mainly representing old and new urban middle classes).\(^{11}\) The Social Democrats and the Social Liberals were more radical concerning gender equality, but all parties supported equality and marriage reforms.

**Gender equality and citizenship**

Following the first Danish democratic constitution of 1849\(^{12}\) and a general economic liberalization in the mid-19\(^{th}\) century, unmarried women attained civil rights in 1857. Married women’s citizenship rights were soon to follow (Dahlsgaard 1980, Lading 1939, Lemche 1939). In 1880, married women in Denmark gained the right to dispose of their own earnings. The 1899 Danish Property Act bestowed on them majority rights, but did not imply full equality between the spouses.\(^{13}\) The wife could decide over her separate estate, but her husband had the entire disposal over the joint property and legal custody of the children.

At the beginning of the 20\(^{th}\) century marriage reforms were introduced in all Scandinavian countries including three major novelties: The formation of marriage was reformed, divorce was liberalized and women’s individual rights were enlarged. The new marriage acts were equality laws, which stated that the spouses were equal.\(^{14}\) Alongside

---

\(^{10}\) The Danish Social-Democratic Party never gained a majority as did its Norwegian and Swedish counterparts.

\(^{11}\) In 1901, after 25 years of political battle, the old Right (representing landed aristocracy and urban capitalists) finally gave in to the principle of Cabinet responsibility and handed over government power to the Left (the Liberal Party).

\(^{12}\) The constitution of 1849 gave equal and universal enfranchisement for Parliament to men in charge of a household.

\(^{13}\) Corresponding legislation was enacted in Sweden in 1875 and in Norway in 1888.

\(^{14}\) The result was in Sweden, a marriage and divorce reform in 1915 and a new Marriage Code in 1920, in Norway, a Law on Formation and Dissolution of Marriage of 1918 and the Law on the Property Relations of Spouses of 1927, and in Denmark, a Law on Formation and Dissolution of Marriage of 1922 and a Law on the Legal Effects of Marriage of 1925. Iceland and Finland chose to follow the Scandinavian marriage model in 1923 and 1929.
these reforms new child laws were introduced giving illegitimate children the same rights as children born in wedlock.

The reforms were underpinned by other kinds of legislation, especially women’s achievement of political citizenship. Danish women were enfranchised for local elections in 1908, and a revised constitution of 1915 gave women and servants equal and universal enfranchisement for parliamentary elections. Long before that, however, women’s organizations were taking active part in political decision-making by petitioning government - or government commissions - and Parliament, and in most cases women’s voices were heard. One example is early factory laws (1901, 1913) that – contrary to protective labour legislation in most Western industrialized countries – did not include prohibition of women’s night work and thus retained women’s full economic citizenship.\(^{15}\) This outcome was probably influenced by a strong alliance of the Danish Women’s Society and female Social-Democratic trade unionists, protesting the night work ban for women only. Such cross-class cooperation between women’s organizations is a characteristic of the Nordic political culture, giving women a relatively strong voice in policy processes. Also social legislation like the early Danish pension laws of 1891 and 1922, which introduced the principles of universality and tax-financing (later to become central characteristics of the mature Danish welfare state), treated married women as individuals vis-à-vis the state. Individual taxation of spouses is another case in point; this reform came much later, in Norway 1959, in Denmark 1970, and in Sweden 1971, but still relatively early compared to most European and Anglo-American countries.

**Marriage Acts\(^{16}\)**

Since the 1880s the Danish Women's Society had been concerned with the equality of married women, and in the first decades of the 20th

\(^{15}\) The right (and obligation) to maternity leave in Danish factory laws since 1901 strengthened women’s social citizenship. The Norwegian and Finnish parliaments also decided not to include a night work prohibition for women only in early factory legislation, whereas in Sweden – in spite of strong protests from Social-Democratic women - such prohibition was enacted in 1909. See Wikander et al. 1995.

\(^{16}\) This section builds on the results of a Nordic research project “Marriage in the Northern Countries from a European Perspective – Modernisation and the Construction of Gender” that includes national and comparative analyses of the early 20th century legal developments in Denmark, Finland, Norway and Sweden, as well as an investigation of the Nordic collaboration in relation to matrimonial law. See Melby et al. 2006a, 2006b, 2001, 2000; Rosenbeck 2000.
century its policy and demands came through. It was the women's rights movement and the lawyers, who prepared the way for the marriage reforms. Nordic co-operation played an important role as well, and has a very long tradition, especially regarding cultural collaboration in civil society. Members of the legal profession, natural scientists, female teachers, painters and writers maintained close ties through Nordic conferences and in inter-Nordic, specialist journals. Collaboration also took place between politicians, among lawyers, and within the labour movement and the women's rights movement. The Nordic lawyers tried to establish a forum for regular meetings in order to co-ordinate the creation of laws between the Nordic countries (Tamm 1972). The first Nordic meeting took place in 1872 in Copenhagen and included 400 participants. These meetings became an important source of inspiration for a common Nordic legislation. At the first two meetings in 1872 and 1875 matrimonial legislation was discussed, together with matters of property and inheritance. Legislation became the means for seeking Nordic unity and harmonisation. In the 19th century, women's rights organisations held a few Nordic meetings, but no foundation was laid for continuous co-operation. However, the various women's organisations in the Nordic countries had nearly the same goals concerning married women.

The Danish Women's Society was not satisfied with the Property Act of 1899, which was only relevant if the wife earned her own living. In 1908 the Society tried to intervene in the legislative work and sent a proposal for a new marriage law to the Danish government (Gift Kvindes Retsstilling 1908). The proposal advocated equal rights in disposal of property and custody of children. In 1909 another decisive step was taken towards a marriage reform. The initiative came from Sweden, and delegates from that country, Norway and Denmark met to undertake a revision of the existing rules. Inter-Scandinavian migration was mentioned at the Intergovernmental Conference of 1909 as a factor necessitating harmonization of marriage laws. Another explicit goal was equality. One feared that young women would be hesitant about marrying and the goal was to change the legal

---

17 The 19th century saw a proliferation of transnational ideology extolling a Scandinavian or Nordic spirit of communality parallel to nationalism. It started as grand-scale political vision, but was replaced by pragmatic co-operation and cultural coalitions working in civilian society.
status of women within marriage. The intention was to modernize marriage in accordance with the demands of society. As individuals, women should be accorded the same rights as men.

The Scandinavian Family Commission, with only lawyers and government officers as members in the beginning, met numerous times between 1910 and 1918. During the process the Commissions in the three countries consulted representatives of the women's movements to ask their opinion of the first draft bill concerning contraction and dissolution of marriage. The church, which for centuries had been the most important institution after the state concerning the regulations of marriage, was not involved in the preliminary negotiations or in the political process. Instead members of the forensic medical council - together with women’s organizations – were among the experts whom the Commission asked for advice on the draft bill. The doctors, not the priests, were asked about their opinion on the marriage reform, a sign that the importance of the Danish church had diminished. The church seems to have accepted both this new role and the marriage reforms with liberal divorce rules. Priests got the right not to marry divorced people, which was the most important claim for the church.

What kind of equality did women apply for? At the 1914 Nordic meeting of women’s rights organisations in Copenhagen one of the big issues was the Scandinavian marriage acts which were under preparation (Beretning 1914). At the meeting the meaning of equality was discussed. How could women be treated both as equal to and different from men? It was not the intention that women should work outside the home, but rather that women be valued for their work in the home. A Swedish representative suggested that women should have a right to a part (at least 5 per cent) of the husband's income for their personal spending. The wish behind this proposal was to further some appreciation of women’s family work.

Astrid Stampe Feddersen, president of the Danish Women’s Society, had called for the Nordic meeting in 1914. She was one of the Danish women, who over the years had most explicitly formulated a policy and a vision of equality between husband and wife. To be a wife and a
mother was the calling of a woman. Motherliness and maternity was a
treasure, and therefore she wanted a worthier place for women in
society, a place next to men. Women - married as well as unmarried -
should be drawn into society. Her goal was to give human rights to
women, and “enrich the world with a more direct female influence”
(Stampe 1885, 1888). She did not require economic independency but
a division of work with independency. It seems as if the Danish
Women’s Society refused a strict formulation of equality (Richman
1916). The important problem was the right of the wife to an
appropriate part of the husband's income. The picture of the wife was
as a helpmate, an educated one, who could support him and take care
of his children. The women’s movement wanted citizenship-rights
first and foremost as mothers and housewives in the private sphere
and used arguments that confirm Carole Pateman’s point on women’s
secondary citizenship.

The Scandinavian Commission had issued one report dealing with the
formation and the dissolution of marriage, which was discussed in
Copenhagen in 1914 (Udkast til Lov 1913). The meeting adopted a
resolution suggesting that women should partake in the Commission.
In 1915 three women became members of the Scandinavian Family
Commission, who delivered the last report in 1918, treating the legal
effects of marriage (Udkast til Lov 1918).

The legislative bodies of each country passed the bills with only minor
amendments. All political parties in Denmark were supporting a new
marriage act. Only a few members of the Conservative and the Liberal
Party spoke against the law. There was, however, some resistance in
society. The controversial issues were divorce and the question of
married women’s economic independence and work outside the home.
Many conservatives interpreted the reform as an attack on family
patterns and sexual hierarchies and opposed the new marital laws for
the very reason they had been introduced - because they recognised a
concept of the family based on equality and independence. They
feared that the new law would have the effect of abolishing patriarchy.
The new act was interpreted as a threat against the natural relationship
between the sexes. F. Vinding Kruse, a law professor at the University
of Copenhagen, described the law proposal as “a terrifying example of
abstracts principles ... with no consideration of human nature and the undeniable differences between man and woman” (Vinding Kruse 1920). These were minor problems, however, and the laws were passed in 1922 and 1925. The political consensus – or the will to compromise was evident. All Danish political parties supported the marriage reforms.

What were the most important changes in the Danish marriage acts? The Marriage Act of 1925 aimed at the legal equality of husband and wife (Lov om Ægteskabets Retsvirkninger 1925). The law imposed an obligation on spouses to maintain the household. Husband and wife both had an obligation to provide support, but it was further decided that this could be done by work in the home and by payment of money. The result was an economic partnership combining independence and equality. Spouses could contract for separate property (Lov om Ægteskabs Indgaaelse og Opløsning 1922). The wife gained a right to financial support during marriage, which was of great importance when marriage came to an end. The Custody Act of 1922 aimed at the legal equality of the parents concerning the children and strengthened the position of the mother.

We prefer to speak of families with two breadwinners instead of a “weak” male-breadwinner model in order not to ignore the changes in the marriage reforms concerning women’s individuality, subjectivity and rights. Another reason is to make visible that housework provided welfare. Much of what women did was not paid work, but it was conceptualised as an important work and was encompassed by social recognition and respect.18 The politicians recognized women as co-providers or co-breadwinners. The women’s movement did as well. According to the maintenance model of the marriage acts all adults must be able to economically support themselves and their children. Women’s responsibility was extended and they had to take over in absence of a male breadwinner. Work in the household was considered as a proper work that granted women formal civil and economic rights during marriage and in case of divorce. The model for the reform of marriage was in principle a dual-breadwinner model. One might also call it a modified or patriarchal dominated two-
breadwinner model. It was the duty of both wife and husband to contribute to the family's maintenance (Åmark 2006). This could be done in money and housework. The law itself indicated that what was envisaged was equality in the family, but different roles for men and women. Married women were given rights within the institution of marriage and a stronger position as mothers but there was still strong gender segregation. The man was the family provider and the woman the housewife (Hirdman 1994). The construction of individual rights in marriage was based on a gendered relationship of duties and liberties. Individual rights of women were enhanced but on the basis of complementarities. Treatment of issues such as names, nationality and the tax-system in the three Scandinavian countries still recognised the husband as the principal partner. Women were liberated from direct male guardianship and control but ended up in a situation where the role as mothers was indirectly made the primary choice. This did not change until the 1960s. Marriage was still based on different roles for the sexes but the legislation constituted a remarkable gain in terms of civil rights for married women. It was also important that mothers were given equal status as parents. For a large part of the women’s movements at the time there was no contradiction between equality and a gender division of work. Equality was not understood as sameness or similarity but rather as recognition of the work at home.

According to the Act of 1922 divorce was liberalized and allowed for incompatibility. A legal separation could be obtained by mutual agreement and in more limited circumstances unilaterally, and the separation could be converted into divorce after a waiting period. Norway, Sweden and Denmark adopted the same framework for no fault divorce.

Scandinavian law was liberal not only regarding the possibilities to obtain a divorce but also when it came to its judicial consequences. As a rule, the matrimonial property was to be distributed equally between the two. During the period of separation, mutual maintenance continued. After divorce, a maintenance order could be issued, requiring the one to support the other, depending on needs and capacity. Women could not marry money but divorce money.
The marital law reform generated a broad debate on medical marriage impediments. The legislators turned to medical expertise to get eugenic points of view on the reform proposal. As mentioned above, the church did not play an important role in the political process. State intervention at the expense of religion signalled that a different basis for the social order was being established. The rather modest role played by the church is evidence that the marriage laws had been secularized and that the influence of the church was restricted. Religious values were being replaced by secular rationalism. Science became a new basis for family policy. There was no tension between religion and science, however. Secularization is a certain kind of social organization and a change of the religious. Religion did not disappear with modernization, but turned into something private or was generated in other social relations. The Danish Lutheran church more or less accepted its new role. Marriage was still seen as a lifelong relationship, but even the church accepted divorce by referring to a passage in the New Testament (Matthew’s Gospel 19:8) in which Jesus accepts divorce: “Because of your hardness of heart Moses allowed you to divorce your wives but from the beginning it was not so” (Andersen & Rosenbeck 2006). It is difficult to see the difference between divorce due to hardness of heart or due to incompatibility. The marriage laws were secularized but it did not mean that religion disappeared. Religious considerations turned into ethical concerns.

The secularism that underpinned these early family law reforms was consistent with the subsequent development of the welfare state. The new laws were based on the premise that the institution of marriage existed to serve spouses themselves as much as society. Under the new family laws, the family was to secure support for its members, but now in co-operation with the welfare state.

Marriage was no longer seen primarily as a religious but as a medical issue. Eugenics, a new science, was introduced in Scandinavia around 1910 and influenced the marriage reforms. For eugenic reasons the Act of 1922 forbade to a greater extent than previously the marriages of idiots and lunatics. Another rule prompted by similar considerations forbade persons suffering from a venereal disease involving danger of
infection of transmission to the children or from epilepsy to marry unless the other party had been informed of the fact and both had been orally instructed by a physician about the risk incurred by cohabitation.

The eugenic science also promoted a concern for the health of the family and the children. As early as in the 1913 report it was explicitly stated that science had delivered a new grounding for protection of the health of the couple and their offspring. And the concern for health might limit the freedom of the individuals. Regulation and control was legitimized in science. Social engineering was an important aspect of the reform and illustrates that the modernization of marriage was also meant to solve social problems and to create an orderly society. With arguments based on heredity and genetics the marriage laws had the important objective of preventing marriages that were supposed to cause degeneration. In this sense the marital law reform signified the first phase of welfare legislation aiming at improving the health of the population, which became a more and more important objective of social policy in the 1930s.

The new marriage model fitted in well with the welfare state. Equality was not seen as a goal but as a means to support the family. K. K. Steincke, an important Danish Social Democrat, who became both Minister of Justice (1924-1926, 1935-1939) and Minister of Social Affairs (1929-1935), was very interested in marriage in relation to social policy and eugenics. As early as 1918 he announced that the state should relieve the burden of maintenance and later on he developed these ideas in a book about poor relief (Steincke 1920). He was worried about the two-child family and interested in favouring population growth and therefore in supporting the family without taking the responsibility for the children from the parents, though. Steincke also supported equality in order to promote marriage. He explicitly said that he wanted to reduce the misuse of power within marriage and to destroy the male dominance and male brutality. The women represented the irrational but softer values. The patriarchal family should be substituted for a family with two responsible persons. The first paragraph of the Danish law from 1925 stated that “Man and wife shall support each other. They have joint responsibility
to take care of the welfare of the family” (Lov om Ægeskabets Retsvirkninger 1925). Steincke added: with a little help from the state. His proposal was to relieve the burden of maintenance through tax relief and direct subsidy to families. Steincke was definitely against that the woman should work outside the family – he considered it unnatural.

In the transition from laissez faire to state intervention social policy and health policy became important for what was later called “a prophylactic social welfare policy”, aiming at preventing social problems instead of compensating for them. The concept of welfare was widened. While early social policy had had the poor as target, it now had the whole population. Social policy turned into health policy, and the family and the wife became important actors. Gender equality in marriage and citizenship-rights for married women became a means for bolstering the institution of marriage as the foundation of the emerging welfare state.

Steincke thought that social policy and eugenics had to go hand in hand, or else society could not afford to help the healthy poor. All the money would otherwise go to homes for the mentally deficient. The best solution for the welfare state was what he called rational social policy. He was against positive eugenics, the procreation of ideal man, but supported negative eugenics, which policy should prevent the reproducing of persons who might produce abnormal offspring. Marriage impediment and sterilisation were seen as means to avoid reproduction of bad race elements and mentally abnormal people. In Denmark a sterilization law was adopted in 1929 and in 1938 the Marriage Act of 1922 was sharpened in eugenic direction.

Steincke was one of the new professional administrators. He and most of the Danish followers of eugenics can be regarded as moderate or "reform" eugenicists, since they openly stated that they disapproved of the more violent eugenics propaganda and of the early American practice of sterilization (Hansen 1996, Koch 1996). However, Steincke accepted the eugenic premises completely, convinced that eugenics was important and necessary. He did not regard eugenics as an alternative to social relief and social legislation. Rather he regarded the two as complementary. Society could afford to help the unfit, but
eugenic measures should ensure that they did not increase in number. Not all groups were included in the welfare state. The poor, or those of them who could work, were potential citizens in the welfare state, while the unfit and feebleminded were totally excluded. Social policy could help the first group. Marriage impediment and sterilization could be used to avoid the second group. Eugenic measures were introduced to prevent a threatening “degeneration” of the population and increase the “quality” of the “people”. The measures included marriage counselling, prohibition of marriage based on eugenic arguments and sterilization.

In Scandinavia eugenics was closely related to social policy in this early phase of the welfare state. There is, however, a kind of continuity between eugenics and traditional social ideas, for instance, that marriage was not only an individual issue, but of interest to society. In the 1820s poverty became a barrier to marriage in Denmark. In earlier times in Scandinavia certain forms of handicap were also considered impediments to marriage. The novelty of the early 20th century was that insanity and other impediments became justified by eugenic scientific arguments.

There was a close link between eugenics and the movement for social reforms. In particular eugenic sterilization was an integral part of the Nordic welfare state that emerged in the 1930s and 1940s. As Teresa Kulawik has pointed out, population policy and the associated concept of social policy is double-tracked: It means the promotion of the “capable” and the prevention of the “unfit”. The borders between social policies and eugenics are therefore more fluid than hitherto assumed (Kulawik 2002). It is not possible to divide between a “good” social policy and a “bad” population policy. Eugenics, social policy and welfare were mixed together in the first phase of the welfare state (Kock 2004, Taylor 2000, Rosenbeck forthcoming, Wecker 2003).

Eugenics of the interwar years was quite complex, since in some ways it meant access to reproductive control for women. Citizenship was gendered and female citizenship was oriented against motherhood. This was in the interest of the state, and state policy as a mixture between eugenic and social policy was of interest for women.
Eugenics had an important function in the newly established Social Democratic welfare states, and even if the legislation followed the rules of democracy, it relied on both voluntary and compulsory means.

To sum up, at the turn of the century it was of central importance to secure the economic support of women and children, in order to get a stable and healthy population. The marriage legislation, with its combination of equality and difference, was an answer to this challenge. Equality was presented as a positive and necessary value for a modern society, contributing to the solution of social problems. Through the introduction of equality, the mutual obligation to provide support, the liberalization of divorce, and the even distribution of matrimonial property after dissolution of marriage, the reform contributed to women’s political subjectivity and citizenship-rights, which e.g. meant that public child allowances were sent to the mother (in Norway and Sweden from 1946 and 1947 respectively, in Denmark from 1967) and not to the father as the head of the household like in other countries. At the same time, the reform both prepared the way for the individualization necessary for a welfare system based on universal and individual rights and created a gender arrangement based on division, supporting women’s work in the family. Gender division of work can be understood as of vital importance for the solution of social and economic problems: Female devotion to caring and reproductive work in the family made a basis of the welfare state. The marriage reforms regulated a modern gender arrangement based on gender equality and gender difference.

Also unmarried mothers and fathers had to take responsibility. New family laws in the beginning of the 20th century related also to extra-marital children. Since the last part of the 18th century the father had been duty bound to support the child in all Scandinavian countries. Secularism and egalitarianism were also principal considerations in the Law on Illegitimate Children, enacted in Norway in 1915, which gave a child born out of wedlock the right to his/her father’s name and the right of inheritance. Religious opposition predicted immorality among young women, as the risks involved in extramarital sexual relations diminished, but the law was passed, against the wishes of most women’s groups except for women in the labour movement. The
Norwegian model was adopted in Denmark in 1937, while Sweden was more reluctant.

Whereas in the first part of the 20th century married women were encouraged to work in the home and not to join the labour market, unmarried women including single mothers were expected to earn a living on their own and to provide for themselves and their prospective children through paid work. This apparent contradiction in Danish family policies becomes comprehensible, when focusing on the overall intention of the legislature as well as organized women to promote women’s possibilities to work for a living, be it inside or outside the family. From the beginning of the 20th century various organizations in Denmark offered assistance to single mothers. Assistance was regarded as a way of helping women to help themselves. These voluntary organizations insisted on neutrality. They presented themselves as morally, religiously and politically neutral, but did have other norms. It was e.g. very important to keep the women out of poor relief. The policy was that unmarried mothers should keep their jobs. The single mother had become a working mother and had been placed within a larger framework of social policy in the early welfare state. In the 1930s when the mother came to play a major role in the struggle to improve the quality of the population, unmarried mothers, who had traditionally been a marginal and outcast group, were integrated into society. They achieved the status of citizens by being turned into responsible members of society by taking care of their children. The Nordic model of welfare, for all its generosity, is especially characterized by strong work ethics, which might be the reason why the Scandinavian Family Commission was so eager to define housework as a proper work, and why voluntary organizations helped unmarried mothers to keep in contact with the labour market.

Unmarried mothers in most cases did not have the possibility of providing for themselves and their children inside the family. Nor did many working class women whose husbands for various reasons (low pay, unemployment, sickness, drunkenness etc.) could not alone provide for the family. And in contrast to married women in most Western countries, even if Danish (Nordic) women were discouraged to join the labour market, they were free to do so. No factory laws
prohibited them from working night shifts, and they did not need their husbands’ consent; on the contrary, the obligation to provide for the family on a par with their husbands gave married women a responsibility which could mean that they had to engage in waged work.

The goal of the Nordic co-operation had been a uniform, Scandinavian legislation on family relations, which proved a successful endeavour. The English lawyer David Bradley, in his book *Family Law and Political Culture* (1996), concluded that the Scandinavian family laws were indeed progressive laws (see also Bradley 2000). In the field of family law, many reforms were made in Scandinavia in the 1920s, much earlier than in Continental Europe, where similar reforms were not enacted until after the Second World War.

Marriage legislation in most other Western countries gave the husband rights to disposal, enjoyment or control of community property brought into marriage by the wife (Craik 1991). The German Civil Code, in force from 1900, was based on a bourgeois, conservative model of the family. The husband was the principal actor in relation to property (Gerhard 1990). Not until 1957 did married women receive independence in relation to property. Remnants of the traditional family model remained in the Civil Code until 1976.

In France, the Napoleonic Code placed the husband at the head of the family. The authority of the husband was restricted in 1965, but the last traces of the subordination of married women were not eliminated until 1985. In England, the Married Women's Property Act of 1882, which established a system of separate property, gave women formal independence when they married. However, there was no inclination in the Married Women's Property Act to intervene in property relations (Bradley 1996, Stone 1995). Equality between husband and wife in relation to property in marriage later became part of the law in the Western countries, and acceptance of divorce for incompatibility is now common. Comprehensive reforms allowing divorce for incompatibility were not introduced in England until 1969 and in France until 1975.

---

19 Family law includes regulations on extra-marital children, divorce, the status of husband and wife, homosexuality and abortion.


**Tax legislation**

While the marriage reforms of the 1920s stated the equality of the spouses and gave married women individuality and status as economic citizens vis-à-vis the emerging welfare state, Danish tax legislation until 1970 denied married women any citizenship status – indeed, according to the wordings of early 20th century tax laws they were either considered to be non-persons (local tax law), or they were treated like children under age (state tax law). In the following section we will illuminate this apparent inconsistency in Danish family policies in the period 1920-1970, focusing on the post-war period when the tax law system came under increasing attack from women’s organizations across class boundaries.

The first Danish state income and capital tax law of 1903 defined the husband as the head of the household, and the husband’s priority lingered on through a major tax reform in 1970, when his position was changed to “main person” of the family, to be abolished only from 1983, when a law on fiscal equality between spouses came into force. A main principle of the tax law system from 1903 till 1970 was that spouses were jointly taxed and that the husband would get all deductions, for children (1903), for an independently employed wife (a so-called “wife deduction” since 1912), and finally, from 1922 the husband got a marital tax relief (a “housewife bonus”). In outright contradiction to the Marriage Act of 1925, the 1922 tax law defined the husband as the family provider (Lov om Indkomst- og Formueskat 1903, 1912, 1922; Lov om Kildeskat 1967, Lov om Skattemæssig ligestilling 1982).

The gendered tax law system favoured the married man at the expense of all other taxpayers, and since taxes were progressive and the wife’s earnings would be put on top of her husband’s, the system worked as a disincentive for married women’s gainful employment. Joint taxation of spouses affected middle class, educated wives mostly, but estimations show that already in the 1930s it would have a negative effect also for working class families with average incomes.

---


21 Since the wife’s enfranchisement in local elections would be forfeited, if her husband had not paid due taxes, this denial of individuality and personhood had repercussions also on married women’s political citizenship.
(Montanari 1999). Even so, the Social Democrats were among the most ardent defenders of the system. In fact joint taxation of spouses was upheld unanimously by all political parties as late as 1948 and 1950, when the reports of a Tax Law Commission working since 1937 were finally published (Betænkning 1948, Skattelovskommissionens Betænkning 1950). Paradoxically, one of the main arguments for preserving the gendered tax system was that because of the stipulations of the marriage acts, that husband and wife were mutually responsible for family maintenance, the family was an economic unit, and the only “possible and natural” thing to do was to impose taxes in accordance with the principle of economic ability of this unit. Moreover, the reports stated, joint taxation of spouses seemed to be the only “technically passable way”, since “in a farming country like Denmark” for a long time to come the overwhelming part of married couples would no doubt be male-breadwinner/female-housewife or -“assistant wife” families.

According to the marriage legislation of the 1920s the wife could fulfil her obligation to provide for the family through housework, which in family business in particular was hardly distinguishable from production. When the reports of the Tax Law Commission were published in the immediate post-war period, housework was becoming a more distinct area of work. This is the probable reason why the commission reports discussed at some length the meaning of housework: Was housework productive work, in which case the “wife deduction” was justified, since the family would suffer economically from the wife’s employment outside the home. Or was housework consumption, in which case there was no justification for the “wife deduction”. The commission obviously found it hard to find an answer. If housework was production, shouldn’t then single persons and especially single mothers have a similar deduction? The 1948 report suggested the total abolition of the “wife deduction”, while in the report of 1950 the commissioners reintroduced the “wife deduction” as a better alternative to an individual taxation system. The commissioners’ trouble with the meaning of housework seems to mirror the declining importance of family production and changing consumption patterns which made families more dependent on market purchases - with the result that the economic value of work in the
family actually decreased. It became ever harder for a wife to fulfil her obligation to provide for the family by performing household chores, and when from the late 1950s economic boom as well as expansion of the welfare state increased the demand for labour, married women’s labour market participation started to increase rapidly. It took another 10 years, however, before the tax system became attuned to this new development.

The Danish Women’s Society started to protest the gendered tax law system in 1913 and until the early 1950s continuously agitated for separate taxation of spouses and tax relief for children only. According to the Society adult persons, women as well as men, had to provide for themselves and should not be economically sustained by the state through special tax deductions. The main arguments of the association were first, that it was irrational and humiliating that women who before marriage were full economic citizens would after marriage be treated like children under age; secondly, that it was an obvious injustice that a married woman would forfeit her right to vote in local elections in case of her husband’s non-payment of taxes, and thirdly, that joint taxation of spouses threatened the institution of marriage which the state was supposed to protect and sustain.

In 1945 the Society published a pamphlet (Dahlsgaard & Schmidt 1945) which added a fourth argument for separate taxation of spouses, namely that work in the household was excepted from taxation which aggravated the tax system’s injustices towards married couples who were both gainfully employed. This argument rested on the premise that household chores still constituted an important source of family maintenance. However, the pamphlet caused strong protests within the association whose membership included many housewives, and even if also the Social Democratic Women’s Clubs after 1945 were in favour of separate taxation of spouses, nothing more happened before the beginning of the 1960s.

In the early 1950s, the Danish Women’s Society for the first and only time since 1913 deviated from its principle tax policy and accepted the joint taxation system. The explicit reason given by leading members

---

22 The stand taken by the Social Democratic Women’s Clubs was clearly voiced in their journal, *Frie Kvinder*, published 1947-73.
of the association was that after an increase in the “wife deduction” legislated in 1946 the existing law favoured the 85 per cent of taxpaying couples with the lowest incomes. So, the association accepted the notion of the family as a “natural” economic unit and sacrificed gender equality for equality between family units of different classes. The 1950s was the only period during the 20th century when married women’s labour market participation decreased, relatively as well as in absolute figures (Borchorst 1980, Åmark 2006), and if a male-breadwinner/female-housewife family ever existed in Denmark, it would have been in these years around the mid-century. But with the post-war economic boom from 1958 young women began to stay in the labour market even if they married and had children. The 1964 law on universal public day-care institutions furthered this development (Borchorst 2002, 2005).

The gendered tax law system did not change overnight, however. In 1961 a special Committee on Taxation of Spouses was appointed by the Minister of Finance who for the first time ever invited representatives of the women’s organizations to take part in official deliberations on tax issues. The Danish Women’s National Council was asked to recommend two members to the committee and chose one woman to represent housewives, the other to represent gainfully employed women. The second representative, who was also an active member of the Danish Women’s Society, together with the female secretary of the Federation of Tobacco Workers, recommended to the committee by the Danish Federation of Trade Unions, gave a minority statement in the committee report published in 1963 (Betænkning 1973). The statement argued for separate taxation of spouses and a more easy taxation of “assistant wives”, the abolishment of all family tax deductions as well as a rise in child allowances. This position was in full accordance with the principle claims raised by the Danish Women’s Society since 1913; what was

23 The Danish Women’s National Council (Danske Kvinders Nationalråd, DKN) was established in 1899 as an umbrella organization for various political, religious, agricultural, business and trade women’s associations.

24 The second committee member recommended by the Danish Federation of Trade Unions (De samvirkende Fagforbund, DsF) joined the majority that did not take a stand on the issue of joint versus separate taxation of spouses. Internal documents of the DsF executive body show, however, that he advised the DsF to recommend the preservation of joint taxation.
new, however, was the alliance between the Society and female Social-Democratic trade unionists.

Even if the other seven members of the Committee disagreed, women’s voices were distinct also in the Committee’s common evaluation of the consequences of the existing tax legislation. In contrast to the reports of the Tax Law Commission of 1937, the Committee’s considerations in 1963 included distributive effects not only for family units (the so-called principle of economic ability), but also for married women as independent individuals (the principle of individuality). The main arguments for the minority statement were, first, that joint taxation of spouses was discriminating against married women and “a penalty on marriage”, and, secondly, that separate taxation would encourage married women – especially well educated women, but also women with more moderate earnings – to take up or increase their gainful employment. The principle of individuality was emphasized in the argument that even if the economic consequences of the reform proposal might be an increase in the tax burden of ordinary families – in other words: even if, just as in the early 1950s, ordinary male-breadwinner/female-housewife families stood to lose from the reform, married women who worked outside the home would all benefit from it.

The work of the Committee on Taxation of Spouses took place in a context of heated public debates about women’s proper place “outside or inside the home”. In the period 1959-1965, Danish newspapers and magazines including the periodical of the Danish Women’s Society, Kvinden og Samfundet, witnessed a clash between the interests of housewives on one side and wage earning women on the other (Biza et al. 1982). It is remarkable, however, that the periodical of the Social Democratic Women’s Clubs, Frie Kvinder, unanimously supported the proposal for individual taxation of spouses. In Parliament the few Social Liberal female MPs who had argued for separate taxation of spouses since the late 1940s were joined by a Conservative (in 1962) and – probably of vital importance – by a Social Democratic female MP in 1963.25 And although the immediate reaction to the publication

25 Until 1966 women constituted less than ten per cent of Danish MPs. For parliamentary debates on gender and tax legislation in Denmark after 1945, see Ravn 2000b.
of the 1963 Committee report by the Social Democratic Minister of Finance was to vigorously defend the privileges of the male gender and to argue for social justice as a matter of equality between married men of different classes, some six months later he totally reversed his attitude by suggesting separate taxation of spouses to be included in a reformed Pay-As-You-Go tax system. The reform, which was passed in Parliament in 1967 and came into force from 1970, did include separate taxation of spouses, but only concerning married women’s earned income. The law paid some tribute to the heterosexual family unit and especially to the male–provider/female-housewife family by preserving the transferability between spouses of personal allowances (a new kind of “housewife bonus”). The 1982 law on fiscal equality between spouses sustained this rule, also preserving joint taxation on capital including the transferability between spouses of deficits and debts.

In Sweden, separate taxation of spouses was enacted in 1970, coming into effect from 1971 (Bergström 2004, Florin 1999), while the Norwegian Parliament made separate taxation optional already in 1959 (Blom 1999, Lønnå 1996), before any other country in Europe. The early change of the gendered tax law system in Norway shows that a strong housewife norm, built on the premise of gender equality and gender difference of the marriage acts, which remained predominant in this country until around 1980, could be used as a platform for claiming gender equality. In a European perspective gender neutral tax legislation appeared early in the Scandinavian countries, and like in the case of marriage legislation, one obvious explanation is the cooperation between women’s organizations across national borders. In 1946, 1952, and 1960 the problems of joint taxation of spouses were on the agenda of Nordic Feminist Congresses.

To sum up: The Danish tax law system from the beginning of the 20th century until 1970 (1983) institutionalised gender inequality and denied married women the status of economic (civil) citizens – with negative consequences for their political and social citizenship. The system constituted an apparent contradiction to the marriage reforms of the 1920s, which institutionalised a modified dual-breadwinner
model. It becomes comprehensible, however, when remembering that the equality of the marriage laws rested on gender difference or complementarity. The inequalities built into the modified dual-breadwinner family model were strengthened through the economic stipulations of tax legislation, especially joint taxation of spouses and marital tax relief, the effect of which was to discourage married women’s labour market participation.

Both marriage and tax legislation served to bolster the heterosexual family as the main producer of welfare and the key to reproduction of the population, and the gender inequality of the tax law system was defended by politicians of all political affiliations for 60-80 years referring to a more important goal, namely that of equality between family units of different classes. When from the late 1950s family production was on decline and consumption patterns changed, married women could no longer fulfil their obligation to provide for the family through household chores. In a context of increased demands for labour supply and political pressure from women’s organizations across class borders, the tax law system was finally changed from joint to individual taxation of spouses. Equality between classes was substituted by gender equality as a main goal in Danish (Nordic) family policies, and women’s, especially young women’s, labour market participation soon came to equal that of men’s. The tax law reform signalled the victory of a staunch dual- or universal-breadwinner model, married women’s full individualization and economic citizenship, and together with other reforms, especially the law on universal public day-care, enacted in Denmark in 1964, encouraged women’s de-familialization and bore witness of a rising commitment of the state to welfare responsibilities.

In spite of the increasing involvement of welfare institutions, however, the family retained the main responsibility for the care of children. Since the 1960s maternity leave has been successively prolonged and extended to all social groups, and from the 1970s the Scandinavian welfare states took the first steps towards a universal-caregiver model by legislating a parental leave that granted fathers a statutory right to leave. The process of “re-familialization” of men has had limited success, however, and it has not fundamentally changed
the fact that women still are the main caregivers and that the Scandinavian labour markets are the most gender segregated in the Western world to the detriment of women.

Conclusions
Why did Scandinavia take an early lead in adopting family reforms? Why did a modified dual-breadwinner family model become a norm in the 1920s? It is David Bradley's opinion that the early 20th century family reforms in Scandinavia were the product of cultures in which Social Democracy was to become the dominant force (Bradley 1996, 2000). It might be more relevant, however, to talk about a specific Nordic political culture (Christiansen et al. 2006, Melby et al. 2006), characterized by negotiation and compromise between political parties representing major social groups, including women’s organizations. The secularism and individualism that underpinned the marriage reforms was consistent with the subsequent development of the welfare state. The new marriage model fitted in well with the welfare state, and Social Democrats supported the modernization of marriage. The liberalization and the individualization of women and children might be seen as a necessary prerequisite for a modern welfare state. Women should contribute to and work for society.

A feature of the Nordic countries is that they are homogenously Lutheran. One could underline similarities between some principles of Lutheranism and the Nordic welfare states. Two central ideas in Lutheranism – daily work as the fulfilment of God’s vocation, and a priesthood of all believers – correspond to the principles of full employment and universal social security. The idea of daily work is important for the formation of gender relations and might have created a more tolerant atmosphere for women’s work, paid as well as unpaid (Markkola 2002). Already the Protestant Reformation had opened up the way for divorces, and during the 19th century a liberal divorce practice developed. Protestantism has moved more vigorously in favour of women’s equality than has Catholicism, even though the Protestant ideology was far from woman-friendly, actually advocating a quite restricted role for women, making it the mission of the Protestant woman to assist her husband and serve as his partner. In the marriage acts the role of the woman was also that of a helpmate,
though an educated and in some way independent housewife (Bauberót 1993).

The Nordic countries became industrialized very late. In Denmark it was primarily agriculture that was modernized in the late 19th century, the middle class farmers being the driving force. The agrarian household model with the matron as its central figure was to some extent reflected in the modern family law. The "Nordic model of marriage” was basically a bourgeois family model, but the interesting thing is, that it was not a bourgeois family in its classical liberal form with strict polarization between private/public, state/family, husband/wife, but a modified model with equality and a strong status of the wife and mother (Melby et al. 2000).

Comparing gender division of work and the very different welfare states of Sweden and New York State in the first half of the 20th century Swedish historian Lena Sommestad has pointed to poverty and demographic changes as main factors behind the weak position of the male breadwinner in the Nordic countries. Sommestad argues that the weak Swedish breadwinner model grew out of shared experiences of poverty and national backwardness, combined with dramatic reproductive challenges, in particular emigration and later declining fertility. Sweden could not afford a one-breadwinner model and this is why the state intervened in the private family sphere. Moreover, late and rapid modernization meant that a strong work ethics especially for women, characteristic for the agrarian society, was preserved in the new urban environments (Sommestad 1995, 1997).

Other researchers like e.g. Diane Sainsbury accentuates the influence of strong women’s movements (Sainsbury 1999), and the co-operation between middle and working class women’s movements mentioned above certainly is a specific trait of the Nordic countries. Women are not a homogenous group, and Danish women’s organizations’ opinions on gender equality differed and shifted over time. But women’s voices were heard in the Nordic countries, and at specific moments, when their organizations joined forces over national and/or class borders, they were able to influence family policies. At these moments, however, gender equality was designed also to further other
ends: The reforms of the 1920s served to bolster the institution of marriage as the foundation of the emerging welfare state, and the tax law reform of the 1960s was a means to secure labour supply and economic growth as the foundation of the mature welfare state. The two kinds of reform marked a fundamental change of family and gender policies: While the early marriage reform pursued the goal of gender equality within the family, the reform of tax legislation after 1945 involved married women’s “de-familialization”.

We find the first pillars of what was later to become the welfare state from around 1900. In the 1930s the concern for the decrease in the population was the reason for transforming population policy into a new social policy based on health policy addressed to the whole population and with women working in the home as the main actors. Social policy together with education policy is very important but partial elements in the welfare state. A welfare policy requires that various policies are integrated: labour market policy, education policy, family policy, housing policy and a cultural policy. With this definition the classical welfare state did not arise until after the Second World War, but very important elements were established in the beginning of the 20th century (Christiansen 2000).

Today the Nordic welfare state, after more than 50 years, is in the midst of a new revolution in demographic and family behaviour, caused by women’s embrace of personal independence and lifelong careers. The vast majority of women opt for the dual-role model, intent on lifetime employment, but are unwilling to sacrifice motherhood. This will only work if men take their share of the burdens by having children – in other words, if the Nordic countries fully embrace the idea of a “gender encompassing economic citizenship”. Gøsta Esping-Andersen has talked about a new gender contract, where gender equality is not a “women’s affair” but a “societal affair”, as a precondition for making the post-industrial societies work (Esping-Andersen 2003).
References
Betænkning om Beskatningen af Indkomst og Formue m.v. (1948), afgivet af Skattelovskommissionen, I. Del, København: J.H. Schultz A/S.
Betænkning om Ægtefællers Beskatning (1973), Betænkning nr. 327.


Gift Kvindes Retsstilling (1908), *Kvinden og Samfundet*, nr. 12.


*Lov om Indkomst- og Formueskat til Staten af 15. Maj 1903*.

Lov om Indkomst- og Formueskat til Statens af 10. April 1922.
Lov om Ægteskabs Indgaaelse og Opløsning af 30. Juni 1922.
Lov om Ægteskabets Retsvirkninger af 18. Marts 1925.
Lov om opkrævning af indkomst- og formueskat for personer m.v. (Kildeskat), 31. marts 1967.

30


Rosenbeck, B. (forthcoming): *Gender and the history of the body.*


Skattelovskommissionens Betænkning (1950), II. Del, København: J. H. Schultz A/S.


Udkast til Lov om Ægteskabets Indgaaelse og Opløsning (1913), København.

Udkast til Lov om Ægteskabets Retsvirkninger (1918), København.


FREIA’s working paper series:


5. Marianne Rostgaard: Kvindearbejde og kønsarbejdsdeling i tekstilindustrien i Danmark ca. 1830 - 1915, 1992


9. Susanne Thorbek: Urbanization, Slum Culture, Gender Struggle and Women’s Identity, 1993

10. Susanne Thorbek: Køn og Urbanisering, 1994


18. Iris Rittenhofer: A Roll in the Hay with the Director: The Manager in a Genderhistorical Perspective, 1995


23. Lene Klitrose: Moving far beyond the Separated Fields of Patriarchal Scholarship: the Qualitative Leap of Philosophical Daring, 1995

24. Ulla Koch: Omsorgsbegrebet i lyset af international økonomisk integration - begrebs- og metodediskussion, 1995


27. Mette Groes: Kvinder laver daghøjskoler for kvinder, 1995

28. Signe Arnfred: Conceptualizing Gender, 1995

29. Durre Ahmed: Essence and Diversity in Gender Research, 1995


31. Diana Mulinari: Thinking about Feminism, 1995


35. Anna Alten: The Incompatibility of Entrepreneurship and Femininity: A Dilemma for Women, 1996


37. Eileen Drew: Key Concepts Employed to Understand Gender in Relation to the Labour Market, 1996


41. Ruth Lister: Citizen or Stakeholder. Policies to combat social exclusion and promote social justice in the UK, 1997


44. Ruth Emerek, Jeanette E. Dahl og Vibeke Jakobsen: Migrant Women on the Danish Labour Market, 2000

45. Birte Siim: Dilemmas of Citizenship in Denmark – Lone Mothers between Work and Care, 1999

46. Iris Rittenhofer: Historicizing the “Glass Ceiling”. The engendering of difference in German and Danish media presentations of leadership debates 1960 – 1989, 2000

47. Chiara Bertone: Familiens rolle i og kvinders krav til de sydeuropæiske velfærdsstater: et studie om Italien, 1999


49. Pernille Tanggaard Andersen: Retten til at vælge fællesskab – Yngre uflaglærte kvinders opfattelse af og praksis om fællesskab og solidaritet, 2002


51. Anna-Birte Ravn: Economic Citizenship: Debates on Gender and Tax Legislation in Denmark, 1903-83, 2004


53. Ann-Dorte Christensen: The Danish Gender Model and New Political Identities among Young Women, 2004

54. Hege Skjeie: Trosfrihet og Diskrimineringsvern, 2005

56. Gunhild Agger: Køn i Matador og Kroniken, 2005

57. Tina Kjær Bach: Kvinder i kommunalpolitik – rapport udarbejdet for Ligestillingsafdelingen, 2005

58. Birte Siim: Køn, magt og medborgerskab i en globaliseret verden, 2005

59. Kirsten Sværke: Nyfeminisme og nye kønsidentiteter, 2005

60. Anette Borchorst: Daddy Leave and Gender Equality – the Danish Case in a Scandinavian Perspective, 2006


62. Daniel Gustafsson: Gender Integration and the Swedish Armed Forces: The Case of Sexual Harassment and Prostitution, 2006

63. Lise Rolandsen Agustín: Demokrati i det transnationale rum: En diskussion af civilsamfundsaktørernes demokratiseringspotentiale i den europæiske kontekst.


FREIA - the Feminist Research Centre in Aalborg is an interdisciplinary organization of feminist researchers at Aalborg University. Focus of the centre lies within the social sciences, especially the fields of anthropology, history, sociology/social science and political science. The present research programme “Gender and Social Change” forms the framework of a number of individual and collective projects. FREIA is part of the Department of History, International and Social Studies at Aalborg University.