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# DOMESTIC SERVICES OR MAID? – DISCOURSES ON GENDER EQUALITY, WORK AND INTEGRATION IN NORDIC POLICY DEBATE

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## ABSTRACT

*In contrast with the Nordic welfare state ideology the three Nordic countries Sweden, Finland and Denmark have introduced a tax reform that provides private households tax credit on domestic work. The aim of this article is to study how this political reform was legitimized and criticized in respective country. To what problem is a tax credit for domestic work seen as a solution? How the problem is represented in these Nordic policy debates? What social categories are articulated? What is under discussion and how is consensus constructed? In this paper a post structuralist policy analysis in combination with an intersectional power analysis are used to understand how social categories are articulated in policy debates. The ambition is to contrast the policy processes between the countries and deconstruct what is taken for granted in each policy debate.*

## INTRODUCTION

In the beginning of the 1990s a proposal to a reform on tax credit on domestic services for private households was introduced in Sweden. It raised an enormous controversy and a debate on domestic work erupted that would surge for more than a decade. The debate that engaged among others parliament members, trade union representatives, employer representatives came to divide feminists into different stands. The debate became referred to as the “Maid debate” and was highly morally and ideologically charged (Platzer, 2007). It took more than 15 years before the proposal passed the Swedish parliament. During the same time similar proposals were put forward in Denmark and Finland. When the Swedish suggestion caused uproar, the same suggestion in Finland and Denmark met relatively little resistance and passed smoothly in respective parliaments. Especially in Finland there were no critical voices to be heard. Another intriguing difference between the three countries is that the initiatives came from different ideological positions; in Sweden the proposal was put forward by the liberal conservative party, whereas in Denmark and Finland the initiative came from Social democratic parties.

Through analyzing particularly the Swedish debate and contrast it with the policy debates in Finland and Denmark, we aim to understand how such similar reforms could cause such different reactions in the three Nordic countries. This analysis is particularly interesting as the Nordic countries often are described as similar and with similar welfare models (Bergqvist et al., 1999; Esping-Andersen, 1990). In this article the ambition is to use a post structuralist policy analysis in order to challenge what is taken for granted and to reveal silences in each policy debate. What kind of problem representations around domestic services is it possible to discern in these Nordic policies? What social categories are articulated? What is under discussion and how is consensus constructed within this specific political debate? What inclusions and exclusions can be found in each country?

## COMPARING DISCOURSES IN AND BETWEEN THE NORDIC COUNTRIES

The introduction of a tax credit on domestic services could be seen as a contrast to the Nordic welfare ideology. An ideology based on the idea that women and men are entitled to be both carers and earners. Thus,

policies are structured to enable women to become workers and men to become caregivers. There is also a strong state involvement in the care of children, the sick, elderly and disabled through provisions of services and payment to carers(Sainsbury, 2000).

The Nordic countries are often assumed to be similar both political, culturally and socially. The Nordic welfare state model is recurrently characterized as extensive social policy directed at more or less all sections of the population, citizenship that entitle to a broad range of services and social legislation founded on principles of solidarity and universality (Bergqvist et al., 1999). The Nordic states have been defined as potentially women-friendly, due to that women's political and social empowerment has been made possible through the state and with the support of state social policy(Hernes, 1987). According to Hernes the women-friendliness of the Nordic states depends upon the specific combination of women's movement from below and the political inclusion from above. The institutionalization of Gender equality has according to Hernes empowered Nordic women as political subjects(Hernes, 1987). Scholars on welfare states agree that it is possible to identify a Nordic gender model in terms of women's political representation and participation in paid work, but still there are great differences *between* the Nordic countries(Bergqvist et al., 1999; Borchorst, 1999; Borchorst & Siim, 2002). Furthermore, the term women-friendly has been criticized to ignore the differences *within* the category of women. According to this critic the notion of women-friendliness is based upon an assumption of a homogeneous category of women. Hence, gender equality has mainly been a project for white heterosexual working mothers (Holli, Magnusson, & Rönblom, 2005; Kantola, 2006; Kantola & Dahl, 2005). When it comes to the issue of domestic services, the possibility of speaking of women as a homogenous category is indeed problematic. In this article our ambition is to move beyond a univocal understanding of the category of women and enable the recognition of the intricate positioning of women in relation to domestic services.

## CHALLENGING THE UNIFORM SUBJECT OF GENDER EQUALITY

When approaching the policy process on tax credits on domestic services within the chosen countries we were intrigued by that a debate on a policy reform could differ so much between the countries. In Sweden it was clearly articulated as a gender equality question, but in Finland and Denmark gender equality was not mentioned. To be able to understand the complexities of the power relations that are involved in the articulations around domestic services we use the concept of intersectionality. A notion that sprung out of the need to take a more complex approach to the experience of women, as a way of 'decentering' the 'normative subject' of feminism(Brah & Phoenix, 2004). Crenshaw coined the concept of intersectionality in a classical article claiming an inclusionary approach was needed to capture the multiple dimensions of Black women's experiences(Crenshaw, 1991). In this article intersectionality is viewed as a way of understanding the variety of structured divisions that constitutes the everyday life and its power relations(Phoenix & Pattynama, 2006). From this point of view race, class and gender are looked upon as mutually constitutive, interrelated and multifaceted(Williams, 1995). People are considered to be more than the sum of their class, race and gender, which denotes that there can be no race without gender and no gender without race(Carbin & Tornhill, 2004). When understanding the social relations that emerge from societies structured divisions we believe that they ought to be contextualized due to changes over time, in relations to each other and within given situations and contexts. Essential to the understanding of these structured divisions are that they are mutually constructing one another(Collins, 2000).

## POST-STRUCTURALIST POLICY ANALYSIS

Discourses are here defined as practices that systematically form the object of which they speak, forming the possibility of statements and thus limiting the "truth" available to us. Each society produces its own truths or types of discourses that is caused to function as true(Foucault & C. Gordon, 1980). In discourse theory power and discourses are deeply intertwined. Power is interpreted as relational; it is not imposed from the top down or derived from a fundamental opposition between rulers and ruled(Burchell, Colin Gordon, & Miller, 1991).

Power can be found in shifting and unstable expressions in networks and alliances that permeate every aspect of life. Through this approach to power we will be able to generate an understanding of the complexities of the differences and similarities in the policy processes. Moving beyond oversimplified 'ideal typical' constructions of the Nordic states( Kantola, 2006; Kantola & Dahl, 2005). To understand how such similar reforms could cause so different reactions within the three countries we draw upon a post structuralist perspective that sees politics as a battle of signification, a contest to fill empty signifiers with meaning (Laclau 2000). This continuous struggle over definitions of social life is submerged with power and resistance (Laclau & Mouffe, 2001). Different sides in a debate might represent the same phenomenon in different ways by for example using different labels.<sup>1</sup> The label not only identifies a phenomenon, but mobilizes a whole referential context, with all its associate meanings and connotations (Hall et al. 1978). Thus, the articulation of a social phenomenon is important. When one way of representing a social phenomenon becomes dominant, this articulation of the problem or phenomenon becomes positioned as common sense and therefore hegemonic (Torfing, 1999).

In this article we analyze how meaning is negotiated within policy processes in relation to the tax reform on tax credit on domestic services. The materials we use are governmental bills, policy plans, parliamentary debates and referral statements from NGOs in regard to the tax credits on domestic work<sup>2</sup>. By using a post-structuralist policy analysis our intention is to understand how the social problems that the reform of tax credit on domestic services are assumed to solve is represented. Thus, we analyze "problem representations" as competing constructions of the problem (Bacchi 1999). This approach rests on the assumption that there are no objective policy "problems" and that discourses with its constructions of "truths" have important material and immaterial impact in constructing social phenomenon as problems. Through this approach competing ideas about what problem the tax credit on domestic services are assumed to solve could be addressed and analyzed, coincidentally with who is regarded as responsible for the problem, what causes and effects the problem is believed to have and what solutions are proposed to solve the problems.

## TAX CREDIT ON DOMESTIC SERVICES IN SWEDEN, DENMARK AND FINLAND

### SWEDEN

In the beginning of the 1990s the idea of tax credit on domestic services was introduced in Sweden. An economist argued that a tax credit on domestic services would enable a transformation of unpaid house work to paid work, allowing for the households to become part of the productive market(Pålsson & Norrman, 1994). This led to an intense public debate – the so called maid-debate (Platzer, 2007). The government at the time was a centre- right wing coalition, who was of different opinions with regard to the question but they agreed to appoint an official report. The liberal-conservative Moderate Party was initially most positive to the suggestion, the Liberal Party were in the beginning more doubtful. In 1998 the Moderate Party, Liberal Party and the Christ Democratic party agreed upon a suggestion about tax credit on domestic services. In 2002 the Centre Party joined the agreement. In 2007 the act on tax credit on domestic services (2007:346) was introduced by the

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<sup>1</sup> The concept of representation is broad. An articulation is a form of representation that participates in creating and changing meaning by linking different signs together (Torfing 1999).

<sup>2</sup> The documents selected for analysis coincide to a large extent with the material selected for analysis in the European Research project QUING, in which the authors have been participating. The documents that are analyzed in Sweden are the governmental bill on tax credit on domestic services (governmental bill 2006/07:94), the Parliamentary debate following the bill (Parliamentary debate records 2006/07:116, 30th of May 2007) and a finance policy report preceding the center right wing alliance election manifesto 2006 (En politik för arbete och trygghet, Alliance for Sweden 2006). Also analysed are a referral statement from a trade union on the above mentioned governmental bill. In the Danish case we have primarily chosen to analyse the parliamentary debate and the Government Bill from 2003 when the reform was severely restricted. Since Denmark introduced the reform already back in 1994. This means that we have selected the First debate on Law Proposal nr. L 69: Proposal for a Law on amendments of the law on domestic services (Changing the groups of people to be entitled to the benefit). 7/11-2003. Also referral statements in relation to the Government Bill L 69/2003 are included.  
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centre right wing government. According to the act a person who has had expenses for domestic services can obtain a tax credit of 50 % on the labour cost, although subject to a maximum of SEK 50 000. The work must be done in or close to the home and be done by a person who has a registered company. Services to which the credit applies include cleaning, clothes care, cooking, snow removal, hedge and grass-cutting and childminding.

The governmental bill, the parliamentary debate that followed it and a referral statement is analyzed in this article. In the governmental bill and in the debate it was argued that the tax reform would lower the taxations on domestic work which would provide an opportunity for households to buy domestic services (governmental bill 2006/07:94, Parliamentary debate records 2006/07:116, 30th of May 2007). The reform would in that sense create a new labour market where unpaid work would be replaced with paid work. Another central argument in the debate was that the tax credit on domestic services would provide a chance for legal companies in the domestic service sector to gain market from the of-the-books work that is performed within this sector, replacing unregulated work with regulated work. The reform would in that sense improve the work conditions within the sector, entitling domestic workers working rights and insurances. Another argument was that the tax reform would create job opportunities for low educated persons and the domestic service sector would provide a possibility to enter the labour market for unemployed and especially groups with low employment opportunities. In the governmental Bill parallels are drawn to the tax credits on home improvement that first was introduced in 1993 (Gov.Bill 1992/93:150, Law 1993:672). The main purpose of this reform was to strengthen the market for private consumption of home improvement and repair services. At the time Sweden experienced a deep recession and the reform was intended to stimulate the construction sector and to prevent unemployment among construction workers and entrepreneurs, but also to turn undeclared work into declared work (Gov.Bill 2006/07:94).

However in the debate on the tax reform it was another line of arguments that came into focus and created debate. The focal point of the long debate following the first suggestion was considering the gender equality benefits of the tax reform. The right wing proponents of the reform argued that it would improve possibilities to combine work with family life for women. The right wing debater presented the suggestion as a way of reducing the double burden of domestic work from the households and improving women's possibilities to participate on equal terms on the labour market. The tax reform would replace unpaid work with paid work. As women perform most of the unpaid household work, a tax credit on domestic work would provide the opportunities for women to perform more work on the paid labour market, improving their position as professionals and providing economical self provision.

*A tax credit possibility could result in that the unpaid work hours are reduced. When unpaid work hours are replaced by more paid work hours on the labour market women's work position and economical independence is improved (governmental bill 2006/07:94 skattelättnader för hushållstjänster, s31).*

Opponents mainly from social democratic party, left party, green party, women organizations and trade unions proposed another interpretation of gender equality. With references to the uneven distribution of power and resources between women and men, the gender power system, the gender equality gains and economical rationality of the tax reform was questioned.

*There is no solution to the gender equality problems within the homes that low paid women from the workers collective is cleaning high-income earners houses. Instead this will cement predominating sex roles, at the same time as the gender equality question even more becomes a class question. Inequality in the homes should be solved by men taking more responsibility, not through that they through subvention could buy their way out (referral statement from Union of Commercial Employees, 2007-01-22)*

The opponents suggest that men should take their part of responsibility for the housework instead, and expressed fear that the tax reform would risk reinforcing the gender based separation of domestic work. These opponents also argued that the tax reform was redistributive problematic due to that it favored high income earners (Parliamentary debate records 2006/07:116, 30th of May 2007).

Another argument against the reform was considering the work and work conditions that the tax reform was assumed to create. Debaters feared that the tax reform would create more dead end jobs mainly performed by women with low wages, part-time work and unsecure employments. The articulation of the reforms unequal consequences are multifaceted and brings to the agenda different inequalities mutually constitutive, such as class, gender and education, mainly argued by unions and socialist parliament members. These speakers claim that the tax credit on domestic services mainly meets the needs of the privileged classes on behalf of the working class and that men should take their part of the household shores instead of raising the tax burden on low income women, through this suggested tax credits on domestic services (Parliamentary debate records 2006/07:116, 30th of May 2007, referral statement from Union of Commercial Employees, 2007-01-22).

Denmark

In Denmark *Benefits for Domestic Services* (Hjemmeserviceordningen) was introduced in 1994 and made permanent in 1996 by the Social democrat lead government during a time of recession. The costs of unemployment were seen as very high and the government sought new ways of dealing with unemployment (Platzer 2007: 56). The proposal was thus introduced as a solution to the problem with unemployment and framed as part of the Nordic welfare system. The law was passed with relatively little debate both within parliament and in public (Platzer 2007: 56-57). The benefit concerned domestic services such as cleaning and gardening and the subsidy was set at 50 % of the cost. The law on the benefit was circumscribed in 1999 and 2002, and severely restricted in 2004 by the Liberal-Conservatives at which point the benefit was made available only to people who have reached the age of 65. Thus, after 2004 the system transformed into an elderly care benefit. In the parliamentary debate the left side wanted to keep the system whereas as already mentioned the Liberal-Conservatives abolished the benefits for all other groups apart from pensioners.<sup>3</sup> This is in striking contrast with the Swedish debates since in Sweden the Social Democrats and the Socialists have argued *against* benefits for domestic services.

When the Liberal-Conservative government was appointed in 2002 (after a relatively long period of Social Democrat leadership) it proposed to restrict the groups entitled to the so called Hjemmeserviceordningen.<sup>4</sup> The overall objective was to reduce state expenditures and keep societal costs down. Interestingly, also the opponents of the cut-backs, the Social Democrats and the Left parties, argued along these lines. According to them, the restriction of domestic services would lead to boosted unemployment and as a consequence, increased state expenditures.

One of the major issues at stake was how to deal with the level of unemployment. The government on the one hand argued that the level of unemployment at the time (6%) was low and not a big issue, whereas the left parties argued that the unemployment was the most important political issue.

Class is visible in the debate even if the conflict is not necessarily explicitly articulated in terms of a class conflict. The government as well as the liberal MP in the debate claimed that the benefit had only been used by people who could afford to pay for the services without tax credit:

*evaluations have shown that the system with benefits for domestic services has only reduced black cleaning with 7 % and that the primary users have been people with relatively high incomes, even though it might be expected that they could pay the full price and not let the tax payers pay for their cleaning. (Kim Andersen, V).*

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<sup>3</sup> See the Social democrats as well as the Socialist people's party in the First debate on Law Proposal nr. L 69: Proposal for a Law on amendments of the law on domestic services (Changing the groups of people to be entitled to the benefit). 7 nov. 2003. The NGO represented here is a company in the business. See Comment on L69 by Company cleaning and Domestic service. 15/11-2003.

<sup>4</sup> First debate on Law Proposal nr. L 69: Proposal for a Law on amendments of the law on domestic services (Changing the groups of people to be entitled to the benefit). 7/11-2003

Neither the state, nor the tax payers should have to pay for rich peoples cleaning, according to this line of argumentation. The Social Liberals are also against the reform for the same reasons:

*But we have been against this domestic service scheme from the very beginning because we think it is a problem that people who are well off shall get benefits to keep the house clean (Naser Khader, RV).*

In one of the comments to the proposal – a domestic services company argues that the benefit should be kept, but at the same time she says that:

*I can inform you that I have sent a letter to all my costumers, who can not get the benefit after the first of January 2004, and asked them if they would still want to have the service. They all say no. they don't want to pay 200 Dkr/hour. (...) I am convinced that those costumers who say no, can all afford to pay the extra 40%. None the less some of them ask if they can get a price credit. I think that this is rude, when you consider how much these people earn.*

The company owner says that the costumer could afford this service – even without the tax benefit. Paradoxically, she then indirectly supports the idea that the benefit is unnecessary.

The social democrat MP, on the contrary, stated that the fact that the benefit had been used by high income earners was *not* problematic:

*The minister is not satisfied with the fact that the system has been used primarily by families with high incomes. Let me put it this way: the goal of the system was to support stressed families with children, and since these are more common among the wealthy, this comes as no surprise. (...) the most important though is that the system has had an effect on the labor market. Companies in the business have offered jobs to people who have difficulties finding jobs. Groups such as non-educated, long term unemployed and people of other ethnic background than Danish. Now the government sends these people back to the street. (Frode Sorensen (S)).*

To bring non-educated and non-ethnic Danes into the labor market is the overarching goal of the Social Democrats. The idea of creating jobs in domestic services for low-educated people and immigrants was thus not articulated as a problem, as was the case in Sweden. On the contrary, this market was seen as one of the solutions to the problem of lack of integration of immigrants. Labour market participation is, as Siim and Borchorst have pointed out conceived as a key to integration in Denmark (Siim and Borchorst 2009). In this articulation integration is drawn upon as an argument to keep the benefits for domestic services. Thus, integration of immigrants seems to be one central issue at stake in Denmark in this point of time. If, for example, one contrasts Denmark with Sweden, the Danish approach to immigrants has been more restricted (Hedetoft 2006) and the problem with lack of integration of immigrants has been conceived as very severe in the last fifteen years. Not the least in the election in 2001 immigration was the major issue and partly the reason for the victory of the Liberal-Conservative parties (Siim and Borchorst 2009).

Class also seems to be an almost “natural order” in this debate. According to the Left-Green Alliance “this is how reality looks like” and she argues that the society has to make sure that non-educated have the possibility to get an ordinary salary (Pernille Rosenkrantz Theil EL)

Furthermore, the articulation of household tasks was a concern in the debate. The liberal MP argued that:

*We do not think that it is necessary that all families in Denmark should get a benefit for ordinary private cleaning. We would like to prioritize the centre of the welfare state system and we don't think that a benefit for cleaning is at the heart of the welfare system.*

Here, household tasks are articulated as “ordinary private cleaning” and are as such not seen as the state responsibility. “Ordinary private cleaning” according to the Danish liberal party is not a political issue at all – not even a gender issue. Thus a central area of conflict concerned whether these tasks should be seen as “private” and “ordinary” or if they should be considered as a work. One company owner in the Domestic services business voices her disappointment with the Bill:

*an insult against us as company owners and against my employees and also a devaluation of the work we have been doing for several years.*

The opposition in parliament, especially the Social Democrats, also argued that household tasks were to be seen as work.

Reconciliation of family and work life was also an issue at stake in the Danish debate. However not as significant as in the Swedish debates and there are surprisingly no articulations of the matter as a gender issue. The MP from the Socialist people's party argues that:

*The home service scheme meets some important needs; people who have to get some work done, can have it done, and the workers don't have to be in the black market. (...) many families who have enjoyed the system now either have to close their eyes and go back to hiring black work, something I of course cannot approve of, or when they come home after a long and hard day's work, they themselves have to try to keep order and clean the house. (Ole Sohn SF)*

Stressed families, or families with children are the target groups and no participant in the debate mentions that it might be a gender dimension to the question.

All in all, this means that the proponents of tax benefits for domestic services argue along the lines of reconciliation (without gender) and workers protection (with explicit reference to integration and immigrants) Those who want to restrict the scheme argue almost exclusively along the lines of keeping state expenditures down. Thus, both class as well as race/ethnicity is articulated in the Danish debate. The intersection of race/ethnicity and class is apparent but there is no explicit gendering. Neither the buyers of domestic services, nor the workers are discussed in terms of gender. This is a bit remarkable, given the content of the debates in Sweden.

## Finland

Domestic work done by other than household members themselves has been tax deductible in Finland since 1997. The suggestion was initiated by the Social democratic party. What is presently known as the law on tax credit for domestic help and work was first tried in some regions (728/1997) and it was made a permanent part of income tax legislation in 2001 (24.11.2000/995). Since then its scope has been extended a number of times, in 2003 and 2005, and most recently in the spring of 2009, to include a wide variety of chores from domestic help, to home improvement, care, and help with IT. In general it can be said that the tax credit for domestic work has become a popular policy in Finland and it is widely used. In comparison to other Nordic countries such as Sweden and Denmark, granting of tax credit for domestic services has not been a controversial issue in Finland, nor has there been any extensive public debate forth or against the system.

In comparison to other Nordic countries Sweden and Denmark, granting of tax credit for domestic services has not been a controversial issue in Finland, nor has there been any extensive public debate forth or against the system. It can be claimed that the predominant approach towards the tax credit system for domestic services has been a pragmatic one. It is viewed as rational policy and booster to the economy, an instrument of creating services and bringing them within the reach of consumers. Private consumers and domestic market are seen as a significant part of national economy especially in times of crisis, as in the case of current global economic recession. The role of the private consumers of domestic services is emphasized and politicians repeatedly appeal to citizens to use the services and thus participate in reviving the economy.

So far the ideological basis or possible hidden agendas (or perhaps just unintentional social effects) have not been critically studied in Finland. For example, the tax credit system has not been discussed nor studied as a gender or a class issue in Finland, although it is known that the tax credit system benefits high income groups the most. It can be speculated that the lack of debate is tied to a number of things. Firstly, the initial period of introduction of the tax credit system probably plays a role alongside the general socio-political circumstances.

In the mid and late 1990s Finland was recovering from a deep economic depression and any means that promised to diminish the high numbers of unemployment were considered positive. Indeed, the tax credit for domestic services was marketed to the public as a means to decrease the unemployment. Reportedly, an additional motivation was to encourage independent improvement of housing

The issues of gender and immigration that have been present in the Swedish and Danish discussions have been mostly absent in the Finnish public discussion. Moreover, there is no research on these matters in the context of the tax credit for domestic services. In fact, surprisingly, there seems to be more research on the effects of the tax credit system in connection to ecological solutions and nature conservation than either of the above mentioned issues.

#### ARTICULATING THE PROBLEM WITHIN HEGEMONIC DISCOURSES

The policy debates analyzed here clearly illustrate how ways of representing a social problem or phenomenon becomes dominant within the national debate. In all three countries the tax reform is argued as a way of creating a new labour market, reduce unemployment, and boost the economy through enabling for private households to buy household services. In Finland this interpretation is the only policy interpretation of the tax reform. In Denmark and Sweden other interpretations challenges the strict economical arguments. Despite the image of a homogenous Nordic model (Bergqvist et al., 1999; Sainsbury, 2000) it is apparent that these three countries present partly three different hegemonic interpretation of the tax reform on domestic service.

#### GENDER EQUALITY

In Sweden a dominating interpretation of the tax reform is in relation to gender equality, this interpretation was also contested strongly causing a long debate on the issue. Gender equality has been an important and dominant discourse within politics for a long time (Magnusson, Rönnblom, & Silius, 2008; Rönnblom, 2002). Gender equality has a long history of institutionalization, women' movement actors and femocrats have had a major influence within the political system (Bergqvist & Blandy, 2007). The question about domestic services brought to the agenda the contrary positions of gender equality that pervades Swedish feminists (Dahlerup 2002). On one hand the liberal feminists were claiming every women's right to participate on equal terms as men on the labour market and on the other hand the socialist feminist bringing class and other inequalities on to the agenda. This illustrates how the concept of gender equality alters meaning depending on context and time (Lombardo, Meier, & Verloo, 2008).

Another important feature of the Swedish debate in comparison with the other countries is the articulation of the debate as "the maid debate". The maid is strong symbol used by the opponents, illustrating the class dimensions of the suggested reform. As Stuart Hall has pointed out labels are important, in that they not only place and identify a phenomenon, but they also assign phenomenon to a context. Using a label will thereafter mobilize a whole referential context, with all its associate meanings and connotation (Hall et al. 1978). By labelling the debate on tax credit on domestic services the "maid debate" the phenomenon is located in a historical context, a clear and visible class society with masters and maids in people's homes. Implicitly in this formulation is that this kind of class society is something we have left behind, something belonging to history. The symbol of the maid played an essential role in the debate, and the proponents tried on many occasions to rename the debate and the social phenomenon without success. The definition or framing of the policy problem becomes essential to enable the understanding on how the reform was debated and challenged. In the debates on domestic services it was defined as a gender equality question and as such it fitted neatly into the classical political dividing grounds in Swedish politics, as a struggle between left and right. The symbolic addressing of the debate as a "maid -debate" also loaded the social phenomenon with a problematic historical past and classism.



## INTEGRATION OF IMMIGRANTS

One way of understanding the lack of a gender perspective in the Danish debates is that gender equality has been low priority and not highly politicized issue. The political parties have not competed with different feminist agendas, as is the case in Sweden (Dahlerup 2002). Instead, integration of immigrants has been a major political issue in Denmark. One could say that the major problem in the last 15 years in the Danish society has been articulated as a problem of 'lack of integration' (Borchorst and Siim 2008). In this discourse, all initiatives that increase the so called integration are seen as important. Perhaps one could speak of an "integration panic" in the sense that Stuart Hall describes the moral panic that sometimes occur when things happen that are difficult to explain or seen as a threat to the common sense (Hall 1978). The issue of integration of immigrants was at the time being, and continues to be, a major political issue causing societal panic. If a political proposal involves solution to the problem of lack of integration of immigrants it is thus automatically seen as legitimate and good. The goal of integration has reached a hegemonic status, since there are very few voices heard against ideals of integration and assimilation. The response to the integration panic has also been restrictions on family reunifications (Siim and Skjeje 2008). Moreover, Danish policies on gender equality have mainly concerned the problem with integration. Thus, issues of forced and arranged marriages have been central to gender equality policies, and seen as the major problems of gender inequality in the Danish society (Langvasbråten 2008).

## WORK

In Finland the absence of analysis and critical point of views concerning gender and class and gender and immigration can be most likely at least partly explained with Finland's socio-economic history and social structure which differ quite radically from those of Sweden and Denmark. Finland was a predominantly agrarian society until the 1960s. Up until then, most people lived off the land and standard of living was fairly low. Urban upper and middle classes were small in numbers, thus the number of people who could afford to hire domestic maids was very limited. In this sense, Finland was never a "maid" society. In addition, Finland's history of immigration most certainly plays a role here. The 1960s in Finland were simultaneously the years of urbanization and mass-immigration to Sweden. Finland remained a country of immigration rather than emigration up until the 1980s. Finns were the unskilled and uneducated migrant labour force in Sweden. Even today, migration to Finland is relatively small in numbers in comparison to Sweden and Denmark. Thus, there has not been a large reserve of unskilled migrant workers in Finland whose labour force could be exploited in what are considered as menial jobs. All in all, and probably due to all these factors, in Finland domestic work is considered normal legitimate work and it does not have particularly low status.

These factors combined to the country's own recent history of mass immigration might explain the absence of discourses on gender/class and gender/immigration. Another factor concerning gender might concern the nature of tasks that are eligible for tax credit: there is a wider range of tasks, among which many that are often associated with male labour force such as home improvement, garden and construction work have been included, the system was never understood as gender-biased or creating gender inequality.

Above mentioned factors may at least partly explain why Finnish people in general and feminists in particular have not seen the tax credit of domestic work as a gender political or class issue to any larger extent. All in all, it can be claimed that the "domestic maid" has not been constructed as a symbol of a class society or social inequality in the Finnish context, nor has it become to signify non-solidarity between women. However, as the scope of tasks that are tax deductible has grown to and expanded to new fields, more criticism has appeared. It is seen as a means to externalize for example care work (of the elderly for example) that has been before been the responsibility of the state or municipalities. High income people increasingly buy private services.

## Conclusion

Similar tax reforms were suggested and debated in the three Nordic countries, Sweden, Finland and Denmark in approximately the same time. All three countries were in a major recession and unemployment figures were high. The initiative of the reform sprung out of the need to create new jobs within a new employment sector, domestic work performed within the homes and paid by the household. The reforms were similar but the articulation of the social problem the reform was supposed to solve differed between the countries.

In Finland it was solely argued as a reform that would create work opportunities. Gender, class or race was never articulated as a part of the social problem that the reform was aiming to solve. In Denmark proponents of the reform articulated it as a question about reconciliation of work and family but without gender and as a way of protecting work opportunities for immigrants and low educated. The Danish liberal party argued for the credit in the reform from a class perspective, arguing that high income earners could pay themselves for domestic services they were not in need of tax credits. In Denmark class and ethnicity is articulated but not gender. In Sweden a major argument for the reform was that it would create new jobs, but the issue that came to dominate the policy debate surrounding the reform was how the reform would affect gender equality. The proponents of the debate argued that this tax reform would reduce women's double burden of unpaid domestic work and paid work, enabling them to perform more paid work. The opponents of the suggestion claim that instead of using tax money on domestic services, men should be encouraged to take their part of responsibility of the household chores instead. Another argument against the tax reform was workers rights. The work that would be created within the sector of domestic services would be low paid, with few career and skill development opportunities. The opponents also claim that the reform mainly meets the needs of the privileged classes on behalf of the working classes. The articulation of the reforms unequal consequences were multifaceted and brought to the agenda different inequalities mutually constitutive, such as class, gender and education.

To conclude there is contesting Nordic articulations of the domestic service tax reform. In this article we can conclude that it is not only the reform in itself that creates the debate, it is how the meaning of the reform is negotiated that is decisive on how the reform will be interpreted and articulated within the different countries. The representations of the problem are always positioned within its specific context and in relations to dominating interpretations on society and hegemonic understandings of which questions are most important. The policy debates on the tax reform on domestic services could be seen as a clear illustration of this, where job creation, integration and gender equality could be seen as hegemonic understanding that filters all policy debates within respective country.

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