

Decision maker:	The Vice-Chancellor	Decision date:	2023-02-27
Type of document:	Rules	Valid from:	2023-02-27
Valid until:	Until further notice		
Replaced document(s):	LTU-4894-2019		

This document is a translation of the Swedish original. In the event of any discrepancy between the translated document and the Swedish original, the original shall prevail.

Rules for entertainment, gifts and courses/conferences

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1. Introduction

Entertainment means showing appreciation to the recipient. In addition to what is traditionally meant by entertainment, that is, food and drink, the term includes gifts and social activities as well as jubilees and inaugurations. Entertainment may be outward-oriented towards the organisation's business relations and is then considered external entertainment, or inward-oriented towards the organisation's staff in the form of, for example, staff welfare/staff parties and is then considered internal entertainment. The term 'entertainment' does not include courses, conferences and similar activities.

Special rules on deduction for entertainment expenses were implemented as early as in 1963 in the Municipal Tax Act in order to prevent excessive entertainment, primarily within the private sector. One of the main principles in tax legislation is that the cost of living is not deductible. Entertainment costs often include private cost of living regarding, for example, meals, gifts etc., and therefore special rules were implemented, allowing entertainment costs to be deductible within certain limits. According to tax legislation of 1 July 2017, VAT deduction is not permitted for external and internal entertainment. Tax legislation includes rules on maximum amounts for gifts and rules for taxation of benefits related to gifts.

All entertainment must be directly associated with the University activities. This condition applies to both the location of the entertainment and the person or persons at whom entertainment is aimed. Social activities/related costs, if any, must be connected to the actual entertainment occasion and be carried out with moderation.

In connection with entertainment, it is important to use current agreements for conference services, travel agency services and promotional products, etc.

2. Refreshment categories

Refreshments can be divided into three different categories:

- **Meals** refer to prepared warm or cold dishes eaten for lunch, dinner or supper. In addition to warm dishes, meals also include salads, sandwiches/filled baguettes and long sandwiches/sandwich-layer cake (*smörgåstårta*).
- **Light meals** refer to meals other than lunch, dinner and supper, for example, breakfast, midnight snacks, finger food, etc.
- **Light refreshments** are coffee/tea with bread/cake/small sandwich (bread roll)/fruit that do not replace meals.

3. External entertainment

External entertainment includes meals, light meals and gifts directed towards external visitors and aims to initiate or develop relations that are important to the University. Examples of such occasions are when important contracts are signed or when valuable collaboration starts or ends. External visitors include alumni, students, and candidates for employment. Students remunerated for work/tasks that they carry out on behalf of the University are considered employees.

The entertainment must comprise only those who have been directly involved in the contact between the University and the guests. The number of University representatives should not exceed the number of visitors. Only in exceptional cases may relatives be invited. Caution must be exercised regarding recurrent entertainment aimed at one and the same person or group of persons.

Wine, beer and cider are permitted in connection with external entertainment in so far as the cost falls within stipulated maximum amounts and the entertainment takes place at an establishment licensed to serve alcohol. Moderation must be observed and the cost of alcohol must under no circumstances exceed the cost of food. Strong spirits are not permitted. External entertainment must not take place in a private home. The reason for this is that it is difficult to make the distinction between private entertainment and work-related entertainment taking place in a private residence. Everyone who entertains on behalf of the University has a special responsibility and is expected to show sound judgement as to the entertainment.

For the account-coding of external entertainment, use the account 5522 Entertainment – non-deductible VAT.

4. Internal entertainment

Internal entertainment refers to entertainment exclusively aimed at University employees, also including retired employees (formerly employed), visiting lecturers, doctoral students/scholarship holders and fee-paid employees. The rules for internal entertainment apply even when the entertainment takes place in premises outside the University. From an accounting perspective, staff parties and information meetings are included in and entered into the accounts as internal entertainment. Internal courses, conferences and similar events are not considered as internal entertainment, but as operating costs.

Upon internal entertainment, the University may treat the employees to wine/beer/cider in connection with a light supper/meal after the completion of work. It must take place at an establishment licensed to serve alcohol. Moderation must be observed and the cost of alcohol must under no circumstances exceed the cost of food. Strong spirits are not permitted. Internal entertainment must not take place in a private home. The reason for this is that it is difficult to make the distinction between private entertainment and work-related entertainment taking place in a private residence. The maximum amount applies to a single entertainment occasion. If the occasion involves both lunch and dinner during the same day, the total costs for lunch/dinner/supper and beverage must fall within the maximum amount.

4.1 Staff parties

The term ‘staff party’ includes individual activities that do not meet the conditions for internal conferences (see chapter 5.2), for example, a summer-break social gathering or a Christmas party. Staff parties must be carried out with moderation and good judgement. Meals upon internal entertainment are tax-exempt benefits provided that the event is brief and occasional. The University guideline stipulates that staff parties must not be held more than four times per person and year, and beyond that limit only upon special circumstances.

Not all University employees have to be invited, but the entire working group/unit must be invited. Staff parties should be arranged by the employer of an organisational unit, that is, a profit centre (a department or Professional Services) or a division, unit or subject. In case of more than four staff parties per person and year, a decision to deviate from current rules is required in advance. Deviations are discussed in chapter 9.2.

4.2 Information meetings

Information meetings refer to internal meetings in which the employer presents important information to the staff (one-way communication). The meetings must concern specific and important information, that is, meetings about organisational changes, staff matters or other important matters. If the meetings concern day-to-day work, then meals, if any, are a private cost of living and are paid for by the employees themselves.

4.3 Internal working meals/lunch meetings

Internal working meals/lunch meetings are a private cost of living and are paid for by the employees themselves. The immediate superior decides if a request for deviation should be submitted to the head of department/the head of Professional Services/the Vice-Chancellor or if the meals should be paid for by the employees themselves. Deviations, if any, are considered salary, which is subject to benefit tax. Each participant is responsible for reporting meal benefits in the personnel administration system, see chapter 10 Taxation of benefits.

4.4 Virtual meetings

The opportunity to have meals or refreshments together in connection with a meeting arises from the fact that people meet in real life. According to the Swedish Tax Agency, joint meal arrangements at real-life events that are occasional and brief are exempt from taxation of benefits. Meals and refreshments, etc., in connection with virtual meetings are a private cost of living and are paid for by the employees themselves.

4.5 Account-coding internal entertainment

For the account-coding of internal entertainment, use the account 4962 Staff entertainment – non-deductible VAT. Food delivery charges and transports to/from a staff party are operating costs.

5. Other operating costs

5.1 Social well-being measures

Social well-being measures comprise light refreshments. Light refreshments include, for example, non-alcoholic beverage, coffee/tea with cake/small sandwich (bread roll) or fruit that do not replace a meal. Social well-being measures are decided upon by the relevant superior and are not considered person-specific costs even if the superior participates in the event. Light refreshments, such as coffee/tea with small sandwich or fruits, may also be served at meetings that are held regularly. Light refreshments for external visitors are considered operating costs and full VAT deduction is applicable.

5.1.1 Virtual meetings and light refreshments

The opportunity to have light refreshments together in connection with a meeting arises from the fact that people meet in real life. According to the Swedish Tax Agency, joint meal arrangements at real-life events that are occasional and brief are exempt from taxation of benefits. Meals and refreshments, etc., in connection with virtual meetings are a private cost of living and are paid for by the employees themselves.

5.1.2 Account-coding of social well-being measures

For the account-coding of social well-being measures for employees, use account 4943 Other social well-being measures. For the account-coding of light refreshments for external visitors, use account 5691 Other products, non-governmental.

5.2 Courses, conferences and similar events

Courses, conferences, planning days, network meetings, management meetings, industry-theme days and other similar events arranged by the University and directed towards employees and/or external participants are not considered entertainment. The University's costs for such events are, as a whole, considered operating costs. This applies irrespective of how often events are held or the cost of the events.

The general conditions for courses, conferences and similar events state that a major part of the time (at least 75%) must be devoted to work. At least six hours/day must constitute work and be specified in a programme. Maximum two hours may thus be used for recreation and social activities. This meets the conditions set by the Swedish Tax Agency for study or conference trips not to be taxed as a benefit for the employee. When programmes do not meet these conditions, the meals are paid for by each person.

During courses and conferences, the University may treat the participants to wine/beer/cider in connection with a light supper/meal after the completion of work. Moderation must be observed. This must take place at an establishment licensed to serve alcohol. Strong spirits are not permitted. Courses and conferences may be held during one six-hour day or spread over two half days (lunch-to-lunch conferences). For lunch-to-lunch conferences, the maximum amount applies per day. If the occasion involves both lunch and dinner during the same day, the total costs for lunch/dinner/supper and beverage must fall within the maximum amount.

The same maximum amounts as those applied to external entertainment also apply to external courses and conferences that are organised by the University and for which both internal and external participants pay a participation fee.

Meals at internal courses and conferences are considered entertainment from the point of view of taxation of benefits, and are tax-free if all conditions for exemption from taxation of benefits in chapter 10 are satisfied.

- In general, the event must be internal
- The event must last for at least one day with at least six hours' work
- The event must not last longer than one week
- The event must not occur regularly or with short intervals (every week or fortnight)
- Meals must be eaten together
- "Higher-level" planning (not day-to-day work).

For internal conferences, the purpose must comprise planning at a "higher level", such as the organisational unit's planning conference for the next years comprising, for example, budget discussions, the unit's strategic and long-term planning of activities, and staff matters. Meals/social activities as part of an internal conference that involves day-to-day work are considered a private cost of living and are paid for by the employees themselves.

In one case, however, the costs of meal/social activities in connection with an event are not considered operating costs. This exception concerns instances where the organiser, in connection with an event, treats external participants to meals and/or social activities that are not included in the conference fee. In this case, the costs of the entire meal and social activities must be separated from other event costs and be managed and account-coded in accordance with the regulations for external entertainment.

- No conference fee for external participants → meals/social activities, if any = external entertainment and no VAT deduction. The aim of such a gesture is to initiate or develop relations that may become important to the University. For the account-coding of external entertainment, use the account 5522 Entertainment – non-deductible VAT.

Conferences – operating costs:

- Conference fees for external participants → meals/social activities, if any = operating costs with full VAT deduction. A conference fee including meals/social activities is considered a sale of a conference package and is charged to the conference participant with full VAT. Participating employees are to pay benefit tax, see chapter 10.
- Internal higher-level conference → meals/social activities, if any = operating costs with full VAT deduction.

For the account-coding of courses and conferences involving employees, the following accounts are used:

4811	Course and conference fees – governmental
4821	Course and conference fees – non-governmental

For the account-coding of courses and conferences involving external participants, the following accounts are used:

57951	Other services – non-governmental
57952	Other services – governmental

If an invoice or a similar document refers to both employees and external participants, the cost is to be split in proportion to the number of participants.

If an invoice from a course or conference organiser includes travel and/or accommodation costs, these are also to be entered into the accounts indicated above. When accommodation and travel costs in connection with courses and conferences are not included in the course or conference fees, these costs are to be entered into the accounts below:

5511	Domestic travel – non-governmental
5513	Hotel and accommodation – non-governmental

6. Gifts

Gifts can be divided into the following categories, and maximum amounts are specified in annex 1.

- Promotional gifts
- Entertainment gifts
- Remuneration/gifts to test subjects
- Gifts and donations to organisations
- Gifts including congratulatory gifts to employees.

6.1 Promotional gifts

Promotional gifts are non-personal gifts within the stipulated maximum amounts and feature the University name and logotype, for example, ties, scarves, etc. They are general in nature, that is, not purchased for a specific recipient. For example, such a gift may be given to a person acting as a host upon study visits or visits at other government agencies, municipalities, county councils or companies, as well as to organisers and participants at conferences or seminars.

For the account-coding of promotional gifts to visitors, use the account 5691 Other products, non-governmental.

6.2 Entertainment gifts

Similarly to entertainment, entertainment gifts must be directly associated with the University activities. Entertainment gifts are, for example, flowers, fruit baskets, products featuring the University logotype, boxes of chocolates, books and similar that, instead of a meal, are given in connection with important contracts being signed, collaboration starting or ending, and in case of inaugurations or jubilees. Alcoholic beverage gifts are not permitted. As to entertainment gifts, the University rules on bribes and corruption must be observed, see chapter 8.

For the account-coding of external entertainment, use the account 5522 Entertainment – non-deductible VAT.

6.3 Remuneration/gifts to test subjects

Gifts, such as lottery tickets, cinema tickets and gift vouchers instead of cash payment, may be given to test subjects (who, for example, participate in experiments, undergo tests or answer questions) to a value of maximum SEK 99/person and year. Amounts exceeding SEK 99/person and year are taxable income, and the University is to submit a statement of income to the Swedish Tax Agency.

6.4 Gifts and donations to organisations

Gifts to relief organisations of various kinds are inconsistent with the activities that the University must perform in accordance with the appropriation directions from the Swedish government, that is, education and research. According to the Swedish National Financial Management Authority (*Ekonomistyrningsverket, ESV*), there are other authorities that are instructed by the Swedish government to handle gifts and donations to relief organisations. One such authority is, for example, the Swedish International Development Cooperation Agency (*Styrelsen för internationellt utvecklingssamarbete, SIDA*).

6.5 Gifts including congratulatory gifts to employees

Tax legislation basically places gifts to employees on a par with remuneration for work performed. This kind of gifts always constitute a taxable income for the recipient.

However, some gifts are exempt from tax. These are souvenir gifts, Christmas gifts and customary jubilee gifts. A souvenir gift is a gift of commemorative nature that is given to long-term employed persons in connection with their 50th birthday, a longer employment (*Zealous and Devoted Service of the Realm; Nit och Redlighet i rikets tjänst, NOR*) or the termination of employment. In connection with souvenir gifts, “long-term employees” are those whose employment has lasted at least six years in total.

Souvenir gifts are tax-exempt if their value does not exceed the stipulated maximum amounts and if they are not given more than once in addition to the termination of employment. The University only permits tax-exempt gifts. Tax-exempt gifts are specified below.

When giving gifts to and celebrating employees and upon commemorations of deceased employees, it is important that we consider the University as a single employer, meaning that individual units should not give individual gifts.

Birthdays

The Vice-Chancellor and the department/equivalent jointly celebrate an employee on their 50th birthday; the Vice-Chancellor presents flowers and the department/equivalent presents a gift. In connection with presenting the gift, the department or equivalent may treat the employees to light refreshments.

Other birthday celebrations are private initiatives and are therefore paid for by the individual donor.

Zealous and devoted service (NOR)

The celebration of 30 years of public service employment (25 years upon retirement) takes place by order of the Vice-Chancellor. A gift is presented in connection with a lunch.

Christmas gifts

The Vice-Chancellor decides about Christmas gifts. Additional gifts from departments or equivalent are not permitted.

Examinations, etc.

Celebrations including gifts to employees awarded a Degree of Licentiate or of Doctor, accepted as a docent, or appointed professors at the University, etc. are private initiatives and are therefore paid for by the colleagues themselves.

Resignation from work

The department/equivalent may give flowers and/or a gift not exceeding the stipulated value to employees who leave their job or retire from work and who have been employed at the University for a minimum of six consecutive years. When employees leave their job or retire from work, the unit may arrange a farewell gathering containing light refreshments. When employees switch to a new job within the University, any congratulations are private initiatives and paid for by the colleagues.

Deceased employees

The Vice-Chancellor and the department/equivalent jointly honour a deceased employee with flowers. Making a deposit into a fund by using public appropriation money is not permitted.

Celebrations – flowers to employees

The main rule is that gifts from the employer are taxable. Simple forms of celebrating an employee including flowers upon recruitments of new employees and long-term illness are considered staff welfare benefits and are tax-free for the employee, and VAT is deductible.

For the account-coding of gifts/flowers to employees, use the following accounts; see annex 1 regarding maximum amounts.

4981	Other staff costs - non-governmental
4982	Other staff costs – governmental

7. Jubilees and inaugurations

In connection with special jubilees (25-, 50-, 75- or 100-year jubilees) constituting important milestones for the University and inaugurations of buildings, etc., that are significant to the University, there may be a common interest to draw the attention to these occasions with some kind of refreshments or other activities within stipulated maximum amounts. The purpose of and participants in a particular jubilee or inauguration determine which kind of entertainment that the activity involves.

8. Bribes and corruption

Employees at Luleå University of Technology may not expose themselves to the risk of being suspected of corruption. A gift/benefit given or received must be appropriate and constitute a natural element of official duties. It must also reflect the generally acceptable social etiquette. Wrongful conduct is, for example, entertainment upon a procurement in progress. However, in non-procurement contexts, entertainment when starting business relations is an expression of the association with the University activities. Acceptable gifts are, for example, non-luxurious presents and Christmas and New Year gifts within reasonable limits. As to entertainment meals, one and the same employee must not be invited to several occasions within too short a period. Other entertainment regulations must also be complied with. Guidelines regarding receiving and paying bribes at the University are available on the Staff website/Rules, guidelines and policies.

9. VAT and accounting rules upon entertainment

As of 1 July 2017, VAT deduction for entertainment has been amended in tax legislation, which stipulates that VAT is not deductible. This applies to all kinds of internal and external entertainment, for example, meals, associated costs, and entertainment gifts. VAT is therefore account-coded as a cost.

The following supporting documents must be attached to the invoice in the financial system when it comes to entertainment, courses, conferences and similar events:

- The date and purpose of the entertainment must always be specified on the invoice/equivalent.
- A list of participants including the persons who have participated, the authority/company/equivalent that these persons represent and a programme must be attached to the invoice/equivalent in the financial system. The number of participants in the participant list constitutes the basis for the calculation of the University's internal maximum amounts per person.
- If it is not clear from the invoice which items are included in the invoice amount, a special specification is required. Upon account-coding, different accounts are used for different kinds of costs, for example, hotels, travels, etc.
- Deviation decisions (see chapter 9.2).

When ordering from a food broker, the brokerage fee is not included in the maximum amount and full VAT deduction applies to this fee.

9.1 Rules for payment authorisation

The final authorisation of an invoice or similar document is made by the person having the right to make decisions on the entertainment. According to the University rules of work and decision-making, the final authoriser cannot make the final authorisation of his or her person-specific costs, for example, entertainment costs. In that case, the final authorisation must be made by a superior. This means, for example, that if a head of department has been involved in the entertainment, the invoice must be approved by the Vice-Chancellor/University Director. All entertainment costs of the Vice-Chancellor must be authorised by the Chair of the University Board.

9.2 Deviation from current rules for entertainment

In specific cases, the head of department/the head of Professional Services may decide on deviations from current rules for entertainment, gifts and courses/conferences, regarding, for example, maximum amounts. Permission must be requested from the head of department/the head of Professional Services in advance and on a case-by-case basis. All deviations from the rules, for example, exceeding the maximum amount, without the head of department/the head of Professional Services granting them, may result in the person acting as host will be liable for the exceeding amount. The immediate superior decides if a request for deviation should be submitted to the head of department/the head of Professional Services or if the meals should be paid for by the employees themselves.

The Vice-Chancellor or the person appointed by the Vice-Chancellor decides on deviations related to activities in which the head of department/the head of Professional Services has participated and person-specific costs incur. All deviation decisions made by the head of department must be forwarded to the Vice-Chancellor or the person appointed by the Vice-Chancellor for control. Thereafter, deviations are sent to Planning and Finance to be included in the regular internal control carried out in relation to entertainment. The deviation decision must always be attached to the invoice in the financial system. Use the form *Decision on deviation from rules for entertainment, gifts and courses/conferences*, available on the Staff website.

10. Taxation of benefits

10.1 Free board

Free meals are normally taxable benefits if they can be considered remuneration for work performed. This applies regardless of whether the benefit is provided by the employer or by another organisation. For example, it may be a provider of funds, a client or a conference organiser.

The main rule is that working lunches/lunch meetings are taxable with the exemption of the following:

- Entertainment
- Internal courses/conferences
- Refreshments of a simple nature (for example, coffee, tea, small sandwich, buns or fruit).

Internal working meals/lunch meetings are a private cost of living and are paid for by the employees themselves. Deviations, if any, are considered salary, which is subject to benefit tax. Deviations are discussed in chapter 9.2.

If the employee does not include free meals in the travel expense report, they must register the meal benefits in the personnel administration system instead. The meal benefits must also be registered in the personnel administration system when the employee participates in a conference that primarily has an external purpose and for which the external participants pay a conference fee. The person having the meal is responsible for registering the meal benefit.

Meals included in internal courses and internal conferences are considered entertainment from the point of view of taxation of benefits. For meal benefits to be tax-free upon internal courses and conferences, the following conditions must be satisfied.

- In general, the event must be internal.
- The event must last for at least one day with at least six hours' work.
- The event must not last longer than one week.
- The event must not occur regularly or with short intervals (every week or fortnight).
- Meals must be eaten together.
- "Higher-level" planning (not day-to-day work).

Meals and refreshments, etc. in connection with virtual meetings are a private cost of living and are paid for by the employees themselves.

10.2 Gifts to employees

In general, gifts to employees are taxable and the benefit is valued at market value. Christmas, souvenir and jubilee gifts are tax-exempt up to the values stipulated by the Swedish Tax Agency. The University only permits tax-exempt gifts.

10.3 Study and conference trips

Employees making a study trip or participating in a conference in or outside Sweden are normally not taxed for the value of such travel, as long as it concerns a true study or conference trip, or if the trip includes only very little leisure and recreation.

11. Entertainment at Wibergsgården

Costs for rent of venue, coffee/tea and service are charged internally by Wibergsgården. The department/equivalent is charged for the meal costs by the external food broker. The control of maximum amounts for meals is carried out by the department/equivalent in connection with the distribution of invoices in the financial system. When alcohol is served at Wibergsgården, costs for both meals and alcohol must be taken into consideration when checking the maximum amounts and the cost for alcohol in proportion to the meal. That is to say, the food broker's costs for meals and the internal charging of alcohol must be totalled when checking the maximum amounts. If alcohol is to be served at Wibergsgården, the customer must apply for a permission to the Luleå Municipality on a case-by-case basis at least two weeks in advance.

For the University to be able to correctly enter into the accounts the costs of Wibergsgården, the customer is required to state whether the order involves external entertainment, internal entertainment or internal courses/conferences. The department/equivalent is responsible for attaching supporting documents including purpose, participants and organisational affiliation in the financial system.

Annex 1 Quick reference guide to entertainment

Refreshments can be divided into three different categories.

- Meals refer to prepared warm or cold dishes eaten for lunch, dinner or supper. In addition to warm dishes, meals also include salads, sandwiches/filled baguettes and long sandwiches/sandwich-layer cake (*smörgåstårta*).
- Light meals refer to meals other than lunch, dinner and supper, for example, breakfast, midnight snacks, finger food, etc.
- Light refreshments are coffee/tea with bread/cake/small sandwich (bread roll)/fruit that do not replace meals.

The maximum amount applies to a single entertainment occasion. Courses and conferences may be organised as a six-hour day or be spread over two days (lunch-to-lunch conferences). For lunch-to-lunch conferences, the maximum amount applies per day. If the occasion involves both lunch and dinner during the same day, the total costs for lunch/dinner/supper and beverage must fall within the maximum amount. Strong spirits are not permitted.

Supplier fees agreed upon are not included in the maximum amount and full VAT deduction applies to fees. Examples of assessments regarding entertainment are available on the Staff website/Rules for Entertainment - Q&A. Please note that this quick reference guide should be used with caution! The purpose of and participants at the specific entertainment occasion can lead to different assessment criteria.

Activity	Description	Maximum amounts (including VAT) per person and day in the list of participants	VAT deduction	Account (number)	Required verification	Taxation of benefits
External entertainment						
Meal (lunch, dinner)	Meal in connection with visits of external guests. Direct connection with the University activities. ¹⁾	SEK 1,200	None	5522	Purpose/programme and list of participants	No
Light meal (breakfast, midnight snacks, finger food)	Simple meal in connection with visits of external guests. Direct connection with the University activities. ¹⁾	SEK 150	None	5522	Purpose/programme and list of participants	No
Social activity/associated costs	Activity in addition to meal in connection with external entertainment. ¹⁾	SEK 600	None	5522	Purpose/programme and list of participants	No
Lunch/dinner upon defence of the doctoral thesis/licentiate seminar	Meal the day before or after defence of the doctoral thesis for the examining committee, external reviewer and supervisor. Meal the day before or after licentiate seminar for examiner/supervisor, chair, discussant. Is considered external entertainment if the purpose is to maintain good relations with external guests and is an expression of customary hospitality (initiate, develop future collaboration). Is considered working meal if the purpose is to discuss the defence of the doctoral thesis/the seminar.	See external entertainment and working meals				

¹⁾ 'Direct association' means that entertainment is to be part of initiating, developing or terminating collaboration involving actors/collaborative partners important to the University. There must be a direct association as regards time and venue. Lunch/dinner must be held in connection with the meeting and not at a later occasion, and must not occur frequently with the same persons.

Activity	Description	Maximum amounts (including VAT) per person and day in the list of participants	VAT deduction	Account (number)	Required verification	Taxation of benefits
Internal entertainment						
Staff party meal	Employees are treated to lunch or dinner, for example, summer-break social gathering or a Christmas buffet (<i>julbord</i>). Staff parties may be arranged maximum four times per person and year. Applies regardless of organisational unit, since the University is one employer.	SEK 900	None	4962	Purpose and list of participants	No
Information meeting including important information to employees, meal	Occasional and important information to staff (one-way information), for example, organisational changes, staff matters or other important matters (not information or planning of day-to-day work such as budget, plan of activities, funding, manning).	SEK 900	None	4962	Purpose or programme and list of participants	No
Social activity/associated costs	Employees are treated to activity in addition to meal in connection with internal entertainment.	SEK 600	None	4962	Purpose and list of participants	No
Information meeting including important information to employees (light meal)	Simple meal in connection with information meetings about important matters to staff (not information or planning of day-to-day work such as budget, plan of activities, funding, manning).	SEK 150	None	4962	Purpose or programme and list of participants	No
Meal in connection with virtual meetings	<i>Meals or refreshments, if any, in connection with virtual meetings are a private cost of living and are paid for by the employees themselves.</i>	---				
Defence of the doctoral thesis/licentiate seminar						
Mingle after defence of the doctoral thesis	Cake/light refreshments for colleagues and relatives.	No limit	Full	4943	Purpose and unit	No
Lunch/dinner upon defence of the doctoral thesis/licentiate seminar	<i>Meal the day before or after defence of the doctoral thesis for the examining committee, external reviewer and supervisor. Meal the day before or after licentiate seminar for examiner/supervisor, chair, discussant. Is considered external entertainment if the purpose is to maintain good relations with external guests and is an expression of customary hospitality (initiate, develop future collaboration). Is considered as working meal if the purpose is to discuss the defence of the doctoral thesis/the seminar.</i>				See external entertainment and working meals	
Decorative flowers in connection with public defence of a doctoral thesis		- SEK 625	Full	5691	Purpose	No

Activity	Description	Maximum amounts (including VAT) per person and day in the list of participants	VAT deduction	Account (number)	Required verification	Taxation of benefits
Courses, conferences or similar events						
Internal participant (not including travel and accommodation), meal	The University is the organiser/buyer of courses/conferences for employees. General conditions: at least six hours' work, full day or spread over two days. Conditions for internal course/conference: "higher-level" planning (not day-to-day work).	SEK 1,200	Full	Employed participant 4811 4821	Purpose/programme and list of participants	No
Social activity/associated cost	Employees are treated to activity in addition to meal in connection with internal courses and conferences.	SEK 600				
Working meals	<i>In general, working meals are not permitted. A decision on deviation (head of department/head of Professional Services/Vice-Chancellor) is required and the deviation is subject to benefit tax if meals are provided. Applies to, for example, the following:</i> <ul style="list-style-type: none"> • Internal meeting about day-to-day work • Board meetings • Meeting steering group/Faculty board, etc; day-to-day work • Overtime work. 	---	None		Purpose or programme and list of participants	Yes
External participants, fees (not including travel and accommodation), meal	The University organises courses/conferences for both external participants (conference fee) and employees. General conditions: at least six hours' work, full day or spread over two days. Is regarded as an externally organised course/conference. Participating employees must pay benefit tax on meals (see chapter 10.1).	SEK 1,200	Full	Employed participant 4811 4821 External participants 57951 57952	Purpose/programme and list of participants	Yes
Social activity/associated cost	Activity in addition to meal in connection with external course and conference (fee).	SEK 600				
External participants, no fee (not including travel and accommodation), meal	The University organises courses/conferences for which external participants do not pay a conference fee. General conditions: at least six hours' work, full day or spread over two days. Cost of meals is considered external entertainment and handled separately.	SEK 1,200	None	5522	Purpose/programme and list of participants	No
Social activity/associated cost	Activity in addition to meal in connection with external course and conference (no fee).	SEK 600				

Activity	Description	Maximum amounts (including VAT) per person and day in the list of participants	VAT deduction	Account (number)	Required verification	Taxation of benefits
Other operating costs						
Light refreshments (coffee/tea, biscuits) for employees	Social well-being measures for staff. Examples: <ul style="list-style-type: none"> • Internal meetings • Board meetings • Students (fee-paid employees) are treated to coffee/tea in connection with, for example, fairs • Employee terminates employment or changes to a new position within the University. 	No limit	Full	4943	Purpose and unit	No
<i>Light refreshments (coffee/tea, biscuits) in connection with virtual meetings</i>	<i>Meals or refreshments, if any, in connection with virtual meetings are private cost of living and are paid for by the employees themselves.</i>	---				
Light refreshments (coffee/tea, biscuits) for external visitors	Intended for external visitors and regarded as operating costs.	No limit	Full	5691	Purpose and organisation	No
Open Days at the University, luncheon vouchers	Open Days for invited upper-secondary level students, where the University is hosting the event. Events for recruiting students.	Today's special	Full	5532	Purpose/programme. The schools submit applications for classes, number of participants. Replaces list of participants.	No

Activity	Description	Maximum amounts (including VAT) per person and day in the list of participants	VAT deduction	Account (number)	Required verification	Taxation of benefits
Gifts						
Promotional gifts featuring the University name and logotype	Gift of general nature. For example, given to the host in connection with study visits or visits at other organisations, organisers and persons taking part in conferences or seminars.	SEK 375	None	5691	Purpose	No
Entertainment gifts	Gift in connection with meetings/negotiations. Direct association is required (see external entertainment).	SEK 750	None	5522	Purpose and list of recipients	No
Gifts to test subjects	Gift instead of remuneration in cash to persons participating in experiments, undergoing tests, answering questions.	SEK 99/person and year	Full	5691	Purpose and list of recipients	No, if maximum SEK 99/year
Flowers in connection with ceremonies or funeral (persons not employed by the University)	The person must have a close connection/relation to the University.	SEK 1,000	None	5522	Purpose and list of recipients	No
Flowers in connection with ceremonies or funeral (employees)		SEK 1,250	Full	4981	Purpose and list of recipients	No
Flowers upon a new employment or long-term illness	Simple tokens of appreciation are regarded staff welfare benefit. Observe maximum amount to avoid taxation.	SEK 450	Full	4981	Purpose and list of recipients	No
Decorative flowers in connection with public defence of a doctoral thesis		SEK 625	Full	5691	Purpose	No
<i>Flowers/gift to external lecturers who receive remuneration.</i>	<i>Are not permitted.</i>					
<i>Flowers to an employee who has had a special assignment/has made special efforts at internal</i>	<i>Are not permitted. Gifts to employees as remuneration for work performed constitute taxable income for the recipient.</i>					
<i>Flowers or other simple tokens of appreciation (gift, meal) when an employee changes a job position/assignment within the University/terminates their employment at the University.</i>	<i>Flowers and other simple tokens of appreciation are private initiatives and are paid for by the colleagues – an exemption is souvenir gifts in connection with termination of an employment lasting for a minimum of six consecutive years – light refreshments (coffee/tea and biscuits) are ok.</i>					

Activity	Description	Maximum amounts (including VAT) per person and day in the list of participants	VAT deduction	Account (number)	Required verification	Taxation of benefits
Souvenir gift (50-year anniversary) Upon purchasing a gift voucher	The Vice-Chancellor presents flowers and the department a gift to the employee. It is tax-exempt if its value does not exceed the stipulated maximum amounts and if it is not given more than once in addition to the termination of employment.	SEK 1,750 SEK 1,400	Full	4981	Purpose and list of recipients	No
Souvenir gift (Zealous and devoted service, Nit och redlighet/NOR)	30 years of public service employment (25 years upon retirement). The gift is tax-exempt if its value does not exceed the stipulated maximum amounts and if it is not given more than once in addition to the termination of employment.	Presented by the Vice-Chancellor	Full	4981	Purpose and list of recipients	No
Christmas gift	Christmas gift of lesser value. If the value exceeds the value stipulated in the rules by the Swedish Tax Agency, the total gift value is taxable. Additional gifts from a department or equivalent are not permitted.	Decided on a yearly basis by the Vice-Chancellor	Full	4981	Purpose and list of recipients	No, if maximum SEK 450 incl VAT
Souvenir gift in connection with termination of employment Upon purchasing a gift voucher	Continuous employment for at least 6 years	SEK 1,750 SEK 1,400	Full	4981	Purpose and list of recipients	No
Customary jubilee gift		Decided by the Vice-Chancellor	Full	4981	Purpose and list of recipients	No, if maximum SEK 1,350 incl VAT
Other gifts		Not permitted				