

Decision maker:	The Vice-Chancellor	Decision date:	2023-03-06
Type of document:	Rules	Valid from:	2023-04-01
Valid until:	Until further notice		
Replaced document(s):	1307-2005		

*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.*

## Travel Rules

## Table of contents

<b>1.</b>	<b>PURPOSE .....</b>	<b>3</b>
<b>2.</b>	<b>RULES FOR BUSINESS TRAVEL .....</b>	<b>3</b>
2.1	CONSIDERATION OF THE NECESSITY OF TRAVEL .....	3
2.2	THE RESPONSIBILITY OF THE EMPLOYEE AND THE SUPERIOR .....	4
2.2.1	<i>Safety in connection with business travel</i> .....	4
2.3	BOOKING OF TRANSPORT AND ACCOMMODATION .....	4
2.4	TRAVEL ADVANCES .....	5
2.5	TAXIS AND BUSES TO AND FROM THE AIRPORT .....	5
2.6	BONUSES AND LOYALTY DISCOUNTS .....	5
2.7	AGREEMENT ON ANNUAL TRAVEL PASSES .....	6
2.8	CARS WHEN TRAVELLING ON BUSINESS .....	6
2.9	HOLIDAYS IN CONNECTION WITH BUSINESS TRAVEL .....	6
2.9.1	<i>Costs for accompanying person(s)</i> .....	7
<b>3.</b>	<b>INTERNAL STUDY TRIPS AND CONFERENCES .....</b>	<b>7</b>
<b>4.</b>	<b>OTHER TRAVEL .....</b>	<b>8</b>
4.1	TRAVEL TO AND FROM WORK .....	8
4.2	TRAVEL IN CONNECTION WITH EMPLOYMENT INTERVIEWS .....	8
4.3	RELOCATION TRAVEL .....	8
4.4	TRAVEL IN CONNECTION WITH THE COMMENCEMENT OR TERMINATION OF EMPLOYMENT .....	9
4.5	TRAVEL AND SECONDARY PLACE OF RESIDENCE .....	9
4.6	CONTRACTED EMPLOYEES, ETC. ....	9
4.7	LONG-TERM STATIONING ABROAD .....	10
<b>5.</b>	<b>PROCEDURES .....</b>	<b>10</b>
5.1	TRAVEL BOOKINGS AND INVOICES .....	10
5.2	PRIVATE DEBIT CARDS, TRAVEL EXPENSE REPORTS, ETC. ....	10
5.2.1	<i>Private debit cards</i> .....	10
5.2.2	<i>Travel expense reports and supporting documents</i> .....	11
5.2.3	<i>Business travel insurance</i> .....	12
<b>6.</b>	<b>COMPENSATION FOR BUSINESS TRAVEL, OFFICIAL DUTIES, ETC. ....</b>	<b>12</b>
6.1	GENERAL .....	12
6.2	DOMESTIC BUSINESS TRAVEL .....	13
6.2.1	<i>Subsistence allowance and accommodation costs, domestic</i> .....	13
6.2.2	<i>One-day official duties</i> .....	13
6.2.3	<i>Meal deduction, domestic</i> .....	13
6.2.4	<i>Meal benefits</i> .....	13
6.3	INTERNATIONAL BUSINESS TRAVEL .....	14
6.3.1	<i>Subsistence allowance, abroad</i> .....	14
6.3.2	<i>One-day official duties, abroad</i> .....	15
6.3.3	<i>Meal benefits</i> .....	15
6.3.4	<i>Accommodation costs, abroad</i> .....	16
6.3.5	<i>Other costs, abroad</i> .....	16
<b>7.</b>	<b>DEFINITIONS .....</b>	<b>17</b>

## 1. Purpose

Our organisation applies broad delegation of responsibility and powers, and has many decision-makers at different levels. Therefore, there is a special need to clarify the rules related to business travel. This document is a summary of the rules applicable for business travel on behalf of the University.

## 2. Rules for business travel

Business travel on behalf of Luleå University of Technology is primarily governed by the Income Tax Act, the agreements Terms of Employment Agreement/Terms of Employment Agreement-T (hereinafter Terms of Agreement) and Luleå University of Technology's local collective agreements on business travel and official duties.

A business trip is a trip that the University has ordered the employee to undertake to carry out work outside the place of employment/the place of posting.

Travelling must be carried out in the best possible way from a financial, staff socials, environmental and safety point-of-view. All trips must be booked through the University's contracted travel agency to ensure support in case of an unforeseen event.

We have a special responsibility towards taxpayers that travel is efficient and cost-conscious. Travel bookings, etc., must adhere to the procurement agreements in place at Luleå University of Technology. We are also obliged to comply with applicable tax laws.

### 2.1 Consideration of the necessity of travel

Before booking a trip, the possibility of holding a remote/virtual meeting must have been considered. Replacing a real-life meeting with a virtual one is the most eco-efficient choice and entails major savings in time and money. The convener of the meeting must consider whether the meeting can be held remotely, and in other cases arrange the meeting in places and at a time that minimise overall travelling and allow car sharing and/or the use of public transport. To avoid multiple trips during the same week, meetings should be planned and coordinated. This can sometimes lead to an extra overnight stay during the business trip.

When choosing the mode of travel, environmental considerations must always be taken into account. Public transport is in general the best option from the point of view of the environment and road safety. Local trips within the immediate area may well be made by bike or bus. When travelling between places, trains or buses should be chosen over cars when possible. Trains/buses should be chosen over flights when possible and reasonable from a time and cost perspective.

When travelling by car, rental cars should be used and the possibilities for car sharing should be explored.

The mode of travel used for the trip is determined by the total cost, the consideration of road safety and environment, and the employee's social situation.

## 2.2 The responsibility of the employee and the superior

Everyone is responsible for ensuring that their travel complies with the rules and existing agreements. Each head is responsible for communicating the content of the rules and agreements, and for ensuring that the costs and the environmental impact of travel are proportionate to the benefits. The head is responsible for monitoring the compliance with the rules.

Business travel and all related expenses must be authorised in advance by the authorised head. Deviations from the agreement must have the support of the head before the expenses have been incurred.

### 2.2.1 Safety in connection with business travel

Safety involves both personal safety and road safety. Consideration must be given to the general security situation at the place of official duties and throughout the whole business trip, from planning to execution. The recommendations of the Ministry of Foreign Affairs must be complied with when travelling abroad.

All trips must be booked through the University's contracted travel agency to ensure support in case of an unforeseen event.

Before and during the business trip, the employee must observe the University instructions for IT security; visit the web page *Travel safely with IT* on the staff website. It is the responsibility of the employee themselves to stay informed about the rules, guidelines, etc.

## 2.3 Booking of transport and accommodation

The trip must be booked well in advance to achieve the best possible cost-effectiveness. Travel by air, train, bus and taxi as well as accommodation are to be booked through procured travel agencies with which Luleå University of Technology has an agreement. This does not apply to hotels that are already selected and booked by congress and conference organisers.

## Standard

### *Hotels*

Hotels for overnight stays should have normal standard. Normal standard for an overnight stay means a single room with shower or bath and toilet if available at the destination. Accommodation in a double room should be chosen when appropriate. Official duties lasting for a longer period of time may, for cost reasons, justify an accommodation in an apartment.

### *Trains*

Train travel is normally booked in second class, but first class can be booked if needed and when it is appropriate with regard to the price, duration of the travel and the need for undisturbed work. Night trains are booked in 1st class, to mirror normal hotel standards.

### *Flights*

Air travel must be at the lowest possible cost, which normally is tourist or economy class. Avoid stopovers as much as possible.

### *Rental cars*

If public transport is not possible or involves major inconveniences, for example, taking too long, renting a car is possible. The rental car should be an environment-friendly mid-range car to minimise the environmental impact while ensuring reasonable safety.

## 2.4 Travel advances

Travel advances are normally not paid. However, they may be granted in exceptional cases, for example, for destinations at which debit cards cannot be used. Sums below SEK 3,000 are never paid.

Instead, use the service by the travel agency contracted by Luleå University of Technology and the possibility to use private debit cards, see section 5.2.

## 2.5 Taxis and buses to and from the airport

For connecting trips, public transport, for example, bus, metro or tram, should always be considered as an alternative to taxis. Airport taxis should always be chosen over rental cars. Connecting trips by rental cars are only allowed when there are special reasons. For flights to Stockholm, Arlanda Express (which is eco-labelled Good Environmental Choice (*Bra Miljöval*)) should be chosen over airport buses.

## 2.6 Bonuses and loyalty discounts

All kinds of discounts, bonuses, free passes or tickets, cash payments, etc, given in connection with a business trip are University property and must be used only in connection

with other business trips. The opportunity to earn bonus points may not decide the choice of travel supplier. Claims for compensation due to flight/train delays and rebooking are to be repaid to the University.

## 2.7 Agreement on annual travel passes

In exceptional cases, annual travel passes for train or flights or similar, can be paid by the University by decision of the head of the HR unit.

The existing rules for taxation of the benefit value must be complied with regarding the proportion of the value for which the debit card is used privately. According to the agreement on annual travel passes, private use of the travel pass must be reported monthly to HR.

## 2.8 Cars when travelling on business

Public transport, for example train or bus, must be chosen over cars, whenever possible. If using a car when travelling on business, a rental car should be used in the first place. Booking is made through the travel agency or directly with the companies with which the University has an agreement. The employee should check the possibilities of car sharing before the trip is made.

When the employer deems that a private car is the *most appropriate* mode of transport, in view of the circumstances when choosing the mode of transport, using a private car may be granted and mileage allowance may be paid.

Grounds for assessing the choice of transport, as described above, are, for example, heavy or bulky baggage/equipment, safety considerations, significant time gain and how easy it is to reach the destination.

Mileage allowance is paid in accordance with the local collective agreement on business travel and official duties. The allowance is paid in addition to the compensation specified in the Income Tax Act.

## 2.9 Holidays in connection with business travel

Employees who wish to take time off in connection with business travel can do so if their employer has approved their holiday or other types of leave. It is important that the primary purpose and the choice of destination of the trip is that it is a business trip. It is possible to extend the stay for private reasons without the employee being taxed, provided that the employee pays their own costs during the extended stay and that the travel costs for the employer is not higher as a result of the extension. The employee must document the price comparison and attach it to the travel expense report.

The business trip ends when the holiday starts, which means that the employer cannot pay tax-free subsistence allowance after the interruption of the business trip. The travel expense report must nevertheless cover the entire trip, that is, from the date of departure to the date of return. When the employee fills in the travel expense report, there should be no claims for subsistence allowance for the part of the trip that constitutes a holiday. The return trip is included in the holiday component of the trip, even though the employer has paid for it without any tax consequences. The same applies if the business trip starts with holiday. Upon business trips abroad, the official travel insurance issued by the Legal, Financial and Administrative Services Agency (*Kammarkollegiet*) is also valid during interruptions as a result of holiday or leave at a place other than the regular location of the organisation. In order for such private stay to be regarded as an interruption during the business trip and not as an independent activity, the private stay must not be longer than the business trip itself. Furthermore, the private stay must not be longer than 14 days. For holidays longer than 14 days, a private insurance must be taken out for the entire holiday period.

### 2.9.1 Costs for accompanying person(s)

An employee, who is accompanied by a person not travelling on business for the University, must pay his/her travel ticket him/herself and part of the hotel room/accommodation at a cost of 25% of the price for the hotel room or accommodation. If there are two or more accompanying persons, the cost constitutes 50% of the price for the hotel room or accommodation. Payment must be made directly to the travel agency and may not be invoiced through the university.

## 3. Internal study trips and conferences

Sometimes, a group needs to work on different issues in a secluded place. On these occasions, an agenda must be drawn up. At least six hours/day must constitute work. If the conference/meeting is held on a day that normally is a public holiday or weekend, the time requirement applies as if the day was a working day. Events that are common to all participants and whose purpose is to create better social contacts may be paid by the University's funds, while individual activities must be paid by each person.

To avoid taxation of benefits, it is important to consider:

- the purpose of the trip
- the relevance that the trip has for the University
- the location of the study trip or conference
- the arrangements of the trip or conference

Compensation rules for internal courses and conferences are specified in the local collective agreement on business travel and official duties and in *Rules for entertainment and gifts*.

When planning study and conference trips, total travel should be minimised and the possibilities for car sharing/use of public transport must be considered.

Upon internal courses and conferences, etc., where the University provides free board and accommodation, there is no travel allowance nor salary supplement. A travel expense report is to be registered only if the employee needs to claim reimbursement for expenses or a trip by car, for example.

## 4. Other travel

### 4.1 Travel to and from work

Compensation for travel costs between the place of residence and the place of work is always taxable and considered salary. The University does not compensate for travel to and from work. In exceptional cases, compensation for travel may be granted if the employee has a secondary place of residence, see section 4.5.

### 4.2 Travel in connection with employment interviews

Travel to and from an employment interview at the University is paid by the University. The compensation is tax-exempt when an employee travels between two places within the EEA area or Switzerland. If the use of a private car is the best option for this trip, the tax-exempt compensation must not exceed the limit specified in the Income Tax Act.

### 4.3 Relocation travel

In case of new employment and redeployment of employees who are not resident within commuter distance to the regular locations of the University, the University can provide financial assistance in connection with the relocation. The main principle of recruitment is that the recruited person moves to the place of posting when taking up the employment.

The University may pay the costs for relocation and travel for employees and family members in connection with the relocation in accordance with the provisions of the Income Tax Act and the Terms of Agreement and in accordance with the national framework agreement on relocation. Decisions on compensation for relocation are taken by the head of HR unit and in accordance with the current delegation rules. The compensation is tax-exempt.

These rules apply to the recruitment of employees from abroad too. This means that an individual agreement must be reached between the head of HR unit, the head of department



and the new employee on the costs associated with moving household goods from abroad. The agreement is made before the cost is incurred.

#### 4.4 Travel in connection with the commencement or termination of employment

Trips can be made in connection with the commencement or termination of employment (*inställeleresor*). Compensation for costs of such trips is normally liable to tax and charges, in accordance with the Income Tax Act. This type of travel is not taxable if no other taxable income (salary or fees) has been received.

#### 4.5 Travel and secondary place of residence

In certain cases, there may be special reasons why the employee does not move directly to the place of posting at the time of taking up the appointment. These cases may constitute grounds to compensate the employee for certain costs for a limited period of time in order to enable the recruitment.

The compensation is decided on a case-by-case basis, and in view of the relevant conditions. In accordance with the tax rules, compensation for these costs is considered salary. Before the head can decide on compensation as described above, the authorised head must have a dialogue with HR on the matter in question. The decision is made by the head of HR unit on a proposal from the relevant head of department or equivalent, in accordance with the work and decision-making procedure.

#### 4.6 Contracted employees, etc.

Hourly and fee-paid employees and other contracted employees are treated as employees with regard to the application of the current travel rules. The reason for this is that the tasks that they perform are typically the same as the tasks performed by persons employed for a position at the University, however in other forms due to the specific conditions of the University activities.

Examples of other contracted employees:

- External experts, external reviewers and members of the examining committees

This means that these groups are entitled to tax-free accommodation and compensation for travel costs and to subsistence allowances for business travel under the same conditions as those applicable to employees. However, the above applies only if the rules for foreign guests or foreign researchers, etc., are not applicable.

## 4.7 Long-term stationing abroad

Upon a long-term service abroad – at least three months – it is possible to sign a *URA* contract, in accordance with the *URA* Agreement on Overseas Contracts and Guidelines for Employment Conditions in Service Abroad (*URA, utlandskontrakt och riktlinjer för anställningsvillkor vid tjänstgöring utomlands*). Additional information on *URA* agreements, etc., is primarily provided by the administrator responsible for business travel at the department/equivalent. When signing a *URA* contract, a *URA* insurance must also be taken out.

## 5. Procedures

### 5.1 Travel bookings and invoices

Travel bookings must always be made in accordance with the procedures specified in section 2.3.

When booking trips, the following information must always be provided: the name of the traveller and, if applicable, also the name of the person ordering the trip, profit centre, project number and purpose of the trip.

The relevant head authorises the travel costs for payment. The traveller is not allowed to do this for their own trips.

To minimise re-invoicing, the invoice address of the paying person must be added when booking a trip that is not to be paid by the University.

### 5.2 Private debit cards, travel expense reports, etc.

#### 5.2.1 Private debit cards

Employees travelling on business may apply for a corporate card (currently Eurocard) to be used for payments and own expenses in connection with business travel. The application must be made well in advance of the first business trip or at the commencement of employment. After approval by the authorised head, the application is made in accordance with applicable procedures, read more on the web page *Corporate cards in connection with business travel* on the staff website.

The employee is personally liable for payments of purchases charged on the card. The University cannot pay an invoice from a debit card company issued to the specific traveller. The corporate cards that the University provides and for which it pays the card fee may only be used for the traveller's own expenses incurred in the course of duty. With a debit card, travellers may withdraw money in foreign currencies from a cash dispenser that has multiple currencies. Expenses related to the actual business trip (for example, taxi, public transports

and conference fees) and paid by the debit card are reimbursed via a travel expense report in the travel management system.

Other expenses paid by the debit card are reimbursed via a special payment procedure in the University's financial system. The original receipts of the purchases must be attached to the travel expense report/verification.

Travel advances are never paid to employees who have private debit cards.

### 5.2.2 Travel expense reports and supporting documents

After the trip is completed, the employee must always register a travel expense report. This must be done as soon as possible, but at the latest within one month of the trip. A travel expense report that is not submitted within the specified time limit is approved only if there are special reasons.

The traveller must register the travel expense report in the travel expense report system. The report is to specify expenses related to the actual travel, subsistence allowance and salary supplement.

The travel expense report and the reporting of tickets (travel planning documents upon ticketless travel) must always be made in the travel expense report system, even if the traveller has no claims for own expenses and other kinds of compensation.

Upon internal courses and conferences, etc., where the University provides free board and accommodation, there is no travel allowance nor salary supplement. A travel expense report is to be registered only if the employee will claim reimbursement for expenses or a trip by car, for example.

#### The following must be attached to the travel expense report:

- A booking confirmation from the travel agency
- The programme (agenda/invitation) where dates, times, meals are specified. If this is missing, an email conversation or a written description of the purpose of the trip is to be included instead.
- Receipts: receipts of expenses must always be scanned and the original receipts must be submitted to the administrator checking trips. If receipts have not been issued, for example upon SMS tickets for public transport, etc., the expense must be declared in the travel expense report.

The travel expense report is authorised for payment by the relevant head.

Additional information on travel expense reports, etc., is primarily provided by the administrator responsible for handling travel expense reports at the department/equivalent.

Expenses incurred during business travel but not related to the actual trip are paid via a special payment procedure in the University's financial system.

### 5.2.3 Business travel insurance

The University has taken out a travel insurance with the Legal, Financial and Administrative Services Agency (*Kammarkollegiet*). This insurance applies to business travel. In connection with travel within the EU/EEA, Switzerland or the United Kingdom, the employee must request a European Health Insurance Card (EHIC) from the Swedish Social Insurance Agency (*Försäkringskassan*).

The travellers must bring with them a personal insurance certificate from the Legal, Financial and Administrative Services Agency when travelling outside countries known as 'Convention countries'. The certificate is issued by a designated administrator at the relevant department or equivalent.

For business travel booked by the University's procured travel agency, travel insurance/cancellation insurance is included.

## 6. Compensation for business travel, official duties, etc.

### 6.1 General

Business travel and official duties are to be planned with the authorised head.

Upon business travel and official duties, the employee is entitled to compensation for travel and accommodation costs, subsistence allowance and salary supplement in accordance with the local collective agreement on business travel and official duties. In special cases, the authorised head may decide not to pay compensation or to reduce the compensation amount.

The compensation for travel costs, subsistence allowance and salary supplement are calculated based on the actual mode of travel and the actual absence from the place of employment, the place of residence or another place where the business trip begins and ends. The benefits must not be calculated for a longer travel distance or absence than that required for the official duties.

If the absence in connection with official duties is extended due to circumstances that the employee cannot control, the extended absence is considered to be caused by the official duties.

## 6.2 Domestic business travel

### 6.2.1 Subsistence allowance and accommodation costs, domestic

Upon several-day official duties outside the regular location of the organisation, the employer pays for accommodation and subsistence allowance in accordance with the local collective agreement on business travel and official duties. The compensation specified in the local collective agreement is in addition to the compensation indicated in the Income Tax Act.

The concept 'whole day' includes the day of departure if the trip begins before 12:00, and the day of return if the trip ends after 19.00. If the trip begins later or ends earlier, the compensation is paid for the corresponding part of the day.

The University pays for the actual accommodation. If the travel agency cannot book accommodation, the actual accommodation cost is reimbursed.

Night allowance for accommodation is paid only if the University does not simultaneously pay for the accommodation by other means. Accommodation costs are reimbursed only if the employee, due to special reasons, must themselves pay for accommodation for the night at a cost that is not covered by the night allowance.

According to the Swedish Tax Act, the right to deduct domestic subsistence allowance as from the fourth month is limited to 70% of the maximum rate laid down by the Swedish Tax Agency, if the employer has paid at least the corresponding amount.

### 6.2.2 One-day official duties

One-day official duties is business travel that does not involve an overnight stay and is more than 50 kilometres away from both the place of employment and the place of residence. Compensation is regulated in the local collective agreement on business travel and official duties. The same applies for one-day official duties abroad.

### 6.2.3 Meal deduction, domestic

If the employee has had free meals, the subsistence allowance is reduced in accordance with the Income Tax Act.

Free meals on public transport are not deducted if they are automatically included in the price of the trip.

### 6.2.4 Meal benefits

In the travel expense report, meal deductions are reported together with meal benefits for free breakfasts/lunches/dinners, unless there are exceptions. Free board in the course of duty is a taxable benefit regardless of whether it is served continuously (free or at a subsidized price) or only at specific occasions like business trips, work at another location, courses, conferences, etc., in Sweden or abroad, and regardless of whether it is the University or someone else that provides the benefit.

If breakfast is automatically included in the price of the hotel, a breakfast deduction without meal benefit is to be registered only. When meals are included in the price of the public transport, neither meal deduction nor meal benefits are registered in the travel expense report.

The following are exempted from taxation on meal benefits:

- Free meals on public transport and breakfasts in hotels or similar establishments, if the meals are automatically included in the price of the ticket and cannot be opted out. That is, the ticket cannot be bought without meal and accommodation cannot be booked without breakfast.
- Internal and external entertainment. The purpose of the entertainment must be specified in the travel expense report.

When meals are included in the price of the public transport, neither meal deduction nor meal benefits are registered in the travel expense report.

## 6.3 International business travel

### 6.3.1 Subsistence allowance, abroad

Subsistence allowance is paid in accordance with the annual standard rate laid down by the Swedish Tax Agency for the country or the area to which the employee travels.

If the employee visits several countries during the same day, the subsistence allowance is set according to the rate for the country in which the employee stays the longest. If the major part of the time of the employee's trip is in Sweden, the subsistence allowance for that day is set to the rate specified according to the local agreement for business travel and official duties.

Upon assessing in which country the employee has stayed the longest during the one and same day, the time for transport by boat from the harbour or by air from the airport in one country to the harbour or airport in another country is not to be included in the stay of any of the countries. The same applies to time for a stopover for refuelling or for transfers to or from domestic flights.

An overnight stop during the travel is treated as official duties at the location for the overnight stop.

Upon travelling between places not located within the same time zone, the time spent is estimated based on the local time for each place.

For departures beginning before 12:00 and the return ending after 19:00, travellers are paid full subsistence allowance, and if not, half subsistence allowance is paid.

Subsistence allowance after the 21st day is calculated at 70% of the standard rate set by the Swedish Tax Agency for each country.

Note! A conference taking place on a ship that makes land abroad constitutes a trip abroad only if the trip includes official duties in the foreign country.

### 6.3.2 One-day official duties, abroad

One-day official duties is business travel that does not involve an overnight stay and is more than 50 kilometres away from both the place of employment and the place of residence. Compensation is regulated in the local collective agreement on business travel and official duties. The same applies for one-day official duties abroad.

#### *Meal deduction, abroad*

The subsistence allowance is reduced in accordance with the Income Tax Act if the employee has had free meals.

Free meals on public transport are not deducted if they are automatically included in the price of the trip.

If the invoice from the hotel shows that breakfast is included in the accommodation price and cannot be opted out, meal deductions are to be made from the subsistence allowance.

### 6.3.3 Meal benefits

In the travel expense report, meal deductions are reported together with meal benefits for free breakfasts/lunches/dinners, unless there are exceptions. Free board in the course of duty is a taxable benefit regardless of whether it is served continuously (free or at a subsidized price) or only at specific occasions like business trips, work at another location, courses, conferences, etc., in Sweden or abroad, and regardless of whether it is the University or someone else that provides the benefit.

If breakfast is automatically included in the price of the hotel, a breakfast deduction without meal benefit is to be registered only. When meals are included in the price of the public

transport, neither meal deduction nor meal benefits are registered in the travel expense report.

The following are exempted from taxation on meal benefits:

- Free meals on public transport and breakfasts in hotels or similar establishments, if the meals are automatically included in the price of the ticket and cannot be opted out. That is, the ticket cannot be bought without meal and accommodation cannot be booked without breakfast.
- Internal and external entertainment. The purpose of the entertainment must be specified in the travel expense report.

When meals are included in the price of the public transport, neither meal deduction nor meal benefits are registered in the travel expense report.

#### 6.3.4 Accommodation costs, abroad

The University pays for the actual accommodation (hotel costs or equivalent). An employee, who is accompanied by a person not travelling on business for the University, must pay his/her travel ticket him/herself and his/her part of the hotel room/accommodation at a cost of 25% of the price for the hotel room or accommodation. If there are two or more accompanying persons, the cost constitutes 50% of the price for the hotel room or accommodation. Payment must be made directly to the travel agency and cannot be invoiced by the University.

Compensation for accommodation for the night (night allowance) is paid only if the University does not simultaneously pay for accommodation by other means. Compensation for accommodation for the night (night allowance) upon international travel is 50% of the day allowance for each country, as described above.

Compensation is not paid when the employee has spent the night on a train, ship or aeroplane, nor when free accommodation has been provided by the host country, an authority or a transport company or equivalent.

#### 6.3.5 Other costs, abroad

The University pays for transport and temporary storage of luggage. The University also reimburse other necessary and verified expenses, for example, visas fees, fees when buying foreign currency, exchange loss when selling back foreign currency, and vaccination or equivalent in accordance with existing recommendations.



## 7. Definitions

A selection of certain definitions from the Income Tax Act, chapter 12 and the Terms of Agreement chapter 10, section 1.

Business travel/trip ( <i>tjänsteresa</i> )	A travel/trip required by official duties.
Place of employment ( <i>tjänsteställe</i> )	The place where an employee performs most of their work.
Place of official duties ( <i>förrättningsställe</i> )	Place of work where official duties are performed.
Official duties ( <i>förrättning</i> )	Duties that an employee – without being offered a position elsewhere – performs at a place other than their place of employment in or outside Sweden.
One-day official duties ( <i>endagsförrättning</i> )	Official duties that do not require overnight stays.
Several-day official duties ( <i>flerdygnsförrättning</i> )	Official duties that require overnight stay(s) away from the employee's residence.
Subsistence allowance ( <i>traktamente</i> )	Compensation for increased costs of living (accommodation, meals, sundry expenses) paid by the employer to an employee who undertakes a business trip that includes overnight stays outside the regular location of the organisation or the place of posting.
Night allowance/night compensation ( <i>nattraktamente/nattersättning</i> )	Compensation when there are no verified accommodation costs.
Day	Hours between 06:00 and 24:00.
Night	Hours between 24:00 and 06:00.
The regular location of the organisation ( <i>den vanliga verksamhetsorten</i> )	The regular location of the organisation comprises an area within 50 km from both the employee's place of employment and place of residence. The distance is to be based on the shortest route (the Income Tax Act, chapter 12, section 7).
Commencement and termination travel ( <i>inställelseresa</i> )	Travel made in connection with the commencement or termination of a person's employment.