

Appendix to the Rules for Work Travel and Hospitality, Reg. no. 020-23

Contracted travel agency

Egencia, telephone +46 85 171 0836

Email: customer_service@egencia.se

Self-booking: <http://www.hb.se/Anstalld/> select Egencia under the heading Common tools

Log in with your UB account. If you are a new employee, contact HR Payroll to get a traveller profile.

Group and conference arrangements, telephone 031-724 5910

Email M&E_se@egencia.com

Contracted taxi

Flygtaxi, telephone 010 - 140 77 77

Self-booking: book.flygtaxi.se Contact HR Payroll to get login details

For detailed information on the terms and conditions of the university's taxi contracts, see

<https://www.hb.se/en/staff/my-employment/work-travel/book-your-work-travel/taxis/>

Contracted rental car

Sixt, telephone 0771-89 00 00

Email: cs@sixt.se or boras@sixt.se

Customer number: 2309757

SIXT BN (Payment Guarantee Number): 66502834544799006

Enter your signature, first and last name, email, mobile phone number, Swedish personal identification number (if delivery address is required), date and time of pick-up and drop-off, and which car group.

If there is connecting flight or train travel, the travel agent must book the car.

Work travel

SKV= Swedish Tax Agency, L-VA= local conditions agreement

Type of reimbursement	Amount/ deduction	Regulations	Tax obligations
Per diem and salary bonuses for work travel			
Per diem (domestic full-day, overnight stay required)	290 SEK	SKV	No
Per diem (domestic half-day, overnight stay required)	145 SEK	SKV	No
Per diem (domestic, overnight, arranged own accommodation)	145 SEK	SKV	No
Salary bonus for domestic one-day event more than 6 hours	200 SEK	L-VA	Yes
Salary bonus, domestic, departure day	100 SEK	L-VA	Yes

Type of reimbursement	Amount/deduction	Regulations	Tax obligations
Salary bonus, domestic, return day	100 SEK	L-VA	Yes
Salary bonus, domestic, ongoing travel day	200 SEK	L-VA	Yes
Salary bonus, overnight	300 SEK	L-VA	Yes
Salary bonus, international, one-day event, a normal sum in the relevant country	Normal amount	L-VA	Yes
Reduction of per diem for meals received			
Breakfast, domestic	58 SEK	SKV	No
Lunch or dinner, domestic	102 SEK	SKV	No
Breakfast, international	15%	SKV	No
Lunch or dinner, international	35%	SKV	No
Meal benefit			
Breakfast	60 SEK	SKV	Yes
Lunch or dinner	120 SEK	SKV	Yes
All meals provided	300 SEK	SKV	Yes
Car reimbursement			
Tax-free, domestic and international	25 SEK/Swedish mile (10 km)	SKV	No
Taxable, domestic	15 SEK/Swedish mile (10 km)	L-VA	Yes

Hospitality

The amounts indicated in the table below are per person and per occasion. A meal entails a cooked or prepared hot or cold dish. A simple meal consists of a sandwich or baguette with a drink, for example. The following are benchmarks for representing the university. Benchmarks mean that the costs should be kept within the proposed amount but that minor deviations may occur in given situations.

It is not permitted to offer lunch or dinner without a purpose. In the case of meals paid for by the university, where there is no program or agenda where the purpose and content (at least half a day) is stated, it is considered a working meal and is therefore taxed as a benefit.

Type	UB's budget (incl. VAT)	Maximum amount for VAT deduction	Account
External hosting			
Meal (lunch or dinner)	600 SEK	No VAT deduction	5521
Simple meal	100 SEK	No VAT deduction	5521
Theatre visits and similar	500 SEK	No VAT deduction	5521
Internal hosting			
Meal (lunch or dinner)	600 SEK	No VAT deduction	4961
Theatre visits and similar	500 SEK	No VAT deduction	4961
Staff party/activity -Meal	600 SEK	No VAT deduction	4961
-Other costs (room rental, entertainment)	500 SEK		
Board meeting -Simple meal	100 SEK	No VAT deduction	4961
-Meal	600 SEK		
Students, simple meal	100 SEK	No VAT deduction	4961
Working meal (the benefit is recorded on 4388)	100 SEK	No VAT deduction	4397
Staff conferences -Accommodations and meal	According to procurements ¹	No restriction	5572
			5572
-Other costs (activity)	500 SEK		5572 (lecturer 4822)
Study trip -Accommodations and meal	Well considered within budget	No restriction	5572
			5572
-Other costs (rent, activities)	500 SEK		5572
Simple meal, coffee/tea/refreshments at meetings	100 SEK	No restriction	4981

¹ If all facilities are fully occupied on the date in question, deviations may be made from the procured facilities. In those cases, the amount limits are to be the same as for procured facilities. Official documentation must be made on the invoice explaining why a procured facility has not been used.

Type	UB's budget (incl. VAT)	Maximum amount for VAT deduction	Account
Gifts/celebration			
Commemorative gift on 50th birthday (at least six years of employment)	1,500 SEK	No restriction	4981
50th birthday celebrations (under six years of employment)	500 SEK	No restriction	4981
NOR For Zealous and Devoted Service of the Realm after 30 years of employment, 25 years if retiring	Fixed range available. Purchasing is done by HR.	No restriction	4981
When employment ends, flowers may be given.	500 SEK	No restriction	4981
On the occasion of retirement, flowers may be given.	500 SEK	No restriction	4981
When an employee leaves a position that they have held at the university for at least 3 years, flowers may be given.	500 SEK	No restriction	4981
In the event of death, the employee may be honoured with flowers.	500 SEK	No restriction	4981
Simple gift (flower, book) for longer illness	300 SEK	No restriction	4981
Commemorative gift on the occasion of a special occasion or funeral (non-employee)	500 SEK	No VAT deduction	5521
Promotional gifts	According to the university's range		
Gifts, external guest	500 SEK	No VAT deduction	5521