



Rules for Work Travel and Hospitality

University of Borås

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Contents

- 1 Introduction..... 3
- 2 Work travel..... 3
 - 2.1 Prior to work travel..... 3
 - 2.1.1 Carbon budget for air travel 3
 - 2.1.2 Travel order..... 3
 - 2.2 Contracted travel agency..... 3
 - 2.2.1 Exceptions 3
 - 2.3 Trains 4
 - 2.4 Flights 4
 - 2.5 Connecting trips..... 4
 - 2.6 Taxi 4
 - 2.7 Car rentals..... 4
 - 2.8 Own car..... 4
 - 2.9 Monthly or annual pass 4
 - 2.10 Hotel 4
 - 2.11 Own accommodation 5
 - 2.12 Accompanying guests 5
 - 2.13 Holiday leave in connection to work travel 5
 - 2.14 Bonus cards or other benefits from suppliers 5
 - 2.15 Payment card..... 5
 - 2.16 Travel advances 5
- 3 Insurance 6
 - 3.1 Work travel insurance is from the Legal, Financial and Administrative Services Agency..... 6
 - 3.2 Supplementary work travel insurance/cancellation coverage from Diners TAC..... 6
 - 3.3 Insurance card for travel within the EU/EEA or Switzerland 6
 - 3.4 Insurance card for travel outside the EU..... 6
 - 3.5 International work travel longer than three months 6
- 4 Hospitality 7
 - 4.1 General information about hospitality on behalf of the university..... 7
 - 4.1.1 External hospitality 7
 - 4.1.2 Internal hospitality..... 7
 - 4.1.3 Hospitality and students 7
 - 4.1.4 Working meal..... 7
 - 4.1.5 Meals and meetings when working from home 8
 - 4.1.6 Employee benefits 8

4.2	Decisions about hospitality.....	8
4.3	Alcohol.....	8
4.3.1	Hospitality in the home.....	8
5	Staff conferences.....	8
5.1	Study trip	9
5.2	Overnight stay in Borås.....	9
6	Gifts	9
6.1	Promotional gifts	9
6.2	Hospitality gifts.....	9
6.3	Gifts for employees	9
6.4	Award “For Zealous and Devoted Service of the Realm”	9
6.5	Bribery and kickbacks	10
7	Accounting.....	10
7.1	Travel invoice/expense report.....	10
7.2	Invoices.....	10
7.3	Expenses	10
7.3.1	Fines and late fees	10
7.3.2	Tipping	10
7.3.3	Fuel	10
7.3.4	Public transport paid for by text messages or topping up accounts	10
7.3.5	Membership fee.....	11
7.3.6	Restaurant bill in cases of hospitality	11
7.3.7	Congestion tax	11
7.3.8	Vaccination	11
7.3.9	Visa fee.....	11
7.4	Meals	11
7.4.1	Breakfast	11
7.4.2	Exemptions from benefit taxation	11
7.4.3	Meals on board trains and flights	11
7.5	Per diem (daily allowance)	12
7.6	Salary bonus for work travel.....	12
7.7	Car replacement	12

1 Introduction

Work travel and hospitality are a natural part of the university's contacts with external parts. However, in the area, there are extensive tax legislation and accounting rules that the university must follow. In addition to this, the university has rules and guidelines that are linked to sustainable development and contracted procurements. This document is a summary of all of these regulations. As the relevant framework agreements, collective agreements, amount limits, accounting instructions are updated continuously, there is therefore a separate appendix to these rules with that information.

2 Work travel

2.1 Prior to work travel

Work travel must be cost-effective, environmentally friendly, and safe. Before a decision is made on work travel, alternatives to travel must be examined. The alternative can be a video or telephone conference. Working hours, cost, and the environment must be taken into account.

Work travel is carried out on behalf of the University of Borås and at the discretion of one's manager. There may be local rules that travel orders should be used to formalise this decision.

2.1.1 Carbon budget for air travel

The university has joined the Climate Framework for Higher Education Institutions, which means a commitment that the university's climate-related emissions must be in line with the Paris Agreement's 1.5-degree target by the year 2030. To reach this target, the university's work travel by air needs to be halved between 2019 and 2030.

Each Faculty/unit has an annual carbon budget, which means that each flight must be reported in kg CO₂.

2.1.2 Travel order

Work travel is carried out on behalf of the University of Borås and at the discretion of one's manager. Each manager decides how such decisions are made, in the absence of local rules.

2.2 Contracted travel agency

All bookings of tickets, hotel rooms, rental cars, etc. must be made through the travel agency with which the university has a framework agreement. The travel agency uses state-procured contracts and knows the university's regulations. Always check the travel documents you receive from the travel agency. The traveller is always responsible for ensuring that the documents are issued correctly. See the appendix for information about the relevant travel agency.

2.2.1 Exceptions

Shorter trips such as Borås-Gothenburg and Borås-Varberg do not need to be booked through the travel agency. In these cases, an expense receipt is accepted.

In cases in which a conference is arranged in which hotel arrangements are a part, the hotel does not need to be booked through the travel agency. Staff conferences are booked based on the framework agreement-procured conference facilities available on avropa.se.

2.3 Trains

Trains are the first choice for domestic travel. The cheapest ticket option should always be chosen.

2.4 Flights

Flights should not be booked for trips under 50 Swedish miles (500 km). Domestic travel by air may be chosen if trains are not a reasonable means of transport, taking into account working hours. Flights should be booked at the lowest cost offered through the travel agency. On very long international journeys, flights other than the cheapest class can be booked.

Before booking a flight, this option must be reviewed against the carbon budget, see point 2.1.1.

2.5 Connecting trips

For the portion of the trip when you are making your way to and from airports and train stations, the cheapest public transport method (bus, airport bus, train) should be chosen in the first instance. Taxis are a last choice.

2.6 Taxi

In situations where public transport is not possible or involves major inconveniences, such as poor use of time, travelling by taxi may be an option. The university has agreements for taxis. The cost of the trip is billed to the university. Information on how to book a taxi can be found in the appendix. The travel agency books using the same agreement regarding taxis to and from airports. In case of expenses, tips is not reimbursed.

2.7 Car rentals

When it is not possible to travel by train or bus, traveling by rental car can be an option. The university has agreements regarding rental cars. In cases where it relates to a connecting trip (making your way to and from airports and train stations), the travel agency must book this. In cases where only a rental car is to be booked, see the appendix.

2.8 Own car

Private cars may be used when other alternatives are not reasonable from an overall perspective given the environment, cost-effectiveness, and safety. It is the responsibility of the traveller to be able to explain the reasons why a private car has been chosen in each individual case.

2.9 Monthly or annual pass

If the work travel takes place to such an extent that a monthly or annual transportation pass is the cheapest option, this can be purchased after a calculation and a written agreement have been drawn up between the manager and the employee. If the card is used privately, the employee must be taxed on benefits and employer's contributions will be paid. A copy of all documents must be sent to HR Payroll.

2.10 Hotel

Booking of hotels must be made through the travel agency. In cases where hotel booking takes place in connection with a conference where the conference organiser has reserved a room, booking can be made according to their instructions.

2.11 Own accommodation

If accommodation has been arranged by the employee at the destination, a per diem is paid instead. "Own accommodation" means that the employee does not have any expenses for hotels or the like, but stays with, for example, a friend.

2.12 Accompanying guests

Accompanying guests should pay their own costs. Such costs are to be settled directly. The cost may not be invoiced to the university with the exception of hotel rooms. In cases where hotel rooms have been paid directly to the hotel, the receipt is to be attached to the travel expense claim and 75% of the cost is recorded as an expense amount. If the room is paid by invoice, a copy of the invoice must be attached to the travel expense report with a note of the accompanying information. A net salary deduction is made on the salary.

2.13 Holiday leave in connection to work travel

Employees who have been granted a holiday leave or are on leave in connection with work travel must bear any additional costs related to the stay lasting longer than required. Such costs are to be settled directly with the travel agency and may not be invoiced to the university. Special conditions apply regarding the length of leave linked to work travel insurance, see 3.1.

2.14 Bonus cards or other benefits from suppliers

All bonuses and benefits offered by a travel provider should accrue to the university, not to the individual traveller. If employees receive compensation in the form of meal vouchers or similar as compensation for a delay, the compensation may be retained by the employee.

2.15 Payment card

The university recommends that its employees use a company-procured payment card when traveling for work. It is possible to withdraw cash at ATMs or when withdrawing foreign currency at an exchange office before departure. This means that in these cases, the person using the card does not have to take out a travel advance. Reimbursement of expenses is included in the travel expense claim is done in the usual way by attaching receipts to the travel expense claim. An invoice is not valid as a receipt. The card is personal and the holder is responsible for payment. Invoicing takes place once a month on the amount used.

Applications for payment cards are to be sent to hr@hb.se

2.16 Travel advances

Travel advances are only paid to the travellers in exceptional cases. Travel advances are paid in the amount of the estimated per diem and hotel cost. The advance may be taken out not earlier than one month before the date of departure. The travel advance is regulated when the travel expense claim is submitted.

If the travel advance has not been settled by the fact that the travel expense claim has not been submitted three months after return, the advance amount will be deducted from the next salary.

For payment of travel advances, contact hr@hb.se

3 Insurance

3.1 Work travel insurance is from the Legal, Financial and Administrative Services Agency

Work travel insurance is a collective insurance and applies to all employees. In the case of an international work trip, the insurance also applies during interruptions due to holiday leave or a leave of absence. The interruption must not exceed the amount of time of the work travel. The period may also not exceed 14 days. Full terms and conditions can be found at kammarkollegiet.se

If contact has been made with Falck TravelCare, the claim must always be submitted to the Legal, Financial and Administrative Services Agency even if the employee has no claims for compensation. The same applies if the employee has received medical or dental treatment and shown their insurance card in connection with this.

3.2 Supplementary work travel insurance/cancellation coverage from Diners TAC

The insurance is a supplementary work travel insurance/cancellation coverage for work travel ordered through the university's travel agency. The insurance is included in the booking fee and is valid worldwide and throughout the trip, but no longer than 60 days. Contact hr@hb.se for more information.

3.3 Insurance card for travel within the EU/EEA or Switzerland

If employees become acutely ill or need urgent dental care while travelling on a business trip within the EU/EEA or Switzerland, healthcare providers within the general healthcare system must be sought out. Health insurance cards issued by the Swedish Social Insurance Agency must be presented and the cost is according to the country's patient fee. If employees do not have an insurance card, the employee may instead apply for compensation from the Swedish Social Insurance Agency afterwards. The card can be ordered from the Swedish Social Insurance Agency. The card is also valid for employees' private trips.

3.4 Insurance card for travel outside the EU

In order to be able to prove that you are covered by the work travel insurance in the event of illness, you must bring a personal insurance certificate (Swedish State Business Travel Insurance Certificate) with you when on work trips outside the EU. Such an insurance certificate can be ordered by hr@hb.se

3.5 International work travel longer than three months

If the work travel abroad lasts longer than three months, special insurance must be arranged with the Legal, Financial and Administrative Services Agency. A written agreement on temporary employment, a so-called foreign contract according to the URA agreement, is the basis for taking out the insurance. Villkorsavtal (the general salary and benefits agreement for government employees in Sweden)/Villkorsavtal-T does not apply unless specifically stated in the agreement. The agreement will, among other things, regulate, pension, insurance, and various compensations. Contact HR well in advance of departure.

4 Hospitality

4.1 General information about hospitality on behalf of the university

Hospitality (hosting and entertaining) a natural part of the university's contacts with society at large. However, all such activity is to be characterised by restraint and judiciousness and must always be directly related to the activities of the university. This applies to both the time and place as well as those participating. The university's rules apply overall to all employees, regardless of funder. Deviations from these rules entail personal liability for payment.

4.1.1 External hospitality

External hospitality is directed to the outside world and aims to initiate or develop connections that are important for the university or as part of the university's marketing and PR activities. It must not be luxurious in nature. Frequent such occasions aimed at the same person or group must not occur. The number of participants from the university must be well balanced in relation to external guests. This means that participants from the university may only in exceptional cases exceed the number of external guests. Compensation for the participation of university representatives' or guests' partners is only granted in exceptional cases and with special justification.

4.1.2 Internal hospitality

Internal hospitality is directed inwards towards the university's staff and has more the character of activities such as staff parties or information meetings. Staff parties (including Christmas) where the employer invites all or most employees should not be more than twice a year.

Information meetings refer to an internal meeting where the employer gathers the staff and shares important information or start-up/planning of a new project. There should be an agenda with a programme or agenda where the purpose and content are stated, as well as information about participants and perhaps an invitation. Such meetings involving hospitality may not be held regularly at shorter intervals (every one or two weeks).

4.1.3 Hospitality and students

It is allowed to hold informational meetings or similar with simple refreshments for students. Such occasions are considered internal representation by the Swedish Tax Agency.

4.1.4 Working meal

The concept of a "working meal" does not exist in the tax legislation. What is meant by this term here is those meals that are taken from time to time with different colleagues at the workplace during or in connection with work, often to save time. If a small group of employees meets for a work meeting and then goes to lunch and lets the employer pay, this is also seen as a typical example of a working meal.

The main rule is that such meals are taxable. Time and efficiency gains do not constitute a basis for another assessment. This means that meals, paid for by the university and taken in connection with lunch meetings, for example, must be benefit taxed according to a flat rate. HR Payroll records the benefit automatically based on expenses or invoices paid by the university.

4.1.5 Meals and meetings when working from home

Meals associated with remote work are not a tax-free benefit. In order for the meal to be tax-free in connection with courses and conferences, staff parties, information meetings, etc., the meal should be eaten communally in a designated space.

This means that food and drink may not be sent home to participants of digital meetings and conferences. Neither is it permissible to offer participants to pick up a breakfast or lunch bag at work before the meeting or conference.

4.1.6 Employee benefits

In addition to the gifts that fall within the scope of the university's rules for hospitality, the employer can provide certain simpler so-called employee benefits, tax-free to employees. Employee benefits are not classified as being hospitality but are considered a cost to the university. Examples of benefits of this kind are coffee in the workplace, buns for a meeting, etc.

4.2 Decisions about hospitality

The manager makes decisions about hospitality. The Vice-Chancellor decides on hospitality for their office and that of the Governing Board of the University of Borås.

4.3 Alcohol

If hospitality by the university includes alcohol, this should always be characterised by moderation. Alcoholic beverages should not exceed about 25% of the meal expenditure. Non-alcoholic alternatives should always be offered. Only in exceptional cases, when visiting foreign guests, may spirits be included in the hospitality costs. Alcoholic beverages may not be left unattended in the university's public areas at events where alcohol is served.

4.3.1 Hospitality in the home

Hospitality in the home may only be permitted exceptionally, with special justifications.

5 Staff conferences

Staff conferences should, taking into account working hours, cost, and the environment, be held primarily in the immediate area. On avropa.se there can be seen the procured facilities for this purpose. Per diems are not paid at staff conferences with overnight stays as all costs must be paid by the university.

Costs for meals in connection with conferences and employee training are not to be considered hospitality and may therefore be subject to benefit taxation for the employee. Benefit taxation does not apply if the following conditions are met:

- That the gathering has a duration of not more than one week
- That the meal arrangements are shared
- That it includes at least six hours of effective work per day or is evenly distributed over 30 hours over a week. (maximum two hours of fun/recreation per day)
- If the university holds a conference one morning of four hours and that the employees then go back to work.

5.1 Study trip

A study trip (educational trip) with or without an overnight stay can replace or be combined with a staff conference. The study trip can be located in Sweden or abroad (for example, travel to a partner). Working time and cost should be taken into account. In order to avoid benefit taxation, the conditions above 5 must be met.

5.2 Overnight stay in Borås

If the university arranges events (or similar) for employees in Borås, it is not allowed to stay overnight in a hotel that the university pays for.

6 Gifts

Gifts can be divided into three categories: promotional gifts, hospitality gifts, and gifts for employees.

6.1 Promotional gifts

This refers to articles of relatively insignificant value and with the university's logo. Read more on the university's website about the [types of gifts available for purchase](#).

6.2 Hospitality gifts

For hospitality gifts, there is a requirement for immediate connection with the university in the same way as for hospitality. Such a gift can be, for example, a bouquet, fruit basket, or book gift that is handed over in connection with the signing of important agreements, the start or end of collaborations, inaugurations, or anniversaries. Pure monetary gifts, charitable gifts, or gifts consisting of beer, wine, or spirits are not allowed. In connection with hospitality gifts, the rules on bribery and kickbacks must also be taken into account.

Gifts to contacts in connection with personal celebrations and deaths are also classified as hospitality gifts but are not considered to be sufficiently related to the university.

6.3 Gifts for employees

The main rule is that gifts from one's employer are taxable. Gifts of a simpler kind, e.g. flowers at the time of doctoral thesis defence or at the end of employment, are classified as an employee benefit and are thus tax-free. Memorial gifts to permanent employees (at least six years of employment at the university), employees in connection with a 50th birthday are tax-free.

Christmas gifts or anniversary gifts when the authority celebrates the 25th, 50th, 75th or 100th anniversary are tax-free. For such gift, the Vice-Chancellor makes decisions and, if necessary, these are procured jointly for the university. The value may not exceed the amount of tax exemption from the Swedish Tax Agency.

Gift in cash are not allowed. Gift cards that can be exchanged for cash are equated with cash.

All types of gifts and their thresholds are set out in the appendix.

6.4 Award "For Zealous and Devoted Service of the Realm"

The award "For Zealous and Devoted Service of the Realm" (in Swedish, *Nit och redlighet*, or NOR) is given to employees after 30 years of government employment or 25 years at the time of retirement.

Employees who receive the award are contacted by HR Payroll and asked to choose a gift according to a specially regulated range. The award is presented at a university-wide ceremony that is carried out once a year. The Vice-Chancellor presents the award. The manager of the employee participates.

6.5 Bribery and kickbacks

An employee of a public administration must never abuse their position. Legal rules on bribery are detailed in the Swedish Penal Code. Bribery is committed when a worker, or contractor, accepts a bribe on their own behalf or on behalf of someone else in carrying out their work. This legislation applies as well if an employee requests a bribe or allows themselves to be promised a bribe.

Employees at the university should be wary of offers of gifts, bequests, discounts, commissions, meals, travel, conferences, leisure offers, services or credits, but also more hidden offers such as purchases at cost price.

7 Accounting

7.1 Travel invoice/expense report

Travel invoices or expense reports must be registered in [Primula](#) as soon as possible. Reimbursement is not paid for travel invoices/expenses registered later than six months after the end of the trip/purchase date. The original documents should be sent to HR Payroll for review. The purpose of the work travel/expense/hospitality must be clearly stated in the form. Managers do not have access to the documents when making approvals in Primula.

7.2 Invoices

If the restaurant or conference facility invoices the university, the list of participants, purpose, and programme must be attached to the invoice in Proceedo.

7.3 Expenses

Receipts must always be attached in the original and it must be clear what the expense relates to. If a receipt is missing, no reimbursement will be paid.

7.3.1 Fines and late fees

Parking fines or late fees on congestion taxes are not reimbursed by the university. This applies even if it relates to rental car.

7.3.2 Tipping

The main rule is there is no reimbursement for gratuities. In some countries outside the Nordic region, service fees are sometimes not included in the price. In these cases, gratuities are reimbursed if the cost can be verified on the receipt.

7.3.3 Fuel

In the event of fuel costs, the contract for the car rental must be attached to the travel expense report.

7.3.4 Public transport paid for by text messages or topping up accounts

If travel by text message ticket or topping up accounts takes place, the receipt for the travel must be printed from Västtrafik's (or other public transport provider) website and attached to the travel

invoice. If an account has been topped up, the card must be registered. The account top-up receipt is not accepted.

7.3.5 Membership fee

Membership fees in various professional and industry associations or other interest associations paid by the university are a taxable benefit. This applies even if the membership is completely linked to one's employment. The reason why it is seen as a personal cost of living for the employee is the deduction ban for membership fees that applies under the Income Tax Act. If the university has paid the fee, a copy of the invoice will be sent to HR Payroll, which registers the fee as a benefit. If it relates to expenses, the benefit taxation takes place automatically in Primula.

7.3.6 Restaurant bill in cases of hospitality

Credit card receipts are not approved as a basis for verifying expenses for the hospitality. The names and companies of the participants should be indicated, as well as the purpose of the hospitality. If the number of participants is more than 15 people, it is acceptable that only the number and the purpose are stated.

7.3.7 Congestion tax

The expense must be verified with a tax decision or the preliminary daily amount from [the Swedish Transport Agency](#).

7.3.8 Vaccination

If vaccinations are required for the work travel, the cost is reimbursed by the university.

7.3.9 Visa fee

If a visa is required for the work travel, the cost is reimbursed by the university. However, the cost of passports is not reimbursed.

7.4 Meals

The basic rule is that the meals paid for by the university is subject to benefit taxation. This applies, for example, to an external conference where meals are included. The allowance is reduced on a flat-rate basis if it relates to a multi-day occasion.

7.4.1 Breakfast

If hotel breakfast is not included in the hotel price, this is subject to benefit taxation. Within the Nordic region, breakfast is normally included in the hotel price. However, it is unusual for breakfast to be included in the hotel price in other countries. If breakfast is itemised on the hotel bill, the breakfast is subject to benefit taxation.

7.4.2 Exemptions from benefit taxation

If employees are invited to a meal, host, or if it is an internal course/conference, there is no benefit taxation. On the other hand, deductions on the per diem must be made in the case of a multi-day occasion.

7.4.3 Meals on board trains and flights

When meals are offered free of charge on board trains and flights, the meal is exempt from benefit taxation and per diem deductions. If, on the other hand, a special meal has been booked to be paid by the university, this is subject to benefit taxation and per diem deductions.

7.5 Per diem (daily allowance)

Per diems are determined by the Swedish Tax Agency and are paid for occasions that entail overnight stays outside the usual place of work, so-called multi-day occasions. Per diems are tax-free. See the Swedish Tax Agency's website for [current amounts](#), regarding for international travel. For domestic travel, see the appendix.

7.6 Salary bonus for work travel

The university has decided in a local collective agreement, Villkorsavtal (the general salary and benefits agreement for government employees in Sweden), that salary bonuses will be paid for one-day occasions lasting more than six hours and for multi-day occasions. A salary bonus is taxable. See the appendix.

7.7 Car replacement

If your own car is used, mileage compensation is paid in accordance with the Income Tax Act. The reimbursement is tax-free. The university has in its local collective agreement decided on additional compensation for travel with your own car domestically. Such reimbursement is taxable. See the appendix.