

Temporary employment in a location other than the place you live

As of the income year 2020

If you have a temporary employment in a location other than the place you live you may make deductions for increased costs of living on your tax return. You may do so in the following cases:

- If the employment is of a shorter duration (generally no more than two years), such as six months of trial employment or filling in for someone on parental leave.
- If the employment continues for a longer period of time but is still of a temporary nature, such as a project-based employment or construction work.
- If you will be working in more than one location.
- If there is any particular reason why you cannot reasonably move to the place where your work is.

In order to make deductions, you must keep a residence where you live and

- stay the night where your work is
- have more than 50 km between your place of residence and your place of work.

Note that you may only make deductions for meals and petty expenses for the first month of your stay at the location of work. However, this time limitation does not apply to deductions for accommodation costs.

Deductions for meals and petty expenses

During the first month in your new place of work you may deduct either the actual increase in expenses for meals and petty expenses or a standard amount. The standard amounts are as follows:

- SEK 120 per day of temporary work within Sweden.
- Half a normal amount per day of temporary work in another country. Read more about normal amounts for different countries at www.skatteverket.se/utlandstraktamente.

Deductions for accommodation costs

You may deduct what you have paid for accommodation where you work. If you are unable to show what you have paid for your accommodation but are able to prove that you have spent the night where your place of work is located, you may deduct



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- SEK 120 per day of temporary work within Sweden
- half a normal amount per day of temporary work in another country. Read more about normal amounts for different countries at www.skatteverket.se/utlandstraktamente.

You are not entitled to make any deductions for increased accommodation costs if your old residence has been rented out.

Would you like to know more?

This is only a summary. You can read more about temporary employment in the brochure *Traktamenten och andra kostnadsersättningar (SKV 354)* [only available in Swedish].

