

# Rules for working as an employed person in Sweden



Swedish Tax Agency

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# Information for persons intending to work in Sweden

## If you are a citizen of the EU/EEA

### Identification document

Upon entering Sweden, you are required to hold a valid passport or identification document which states your nationality.

### Work permits and right of residence

If you are a citizen of an EU/EEA country, you are entitled to work in Sweden without a work permit. If you work and have sufficient means to support yourself, you automatically have right of residence in Sweden and therefore need not register with or apply for a residence permit at the Swedish Migration Board.

You are entitled to start working immediately upon arrival in Sweden.

You are also entitled to come to Sweden to search for work.

More information may be found at [migrationsverket.se](http://migrationsverket.se).

### Employment agreements and terms of employment

In accordance with the EU principle of equal treatment, citizens of EU/EEA countries are treated in the same way as Swedish employees. The principle prohibits discrimination based on nationality, with regard to employment, salary and other terms of work and employment.

Swedish laws regarding, for example, holidays, working hours and minimum wage, apply to all those employed or stationed in Sweden, with some exceptions. A stationed employee is someone who has been posted to Sweden by their employer to work in Sweden for a limited period of time. The Swedish Work Environment Act and Swedish regulations apply to these employees. Read more at the Swedish Work Environment Authority website, [av.se](http://av.se).

There is no law relating to minimum wage in Sweden. The minimum wage is regulated by various collective agreements, which means that different sectors may have different minimum salaries. For this reason, there is no specific salary level that automatically applies to stationed employees. If you have any questions regarding collective agreements and the minimum wage for a specific sector, contact the employer and employee organizations listed on the Swedish Work Environment Authority website, [av.se](http://av.se).

Your employment starts as soon as you and your employer have signed a work agreement. Amongst other things, the employment agreement must contain information about the type of employment,

starting date, duties, position, salary, working hours, holidays and, where applicable, details regarding collective agreement. A written employment agreement should be drawn up as soon as you have been employed. If the employment lasts for more than three weeks, the employer is always obliged to provide written information about the terms of employment.

### Labour market insurance

Companies bound by collective agreements between an employers' organisation within the Confederation of Swedish Enterprise and trade-union organisations are required to sign a collectively agreed insurance for all employees. This means that all insurance applicable in accordance with the collective agreement also applies to you. For more information, ask your employer or visit [finfa.se](http://finfa.se).

### Taxation

The assessment of whether you are to pay income tax in Sweden or in your home country is based on the amount of time you have stayed in Sweden and on the tax agreement between Sweden and your home country. If you have any questions, please contact the Tax Agency, 0771-567 567. If you are calling from abroad, please use +46 8 564 851 60 or visit [skatteverket.se](http://skatteverket.se).

You normally pay tax in the country where you are working. However, there are some exceptions due to tax agreements between Sweden and certain countries, or due to special agreements within the EU.

If you live in Sweden for at least six months, you are subject to unlimited tax liability. This means that you pay tax on your income in the same way as if you were living here permanently. You are required to apply for a tax registration with the Tax Agency. You are then also required to submit Income Tax Return 1 for your income.

Your employer is required to submit information about your income to the Tax Agency. The Tax Agency will pre-fill the information from the income statement in your income tax return. If you have not received an income statement from your employer, you must still declare your income (gross salary, taxable benefits and other remuneration) in your income tax return and state your employers name etc. under "Other information".

If you are not to be taxed in Sweden according to provisions in a tax agreement, you must state this in your income tax return under "Other information".

Apply for preliminary tax with the Tax Agency (SKV 4314 or 4402). In connection with the tax registration, you will receive a co-ordination number.

The co-ordination number will be your identity number until you are eligible to receive a Swedish personal identity number. The co-ordination number should be stated when you contact the Tax Agency.

If you intend to stay in Sweden for more than one year you must apply for registration as a resident at the Tax Agency (civil registration). If your application is approved, you will receive a Swedish personal identity number. More information about civil registration may be found on [skatteverket.se](http://skatteverket.se).

If you stay in Sweden less than six months, you are required to pay tax in accordance with the Special Tax for Non-Residents Act, or SINK. This is a state flat-rate tax of 20 %, which means that your employer deducts this tax from your salary. This means that you do not have to declare your income from work in Sweden. Remember that repeated stays in Sweden may mean that you will have to pay tax in the same way as Swedish residents.

Your employer may apply for SINK on your behalf. The application must be made on form SKV 4350 and submitted to the Tax Agency in the region where your employer resides or is registered. If you stay in Sweden for less than six months, you can choose to be taxed in the same way as Swedish residents, rather than being taxed according to SINK. However, until you have received a decision from the Tax Agency that you are to be taxed in accordance with SINK, your employer must deduct tax according to the tax table (from the region where your employer is based) plus an additional ten per cent. Afterwards, within five years, you can request a re-assessment in order to be taxed in accordance with SINK or the Income Tax Act. If your application is approved the tax will be adjusted.

According to the rules of SINK, your income may be exempt from taxation in Sweden if you work less than 183 days during a twelve-month period in Sweden. The income must come from employment, and it must not be paid by an employer who is resident in Sweden or charged to a permanent establishment in Sweden.

More information on taxation and forms may be found at [skatteverket.se](http://skatteverket.se). The information is available in several languages.

### **Social security contributions**

When you work in Sweden, your employer is required to pay social security contributions for the work you perform here. The liability to pay social security contributions applies to both Swedish and foreign companies (regardless of whether the employer operates from a permanent establishment in Sweden or not). This means that you are covered by the Swedish social insurance system, which entitles you to benefits, eg. in case of sickness. More information, in several languages, may be found at [forsakringskassan.se](http://forsakringskassan.se).

The main rule according to EU law is that social security contributions shall be paid in the country where the work is performed, and in accordance with the legislation in the country in which you work. There are exceptions to this rule, for example, if you are employed by a foreign company and posted to Sweden to work here on your foreign employer's behalf for less than 24 months, or if you work in several countries. In these cases, you may remain in the social security system of your country of residence.

If you believe there to be some reason that legislation in the country in which you work should not apply, you must prove this with a certificate stating which legislation is applicable. This may be done using an A1 certificate. This certificate proves that you are covered by the social insurance system in a country other than Sweden, even though you work in Sweden. In that case, your employer is required to pay social security contributions in the country in which you have social insurance. The certificate must be issued by an authorised institution (in Sweden, it is issued by the Social Insurance Agency). More information may be found at [forsakringskassan.se](http://forsakringskassan.se) and [ec.europa.eu](http://ec.europa.eu).

If you have a foreign employer without permanent establishment in Sweden, you may come to an agreement with your employer to take over the employer's liability to pay social security contributions. If you and your employer have entered, or will enter, into a social insurance agreement, you must register as an employer and fulfil your employer's obligation with regard to social security contributions. The contributions are paid monthly. More information may be found at [skatteverket.se](http://skatteverket.se).

Remember that taxation and social insurance are covered by two different sets of rules and regulations. This may mean that you are taxed in one country, but covered by the social insurance system in another.

### **Statements of earnings and tax deductions**

Your employer will submit a statement of your earnings and deducted tax to the Tax Agency if you are to be taxed here or covered by Swedish social insurance. Your employer must submit a statement even if you have made an agreement on social security contributions. In some cases the Tax Agency, also provide information on wages paid to the country where you are taxed.

More information may be found at your local tax office or at [skatteverket.se](http://skatteverket.se).

## **Non-EU/EEA citizens**

### **Identification document**

Upon entering Sweden, you are required to hold a valid passport or identification document which states your citizenship.

### **Work permits and residence permits**

If you are a citizen of a non-EU country and want to work in Sweden, you will in most cases need to obtain

a work permit. You cannot enter Sweden until the permit has been granted. Regardless of whether you are employed in Sweden or abroad, you need a permit to work in Sweden if your employer is a staffing company that provides personnel for a Swedish business or wants to station you in Sweden.

In most cases, you will also require a visa, residence permit, to be allowed to stay in Sweden. Citizens of certain countries need both a work permit and a visa for jobs that last less than three months. If you wish to bring your family members, they must also apply for residence permits. Family members include your spouse or common-law spouse and children under the age of 21 belonging to you or your spouse or common-law spouse. The visa must be finalised and entered in the passport before entry into Sweden. Visa applications are made at the Swedish embassy or consulate in the country in which you live. The application fee is approximately SEK 550. More information can be found on [migrationsverket.se](http://migrationsverket.se).

In order to obtain a work permit you must have been offered a job and you cannot enter Sweden until the permit has been granted. You cannot obtain a work permit to go to Sweden and look for a job.

In order to obtain a work permit:

1. You must have a valid passport.
2. You must have been offered terms of employment that are at least on the same level as Swedish collective agreements or that which is customary in the occupation or industry.
3. You must have been offered a monthly pretax salary of at least SEK 13,000.

Members of certain occupations and citizens of certain countries are subject to special regulations for working in Sweden. They must meet more or different requirements. Members of some occupations can go to Sweden and work without a permit for a limited period of time.

Below is some information on how to apply for a work permit:

- When you have received an offer of employment, your employer is to fill out an offer of employment containing information about insurance coverage, the period of employment and your salary. The trade union concerned is to be given an opportunity to state its opinion about the salary and terms of employment.
- Once you have received the offer of employment, you can apply for a work permit. You may apply for work and residence permits using the Migration Board form no. 149011. Fill it in at [migrationsverket.se](http://migrationsverket.se) or submit it to the Swedish embassy or consulate in your country of residence.
- Enclose the following documents:
  - copies of the pages of your passport that show personal data, period of validity and whether you have permission to live in countries other than your country of origin

- your offer of employment
- the statement by the trade union
- any other papers that your employer sent to you.

- You will probably be required to pay an application fee. Pay by Visa or MasterCard if you apply online. The application fee is approximately SEK 2,000.
- You get your decision. If you apply online, you will receive an e-mail when the decision has been made. Your employer will receive a letter about the decision at the same time. If you applied through an embassy or consulate general, they will contact you once the decision has been made. Take your passport along when picking up your decision.

If you obtain a permit for more than three months, you will also receive a residence permit card. The card, which is proof that you have the right to be in Sweden, contains your photo and fingerprints. If you do not need a visa for travel to Sweden, you should visit the Migration Board to have your picture and fingerprints taken. If you need a visa for travel to Sweden, you should visit the Swedish Embassy or General Consulate, to have your picture and fingerprints taken.

The work permit is only valid for the occupation and employer stated in the application. Work permits are always restricted to a certain occupation. You must therefore apply for a new work permit if you are offered employment within another type of occupation. A new offer of employment must also be drawn up. Read more at the Migration Board website.

## Employment agreements and terms of employment

Swedish laws regarding, for example, holidays, working hours and minimum wage, apply to all those employed, or stationed in Sweden, with some exceptions. A stationed employee is someone who has been posted to Sweden by their employer to work in Sweden for a limited period of time. The Swedish Work Environment Act and Swedish regulations apply to these employees. Read more at the Swedish Work Environment Authority website, [av.se](http://av.se).

There is no law relating to minimum wage in Sweden. The minimum wage is regulated by various collective agreements, which means that different sectors may have different minimum salaries. This in turn means that no specific salary level automatically applies to stationed employees. If you have any questions regarding collective agreements and the minimum wage for a specific sector, contact the employer and employee organizations listed on the Swedish Work Environment Authority website: [av.se](http://av.se).

Your employment starts as soon as you and your employer have signed a work agreement. Amongst other things, the employment agreement must contain information about the type of employment, starting date, duties, position, salary, working hours, holidays and, where applicable, details regarding collective agreement. A written employment agreement should be drawn up as soon as you have been employed.

If the employment lasts for more than three weeks, the employer is always obliged to provide written information about the terms of employment.

### **Labour market insurance**

Companies bound by collective agreements between an employers' organisation within the Confederation of Swedish Enterprise and trade-union organisations shall sign a collectively agreed insurance for all employees. This means that all insurance applicable in accordance with the collective agreement also applies to you. For more information, ask your employer or visit [finfa.se](http://finfa.se).

### **Taxation**

The same rules apply as those for citizens of EU/EEA countries (see page 3). If you are to be taxed in accordance with SINK, you are also required to pay tax on the reimbursement of expenses you have received.

### **Social security contributions**

When you work in Sweden, your employer is required to pay social security contributions for earnings from work you perform here. The liability to pay social security contributions applies to both Swedish and foreign companies (regardless of whether or not the employer operates from a permanent establishment in Sweden). This means that you are covered by the Swedish social insurance system.

If you work in Sweden with a valid work permit and residence permit, you are entitled to employment-based social benefits. Amongst other things, this means that you are entitled to sickness benefits, parents' allowance, pension and occupational injuries benefits. You are considered to be working in Sweden if your place of work in Sweden is your primary place of work. The Social Insurance Agency assesses the location of your place of work.

If your employment lasts for less than a year and a work permit has been issued, you are not entitled to compensation for healthcare, etc. Therefore, it is important that you have a health insurance policy from your home country when you visit a hospital or dentist. If your employment lasts for more than a year, and you hold a work permit, you are considered a Swedish resident by the Social Insurance Agency. You are then covered by the same social benefits as

other Swedish residents. This means that you are entitled to compensation for healthcare and dental care, parents' allowance, housing benefits, etc.

For more information on the benefits you are eligible to receive, contact the Social Insurance Agency or visit [forsakringskassan.se](http://forsakringskassan.se). The information is available in several languages.

The main rule according to Swedish law is that social security contributions shall be paid in the country where the work is performed, in accordance with the legislation in the country in which you work. There are exceptions to this rule, for example, if you are employed by a foreign company and posted to Sweden to work here on your foreign employer's behalf for less than 12 months. In these cases, you may remain in the social security system of your country of residence.

If you believe there to be some reason that the legislation in the country in which you work should not apply, you must prove this with, for example, an employment contract which shows that you have been posted to work in Sweden and that you are covered by the social insurance system in a country other than Sweden, even if you work here. In that case, your employer is required to pay social security contributions in the country in which you have social insurance. More information may be found at [forsakringskassan.se](http://forsakringskassan.se) and [ec.europa.eu](http://ec.europa.eu).

If you have a foreign employer without permanent establishment in Sweden, you may come to an agreement with your employer to take over the employer's liability to pay social security contributions. If you and your employer have entered, or will enter, into a social insurance agreement, you must register as an employer and fulfil your employer's obligation with regard to social security contributions. The contributions are paid monthly. More information may be found at [skatteverket.se](http://skatteverket.se).

Remember that taxation and social insurance are covered by two different sets of rules and regulations. This may mean that you are taxed in one country, but covered by the social insurance system in another.

### **Statements of earnings and tax deduction**

The same rules apply as those for citizens of EU/EEA countries (see page 5).

# Appendix 1

## A summary of important things to remember regarding work in Sweden

If you are a citizen of an EU/EEA country:

Identification document	Required
Work permit	Not required
Right of residence	Not required
Written employment agreement	Required
Labour market insurance	Applicable if your employer is covered by a collective agreement.
Taxation	<ul style="list-style-type: none"><li>• You pay tax according to SINK or the Income Tax Act, unless a tax treaty with the country in question limits the Swedish taxation.</li><li>• If you work in Sweden for more than six months, you must register to pay tax in Sweden and submit an income tax return.</li></ul>
Social security contributions	Paid in Sweden and you are covered by Swedish social insurance. In case of exceptions, you must submit an A1 certificate to the Tax Agency.

If you are a citizen of a non-EU/EEA country:

Identification document and visa, where applicable	Required
Need for labour which cannot be filled in Sweden or the EU/EEA	Required
Work permit and residence permit, where applicable	Required
Terms of employment in accordance with applicable collective agreements and being able to support yourself on the salary (at least SEK 13,000 per month)	Required
Written terms of employment in an employment agreement	Required
Labour market insurance	Applicable if your employer is covered by a collective agreement.
Taxation	<ul style="list-style-type: none"><li>• You pay tax according to Sink or the Income Tax Act, unless a tax treaty with the country in question limits the Swedish taxation.</li><li>• If you work in Sweden for more than six months, you must register to pay tax in Sweden and submit an income tax return.</li></ul>
Social security contributions	Paid in Sweden and you are covered by Swedish social insurance. In case of exceptions, you must submit a certificate of posting or an employment agreement to the Tax Agency.

**Self-service around the clock:**

Website: [skatteverket.se](http://skatteverket.se)

Service phone: 020-567 000

**Personal service:**

Phone Skatteupplysningen,  
in Sweden: 0771-567 567  
from abroad: +46 8 564 851 60



Swedish Tax Agency