

Information is available in Swedish in the brochure SKV 304 ("Kontrolluppgifter - lön, förmåner m.m."). Amounts should be stated as whole numbers.

# Special income statement

## Pensionable income and exchange of income statements

**KU14**

 Income year  
**2015**
**Payee/Employee**

Specification number <b>570</b>	
Personal/corporate identity number <b>215</b>	
Name	
Street address	
Postal number	Postal address
<b>061</b>	
<input type="checkbox"/> Partner etc., in a close company	

This income statement shall	<input type="checkbox"/> <b>210</b> correct a previously submitted income statement	<input type="checkbox"/> <b>205</b> remove a previously submitted income statement
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**Payer/Employer**

Personal/corporate identity number <b>201</b>	
Name	

**It should be observed that the income reported on this form is not to be reported in an income tax return filed in Sweden by the taxpayer.**

**Salary and other incomes**

Gross salary etc. <b>011</b>	
Remunerations for which the employee pays for individual social security contributions <b>025</b>	
Remunerations for which social security contributions are not paid <b>031</b>	
<b>093</b>	
<input type="checkbox"/> Social security agreement exists	

**Benefits in kind etc.**

Taxable benefits exclusive of employer provided car and free fuel in connection with employer-provided car <b>012</b>		
<input type="checkbox"/> <b>041</b> Free housing 1- or 2- family house	<input type="checkbox"/> <b>042</b> Free meals	<input type="checkbox"/> <b>043</b> Free housing other than code 041
<input type="checkbox"/> <b>044</b> Interest	<input type="checkbox"/> <b>045</b> Free parking	<input type="checkbox"/> <b>047</b> Other benefits
<input type="checkbox"/> <b>048</b> Benefit has been adjusted	<input type="checkbox"/> <b>049</b> Benefit as pension	
Taxable benefit of employer-provided car exclusive of fuel <b>013</b>		
Free fuel in connection with employer-provided car <b>018</b>		
SKV-code of employer-provided car <b>014</b>		
Number of months with employer-provided car <b>015</b>		
Number of kilometers with car allowance for employer-provided car <b>016</b>		
Employee's payment for employer-provided car <b>017</b>		

**Compensation for expenses**

According to fixed standard rates <b>050</b>	Car allowance <b>051</b>	Per diem, Sweden <b>052</b>	Per diem, other countries <b>052</b>
Equivalent to actual costs etc. for <b>055</b>	Business travel expense <b>056</b>	Accommodation, business travels <b>056</b>	
Business trip lasting more than three months <b>053</b>	Within Sweden <b>054</b>	Other countries <b>054</b>	
Compensation for expenses not ticked in boxes by codes 050-056 <b>020</b>			

**Occupational pension, other remunerations**

Occupational pension <b>030</b>	
Non-taxable remunerations to foreign key persons according to decision from the Swedish Forskarskattenämnden <b>035</b>	

Employment time (e.g. 04-12)	From <b>008</b>	Up to <b>009</b>
Work site number allocated by the Central Bureau of Statistics, (SCB) <b>060</b>		

**One of the alternatives A - F must always be filled in**

<input type="checkbox"/> <b>A.</b> Employer in Sweden. EU Regulation is applicable	<b>092</b>
1. The employee is posted from Sweden for work to another Member State or an exception is provided.	
2. The employee is covered by the Swedish social security system. No 1 is not applicable.	
<input type="checkbox"/> <b>B.</b> Employer in a Member State other than Sweden. EU Regulation is applicable.	<b>092</b>
1. The employee works in a Member State other than Sweden and is covered by the Swedish social security system.	
2. The employee is a Swedish citizen and has opted to be subject to the Swedish legislation pursuant to article 16 of Regulation 1408/71 or article 15 of Regulation 883/2004.	
<input type="checkbox"/> <b>C.</b> Employer in Sweden. A social security convention is applicable. EU Regulation is not applicable.	<b>092</b>
The employee is posted for work to a country with which Sweden has concluded a social security convention. Certificate of posting or a decision of prolongation or exception is needed.	
<input type="checkbox"/> <b>D.</b> Employer in Sweden. EU Regulation or a social security convention is not applicable. The employee is posted for work from Sweden to another country for a maximum of one year.	<b>092</b>
<input type="checkbox"/> <b>E.</b> Employee at a foreign embassy in Sweden and who, under a tax agreement, should pay tax in the embassy's country.	<b>092</b>
<input type="checkbox"/> <b>F.</b> Other cases. Payer/employer in Sweden. The payee/employee is domiciled or taxed in a country other than Sweden. Categories A - E are not applicable. (Only certain countries.)	<b>092</b>

**Tax reduction for "rut-/rot work"**

Basis for tax reduction for "rut-work" <b>021</b>	
Basis for tax reduction for "rot-work" <b>022</b>	

**Filled in by residents outside of Sweden**

Foreign Tax Identification number (TIN) <b>252</b>		Country code <b>076</b>
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**Always to be filled in**

Citizenship of payee/employee <b>250</b>		Country code <b>081</b>
Country where work is performed <b>251</b>		Country code <b>090</b>
The payee/employee is posted for work abroad <b>091</b>		
<input type="checkbox"/> A. less than 6 months <input type="checkbox"/> B. 6 months - 1 year <input type="checkbox"/> C. more than 1 year		

SKV-2303-1-25-en-KU14-2015



# Instructions how to fill in the Special income statement

## General information

Special income statements and income statements are filed under the Tax Procedure Act (2011:1244).

The information given by the payer/employer in this form is used to calculate pensionable income in Sweden for a payee/employee who is not taxed in Sweden. The information can also be used for taxation in a country outside Sweden.

If the Swedish Tax Agency (Skatteverket) has issued a decision on special income tax, the income statement, KU13, SKV 2343, must be used instead.

The Special income statement should be filled by the payer/ employer to the Tax Agency no later than the 31st of January the year after the Income year. One copy should also be sent to the payee. The income statement on paper to the Tax Agency should always be accompanied by form SKV 2304 en, Summery - Income statements, which can be obtained from the Tax Agency or from [www.skatteverket.se](http://www.skatteverket.se).

A foreign payer/employer sends the form to:  
Skatteverket, Utlandsskattekontoret, SE-205 31 Malmö (employers in Albania, Bosnia-Herzegovina, Bulgaria, Denmark, France, the Faroe Islands, Greece, Greenland, Iceland, Italy, Croatia, Macedonia, Montenegro, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Czech Republic, Turkey, Germany, Hungary and Austria) or Skatteverket, Utlandsskattekontoret, SE-106 61 Stockholm (employers in other countries).

If the employee has worked in more countries than one during the year, one statement should be filed for each country.

Income statements can also be filed electronically. Information available at [www.skatteverket.se](http://www.skatteverket.se)

## Specific information on some of the codes of the form

**Code 570**, Specification number: all income statements must be numbered (e.g. 1,2,3) - including cases where you have just submitted one income statement or one income statement type per person.

**Code 210 and 205**: to be filled in only if a previous statement is corrected or removed.

**Code 011**, Salary and other cash payments: gross cash payment including e.g. salary, wages, fees, holiday pay, commissions, severance pay, compensation for expenses exceeding standard rates/actual costs.

**Code 025**, Remunerations for which the employee pays individual social security contributions. Note! If a social security agreement exists (the employee pays employer's contributions) the remunerations should be entered at code 011 and the box at code 093 must be ticked.

**Code 031**, Remunerations for which social security contributions are not paid: e.g. payments to a person not covered by the Swedish social security system.

**Code 093**, The box must be ticked if the employee, in a social security agreement, has agreed to pay employer's contributions (only when the employer has no permanent establishment in the country where the work is performed).

**Code 012**, Taxable benefits: exclusive of employer-provided car and free fuel in connection with employer-provided car which are entered at codes 013 and 018, e.g. free housing, free lunches, free household services, low-interest loans, free phone, free garage, free parking. Most benefits in kind are valued according to market value. For housing, food, employer-provided car and low-interest loans there are standard rates. If a sum has been entered at code 012, the appropriate box at **codes 041-047** must be ticked.

If the employer has received a decision from the Tax Agency to adjust the benefit value of housing, food or car, the box at **code 048** must also be ticked. If a benefit is given as pension the box at **code 049** must be ticked.

**Code 018**, Free fuel in connection with employer-provided car: the value to be entered here is the market value **multiplied with 1.2**. When calculating the employer's contributions, however, the value of free fuel equals the market value.

**Code 014**, SKV-code of employer-provided car: if the employer has provided a free car, the individual code of the car must be entered here. The code is decided by the Swedish Tax Agency (Skatteverket) and consists of two letters and two plus three digits (e.g. 15VO114). Information on the codes can be obtained from the Tax Agency.

**Code 020**, Compensation for expenses: if compensation has been paid for such expenses where there are standard rates (e.g. car allowance, per diem for business trips within and outside Sweden), the boxes at **codes 050-052** must be ticked. That part of any compensation that exceeds standard rates/actual costs must be included in the cash salary and entered at code 011. Compensation for travel expenses and accommodation that equals the employee's actual costs, is ticked at **codes 055-056**. The sums are not entered. The total sum of other compensations for expenses (e.g. business phone calls, tools and material necessary for work) is entered at **code 020**.

**Code 092, A and B**: The applicable EU Regulation is 1408/71 or 883/2004. Regulation 1408/71 is also applicable to Switzerland due to a special agreement.

**Code 092, C**: Sweden has concluded social security conventions with the following countries: Austria, Canada (including a special agreement with Québec), Cape Verde, Chile, Denmark, Finland, France, Germany, Greece, Iceland, India, Israel, Italy, Yugoslavia (including Croatia, Slovenia, and Bosnia-Herzegovina), Luxemburg, Morocco, the Netherlands, Norway, Portugal, South Koreans (from the 1st of June 2015), Spain, Switzerland, Turkey, the UK, the USA.

**Code 092, F**: The payee is not covered by the Swedish social security system, but Sweden has an agreement with the country in question and forwards the income statement for information purposes.

**Code 021 and 022**: Basis for tax reduction for "rut-work" (household services) and Basis for tax reduction for "rot-work" (construction services in the employee's property); if the employee has benefit of "rut-work", which is entered at **code 012**, the basis for tax reduction for "rut-work" shall then be entered at **code 021** and the basis for tax reduction for "rot-work" shall be entered at **code 022**. To be eligible for a tax reduction, the person/the company that has provided the "rut-work" or the "rot-work" must be registered for corporation taxation. The basis of a tax reduction shall only include payments for the services provided and does not include payments for material, equipment or travel expenses. If the employee himself has paid the whole amount or part of the benefit's value, the value of the benefit at **code 012** is to be reduced with the amount paid. The basis of tax reduction is then entered without any reduction.

**Code 252 and 076**: If the payee is resident in a country outside Sweden his/her foreign tax identification number (TIN-number) must be entered here and also the country code of the issuing country.

**Code 250, 081 and 251, 090**: The payee's country of citizenship (code 250 and 081) and country of work (code 251 and 090) are filled in here, both in plain writing and in code (two letters). The country codes can be found in the brochure "Kontrolluppgifter - lön, förmåner m.m.", SKV 304.

SKV-2303-2-25-en-KU14-2015

