

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

Name and address of payer/employer

Personal/corporate identity number of payer/employer
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Salary and other cash payments

11	Gross salary etc.
25	Remunerations for which the employee pays individual social security contributions
31	Remunerations for which social security contributions are not paid
93	<input type="checkbox"/> Social security agreement exists

Benefits in kind etc.

12	Taxable benefits exclusive of employer-provided car and free fuel in connection with employer-provided car						
41	Free housing 1- or 2-family house	42	Free meals	43	Free housing, other than code 41	44	Interest
45	Free parking	47	Other benefits	48	Benefit has been adjusted	49	Benefit as pension
13	Taxable benefit of employer-provided car exclusive of fuel						
18	Free fuel in connection with employer-provided car						
14	SKV-code of employer-provided car						
15	Number of months with employer-provided car						
16	Number of kilometers with car allowance for employer-provided car						
17	Employee's payment for employer-provided car						

Compensation for expenses

50	According to fixed standard rates	51	Car allowance	52	Per diem, Sweden	53	Per diem, other countries
55	Equivalent to actual costs etc. for	56	Business travel expenses	57	Accommodation, business travels		
53	Business trip lasting more than three months	54	Within Sweden	54	Other countries		
20	Compensation for expenses not ticked in boxes by codes 50 - 56						

Occupational pension, other remunerations

30	Occupational pension
35	Not taxable remunerations to foreign key persons according to a decision from the Swedish Forskarskattenämnden

40 Date of correction	570 Specification number
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Name and address of payee/employee

Personal identity/co-ordination/corporate identity number of payee/employee	61 <input type="checkbox"/> Partner etc. in a close company
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Employment time (e.g. 04-12)	08 From	09 Up to
Work site number allocated by the Central Bureau of Statistics (SCB)	60	

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

92	<input type="checkbox"/> A. Employer in Sweden. EU Regulation is applicable. 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.
92	<input type="checkbox"/> B. Employer in a Member State other than Sweden. EU Regulation is applicable. 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.
92	<input type="checkbox"/> C. Employer in Sweden. A social security convention is applicable. EU Regulation is not applicable. 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.
92	<input type="checkbox"/> D. 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.
92	<input type="checkbox"/> E. Employee at a foreign embassy in Sweden and who, under a tax agreement, should pay tax in the embassy's country.
92	<input type="checkbox"/> F. 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).

Tax reduction for house-work

21	Basis for tax reduction for "rut-work"
22	Basis for tax reduction for "rot-work"

Foreign Tax Identification number/TIN	76 Country code
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Always to be filled in

Citizenship of payee/employee	81 Country code
Country where work is performed	90 Country code
91 The payee/employee is posted for work abroad	<input type="checkbox"/> 1. less than 6 months <input type="checkbox"/> 2. 6 months - 1 year <input type="checkbox"/> 3. more than 1 year

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 filed 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 or 2311, Sammandrag av kontrolluppgifter (Summary), which can be obtained from the Tax Agency or from 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 on EDP-media to:

Skatteverkets inläsningscentral
Enhets 4300
SE-839 86 Östersund

Specific information on some of the codes of the form

Code 40: Date of correction: to be filled in only if a previous statement is corrected.

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 11: 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 25: 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 11 and the box at code 93 must be ticked.

Code 31: Remunerations for which social security contributions are not paid: e.g. payments to a person not covered by the Swedish social security system or payments from a profit-sharing foundation.

Code 93: 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 12: Taxable benefits: exclusive of employer-provided car and free fuel in connection with employer-provided car which are entered at codes 13 and 18, 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 12**, the appropriate box at **codes 41- 47** 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 48** must also be ticked. If a benefit is given as a pension the box at **code 49** must be ticked.

Code 18: 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 14: 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. 13VO114). Information on the codes can be obtained from the Tax Agency.

Code 20: 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 50- 52** 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 11. Compensation for travel expenses and accommodation that equals the employee's actual costs, is ticked at **codes 55- 56**. 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 20**.

Code 92, 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.

When Regulation 1408/71 is applicable: the expression "Member State" includes EU and the EEA countries (Iceland, Liechtenstein and Norway) and Switzerland.

Code 92, 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, Israel, Italy, Yugoslavia (including Croatia, Slovenia and Bosnia-Herzegovina), Luxemburg, Morocco, the Netherlands, Norway, Portugal, Spain, Switzerland, Turkey, the UK, the USA.

Code 92, 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. Further information can be found in the Tax Agency's regulation SKVFS 2012:14.

Code 21 and 22, 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" or "rot-work", which is entered at **code 12**, the basis for tax reduction for "rut-work" shall then be entered at **code 21** and the basis for tax reduction for "rot-work" shall be entered at **code 22**. 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 12** is to be reduced with the amount paid. The basis of tax reduction is then entered without any reduction.

Code 76: 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.

Codes 81 and 90: The payee's country of citizenship (code 81) and country of work (code 90) 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.