

Per diem and car allowances

As of the income year 2020

What is per diem?

You may be entitled to a per diem from your employer if you travel for work. Per diem is remuneration intended to cover your increased costs of living while on the road, such as expenses for meals and petty expenses (day allowance) and accommodation expenses (night allowance).

Tax-free per diem

Per diem up to a certain standard amount is normally referred to as “tax-free per diem”. Your employer may pay you a tax-free per diem of SEK 240 per whole day

- for overnight business trips and
- the place you travel to is more than 50 km away from your place of work and your place of residence.

The tax-free night allowance is either the actual expense of accommodation or, if you have had such expenses but are unable to prove the amount, SEK 120 per night.

Business trips abroad

For business trips abroad, the tax-free amount varies between countries. The highest tax-free amount for a certain country is the normal amount. You will find the normal amounts at www.skatteverket.se/utlandstraktamente.

Full day or half-day

If your journey starts at 12:00 or later, the departure day counts as a half-day. The same applies to the return day if the journey is concluded at 19:00 or earlier. The highest tax-free per diem for a half-day is SEK 120.

Per diem and food allowances

If your employer is paying for your meals during the trip, your tax-free per diem will be lowered. The per diem is lowered per full day according to the following:

- breakfast SEK 48
- lunch or dinner SEK 84.

If your employer is paying for all your meals, the remaining tax-free per diem for petty expenses is SEK 24. The equivalent for half-days is half of the same amounts.

If your employer pays for your meals, you must pay tax on your food allowance, which is valued according to special standard tables. You do not need to pay tax on hotel breakfasts included in the price of the room.

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Business trips lasting longer than three months

Special rules apply when a business trip has lasted longer than three months. In such cases, the tax-free per diem will be lower. Read more in the brochure "Traktamenten och andra kostnadsersättningar" (SKV 354) [only available in Swedish].

Car allowance

When you travel by car for work, your employer may pay you a tax-free car allowance of

- SEK 18.50 per 10 km for your own car
- SEK 6.50 per 10 km for an employer-provided car, if it runs on diesel
- SEK 9.50 per 10 km for an employer-provided car, if it runs on a fuel other than diesel (such as gasoline, electricity or ethanol).

If you have not received remuneration from your employer for your business trip, you may deduct

- SEK 18.50 per 10 km for your own car
- SEK 6.50 per 10 km for an employer-provided car, if it runs on diesel
- SEK 9.50 per 10 km for an employer-provided car, if it runs on a fuel other than diesel (such as gasoline, electricity or ethanol).

Congestion charges

Have you made a business trip by car and paid congestion charges? If you have been remunerated for the congestion charge, you should not pay tax on that remuneration. Nor may you make any deduction. If, on the other hand, you have not been remunerated by your employer, you may make a deduction for the congestion charge.

Would you like to know more?

This is only a summary. Read more in the brochure "Traktamenten och andra kostnadsersättningar" (SKV 354) [only available in Swedish].

