

# Travel, Remuneration & Tax

## Travel

Please consider cost and environmental impact when booking tickets. Prioritize your means of transportation in the following order:

1. Train
2. Bus
3. Car that runs on renewable fuel or electricity
4. Other car
5. Flight – we reimburse flight costs for international reviewers as well as long distance domestic reviewers

We reimburse first class train tickets if you perform work for the foundation while travelling. In other case we reimburse second class tickets only.

We only refund travels by car within Sweden.

Taxi can be used for local transportation if it is the most efficient and cost effective alternative, between 10 PM and 06 AM as well as under special circumstances. Specify your reason for travelling by taxi in your expense report. We do not reimburse tips.

## Remuneration – expense reports

The expense report form is available on the website. Original receipts must be submitted with your expense report.

Send us your expense reports swiftly. We need your expense report by the 8th of each month to be able to reimburse you the same month.

A valid bank account number, bic/swift code, IBAN number and the bank's address must be submitted.

## Food

We do not cover costs for food outside the meetings.

## Tax

For tax purposes we need the following information from all reviewers:

1. A copy of your passport or other ID document or your Swedish personal identity number/coordination number
2. Your residential address

Please submit this information as soon as possible since the Swedish tax agency needs at least six weeks for its administrative processing.

You only need to send us this information once or in case of changes.

## SINK tax

You must pay tax in Sweden on income from employment in Sweden. If you reside abroad you may pay "SINK tax" instead of ordinary income tax. The rate for SINK tax is 25 %, from which you are not allowed to claim any deductions. You do not have to make any annual income declaration for SINK tax. You are eligible for SINK tax as long as you are not regarded as living in Sweden for tax purposes.

We will submit an application for SINK tax for all reviewers who are foreign nationals or Swedish citizens living and working abroad.

More information about SINK tax is available here:

[www.skatteverket.se/download/18.15532c7b1442f256bae93cf/1395143307244/44206.pdf](http://www.skatteverket.se/download/18.15532c7b1442f256bae93cf/1395143307244/44206.pdf)

Please let us know if you prefer paying ordinary income tax instead of SINK tax.

## More information

For more information please contact  
[admin@lantbruksforskning.se](mailto:admin@lantbruksforskning.se)