

LOCAL TRAVEL AGREEMENT AT THE UNIVERSITY OF GÄVLE

Section 1: Parties of the Agreement

The agreement is signed between the University of Gävle and the trade unions Saco-S, OFR-Läraryörbundet and OFR-ST with support from ALFA and ALFA-T chapter 3, section 12. Replaces the local travel agreement 1 February 1996.

Section 2: Field of application

This agreement regulates travel reimbursements - subsistence allowance and taxable fringe benefits - for employees at the University of Gävle.

Reimbursements may not take into account longer routes or absence than what is caused by the business trip.

Section 3: Definitions

Car allowance	Reimbursement when using a private car on business trips.
Permission to use a private car	When the employer and the employee have agreed that the employee's own car is the most appropriate means of transport. The form can be found on the intranet.
One-day business trips	Business trips not involving an overnight stay.
External representation	All expenses connected with external representation have in common that they are directed towards contacts in other countries (other Higher Education Institutions or Universities, independent researchers, companies and such) and have an immediate connection and value to the activities of the university. These fringe benefits are not taxable (except for meal benefits), see the representation policy of the university, 2011/1113.
Several day business trips	Business trips involving an overnight stay outside of the own home.
IL	The Income Tax Law 1999:1229
Internal representation	The concept of internal representation includes i.a information meetings and staff parties (also applies for family members and retired employees). Internal representation also includes internal education, information meeting with the staff and planning days - these fringe

benefits are not taxable (except for meal benefits), see the representation policy of the university, 2011/1113.

Meal benefits	A meal benefit is the fiscal value of a meal that has been paid directly or indirectly by the employer, i.e. meal(s) that the traveller receives free of charge in connection with a business trip (even if payed by someone other than the employer), for example if the meal is included in the price of a conference or course)
Meal deduction	Implies a reduction of the subsistence allowance where appropriate, see section 4.4.
Business trip	A trip made by an employee for work, i.e. to another place than where he/she normally works (workplace). A business trip is considered started or completed at the employee's workplace or his/her home depending on where it was actually started or completed.
Workplace	The location where the employee does the main part of his/her work.
Subsistence allowance	Reimbursements for increased living expenses (accommodation, meals and minor expenses) that the employer pays out to the employee undertaking a business trip involving an overnight stay outside of the workplace.
Foreign business trips	A trip made by an employee for work outside of Sweden, i.e. to an other place than where he/she normally works (workplace).

Section 4: Reimbursements

4.1 One-day business trips

Domestic business trip at least 30 kilometers from the workplace/home	Subsistence allowance, non-taxable part according to the Income Tax Law ³⁾	Salary increment, taxable part
> 10 hours or return after 7 pm		150 SEK
	0 SEK	

4.2 Several day business trips

Domestic business trip at least 50 kilometers from the workplace/home. An overnight stay is always required.	Subsistence allowance, non-taxable part according to the Income Tax Law ³⁾	Salary increment, taxable part
Full day ¹⁾		200 SEK
Part of day ²⁾		100 SEK
From day 91, at most 70% of subsistence allowance	210 SEK	
	105 SEK	
	147 SEK	
Night subsistence allowance Reimbursement for night accommodation when the employee themselves does not pay for the accommodation (private accommodation).	105 SEK	300 SEK

1) The business trip is started before 12 noon and is completed after 7 pm on the day of return.

2) The business trip is started at 12 noon or later and is completed at 7 pm or earlier on the day of return.

3) A column marked in grey implies that the amounts follow the Swedish Tax Agency's recommendations according to "Traktamenten och andra kostnadsersättningar, Skatteverket SKV, 354" ("Subsistence allowance and other reimbursements").

4.3 Car allowance

Car allowance	Non-taxable part ⁴⁾	Taxable part ⁵⁾
Less than 7,000 kilometers	18.50 SEK	10 SEK
More than 7,000 kilometers	18.50 SEK	2 SEK

- ⁴⁾ A column marked in grey implies that the amounts follow the Swedish Tax Agency's recommendations according to "Traktamenten och andra kostnadsersättningar, Skatteverket SKV, 354" ("Subsistence allowance and other reimbursements").
- ⁵⁾ This reimbursement implies permission to use a private car. The form can be found on the intranet.

4.4 Meal deduction and meal benefits

Meal deduction/meal benefits ⁶⁾		
Free meals during business trips, principal rule	Reduction of subsistence allowance (meal deduction), several day business trips	Taxable fringe benefits (meal benefits), one-day and several day business trips
Hotel breakfast that is included in the cost of the room	Yes	Yes
Meals on public transports that are included in the price	Yes	No
External representation	No	No
Internal representation	Yes	No
	Yes	

- ⁶⁾ - Income Tax Law, chapter 11, section 2
 - ALFA, ALFA-T, Central agreement
 - Traktamenten och andra kostnadsersättningar, Skatteverket SKV, 354 ("Subsistence allowance and other reimbursements")

4.5 Meal deduction

Meal	Full day ⁷⁾	Half day ⁷⁾
Breakfast	42 SEK	20 SEK
Lunch	74 SEK	35 SEK
Dinner	74 SEK	35 SEK

- ⁷⁾ A column marked in grey implies that the amounts follow the Swedish Tax Agency's recommendations according to "Traktamenten och andra kostnadsersättningar, Skatteverket SKV, 354" ("Subsistence allowance and other reimbursements").

4.6 Internal education/planning days

When the employer pays for all expenses in connection with internal education or planning days, subsistence allowance and salary increment is not payed.

4.7 Foreign business trips

Reimbursement for foreign business trips, see the Swedish Tax Agency's list of foreign subsistence allowances.

From day 91, a maximum of 70% of the amount in question will be payed.

Section 5: Work related conflicts

Reimbursements according to this agreement will not be paid for time in which an official is on strike or lockout.

However, if an official on lockout returns to the workplace or the home in connection with the lockout coming into force, reimbursement will be payed according to this agreement until the place in time when the official returned there.

Section 6: Validity

This agreement is valid from 1 January 2012 with the mutual period of notice of 3 months.