

<b>Quick guide to entertainment etc.</b>						
This quick guide is to be used as general guidance only and is based on LU's Entertainment Regulations (Dnr EK2011/37) and the Swedish Tax Agency's provisions						
<b>Recommended cost, VAT deduction and accounting instructions for a number of events</b>						
<p><sup>1)</sup> Entertainment that exceeds the recommended maximum cost is to be approved in advance in each individual case by the head of the relevant faculty office, or the head of university administration and specialised centres or Vice-Chancellor.</p> <p>Internal entertainment concerns employees that receive a salary or fee/remuneration from LU</p> <p>The beneficiary is responsible for that meals that counts for benefit taxation are registered in the expense management system.</p> <p>Institutions are responsible for that gifts over the approved values are reported to payroll management for benefit taxation.</p> <p>For external entertainment, the number of internal participants may exceed the number of external guests only in exceptional cases</p> <p>The choice of account for entertainment (55200 or 49600) with both external and internal participants is determined by the predominant group, or, secondarily, the aim of the event may determine the choice of account but accounting can never be shared.</p> <p>Staff parties/equivalents may be organised 2 times per year at most.</p> <p>A list of participants/recipients must <u>always</u> include first names and surnames, and organisational affiliation</p> <p>With light refreshment is meant a beverage, half a bun, fruit and candy. Stuffed baguette or salad should be benefit taxed.</p> <p>As a working meal, a meal is considered not to be either internal or external representation or included in a conference arrangement which would normally be paid privately. Is not normally to occur at LU.</p>						
<b>Event /Activity</b>	<b>Description of event/Documentation requirement</b>	<b>Recommended maximum-cost excl. VAT <sup>1)</sup></b>	<b>Maximum VAT deduction <sup>2) 3)</sup></b>	<b>Taxable benefit</b>	<b>Account</b>	<b>Comments</b>
Board meeting	Members invited to lunch. Documentation: Invoice from supplier and/or restaurant bill and list of participants.		no VAT deduction	yes	57323	
Business lunch/dinner at a restaurant	Two or more employees meet to share lunch and discuss work issues at a restaurant. Documentation: restaurant bill, list of participants		no VAT deduction	yes	57323	Is not normally to occur at LU

Business lunch/dinner at the workplace	Two or more employees order lunch/dinner to their work premises, during ongoing work Documentation: Invoice and/or restaurant bill, list of participants		no VAT deduction	yes	57323	Is not normally to occur at LU
Celebration of employee wedding, birth of a child, etc.	Considered as a private cost and cannot be covered by University funds					
Celebratory cake	Employees are offered coffee and cake or snacks and drinks or equiv. in connection with e.g. a colleague's retirement or end of employment Documentation: Invoice eller proof of purchase, list of participants	SEK 100	full VAT deduction	no	49500	
Celebratory dinner	Employees are invited to dinner on the occasion of a colleague's retirement, end of employment or equivalent. Documentation: Invoice and/or restaurant bill, list of participants	SEK 450	no VAT deduction	no	49600	Counts as a staff party, may be held 2 times per year at most
Celebratory gift	Gift e.g. for 50th birthday, long period of employment (6 years according to Tax Agency regulations) or at the end of employment. Documentation: Invoice from supplier or proof of purchase, name of recipient	SEK 10000 <b><u>NB incl. VAT</u></b>	full VAT deduction	Tax exemption for a maximum of two occasions during the time of employment (1 occasion besides the distinction for "zeal and probity")	49500	The gift is not a right to receive for the employee but a opportunity for the employer to give without the receiver having to be benefit taxed.
Christmas gift for employees	Documentation: Invoice or receipt, list of recipients	SEK 450 <b><u>NB incl. VAT</u></b>	full VAT deduction	no	49500	No gifts to charity. Flowers or gifts of a higher value are to be taxed as benefits from the first SEK

Christmas lunch/buffet dinner	Employees are offered a Christmas lunch. Documentation: Invoice and/or restaurant bill, list of participants	SEK 650	no VAT deduction	no	49600	Counts as a staff party, may be held 2 times per year at most.
Christmas party, peripheral costs	In addition to a meal as above, peripheral costs such as venue rental, musical entertainment, etc. Documentation: Invoice + list of participants	SEK 350	no VAT deduction	no	49600	
Coffee for employees	Free coffee from a vending machine or similar for employees Documentation: Invoice		full VAT deduction	no	49500	
Conference cost, internal conference at a conference facility	Conference at a conference facility. The conference cost includes all meals for participants. Work goes on all day. Documentation: Invoice from conference facility, list of participants and programme		full VAT deduction	no	57322	At least 6 hours per day must be dedicated to study/equiv. for full VAT deduction to be allowed. The programme/documentation on course/conference content is to be attached.
Conference cost, internal conference at LU	Full day conference for LU employees, morning coffee, lunch and afternoon coffee included. Documentation: Invoice, list of participants and programme		full VAT deduction	no	57322	At least 6 hours per day must be dedicated to study/equiv. for full VAT deduction to be allowed. The programme/documentation on course/conference content is to be attached.
Conference participation, external organiser	LU employees take part in a conference organised by an entity other than LU. Meals included. Documentation: Invoice		full VAT deduction	yes	48100	If a subsistence allowance is paid out this is to be reduced.
Entertainment at home	Meal with external guests. External guests should not be a small minority. Documentation: proof of purchase, list of participants	SEK 650	no VAT deduction	no	55200	To be applied restrictively. Complete documentation is particularly important.

Floral tribute	Employee retirement, end of employment etc. Floral tribute. Documentation: Invoice or proof of purchase	SEK 250	full VAT deduction	no	49500	Flowers or gifts of a higher value are to be taxed as benefits from the first SEK
Floral tribute for public defence of PhD thesis, birthday, employee illness or end of employment.	Documentation: Invoice and name of recipient	SEK 250 excl delivery charge	full VAT deduction	no	49500	Flowers or gifts of a higher value are to be taxed as benefits from the first SEK
Fruit basket for employees	Available to all, e.g. in a lunch room.		full VAT deduction	no	49500	
Funeral flowers	Wreath, flower arrangement for grave, bouquet. Documentation: Invoice and name of recipient		no VAT deduction	no	49500/ 55200	
Honorary doctor, lunch, dinner	Meal with external guests. Documentation: Invoice and/or restaurant bill, list of participants		full VAT deduction	no	57322	
Honorary doctor, rings, garment rental, etc.	Documentation: Invoice from supplier		full VAT deduction	no	ring 63800 garment rental 57892	
Information meeting with light refreshments for employees	Employees are offered coffee and buns Documentation: Invoice, list of participants	SEK 100	full VAT deduction	no	49500	
Information meeting with light refreshments for students or other external recipients	Coffee and buns are offered Documentation: Invoice and list of participants	SEK 100	no VAT deduction	no	55200	
LU conferences with external participants	LU organises a conference and invites external participants. LU employees also take part. The participants pay a conference fee. Documentation: Invoice for hotel, food, venue rental, programme and list of participants.		full VAT deduction	no	57322/ 57400	At least 6 hours per day must be dedicated to study/equiv. for full VAT deduction to be allowed. The programme/documentation on course/conference content is to be attached.

Lunch to mark public defence of PhD thesis	Lunch for author, faculty examiner, supervisor, examining committee. Documentation: Invoice and/or restaurant bill, list of participants	SEK 650	no VAT deduction	no	55200	
Lunch/dinner at home, external entertainment	Meal with external guests. Documentation: Proof of purchase, list of participants	SEK 650	no VAT deduction	no	55200	To be applied restrictively. Complete documentation is particularly important.
Lunch/dinner, external entertainment	Meal with external guests. Documentation: Invoice and/or restaurant bill, list of participants	SEK 650	no VAT deduction	no	55200	
Massage	Massage offered to all employees in the unit. Documentation: Invoice from supplier.		full VAT deduction	no	49500	
Meeting with coffee and buns	Documentation: Invoice and list of participants	SEK 100	full VAT deduction	no	49500	
Memento for employees	Commemorative gift for employees to mark e.g. a 50th birthday, a long period of employment (6 years according to Tax Agency regulations) or at the end of employment. Documentation: Invoice from supplier or receipt, name of recipient	SEK 10000 <b><u>NB incl. VAT</u></b>	full VAT deduction	Tax exemption for a maximum of two occasions during the time of employment (1 occasion besides the distinction for "zeal and probity")	49500	The gift is not a right to receive for the employee but a opportunity for the employer to give without the receiver having to be benefit taxed.
Overtime work, meal	Documentation: Proof of purchase + list of participants		no VAT deduction	yes	57323	Is not normally to occur at LU
Overtime work, simple refreshments	To be consumed at the workplace. Documentation: Proof of purchase + list of participants	SEK 100	full VAT deduction	no	49500	

Planning/information meetings	Employees taking part in a planning/information meeting are offered lunch in connection with the meeting. Documentation: bill from restaurant + list of participants	SEK 450	no VAT deduction	no	49600	
Promotional gift	Items of relatively insignificant value with University logo. Documentation: Invoice from supplier + list of recipients	SEK 200	full VAT deduction	no	63800	
Reception for doctoral degree ceremony	Reception with buffet for employees and external guests. Documentation: Invoice from supplier and/or restaurant bill and list of participants, e.g. extract from guest book.		full VAT deduction	no	57322	
Simple tribute	Flowers for public defence of thesis, birthday, end of employment. Documentation: Invoice or proof of purchase	SEK 250	full VAT deduction	no	49500	Flowers or gifts of a higher value are to be taxed as benefits from the first SEK
St. Lucia day coffee and mulled wine	Documentation: Proof of purchase		full VAT deduction	no	49500	
Staff party, employees invited to dinner served at a restaurant	Documentation: Invoice and/or restaurant bill, list of participants	SEK 450	no VAT deduction	no	49600	Max 2 occasions/year
Staff party, employees invited to dinner served on LU premises	Documentation: Invoice and/or restaurant bill, list of participants	SEK 450	no VAT deduction	no	49600	Max 2 occasions/year
Staff training/external course	Employee takes part in a course organised by an external entity on its own premises. Lunch is included in the course fee paid by LU. Documentation: Invoice from course organiser.		full VAT deduction	yes	48100	If a subsistence allowance is paid out this is to be reduced.

Staff training/internal course including meal	LU organises a course for employees. Lunch and morning and afternoon coffee. Documentation: Invoice		full VAT deduction	no	57322	At least 6 hours per day must be dedicated to study/equiv. for full VAT deduction to be allowed. The programme/documentation on course/conference content is to be attached.
Theatre tickets, musical entertainment for employees as a Christmas present for private use	Documentation: Invoice, receipt for theatre tickets and list of participants	SEK 450 <b><u>NB incl. VAT</u></b>	full VAT deduction	no	49500	If the value exceeds the cost ceiling the gift is to be taxed from the first SEK.
Theatre tickets, musical entertainment for employees as a peripheral cost e.g. for a Christmas party	When theatre tickets are combined with dinner. Documentation: Invoice receipt for theatre tickets and list of participants	SEK 350	no VAT deduction	no	49600	
"Tips"	In exceptional cases and may not exceed 5% of the entertainment cost and is to remain within the cost ceiling.					
Tribute for public defence of thesis	Flowers or gift for the author Documentation: Invoice or proof of purchase	SEK 250	full VAT deduction	no	49500	Flowers or gifts of a higher value are to be taxed as benefits from the first SEK
Workshop, full day with coffee and lunch	LU organises a workshop. The programme includes coffee and lunch. Documentation: Invoice, list of participants and programme		full VAT deduction	no	57322	At least 6 hours per day must be dedicated to study/equiv. for full VAT deduction to be allowed. The programme/documentation on course/conference content is to be attached.
Workshop, half day lunch	LU organises a workshop. The programme includes coffee and lunch. Documentation: Invoice, list of participants and programme		no VAT deduction	yes	57323	Is not normally to occur at LU

Workshop, half day snack	LU organises a workshop. The programme includes coffee. Documentation: Invoice, list of participants and programme	SEK 100	full VAT deduction	no	57470	
<b>Account</b>	<b>Title</b>					
48100	Course fees external courses and conferences					
49500	Staff welfare measures					
49600	Entertainment internal					
55200	Entertainment external					
57322	Meal conference					
57323	Meal working meeting					
57400	Scholarly conferences					
57892	Other purchased services					
63800	Other goods					

## Förmånsbeskattning?


- Primula res under Resor/utlägg

- Välj Resa inrikes

- Markera  Inom verksamhetsort

- Fyll i datum och klockslag

- Markera under **MÅLTIDSAVDRAG**
  - Med kostförmån
  - Frukost  Lunch  Middag

- Gäller förmånsbeskattningen flera tillfällen fyll i så många datum som ska förmånsbeskattas och ange vilka datum som avses under  Medd/Bil