

Reference Guide for Reporting Gifts and Hospitality at Stockholm University

Updated September 19, 2019

[Rules concerning gifts and hospitality at Stockholm University](#)

This reference guide is a complement to the "Rules Concerning Gifts and Hospitality at Stockholm University". This reference guide describes the criteria for hospitality expenses, gifts, employee welfare, conferences, etc., and how to record them. In special cases, the Vice-Chancellor may grant permission to exceed the internally set thresholds. Permission should be requested in advance for each individual occasion by the head of department or equivalent. Exceeding the maximum amount without the Vice-Chancellor's permission may result in the host of the event being held personally liable for the excess amount.
Please note, as of July 1, 2017, no right of compensation for incoming VAT is allowed for costs that are recorded as hospitality.

The employee is responsible for the tax imposed on fringe benefits. A form is available on the University's webpage.

[Form Food Benefit](#)

Hospitality, gifts, employee welfare, courses and conferences and other hospitality	Description	Hospitality	Maximum base for VAT deduction per person according to the Swedish Tax Agency	Tax Imposed on Fringe Benefits	Maximum Cost per Person and Occasion	Account	Account Name	Supporting Documentation for Verification
1. External hospitality - meals, activities as well as refreshments and light snacks	External hospitality is aimed at the University's connections with the surrounding community, other higher education institutions, businesses, etc. The hospitality's purpose is to create, maintain and develop external contacts which promote the University's activities. Hospitality should be provided in moderation, and frequent provision of hospitality to the same person or group of people should be avoided. Furthermore, the hospitality should not be lavish, but reasonable, modest, and appropriate for the occasion, and the risk of bribery should always be taken into account.							
1.1 Meal <i>Breakfast, lunch, dinner</i>	<ul style="list-style-type: none"> * Meal with external participants (not University employees). Participants from the University should be a minority. * Hospitality is aimed at business relations. * Hospitality solely involving the provision of alcohol is not permitted. The provision of alcohol with a meal should be characterised by moderation. Spirits should not be served, although exceptions can be made in the case of foreign visitors. * Hospitality should not be provided in someone's home. * Stockholm University does not cover costs for gratuity in Sweden. * Requirement for a direct relation to the authority's activities refers to the location and timing of the event, as well as the participants. <p><i>All requirements must be met.</i></p>	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 1,000 <i>(including VAT)</i>	5524	Extern repr, ej avdr gill moms	<ul style="list-style-type: none"> * Purpose * Date * List of participants (name, including what organisation/company they represent)
1.2 Activities in connection with external hospitality <i>Other costs than meals in connection with external hospitality</i>	<ul style="list-style-type: none"> * Expenses such as rent, costs for musical entertainment, entrance fees, theatre tickets, etc. * Requirement for a direct relation to the authority's activities refers to the location and timing of the event, as well as the participants. <p><i>All requirements must be met.</i></p>	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 350 <i>(including VAT)</i>	5524	Extern repr, ej avdr gill moms	<ul style="list-style-type: none"> * Purpose * Date * List of participants (name, including what organisation/company they represent)

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1.3 Refreshments and light snacks for the purpose of hospitality <i>Does not replace a full meal (breakfast, lunch, dinner)</i>	<p>* Refreshments and light snacks are e.g. cookies, buns, a light sandwich, fruit, coffee, tea, and non-alcoholic beverages which do not replace a full meal.</p> <p>* If refreshments and light snacks are served more than once during the same hospitality event every serving is counted separately.</p> <p>* Requirement for a direct relation to the authority's activities refers to the location and timing of the event, as well as the participants.</p> <p><i>All requirements must be met.</i></p>	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 150 (including VAT)	5524	Extern repr, ej avdr gill moms	<p>* Purpose</p> <p>* Date</p> <p>* List of participants (name, including what organisation/company they represent)</p>

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2. External hospitality - gifts to external recipients		Gifts offered to external recipients (not employed at the University) can be given in case of external hospitality. The hospitality's purpose is to create, maintain and develop external contacts which promote the University's activities. Hospitality should be provided in moderation, should not be lavish, and must not jeopardize the University's good reputation. Hospitality to the same person or group of people should be avoided and the risk of bribery should always be taken into account.						
2.1 Hospitality gifts	* Hospitality gifts can also be offered in connection with important inaugurations and anniversaries (the latter at the earliest after 25 years). * Examples of such gifts include flowers, books, chocolate, fruits baskets, etc. * A requirement for this type of hospitality is that there is a direct connection to the University's activities (time, place, participants). <i>All requirements must be met.</i>	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 1,000 (including VAT)	5524	Extern repr, ej avdr gill moms	* Purpose * Date * List of participants (name, including what organisation/company they represent)
2.2 Flowers for external person's death/funeral.	* Wreath, funeral flowers, handheld flower bouquets for external person's death/funeral.	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 2,500 (including VAT)	5524	Extern repr, ej avdr gill moms	* Purpose * Date * Recipient (name, including what organisation/company they represent)
3. Internal Hospitality		Internal hospitality is aimed at the University's employees and the whole staff. Hospitality should be provided in moderation, should not be lavish, and must not jeopardize the University's good reputation. In order to count as internal hospitality, the event must be brief and temporary. An event is considered to be brief if it lasts no longer than a week, and temporary if it occurs on rare occasions.						
3.1 Staff party (meal) <i>Breakfast, lunch, dinner</i>	* Refers to meal at staff party. * Staff parties (including end of Summer and Christmas lunches/dinners) paid for by the employer should not be held more than twice per employee and year. * Hospitality solely involving the provision of alcohol is not permitted. The provision of alcohol with a meal should be characterised by moderation. Spirits should not be served.	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 700 (including VAT) Christmas dinner SEK 1,000 (including VAT)	4962	Personalrepr, ej avdr gill moms	* Purpose * Date * List of participants (name and departm/equivalent)
3.2 Other expenses at staff parties <i>Other costs than meals at staff parties</i>	* Other expenses at staff parties, such as rent, costs for musical entertainment, entrance fees, theatre tickets, etc.	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 350 (including VAT)	4962	Personalrepr, ej avdr gill moms	* Purpose * Programme/agenda * Date * List of participants (name and departm/equivalent)
3.3 Information meeting with staff (meal) <i>Breakfast, lunch, dinner</i>	* Refers to meal at information meeting with all staff about major staff changes or organisational changes (one-way communication). * Refers to infrequent occasions. * There must be a programme or agenda including purpose for the information meeting.	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 700 (including VAT)	4962	Personalrepr, ej avdr gill moms	* Purpose * Programme/agenda * Date * List of participants (name and departm/equivalent)

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4. Gifts to employees		As a rule gifts from the employer are taxable for the recipient. Gifts from the employer are tax-exempt under certain conditions. Tax exemption does not apply to gifts of cash or cash equivalents (gift cards).						
4.1 Anniversary gifts <i>Anniversary gifts are given to employees in connection with, for example, the authority's 25-, 50-, 75-, or 100-year anniversary.</i>	Tax imposed on fringe benefits on the whole amount if the value exceeds SEK 1,350. Please note the University's maximum cost which is SEK 500.	No	SEK 1,350 (including VAT)	No	SEK 500 (including VAT)	4958	Personalvård, gåvor	* Purpose * Date * Recipient (name and department/equivalent)
4.2 Commemorative gifts <i>(long-term employees)</i>	* Refers to gift, i.e. not to refreshments and light snacks or reception with flowers. * Commemorative gifts are not offered in connection with milestone birthdays. They are offered only at: - the end of a long-term employment (at least six years) - an employee receiving the NOR medal <i>Tax imposed on fringe benefits on the whole amount if the value exceeds SEK 15,000 kr and is given at one more time in addition to when the employment terminates.</i> Please note the University's maximum cost which is SEK 2,500.	No	SEK 15,000 (including VAT)	No	SEK 2,500 (including VAT)	4958	Personalvård, gåvor	* Purpose * Date * Recipient (name and department/equivalent)
5. Employee welfare		The basic principle is that any benefits provided by the employer are taxable. The exception is employee welfare benefits which refer to benefits of low value that are provided to all employees at the workplace and do not constitute direct compensation for work performed, but rather simple measures to create satisfaction at work. These benefits are tax-exempt.						
5.1 Coffee, tea, fruit Provided at the workplace	* Refers to coffee, tea, fruit provided to all employees at the workplace.	No	Full VAT deduction	No	-	4951	Personalvård, livsmedel	-
5.2 Refreshments and light snacks <i>Does not replace a full meal (breakfast, lunch, dinner)</i>	* Refreshments and light snacks are e.g. cookies, buns, a light sandwich, fruit, coffee, tea, and non-alcoholic beverages which do not replace a full meal. * Refers to infrequent occasions. * Example: a new employee is welcomed, last working day ahead of the summer period, employee comes back from parental leave or termination of employment, special duties have been fulfilled, board meeting, public defence of dissertation, etc.	No	Full VAT deduction	No	SEK 150 (including VAT)	4981	Övr personal-kostnader	* Purpose * Date * List of participants/Group of recipients
5.3 Simple reception with flowers	* Refers to reception with flowers at new employment, sick leave at least 3 weeks, employee has had a child, terminates his/her employment or retirement after at least 6 years, giving the employee an anniversary or memorial gift, a gift of flowers in connection with the public defence of dissertation, associate professor title, professor appointment, etc.	No	Full VAT deduction	No	SEK 400 (including VAT)	4981	Övr personal-kostnader	* Purpose * Date * Recipient (name and department/equivalent)

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6. Courses and Conferences								
Courses and conferences refer to larger planned arrangements for formal discussion of certain issues. Programmes should always exist. It does not refer to meetings for ongoing work. The nature of the course/conference must not be such that it could damage the University's reputation.								
6.1 External course/conference/training for staff <i>externally arranged course (including conferences arranged by SUHF)</i>	* Employees participate in externally arranged course/conference/training paid by the University for the purpose of raising own competence that includes meals (breakfast, lunch, dinner). * Tax imposed on fringe benefits is due on the meal, but not for people who participate in the programme (e.g. as a lecturer). * If the meal is specified in the invoice, no VAT deduction is recorded on the portion of the cost of the meal.	No	Full VAT deduction	<u>Yes</u> <u>Please use form Food Benefit</u>	-	4810	Kursavgifter, externa kurser egen personal	* Purpose * Programme * Date * Participants/List of participants
6.2 Internal course/conference for employees <i>at least 6 hours substantial subject matter</i> <i>Refers to courses/conferences at the University or at a conference facility that includes meals (breakfast, lunch, dinner), such as business planning and internal training that do not relate to ongoing work. The course/conference should be at least 6 hours (subject matter).</i>	* Please record expenses on account 4820 for e.g. lecturers, costs for rented material.	No	Full VAT deduction	No	-	4820	Kostnader internt anordnade kurser och konferenser	* Purpose * Programme * Date * List of participants (name and department/equivalent)
	* Please record expenses on account 5572 for meals, rooms and accommodation in connection with business planning and if these costs are not included in the course fee.	No	Full VAT deduction	No	-	5572	Hotell- och restaurang-tjänster vid interna kurser/konferenser	
6.3 Course/conference which is organized by the University	* Refers to when the University is the organizer of a course/conference which is offered to external as well as internal participants. * Refers to all expenses for the conference (meals, rooms, expenses for lecturer, etc.).	No	Full VAT deduction	No	-	5541	SU konferensarrangemang med externa deltagare	* Purpose * Programme * Date * List of participants (name and department/equivalent)
7. Other costs								
Other costs related to hospitality and gifts are described below and in some cases clarified with examples from the above description. Where the University's maximum amount is missing, good judgment should be applied and costs should not be of such a nature as to jeopardize the University's good reputation.								
7.1 Refreshments and light snacks at work meeting with external participants <i>Does not replace a full meal (breakfast, lunch, dinner)</i>	* Refreshments and light snacks are e.g. cookies, buns, a light sandwich, fruit, coffee, tea, and non-alcoholic beverages which do not replace a full meal. * Refers to meeting with external participants and not with the purpose of hospitality.	No	Full VAT deduction	No	SEK 150 (including VAT)	5695	Enkl förtäring arbetsmöte (ext deltagare)	* Purpose * Date * List of participants (name, position and organisation)
7.2 Promotional gifts <i>Items of relatively small value and not personal in nature</i>	* Relatively small value (e.g. pens, calendars) from the University promotional gift collection. * Gift must not be personal in nature.	No	Full VAT deduction	No	SEK 180 (including VAT)	5532	PR och reklamgåvor	* Purpose * Date * Recipient (name, position and organisation)

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7.3 Death/funeral (employee) <i>Flowers for employee's death/funeral.</i>	* Wreath, funeral flowers, handheld flower bouquets for employee's death/funeral.	No	No VAT deduction. VAT is recorded as costs.	No	SEK 2,500 (including VAT)	4981	Övr personal-kostnader	* Purpose * Date * Recipient (name and department/equivalent)
7.4 Academic ceremonies <i>Meals</i>	* Conferment of doctoral degrees and inauguration of new professors. * Conferment of master's degrees. Other expenses than meals for academic ceremonies <i>are recorded on right account respectively.</i>	No	Full VAT deduction	No	-	5696	Akademiska högtider (livsmedel)	* Purpose * Date * List of participants (name, position and organisation)
7.5 Refreshments and light snacks for students for the purpose of PR <i>Does not replace a full meal (breakfast, lunch, dinner)</i>	* Refreshments and light snacks are e.g. cookies, buns, a light sandwich, fruit, coffee, tea, and non-alcoholic beverages which do not replace a full meal. * Refers to infrequent occasions for the purpose of PR at e.g. fairs.	No	Full VAT deduction	No	SEK 150 (including VAT)	5532	PR och reklamgåvor	* Purpose * Date * List of participants/Group of recipients
7.6 Refreshments and light snacks for students for the purpose of hospitality <i>Does not replace a full meal (breakfast, lunch, dinner)</i>	* Refreshments and light snacks are e.g. cookies, buns, a light sandwich, fruit, coffee, tea, and non-alcoholic beverages which do not replace a full meal. * Refers to infrequent occasions at the start and end of a course.	Yes	No VAT deduction. VAT is recorded as costs.	No	SEK 150 (including VAT)	5524	Extern repr, ej avdr gill moms	* Purpose * Date * List of participants/Group of recipients
7.7 Lunch after public defence of dissertation	* Lunch for doctoral candidate, opponent, supervisor, examination committee, chairman of public defence meeting in connection with public defence of dissertation.	Yes	No VAT deduction. VAT is recorded as costs.	No	Cost for a normal lunch	5524	Extern repr, ej avdr gill moms	* Purpose * Date * List of participants (name, position and organisation)
7.8 Academic ceremonies with refreshments and light snacks <i>Does not replace a full meal (breakfast, lunch, dinner)</i>	* Refreshments and light snacks are e.g. cookies, buns, a light sandwich, fruit, coffee, tea, and non-alcoholic beverages which do not replace a full meal. * Refers to reception after public defence of dissertation.	No	Full VAT deduction	No	SEK 150 (including VAT)	5696	Akademiska högtider (livsmedel)	* Purpose * Date * List of participants/Group of recipients
7.9 Meal at internal work meeting <i>Breakfast, lunch, dinner (Please note that as a rule this should not occur.)</i>	Refers to, for example: * Shared lunch on ongoing work issues at e.g. internal work and planning meetings/workshops etc. that last less than 6 hours. * Shared meal upon departure when an employee quits his employment and the meal is paid for by the University. Please note that a working meal should not normally occur and should be included in tax imposed on fringe benefits.	No	No VAT deduction. VAT is recorded as costs.	<u>Yes</u> <u>Please use form Food Benefit</u>	-	4383	Kostnader för fria eller subventionerade måltider	* Purpose * Date * List of participants (name and department/equivalent)