

Rules and instructions for business travel

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**Karolinska
Institutet**



Rules for business travel

Ref. no. 1-447/2017

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Karolinska Institutet – Rules and instructions for business travel

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1 Aim

These rules and instructions are intended to ensure that business travel and meetings can be conducted in a cost-effective manner without our operations being compromised. Adequate planning of business travel and meetings is also expected to contribute to the minimisation of the trip's environmental impact.

The rules involve an adaptation of KI's operations with regard to Swedish legislation on taxation and procurement as well as concerning collective agreements and other regulations.

2 Areas of application

These rules apply to

- 1) Employees of KI
- 2) Individuals with research funding that is managed by KI in as far as these funds are used for travel.

The provisions regarding travel cost remuneration, mileage allowances and daily expense allowances also apply to travel conducted on KI's behalf concerning

- a) External lecturers (resident in Sweden)
- b) External members and participants in KI's boards, committees and working groups (resident in Sweden)
- c) Opponents and experts (resident in Sweden).

Points a-c apply under the condition that these individuals perform the majority of their work from home.

- Subjects of experiments
 - who, for example, submit samples of tissue, blood etc.¹
 - for so-called 'appearance travel' (travel cost remuneration only).
- Escorts for subjects of experiments.
- Individuals called by KI for an employment interview who have travelled between two locations within the EU (travel cost remuneration only).
- Students who travel for their studies on behalf of KI.
- Mentors for research students with regard to allowances for expenses (upon agreement) in conjunction with admissions seminars and half-way checks (allowance is not payable for academic disputations).

¹ For more information, see Rules for remuneration/allowances for non-employees, ref. no. 1782/06-200

3.1 Definitions²

3.1.1 Business travel

Business travel refers to a trip which a person is required to make in order to carry out an assignment (performance of duty) at a location other than their place of employment.

3.1.2 Place of employment

The place of employment is the place where the employee performs the majority of their work (12 Chapter IL 8 §). For the employee, this can mean that the place of employment may be in SLL's premises if the employee performs the majority of their work in these premises.

3.1.3 Business locality

Business locality refers to the area within a 50 kilometre radius of the taxpayer's place of employment. The business locality also refers to the area within a 50 kilometre radius of the taxpayer's residence (12 Chapter IL 7 §).

3.1.4 Daily expense allowance

The allowance for daily expenses relates to remuneration for increased living costs during business trips that include overnight stays away from home and which are undertaken outside of the normal business locality. Claims for remuneration are submitted by producing a travel claim in the system used by KI for such travel claims. Daily expense allowances are payable in accordance with the provisions of Skatteverket.

3.1.5 Pay supplements

Pay supplements are paid to employees for one-day functions and as supplementary remuneration for domestic (i.e. within Sweden) daily expense allowances in accordance with the local [term agreement](#). Such pay supplements are subject to taxation.

4 General

Contact with external parties is an important and essential part of the work undertaken within the realm of KI's operations. Meetings that would otherwise have necessitated business travel shall, in the first instance, be conducted using video and telephone conferencing technology. In instances when business travel is deemed necessary, it shall be scheduled in such a way as to avoid any unnecessary additional costs, such as for overnight stays, daily expense allowances and travelling time.

All travel and hotels must be booked via KI's contracted travel agent. This also applies in cases when KI pays travel expenses for individuals who are not employees, such as in conjunction with recruitment or visiting lecturers. Only travel booked via KI's contracted travel agent will be paid for by the employer. Exceptions to the above rules may be possible in the event that a specific hotel

² See also Local Term Agreement for Karolinska Institutet

has already been chosen by the organisers of the congress or conference. KI's travel claims system must be used for claiming travel expenses and travel orders.

5 Decisions on business travel

The right to decide on business travel is in accordance with the applicable [delegation of authority](#). The person charged with making decisions on business travel is responsible for ensuring compliance with these rules and that employees who travel on business are aware of the applicable rules.

6 Ordering business travel

Before the travel is ordered, the trip must have been sanctioned by the appropriate immediate manager. In order to ensure that the planned trip has been ordered, the traveller must produce a travel order (applies both to employees and to individuals with research funding managed by KI if these funds are to pay for the travel). The travel order must be approved by the supervisor and submitted with the travel claim after the trip has taken place.

Ordering must take place as soon as possible before the start of the trip. With consideration to environmental impact, duration and safety, travel must be undertaken with the most cost-effective alternative. Any deviation from these criteria must be approved by the supervisor by email with the reason clearly stated.

Any demands from financiers as to how funds are to be used must be taken into consideration within the framework of these rules.

7 Travel claims

Following the traveller's return from a business trip/event, a travel claim must be produced in KI's travel claim system.

The completed travel claim shall be signed and submitted to either an attester or reviewer at the relevant department in accordance with that department's processing rules. The travel claim shall be transferred for registration in Primula electronically. A traveller may not attest their own travel.

Travel claims must be submitted as soon as possible after the traveller's return, but by no later than within three months. Travel claims received more than three months after the completed trip will not be approved.

When submitting the travel claim, you must attach:

- Conference programme/list of participants or another document that confirms that the trip was undertaken
- Receipts for accommodation not invoiced to KI
- Receipts for expenses for taxis or other transportation for which KI is liable for the costs
- Receipts for meals for business entertainment including the stated purpose and list of participants
- Receipts for all other expenses related to the trip and for which reimbursement is claimed.

Only original receipts may be submitted.

7.1 Split travel claim

If only part of the travel costs are to be paid for by KI, KI invoices the other party for their part of the cost and only KI's share is recognised as an expense.

7.2 Repayment via online banking

Repayment may only be made via online banking for those individuals living outside of Sweden, where it is not possible to make repayments via Primula.

8 Daily expense allowance and travel cost remuneration

For business trips and events, the traveller is entitled to a daily expense allowance and – for domestic travel within Sweden – also a pay supplement. KI and the traveller can, in advance, reach an agreement that no, or a reduced, daily expense allowance will be payable.

For further information about contracts, regulations, times and allowance amounts, see the references under the Daily expense allowance and travel cost remuneration link in this document.

A meal deduction shall be made from the daily expense allowance for all meals not paid for by the traveller, with the exception of meals served on board publicly accessible modes of transport.

Food benefits shall be registered for all meals paid for by KI with the exception of breakfasts included in the price of a hotel stay, meals served on board publicly accessible modes of transport, and meals at internal courses/training and business entertainment.

Note that even if no daily expense allowance is payable, the food benefit must still be registered for taxation – for example, if KI has paid the fee for a conference where a meal is included in the price. In these cases, a travel claim does not need to be produced; instead, the 'Benefit taxation' form must be used and submitted to the reviewer.

Travel cost remuneration is paid upon submission of a receipt for travel expenses incurred using the modes of transport decided on when the trip was ordered. Remuneration may not be paid for travelling on longer routes than the event justifies. If a taxi or rental car is used, the reason for doing so must be provided.

9 Choice of mode of transport and accommodation

9.1 Public transport

All business travel must primarily be conducted using public transport. In certain countries and cities, however, a taxi may be a better and safer alternative.

Within the city of Stockholm and the surrounding area, public transport must be used unless there is a special reason not to do so. For travel between Solna and Flemingsberg, the KI bus is to be used when the timetable is appropriate.

9.2 Mode of transport

In as far as is possible, domestic travel within Sweden shall be conducted by train instead of by air. Special justification must be provided for each domestic flight taken.

9.3 Air travel

KI's travel agent will always suggest the most cost-effective prices and, when appropriate, alternative travel times and routes in accordance with these rules. In exceptional cases – for example, for longer journeys outside of Europe – the traveller may select more expensive tickets if special reasons exist for doing so. This could be the case if, for example, a night flight is taken due to the event/assignment taking place directly after arrival. Safety and security considerations, health reasons, travel times and routes, etc. may also constitute such special reasons. Before the booking is made, the traveller must provide special justification for such a deviation, which must be approved by the immediate manager.

9.4 Trains

For travel within Sweden and for shorter journeys abroad, regular tickets must be booked. Regular tickets here refers to 2nd Class, providing that this is the cheapest alternative. First Class may be chosen if the traveller needs to perform work during the majority of the journey. For travel on night trains, a single sleeping compartment may be booked.

9.5 Boats and ferries

If there is a need for a cabin, a single cabin of regular standard may be booked.

9.6 Transport to and from airports, railway stations, etc.

Airport buses and trains shall primarily be used when travelling to/from airports. Taxis may be used where there is an absence of a suitable train or airport bus connection to the airport or local destination, or when there is a special reason to travel by taxi (see below).

9.7 Taxi

A taxi may be used when there is no suitable public transport or when there is a special reason to travel by taxi. Special reasons here may include heavy or bulky luggage that is being transported on KI's behalf, that several passengers (engaged in business) are travelling in the car, or that time gains will be made. Where possible, travel by taxi shall be made using environmentally-friendly cars. A taxi may also be used for reasons of personal safety or if it will be complicated for the traveller to find their own way to the destination.

9.8 Rental car

When renting a car, an environmentally-friendly car shall be chosen, if possible. The car must also be equipped with a traction-control system and collision protection.

Rental cars are booked using the national car rental agreements as per [avropa](#). In regular situations, B category cars should be booked. If a larger car is required (due to the number of passengers and/or amount of luggage, or for safety reasons), a C or D category car may be used.

9.9 Own vehicle

If there are special reasons, one's own private vehicle may be used for domestic business travel. Special reasons here may include heavy or bulky luggage that is being transported on KI's behalf, that several passengers (engaged in business) are travelling in the car, or that time gains will be made. KI pays reimbursements for congestion charges when private vehicles have been used for business travel in accordance with the above-mentioned special reasons. Receipts – or, in the case of payment by autogiro, a balance statement – must be submitted together with the travel claim. Remuneration for travel using one's own car is payable in accordance with the applicable collective agreement.

If the journey is conducted using one's own vehicle despite the fact that it is not considered to be the most appropriate mode of transport available, remuneration equivalent to the cheapest mode of transport is payable.

Private vehicles may not be used for business travel outside of Sweden. In special circumstances, exceptions may be made but special justification must be provided by the traveller and approved in advance by the immediate manager. In the event of such an exception, the allowances for daily expenses and overnight accommodation are calculated from the time of arrival at the destination. In these cases, no remuneration is paid for fuel costs nor for fees for roads, bridges or ferries.

9.10 Hotel rooms

Hotels used in conjunction with travel must be booked via KI's contracted travel agent. In the first instance, hotels contracted as part of a framework agreement shall be used. A list of such hotels can be found at www.avropa.se. Reservations shall be made in plenty of time to ensure that the price is not abnormally high with consideration to the price situation at the place in question or other circumstances. The standard of the hotel should be appropriate to the nature of the trip and, generally speaking, good mid-standard hotels should be booked where these are available. Hotels that are environmentally certified or that can otherwise demonstrate active environmental work shall be chosen when possible, providing that this does not conflict with the rules mentioned above.

For longer stays, other alternatives (such as renting a small apartment) should be used, where possible. Exceptions to the above rules may be possible in the event that a specific hotel has already been chosen by the organisers of the congress or conference.

In normal situations, the hotel shall be paid for using a payment card with personal liability for payment or a so-called e-voucher. Many hotels outside of Sweden require the card number and expiry date of a debit/credit card at the time the booking is made.

If, during the business trip, a traveller is accompanied by someone who is not travelling on KI's behalf, the costs for this other person will not be paid by KI. If a traveller shares a hotel room with someone who is not participating in the business event, the cost incurred by the other person will be considered to be 25% of the cost of a double room.

10 Ordering and payment

10.1 Bonus programmes

Employees frequently travelling by train must join SJ's loyalty programme SJ PRIO.

All types of discounts, bonuses, free ticket vouchers, cash payments, etc. issued by (for example) airlines and hotels in conjunction with business travel remain the property of KI and may only be used for other business trips. The possibility of earning bonus points may not influence the choice of travel supplier.

10.2 Payment cards and invoicing

Individuals who frequently travel on business should obtain a payment card with personal liability for payment. The use of payment cards reduces or eliminates the need for the payment of travel advances. Decisions concerning the distribution of payment cards with personal liability are made by the Head of Department or the Head of Administration at the delegation ([see the EA handbook](#)). Business cards are only distributed in extreme situations. In order to receive remuneration for a self-purchased e-ticket, it must be substantiated that the travel actually took place and at which cost.

10.3 Travel advances

Travel advances are only payable in exceptional circumstances – for example, travel to a destination where payment cards cannot be used or in cases where the trip extends over a long period of time. Travel advances are paid at a maximum amount corresponding to the estimated daily expense allowance and cost of hotels that cannot be invoiced and at a minimum amount of four hundred kronor (SEK 400). Travel advances are paid via online banking from a special account for travel advances and using a special form for travel advances. Travel advances are paid out no earlier than one month prior to departure. Travel advances that have been received but that have not been accounted for in a travel claim by no later than three months after the traveller's return will be deducted from the next wage payment. If this is not possible, the traveller will be required to repay the money.

10.4 Tickets by text message for local public transport

Travel notes must be compiled when text messages are used as payment for local tickets. Travel notes must contain information about the cost, method of payment, time of travel and mode of transport (bus, train, etc.). The travel note must be submitted together with the travel claim.

11 Business travel insurance

KI has a travel insurance policy that covers business travel. If the business travel concerns a stationing abroad, see below (point 12) for more information. When travelling to EU/EEA countries, travellers must carry their European Health Insurance Card (EHIC card), which can be obtained from Försäkringskassan. The EHIC card entitles the holder to emergency medical care provided by the public healthcare systems of all EU/EEA countries. Only a patient fee must be paid. For business travel to other countries, a *personal insurance card* (issued by the respective department) must be carried. The traveller must also take the *terms and condition for business travel insurance* with them in order to know which actions must be taken at the time in the event of injury. The terms and conditions for business travel insurance are available from Kammarkollegiet's website, under 'Insurance' – <http://www.kammarkollegiet.se/>.

12 Insurance for stationing abroad

The URA insurance provides cover for staff stationed abroad. This includes personal injury cover and insurance cover that is equivalent to the cover provided by travel insurance.

KI takes out a URA insurance policy for each individual stationed abroad. When the policy is taken out, the following information must be included:

- Name and personal identity number of the individual(s) concerned (children aged 19 years or above are not included)
- Insurance period
- The location of the international stationing
- Invoice address and invoice reference

The insurance policy does not include cover for personal property but a supplementary policy covering personal property can be taken out.

13 Additional information

[KI guidelines for business entertainment](#)

[Local Term Agreement](#)

[URA agreement on foreign service contracts and guidelines for employment conditions](#)

[Agreement on remuneration etc. for business travel and events abroad, 2005:5](#)

[Skatteverket](#)

[Skatteverket daily expense allowance](#)

[Skatteverket search terms A-Ö](#)