

# **Regulations for access to telecommunications equipment etc.**

Applicable from 01-07-2010

Supersedes the regulations of 01-09-2006



**Karolinska  
Institutet**



**University Director**

## **Revision of regulations regarding access to telecommunications equipment etc.**

The regulations of 01-09-2006, doc. no. 4160/06-030, have been revised, partly because KI has signed a new telephony agreement and partly because technical development has made parts of the regulations obsolete.

The revised regulations exist as an appendix and apply from 01-07-2010.

Decisions in this matter were made by the undersigned University Director based upon a report by Payroll Manager, Katarina Tillgren.

Karin Röding

Katarina Tillgren

Preparation with  
Marie Tell, Assistant University Director  
Ingrid Palmér, Head of Financing  
Lena Nordlöf, IT Department

Appendix: Regulations for access to telecommunications equipment etc.



**Karolinska  
Institutet**

**Decision**

2010-06-10

**Doc. 2893/20  
no.:**

**University Director**

---

**Postal address**  
Karolinska Institutet  
171 77 Stockholm, Sweden

**Administrator**  
Payroll Manager  
Katarina Tillgren

**Telephone**  
+46 (0)8 524 800 00, sb  
+46 (0)8 524 866 16, dir  
**Fax**  
+46 (0)8 32 70 09

**E-mail**  
Katarina.tillgren@ki.se  
**Website**  
ki.se

Corp. reg. no. 202100 2973

# Regulations for access to telecommunications equipment etc.

Doc. no. 2894/2010-030

## Contents

1	Basic conditions .....	2
1.1	Assessment of taxation of benefits .....	2
2	Access to (mobile) telephones on official business .....	3
3	Access to mobile broadband or fixed broadband connection.....	3
4	Use of mobile telephone and mobile broadband during business trips abroad .....	4
Appendix 1 - Template for Decisions about access to a free-standing mobile or a MEX telephone on official business.....		5
Appendix 2 - Template for Decisions about mobile broadband with a fixed price .....		6
Appendix 3 - Template for Decisions about broadband connection at home .....		7

### Issued by:

Karolinska Institutet

University Administration, Human Resources Department

Questions regarding these regulations will be answered by the Payroll Manager



The regulations and guidelines were approved by the University Director and apply from 01-07-2010. They replace the previous guidelines of 01-09-2006, doc. no. 4160/06-030.

## 1 Basic conditions

Modern-day technology makes it possible for employees to perform their work tasks outside the normal place of work, e.g. at home and during trips. An employer can provide employees, whose work tasks demand a high degree of mobility, with various work tools in order to facilitate the work. For example, there are several solutions for telephony, “MEX telephone” (fixed line and mobile telephone in one), fixed line telephone and free-standing mobile. KI can also provide laptops and mobile broadband (referred to below as equipment).

A basic condition for the provision of equipment is that an assessment has been carried out ascertaining that the employee needs to perform his/her work outside the normal place of work. In certain cases, an agreement on teleworking should be drawn up (see also [http://intra.ki.se/staff/distans/distans\\_se.html](http://intra.ki.se/staff/distans/distans_se.html) )

A number of aspects are considered in connection with the assessment mentioned above. They concern e.g. information security, working environment, costs and tax issues.

Decisions about the provision of equipment are made by the Head of Department and the main rule is that any decision meaning that Karolinska Institutet is entering into long-term commitments, such as with subscriptions, may only relate to permanent (employed until further notice) employees.

In exceptional cases, people employed for a shorter period of time (temporary employment) can also have access to equipment if this is judged as being essential for the performance of the work.

The purchasing of equipment shall take place via KI's procured agreements.

See the form for decisions, appendix 2 and 3.

### 1.1 Assessment of taxation of benefits

According to Chapter 11 section 8 of the Swedish Income Tax Act (IL), as a general rule, benefits in the form of an item or a service that an employee receives from the employer shall **not** be subjected to taxation if:

- the item or service is of considerable importance in order for the person liable to pay tax to be able to perform his/her work tasks,
- the benefit is of limited value to the employee and
- the benefit to the employee cannot easily be separated from the benefit gained in the job (exception, see the section on “side benefits”)

The objective reasons that underlie the assessment that the equipment is essential for the employee to be able to perform his/her work will be evident from the decision about the provision of this type of equipment. The objective reasons are very important for the assessment of the possible taxation of benefits.

Employees that receive work tools shall certify in writing that the equipment will only be used privately to a very limited extent. This facilitates the tax authority's assessment of the issue concerning the possible taxation of benefits.

If a work tool can be used privately without the employer incurring a cost, it becomes an unavoidable side benefit, i.e. a non-taxable benefit. Read further for specific conditions and requirements for mobile telephones, mobile broadband and broadband connection at home.

## **2 Access to (mobile) telephones on official business**

Decisions about access to one's own company telephone are made by the Head of Department. The approved cost level for both telephone purchases and call rates should be evident from the decision as well as if a mobile phone subscription may be used for data traffic. If the telephone shall be used for data traffic, the subscription for data traffic should be purchased for the mobile phone subscription. KI's designated service providers should be used when purchasing telephones and signing subscriptions. KI must be registered as the owner. The employee shall certify that the subscription is only used privately to a very limited extent. The opportunity to switch to the private side of the mobile phone subscription should be used in the event of using the mobile telephone for private purposes. In these cases, the bill for private calls is sent directly to the employee.

It is important to have a fixed Internet access subscription for the synchronisation of e-mail and diary. Since fixed subscriptions also become slow when the maximum level for surfing the Internet has been reached, continuous automatic synchronisation should not be used. Instead, use the functions for synchronising at fixed intervals or synchronise manually.

For purchasing tickets via SMS for public transport while on official business, read KI's travel regulations.

Running costs are authorised in accordance with the department's order of delegation.

See the form for decisions, appendix 1.

## **3 Access to mobile broadband or fixed broadband connection**

In order for a broadband connection to be tax-free for the employee, basic criteria according to section 1.1 must be fulfilled and the subscription signed and paid for by Karolinska Institutet. This is also required in order to enable KI's deductions for VAT receivables.

Decisions about broadband connection are made by the Head of Department, along with specification of the objective reasons (see section 1.1). The need for a broadband connection outside the workplace should primarily be solved through the use of mobile broadband. A fixed broadband connection at home financed by

KI should only be permitted if special circumstances exist – e.g. coverage or capacity. Subscriptions should primarily be signed with a fixed price. Running costs are authorised in accordance with the department's order of delegation. See appendix 2. The importance of observing good IT security is also called attention to in connection herewith. See also [http://intra.ki.se/it/datasakerhet/regler\\_se.html](http://intra.ki.se/it/datasakerhet/regler_se.html)

According to a judgement made in the Swedish Board for Advance Tax Rulings as to whether a broadband connection can be a tax-free work tool, it emerges that the connection must be of considerable importance in order to be able to perform work tasks. It is therefore not enough to simply find it practical to have the opportunity to work from home.

#### **4 Use of mobile telephone and mobile broadband during business trips abroad**

Since the cost of using a mobile telephone and, in particular, mobile broadband abroad can be considerable, the use of a mobile telephone should be limited and mobile broadband completely avoided. It is important to turn off any automatic synchronisation of e-mail, diary, etc. as it results in high costs.

Local solutions should primarily be used in the event of needing a broadband connection abroad. Many hotels can offer a broadband connection at a fixed cost. When visiting any Eduroam learning centres, free Internet access can be used. Read more about this at <http://ki.se/ki/jsp/polopoly.jsp?d=30152&a=84105&l=sv>. During longer stays, local forms of subscription with better prices should be investigated and used.



## Appendix 1 - Template for Decisions about access to a free-standing mobile or a MEX telephone on official business

The decision concerns, name:

Personal ID no.:

The person is:                      Employed until further notice    Not employed until further notice

Reasons for need:

Cost level for purchases:

Access to data traffic:      Yes                      No

Cost level:                                      Quarterly cost

The cost is applied to:                      Department                      Cost centre                      Project

I hereby guarantee that the access to a mobile telephone for official business will only be used outside of official business at KI to a limited extent. The private side of the mobile phone subscription should be used for private use. I am also aware that access can be revoked if the agreed cost of calls is exceeded, without a new agreement being reached. I am also aware that the mobile telephone is the property of Karolinska Institutet.

.....  
Signature of employee

The decision in the above matter has been made by \_\_\_\_\_,  
Head of Department at the Department for \_\_\_\_\_

Date

.....  
Signature of Head of Department

Original: The department administration                      Copy:                      The employee



## Appendix 2 - Template for Decisions about mobile broadband with a fixed price

The decision concerns, name:

Personal ID no.:

The person is:                      Employed until further notice                      Not employed until further notice

Objective reasons:

Cost level:                                      Monthly cost

The cost is applied to:                      Department                      Cost centre                      Project

I certify that a good level of security with regard to IT will be applied for the broadband connection.

.....  
Signature of employee

The decision in the above matter has been made by \_\_\_\_\_ ,  
Head of Department at the Department for \_\_\_\_\_

dd-mm-yy

.....  
Signature of Head of Department

Original:                      The department administration  
Copy:                      The employee



### Appendix 3 - Template for Decisions about broadband connection at home

The decision concerns, name:

Personal ID no.:

The person is:                      Employed until further notice                      Not employed until further notice

Objective reasons:

Cost level:                                      Monthly cost

The cost is applied to:                      Department                      Cost centre                      Project

I hereby guarantee that the access to a broadband connection, paid by Karolinska Institutet, will only be used outside of official business to a very limited extent. I also certify that a good level of security with regard to IT will be applied for the broadband connection.

.....  
Signature of employee

The decision in the above matter has been made by \_\_\_\_\_ ,  
Head of Department at the Department for \_\_\_\_\_

dd-mm-yy

.....  
Signature of Head of Department

Original:                      The department administration  
Copy:                              The employee