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Thank Goodness–Parking Tickets aren't Tax Deductible: Practical advice on filing for tax returns.

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## Thank Goodness – Parking Tickets aren't Tax-Deductible!

*For those employed or receiving a Marie Curie-stipend at LU in 2010, May 2<sup>nd</sup> 2011 is the last day to file for a tax return. Learn how to get some of that hard-earned money back.*

“This is too difficult for a mathematician. It takes a philosopher.”  
Albert Einstein on filing for tax returns

Should you have lacked the time or patience to learn Swedish, filing your income-tax declaration is a great occasion to make up for it. After all, the important documents are exclusively in Swedish. Short of hiring a tax-advisor (*skatterådgivare*), your tools will therefore be the website of the Swedish tax authorities, Skatteverket ([www.skatteverket.se](http://www.skatteverket.se)), the Google translation service (<http://translate.google.se>), and spreadsheet software. You want to start as early as March and, for the sake of motivation, have an idea on how to spend the money.

The two most important documents to study are the publications **SKV 3302** (*Skatteregler för privatpersoner* – Tax rules for private persons) and **SKV 354** (*Traktamenten och andra kostnadsersättningar* – Allowances and Secondary Expenses). Additionally, you will need the declaration form **SKV 2000**, and may want **SKV 4802** (*Skatteåterbetalning till bankkonto* – Tax refund to bank account) to receive your refund into a Swedish bank account. Otherwise, expect a check which to cash-in may incur extra charges. The declaration form may be sent to you by Skatteverket. All of the above can be obtained from their website.

Invariably, your employer will have withheld a portion of your monthly pay and sent it to Skatteverket, normally 30 something percent. To find out how much taxes you paid, find your annual wage statement for 2010 (<https://primweb.adm.lu.se/>). If you are unsure, your department's economist should be able to help. The two important figures are your annual pay (the gross sum “before taxes”), and your annual tax payment.

Importantly, Marie Curie-stipends received for postdoctoral work from Swedish authorities are considered income, while stipends for education or other purposes are not (see SKV 330, p. 10). Still, this need not be to your disadvantage, so read on.

The basic principles are simple. On the one hand, you list all forms of income, crucially your salary, but also income from capital, pension, etc., if applicable. On the other, you list cost considered tax-deductibles. Balancing these yields your income tax return. Moreover, for all cost you wish to deduct, the burden of proof is on you.

Now, what can you deduct?

- **Traveling between home and work:** You can deduct cost in excess of 9000 SEK per year (see SKV 330, p. 26-28), e.g., when using your own car.
- **Increased cost of living when traveling:** When you travel for purposes of work with your own car, you can deduct a per mile fee. Additionally, provided you travelled within Sweden at least 50 km from your place of work or your place of residence, you can deduct SEK 210 for meals plus SEK 105 for accommodation per

day (see SKV 330, p. 28). When travelling abroad, e.g., for a conference or workshop, you can deduct a flat-rate (*normalbeloppet*). The amount varies with countries. To find out, type “Utlandstraktamenten för inkomståret 2010” into the search function of Skattverket’s website. Per day, you can deduct 100 % of this flat-rate for meals plus 50% of that rate for accommodation (see SKV 330, pp. 28-29). For example, the flat-rate for Germany is SEK 646, for Spain SEK 538, etc. Make sure you use the figures for the income year (*inkomståret*) 2010. Similar rules apply when you stay, for reasons of work, longer than three months at a place other than your normal place of work/residence (see SKV 330, p. 28). For a definition and clarifications on what is considered a business travel, see SKV 354, p. 2.

- **Increased cost of living when moving:** If moved to or within Sweden in 2010 for purposes of work, you can deduct 63 SEK for each day of the first month. Moreover, you can deduct the full cost of renting a second apartment at your place of work (*dubbel bosättning*), provided you or your family keep an apartment at your original place of residence (see SKV 330, p. 30).
- **Cost of travelling home:** If you travel between your place of residence and your place of work, provided these are at least 50 km apart (e.g., to see your family), you can deduct the full cost of one round-trip per week, provided you chose the cheapest available means of travel. This also applies if you travel between Sweden and another EU country, or Island, Norway, and Lichtenstein (see SKV 330, p. 30).
- **Other deductibles:** Certain other cost can be deducted, e.g., if you were unemployed, if you have a home office (*arbetsrum*), if you had to purchase field-specific literature (*facklitteratur*), if you had expenses on occasion of sports-activities (*idrottskostnader*), if you incurred cost on occasion of representing your employer (*representationskostnader*), if you had to purchase protective gear (*Skyddsutrustning*), or if you use your own phone (*telefonkostnader*) for work reasons (see SKV 330, p. 30-32). Moreover, you can deduct cost of furthering your education (*utbildning vid personalavveckling*), or for purchasing tools or instruments necessary for work (*verktyg och instrument*), up to 21.200 SEK, as well as some medical cost (*vårdkostnader*) (see SKV 330, p. 33).
- **General deductions (*allmänna avdrag*):** You are entitled to an annual deduction of 12.000 SEK for pension payments (*pensionsparavdrag*), provided you have paid into a private or state pension fund in 2010. In exceptional cases, money paid to support another person can be deducted (*periodiskt understöd*), so can certain social fees (*societavgifter*), e.g., social security contributions (see SKV 330, p. 34-35).
- **Capital and other deductions:** Further rules apply if you have income or losses from capital, e.g., from trading shares (see SKV 330, p. 36-53), or have had work done to your house (*ibid.*, pp. 56ff).
- **Preliminary Tax Rate:** If you end up with significant deductions, and expect to have similar amounts for the year 2011, you may want to apply for a preliminary tax rate (*preliminärskatt*). Instead of 30 something percent, you will then be given a reduced tax rate. Hence, keep money every month, rather than being reimbursed in the next year (see SKV 420, issue 1).

The above should cover the relevant cases for most postdocs. For all things not covered here (e.g., expenses incurred while travelling to a job interview), talk to Skatteverket on

the phone (0771-567 567; from abroad: 00468-764 1992 10; Monday-Thursday 8:00 to 18:00, Friday 08:00 to 16:00), then verify the answer on a visit to the local office (Stora Södergatan 45, Lund). Expect to hear different answers, and insist to receive references to printed documentation. Generally, you can write in English, but should expect written communication from Skatteverket to be in Swedish.

Once your figures are sorted out and the necessary proofs in place – yes, you *can* scan all of the supporting documents –, fill out the tax form as a draft-version first (as you are likely to make mistakes), then have someone check your figures. Read SKV 330 to find out which figure goes where, and send this in by May 2<sup>nd</sup> (see the address on the tax form). If you have a personal number, you can apply at Skatteverket's website to submit all documentation electronically, else ask for an e-mail address.

Should you wish to deduct cost incurred in currencies other than SEK (e.g., in EUR), convert these according to the applicable average monthly exchange rate, as reported by the Swedish national bank (see below).

When in doubt, it is prudent to let Skatteverket state that you cannot deduct certain cost, rather than assume it is not possible from the outset, because you did not find your particular case described in their documents. Moreover, you can always object to a tax-decision and, if it is unjustified, you should.

Last piece of advice: Chances are that, in the process of filing your tax declaration, you want to defect, and simply forget about the whole thing. Now, given standard assumptions, the only economically-rational reason for defection is knowledge that the time spent on your taxes incurs a greater occasion-cost than the amount you expect to get back. Sadly perhaps, to *know*, you have to go through this process. Remember: Skatteverket wants to keep the money – so should you!

### **Links**

Skatteverket's FAQs on what is considered tax deductible

<http://www.skatteverket.se/privat/svarpavanligafragor.4.18e1b10334ebe8bc800023.html>  
[1](#)

To ask your own question

<http://www.skatteverket.se/omskatteverket/kontaktaoss/skickapost/servicejouren.4.5098f9104ec1b57328000216.html>

Tax Forms

<http://www.skatteverket.se/privat/blanketter.106.233f91f71260075abe880009534.html>

Historical Exchange Rates

<http://www.riksbank.se/templates/stat.aspx?id=16747>

### **Note**

If you have information on taxation that is relevant to other postdocs, please send a message to the authors at their below e-mail addresses.

### **Disclaimer**

Despite our best efforts, we cannot assume responsibility for the correctness of information provided.

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