



UMEÅ UNIVERSITY

RULES FOR BUSINESS TRAVEL AT UMEÅ UNIVERSITY

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¹ This document has been translated from Swedish into English. If the English version differs from the original, the Swedish version takes precedence.



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1. Description

Rules for business travel at Umeå University specify the process for planning, ordering and paying for business trips.

The Rules for business travel at Umeå University also include information about insurance coverage for business trips and what applies if a business trip is combined with a holiday.

2. Background

In connection with the establishment of a new Environmental policy (FS 1.1-2187-19), the University Board decided on 12 December 2019 to revoke the Business travel policy at Umeå University established in 2014 and to specify the provisions for safety, costs, liability and more in this rule.

Rules for business travel at Umeå University replace the previously approved Rules for business travel at Umeå University (FS 1.1.2-779-14). The Environmental policy for Umeå University also needs to be considered with the provisions stated in these rules. The rules apply to employees at Umeå University. The rules regarding reimbursement of travel costs also apply to persons who perform assignments on behalf of the University and who have their own project funding at the University (local collective agreement, Umu 301-1176-13). For travel to be considered a business trip and be eligible for compensation in the form of a subsistence allowance, the individual must be employed at the University, either in a permanent or a fixed-term employment.

The Environmental policy stipulates that all employees must always strive for travel-free meetings. When taking a business trip, each employee needs to ensure that the trip, whether domestic or international, primarily uses public transport and to plan and take the business trip as efficiently, inexpensively, environmentally friendly and safely as possible.

The following rule integrates the sustainability, work environment, accessibility and international perspectives. Due to the content and nature of the document, the collaborative perspective has not been integrated into the document. This policy document is not regarded as having any consequences for gender equality at Umeå University.

3. Definitions and starting points

According to the Swedish Tax Agency's legal guidance, business travel is a trip the employer has ordered the employee to take to work on behalf of the employer in a place other than the regular workplace.

Travel between a residence and the workplace (place of employment) is treated as private travel. As a result, an employees' travel between home and workplace is not covered by the University's



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rules for business travel as defined in tax legislation. The University's funds and procurement agreements may not be used for such trips.

The Income Tax Act (*Inkomstskattelagen*) and the General Agreement on Salaries and Benefits (VA/VA-T) signed by the Swedish Agency for Government Employers and the staff organisations have certain definitions for compensation for business travel and official duties. Table 1 below shows a selection of the definitions provided in Chapter 12 of the Income Tax Act and VA/VA-T Chapter 10, Section 1.

Table 1: A selection of certain definitions from Chapter 12 of the Income Tax Act and VA/VA-T Chapter 10, Section 1

Place of employment	The main place where the employee performs their work
Usual place of business	An area within 50 km of the place of employment or residence
Official duties	Service that an employee – without being given another position – performs elsewhere than his or her place of employment in or outside Sweden
Official duties for multiple days	Official duties that entail an overnight stay outside the residence
Business travel	Travel required by official duties
Subsistence allowance	Compensation for increased living costs (accommodation, meals and minor expenses) paid by the employer to employees on a business trip that includes overnight stays outside the usual place of business or home base

The business travel category at Umeå University also includes trips made to complete certain assignments. This refers to trips made by external consultants, such as external reviewers, external experts and members of boards.

3.1. Reimbursement of travel costs for non-business travel

3.1.1. Job candidates

Trips made by job candidates called to a job interview are not business trips. However, Umeå University can reimburse travel costs to and from a job interview. The trip is tax-free if the compensation does not exceed the actual travel costs. When travelling with a personal car, compensation may not exceed the tax-free car allowance for mileage determined by the Swedish Tax Agency. Other job interview compensations are taxable. Requests for compensation are made using a specific form.

3.1.2. Study subjects

Compensation for study subjects is usually regulated in the Rule on compensation to research subjects at Umeå University (FS 1.1-523-16).



Reimbursement of travel costs for research subjects is tax-free if no other compensation is paid to the person. Requests for reimbursements are made using a specific form.

4. Planning

The individual employee is responsible for staying informed of applicable regulations and requirements for business travel. This responsibility also means ensuring that costs are proportionate to the benefits of travelling and that rules and regulations are followed.

Always obtain approval from the responsible manager before booking business travel. The equal opportunities perspective should also be considered when planning business travel.

If the trip cannot be carried out as planned, the responsible manager must be informed, if possible, and approve any modifications to the travel. In individual cases, it may be necessary to make the trip at a specific time or at short notice.

4.1. Environment

Each employee must always strive for travel-free meetings, such as by using digital platforms. For more information about digital meetings, see Umeå University's website for staff.

When a business trip is necessary, make plans well in advance, when possible, and after discussion with the responsible manager. Each employee needs to ensure that the trip, whether domestic or international, primarily uses public transport. The employee must plan and implement the business travel as efficiently, inexpensively, safely and environmentally friendly as possible.

4.2. Safety and vulnerability

To reduce vulnerabilities and safety risks, try to avoid as much as possible departures of an entire management or working team, unit or equivalent on the same departure.

When travelling abroad, more risk prevention measures are often needed. Before departure, the traveller is responsible for staying up-to-date about information security, which is described on the website for staff.

4.3. Insurance for business travel

Kammarkollegiet's business travel insurance (the Legal, Financial and Administrative Services Agency) applies to business travel and official duties carried out and paid for by the employer in connection with domestic and international travel. The insurance applies from the time the employee leaves the workplace or residence and ends with return to the workplace or residence.

For travel within the Nordic countries, the European Union and European Economic Area (EU/EEA), the United Kingdom and Switzerland, make sure to take the European health insurance



card from the Swedish Social Insurance Agency. Check with the Social Insurance Agency for the latest requirements and recommendations.

When travelling on a business trip outside the Nordic region or the EU, always carry Kammarkollegiet's health insurance card. The employer provides insurance cards through the payroll administration.

4.4. Mode of travel

When choosing modes of travel, public transport is usually the best, safest and least expensive option. Special reasons for more expensive travel include the peace and quiet required to work on longer journeys or the need to arrive rested for official duties.

4.4.1. Trains and buses

For destinations with an overland itinerary of less than 500 km to the final destination, the trip is normally by bus or train. You should compare the total travel time, including connecting transport and layover times for the different modes of travel.

In the case of longer train journeys, it may be appropriate to choose first class or equivalent, since the University benefits by its employee being able to focus on work during the trip. When travelling between locations with frequent and fast train connections, train travel should be used for environmental reasons. When travelling by night train, a single compartment with a toilet and shower is normally appropriate.

4.4.2. Flights

Air travel should only be used for longer journeys or if it allows returning on the same day compared with travel by train. The cheapest ticket should be selected. In the case of international travel, more expensive ticket options, such as business tickets, should be used only in exceptional cases. These types of tickets must be approved by the manager before booking.

4.4.3. Cars

4.4.3.1. Car rentals

When travelling by car, choose a rental car primarily for cost, traffic safety and environmental reasons. When driving, always consider carpooling options. When possible, choose an environmentally friendly car that meets safety requirements. For more information, see the ordinance (2009:1) on environmental and road safety requirements for public authorities' cars and car trips.

When rental car procurement agreements are used, the employee needs to ensure that theft insurance, and loss and damage waivers are included. The employer pays the cost of these. But if the rental agreement does not include theft insurance and loss and damage waivers, the employer will not reimburse the excess charges in case of an accident or damage to the rental object.



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4.4.3.2. Personal cars

Using a personal car on business travel requires approval by the head of department or manager. When using a personal car, it is important to consider safety and environmental requirements. A personal car may be used on occasions when it is the most suitable mode of travel. The employer does not compensate for any damage to the vehicle or excess charges. The employee is responsible for all costs not covered by their insurance in case of an accident and damage to the vehicle. Reimbursement of costs for excess coverage can be obtained from the business travel insurance provided by Kammarkollegiet.

4.4.4. Taxis

Taxis should be used sparingly and normally not for longer trips or where well-functioning public transport is available. Travel by taxi can be used when the trip starts or ends at times when public transport is not available or not using a taxi significantly extends the time required for the trip. When airport buses or trains are viable alternatives, give priority to these modes of travel. It is acceptable to take a taxi to and from the airport in Umeå. If sharing a taxi is an option, do so.

4.4.5. Ships

When travelling overnight by ship, it is normally appropriate to have a personal cabin with a toilet and shower.

4.5. Annual pass

Annual passes may only be purchased if approved by the University Director in accordance with the Vice-Chancellor's decision-making and delegation procedure. The department, office or equivalent pays for the trip. The pass may not be used for private travel, and the passholder must sign a commitment to use the pass only for business trips. In case of an internal or external audit, the passholder needs to verify the business connection.

4.6. Hotels

When choosing a hotel, use the government framework agreements and choose the least expensive alternative. If possible, book accommodations when booking travel so that the travel agency can choose the most affordable accommodation. A single room with shower and toilet normally is standard.

When sharing a hotel room with a person who is not entitled to compensation for accommodation costs, the cost for the employee is based on 75 per cent of the price of a double room. This applies primarily to international travel, and rules applied are based on travel abroad.



4.7. Debit cards

All employees at Umeå University are offered procured debit cards with personal liability for payment. The cardholder receives an electronic invoice and is responsible for paying the invoice.² The debit card is used for expenses in connection with travel. The cardholder reports expenses for tickets and receipts in the travel claim along with a note of the purpose of the trip.

4.8. Travel advances

Travel advances are made only in exceptional cases and for special reasons. Examples of appropriate travel advances are when debit cards cannot be used at the destination of the official duties or when the traveller has not been granted a debit card.

5. Booking trips

If possible, book the trip well in advance to improve the potential of purchasing tickets and other services at the lowest possible price. Layovers should not be unreasonably long or incur new costs. When more than two hours of unavoidable layover per one-way trip are involved, the employee may consider a more expensive ticket. If the trip is associated with greater uncertainty than normal, rebookable or refundable tickets may be purchased.

Bookings must adhere to the terms in Umeå University's procurement agreements and government framework agreements. Normally, booking takes place through the travel agency with which the University has an agreement. Umeå University relies on the travel agency to find the best travel solution based on the current rules. The travel agency will coordinate the details of the trip cost-effectively, such as by matching connections.

If a trip cannot be booked through the procured travel agency, it should be booked directly through government procured airlines, hotels, taxis, etc. These cases usually arise when there is no company account. The employee then pays for their own trip and subsequently receives compensation through a travel claim. Receipts for all expenses must always be included in the travel claim.

6. Invoicing

The Vice-Chancellor's decision-making and delegation procedure applies when making payment claims for business travel invoices.

² Translator's note: The translation of this sentence differs from the original due to changes in terms and conditions applied after the Swedish document was established.



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Invoicing and payment for travel is done through a procured travel account so that the invoice goes directly to the University. Umeå University needs to have a good overview and control over travel and costs and access to aggregate statistics.

The purpose of the trip has to be noted and included with the invoice. Documentation supporting the stated purpose of the trip can be an agenda, invitations or the like. References to websites cannot be used as proof since webpages are often only temporary.

7. Travel claims

The employee is responsible for filling in a travel claim and submitting the original receipts as soon as the trip is completed. Always include a note of the purpose of the trip and provide supporting documentation, such as an agenda, invitation or the like. References to websites cannot be used as proof since webpages are often only temporary.

Reimbursement of travel costs and subsistence allowance may not be granted for a longer itinerary or absence than is required for the official duties. Exceptions to this can be made if, for example, a ticket requiring a longer absence than the official duties require is less expensive for the employer. The total cost of the extra absence must be less than the cost of the regular ticket. All costs – such as transport, accommodation, subsistence allowance, working time and travel time – should be considered.

For international business travel, your own costs for visas and vaccinations are reimbursed upon submission of a receipt.

When making payment claims for travel expenses, the Vice-Chancellor's decision-making and delegation procedure applies.

The right to compensation for a given month expires if the travel claim has not been submitted within one year of the end of that month.

8. Bonuses and benefits

Personal bonuses gained on business travel – such as travel points, free tickets, free nights in hotels and the like – may only be used for business travel. If possible, always use the earned bonus when booking business trips.

9. Holidays in connection with business travel

Employees who wish to combine holidays with business travel can do so if a holiday or time off has been granted. The primary purpose of the trip and choice of destination must be business-related. You may extend the stay for private reasons without being taxed. This applies provided that the



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travel cost to the employer does not increase due to the extension. The employee needs to document the price comparison and attach it to the travel claim.

The business trip is regarded as completed when the holiday begins, which means that the employer cannot pay tax-free subsistence allowance for expenses after the business trip has ended. The travel claim still must cover the entire travel time – from the date of departure to the date of return. When preparing the travel claim, indicate the portion of the trip that constitutes the holiday with the notation “break in the trip”. The return trip is considered part of the holiday even though the employer paid for it without tax consequences. The same applies when the business trip starts with a holiday.

In the case of an international business trip, Kammarkollegiet’s business travel insurance also applies during breaks for holiday or leave of absence in a place other than the usual place of work. For such an interval to be considered a break in the business trip and not a separate activity, the break may not be longer than the business travel itself. The break may not exceed a total of 14 days. For holidays longer than 14 days, the employee needs to purchase a private insurance policy for the entire holiday period.