Considerations before service abroad

(The Swedish abbreviation for “service abroad” is “URA”, and this will be used below.)

What does the concept of “service abroad” entail?

Fundamental requirements for service abroad are that you have been entered on the Swedish Population Register, that you are covered by the Swedish social insurance system, and that your country of domicile for tax purposes is Sweden. “Service abroad” refers to non-temporary attachment to a workplace in another country than Sweden. The service is to be an exchange arrangement between LiU and the university or equivalent at which you will be working. The service abroad is to benefit LiU’s operations and must be cost-effective. Weigh up the cost against the benefit to LiU’s operations when service abroad is considered. A URA contract is not compatible for travel to another country if you intend to work independently with research publications. The duration of a period of service abroad is to be at least four weeks, and you should work full-time during your service abroad.

It is intended that you will undertake self-catering during the period, i.e. live in a rented apartment, house, or serviced apartment; purchase food and prepare it as if living “at home”.

Service abroad may also include conditions for accompanying family members. A URA contract may stipulate compensations that are exempt from tax related to the service aboard, such as travel costs, accommodation costs, preschool/school fees and other additional expenses and accompanying spouse allowances (paid to an accompanying family member who loses income from employment as a consequence of the service abroad). These compensations, however, are not exempt from the Overheads supplement. Additional expense allowances and accompanying spouse allowances are determined according to standard rates, which are reviewed twice a year.

The website of the Swedish Agency for Government Employers contains information about URA contracts and URA insurance. Use the search term “utlandsstationering med URA”.

The procedure

The employee’s immediate superior and relevant HR partner (or equivalent) determine in consultation with the URA manager whether a journey is to be regarded as service abroad or service-related travel. It is, however, possible to carry out service-related travel during service abroad. This should preferably be planned in advance. Service abroad is to be prepared well in advance of departure and a URA contract is to be drawn up. The wording of the contract and the compensations to be paid are determined in a dialogue with your immediate superior, the HR partner (or equivalent) and the URA manager at the Payroll and HR Systems Office. A template for the contract can be obtained from the HR partner (or equivalent). The payments are subject to the prevalent financial conditions and are conditional upon increased livings costs being incurred as a consequence of the service abroad. The employee, the head of department and one of the URA managers sign the completed contract. Important points to note are listed below.

Important points to note

- A URA contract is to be drawn up and signed by all parties before departure. This is a legally binding contract. The contract and its contents, which include, for example, definition of the costs for which compensation is to be paid and how, are not valid until all parties have signed the contract and in this way approved the conditions that are specified in it.
• Are you and any accompanying family members covered by the Swedish social insurance system? This is a necessary condition for service abroad to be possible, and must be investigated by contacting Försäkringskassan. The HR partner (or equivalent) will be able to help you to find out what applies. Contact Försäkringskassan and inform them that “You are not moving abroad: you are to visit and work there for a limited period, commissioned by a government agency”. The decision concerning your cover by the Swedish social insurance system is to be passed to the URA manager before a contract can be drawn up. The employee has to bring the certificate from Försäkringskassan when stationed abroad. When stationed abroad within the EU, EEA or Switzerland, the employee also must bring the European Health Insurance Card. Remember that it may take Försäkringskassan some time to handle a case. The Swedish Agency for Government Employers has asked us to note that accompanying persons may lose their cover in the Swedish social insurance system after 6 months. You should check this in your particular case.

• When you are stationed abroad, your salary is liable to tax in Sweden. Contact the Swedish Tax Agency for confirmation of your country of domicile for tax purposes. If you want to contact the Swedish Tax Agency by email for this purpose, use the address: hemvistintyg@skatteverket.se. Inform the tax office that “You are not moving abroad: you are to visit and work there for a limited period, commissioned by a government agency”. Inform the Swedish Tax Agency if you are to receive money from another source than LiU. Information about your country of domicile for tax purposes is to be passed to the URA manager.

• Well before the service abroad, start to investigate the various options for accommodation, preschools and schools, in order to be able to choose the most suitable and reasonable. You should primarily select free schooling, provided that the schooling offered is of the same standard as the education in Sweden. The factors that justify your choice or choices are to be specified in an appendix to the contract. Present at least three examples that the URA manager can use as a basis when assessing the most appropriate choice. (The documents will be archived with the URA contract). Expenses granted for childcare will be reduced by the maximum charge for childcare in the municipality in which you are registered as living in Sweden. If the municipality uses the system of virtual school vouchers (“skolpeng” in Swedish), expenses granted for school fees will be reduced by the value of the voucher.

• Contact URA managers if your accommodation in Sweden is leased during your service abroad. This income is deducted from housing cost by URA.

• Do not book accommodation or travel before the URA manager has approved the service abroad and approved the conditions that are to apply during the service abroad.

• Purchase air travel through the travel agency with which LiU has a contract. (In this way, you will be assured of comprehensive insurance cover.) When travel is booked through another channel than the travel agency, a maximum amount must be stipulated in the contract in order to ensure that the travel costs are free of tax.

• Check whether the country or workplace in which you will work requires special health insurance that is not covered by the URA insurance, and review your personal insurance cover. The URA insurance covers the costs of emergency medical care: it does not cover planned medical care for chronic illness. Accompanying family members are covered by the URA insurance when at the location of the service abroad and when on holiday together with the person who is stationed abroad.

• Check that you have the necessary visas, residence permits and work permits. Costs for visas will be remunerated only for the person who is to be stationed abroad.
• Accompanying spouse allowance (with respect to pension protection as a consequence of loss of income) — may be paid if an accompanying spouse loses income from employment while living at the location of your service abroad. You must be able to prove the magnitude of the lost income from employment (by, for example, a copy of the leave of absence).

• Additional expense allowance – may be paid, and is intended as compensation for increased living costs. These include food, transport and other additional expenses (including telephone, TV, and internet access). You must be able to prove the increased expenses, if required to do so.

• If the duration of the service abroad is longer than 12 months, you may have the right to a travel to Sweden for a holiday, and travel to Sweden for a visit. A discussion about these matters must be held with the URA manager at LiU.

• All compensation that is to be paid must be specified in the contract before departure. If any adjustments are required during the period of the service abroad, these are to be discussed with your immediate superior, with the HR consultant (or equivalent) and URA managers as soon as the need for such adjustments arises. **Such discussion cannot take place at a later date.**

• The provisions of the URA contract take precedence over the provisions of the LiU agreement on terms of employment (Villkorsavtalet). This is because the service abroad is governed by a specific contract.

• Any service-related travel undertaken during the period of service abroad is to be reported through the web-based reporting service of the HR web. Specify in the expenses claim that the service-related travel was undertaken during a period of service abroad. It is a good idea if details of planned service-related travel are included in the URA contract.

• Expenses related to the service abroad are to be submitted to the Payroll Office together with the form “Kostnadsersättning URA-kontrakt”. Attach relevant original receipts to the form. It is the responsibility of the department that the compensation claimed does not exceed the maximum allowed amount, and that reimbursement of such expenses is in accordance with the provisions of the URA contract.

• It is the duty of the employee to inform LiU of the conditions associated with the service abroad, so that the university can make a fair assessment of the opportunities open to him or her, before the period of service abroad. Information about any changes during the period of service abroad must be passed to the department and the URA manager, as soon as the change occurs. **Such information must be passed on immediately.** Examples of changes are pregnancy, premature termination of the contract or return to Sweden before the end of the contract period, an accompanying family member taking up employment, an accompanying family member returning to Sweden, other changed family circumstances, and an increase in accommodation expenses during the period of service abroad.

• You must inform the department of your correct contact details at the location of the service abroad.

I have read and considered the information given above concerning service abroad:

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Name: ___________________________ Date: ___________________________