Kostförmån

Då en anställd fått fria måltider som en del av arbetet ska måltiderna förmånsbeskattas. Kostförmån är ett belopp fastställt av Skatteverket som läggs på bruttolönen innan den preliminära skatten beräknas. För information om gällande belopp hänvisas till Skatteverkets hemsida.

Denna blankett används när en anställd fått fria måltider som inte redovisats i samband med en reseräkning i KTH-RES. Rutiner för hur blanketten fylls i och hanteras finns på <https://intra.kth.se/anstallning/kostforman-1.996781>

Obs! Ingen kostförmån vid extern eller intern representation.

## Kontering

*Tips! Redovisar du för en hel grupp för ett enskilt tillfälle behöver antal måltider, datum, syfte och skola enbart anges på första raden. Samma uppgifter registreras då för samtliga deltagare*

| Orgenhet | Projektnr | Aktivitet (ej obl.) |
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## Deltagare

2025-09-30

| Personnummer | För- och efternamn | Antal frukost | Antal lunch/middag | Datum | Syfte | Skola |
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