



GUIDELINES

Decision-maker

President

In effect as of

March 20, 2018

Date of decision

March 20, 2018

Reg. no.

V-2018-0287

Division in charge

UF/PA

Guidelines for limits in connection with representation, staff welfare benefits and gifts

Individuals who use funds at the disposal of KTH for representation, staff welfare benefits or gifts are subject to the guidelines. The university administration supplements the guidelines with information that it publishes on the intranet.

Principles

- All representation is to be clearly related to the university's services, be offered prudently and avoid any appearance of luxury.
- Recurring representation for a particular individual or group is to be avoided.
- Representation is to be provided in a manner that demands exemplary conduct in all respects.
- Alcoholic beverages are to be consumed with restraint. Nonalcoholic options are always to be available. Moderate quantities of wine or beer, normally one or two glasses, are permitted at meals. With the possible exception of visits by foreign guests, representation is not to include spirits.
- KTH does not defray the costs of tips in Sweden. Some non-Nordic countries do not include service or waiter fees in price lists, menus, etc. In such cases, tips may be regarded as part of the total cost. All such costs are to be within the scope of the relevant limit.
- The risk of bribery must always be considered.

Below are the limits in effect at KTH. Whether KTH or the Swedish Tax Agency has set the limit appears in parentheses.

Limits for external representation

Maximum per individual on each occasion

Meals (including beverages) as well as rental of premises, admission and other peripheral costs

SEK 1,000, including VAT (KTH)

Promotional gifts

Insignificant value (including VAT), such as calendars, almanacks or pens (Tax Agency)

Representational gifts

SEK 180, excluding VAT (Tax Agency)

Limits for internal representation, staff welfare benefits and gifts to employees

Maximum per individual on each occasion

Staff parties (including beverages)	SEK 800 (KTH)
Rental of premises, music, tickets, entrance fees and other peripheral costs	SEK 400 (KTH)
Christmas buffet (including beverages)	SEK 1,000 (KTH)
Light refreshments to promote a feeling of ease (snacks or small sandwiches)	Small value/light refreshments (Tax Agency)
Christmas presents	SEK 450 (Tax Agency)
Anniversary presents	SEK 1,350 (Tax Agency)
Memorial gift (at celebrations of 50th or 60th birthdays or termination of employment, only twice and only for someone who has held the position for longer than six years)	SEK 3,000 (KTH)
Congratulating or paying respect with light refreshments (and/or flowers, etc.) at defenses of theses, licentiate seminars, birthdays, illness of an employee, initial appointment, admission as a docent, completion of service as dean of faculty, head of the department, etc., or termination of employment	Little value/simple refreshments (Tax Agency)
Condolence flowers for a deceased employee	SEK 2,500 (KTH)

Companions at external entertainment

Only in exceptional cases may expenses for the partner of a KTH employee or Swedish guest be covered. In that event, specific extraordinary grounds must be cited. However, expenses for companions of foreign guests may be granted to a greater extent. If companions of KTH employees customarily attend celebrations, etc., an employee is not to be taxed for benefits attributable to a companion.

Exceeding KTH limits

With the president's prior written approval, KTH limits may be exceeded on particular occasions. The request is to contain the purpose of representation, the names and number of participants, place, time and cost per person. No reimbursement is paid for the difference if the limit is exceeded without the president's approval.

Basis for reporting

Accounting is to follow the instructions in Chapter 7 (Disbursements) of the KTH financial manual, as well as the crib sheets for representation on the intranet under Administrative support/Ekonomi-Agresso.