



REGERINGSKANSLIET

Ministry for Foreign Affairs
Sweden

Circular note 1/2018

The Ministry for Foreign Affairs presents its compliments to the Diplomatic Missions, Career Consular Posts and Offices of International Organisations in Sweden and has the honour to transmit information from the Swedish Tax Agency.

Please find attached information about new legislation as of 1 January 2019 regarding reporting of social security contributions. For questions about the new legislation, please contact the Swedish Tax Agency at agi@skatteverket.se.

The Ministry for Foreign Affairs avails itself of this opportunity to renew to the Diplomatic Missions, Career Consular Posts and Offices of International Organisations in Sweden the assurances of its highest consideration.

Stockholm, 26 March 2018



The Diplomatic Missions, Career Consular Posts and
Offices of International Organisations in Sweden

New Legislation regarding Reporting of Social Security Contributions

Missions with locally employed staff are, as a general rule, obliged to pay social security contributions in Sweden.

As of 1 January 2019, new rules apply to all employers in Sweden and this also concerns missions. The main changes are:

- All missions will have to report and pay social security contributions on a monthly basis. It will no longer be possible for missions to report and declare on an annual basis. For example, salaries paid out in January 2019, will have to be declared to the Swedish Tax Agency no later than 12 February 2019. The same deadline also applies for payment of the social security contributions.
- Missions will have to specify compensation per individual employee on a monthly basis. For example, if a mission has two local employees, it will have to declare how much was paid to each of the two employees, as well as the total sum of contributions for the month.
- For missions with many employees, it will mean an increased burden to declare on paper. It is possible to declare electronically using a Swedish electronic ID. Missions may give authorization to someone holding a Swedish electronic ID to file on behalf of the mission.
- Employees will be able to log in at skatteverket.se and check what compensation their employer has reported. The information will also be available to other Swedish agencies who need information on a person's income.
- Missions will not have to submit annual income statements for the income year 2019 and onwards. However, missions who have social security agreements with their employees, will still be obliged to submit annual income statements.

You are welcome to contact the Swedish Tax Agency if you have questions about the new legislation: agi@skatteverket.se.

More information about current rules for social security contributions is available at the [Swedish Tax Agency](http://www.skatteverket.se).