

## Tax information for monthly employees

Tax deductions are to be made for each salary payment. On income that is the employee's principal income, tax is to be deducted according to tables published by the Swedish Tax Agency (*Skatteverket*), or a decision from the agency. For income that is not principal income, a tax deduction of 30% is to be made. This applies also to employment that has a degree of employment lower than 50%.

- **Preliminary tax assessment (*A-skattsedel*)**  
**As a new employee with a degree of employment of 50% or more**, you must order your A-tax certificate from the Swedish Tax Agency and submit it to the employer. If a preliminary tax assessment is not submitted, tax will be deducted according to the tax tables + 10%, as specified in Swedish Tax Agency regulations. Linköping University will subsequently receive all tax information about your tax table each year directly from the Swedish Tax Agency, and a tax certificate does not need to be submitted.

**If you are employed with a monthly salary and have a degree of employment of less than 50%**, this is considered a side income and your salary is thus to be taxed at 30%.

**If Linköping University is your main employer** and you have a degree of employment of less than 50%, you must submit an A-tax certificate to the Payroll Office and also **inform** them that Linköping University is the main employer in order to be taxed according to the tax certificate. If the tax certificate is received without information that LiU is the main employer, 30% tax will be applied.

- **Permanent tax adjustment**, if applicable. If you have from year to year, we will collect this information from the Swedish Tax Agency the following year.
- **Special tax adjustment**, if applicable. If you apply for a special adjustment during the year, you must always send this decision to the Payroll Office if you want LiU to take the decision into account for tax deductions. The Swedish Tax Agency does not send this decision to the employer.

### Information if you have two or more employers

Keep in mind that you can contact the Swedish Tax Agency and get a tax adjustment decision that provides information on how much tax each of the employers must deduct from your income. If every employer deducts tax according to the tax table, you will most likely end up having to pay residual tax, because the tax tables are progressive (i.e. the less you earn, the lower percentage you pay in tax).

### Information if you receive compensation from the Swedish Social Insurance Agency

The above also applies to the times you receive payments from, for example, the Swedish Social Insurance Agency (*Försäkringskassan*) over a longer period. *Försäkringskassan* considers itself a "co-employer" and does not deduct more than 30% tax on paid compensation unless you agree otherwise.

Send in the information to the Payroll Office at [lon@liu.se](mailto:lon@liu.se)