Tax information

In order to receive the correct salary from Linköping University, you need to send in the following information as soon as possible. According to the Swedish Tax Agency’s (Skatteverket) rules, the employer must deduct tax in accordance with the table + 10% if an employee does not submit their tax certificate (skattsedel).

- **Tax certificate of preliminary tax for the current year.** You only need to submit this when you are first employed, we collect the information automatically from the Swedish Tax Agency in subsequent years.
- **Decision on permanent tax adjustment**, if applicable. If you have a permanent adjustment from year to year, we will also collect this information from the Swedish Tax Agency the following year.
- **Decision on special tax adjustment**, if applicable. If you submit an application for a special adjustment during the year, you must always submit the decision to payroll if you want LiU to apply the decision to your tax deductions. The Swedish Tax Agency does not send this decision to the employer.

**Information for employees with two or more employers/payers**

Remember that you can ask the Swedish Tax Agency for an adjustment decision that provides information on how much tax each of your employers will deduct from your income. If each employer deducts tax according to the tax table you will most likely find yourself with taxes in arrears, because the tax tables are progressive (e.g. the less you earn, the lower the percentage you pay in taxes).

**Information for employees who receive benefits from Försäkringskassan**

The above also applies to the times you get paid from Försäkringskassan for a long period of time. Försäkringskassan sees itself as a 'sub-employer' and deducts no more than 30% in taxes on benefits paid unless you agree otherwise.

Send/hand in the information to:

Linköping University
Payroll and HR office
D Building
581 83 Linköping
Or send an email to lon@liu.se