Karolinska Institutet

Dnr 1-963/2026

Fringe benefits, LKP, 2027 from 270101					
	birth year	2004-2008*	1960 or later	1939-1959	1938 or earlier
General Pay Roll Tax		20,81	31,42	10,21	0,00
Contribution to the state´s insurance agreements		22,74	22,74	22,74	22,74
Contribution to " the job security foundation"		0,40	0,40	0,40	0,00
Contribution to the Swedish Agency for Governement Employers		0,085	0,085	0,085	0,046
Total Fringe Benefits LKP, mark-up %		44,04	54,65	33,44	22,79
Mark-up on direct salary for contract calculations					
Fringe Benefits, LKP		44,04	54,65	33,44	22,79
Holiday Bonus (incl LKP)		1,58	1,85	1,69	1,69
Total mark-up to direct salary %		45,62	56,50	35,13	24,48

* Salaries above SEK 25,000 per month are charged employer social security contributions of 31.42%. As of October 2027, the employer social security contribution rate will revert to 31.42%