

## Things to consider before going on an abroad contract (URA) for employees:

- To go abroad on a URA-contract requires a permanent connection to a workplace in another country and there should be an exchange between KI and the university / equivalent abroad. The international mission is to benefit KI's operations. URA contracts are not constituted for residence in another country if the intention is to work on scientific publications for your own part.
- URA employments should be full-time (100%).
- A person stationed abroad by a Swedish authority must be resident in Sweden and covered by Swedish social insurance, which means that they retain sickness benefit, parental benefit and child allowance. **Employees stationed abroad must therefore be registered for population ("folkbokförd") in Sweden.** To fulfill a registration for population registration with the Swedish Tax Agency, you must be domiciled in Sweden at least one year before registration. You must also be registered in Sweden throughout the URA stay to secure taxation and social insurance membership in Sweden.
- The type of accommodation within URA contract is self-catering at the home base, i.e. in rented apartment / house, or apartment hotel / "service apartments" The idea is that you buy your food, prepare it yourself and eat "at home". The opposite is to stay in a hotel and eat at a restaurant, which is the way of living for business travel. The choice of accommodation should be reasonable. Your nearest manager and HR at the department, decide whether your trip should be considered a URA station or business trip.
- A URA-contract may also include conditions for accompanying family members. The URA agreement provides the opportunity for tax-free reimbursement for costs related to the stationing, e.g. travel, accommodation, preschool / school and other additional costs and accompanying supplements (to the accompanying person who loses employment income). Additional costs and accompanying supplements are determined according to a maximum and standard amount, which changes 2 times / year. The remuneration is adjusted to the financial conditions that exist and requires increased living costs due to the stationing. It is the employer who decides whether tax-free benefits should be paid.
- The URA contract must be established and signed by all parties before departure. The contract is legally binding. The contract with its content, including the costs to be reimbursed and how, do not apply until all parties have signed and thus approved the terms of the agreement.
- It is not possible to stay on a URA contract in the country in which you yourself are a citizen, or have an "interest center" in (previously lived and still e.g. own properties, your partner or other family is stationed).
- It is not allowed to have a secondary occupation during the station time.
- You can make business- and home trips during your stationing, this should be consulted with HR at the department, of which possible reimbursements should be adjusted.
- Accompanying allowance (refers to pension protection compensation for loss of income) - may be paid out if your accompanying spouse / partner loses employment income because he / she lives at the station. You should be able to prove the amount of lost employment income through certificates from the accompanying spouse's employer (for example, a copy of the leave application).
- It is not allowed to be on leave of any kind during the URA contract period. This also includes parental leave. The URA agreement can be terminated / paused if the employer chooses to be on leave.

- You and any family members are covered by the Kammarkollegiet's URA insurance during the time of the stationing. You will receive a certificate of this from HR at your department, one certificate per family member.
- The insurance covers acute illness, but not medical visits for chronic diseases.
- If you as an emissary or your accompanying person are pregnant, you should preferably come home to Sweden before week 27 +6 days of the pregnancy, and you as a worker can during the end of pregnancy fulfill your URA contract through post-work in Sweden. This provision applies from 1 January 2020. In some cases, the current situation regarding security and extended insurance coverage (which KI holds) may also allow the worker to remain in service at the station during the end of pregnancy. This determines the employer. Discrimination cannot be claimed as it is mainly an insurance issue, a security issue and the employer's liability issue.

**If you or your accompanying person becomes pregnant, you must contact the employer, the Chamber of Commerce (Kammarkollegiet) and Falck Global Assistance at an early stage** for decisions on maternity care, a doctor and / or obstetric clinic. In connection with the Kammarkollegiet receiving a notification of pregnancy, more detailed information is sent out to the pregnant woman. If adequate maternity care and childbirth care comparable to the general Swedish health care according to the guidelines in the Stockholm County Council can be obtained in the stationing country, the costs for such health care will primarily be reimbursed.

In pregnancy, necessary and reasonable costs for maternity care and childbirth are paid. Compensation is also paid for post-audit of the mother and controls of the child until the age of one year. If a delivery for medical or other reasons can be considered inappropriate to carry out at the station, a reasonable cost of travel to Sweden or other country where the insured has his / her residence / citizenship prior to the birth is reimbursed and then for travel back to the station. Costs during stay in Sweden or the country where the insured has his / her residence / citizenship are not reimbursed. The insurance also reimburses additional costs for the accompanying family members' return trip to Sweden in connection with the birth.

Anyone who plans to fly to Sweden to give birth to their child must check with the airline what rules the company has for pregnant passengers. According to IATA rules, there is a recent time limit for flight, but many companies also require a recently issued medical certificate for flight after week 28. Costs incurred due to that the woman did not follow the airline's rules is not covered by the insurance.

- Salary reviews are performed in accordance with KI's review times.

### **Preparations:**

- During your URA contract time, your salary will be taxed in Sweden. Contact the Swedish Tax Agency if you are unsure of your tax residence. Announce that "You will **not move** to the country, but **be stationed** by a government agency for a certain period of time". The confirmation regarding tax residence is communicated to HR at your department. **You need to hand in a certificate to your local HR called "Personbevis som riktar sig mot arbetsgivare" or Utdrag om folkbokföringsuppgifter". This is necessary for signing a URA-contract.**
- Contact the Swedish Social Insurance Agency and order an A1-certificate. Announce that "You will **not move** to the country but **be stationed** by a government agency for a certain period of time". Confirmation of social security affiliation is communicated to HR at the department before the contract can be signed and is brought during the stationing. For URA stationing within the EU / EES /

Switzerland, the EU card must be brought as well. Keep in mind that the processing times at the Swedish Social Security Agency can be long.

- Start looking at the various accommodation, preschool and school options available, in order to be able to choose the most reasonable alternative. First and foremost, choose free schooling, provided they meet "Swedish" standard. Childcare costs are reduced by the maximum rate in the municipality in which you are registered and where the municipality has "skolpeng", school costs are reduced by that amount. If a spouse is included in the stay abroad, he or she is expected to be responsible for childcare.
- Do not book accommodation and flights / travel before your nearest manager has agreed to the URA stationing and what framework applies to the stationing. Copies of rental contracts for housing must be handed to HR at the department. Compensation for housing costs is only given if you have additional costs because of the stay abroad. If you rent out your home in Sweden, this income is deducted from your compensation.
- Make sure you have the necessary visa, residence and work permits. If you are not a Swedish citizen you should also have valid permits for Sweden, as it is in Sweden you have your employment.