



ID06 cards for EU/EEA citizens

New legislation regarding the termination of the 183-day rule in the case of work under the direction and control of the economic employer.

Economic employer concept was introduced in Swedish legislation on 1 January 2021 regarding income taxation for temporary work in Sweden. The legislation means that the 183-day rule ceases to apply to posted workers from foreign companies who have hired / lent labor to companies operating in Sweden.

The definition of hired / loaned labor is when the employee's work is performed at the workplace under the direction of the client in Sweden with responsibility for the place where the work is performed and also makes work tools and materials available to the foreign company's employees.

It is then, in practice, only foreign companies with their own management of the employees in the workplace, with responsibility for the place where the work is performed and who make work tools and materials available to the employee as then the employee can be exempted from income taxation in Sweden on the 183-day rule. However, this presupposes that the foreign company does not have a Permanent establishment in Sweden in accordance with the tax agreement between Sweden and each company's home country.

However, the absolute majority of foreign companies that send their staff to Sweden do not do so with their own management of employees in the workplace or are responsible for the workplace where their employees perform work. ID06 then consequently has the condition for issuing ID06 cards to the foreign company's employees for longer than **25 days** that the application for special income tax (for stays in Sweden less than 6 months), or preliminary A-tax (for stays in Sweden exceeding 6 months) must be done at the Swedish Tax Agency via their digital registration function, see links below.

When the application to the Swedish Tax Agency is completed, a receipt will appear on the screen and the company must save and attach it together with the A1 certificate when ID06 card order for its employees.

Links to the Swedish Tax Agency's registration

[Application for special income tax for non-residents | Skatteverket](#)

[Notification of preliminary income tax | Skatteverket](#)

Request for exemption for the projects for which the 183-day rule may apply

The foreign companies that operate in Sweden with their own management of employees in the workplace and responsibility for the place where the work is performed and make work tools and materials available to their employees can then request an exemption for ID06 cards to be issued with 183 days validity to their employees for a specific project.

The foreign company then needs to send in the construction contract / agreement that they have drawn up with their client in Sweden. It must be possible to verify in the contract writing that the foreign company itself leads the employees in the workplace and is responsible for the place where the work is performed and also makes work tools and materials available to the employee.

The application for exemption must be sent with the attached **construction contract / agreement to:**

bolagsgranskning@id06.se



ID06

1. EU / EEA citizens employed by a FOREIGN COMPANY

ID06 cards can be issued for:

- A maximum of **25 days unless** the Swedish Tax Agency's receipt for application for special income tax or notification of A-tax is available.
 - Requirement that an A1 certificate or notification of A1 is attached to the order.
 - Only **3** ID06 cards with a 25-day validity period may be ordered for the same person for **a calendar year** unless there is a receipt from the Swedish Tax Agency.
- Maximum **3 months if no** Swedish personal or coordination number is available.
 - Requirements for the Swedish Tax Agency's receipt of special income tax or notification of A-tax are attached to the order.
 - Requirement that an A1 certificate or notification of A1 is attached to the order.
- Maximum **24 months but** only up to and including the validity of the A1 certificate and if a Swedish personal identity number or coordination number is available.
 - Requirement for a Swedish personal identity number or coordination number.
 - Requirement that an A1 certificate or notification of A1 is attached to the order.

About the requirement for the Swedish Tax Agency's receipt notification of special income tax or A-tax
A receipt for notification of registration with the Swedish Tax Agency is required to verify that the company has reported its employees to the Swedish Tax Agency for income taxation.

Exemption from requirements for the Swedish Tax Agency's receipt and personal or coordination number:

Self-employed people (sole traders) do not need to be registered with a personal or coordination number, they then instead pay income tax through their Swedish F-tax.

About the requirement for A1 certificate

Foreign nationals employed by foreign companies are required to have an A1 certificate or a confirmation of the application for A1 issued by an authority in the home country. If a confirmation of the application is attached instead of the A1 certificate, then when ordering an ID06 card, the A1 certificate must be supplemented by the customer within 3 months.

- EU rules do not allow companies to post persons other than their own employees who are then socially insured in the same country in which the company is domiciled. The company name, company registration number and domicile / registered office in the same country as the employee is socially insured in must then be stated on the A1 certificate (and notification of the A1 certificate)
- When an A1 certificate 24-month period has passed, no new ID06 card may be issued to the employee earlier than at least two months from the date on which the previous A1 certificate expired.

Exemptions from the requirement for an A1 certificate and person/coordination number:

Self-employed people do not need to have an A1 certificate and person/coordination number themselves they must instead enclose a digital copy of their company registration certificate from the home country that states the person as the signatory. Alternatively, an extract from the register on Swedish F-tax or an application form to the Swedish Tax Agency for Swedish F-tax. Any self-employed persons' potential employees must, however, have both an A1 certificate and a personal/coordination number.

EU / EEA citizens employed by a foreign company who state that their employees are socially insured in Sweden instead of in their home country, a certificate must then be attached instead of A1:

1. The most recent Employer's declaration at the individual level sent to the Swedish Tax Agency
2. Alternatively, the most recently reported salary with deducted employer's contribution for the person sent to the Swedish Tax Agency, or alternatively a certificate from the Swedish Social Insurance Agency.
3. New employee who can then not be verified, social security contributions are paid for the above documentation, it can instead be attached to a Certificate of Employment. The ID06 card order must then be supplemented within 3 months with the documentation according to the above point 1 or 2.



2. EU / EEA citizens who are employed by a SWEDISH COMPANY

ID06 cards can be issued for:

- A maximum of **25 days unless** the Swedish Tax Agency's digital receipt for the application for special income tax or notification of A-tax is available.
 - No ID06 card can then be ordered for the same person again unless there is a receipt from the Swedish Tax Agency
- Maximum of **3 months** if **no** Swedish personal or coordination number is available.
 - Requirements for the Swedish Tax Agency's receipt of special income tax or notification of A-tax are attached to the order.
- A maximum of **5 years** when a Swedish personal identity number or coordination number is available.
 - Requirement for a Swedish personal identity number or coordination number.

About the requirement for the Swedish Tax Agency's receipt notification of special income tax or A-tax
A receipt for notification of registration with the Swedish Tax Agency is required to verify that the company has reported its employees to the Swedish Tax Agency for income taxation.

About the requirement for a Swedish personal identity number or coordination number
For a person who is employed in a Swedish company, both income tax and social security contributions must then be paid from the first working day, which Swedish personal or coordination number verifies that this happens.

Exceptions: Border crossings from Finland and Norway
Exceptions from the requirement for a Swedish coordination number exist if Finnish or Norwegian citizens employed by a Swedish company are so-called border crossings. In cases where it is claimed that border crossing rules apply to Finnish or Norwegian citizens. In that case, a copy of a document issued by the country's tax authority verifying that they pay income tax in the home country must be attached digitally. ID06 counter-checks with the Swedish Tax Agency.