

GUIDELINE FOR MEALS/ALLOWANCE IN YOUR TRAVEL BILL - PRIMULA

Daily Allowance (also called Per Diem) should cover meals and smaller costs during your business travel. The allowance amount depends on the country and is decided by the Swedish Tax Authorities. You specify the meals by clicking on "Meals" in the travel bill form.

If you have paid all meals yourself, choose "All meals paid by the traveler". This means you will have full allowance without any reduction. If someone else paid for a meal, your allowance will be reduced (see examples below).

For meals paid by you, tick no box! For every tick you get reduced allowance.

No Diet Allowance: Here you fill meals that you have been invited to which is **tax-free** and paid by (example) a friend or family member (as private meal), **hotel breakfast included in the hotel**, internal / external representation or internal education.

Diet Allowance: Here you fill the meals you have been invited to which is considered as **taxable benefit** such as work related meals (doesn't matter who paid for the meal), meals included a conference fee etc.


Example no diet allowance

Breakfast: included in the hotel price
Lunch/Dinner: paid by friend/family member or similar (private meal)

Example diet allowance

Lunch: work lunch with a colleague/co-worker
Dinner: conference dinner included in a conference fee

	Date	From	Until	No Diet Allowance			Diet Allowance		
				Breakfast	Lunch	Dinner	Breakfast	Lunch	Dinner
Th	18-11-01	08:00	24:00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fr	18-11-02	06:00	24:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sa	18-11-03	06:00	24:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Su	18-11-04	06:00	24:00	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mo	18-11-05	06:00	24:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tu	18-11-06	06:00	24:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
We	18-11-07	06:00	24:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Th	18-11-08	06:00	24:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fr	18-11-09	06:00	19:00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Meals every day				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Meals on public transport, e.g. flight food is not considered as a full meal and means **no deduction** of the allowance (don't tick the box for that meal).

Don't forget to click on "calculate" before submitting the travel bill!