WorkNode

PER DIEM – QUICK REFERENCE 2026

Rules & rates per the Swedish Tax Agency · Tax year 2026

DOMESTIC PER DIEM 2026 – Standard rates (tax-free)

Type of allowance	Tax-free amount
Full day (overnight stay required)	**300 kr**
Half day (departure after 12:00 or return before 19:00)	**150 kr**
Night allowance (if no free lodging)	**150 kr**

MEAL DEDUCTIONS – If the employer covers meals, the per diem must be reduced

Employer-covered meal	Deduction %	Deduction domestic (SEK of 300 SEK)
Breakfast	15%	45 SEK of 300 SEK
Lunch	35%	105 SEK of 300 SEK
Dinner	35%	105 SEK of 300 SEK
Breakfast + lunch + middag	85%	255 SEK of 300 SEK

NOTE: Meals included in the price of flights or trains do NOT reduce the per diem.

IMPORTANT RULES TO KNOW

50 km rule: The trip must be at least 50 km from both home and usual workplace.

Overnight stay: Overnight stay krävs (tid mellan 00:00–06:00 ska tillbringas på resorten).

Full day: Departure before 12:00 and return after 19:00 = full day.

Half day: Departure at 12:00 or later, or return at 19:00 or earlier = half day.

Multi-day trip: Days in between always count as full days.

Abroad – multiple countries: The standard rate for the country where you spent most time applies (06:00–24:00 local time).

Flights/boats: Travel time by flight or boat between countries does not count toward time spent in any country.

Meals on flights/trains: Meals included in the ticket price do NOT reduce the per diem.

Accommodation: Accommodation ersätts mot kvitto (hotell o.d.) – det är separat från traktamentet.

Documentation: Keep for at least 7 years: date, times, location, purpose, overnight stay, employer-covered meals.

INTERNATIONAL PER DIEM 2026 – Standard rate per country (SEK/day, excl. accommodation) · Source: Swedish Tax Agency

How to calculate:
Half day = 50% av normalbeloppet · Nattraktamente = 50% av normalbeloppet

Country	SEK/day	Country	SEK/day	Country	SEK/day
Albania	351	Honduras	423	Netherlands	745
Algeria	334	Hong Kong	895	Nepal	300
Angola	540	India	300	Nicaragua	469
Antigua och Barbuda	742	Indonesia	418	Niger	394
Argentina	388	Irak	590	North Macedonia	312
Armenia	469	Ireland	1 038	Norway	1 054
Australia	727	Iceland	1 125	New Zealand	525
Azerbaijan	437	Israel	956	Oman	822
Bahamas	1 146	Italy	802	Pakistan	300
Bahrain	881	Jamaica	425	Panama	673
Bangladesh	399	Japan	386	Paraguay	349
Barbados	930	Jordan	803	Peru	482
Belarus	300	Kambodja	532	Poland	597
Belgium	897	Kamerun	524	Portugal	616
Bolivia	406	Canada	895	Puerto Rico	701
Bosnien-Hercegovina	355	Kazakhstan	353	Qatar	837
Botswana	358	Kenya	472	Romania	414
Brazil	376	China	581	Rwanda	300
Brunei Darussalam	458	Congo (Brazzaville)	734	Russia	661
Bulgaria	459	Congo (Dem. Rep.)	990	Saudi Arabia	1 016
Burkina Faso	421	Kosovo	300	Switzerland	1 332
Chile	479	Croatia	550	Senegal	626
Colombia	378	Kuba	587	Serbia	533
Costa Rica	677	Kuwait	849	Seychellerna	846
Cypern	601	Laos	300	Singapore	845
Denmark	1 226	Latvia	763	Slovakia	737
Djibouti	619	Liberia	649	Slovenia	574
Dominican Republic	457	Libya	300	Spain	635
Ecuador	573	Liechtenstein	1 120	Sri Lanka	300
Egypt	300	Lithuania	635	South Africa	300
Ivory Coast	755	Luxembourg	953	South Korea	686
El Salvador	462	Macao	590	Tanzania	362
Eritrea	399	Madagascar	300	Thailand	393
Estonia	683	Malawi	308	Trinidad och Tobago	679
Ethiopia	300	Malaysia	319	Tunisia	300
Fiji	415	Maldives	503	Turkey	478
Philippines	466	Mali	488	Germany	813
Finland	968	Malta	659	Uganda	403
France	850	Morocco	507	Ukraine	300

Källa: Skatteverkets allmänna råd SKV A 2025:5, gäller fr.o.m. inkomstår 2026. För länder som saknas i listan gäller 300 SEK/day. Kontrollera alltid aktuella belopp på skatteverket.se.