

1. SWEDEN

1.1. A few words about the country

In terms of surface area, Sweden is the third largest country in western Europe. Half of this area is covered by forest, as well as some 100,000 lakes. It has a population of 9 million, 85% of whom live in the southern part of the country, and about 1.5 million in the capital, Stockholm. In the last few decades Sweden has evolved into a multicultural society with many immigrants and refugees from various parts of the world. About 1,500,000 inhabitants of Sweden were born in another country or have parents who were born elsewhere. Sweden joined the EU in 1995 and is a signatory to the Schengen Agreement, but not a member of the Eurozone. The Swedish currency is still the krona (SEK). One krona is worth roughly 0.12 €.

The national language is Swedish. There are companies, however, where it suffices for an employee to know English; English is widely understood and used in everyday social life.

Official information about Sweden (history, economy, politics, education, etc.) can be found from a number of sources:

- The Swedish Institute (Svenska Institutet - www.si.se).
- The portal www.sweden.se in a variety of languages.
- The portal www.wvlink.se for information on Swedish companies and public authorities.
- The website of the Swedish official statistical service www.scb.se/eng/ - where official statistics are available.
- The website www.sna.se/gazetteer.html - for maps of Sweden

Sources

Internet services of the Swedish National Labour Market Administration (AMV) <http://www.ams.se/>

1.2. Living conditions and quality of life

• **Cost of living**

OECD figures show that the cost of living in Sweden is much higher than in most countries of western Europe, only matched by Denmark and Norway. Housing, alcoholic drinks, tobacco and, to some extent, food are all particularly expensive.

In general terms, a worker in Sweden needs to take account of a variety of factors in calculating the cost of living: housing, food, power, clothing, transport, leisure.

Calculating an average cost of living for Sweden is particularly difficult and any attempt will be subject to a wide margin of error. Thus the prices cited below are intended only as an indication:

The annual average rent for an apartment in Sweden is about 76€ per square metre (January 1994). This means that the average rent for an apartment with three rooms

and a kitchen (75 square metres) is 480€ per month. In and around the city of Stockholm the average rent will be slightly higher.

We list below approximate prices for a number of products:

Milk: 1€/litre

Bread: 1,2€-2,4€

Margarine: 2,4€ /500g

Cheese: 6€/kg

Pork: 6-12€/kg

Chicken: SEK 3,6-6€/kg

Eggs: 0,24€

Cigarettes: 4,26€/pack

In most restaurants or bars a beer will cost EUR 4-5, a glass of wine a little more. A meal in a restaurant will cost about SEK 100-150 (EUR 10-15) without drinks.

It should be noted that if the salary of a worker is paid in a stronger currency than the Swedish krona, this will make a significant difference to his or her financial position.

Sources

<http://europa.eu.int/scadplus/citizens/el/se/01073.htm>

http://www.sweden.se/templates/SISCommonPage_4967.asp

http://www.kth.se/eng/education/useful_information/sweden/

http://www.sweden.se/templates/SISArticle_5022.asp

• **Finding accommodation**

An individual looking for accommodation in Sweden can choose between renting a home, buying or taking out a long-term lease. For those planning to work temporarily in the country, it is worth considering the option of sub-letting a furnished home. There are a number of websites, which can help you find accommodation, such as that of the Swedish Association of Local Authorities www.svekom.se. Here you will find links to the sites of the local municipal housing corporations.

Websites of Sweden's local newspapers may also prove useful.

Relevant websites

The Swedish Association of Active Real Estate Brokers: www.fmf.se, www.hemnet.se

Yellow pages on the net: www.gulasidorna.se

Newspapers:

Dagens Nyheter, www.dn.se

Svenska Dagbladet www.svd.se

Sydsvenska Dagbladet www.sds.se

Göteborgsposten www.gp.se

Dagens Industri www.di.se

Västerbottens Folkblad www.folkbladet.nu

Sources

Internet services of the Swedish National Labour Market Administration (AMV)

<http://www.ams.se/>

<http://www.sweden.se/>

- **Learning the language**

The Swedish educational system provides language-learning opportunities for immigrants and their families.

There is a long tradition of adult education, available in many and diverse forms on the national and local levels, as well as compulsory education programmes, higher secondary education, vocational training, an open university and other specialized programmes for various populations groups.

Within the state adult education system there are the municipal adult education programmes "grundvux" and "komvux". Teaching is free, although students need to buy their own books. This education corresponds to the obligatory schooling and higher secondary education and includes certain additional programmes, such as the adult education programmes. One of these is the 'Swedish for immigrants' programme, which is offered by the local councils and helps immigrants to learn the country's language.

For more information on the local adult education programmes and the 'Swedish for immigrants' programme one can contact the 286 local municipalities and communes in Sweden. There are also two national distance-learning schools for adults, one in the city of Norrköping and one in the city of Härnösand. These schools offer programmes for those who cannot find a suitable adult education programme in their own area or simply prefer the distance-learning option.

Sources

The Swedish National Agency for Education: <http://www.skolverket.se/english/system/adult.shtml>

Swedish Migration Board: <http://www.migrationsverket.se/english.html>

Estia Web Site:

Information about educational systems, professions, labour market:

<http://www.estia.educ.goteborg.se/sv-estia/edu/adu.html>

<http://www.estia.educ.goteborg.se/sv-estia/edu/national.html>

- **Education for children**

- a) Obligatory education:

- Primary school and first stage of secondary school

Obligatory education in Sweden covers basic education from the age of 7 to 16. However, children do have the right to start school at the age of 6 if their parents so wish and the local schools have places available. Beginning at the age of 6 is not compulsory. The school year begins in August and ends in June; it is divided into two terms. The law on education makes school attendance compulsory for any child living in

Sweden. All the years of compulsory education are in mixed schools (co-educational) and are free of charge. Pre-school is also free for up to 15 hours per week or 525 hours per annum.

The local authorities are obliged to provide the children with all the material they need for school, books in particular, free of charge; they must also provide transportation to and from school. The child is not entitled to free transport if his parents choose a different school from the one located in their own community. Children must also be provided with free school meals.

Children leave school with a school-leaving certificate, issued at the end of the compulsory period of schooling, or earlier if the child has successfully completed the ninth year of school.

In addition to free school materials and transport, all children in Sweden are also entitled to a general child allowance up to the age of 16, including the first quarter of the year in which they reach 16. They are then entitled to an education allowance, which covers those months in which the child remains in compulsory schooling after the age of 16.

b) Post-compulsory education: Second stage of secondary education

The second stage of secondary education accommodates children from the age of 16 to 19. Secondary schools may be run by communes, municipal councils or private organizations. In the second stage of the secondary system all teaching is based on 16 different national programmes. All of these include the same eight basic lessons.

The law on education states that all young people who have completed compulsory schooling may register for the second stage of secondary education. However, this right is qualified in the sense that the second stage schooling must commence no later than the second half of the calendar year in which the individual reaches the age of 20. The 1992 reforms mean that pupils may choose which national programme they wish to follow; if it is not offered by their own local school they may apply to another local authority for a place.

Second stage schooling is free. It offers more advanced teaching in Swedish and English and encourages bilingual education (where a foreign language, which may not be the mother tongue of the student, is used to teach certain lessons), which is now offered by a limited number of schools. The mother tongue may be taught as a personal option, as part of an extensive programme, or may replace teaching in another language. Pupils from families of migrant workers are entitled to be taught Swedish as a second language instead of Swedish as a main lesson, if they so wish.

In the new second-stage system pupils are graded at the end of the school year. Pupils must re-take only those classes in which they failed; however, there is the

possibility of repeating the entire year. The final leaving certificate is based on the grades of the lessons the pupils have taken during the second stage of secondary education.

Pupils in the second stage receive not only the general education allowance but also a supplementary benefit in cases of need, intended to broaden access to the second stage, as well as a board and lodging allowance to help overcome geographical obstacles. The local communities are responsible for providing transport, board and lodging for those pupils who need such help if they are to complete their schooling. If a pupil is accepted at a school belonging to another local community, the latter must bear the costs of his or her schooling if the programme the pupil wishes to follow is not available in its own local community.

c) University and non-university higher education

Higher education in Sweden has three stages: undergraduate, postgraduate and research. There are 39 state universities and institutions of higher education. University studies last 2 years for the higher education diploma, three years for a degree and four years for a postgraduate qualification. Vocational course at institutions of higher education last from 2 to 5 1/2 years. Various courses involve practical training in a related industrial area or public sector.

Qualifications to enter higher education are set at the local level for each university. They vary in line with the educational field the student wishes to enter. Candidates may enter higher education if they have completed a three-year national programme at a second-stage secondary school or a Swedish or foreign equivalent, or if they have acquired an equivalent level of knowledge through some other activity. Foreign qualifications equivalent to those granted by second-stage schools are accepted for entry to higher education. All candidates need to have a good command of English.

Responsibility for student admission lies with the universities and colleges themselves. Within a general framework they can decide which selection criteria they will use for admission and to what extent the selection procedure will be carried out at the local level or through the central service offered by the National Centre for Higher Education.

Candidates whose mother tongue is not one of the Scandinavian languages must demonstrate the required knowledge of Swedish, acquired, for example, through an annual course of preparatory lessons. All state higher education in Sweden is free.

There are two types of higher education qualification – general and vocational. The 52 vocational qualifications (Yrkesexamen) are granted to students who have completed courses of varied duration (from 2 to 5 1/2 years) and mainly cover professions, which

require official approval and admission to an official register, like medicine. The three general qualifications are as follows:

- Higher education qualification (Høgskoleexamen) with a specialization decided by the university or university college (2 year course);
- - degree (Kandidatexamen) (3 year course);
- - postgraduate degree (Magisterexamen) (4 year course).

There is financial support for students attending courses approved by the state; it consists of a grant and a student loan. Students are entitled to financial aid whether they are full or part time, but to qualify for support they must be attending classes equivalent to at least half of a full course.

Relevant websites:

The Swedish agency for school improvement: <http://www.skolwww.artisan.se>

The Swedish National Agency for Education: www.skolverket.se

Swedish Institute: www.si.se

The website of the Swedish Ministry of Education: utbildning.regeringen.se/inenglish/index.htm

The National Agency for Higher Education: www.eng.hsv.se

Sources

EU Websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>

<http://www.sweden.se/>

The website of the Swedish Ministry of Education: <http://utbildning.regeringen.se>

1.3. Conditions of employment

• Ways of finding employment

An individual looking for work in this specific area in Sweden can make use of much the same resources, as he or she would find in the other member states of the EU. he or she can apply directly to businesses and organizations, which interest him, or reply to job advertisements in the Swedish press (daily papers or specialist press) – a good place to look to find out the sectors and businesses, which are recruiting. he or she can also use the services of the public employment agencies (Arbetsförmedlingar – Af).

These agencies (Arbetsförmedlingar – Af) play an important role in the Swedish labour market. They offer valuable assistance to job seekers, and are a useful source of advice and information. They offer services to both job-seekers and employers; at their offices the individual looking for work can consult the newspapers "Platsjournalen" and "Nytt jobb", which contain detailed lists of vacancies and addresses to apply to. One can also subscribe to these papers. But it is not necessary to actually register with the

agencies to obtain information on job offers and other details, such as information on general conditions in the labour market.

You can find information on how to contact the public employment agencies in any part of Sweden at: <http://www.ams.se/RDFS.ASP?L=30556>

European engineers seeking work in another member state can also use the **European Network of Employment Services (eures)** <http://europa.eu.int/eures/index.jsp> This is a network of services cooperating to facilitate the free movement of workers within the European Economic Area. Its members include public employment agencies, unions and employers' organizations. To find work in another member state one can consult the employment agencies in either the state of origin or the country where one wishes to work. All these services are linked through the network known as EURES (European Employment Services) and include a department with the same name specializing in international recruitment.

Relevant websites

Public employment agency (AMV): <http://www.ams.se>

Job-Bank – Public employment agency: <http://platsbanken.amv.se/region>

Private recruitment companies:

Company recruiting mainly for the construction sector:

<http://home.swipnet.se/~w-44108/>

Company recruiting personnel specialized in finance, computers and engineering:

<http://www.workingday.com/en>

Various websites of recruiting companies:

www.andersson-korn.se

www.arenapersonal.com

www.capitaurval.se

www.idg.se/cs/jobb

www.isee.se

www.jobagent.se

www.jobline.se

www.jobnet.se

www.jobpilot.se

www.jobuniverse.se

www.kontorsfixarna.se

www.manpower.se

www.jobfinder.se

www.personaljobb.nu

www.poolia.se

www.proffice.se

www.privaf.se

www.sjr.se

www.smartjobb.nu

Newspapers:

Dagens Nyheter: www.dn.se

Svenska Dagbladet: www.svd.se

Sydsvenska Dagbladet: www.sds.se

Göteborgsposten: www.gp.se

Dagens Industri: www.di.se

Västerbottens Folkblad: www.folkbladet.nu

Sources

Internet services of the Swedish National Labour Market Administration (AMV)

<http://www.ams.se/>

<http://www.sweden.se/>

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

- **Unemployment (unemployment rates and unemployment benefit)**

The labour market in Sweden has enjoyed positive growth over the last few years, with the number of unemployed in decline. The level of unemployment now stands at 5.1% (December 2003). The international crisis in IT and telecommunications has affected the labour market in these sectors. But there are excellent opportunities for job seekers in such sectors as transport, communication, biotechnology and construction – and this has had a positive impact on employment for engineers.

In respect of unemployment insurance Sweden differs quite considerably from other EU countries. There are two kinds of unemployment benefit:

- The basic unemployment benefit, which may amount to as much as 320SEK per day.
- The supplementary unemployment benefit based on income, paid only to those unemployed persons who are members of an unemployment insurance fund (a-kassa). No one is obliged to join such a fund. This benefit may be as much as 680SEK per day (730SEK per day for the first 100 days of the period of benefit).

To join an a-kassa an individual must have been employed for at least 17 hours per week for at least 4 weeks within a period of five weeks, and must also be employed at the time of application for membership of the fund. All these unemployment funds, with one exception – the ALFA fund – are directly associated with trade unions, although one does not have to be a union member to be insured with one of the funds.

To receive the basic benefit one must meet certain conditions involving the period of employment before redundancy. These conditions are as follows:

- Over the 12-month period immediately before losing one's job one must have worked at least six months.
- The individual must have worked at least 70 hours per month, or
- At least 450 hours in a continuous six-month period (with minimum of 45 hours in each of these months).

To receive the supplementary benefit an individual must meet the above conditions and also have belonged to an a-kassa for at least 12 months. Workers insured with an a-kassa pay a contribution of about 80SEK per month.

More information is available at www.ams.se and in the leaflet «Unemployment insurance in Sweden» published by the National Labour Market Board (Arbetsmarknadsstyrelsen - AMS), and to be found at: <http://www.ams.se/pdf/kontant-en.pdf>

Source

Internet services of the Swedish National Labour Market Administration (AMV): <http://www.ams.se/>
http://www.eurocadres.org/mobilnet/english/sweden/s-taxation_socsec-en.htm

- **Employees' rights**
(working hours, official holidays, vacations, benefits)

Employment contracts in Sweden may be of limited or unlimited duration. Temporary work (e.g. a project contract) is permitted only to cover the execution of a specific project or when a person is recruited to fill in for another worker. Trial employment is permitted for up to 6 months and must always respect the conditions agreed in the collective labour agreements. Employer-employee relations in Sweden are largely determined by these collective agreements, signed by the unions and employer associations. Most Swedish workers are members of a union. Oral agreements between employee and employer are valid in Sweden, although EU law requires that the employer must inform the employee in writing and within one month of the precise conditions of the agreement.

Most employees in Sweden work a 40-hour week and are entitled to at least 25 working days of vacation.

Sources

Internet services of the Swedish National Labour Market Administration (AMV): <http://www.ams.se/>
Swedish Association of Graduate Engineers – CF: <http://www.cf.se>
<http://www.sweden.se/>

EU websites

<http://citizens.eu.int/>
<http://europa.eu.int/public-services/>
<http://europa.eu.int/scadplus/citizens/en/se/>
<http://www.eurocadres.org/mobilnet/>

- **Representation of engineers (associations, organizations, chambers)**

Engineers

The basic engineers' union in Sweden is the Swedish Association of Graduate Engineers – CF. It has its roots in the old Swedish Association of Technologists, founded in 1861. It now numbers 95,000 members and is the largest professional association in the Swedish Confederation of Professional Associations - SACO. Membership of the association is voluntary.

The association currently has the following basic responsibilities:

- Negotiation with employers' associations on collective labour agreements (salaries, working hours, insurance, industrial relations etc.) for salaried engineers.
- Support for and strengthening of the role of the engineer in Swedish society.
- Improving the quality of higher education for engineers in Sweden, in order to provide education of the highest standard.

The CF has more than 1,300 sectors and more than 4,500 elected representatives in various companies and public authorities. Negotiation of the collective agreements is done at the local level by company or by employers' association. In the private sector the CF signs agreements with some 80 employers' associations, while in the public sector or in local government the CF negotiates with other associations of scientists affiliated to the SACO.

CF members are entitled to various benefits, such as participation in the unemployment fund, insurance programmes, subscriptions to association journals, vocational training, educational grants, etc.

The CF also has separate services for engineers who are self-employed or are company directors.

The CF is a member of FEANI (European Federation of National Engineering Associations) and other international organizations, and is the official representative of Sweden's engineering profession.

Source

Swedish Association of Graduate Engineers – CF: <http://www.cf.se>

Architects

In theory, anyone in Sweden can practice as an architect or describe himself as an architect. However, there are professional associations of architects, which have laid down very strict rules for registration. One of these is the National Association of Swedish Architects - Svenska Arkitekters Riksförbund - SAR. The SAR will not accept a new member without rigorous scrutiny of his or her education and professional training; the title of "architect SAR" is therefore broadly recognized in the labour market. The SAR requires its members to adhere to a strict code of professional ethics. Membership of the SAR is voluntary and is not by any means a precondition for practicing as an architect. For more information, the SAR can be contacted at:

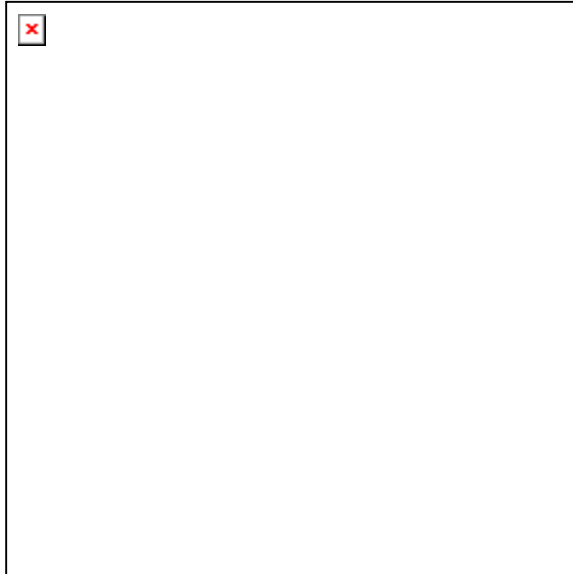
Svenska Arkitekters Riksförbund
Norrandsgatan, 18
S-11143
Stockholm

Tel: +46 8 679 27 60

Fax: + 46 8 611 49 30

Another recognized professional association of architects is the Swedish Association of Architects - Sveriges Arkitekter. Members include architects, interior designers, landscape architects, etc. More information is available at the Association's website: <http://www.arkitekt.se>

Sources:



<http://www.sweden.se/>

Swedish Association of Architects -Sveriges Arkitekter-: <http://www.arkitekt.se>

- **Employees' rights**

Information on such matters as working hours, official holidays, vacations, licensing, employees' rights etc. can be found through the Department of Trade and Industry - www.dti.gov.uk/er/regs.htm). Further information can be obtained from the Trade Union Confederation (TUC) - www.tuc.org.uk.

1.4. Conditions for professional practice

1.4.1. Engineer

In Sweden the profession of engineer is not one of those professions regulated by legislation in the sense of EU Directive 89/48. In other words, an engineer does not need a license to practice and anyone may practice freely and describe himself as an engineer without any legal consequences.

Thus an engineer practicing in a member state of the EU and wishing to work in Sweden, either as a salaried employee or in self-employment, will not need to follow the

procedures to acquire professional equivalence which are in place in many EU countries.

However, it is useful for an engineer from a member state wishing to work in Sweden to secure recognition of the qualification he or she acquired in his or her country of origin. The public authority responsible for higher education in Sweden is the National Agency for Higher Education – Högskoleverket. This is the authority that examines qualifications obtained outside Sweden and establishes their equivalence with those issued at Swedish institutions of higher education. The Agency also works within the NARIC (National Academic Recognition Information Centre) and ENIC (European Network of Information Centres) networks for international cooperation.

Sources

National Agency for Higher Education: <http://www.hsv.se>

Swedish Association of Graduate Engineers – CF: <http://www.cf.se>

<http://www.sweden.se/>

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

1.4.2. Architects

In Sweden the profession of architect is not one of those professions regulated by legislation in the sense of EU Directive 89/48 or Special Directive 85/384 on the 'reciprocal recognition of degrees, certificates and other qualifications in the field of architecture...'. In other words, an architect does not need a license to practice and anyone may practice freely and describe himself as an architect without any legal consequences. Thus an architect practicing in a member state of the EU and wishing to work in Sweden, either as a salaried employee or in self-employment, will not need to follow the procedures to acquire professional equivalence which are in place in many EU countries. However, it is useful for an architect from a member state wishing to work in Sweden to secure recognition of the qualification he or she acquired in his or her country of origin, and to become a member of some professional architects' association.

One such association is the National Association of Swedish Architects - Svenska Arkitekters Riksförbund - SAR. The SAR will not accept a new member without rigorous scrutiny of his or her education and professional training; the title of "architect SAR" is therefore broadly recognized in the labour market. The SAR requires its members to adhere to a strict code of professional ethics. Membership of the SAR is voluntary and is not by any means a precondition for practicing as an architect. For more information, the SAR can be contacted at:

Svenska Arkitekters Riksförbund
Norrandsgatan, 18
S-11143
Stockholm
Tel: +46 8 679 27 60
Fax: + 46 8 611 49 30

As for recognition of the qualifications of an architect who has studied outside Sweden, the public agency responsible for scrutinizing the qualifications obtained outside Sweden and determining their equivalence with qualifications issued by Swedish institutions of higher education is the National Agency for Higher Education – Högskoleverket.

For more information on the recognition of architectural qualifications in Sweden you can contact the:

Arkitekt Högskoleverket
National Agency
for Higher Education
Box 7851
SE-103 99 Stockholm
Tel: +46 8 56 30 85 00, Fax: +46 8 56 30 86 50

Sources

National Agency for Higher Education: <http://www.hsv.se>
Swedish Association of Architects -Sveriges Arkitekter-: <http://www.arkitekt.se>
<http://www.sweden.se/>
EU websites
<http://citizens.eu.int/>
<http://europa.eu.int/public-services/>
<http://europa.eu.int/scadplus/citizens/en/se/>
<http://www.eurocadres.org/mobilnet/>

1.5. Engineers' insurance

The Swedish social insurance system is mainly funded from taxes and employers' contributions, with only a small portion being financed by employee contributions.

The employer is liable for contributions amounting to 32.82% on the earnings of the employee. The self-employed pay their own contributions, amounting to some 30% of their income.

Medical care is financed from taxes, while for sickness insurance and pensions the employee pays a small contribution, withheld from earnings by the employer and remitted to the tax authorities.

The social insurance system is controlled by the state through the National social insurance office – Forsakringskassan.

The national social insurance system provides:

- Health Insurance

- Support for families with children
- Support for the disabled
- Pensions
- Occupational injury insurance
- Activity support
- Housing allowance

The conditions to be met for eligibility for the above provisions are different in each case, but can be divided into two general categories: conditions involving the time a person has been a permanent resident of Sweden, and conditions involving the time a person has been working in Sweden.

Health insurance includes a convalescence leave grant for employees and the self-employed, health care under the NHS etc. In general terms the state covers, in most cases, part of the cost of health care.

Support for families with children includes the child allowance, grants for special leave to take care of children, etc.

In general, a worker in Sweden can retire on a pension at the age of 61, but the longer he or she stays at work after that age, the larger his or her pension will eventually be. The state pension a worker is entitled to usually consists of:

- A) his or her income pension (about 75-90% of the state pension)
- B) the premium pension – generated by investments made at the worker's discretion
- C) the guaranteed pension – to which even someone with a low income or no income at all is entitled once he or she reaches the age of 65.

Contributions to the state pension are withheld from earnings, together with taxes and social insurance contributions, and amount to about 7% of earnings. Additional pension contributions are paid by the employer.

A worker can also choose to join an occupational pension scheme. Most companies in Sweden offer a scheme of this kind to their employees, who must usually pay extra insurance contributions to qualify for the occupational pension.

It should be noted that Sweden has signed special agreements with various countries to avoid duplication of insurance contributions. Since 1995 the general insurance regulations of the EU have been in effect in all member countries.

More information on social insurance, and on the Swedish National Health System, can be found – in various languages – on the website of the National Office for Social Insurance (Forsakringskassan) www.fk.se or <http://www.forsakringskassan.se>, where one can also consult the information leaflet «Social Insurance: The National Social Insurance Office» - translated into several languages.

Tax rate	Bracket
32%	0 – SEK 301.000
52% (municipal tax 32% + national tax 20%)	301,000 – 447,200
57% (municipal tax 32% + national tax 25%)	Over 447,200

Table I:

The tax rate for each income bracket in Sweden for the year 2003.

More information on the Swedish pension system and especially the premium pension can be found on the website of the Premium Pension Authority (PPM): www.ppm.nu

Sources

National social insurance office: www.fk.se

Internet services of the Swedish National Labour Market Administration (AMV): <http://www.ams.se/>

Premium Pension Authority (PPM): www.ppm.nu

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

1.6. Taxation for engineers

All residents of Sweden must pay income tax – even on income originating in another country. But double taxation of the same income is avoided by inter-state Double Taxation Agreements signed by Sweden with a number of countries, and with all the EU member states.

Apart from income tax, paid at the national level, there is also municipal tax to be paid locally. The latter ranges from 27% to 34%.

Income tax rates for 2003 are set out in Table 1. (Average municipal tax is calculated at 32%). Tax rates and tax brackets are readjusted each year.

Capital gains tax is levied at 30%.

Wealth tax is payable at 1.5% for assets exceeding SEK 1,500,000.

Gifts are taxed at 10% on the first SEK 300.000 and 30% on sums up to SEK 600,000.

Swedish businesses are liable for corporate tax of 28% on income generated by activities within and outside the country.

Non-residents working in Sweden are taxed only on income earned in Sweden.

In general, income earned from work in Sweden by a non-resident will have 25% withheld in tax. Such income is not subject to municipal tax, but nor does it qualify for any form of relief. More information on the tax regime as it affects non-residents – in respect of businesses, capital or assets – can be found in the special leaflet (RSV 376b Working in Sweden) published by the Swedish Tax Agency – skatteverket.

Value added tax (VAT) is payable on sales of goods and provision of services in Sweden. On most goods and services VAT is levied at 25%. Some goods and services (insurance, health, education etc.) are exempt from VAT altogether or taxed at a lower rate (12% or 6%)

More information on the tax system is available at the Swedish tax office website (www.rsv.se ή <http://skatteverket.se/>) and in its brochures (www.rsv.se/broschyre) – translated into various languages.

Sources

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>

Swedish Tax Agency – skatteverket: www.rsv.se, <http://skatteverket.se/>

Legal Advisers to trade and industry, http://www.vinge.se/pdf/Taxation_in_Sweden_2003pdf.pdf

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

1.7. Frontier workers (engineers)

The tax system as it applies to frontier workers is rather complex. It is therefore advisable for the individual to seek advice from his or her local tax office (<http://skatteverket.se/>) or from a tax expert.

In general terms frontier workers are taxed in the following way: If a person does not live in Sweden, but works here, Sweden has the right to tax the income from his or her work in the country (although this depends on the amount of time he or she has spent in Sweden during the tax year). This income tax is deducted at source by the employer, at a fixed rate. If someone is self-employed in Sweden, but does not live there, then Sweden may be entitled to tax the income from the employment in question (as well as other income from sources in Sweden). The income will be taxed on the basis of assessment.

For further information the following websites can be consulted:

General information on cross-border workers:

<http://www.ams.se>

Information on social insurance:

www.fk.se/

Information on tax

<http://skatteverket.se/>

Sources

Internet services of the Swedish National Labour Market Administration (AMV)

<http://www.ams.se/>

EU websites:

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/uk/>

<http://www.eurocadres.org/mobilnet/>

1.8. Comments - Observations

For many years now Sweden has been at the forefront of technological research and development in the EU. It is still an advanced industrial country with a healthy construction sector and advanced IT sector, despite the crisis, which has affected this area internationally in

recent years. The Swedish labour market has abundant opportunities, therefore, for specialist scientists and engineers. This, in combination with the wealth of experience accumulated by Swedish society – on the level of public administration and on that of ordinary people - in welcoming and successfully integrating workers from other countries, makes Sweden an attractive destination for a European engineer who wishes to seek abroad.

BIBLIOGRAPHY – INTERNET SOURCES

General information on the country

Swedish Institute (Svenska Institutet): www.si.se, www.sweden.se

Information on Swedish countries and public authorities: www.wvlink.se

Swedish national statistical service: www.scb.se/eng/

Maps of Sweden: www.sna.se/gazetteer.html

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>

Cost of living

<http://europa.eu.int/scadplus/citizens/el/se/01073.htm>

http://www.sweden.se/templates/SISCommonPage_4967.asp

http://www.kth.se/eng/education/useful_information/sweden/

http://www.sweden.se/templates/SISArticle_5022.asp

Finding accommodation

Internet services of the Swedish National Labour Market Administration (AMV)

<http://www.ams.se/>

<http://www.sweden.se/>

Learning the language

The Swedish National Agency for Education:

<http://www.skolverket.se/english/system/adult.shtml>

Swedish Migration Board: <http://www.migrationsverket.se/english.html>

Estia Web Site:

Information about educational systems, professions, labour market:

<http://www.estia.educ.goteborg.se/sv-estia/edu/adu.html>

<http://www.estia.educ.goteborg.se/sv-estia/edu/national.html>

Education for children

EU websites:

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>, <http://www.sweden.se/>

The website of the Swedish Ministry of Education:

<http://utbildning.regeringen.se/inenglish/index.htm>

The National Agency for Higher Education:

http://www.eng.hsv.se/en/iwt/startpage/startpage_en.jsp?home=location

Finding employment (links)

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>, <http://www.sweden.se/>

EU websites:

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

Unemployment

Unemployment insurance in Sweden, published by the National Labour Market Board (Arbetsmarknadsstyrelsen - AMS): <http://www.ams.se/pdf/kontant-en.pdf>

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>

http://www.eurocadres.org/mobilnet/english/sweden/s-taxation_socsec-en.htm

Employment rights

Internet services of the Swedish National Labour Market Administration (AMV):

<http://www.ams.se/>

Swedish Association of Graduate Engineers – CF: <http://www.cf.se>

<http://www.sweden.se/>

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

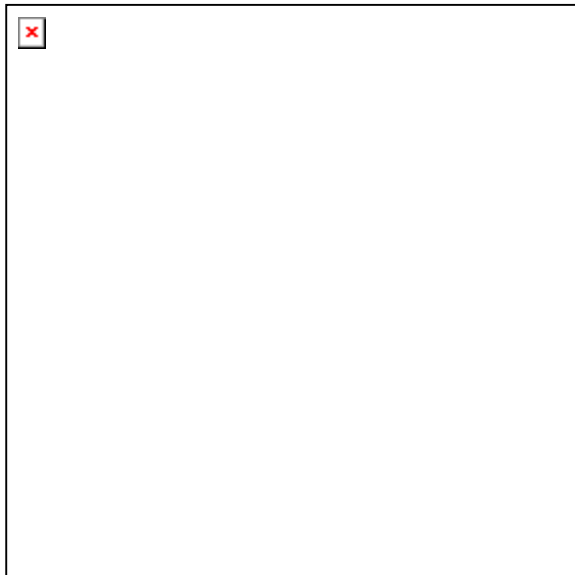
<http://www.eurocadres.org/mobilnet/>

Representation of engineers

Engineers

Swedish Association of Graduate Engineers – CF: <http://www.cf.se>

Architects



<http://www.sweden.se/>

Swedish Association of Architects: <http://www.arkitekt.se>

Employment rights

Department of Trade and Industry: www.dti.gov.uk/er/regs.htm

Trade Union Confederation (TUC): www.tuc.org.uk

Conditions for professional practice

Engineers

National Agency for Higher Education: <http://www.hsv.se>

Swedish Association of Graduate Engineers – CF: <http://www.cf.se>
<http://www.sweden.se/>

EU websites:

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

Architects

National Agency for Higher Education: <http://www.hsv.se>

Swedish Association of Architects: <http://www.arkitekt.se>
<http://www.sweden.se/>

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

Insurance for engineers

National social insurance office: www.fk.se

Internet services of the Swedish National Labour Market Administration (AMV):
<http://www.ams.se/>

Premium Pension Authority (PPM): www.ppm.nu

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>

Taxation for engineers

Internet services of the Swedish National Labour Market Administration (AMV)

<http://www.ams.se/>

Swedish Tax Agency: www.rsv.se, <http://skatteverket.se/>

Legal Advisers to trade and industry: [http://www.vinge.se/pdf/Taxation in Sweden 2003pdf](http://www.vinge.se/pdf/Taxation_in_Sweden_2003pdf)

EU websites

<http://citizens.eu.int/>

<http://europa.eu.int/public-services/>

<http://europa.eu.int/scadplus/citizens/en/se/>

<http://www.eurocadres.org/mobilnet/>