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## Calculation help when renting out your private home

nows whether you must pay tax when you rent out your private home. The calculation tool nows whether you must pay tax and, if so, how much. It also shows you what amount you nould include in your income tax return when it is time to file. The calculation tool applies the most common rental situations. You cannot use the calculation tool when you rent ut to your own company or employer or to a close relative.

## alculate your tax and what you should declare Il in all fields marked with an \* to make a calculation. What year are you renting out your home? \* ental year 2024 $\vee$ ou need to make a calculation for each year you rent out your home. This is ecause the deductions you are allowed to make apply per year. What type of property have you rented out? (?) ype of residence ou need to make a calculation for each private home you rent out. Tenancy Small house or Rental property agreement Monthly housing fee? \* ? bout the home 5 585 crowns What percentage of the home do you own? \* ? 100 percent 50 percent Other Have you owned the home the entire year? \* Yes O No Where is the home located? \* In Sweden In another country How many days do you rent out in total during the year? \* he rental 366 days Do you rent on several occasions and to different tenants? \* (?) Yes No Do you rent out the entire home? \* Yes O No How do you rent out the home? \* ? On your own Through an intermediary company Who is the landlord? \* ? The brokerage company How much is the rental income for the rented property? \* (?) Fill in the entire rental income. This means you should include the fee you pay to the agency. 128 000 crowns Figure out Cancel

https://www7.skatteverket.se/portal/hyra-ut-privatbostad/

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esults

You must include a surplus of SEK 20,980 as capital income in item 7.3 of the income tax return when you file your tax return no later than May 2, 2025.

You will pay SEK **6,294** in tax.

This is how we calculated

Your share of the rental income ?

The total rental income is SEK 128,000.

You own 100 percent. SEK 128,000 x 100 percent = SEK 128,000

Your standard deduction (?)

The maximum standard deduction is SEK 40,000.

You have owned the home the entire year (= 100 percent of the year).

You own 100 percent.

SEK 40,000 x 100 percent x 100 percent = SEK 40,000

Other deductions

You may deduct your fee for the rented part of the condominium.

Your fee is SEK 5,585 per month, which corresponds

to an annual fee of SEK 67,020 (SEK 5,585 x 12

months).

You have rented out the home for a total of 366

days out of the 366 days of the year.

You own 100 percent of the home.

You have rented out 100 percent of the home.

366 days of 366 x 67,020 SEK x 100 percent x 100

percent = 67,020 SEK

Your surplus (?)

Your share of the rental income is SEK 128,000.

Your standard deduction is SEK 40,000.

Your other deductions are SEK 67,020.

SEK 128,000 - SEK 40,000 - SEK 67,020 = SEK 20,980

This is how much tax you should pay ?

You will pay 30 percent tax on your surplus.

Your surplus is SEK 20,980. SEK 20,980 x 30 percent = SEK 6,294 SEK 128,000

40,000 SEK

SEK 67,020

SEK 20,980

SEK 6,294