

ONSITE TRAVEL POLICY SWEDEN

Revision History

Version	Status	Revision Description	Author	Approved by	Date released
1.0	Approved	Initial version	Rahul Karnawat	Vijay Prasanth Sunkeswari	9-Feb-11
1.1	Approved	Added the INR allowance	Vijay Prasanth Sunkeswari	Vijay Prasanth Sunkeswari	15-Mar-11
1.2	Approved	Added the BU Head allowance, removed fringe deduction from Indian salary for long term travel	Rahul Karnawat	Vijay Prasanth Sunkeswari	7-Apr-11
1.3	Approved	Updated: Travel allowances & Home allowances; Added the Mobile/Internet usage, leaves during onsite; other guidance for onsite travel; travel advances and settlement procedure.	Rakhi Sharma	Vijay Prasanth Sunkeswari	12-Sep-11
1.4	Approved	Extra baggage allowance	Rakhi Sharma	Vijay Prasanth Sunkeswari	25-Oct - 2012
2.0	Approved	Revisiting the policy based on employee feedback.	Vijay Prasanth Sunkeswari	Vijay Prasanth Sunkeswari	10-Jan-2013

2.1	Approved	Change in per diem; change in title (less than 90 days and more than 90 days; Short term duration (facilities available in company apartment). Long term duration - employee opting to stay in his own rented apartment	Rahul Karnawat	Vijay Prasanth Sunkeswari	17-Dec-2013
2.2	Approved	Revisiting the policy based on employee feedback.	Rakhi Sharma	Vijay Prasanth Sunkeswari	1-Sept-2014
2.3	Approved	Sim Card Allowance added	Roopalakshmi Chamraj	Rahul Karnawat	22-June-2016
2.4	Approved	Changes as per New Policy rollout in May-2020	Bhavana Gupta	Sanjeev Goel	1 May 2020
2.5	Approved	1200 SEK to be paid for 6 months and above	Bhavana Gupta	Sahana S	29 July 2020
2.6	Approved	Long term policy to be applicable after 6 months of assignment	Bhavana Gupta	Sahana S	1 Dec 2020
2.7	Approved	Airport transfer for home leave trip added	Bhavana Gupta	Sahana S	8 Dec 2021
2.8	Approved	Updated: Own accommodation arrangement; Added: Medical Reimbursement	Tejus V	Sanjeev Goel	21 May 2021
2.9	Approved	Correction: Travel Perdiem	Tejus V	Vijay Prasanth Sunkeswari	16 Jan 2023

3.0	Approved	Updated: Travel Kit Allowance (Short Term & Long Term); Short term per diem (previously called per diem for first 30 days); Living per diem (previously called per diem after 30 days); Travel Per diem according to the city; Relocation Reimbursement (previously called Return relocation reimbursement) Removed: Extra Baggage Allowance	Tejus V	Rahul Karnawat	23 Aug 2023
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1 Introduction

1.1 Objective

The purpose of this document is to describe the various allowances, benefits and reimbursements that may be availed by Tarento India employees who travel onsite to Sweden on work assignment. Both short (up to 183 days) and long term (more than 183 days) travel are covered in the document.

Employees travelling on long term assignments can also go through “Sweden Travel Guide” to get useful information around traveling and staying in Sweden.

2 Components Definition

This section describes various components that are constituents of this policy. The applicability of the component may vary based on the context of visit for e.g., whether the visit is short term or long term, if long term then whether the employee is traveling alone or with family etc.

2.1 Individual vs Family Travel

Employees are expected to travel alone for short-term official travels (≤ 183 days). The employee may choose to take his/her family (i.e., spouse and kids) while traveling for a long-term assignment (> 183 days).

2.2 Travel kit allowance

This allowance is to cover such expenses that may be incurred by employees travelling for the first time. Ex: luggage, warm clothing, and any other travel related items. The employee can claim this travel kit allowance in a block of 2 years for purchasing clothing, carry cases etc. Bills should be produced to claim this allowance.

2.3 Reimbursement of Airport transfer expenses in India/Sweden

Employees can claim the taxi fare for Airport transfers in India and Sweden on actual receipts. This expense must be claimed in India after the completion of the trip.

2.4 Visa and Air Travel

The company would direct the employee to completion of the required visa application and facilitate processing of the same. Once visa documents are received and travel is confirmed, Travel Desk would make the travel reservations and provide the air travel tickets. All visa fees and ticket charges would be directly paid by the company. Any other expenses incurred by employees for visa purposes will be reimbursed.

2.5 Accommodation

Employees may be provided accommodation at the company's guesthouse, Airbnb listed property, hotel or serviced apartment. The choice of accommodation is based on duration of visit, individual vs family travel as well as on availability. The accommodation would be maintained or rented by the company directly and as such all rental related payment would be taken care of by the company. The employees should stay in Company provided accommodation as much as possible.

If due to any unavoidable circumstances the employee chooses to stay in his/her own rented accommodation, he/she should contact local HR and Global Mobility Team well in advance to make the necessary arrangements and proceed only after due discussion and approvals. The termination notice period with the respective company accommodation will have to be served by the employee before moving to their own accommodation.

In such cases, the amount processed to the employee's account towards the housing allowance will be the net amount in accordance with the Swedish tax laws. The employee will receive the net amount towards the accommodation on the last week of every month. It will be credited to the employee's Swedish Bank account/travel card.

Maintaining the apartment is the employee's responsibility, and any damage caused to the apartment during the employee's stay will be borne by the employee. The employee will have to sign an agreement with the Company to agree to maintain the apartment provided to them. If the Company has to pay any amount towards damage (excluding nominal wear and tear) to the apartment, the same will be recovered from the employee's salary in India after the end of the assignment.

2.6 Per Diem

Each employee will be entitled to Per Diem to cover expenses related to food, office commute, out of pocket expenses etc. The per diem starts from the day the employee lands in the city of work and ends when the person leaves the city of work. Per-diem will be credited to the FOREX card/Bank account on 7th of every month.

For short-term travel- Employees will be provided with a FOREX card before they travel. The Per-diem will be credited to the FOREX card. Employees will sign a declaration to confirm that the per-diem was spent towards food and travel expenses. Any savings from Per-diem is taxable in India.

For Long term travel- Employees will be provided with a FOREX card before they travel. The employee should open a bank account in Sweden within 90 days of arrival and update the Finance team by filling the [Bank account form](#) once they receive the account number. Until the employee receives a bank account, they will continue to receive Per-diem in the FOREX card. Post receiving the bank account, FOREX reload will stop and per-diem will be paid in the bank account.

After 183 days, the new policy will apply to the employee and hence, 1200 SEK will be added to his per-diem allowances. There will be an incremental increase of 1200 SEK every year from the date of the first revision.

For e.g., Employee A starts the assignment on 1 Jan 2020 with 11,000 SEK Per-diem per month. With the new policy taking effect on 1 July 2020, he will be eligible for 12,200 SEK (11000+1200) per month. There will be an incremental increase of 1200 SEK effective 1 July 2021.

2.7 Travel Insurance

Employees travelling to Sweden on short/long term assignment will be provided travel insurance along with the tickets.

2.8 Insurance In India

Employee's and their dependents' Medical insurance will continue in India. Additionally, Personal accident and Term life insurances will also be covered in India.

2.9 India Salary Component and Performance appraisal

Short term travel (less than 183 days)- There will be no change to the India salary while the employee is on short term assignment. He will continue to receive his full India salary as well as per-diem. Any savings from per-diem is taxable in India hence, the employee must sign a declaration to confirm that the per-diem amount has indeed been spent towards food and incidental expenses in the host country.

Long term travel (more than 183 days) - For employees travelling on long term assignment, only Basic, PF, HRA and Variable bonus (where applicable) parts of the Salary will continue to be paid in India. Once the employee resumes work back in India, full India salary will be restored.

Performance Appraisal- For long term assignees, the performance appraisal in India will continue as it is as per the defined timelines. While the employee is on assignment, the increase in salary will be in tune of Basic, PF & HRA and VB (where applicable). Once the employee returns to India, full India salary will be restored.

3 Short Term Visit (up to 182 days)

Employees are expected to travel alone for short-term trips. As such, all allowances are applicable to individual travel. Following are the components that the employee may avail, where applicable:

3.1 Travel kit allowance Employee can claim up to INR 25,000/- as Travel Kit allowance as per related conditions.

3.2 Home to Airport taxi expense reimbursement on actual receipt

3.3 Sweden Airport to Guest House/Hotel/Airbnb expense reimbursement on actual receipt

3.4 Accommodation during Short Term stay - Provided by the company.

3.4.1 Accommodation for up to 30 days

In case of known short-term travel, an employee is expected to stay in a company maintained serviced apartment (a kind of Guesthouse for initial stay of employees) which will be provided on a sharing basis. The company provided facility in most cases is a fully furnished apartment in a complex. All apartment complexes are equipped with common washing facilities that can be availed at free of cost. Washing machines may be available within the apartment in some cases. However, some variations may be there. These facilities are maintained and fully paid for by the company. In case a serviced apartment has no vacancy, the company would make an alternate arrangement such as Airbnb or Hotel in which cleaning services will be included.

3.4.2 Accommodation after 30 days

3.4.2.1 Company Provided

Employees can continue to stay at the company provided facility in case it remains available. However, since this facility is prioritized for new incoming travelers, employees may have to shift to a different apartment. Company shall arrange for an agent / or its own team who would provide 2-3 options for employees for him/her to choose from (depending on the availability). All such options would roughly try to get an apartment of 380-425 (380 sq. ft to 500 sq. ft for individual and 500 sq. ft to 800 sq. ft for family) of apartment within 45 min of office location.

Once finalized, the company would rent the apartment for the employee and pay the rent for the same. Employees will have to sign a sublet agreement that states the guidelines for proper usage of the apartment. Cleaning service is not included, and employees have to ensure proper upkeep of the apartment. At the time of vacating the apartment if the company pays any amount from the security deposit on account of damages (beyond nominal wear and tear), the same will be borne by the employee and will be recovered from the India salary. In cases where the employee has to move out of the current apartment due to work change from the Company's side, then the company would bear any expenses etc if incurred for the lease termination. However, if the employee initiates to leave by his/her choice then they must pay for the lease breakage charge if any incurred.

3.4.2.2 Own Accommodation Arrangements

The employees should stay in Company provided accommodation as much as possible. If due to any unavoidable circumstances the employee chooses to stay in his/her own rented accommodation, he/she should contact local HR and Global Mobility Team well in advance to make the necessary arrangements and proceed only after due discussion and approvals. The termination notice period with the respective company accommodation will have to be served by the employee before moving to their own accommodation.

In such cases, the amount processed to the employee's account towards the housing allowance will be the net amount in accordance with the Swedish tax laws. The employee will receive the net amount towards the accommodation on the last week of every month. It will be credited to the employee's Swedish Bank account/travel card.

The security deposit and any other cost attached to the employee's own accommodation will be the employee's responsibility.

3.5 Per-diem

3.5.1 Short Term Per diem

The company recognizes that there are some initial costs that need to be incurred in the first fortnight. As such, a higher rate of per-diem is provisioned for the first fortnight of visit. The assignee will be entitled to a daily Per Diem as per the table listed below.

Boarding	Travel	Total	Applicable upto
440 SEK	60 SEK	500	15 Days

3.5.2 4. Living Per diem (effective from 16th day of on-site Assignment)

Where the employee stays more than 15 days he/she will be entitled to a daily Per Diem as per the table listed below.

Boarding	Travel	Total	Applicable upto
360 SEK	33 SEK (Stockholm) 21 SEK (Malmo, Helsingborg)	393 (Stockholm) 381 (Malmo, Helsingborg)	16 Days and beyond

Receipts are mandatory for travel expenditure. The taxes associated with the allowance will be borne by the company.

Please note: If the company happens to extend the assignment beyond 183 days, the new policy will apply after completion of 6 months in Sweden.

3.6 Travel Card

The employees are encouraged to purchase the monthly travel card (called SL Card in Stockholm). In any case, the actual travel cost for the month cannot exceed the eligible amount unless a written pre- approval from the IBU Head/Lead is obtained. If there is a deviation and an approval is sought, the finance manager should be kept informed.

3.7 Receipts and Other Allowance Taxation

Receipts are mandatory for all travel-related expenditures. Any other taxes associated with the allowances will be borne by the company.

4 Long Term Visits (183+ days)

Employees can travel with their families for long-term trips. Following are the components that the employee may avail, where applicable:

4.1 Travel kit allowance If travelling alone, Employee can claim up to INR 25,000/- as Travel Kit allowance. If travelling with family, employees can claim up to INR 35,000/-. Expense receipts are required for the same.

4.2 Home to Airport taxi expense reimbursement

4.3 Sweden Airport to Guest House/Hotel/Airbnb expense reimbursement

4.4 Accommodation during long term stay

4.4.1 Accommodation for up to first 30 days

In case of known long-term travel, the employee is expected to stay at a company maintained serviced apartment (a kind of Guesthouse for initial stay of employees). The company provided facility in most cases would be a fully furnished apartment in a complex. All apartment complexes are equipped with common washing facilities that can be availed at free of cost. Washing machines may be available within the apartment in some cases. However, some deviations may be there. These facilities are maintained and fully paid for by the company. In case a serviced apartment has no vacancy, the company would make an alternate arrangement such as Airbnb or Hotel.

4.4.2 Accommodation after 30 days

4.4.2.1 Company Provided

Employees can continue to stay at the company provided facility in case it remains available. However, since this facility is prioritized for new incoming travelers, employees may have to shift to a different apartment. Company shall arrange for an agent / or its own team who would provide 2-3 options to employees for him/her to choose from (depending on the availability). All such options would roughly try to get an apartment of 380-425 (380 sq. ft to 500 sq. ft for individual and 500 sq. ft to 800 sq. ft for family) of apartment within 45 min of office location.

Once finalized, the company would rent the apartment for the employee and pay the rent for the same. Employees will have to sign a sublet agreement that states the guidelines for proper usage of the apartment. Cleaning service is not included and employees have to ensure proper upkeep of the apartment. At the time of vacating the apartment if the company pays any amount from the security deposit on account of damages (beyond nominal wear and tear), the same will be borne by the employee and will be recovered from the India salary. In cases where the employee has to move out of the current apartment due to work change from the Company's side, then the company would bear any expenses etc if incurred for the lease termination. However, if the employee initiates to leave by his/her choice then they must pay for the lease breakage charge if any incurred.

4.4.2.2 Own Accommodation Arrangements

The employees should stay in Company provided accommodation as much as possible. If due to any unavoidable circumstances the employee chooses to stay in his/her own rented accommodation, he/she should contact local HR and Global Mobility Team well in advance to make the necessary arrangements and proceed only after due discussion and approvals. The termination notice period with the respective company accommodation will have to be served by the employee before moving to their own accommodation.

In such cases, the amount processed to the employee's account towards the housing allowance will be the net amount in accordance with the Swedish tax laws. The employee will receive the net amount towards the accommodation on the last week of every month. It will be credited to the employee's Swedish Bank account/travel card.

The security deposit and any other cost attached to the employee's own accommodation will be the employee's responsibility.

4.5 Per-diem

4.5.1 Short Term Per diem

The company recognizes that there are some initial costs that need to be incurred in the first fortnight. As such, a higher rate of per-diem is provisioned for the first fortnight of visit. The assignee will be entitled to a daily Per Diem as per the table listed below.

Boarding	Travel	Total	Applicable upto
440 SEK	60 SEK	500	15 Days

Receipts are mandatory for travel expenditure. The taxes associated with the allowance will be borne by the company.

4.5.2 Living Per diem (effective from 16th day of on-site Assignment)

Where the employee's stay exceeds more than 15 days he/she will be entitled to a daily Per Diem as per the table listed below.

Boarding	Travel	Total	Applicable upto
360 SEK	33 SEK (Stockholm) 21 SEK (Malmo, Helsingborg)	393 (Stockholm) 381 (Malmo, Helsingborg)	16 Days and beyond

4.5.3 Per-diem for dependent family members

In case of assignments exceeding 183 days the assignee is entitled to additional per diem of 75 SEK per day for each eligible dependent. Eligible dependents are classified as spouse and children only. If an employee is travelling along with the dependent and the dependent gets a job opportunity, the employee will not be eligible for this additional per diem of 75 SEK for the spouse.

If the accompanied status changes during assignment, it is the assignee's responsibility to inform the travel team to add/stop dependents per-diem allowance.

4.5.4 Per-diem for initial 6 Months- The employee will be eligible for full India salary during the initial 6 months in Sweden. The long-term travel policy will apply from the 7th month i.e., the India salary will be reduced to Basic, PF and HRA. 1200 SEK per month will also be added to the per diem allowance in Sweden from the 7th month.

4.6 Travel Card

The employees are encouraged to purchase the monthly travel card (called SL Card in Stockholm). In any case, the actual travel cost for the month cannot exceed the eligible amount unless a written pre- approval from the IBU Head/Lead is obtained. If there is a deviation and an approval is sought, the finance manager should be kept informed.

4.7 Income Tax Coverage and Social Security

In case of assignment period exceeding 183 days, the assignee is liable to Income tax in Sweden on his global income. Any tax liability of the employee payable in Sweden will be borne by the company. All Indian income tax obligations of the employee will have to be borne and taken care of by the employee himself. However, employees shall be responsible to coordinate with the company in case of any residual tax liability etc. to maintain proper tax compliance in Sweden.

Any Sweden social security obligations of the employee and of the company and the related charges/ fees in cases where applicable will be borne by the company.

However, any Income tax rebates, refunds, social security benefits, and superannuation benefits or other retrial benefits accrued in the employee's name in Sweden will be a prerogative of the company to claim back rather than the individual employee.

4.8 Relocation reimbursement

For on-site assignment exceeding **12 months**, the assignee can use relocation courier or avail excess baggage coverage up to a maximum of **3,000 SEK** at the start of assignment and **5,000 SEK** at the end of assignment. Reimbursement will be provided based on actual expenses incurred supported by original bills. This amount can be used only on your on-site travel trip between India and Sweden.

5 Other Benefits

5.1 Mobile/Internet usage

The reimbursement limit on mobile official usage would be 150 SEK per month. Adequate support documents should be provided to the Finance Team.

5.2 Leaves during onsite

5.2.1 Sick leave/Casual leave- In event of sickness an employee is entitled to take sick leave during onsite deputation. Employees are entitled to 7 days of sick/casual leaves in a year as per the India leave policy. In case the employee avails sick leave, onsite manager and customer must be informed in writing (email) and approval must be obtained. The leave should also be reported in Zoho accordingly. For employee's onsite sick leave/casual leave the per-diem will be paid. The employee can apply for casual leave/sick leave as per the India Leave Policy.

5.2.2 Earned leave- For the long term assignments (more than 183 days), employees can avail their earned leave if the leaves have been accrued during their stay in Sweden. All such leaves must be planned in advance and approval must be obtained from manager and customer. All such leaves must be reported in the Zoho under planned leave. Per-diem will be paid for leaves that have been accrued in Sweden and availed in Sweden. If the employees happen to avail leaves that have been accrued in India, he will not be eligible for per-diem. This policy is only applicable for employees travelling on long term assignment and will apply after completion of 183 days in Sweden. Short term travellers (less than 182 days) will not be eligible for per-diem if they avail earned leave while on assignment.

5.3 Home Trip Allowance

For assignments where the employee's continuous stay has exceeded one year, he/she will be entitled for one sponsored home trip. An employee can claim a maximum of 12,000 SEK for the home trip. This is applicable for the entire duration of 12 months. The employee will be able to claim the airport transfer on actual receipt in India and Sweden.

5.4 Medical Reimbursements

The expenses incurred towards Medical tests, Personal protection equipment and Quarantine (Hotel stay of 7 to 14 days) as mandated by the Government or competent authorities are eligible for reimbursement. Reimbursement will be provided based on actual expenses incurred supported by original bills/receipts. This provision is extended only to employees travelling on an assignment and their eligible dependents, for official purposes (Start of Assignment, Home leave and End of assignment).

6 Additional Guidelines for onsite travel

Employees would agree to abide by all the rules and regulations of the company.

1. Employees should stay in the country of their work deputation i.e. Sweden. Any travel outside Sweden should be first checked with the Global Mobility team in terms of validity of Insurance cover etc.
2. Employees should promptly return to India and report back at India office upon completion of their assignments. In case, any vacations are planned these should be preplanned and pre-approved by the IBU head so as not to impact any project work.
3. Employees should not initiate resignation while on work related travel. In case of any such situations, they should first return back and take any further action only after discussions with their IBU head. Proper Knowledge Transfer plan has to be executed to ensure that the project work does not suffer.
4. Company could initiate disciplinary action against any employee who is in violation of any of the company's policies.

7 International Debit Card

Employees will be provided internationally valid debit cards from HDFC bank. Please refer to the link below for more information. [HDFC multi currency card](#) The individual will be given a per diem equivalent to 4 weeks by pre-loading of the card before their travel.

8 Monthly expense reconciliation

- The individual shall send their account statement every 4 weeks to the Finance team in India via email to: idcfinance@tarento.com in the Excel template titled 'Travel Expenses Summary', with copy to the Project Manager, before further upload is processed. Please quote your card number in the email along with the scan copy of the receipts.
- The Project Manager will verify the dates of stay and the type and value of expenses and send the approval to the Finance team.
- All expense claims towards accommodation and local travel need to be supported by bills/receipts, and the Finance team will require the copies of the receipts before reimbursement is made. Please note the expenses not supported by receipts or not approved are liable to be rejected.
- If Finance team makes such a request while you are onsite, the scan copies of the bills may be sent by email (or by post).

9 Trip Settlement procedure

- On return to India, please send the updated expenses summary to the PM or IBU Head concerned and get their approval within 5 days of return to India
- Please forward the approval mail to Finance office
- Please submit a signed copy of the two summary sheets and the bills to the Finance department in India within 7 days of return to India
- Please retain a set of copies of all expense bills until the final settlement is made in India
- Please ensure that you retain a copy of the final settlement statement with you for at least one year after return.

10 FAQs

Q1 I have an available Travel Kit allowance for myself. Can I avail it for my family when they travel for the first time?

A1 Yes, you shall be provided the difference amount as kit allowance.

Q2 I traveled alone to Sweden. Now my wife would be joining me. What all additional allowances shall I be receiving?

A2 From the date your family joins you would receive per-diem as applicable to a family.

Q3 I and my family came to Sweden together, now my family is going back. Will my allowances be reduced?

A3 Yes, you would not be receiving the extra amount meant for the dependents.

Q4 Is there any Life and Accident insurance?

A4 Your Indian policy for Life and Accident Insurance is still active and continues to cover you for the duration of your stay in Sweden.