



**LUNDS**  
UNIVERSITET

REGULATORY DOCUMENT

COVER PAGE

## **Guidelines for Entertainment and Gifts**

Type of regulatory document: Guidelines

Definition of the type of regulatory document: Guidelines establish how someone must or should act in the area covered by the guidelines. A “must” rule is to be complied with, whereas the nature of a “should” rule is more of a strong recommendation, which means that in exceptional cases something can be done in another way.

Approved by: Vice-Chancellor

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Replaces document: Rules Regarding Entertainment. Approved by the Vice-Chancellor on 21 November 2019. Reg. no. V 2019/782

Organisational unit responsible for the document: Division of Finances

Administrative officer responsible for the document: Agneta Sjöfors

Brief description: The Guidelines mainly state general rules and maximum amounts for entertainment and for gifts to employees.

DECISION

*Reg. no* STYR 2025/1809*Date* 13 November 2025

Vice-Chancellor

## Guidelines for Entertainment and Gifts

### 1. Introduction

The Swedish Tax Agency and the Swedish Agency for Public Management issue regulations and provide advice regarding entertainment and gifts. These Guidelines compile and place the external regulations in the context of Lund University.

An important demarcation is whether or not the people concerned are subject to benefit taxation. The general rule is that benefits are taxable as long as the benefit is on the basis of employment. However, there are exceptions, including ones that apply to entertainment, certain gifts and staff welfare. In these, and other contexts involving food and gifts, there are also rules on how VAT is to be managed.

To clarify in matters of demarcation, these Guidelines also cover related occasions that involve food and gifts.

Examples of occasions and more detailed information can be found in the Quick Reference Guide to Entertainment etc.

Maximum amounts are presented in a separate section.

## 2. Terms

### **Entertainment**

Entertainment is a collective term for activities conducted to promote the University's work that involve food, drink, gifts and suchlike and where the recipients are not subject to benefit taxation on condition that there is a direct link to the University's work. External entertainment is directed at external actors and aims to initiate or develop collaborations that are important for the organisation, whereas internal entertainment is directed at the University's employees. It is the purpose of the gathering itself that determines whether the expenses in connection with the gathering are to be considered as expenses for entertainment.

### **Meal**

A prepared hot or cold dish including drink, primarily breakfast, lunch or dinner. A salad, sandwich cake or substantial sandwich or baguette are also considered to be a meal.

### **Light refreshments**

Light refreshments refer to food and drink that cannot be considered to constitute a meal and is of minor value, what is commonly referred to in Sweden as "fika". For example, coffee/tea or other alcohol-free drink and something to eat that does not replace a meal. This accompanying food could be, for example, rolls, cakes, fruit, snacks or a simple sandwich.

### **Peripheral expenses**

This includes hiring premises, hiring tables and chairs, and expenses for musical entertainment or other types of entertainment.

### **Standard glass of alcohol**

A standard glass contains 12 grams of alcohol, which at normal alcohol levels corresponds to 50 cl of light beer, 33 cl of strong beer, 12-15 cl of wine, 8 cl of fortified wine or 4 cl of spirits.

### 3. General information

All entertainment must be exercised with moderation, with good judgement and is always to have a direct connection with the University's activities. This applies to the time and venue of the entertainment as well as the participants. Entertainment at private homes is to be conducted restrictively.

The head of department/equivalent is responsible at the department/equivalent for ensuring that these Guidelines are followed and must ensure that the person deciding on/ordering entertainment and gifts is familiar with the Guidelines and ensures that those involved are aware of the rules that apply.

Expenses for entertainment must always be approved in accordance with the applicable approval rules.

Deviations from these Guidelines may only be made very restrictively and must be approved in advance, otherwise there is a risk of a personal liability for payment:

- Deviations relating to the faculty's departments/equivalent are approved by the head of the faculty office.
- Deviations relating to the faculty management and faculty office are approved by the university director.
- Deviations relating to all other parts of the University's organisation are approved by the university director.

The head of the faculty office/university director may delegate the right to approve deviations to employees with the appropriate competence and position of responsibility.

### 4. External entertainment

The entertainment must have a direct connection with the University's activities, express customary hospitality and be included in connection with various types of proceedings or to initiate or maintain good contacts

with external parties. Examples include initiation of research collaborations or other collaborations of importance to the organisation.

External entertainment is not to be a matter of socialising or hospitality of a personal nature. External entertainment is not to be luxurious. Frequent external entertainment for one and the same person or group of people should not occur.

The entertainment can be aimed at other universities, external visitors and suchlike. Entertainment in some form is a natural element, particularly in connection with visits from abroad.

The expenses may pertain to light refreshments, meals and peripheral expenses.

Also included in external entertainment are entertainment gifts, e.g. for jubilees, inaugurations of relatively important facilities and suchlike where it is good manners to give a gift. Read more in the section, Gifts to external recipients.

In connection with external entertainment, the risk of bribery and corruption should always be taken into account. Employees in the public sector are not to be exposed to, or expose others to, the risk of being suspected of corruption. Entertainment in connection with the exercise of public authority or during ongoing procurements is not permitted.

The University does not have the right of compensation for VAT included in these expenses. The whole amount, including VAT, must be entered in the accounts as external entertainment.

The individuals concerned are not subject to benefit taxation.

For maximum amounts, see Section 12.

## 5. Internal entertainment

The entertainment must have a direct connection with the University's operations and aim to promote internal activities and contribute to providing good work conditions within the University. It is not to be a matter of socialising or hospitality of a personal nature.

The entertainment is aimed inwards, at employees.

From the perspective of benefit taxation, two categories of occasion are considered internal entertainment: One is staff parties and special information meetings and the other is internal courses and planning conferences. What applies to both categories is that the individuals concerned are not subject to benefit taxation. What differentiates the categories is how the expenses are to be coded and how VAT is to be managed. Below is a specification of the two categories and what applies to them.

### 5.1 Staff parties and special information meetings

**A staff party**, e.g. a Christmas party, is a gathering in which the entertainment element is the main focus. Compare this with an internal conference, where the focus is on work, even if it concludes with a dinner eaten together. Staff parties, including Christmas lunch, paid for by the employer, are to be held no more than twice per year. The expenses may consist of expenses for food, drink, services and any peripheral expenses.

Meals in connection with **information meetings** are to be entered in the accounts as internal entertainment when the employer calls a meeting to provide information on a specific and important issue. This could apply to staff issues, organisational changes or other important matters that the employer wishes to convey to its staff. It is mainly a matter of one-way communication and this type of meeting occurs relatively infrequently.

The University does not have the right of compensation for VAT included in these expenses. The whole amount, including VAT, must be entered in the accounts as external entertainment.

The individuals concerned are not subject to benefit taxation.

For maximum amounts, see Section 12.

## 5.2 Internal courses and planning conferences

Internal courses and planning conferences are operational expenses that allow full VAT deduction but are categorised as internal entertainment from a benefit taxation perspective, i.e. the benefit is not taxable for participants. Internal courses and planning conferences can be organised by an actor other than Lund University and even so be an internal gathering if the purpose is internal and is aimed at the internal organisation. For meals etc. to be exempt from benefit taxation, the gathering is not to constitute part of daily work.

- Internal course: Education aimed at the University's employees.
- Internal planning conference: A conference that aims to plan operations, e.g. discussion of staffing, remit, budget etc.

This category also includes kick-offs, group development and similar internal meetings.

The University has the right of compensation for VAT included in these expenses.

The individuals concerned are not subject to benefit taxation.

No maximum amount, but the general principle of moderation and good judgement applies.

## 6. Requirements and documentation

For complimentary meals in external and internal entertainment not to be subject to benefit taxation, the requirement is for the meals to be eaten together at physical meetings. For internal entertainment, there is also a requirement that it concerns gatherings that are occasional and brief:

- Occasional: Gatherings are not to be held regularly at short intervals.
- Brief: Each gathering is to be no longer than one week in duration. For internal courses, a gathering refers to one course session, not to the entire course.

Expenses must be verified with an invoice and/or receipt/restaurant bill. An invitation/programme/similar, which shows the date, purpose and content, must be enclosed. Information on participants must also be enclosed. In normal cases this refers to name and organisational affiliation, but for gatherings with a large number of participants, simplified documentation of participants is acceptable, for example the number of participants divided up into different categories of employees etc.

In the case of deviation from these Guidelines, written approval must also be enclosed.

## 7. Alcohol

If the University intends to offer alcohol at an event, it must be managed with good judgement, characterised by moderation and always be approved by the manager in advance. Alcohol-free options must always be offered and no-one is to be questioned about why they choose to abstain from alcohol. Moderation refers to a maximum of two standard glasses of alcohol per person. Alcohol may only be offered in connection with a meal.

The person who organises an event at which the University intends to offer alcohol must also follow the University's guidelines and

instructions regarding risky and harmful substance use including procedures for preventive work environment management.

## 8. Gifts to external recipients

### 8.1 Entertainment gifts

Entertainment gifts must have a direct connection with the University's activities and may be presented by the University to a representative of another public authority, organisation or company at a relatively significant inauguration or jubilee and to initiate or maintain good connections. Gift examples include flowers, a book, box of chocolates, fruit basket or similar.

Gifts for personal anniversaries are in general not considered to be entertainment as there is too much of an element of personal generosity.

In exceptional cases, if there is a clear connection with the organisation and representatives of the University are invited to officially represent Lund University, entertainment gifts may be given to an external person in connection with receiving an honour, a landmark birthday or other special occasion. The same applies to funeral flowers/similar relating to the death of an external person.

In the management of entertainment gifts, the risk of giving and taking bribes is to be given special consideration.

The University does not have the right of compensation for VAT included in these expenses. The whole amount, including VAT, must be entered in the accounts as external entertainment.

The individuals concerned are not subject to benefit taxation.

For maximum amounts, see Section 12.

## 8.2 Branded gifts

Branded gifts refer to basic articles that are not of a personal nature and are of relatively minor value such as mugs, ties/scarves or similar goods. Gifts of this type must have a connection with the University's activities and may carry the University's name and logo.

The University has the right of compensation for VAT included in these expenses.

The individuals concerned are not subject to benefit taxation.

## 9. Staff welfare benefits

Staff welfare benefits refer to benefits of minor value that are not direct compensation for work carried out but rather consist of simple measures to foster wellbeing at work. The aim is to promote internal activities and contribute to the creation of good working conditions within the University. The staff welfare benefits below refer only to light refreshments and gifts.

### 9.1 Light refreshments

Examples of light refreshments considered to be staff welfare benefits:

- Friday coffee break refreshments/similar aimed at the entire staff.
- Coffee break refreshments during staff excursions.
- Coffee break refreshments in connection with work, e.g. for meetings or assemblies.

The University has the right of compensation for VAT included in these expenses.

The individuals concerned are not subject to benefit taxation.

For maximum amounts, see Section 12.

## 9.2 Gifts to employees

In general, great moderation should be applied to gifts to employees and it is of considerable importance that employees are treated equally in the allocation of gifts . Gifts should be given only in the cases below.

- Simple congratulatory gift. For example, flowers for a public defence, landmark birthday (50 and 60) or termination of employment.
- Christmas gift. Christmas gift or Christmas present given to all employees. Cannot be replaced with another type of gift.
- Jubilee gift. Gift to all employees or a large group of employees when the University celebrates 25, 50, 75 or 100-year anniversaries.
- Souvenir gift. A gift that may be given to a long-term employee on certain occasions specified by the Swedish Tax Agency and no more than twice, one of which is the termination of employment. At Lund University the two occasions on which souvenir gifts may be given are for Long and devoted public service and on termination of employment if the gift recipient has been employed for a minimum of six years.

The University has the right of compensation for VAT included in these expenses.

Gifts to employees from employers are in principle equated with compensation for work carried out and are in general taxable with the exception of the cases listed above. Tax exemption does not apply to cash. Gift cards that can be exchanged for cash are equated with cash.

Tax-exempt gifts according to the above may also be given to those with long-term assignments, such as board members.

For maximum amounts, see Section 12.

## 10. External courses and conferences

Meals and other expenses in connection with external courses and conferences constitute operational expenses. A course/conference is considered external even if Lund University is the organiser, provided that the course/conference is also aimed at external participants.

The University has the right of compensation for VAT included in these expenses.

The individuals involved will as a rule be subject to benefit taxation for complimentary meals during participation in external courses/conferences. An exception is made for a hotel breakfast that is included in the hotel price and for a meal on public transport that is included in the price.

## 11. Meals at work meetings

Meals at work meetings in daily work, even if external participants are present, are considered entertainment. This includes meals at board meetings and similar, regardless of the number of external members and whether or not the board members receive compensation for their assignment.

Meals paid for by the University in other contexts in daily work are as a rule not to occur, but in cases where they do occur, the employees concerned are subject to benefit taxation. Examples of working meals include working lunches, meals during planning meetings about ongoing work, project meetings, management team meetings as well as meals during overtime work.

The University does not have the right of compensation for VAT included in these expenses.

The individuals concerned are subject to benefit taxation.

## 12. Maximum amounts

The stated amounts are general maximum amounts for the University. Lower maximum amounts may apply locally.

The stated amounts include VAT and constitute the maximum amount per person and occasion.

### Entertainment

<b>Occasion</b>	<b>Maximum amount</b>	<b>Section</b>
External entertainment, meal (Note 1)	SEK 1,300	4
External entertainment, peripheral expenses	SEK 500	4
External entertainment, light refreshments	SEK 150	4
Entertainment gift	SEK 1,000	8.1
Staff parties, meal (Notes 1 and 2)	SEK 800/1,300	5.1
Staff parties, peripheral expenses	SEK 500	5.1
Lunch at special information meeting	SEK 350	5.1
Meals at internal courses, planning conferences, kick-offs etc.	“in moderation and with good judgement”	5.2

Note 1: The maximum amount is to encompass all expenses for meals including drinks, service charge and similar expenses.

Note 2: Staff parties may be organised/offered a maximum of twice per year. The higher amount applies to a maximum of once per year.

A tip may, in exceptional cases, be left in connection with a restaurant visit, but is not to exceed 5% of the entertainment expenses and be within the maximum amount.

### **Staff welfare benefits in the form of light refreshments and gifts**

<b>Occasion</b>	<b>Maximum amount</b>	<b>Section</b>
Light refreshments, coffee break refreshments	SEK 150	9.1
Simple congratulatory gift	SEK 500	9.2
Christmas gift/present	According to the Swedish Tax Agency, currently SEK 550	9.2
Jubilee gift	According to the Swedish Tax Agency, currently SEK 1,650	9.2
Souvenir gift: Send-off gift at termination of employment from LU after a minimum 6 years of employment	SEK 5,000	9.2
Souvenir gift: Long and devoted public service	Long and devoted public service gift in accordance with central regulations	9.2

The cost of administration and delivery is not included in the value of the gift.

Maximum of one gift per person and occasion from the employer, Lund University.

The maximum amount for tax exemption relating to gifts is set by the Swedish Tax Agency. If the value of the gift exceeds the Swedish Tax Agency's maximum amount, the entire value of the gift is a taxable benefit for the recipient.

### 13. Entry into force

These Guidelines replace Rules Regarding Entertainment (21 November 2019, Reg. no V 2019/782) and enter into force on 1 January 2026.