



# Veidekke's Handbook for subcontractors

Rules and conditions for Polish companies operating in Sweden

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Veidekke Entreprenad AB och Företagsgranskning i Sverige AB

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# Introduction

The following handbook for subcontractors is a stand-alone "help document" produced to support Veidekke's subcontractors.

The purpose of the document is to help Veidekke's partners to quickly gain an understanding of the requirements that follow the laws, rules and agreements while conducting business in Sweden.

However, the Veidekke handbook does not constitute a contract document in the formal sense. Although this handbook will be updated once or twice a year, it cannot be ruled out that the regulations have been revised at some point since the last edition was published.

Therefore, Veidekke emphasizes that it is the supplier's own responsibility to keep themselves informed and follow the applicable collective agreements, Swedish tax law, payment of social insurance contributions, working hours regulations, and more.

The document structure, with web links to relevant Swedish authorities, is a practical tool that helps to understand the conditions and administrative routines applied in Sweden. In the appendix of each chapter, we also clarify the special requirements that Veidekke places on its subcontractors and in the way we follow up on compliance with those requirements.

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# Knowledge of Swedish regulations

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All Veidekke's subcontractors are responsible for ensuring that they are aware of the rules, laws, and agreements that apply to contracting operations in Sweden and comply with them.

All obligations and regulations in this manual also apply to Veidekke's subcontractors' own sub-subcontractors (UE2). According to Veidekke's internal policy, Veidekke allows a maximum amount of two levels in the contract chain.

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# 1. Taxes in Sweden

## 1.1 Taxes - foreign companies

### Registration of F-tax

Swedish company tax is called F-tax (F-skatt).

A foreign company can register for approval for Swedish company tax by applying for F-tax at the Swedish Tax Agency (Skatteverket).

The Swedish F-tax system protects customers from legal liability for suppliers' taxes and fees.

If a Veidekke subcontractor is not registered for F-tax, Veidekke must make a tax deduction of 30 percent of the compensation paid for work and report it to the Swedish Tax Agency.

In addition, Veidekke will also deduct subcontractors' current invoice amounts by the corresponding amount. This applies to both individual companies and self-employed individuals.

For self-employed individuals who are not registered for F-skatt, Veidekke will deduct additional amounts to cover any social security contributions that must be paid to the Swedish Tax Agency.

[More about F-skatt](#)

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*Veidekke's subcontractors are required to be registered and approved for F-tax (F-skatt) in Sweden. Subcontractors must be able to prove that they fulfill those requirements with a register extract from the Swedish Tax Agency. Veidekke checks whether subcontractors are approved for F-tax with the help of our supplier assessment system.*

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### Taxes due to permanent establishment

Permanent establishment is a term used to determine in which country a company shall pay its taxes. The question of what determines whether the foreign company has a permanent establishment in Sweden is regulated in both Swedish law and in tax agreements between the countries.

According to the tax agreement between Sweden and Poland a permanent establishment arises when Polish construction company has an ongoing presence in Sweden, for example, has been working on a project for more than twelve months.

Foreign companies that have permanent establishments here, must tax the income that is generated from these projects in Sweden.

In addition to the duty to tax the company's income, a permanent establishment implies that the company is obliged to report salaries of the employees working on the project, and make applicable tax deductions, in Sweden.

[More about Permanent establishment](#)

### **Tax without permanent establishment**

Employers without a permanent establishment in Sweden must make a tax deduction for Swedish preliminary tax on salaries paid to employees, for the work they performed in Sweden, unless there is a decision from the Swedish Tax Agency saying otherwise. According to Swedish law, the company must report the tax deductions in employer tax statements to the Swedish Tax Agency (Skatteverket), every month.

More information about permanent establishment [here](#)

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*Veidekke carries out ongoing inspections of its workplaces where, among other things, follow-up of obligations that arise due to a permanent establishment are monitored.*

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## **1.2 Economic employer concept and new rules on tax deductions**

As of 1 January 2021, new tax rules apply concerning tax deductions as well as a newly introduced tax concept of economic employer that entails changes in the tax rules for foreign companies operating in Sweden.

### **Tax deductions**

Foreign employers with a permanent establishment in Sweden are obliged to make tax deductions on the salaries of posted employees in the same way as Swedish employers do.

New rules mean that the obligation to make tax deductions on employees' salaries now also applies to companies without a permanent place of business.

A foreign company that does not have a permanent establishment in Sweden but pays salaries to employees who work here, must make tax deductions on salaries for work performed by the employees in Sweden.

### **183-day rule**

The so-called 183-day rule means that salary and other compensation to a non-resident with limited tax liability and who works for a foreign company that does not have a permanent establishment in Sweden, is not taxed in Sweden.

In short, the rule means an exemption from taxation if the employee stays in Sweden for less than 183 days.

After 183 days, (or if the employee is subject to unlimited tax liability in Sweden), the employer is obliged to report the salary to the Swedish Tax Agency and make an appropriate tax deduction.

## Economic employer

The introduction of the economic employer concept entails certain changes in tax rules that apply for temporary work in Sweden. Among other things, posted workers employed by foreign companies without permanent establishment in Sweden, may be taxable from the first day of work.

## The “hiring out rule”

The hiring out rule means that a Swedish customer is considered an economic employer when hiring out labour.

In practice the rule means that employees hired out from other countries to work in Sweden will no longer be exempt from taxation in Sweden using the 183-day rule, regardless of whether the foreign company has a permanent establishment in Sweden or not.

The formal employer (the foreign company that hires out its employees) must register in Sweden as an employer and make a tax deduction for preliminary tax of 30% of the wages, or according to the applicable tax rate in SINK-tax.

The rule does not apply if the employee has less than 15 consecutive workdays and no more than 45 workdays in total in Sweden during a calendar year.

The hiring out of labour means that an individual is directly or indirectly made available by a foreign employer to perform work in a company’s business in Sweden and the work is performed as an integrated part of that company’s activities and under the Swedish company’s control and management. In these situations, taxation would then arise from day 1 for foreign employees working temporarily in Sweden.

## What counts as “hiring out labour”?

The hiring out of labour means that an individual is directly or indirectly

- *hired out, or*
- *otherwise made available,*

to perform work in a company’s business in Sweden and

- *the work is performed under the Swedish company’s control and management.*

The new rules considering “hiring out labour” can also include employees of companies that are not formally registered as staffing companies but who in practice hire out, or “lend out” employees.

Swedish trading companies and legally taxed legal entities abroad that are not themselves liable to taxation in Sweden can also be counted as clients included in the hiring out rule.

Whether the work is performed for the own employer or for a client is assessed by weighing several factors together.



To determine whether the work in question is carried out under the client's control and management, the following questions are assessed:

- *Who has the right to instruct the employee regarding the way the work must be carried out?*
- *Who controls and is responsible for the workplace where the work is performed?*
- *If the employee's remuneration is invoiced from the formal employer to the company to which the services are provided?*
- *Who puts the tools and materials necessary for the work at the individual's disposal?*
- *Who decides on the number of employees and their qualifications?*
- *Who has the right to decide who will carry out the work and to terminate the contractual arrangements entered with that employee for that purpose?*
- *Who has the right to impose disciplinary measures related to the work of that employee?*
- *Who decides on the employee's holiday and work schedule?*

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*Veidekke carries out ongoing inspections of its workplaces and actively monitors obligations that arise due to the 183-day rule, and the concept of financial employer.*

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## 1.3 Income tax

### SINK- tax

Individuals who live abroad but temporarily work in Sweden are usually subject to limited tax liability here. In Sweden, limited taxpayers are taxed in accordance with the rules in special income tax for non-residents (SINK), and only for income from Sweden. SINK-tax corresponds to 25% of the gross salary.

Anyone who is subject to limited tax liability can be taxed in accordance with the rules in SINK but can also choose to be taxed in accordance with ordinary tax rules in the Swedish income tax law (inkomstskattelagen).

The employee or employer can apply for SINK-tax at the Swedish Tax Agency - Skatteverket.

Link to the application for SINK- tax [here](#).

### Unlimited tax liability

A person who has lived and worked in Sweden for more than 6 months, in most cases, becomes subject to unlimited tax liability here. This means that the person can no longer be taxed according to SINK-tax rules. Instead, the person must be taxed and file an income tax return in Sweden, both for the salary generated in Sweden and for income earned in other countries.

Regardless of whether the employee is to be taxed according to SINK-rules or according to ordinary tax rules, the employer is obliged to make a tax deduction on the salary that the employee has earned in Sweden.

More about SINK tax [here](#)

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*Veidekke carries out random checks of subcontractor's income tax payments.*

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## 1.4 Coordination number

To be able to pay taxes in Sweden, the employee must have a Swedish tax registration number, either Swedish social security number called personnummer, or coordination number - samordningsnummer.

A social security number or coordination number is also one of the requirements for obtaining an ID06 card, which is required to enter most construction sites in Sweden.

Individuals who are not Swedish residents but who still opt to be taxed under Swedish tax rules can apply for a so-called coordination number.

A coordination number is an identifier for individuals who are not registered with the Swedish Populations Register.

The employee can apply for a coordination number at the Swedish Tax Agency's office in Sweden or via e-form on the Swedish Tax Agency's website:

[Application for preliminary A-tax \(SKV 4402\)](#)

[Application for SINK - Special income tax \(SKV 4350\)](#)

The company, together with the employee, can apply for a coordination number even before the employee arrives in Sweden.

Decisions on approval of application for coordination numbers usually take between six and eight weeks. For this reason, the application for a coordination number should be made in good time before the employee begins his/ her work in Sweden.

For more information about coordination numbers, contact [the Swedish Tax Agency](#).

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*The regulations for ID06 require that employees of foreign subcontractors, who are taxable in Sweden, have a coordination number. The subcontractor must ensure that this requirement is already met when employees begin their work in Sweden.*

*Veidekke controls that the requirement is met through random checks.*

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# 2. Reporting and registration

## 2.1 Employer registration

In Sweden, to be able to fulfill the obligation to report salaries and deduct employees' taxes, a company must be registered as an employer with the Swedish Tax Agency.

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*Veidekke requires that subcontractors who mainly deliver services are registered as employers in Sweden.*

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## 2.2 Posted workers' register

Foreign companies that post employees to Sweden must register each posted individual in the Swedish Work Environment Authority's (Arbetsmiljöverket) posting registry - Utstationeringsregister.

Registration must be made no later than the same day the posting period begins.

The company must also register a contact person who will be responsible for contact with Swedish authorities and trade unions.

The company that posts employees to Sweden must provide the service recipient, for example Veidekke, with documentation that shows that registration to the Swedish Work Environment Authority has been made no later than two weeks before the work begins.

If the posting company has not provided any information, the service recipient is obliged to notify the Swedish Work Environment Authority on the matter, no later than three days after the posting period has begun.

Both the company (the subcontractor) and the service recipient (Veidekke) risk penalty fees if the obligation to report to the Swedish Work Environment Authority and the Swedish posting register is not fulfilled.

The penalty fee is currently SEK 20,000 per unregistered employee, both for the posting company and for the service recipient.

Veidekke assumes that subcontractors report all information required by [Posting of Workers Act](#) and [the ordinance \(2017: 319\) on the posting of employees](#). to the posting register.

[Link to Report a Posting](#)

In the event of any changes in posting periods of individuals, or otherwise, the posting company is obliged to update the changes on an ongoing basis, in the posting register. If the information reported by the company to the registry is incorrect, it shall be corrected immediately.

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*Veidekke requires that subcontractors fulfill the obligation to report to the Swedish Work Environment Authority and ensures that the information in the posting register corresponds to reality.*

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## 2.3 ID06 - Electronic personnel files.

ID06, a system for electronic personnel files, is applied at all Veidekke's construction sites. That means that all staff at the workplace must register their presence at the site with valid ID06-cards.

The ID06 system is based on three basic provisions:

- Companies in the ID06 system must meet legal requirements necessary to conduct a legal business entity.
- Individuals registered in ID06-system must be able to verify their identity.
- A legal employment relationship between company and individual must be guaranteed.

More information about ID06 can be found here: [ID06](#)

## Work permit

An EU citizen does not need a work permit or residence permit to work in Sweden and can start working immediately.

A person who comes from a third country, in most cases, needs to be granted a work permit from the Swedish Migration Authority (Migrationsverket) to be able to work in Sweden legally.

When registering ID06-cards for subcontractors' employees, these employees must be able to identify themselves with a passport or international identification card.

If applicable, subcontractors' employees must be able to present relevant work permits or legal residence permits.

When an employee is an asylum seeker, they must be able to present a valid LMA card that contains "AT-UND"-information.

An LMA card is proof that asylum seekers can stay in Sweden while they wait for the Swedish Migration Board's decision on a residence permit.

AT-UND means that an asylum seeker is exempted, for a limited time, from a work permit requirement and has the right to work in Sweden until the Swedish Migration Authority comes to a decision in the asylum case.

More information about work permits can be found here: [The Swedish Migration Agency](#).

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*Veidekke does not accept violations of the Swedish migration law, incorrect handling or lack of personnel registry files, or circumvention of ID06 rules. All the above may constitute grounds for termination of an agreement with the subcontractor.*

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## 2.4 Salary review in Lösen

The forms of salary according to the Construction Agreement (Byggbavtalet) are performance related pay and hourly pay.

Companies that are bound by the Construction Agreement (Byggbavtalet) and/or the Contractor Machine Agreement (Maskinavtalet) must report their employees' working hours every two months. That includes overtime, inconvenient working hours and gross salary to the trade unions salary accounting and review system called Lösen.

The obligation to report salaries and working hours makes it possible for unions to review salaries and to see whether correct salaries have been paid to the employees.

Companies who are not members of an employers' organisation and sign a collective agreement with the Swedish Building Workers' Unions (Byggnads) can upload the information digitally in [Lösen Byggnads](#); and companies that are members of the employer organisation The Swedish Construction Federation or the association of Heavy Equipment Contractors report the salaries in [Lösen Byggföretagen](#).

If the employer has reached an agreement on performance related pay, the agreement should be reported to [Lösen 2](#).

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*Veidekke requires that subcontractors report salaries correctly. Veidekke carries out random checks to control whether reported salaries are correct.*

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## 2.5 Swedish Construction Control (Svensk Byggkontroll)

In 2023, the employer organization Byggföretagen and the Construction Workers' Union Byggnads agreed on a new joint review function called Swedish Building Control. The control function aims to curb workplace crime in the industry and means that companies affiliated with the Construction Agreement (Byggavalet) must participate in inspections conducted by the Building Workers' Union.

The terms of the Swedish Construction Control specify which documents should be submitted, when they should be submitted, and where they should be submitted. The information that can be requested for review includes employment contracts, wage specifications, time reports, certificates of wage payments, and more.

# 3. Employee conditions in Sweden

## 3.1 The Swedish model

In Sweden, there is no statutory minimum wage for workers as found in many other countries in Europe.

Instead, wage levels and many other terms and conditions of employment are regulated in collective agreements drawn up jointly by the social partners, employers' and workers' organisations.

Regulation of labour relations by collective agreements is the norm in the Swedish labour market. This system is called the Swedish model and has existed since 1938 when the first collective agreement was signed.

The Swedish model implies that the Swedish state has delegated an almost authority-like responsibility to the social partners - unions and employers' organisations, who together shall regulate, control, and monitor the labour market.

Such cooperation between the parties offers several advantages compared with strict legislative regulation of the labour market, such as more flexibility, the possibility to adapt regulation to the needs of specific industries or to implement changes.

### Fair conditions

Rules and provisions of workers' conditions and rights are found both in Swedish law and collective agreements.

Employees, including those posted, have the right to, among other things, regulated working hours, holiday, parental leave, and a satisfactory working environment.

Companies that do not comply with Swedish labour regulations risk legal consequences in the form of liability for damages and other sanctions.

### Long-term posting

If a posting of an employee to Sweden lasts for more than 12 months, the posted worker is guaranteed all the rights (with a few exceptions) that apply to domestic workers.

If the employer wants to extend the posting beyond 12 months up to 18 months, they must notify the Swedish Work Environment Authority and specify the reason for the extension.



When assessing whether posting is long-term or not, the respective posting periods of different employees can also be added together. That is, if two employees take over the work from each other, one after another, and continue to perform the same work at the same workplace, their posting period should be summed together. If their total posting time exceeds 12 months, it counts as long-term posting.

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*Veidekke has an established collaboration with all unions in the construction industry and a special collaboration with the Building Workers' Unions (Byggnads) regarding controls of UE 1.*

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# 4. Guide for subcontractors - Swedish terms of employment

## 4.1 Employment agreements

Full-time employment and permanent employment are the standard employment forms in the collective agreements that regulate the construction industry in Sweden. Fixed-term employment shall only occur in special, situations. Probationary contracts are allowed for a period of a maximum six months.

The written employment contract should contain:

- *The employee's and employer's name and address, social security number and organisation number, workplace, and date of employment.*
- *A short description of the tasks and job title or job description.*
- *Form of employment, see above regarding permanent employment, fixed-term employment, or probationary employment.*
- *Notice period.*
- *The salary sum, other benefits, and the date for salary payment.*
- *Working hours, regular working hours for a working day or a working week.*
- *Holidays, the number of paid vacation days the employee is entitled to.*
- *If there is a valid collective agreement at the workplace and, if so, which agreement is referred to.*

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*Veidekke assumes that its subcontractors and its subcontractors' subcontractors have employment contracts containing all information required in accordance with the relevant collective agreement. Veidekke carries out random reviews of the employment agreements.*

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## 4.2 Wages

Collective agreements constitute the minimum level of wages for each industry in Sweden for those employers and companies that have signed collective agreements or associated collective agreements (type of collective agreement signed by a union and an employer that is not a member of an employer organisation).

Subcontractors who are bound by a Swedish collective agreement are obliged to pay salaries to their employees in accordance with the wage levels stated in the collective agreement. An employer who pays wages lower than what is stated in the collective agreement commits a breach of contract and risks liability for damages to both employees and trade unions.

## Gross and net wages in Sweden

In many European countries, employers state wages in net sum, i.e., the wage sum after deduction of tax and social security contributions, and the employer and the employee each pay their share of social security contributions.

In Sweden however, the term “salary” always refers to a gross salary, i.e., the salary before deduction of tax, and social security contributions. The social security contributions are paid in full by the employer.

The Construction Agreement includes the definition of salary:

*“Outgoing salary according to this agreement means gross salary excluding social security contributions and wage supplements according to law and agreement.”*

## Calculation of the salary

In Poland employer pays 19,2 – 22,1 % and employee 13,7 % in social security contributions. When calculating the salary for the employees, the Polish subcontractor shall follow the Swedish definition of salary as stated in the Construction Agreement.

This means that the employee is entitled to the wage sum which, after payment of social security contributions, corresponds to the wage regulated by the collective agreement.

## 4.3 Working hours and holidays

According to the Swedish Working Hours Act (arbetstidslagen) the normal working time is 40 hours per week, or 8 hours per day. Working time that exceeds 40 hours a week counts as overtime (övertid).

In the Construction Agreement (Byggbavtalet), the basis for employment is 160 hours in a four-week period. Representative work-teams and employers are parties to the agreement on the organisation of working time in projects.

### Overtime

Overtime may not exceed 48 hours over a period of four weeks or 50 hours in a monthly period, and overall should not exceed more than 200 hours in a calendar year. In addition, working hours must not interfere with daily and weekly rest periods.

In case additional overtime is needed, the employer must negotiate with the union.

If the employer has signed a collective agreement, the employee is entitled to overtime pay and has the right to compensation for inconvenient working hours.

### Holidays and working time reduction.

According to the Swedish Annual Leave Act (Semesterlagen), the employee has the right to 25 days' vacation per year.

The employee is usually entitled to 25 unpaid vacation days per year and a number of paid vacation days. The number of paid vacation days depends on how long the employee has worked in the company during the year.

If the employee has been employed and worked a full earning period, he or she has earned full holiday pay and is entitled to 25 paid vacation days.

In the case of short time employment, vacation pay can also be paid out in form of vacation compensation, which, according to the Construction Agreement (Byggvtalet), corresponds to 13% of the gross salary.

For a more detailed description of holiday pay rules, as well as calculation methods for paid and unpaid vacation days, see the Annual Leave Act, [here](#).

In addition, some collective agreements allow for the reduction of working time instead of paid overtime hours, which is a complement to the standard Annual Leave Act and gives the employee a maximum of 40 hours of extra paid time off, per year.

Holiday leave connected to the reduction of working time must be used by the employee the same year it was earned; otherwise, the employee is obliged to compensation in the form of salary.

## 4.4 Subsistence allowances, travel expenses and accommodation

A posted employee is often entitled to subsistence allowance or cost compensation while being posted to work abroad.

### Subsistence Allowance

In Poland, employers who send their workers to work abroad can pay two types of subsistence allowances. In the case of a trip abroad that formally counts as a “business trip” - a subsistence allowance, also known as a per diem (dieta), is paid. In the case of posting, the employer can - through a collective agreement, among other things - undertake to pay a posting allowance (dodatek za rozlake).

Employers bound by the The Construction Agreement (Byggvtalet) are or can be obliged to pay:

- Subsistence allowance - SEK 435/ day  
(If the work is performed more than 70 km from the place of residence.)
- Reimbursement of travel expenses  
(Depending on mode of transport, varying amount per Swedish mile or 10 km.)
- Administrative supplement - SEK 152/day  
(in case employee arranges their own accommodation)

Read more in the [Collective Agreement §6, 2.10](#)

## Subsistence Allowance and accommodation

Subsistence allowance should be reduced if the employer provides the posted employee with accommodation.

*In such cases Administrative supplement does not apply.*

## Calculation of salary

If the employer is obliged to pay subsistence allowances according to both the national rules of the home country and by the collective agreement, the home country allowance may be credited for complying with the rules of the Construction Agreement (Byggavtalet). This is as long as the total amount is not less than the collective agreed level.

An employer must be able to specify if compensation paid to the employee refers to salary or compensation for expenses that have arisen because of the posting. If not specified, the compensation shall be considered to have been paid as compensation for expenses and not salary.

For example: If the employer, on a payslip, does not state which amounts constitute salary and which amounts constitute compensation for travel expenses or daily allowance, the employer is considered not to have paid any salary at all.

It is important that an employer clearly distinguishes and specifies what constitutes salary and what constitutes compensation for expenses. The same applies to reimbursements for employers' payment to someone else (for example a landlord), on behalf of the employee.

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*Veidekke requires that subcontractors fulfill the obligation to pay compensation for costs and allowances, in connection with employees' work in Sweden. Veidekke checks whether subcontractors fulfill that obligation.*

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## Accommodation

The subcontractor must guarantee his/her employees housing of a good standard. A guideline of what is considered a good standard in Sweden can be found in the following recommendations:

- Single rooms should be at least 8.5 square meters.
- A bed of minimum size of 80 x 200 cm.
- In addition, there should be a bedside lamp, bedside table, wardrobe for storing clothes and a desk.
- The dining area must be at least 1.2 square meters per person.
- There must be access to a fridge, freezer, microwave, and cabinets for storing food.
- Toilet, wash basin and shower of good standard.
- Washing machines and possibility to dry clothes.

More information about the Swedish Building Workers' Unions recommendations can be found [here](#).

## 4.5 Insurance and supplementary pension

A company active in the construction industry and thus bound by a collective agreement must sign an insurance agreement with *Fora*.

*Fora* is an organisation handling insurance for collectively agreed pension schemes. *Fora* is owned by employers' organisations and trade unions and manages the collectively agreed insurance for both white-collar (salaried) employees and blue-collar (skilled) workers. However, agreements on occupational pensions for salaried, white-collar workers are usually signed with *Collectum*.

Companies must each month report to *Fora* concerning salaries paid, information about the employees that have received the salaries, and collect the premiums for occupational pensions for the reported blue-collar (skilled) workers. Concerning insurance, insurance fees for both blue and white-collar workers are paid to *Fora*.

Veidekke is able to check whether companies have reported employees and paid fees to *Fora*.

[Link to Fora](#)

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*Veidekke requires subcontractors to pay in and report fees to Fora. Veidekke performs random checks.*

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## 4.6 Occupational health care

Veidekke's subcontractors are obliged to sign an agreement on employees' occupational health care schemes that meets the requirements of the Swedish Building Workers' Union (Byggnads) occupational health care policy.

More information about the Building Workers' Union occupational health care policy can be found here: [Occupational health care](#)

**Occupational health care must, among other things:**

- *Be a resource for the employer regarding prevention in the work environment work.*
- *Contribute to creating safe, health-promoting, developing, and productive working conditions.*
- *In case of injury or illness, be responsible for rehabilitation investigations and rehabilitation plans.*
- *Contribute to maintaining, and if necessary, improving the health and work capacity of employees.*

Here is a list of occupational health care schemes provided by entities affiliated with the Swedish occupational health care industry organisation:

<http://www.foretagshalsor.se>

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*Veidekke requires that subcontractors sign agreements on Swedish occupational health care for their employees in Sweden. Veidekke performs random checks.*

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## **4.7 Health, work environment, and safety**

Continuous work with improving health, work environment, and safety (hälsa, arbetsmiljö och säkerhet - HMS) is as important as Veidekke's financial goals.

For that reason, we demand that our subcontractors comply with the following requirements:

- *All subcontractors' staff must go through Safety Construction Training at The Swedish Construction Federation (Byggföretagen) before work begins.*
- *If there are less than ten employees present in the workplace, at least one of them must be able to speak Swedish or English. If there are more than 10 employees, at least two must be able to speak Swedish or English.*
- *Workplace routines must be communicated to the employees in writing and in the employees' native language.*
- *The subcontractor must have good knowledge of the Occupational Safety and Health Act (arbetsmiljölagen) and the Swedish Work Environment Authority's regulations stated in The Swedish Work Environment Authority's Statute Book (AFS).*
- *The work environment documentation must be sent to Veidekke in Swedish or English.*
- *Swedish requirements regarding occupational qualifications apply to, for example, jobs with occupational heat stress. It is the subcontractor's duty to guarantee that the employees' training certificates comply with the Swedish requirements.*

# 5. Conditions for cooperation

## 5.1 Two levels of subcontractors

Veidekke allows a maximum of two levels of subcontractors at its workplaces. Veidekke's subcontractors must therefore not contract further sub-subcontractors (UE2) in more than one (1) level.

Before a sub-subcontractor (UE2) can be hired, the first level subcontractor must notify Veidekke in advance. At Veidekke's request, the first level subcontractor must submit documents that enable control of UE2.

Failure to notify a UE2 implies that Veidekke has the right to expel UE2's staff from the workplace.

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*Subcontractors shall comply with Veidekke's policy regarding UE2. All the terms and policies that apply to subcontractors (UE1) apply also to sub-subcontractors (UE2). Non-compliance constitutes a breach of contract and may result in a damage claim, correction, litigation, or termination of the agreement with the subcontractor.*

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## 5.2 UE2021

Veidekke's subcontractors are also obliged to fulfill all UE2021-requirements. UE2021 are special contract terms that apply in the Swedish construction market between the customer as the client and the subcontractor /staffing company as the contractor.

A subcontractor operating within the scope of the Construction Agreement must fill in form UE2021. The form is used for inspections and for first-time registration of subcontractors / staffing companies.

More information about UE2021 can be found here: [UE2021 byggavtal](#), [UE2021 - väg och banavtalet](#)

## 5.3 Veidekke's accounting requirements

Veidekke has the right to carry out random checks and /or audits of workplaces, as well as of subcontractors at all levels, to control whether all conditions and requirements are met.

Following special requirements from the Swedish Banking Association (the "Banking Initiative"), a new system for workplace inspections shall be implemented in 2022. Construction projects with an order amount between SEK 10 - 100 million, will be subject to unannounced inspections that must be carried out at least once per year. Regarding projects exceeding SEK 100 million, at least three unannounced inspections shall be carried out each year.



Inspections will be carried out by an independent third-party company. Any discrepancies or breaches of formal requirements will be notified to the relevant authority and may be subject to penalty fees, termination of contracts or other legal actions.

Also, discrepancies will be notified to the financier of the project in question who then is able to demand penalty fees or damages.

For that reason, upon request, subcontractors are expected to submit the relevant documentation to Veidekke.

***Veidekke may request the following documents***

- *Proof of a signed collective agreement for the relevant industry*
- *Proof of F-tax from Swedish Tax Agency (Skatteverket)*  
*Proof of VAT registration (if the business is of such a nature)*
- *Proof of Employer registration.*
- *Annual financial reports including balance sheets and income statements as well as notes including salaries and number of full-time employees.*
- *Tax transaction accounts for the past five years with proof of payments to employees, taxes, social security contributions and F-tax, from the Swedish Tax Agency.*
- *All statements of income/employer tax returns reported to Swedish Tax Agency for the last two years.*
- *Fora receipts with proof of workers' names and salaries reported to Fora for the current year (Contract for GDPR attached.)*
- *Debt relief certificate from home country.*
- *A1 certificate where all pages (three pages) are included, or a Swedish Social Insurance Agency (Försäkringskassan) certificate of the employee's right to care in Sweden, (form number 5435).*
- *Payslips for the time requested by Veidekke.*
- *Bank statements with proof of payment of salaries to the employees for the period requested by Veidekke.*
- *Employment agreements for all employees at Veidekke's workplaces.*
- *Documents with information about the company's true owner/principal(s).*
- *Occupational health care agreement.*
- *List of employee coordination numbers, or social security numbers, issued in Sweden.*
- *List of contracts performed in Sweden and in other EU countries.*

*Documents issued in countries other than Sweden must be translated into Swedish or English. Veidekke may require that documents of special importance be examined by a Notary Public and stamped with an apostille.*

*The original documents and the translation must be provided to the extent necessary for Veidekke to be able to assess whether subcontractors have complied with contract law, Swedish law, collective agreement, and other applicable requirements. The duty to submit documentation must be fulfilled by the subcontractor within three weeks.*

*Information submitted to Veidekke is processed in a secure and correct manner in accordance with the Data Protection Regulation (GDPR).*

[Here a link about Veidekkes GDPR policy.](#)

