

Dual residence

As of the income year 2020

If you have dual residence, you may make deductions on your tax return for increased costs of living. Dual residence is when you have moved to a new place of residence due to a new employment but still keep your residence in the old location.

In order to make a deduction, you are required to

- stay the night where your work is
- have more than 50 km between your place of residence and your place of work.

You may only make deductions for dual residence during a limited period of time. Please note that there are different time limits for deductions for meals and petty expenses and for your accommodation.

Deductions for meals and petty expenses

During the first month in your new place of work you may deduct either the actual increase in expenses for meals and petty expenses or a standard amount. The standard amounts are as follows:

- SEK 72 per day if the new location is in Sweden.
- 30 per cent of the normal amount if the new location is in a different country. You will find the normal amounts for different countries at www.skatteverket.se/utlandstraktamente.

Deductions for accommodation costs

You may make deductions for the cost of accommodation in your new place of work. You may make deductions for no longer than two years. Married and co-habiting persons may make deductions after this time if dual residence is due to the spouse's or co-habitant's gainful employment. In such cases you may make deductions for no more than five years in total.

If your family residence has moved to the location where you work, you may instead make deductions for your accommodation at the old place of residence.

You are not entitled to make any deductions for increased accommodation costs if your old residence has been rented out.

Would you like to know more?

This is only a summary. You can read more about dual residence in the brochure "Traktamenten och andra kostnadsersättningar" (SKV 354) [only available in Swedish].



Swedish Tax Agency

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This edition is only available as a PDF file at www.skatteverket.se.