



ID06 cards for EU/EEA citizens

1. EU/EEA citizens who are employed in Swedish companies

Example: A Polish citizen is employed by a Swedish company for work in Sweden.

ID06 cards can only be issued for:

- A maximum of 6 months **unless** a Swedish person- or coordination number¹ exists.

*New ID06 card **must not** be ordered to the person by Swedish company after the 6 month period without a Swedish person- or coordination number available - This also applies if the person takes employment in a new Swedish company.*

- A maximum of 5 years when a Swedish person- or coordination number exists.

¹Swedish person- or coordination number = Svenskt person- eller samordningsnummer

Requirement for Swedish coordination number

- Swedish person- and coordination number is tax registrations numbers that shows that Swedish income tax can be paid in Sweden when required according to Swedish Tax Law. The Swedish person- or coordination number then ensures that the person is registered with the Swedish Tax Agency and gives them the opportunity to check that required income tax and social security contributions is paid for the person.
- For a person who is employed by a Swedish company, income tax and social security contributions will then be paid from the first working day. The reason why this rule now states a 6 month period instead of being an immediate requirement for coordination number is that this is a first soft step. In a near future, the Swedish coordination number will be an immediate requirement for an ID06 card to be issued to an EU/EEA citizen who is employed by a Swedish company.

Exception: Border crossing from Finland, Norway or Denmark as an employee in a Swedish company

- Exceptions to the requirement for Swedish person- or coordination number as mentioned above exist if **Finnish** or **Norwegian** citizens employed by a Swedish company and border crossing. In cases where it is claimed that border crossing rules apply to Finnish or Norwegian citizens. Then they must instead attach a digital copy of documents issued by their country tax authority which verifies that they pay income tax to their home country. ID06 counter-checks with the Swedish Tax Agency.
- In a few exceptional cases, citizens of **Denmark** may be subject to border crossing rules. If citizens of Denmark employed in a Swedish company are claimed to be border crossing, then the card order is sent to ID06-Company control for investigation. Enter "Border crossing Denmark" in the subject field in the email sent to: foretagskontroll@id06.se

2. EU/EEA citizens who are posted from foreign companies in the EU/EEA

Example of posting: A Polish company that orders ID06 cards for its employees in Poland for work in Sweden.

ID06 cards can only be issued if **A1** certificates are attached to the order documentation.

- A maximum of 6 months¹ during a 12-month period **unless** Swedish person- or coordination number² exists
- A maximum of 24 months when the Swedish person- and coordination number exists, but just as long as the validity of the A1 certificate.

¹ It is possible to order several ID06 cards for shorter time periods, eg 1, 2 or 3 months during the 12 month period, but then the total time period should not exceed 6 months.

²Swedish person- or coordination number = Svenskt person- eller samordningsnummer

What is an A1 certificate

A1 is a certificate that shows which state social insurance system a person belongs to. The certificate can be obtained from the corresponding Swedish Social Insurance Agency in the country where the employee comes from. You must apply for an A1 certificate before departure. The certificate shows that the employee already belongs to a social insurance system within the EU and therefore does not have to pay social contributions in Sweden.

The requirement for A1 certificate

- Copy of A1 certificate must be digitally attached to order for an ID06 card to be issued, the certificate verifies that the person is socially insured in the home country during his posting period.
- A1 certificate is issued by the respective home country's equivalent to Swedish Insurance Agency and it states both the person's name and the ordering company's name on the A1 certificate.
- In accordance with EU regulations, the A1 certificate should be identically designed in all countries throughout the EU/EEA and is stated as A1 certificate, but of course with text in the home language or English.
- When an A1 certificate of 24 months has passed, no new ID06 card may be issued to the employee until at least two months have elapsed from the day on which the previous A1 certificate expires.

Exceptions to the requirement to have A1 certificate

- Corporate signatories and the sole trader do not need to have an A1 certificate themselves, but instead they have to attach a digital copy to their company registration certificate from the home country, which states them as signatories.
- stated to be socially insured in Sweden instead of in their home country. Instead of A1 certificates, they must then attach a digital copy of documents from the Swedish Social Insurance Agency or the Swedish Tax Agency, which verifies that they are socially insured in Sweden.

The requirement for a Swedish coordination number for posted EU/EEA citizens

- Person- and coordination number is a tax registration number that shows that Swedish income tax can be paid in Sweden when required according to Swedish Tax Law
- A person from another EU/EEA country who is posted to Sweden may only work in Sweden for a total of 6 months (183 days) during a 12 month period if the person does not have a Swedish person- or coordination number. The person- and coordination number ensures that the person is registered with the Tax Agency and gives them the opportunity to check that the required income tax is paid to them.