



ID06 cards for EU/EEA citizens

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

ID06 cards can 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 another 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

- *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 Swedish person- or coordination number is that this is a first soft step. In a near future, the Swedish person- or 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.*
- *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. The 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.*

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

- *Exceptions to the requirement for Swedish coordination number to 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

ID06 cards can be issued for:

- A maximum of 6 months¹ during a 12-month period **unless** Swedish coordination number² exists (Requirement for A1 or application for A1 or alternatively are social insured in Sweden)
- A maximum of 24 months when the when a Swedish coordination number exists, but as long as the validity of the A1 certificate (Requirement for A1 or application for A1 or alternatively are social insured in Sweden)

¹ It is possible to order several ID06 cards for shorter time periods, eg 1, 2, 3, 4 or 5 months during the 12 month period, but then the total time period should not exceed 6 months.

²Swedish coordination number= Svenskt samordningsnummer

Requirement A1 certificate

- According to EU rules, companies in a country are not allowed to posting persons other than their own employees, the employees must then be social insured in the same country where the company is domiciled, so the A1 certificate must always be stated with the company as the employee's employer, and the company must be domiciled in the same country where the employees are stated to be social insured.
- Consequently, it is not permissible for a company to post self-employed or persons other than their own employees.
- Foreign citizens employed by foreign companies has the requirement to have A1 certificate or an acknowledgment of the application for A1 certificate as showing which state social insurance system a person belongs to and which company in the same state is the person's employer. If a confirmation of the application is enclosed instead of the A1 certificate, then the order must then be supplemented with A1 certificate by the client within 3 months.
- 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

Exemption the requirement for A1 certificate

- Company signers and self-employed persons do not need to have an A1 certificate themselves, but instead they must attach a digital copy of their company registration certificate from their home country, which states them as a company signer
- EU/EES nationals employed in a foreign company who state their employees to be social insured in Sweden instead of in the home country, then instead of A1 certificate must be attached:
 1. The latest Employer Declaration on an individual level sent to the Swedish Tax Agency
 2. Alternatively, the last reported salary with deducted preliminary tax for the person sent to the Swedish Tax Agency. (a certificate from the Swedish Social Insurance Agency stating the person to be social insured in Sweden is also in order)
 3. New employee who has not yet been paid a salary, and then cannot be verified that social security contributions are paid as stated above, instead it can be attached an employment contract between the company and the person. However, the card order must then be completed within 3 months with the supporting documents according to the above points 1 or 2.

About the requirement for A1 certificate

- A1 is a certificate showing which state social insurance system a person belongs to and which company in the same state is the person's employer. The certificate is obtained from the corresponding Swedish Social Insurance Agency in the country where the employee and the company come from. You should apply for an A1 certificate before departure. The certificate shows that the employee already belongs to a social insurance system within the EU and then the person's employer does not need to pay the person's social security contributions in Sweden.
- In accordance with EU regulations, the A1 certificate are designed similarly in all countries throughout the EU/EEA and is stated as A1 certificate, but of course with text in the home language or English.

About the requirement for a Swedish coordination number for posted EU/EEA citizens

- 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 coordination number. The 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.