



HHGS Conference Policy

Chapter 1 Definitions

§1 This policy regulates conferences where the whole or parts of the cost is paid by the association/project/committee.

Conference

§2 In this policy a *conference* is a trip/conference where parts or all members of the board/project/chairpersons attends, with the intention to develop, improve or in another way contribute to the work which profits the organization during the operating year. A conference does not include trips that are considered to be external representation.

Handover trip

§3 In this policy a *handover trip* is a trip/conference where the current and elected board/project/chairpersons attends, with the intention to evaluate the past operating year, hand over the work and also plan the coming operating year with the elected board.

Evaluating trip

§4 In this policy a *evaluating trip* is a trip/conference where the only attendants are the current board/project/chairpersons, with the intention to evaluate the past operating year.

§5 All three types of trips defined above in paragraph 2-4 are referred to as conference trips in the rest of this policy.

Chapter 2 Considerations when planning conference trips

§1 Conference trips are as a starting point tax free if they fulfill the requirements below. If failing to fulfill the requirements there is a risk that the participants on the trip will be taxed personally (förmånsbeskattade) for the trip. To avoid this the following paragraphs of this chapter must be taken into account.

§2 As a general rule, your travel must involve at least 6 hours of productive work per day, which should be scheduled prior to the trip. Upon your return, you must provide documentation that proves the work was completed.

§3 If recreation makes up the predominant part of the trip, there is a risk that it will be taxed as a benefit.



§4 If the trip's destination is difficult to justify (such as popular tourist destinations abroad or a very remote location), this may also mean that recreation is the primary purpose of the trip and you will be taxed as a benefit. Therefore, make sure you can justify why the particular destination you choose is a good one for the conference trip.

§5 Furthermore, it should be noted that HHGS's purpose is to create member value. A good evaluation and handover are a prerequisite for members to get as much as possible out of the association. However, this does not allow a large portion of the organization's revenues to be used for an evaluation and a handover. Therefore, the cost of evaluation and handover must be in proportion to the turnover of the student union's management/association/project/committee.

Chapter 3 Checklist for before and after conference trips

§1 The following requirements of this chapter should be in place for associations, projects, or committees when planning to carry out a conference trip.

Checklist - before the implementation of the trip

§2 A budget for the conference shall be submitted to the Student Union Board. The budget must be approved before the trip can be booked. If the trip is booked without the approval of the Student Union Board, the board has the right to refuse to use HHGS funds to pay for the conference, in whole or in part.

§3 A detailed schedule for the conference shall be submitted to the Student Union Board. The schedule must explain the purpose of the trip and provide an account of at least 6 hours of productive work per day and it should also explain how the work is beneficial to the organization.

§4 A report on climate compensation must be submitted to the Student Union Board.

§5 A justification for the destination must be handed in to the Student Union Board if it can be considered difficult to justify.

Checklist - after the implementation of the trip

§6 A report regarding the content of the trip and evaluation documents must be submitted to the Student Union Board no later than the same day as the conference trip is over.

§7 Accounting must be made.

§8 If the checklists above are not followed, it may lead to personal payment responsibility.

Chapter 4 Guidelines for costs

§1 For all conference trips the guideline is that 3000 SEK/participant can be budgeted for.



§2 Budgeting should be in proportion to the association/project/committee turnover. If the association, project, or committee has a profit requirement, it is mandatory for this to be met prior to sending in the application for evaluation trips. No evaluation trips will be granted if this is not met.

§3 If the association/project/committee wants to budget for more than the guideline recommends, then an extra approval from the Student Union Board is needed.

§4 In addition to the amount budgeted for every participant, climate compensation for the trip should also be budgeted by the association/project/committee.

§5 Guidelines for costs should be reviewed annually by the Student Union Board to ensure they are updated according to current price levels.

§6 Note that the application in its entirety will be subject to an overall assessment based on the operating year's economy, the operative work done and the need for evaluation. Even though all formalities are met, it can not be expected that the application is approved on the ground that the association, project or committee has been granted it before.



THE STUDENT UNION
SCHOOL OF BUSINESS, ECONOMICS AND LAW

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*More information (in swedish) can be found on the Swedish Tax Agency's website