Mittuniversitetet
MID SWEDEN UNIVERSITY

Administrative procedure for remote work abroad and employment with employers in multiple countries

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Summary: This administrative procedure has been developed based on the Association of Swedish Higher Education Institutions' (SUHF) Recommendation REK 2026:5 and the Swedish Agency for Government Employers' guidance on remote work from abroad. It sets out how Mid Sweden University handles remote work abroad and employment involving employers in multiple countries in a consistent, legally compliant and operationally appropriate manner.

Previous versions:

Table of contents

1. Purpose **3**

2. Purpose **3**

3. Fundamental principles **3**

4. Responsibilities **4**

4.1 Employee responsibilities 4

4.2 Responsibilities of the manager 4

4.3 Responsibilities of Mid Sweden University 4

5. Documentation required for assessment **5**

6. Assessment criteria **5**

7. Decision-making **6**

8. Individual agreement **6**

1. Purpose

The purpose of this administrative procedure is to ensure that matters concerning remote work abroad or employment involving employers in multiple countries are handled in a legally secure, consistent manner while considering operational needs, financial conditions, and the University's responsibilities as an employer.

This administrative procedure has been developed based on SUHF Recommendation REK 2026:5 and the Swedish Agency for Government Employers' guidance on remote work from abroad.

2. Purpose

This procedure applies to employees who wish to perform work for Mid Sweden University from a country other than Sweden, employees who have or intend to have employers in multiple countries, and situations which, under these circumstances, may affect the University's obligations regarding social security, taxation, employment law, and/or occupational health and safety.

Business travel and URA agreements are not covered by this administrative procedure.

3. Fundamental principles

Mid Sweden University values international collaboration, international recruitment, and the opportunity to attract and retain expertise with international connections. The University therefore takes a positive view of work arrangements that include an international dimension.

At the same time, such arrangements must be compatible with applicable regulations, the needs of the organisation, and the University's existing administrative capacity.

Each case shall be assessed individually. Remote work abroad and employment involving employers in multiple countries constitute exceptions to the general rule that work is performed in Sweden. Such arrangements may be approved

where the operational benefits are considered to outweigh the risks, costs, and administrative consequences associated with them.

4. Responsibilities

4.1 Employee responsibilities

In most cases, the employee initiates a request for remote work from abroad and/or intends to hold employment with employers in multiple countries. It is therefore natural that the employee manages the practical matters that arise.

This may include, for example:

- obtaining necessary insurance coverage;
- determining applicable social security affiliation;
- ensuring that taxes are paid in the correct country; and
- maintaining the necessary contacts with authorities in both Sweden and the relevant country.

The employee is obliged to inform the employer of any risks or occupational health and safety issues that arise during the remote working arrangement.

4.2 Responsibilities of the manager

The immediate manager is responsible for assessing operational considerations and shall evaluate:

- the suitability of the employee's duties for remote work abroad;
- the operational benefits of the arrangement; and
- the consequences for the organisation arising from work performed abroad.

4.3 Responsibilities of Mid Sweden University

Mid Sweden University is obliged to pay social security contributions and taxes correctly and to the appropriate country.

The employee's social security affiliation must therefore be established when an employee works remotely from abroad or has employers in multiple countries.

This shall be done by the employee applying for an A1 certificate or a certificate under an applicable social security convention to the social security authority in their country of residence and subsequently providing Mid Sweden University with the decision.

5. Documentation required for assessment

The employee shall submit an application for remote work abroad to their line manager.

The application must include information regarding the country in which the work will be performed, the period of the arrangement, the extent of the work performed abroad, the employee's duties, the country of residence, any other employers, the reasons for the application and the expected operational benefits.

6. Assessment criteria

When assessing an application for remote work abroad, consideration shall be given to organisational needs, information security, occupational health and safety, insurance coverage, social security implications, taxation, administrative requirements and associated costs.

For administrative matters and the calculation of taxes and employer contributions in the employee's country of work, an external accounting firm shall be engaged.

Any procurement, call-off arrangement, and associated costs shall be borne by the relevant department.

Consideration shall be given to whether the administrative burden on Mid Sweden University and the external costs incurred are proportionate to the operational benefits of the arrangement.

Applications may be rejected if the risks are considered too significant or if the costs are deemed disproportionate.

7. Decision-making

Decisions in individual cases shall be made by the line manager with personnel responsibility.

8. Individual agreement

Approved arrangements shall be documented through a written agreement regulating the terms and conditions, allocation of responsibilities, and the possibility of review.

The written agreement shall be approved in accordance with the University's applicable decision-making and delegation regulations.