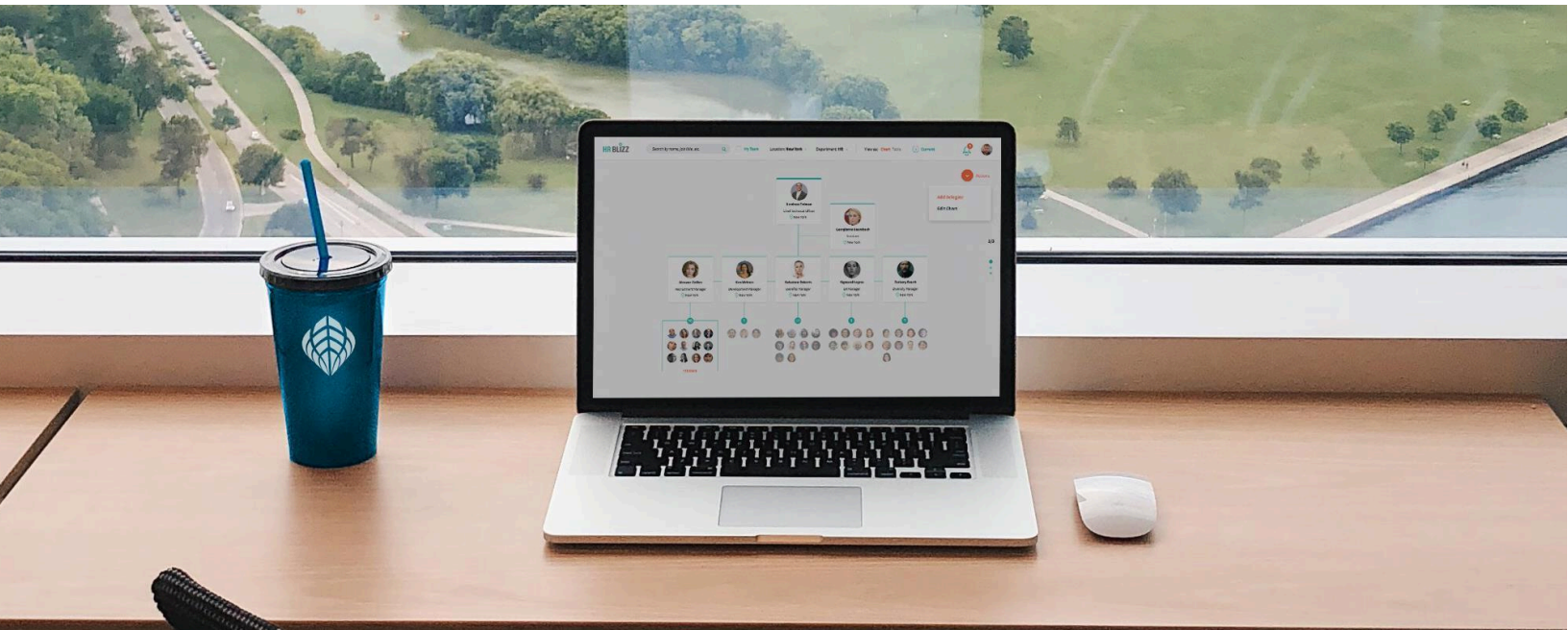




Simplifying Employment
Tasks Worldwide

Statutory Change Alert

Sweden – Changes to Price Base Amount and Income Tax
Rates – 1 January 2025



SWEDEN



Jan 13, 2025

© 2025 Mercans LLC



MERCANS

We help you achieve your global ambitions

Thank you for trusting Mercans to outsource your HR and Payroll functions. We propose HR consulting services, actionable solutions, and cost-effective global payroll processing tools to energize your human capital management in real-time and augment your performance. We are dedicated to becoming your business growth facilitator.



Global Payroll Solutions – Boost your HR brand and employee satisfaction

Rationalize your HR budgets, monitor your data, and optimize your global payroll tasks in real-time. Systematize processes and streamline HRM lifecycles with HR Blizz™, our unified SaaS platform, to ensure your employees are paid accurately and on time.



PEO/GEO Services – Easily hire, deploy and manage your workforce abroad

A reliable Professional Employer Organization (PEO), Mercans is your trusted employer of record to globally select, engage, and manage highly qualified personnel on your behalf, through integrated Global Employment Outsourcing (GEO).



Global Talent Acquisition – Quickly fill vacancies with only the best candidates

Mercans supports you in designing/deploying long-term HR strategies and processing full-cycle recruitment. Our ATS Suite Mesaar™ and our hiring experts help to screen, select, attract the right candidates for your organization and populate your pipeline of prequalified talents.



BPO Services – Reclaim the focus on your core activities to expand your business

Concentrate on the essentials: outsource non-primary activities and your front- and back-office functions to Mercans. Save the time, money, and energy needed to refine the value chain engagement of your customers and suppliers and increase revenue.



HR Management SaaS – Access customizable cloud-based online platforms

Centralize your HR function on an all-in-one user-friendly and self-service platform. Combined with the expertise of our consultants, the Mesaar SaaS offers a built-in applicant tracking system and easy-integration features to improve internal processes.



MERCANS



Local Statutory Compliance – Forget the hassle of setting up branches abroad

Mercans seasoned HR advisory team are compliance experts specialized in local cultures, business protocols, and tax and legal specificities. They are committed to ensure quick go-to-market abroad and achieve a compliant global expansion, risk-free from A to Z.



MERCANS

Mercans at a Glance

160+ Countries	20 Years of Success	1K+ Payroll and HR Specialists
22k+ Clients Worldwide	97% Client Retention Rate	1.5X Annual Revenue Growth
95k+ Largest Single Country Payroll	25M+ Pay Slips per Annum	0 Security Breaches

Number one for outsourced payroll services, we are endorsed by international authorities.



Mercans has the highest industry quality and IT security certificate certificate





Changes to Price Base Amount and Income Tax Rates

Sweden has published new regulations establishing the 2025 national tax threshold for individuals, price base amount, one-time tax tables and threshold for expert tax.

National tax threshold

The national tax threshold for individuals is increased from SEK 598,500 to SEK 625,800. The national income tax rates for 2025 are as follows:

- 0% on taxable income up to SEK 625,800, and
- 20% on taxable income exceeding SEK 625,800

Increased Price Base Amount (Prisbasbelopp)

The price base amount will be increased by 1,500 SEK to 58,800 SEK and the higher base amount will be 60,000 SEK starting 1st of January 2025. This affects, among other things:

- Calculation of benefit values (e.g., company car benefits),
- Threshold for taxation, and
- Standard values for free meals: Breakfast SEK 61, lunch and dinner SEK 122.

Changes in Income Tax Rates

Tax rates and income brackets have been revised for the 2025 tax year for recurring income as well as additional incomes.

- Rates under Column 1 of the tax rate matrix are revised. It is now applicable for employees who have not yet attained the age of 66 years at the beginning of the tax year.



MERCANS

- Rates under Column 3 of the tax rate matrix are revised, however it shall continue to be used for calculating tax for employees who have attained the age of 66 years at the beginning of the tax year.

Please find the revised one-time tax rates in the table below.

Age Range	Income From (SEK)	Income To (SEK)	Rates (%)
Aged 65 and below	0	24 872	0%
	24 873	83 100	10%
	83 101	190 600	21%
	190 601	475 200	28%
	475 201	643 100	34%
	643 101		54%
Aged Above 65	0	24 872	0%
	24 873	313 600	10%
	313 601	475 200	27%
	475 201	643 100	34%
	643 101		54%

Threshold for Expert tax

The threshold for the expert tax is lowered from two and a half price base amounts (prisbasbelopp) per month. This change means that individuals eligible for the expert tax, which is a reduced tax rate for highly skilled workers, will now qualify if their monthly salary is at or below one and a half times the price base amount, rather than the previous two times the price base amount.

New details in Employer Declaration at Individual Level (AGI)

The government has decided that the reporting of AGI to the Swedish Tax Agency (Skatteverket) will be expanded. Starting 1st of January 2025, employers must report if the compensation stated in the employer declaration has been affected by leave entitling to parental benefits or temporary parental benefits. The employer must specify which days, the extent, and the type of leave involved. This information must be submitted to the Swedish Tax Agency, which will then forward it to the Swedish Social Insurance Agency (Försäkringskassan) for verification.

Please contact your Mercans' services delivery team for any additional information regarding the implications of the above change.

They already trust Mercans





MERCANS

What Makes Mercans your HR and Payroll Partner of Choice?

We Simplify Employment Tasks Worldwide

Everywhere for Everyone

We are a borderless people engagement enabler, driven by technology and innovation. We deliver bespoke human capital management services and global payroll solutions to empower businesses across 110+ countries regardless of their organizations' size and their industry. We pride ourselves on being global people experts with a striking local presence, committed to making your teams happy, and ensuring the consistent and sustainable growth of your organization.

Local Presence. Regional Strategy. Global Success

Supported by 500+ payroll and HR specialists with in-depth local knowledge, Mercans operate globally. Our pioneering human resources consulting services and trailblazing SaaS platforms are already satisfying 5,000+ international clients, ensuring timely measurable results and bottom-line savings. Thanks to success-oriented teams striving for excellence and taking care of our clients' tasks within budget, we have gained the trust of major multinational companies.

A Revolutionary Service Delivery System

Say goodbye to third-party service providers, offshore call centers, fragmented data, and endless chains of sub-contracts.

Mercans cloud-based SaaS Products, HR Blizz™ & Mesaar™, combine the performance of proprietary technologies with a human touch. Cost-effective, they are fully-compliant self-service tools, packed with smart built-in features for your peace of mind. All your data are integrated into single interfaces accessible from everywhere and on any device.

Trailblazing Cloud-Based SaaS Products

HR Blizz & Mesaar, our Software-as-a-Service platforms, both propose a preconfigured API integration capability with all the major global HRMS platforms, including SuccessFactors, Workday, Oracle HCM, and MS Dynamics. All Mercans systems and processes are GDPR compliant, ISO 9001, 20000, 27001 certified, and SOC 1 and SOC 2 audited. A registered Finpro expert, Mercans is also a member of the Global Payroll Association and the Global Payroll Management Institute.



Simplifying Employment
Tasks Worldwide

+1 877 MERCANS (637 2267) | Toll-Free

Europe: +44 20 328 777 62
Americas: +1 646 798 5541
Middle East: +971 43 999 260
Asia: +81 50 5539 5354

info@mercans.com | mercans.com

© 2025 Mercans LLC