

## **§ 2 Principles of salary formation at the companies**

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Salary determination should be individualized and differentiated with regard to

- the requirements of the operation
- the nature and content of the tasks
- individual efforts, competence, and work results

Each company should clarify what affects the salary, such as personal skills and attributes, responsibility for staff, competence, leadership and cooperation skills, problem-solving, initiative, creativity, etc.

When determining individual salaries, special consideration should be given to good work performance, how the employee has met set goals, and the results achieved.

## **§ 3 Competence development**

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Technological development and changing conditions constantly require increased competence. Through skill development for current and future tasks, employees become better equipped to contribute to the organization's goals.

Development of the company's work organization requires flexibility, decentralization, delegation of responsibility, and increased competence.

Such development provides all employees with the opportunity to enhance their work skills according to the needs of the organization. This offers possibilities for personal development along with associated salary progression.

Part of the dialogue during goal-setting and development discussions should be to discuss the time required and the overall direction for the skill development that the employee is responsible for within the scope of their duties. The time required can vary depending on the employees' conditions and the company's needs.

## **§ 4 Startup Phase of Negotiations**

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### **Item 1 Collaboration**

It is in accordance with the intentions of the agreement that the implementation of the salary process takes place in collaboration between company management and union representatives.

It is essential that the parties collaborate to find cooperation and negotiation forms that support active local salary work, where the parties can contribute their knowledge from the operations. The parties should also strive for cooperation and negotiation forms that fit into the company's other activities.

The goal of this agreement is entirely local salary formation, therefore local parties should, based on the agreement, reach an agreement on the entire salary process.

This requires that the local parties plan how the salary process will be carried out regarding, for example, the schedule for development and goal discussions, salary discussions, and the date for salary revision.

Local parties also need to agree on how the application of the salary process will be evaluated, which criteria will apply for salary setting, and how salary increases are determined.

### **Item 2 Analysis of salary structure**

Before the salary formation process, the company and local parties should conduct a joint analysis of the salary structure and current salary levels of the member group.

If the analysis reveals unreasonable or discriminatory salary differences, these should be adjusted.

The joint analysis should result in a discussion about desirable changes in the salary structure and salary levels. It may show that, in addition to the salary revision, there are reasons to make individual adjustments, for example due to new hires or to correct any other unreasonable salary differences.

The analysis of the salary structure should be done considering the fundamental principles of salary formation in the company. It is also important that the local parties consider how the salary structure

should support the business goals, thereby achieving salary differentiation and salary span that promote good work performance.

*Comment:*

*The analysis should not be confused with the requirements of the Discrimination Act regarding salary mapping.*

### **Item 3 Conditions for the salary revision**

In the salary process, the parties initially review the contract's intentions and application to the company, and agree on the salary revision date, criteria for salary setting, and the timeline for the salary process.

The process also includes discussing the conditions for this year's salary revision based on the company's financial situation, development, growth opportunities, relevant external conditions, and other factors affecting the company's salary setting. A shared understanding of the conditions facilitates the parties in later agreeing on the salary revision during negotiations.

Salary-setting managers must have the necessary knowledge about the local salary process and local salary setting. This ensures a salary setting that can be accepted by both the employer and the individual employee.

The same evaluation and application regarding principles for salary setting should apply to all employees, ensuring that unfair and discriminatory salary differences do not occur.

### **Valuation Systems**

A valuation system refers to the assessment of the formal position itself, not the individual performance. If such a system is part of the local salary setting, it is important that information about the system's structure and functions is made available to both elected representatives and employees, as well as salary-setting managers.

This is part of providing the employee with knowledge about the basis on which the salary is set and how the employee can influence their salary development.

### **Promotions, Parental Leave, etc.**

Salary increases resulting from promotions or adjustments made to compensate for other benefits, such as overtime pay, are handled separately from the salary review.

Parental leave should normally be included in the salary review based on the employee's likely development in the current position according to assessment criteria as if the employee had not been on leave.

## **§ 5 Application of the salary-formation process**

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### **Item 1 Performance management and target discussions**

It is of crucial importance for salary setting and work development that a dialogue is conducted between the manager and the employee. The dialogue should address current work tasks, the work situation, development opportunities, competency requirements, and achieved results in relation to set goals linked to individual salary development.

During the annual development and goal discussion, individual goals are set for the employee. The manager and the employee discuss individual skills development related to the future competency needs identified by the company.

The discussion should also address the employee's tasks regarding demands, difficulty, and responsibility. The result of the development and goal discussion results in an annual individual development plan, which is documented in writing.

This includes that each employee is informed about the basis on which the salary is set and how the employee can influence their salary development.

By conducting a dialogue between the manager and the employee, room is created for the development of the employee's work content, work forms, and competence.

## **Item 2 The individual salary discussion**

The individual salary discussion is an important part of the company's salary formation process. Salary discussions should take place annually at the initiative of the employer.

Before the salary discussion, it is important that the company's salary setting principles, salary criteria, and factors of importance for the individual salary setting are well known to the employees in the company.

The salary discussion should, among other things, include a follow-up of the set goals for the employee as well as an overall assessment of achieved results.

The salary discussion is a dialogue where both the manager and the employee are expected to give their views on the salary level.

## **§ 6 The conclusion of the process**

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### **Item 1 Determination of salaries and salary space**

The employer submits a proposal for individual salaries to the local party acting for salaried employees after salary discussions have taken place between managers and employees. Negotiations are based on the proposal put forward and the local parties establish salaries and the scope for salaries

### **Item 2 Action Plan in Case of Minimal Salary Increase**

Based on the premise that each employee, through their tasks and achieved results, contributes to the company's productivity development, increased profitability, and growth, this should result in all employees generally receiving a salary increase.

If a member of Unionen does not receive a salary increase, or only receives the minimum increase specified in Item 4, the reason for this must be presented, and a discussion about the individual's potential for future salary development must take place. An action plan should be jointly created with skill-enhancing initiatives or other appropriate measures. The action plan must be documented and reviewed before the next salary revision.

If the same individual does not receive any salary increase, or only receives the minimum increase specified in Item 4 for two consecutive years, an agreement is required.

### **Item 3 Support from Central Parties**

It is in the spirit of the agreement that local parties strive to reach an agreement in local negotiations. If there is difficulty in achieving consensus, the local parties can contact their respective organizations to clarify the intentions and principles of the agreement regarding salary formation.

Evaluation of the process should take place after the negotiation is concluded.

### **Item 4 If Local Parties do not Agree**

If the local parties, despite the intentions of this agreement, cannot agree on salaries for the contract period, the salary sum for the members of Unionen at the company who are covered by the salary review will be increased by

2.9% in 2025 and

3.0% in 2026,

whereby each full-time employee covered by the wage review shall receive at least

SEK 293 in 2025 and

SEK 304 in 2026.

If an agreement on the wage review date according to § 4 Item 3 is not reached, the salary review date will be April 1, 2025, and April 1, 2026.

### **Item 5 Minimum Monthly Salary**

After the salary revision, the monthly salary for a full-time employee who is 18 years or older shall be at least SEK 21,983. This amount will change on April 1, 2026, to SEK 22,642.

For an employee with one year of continuous employment in the company, the monthly salary on April 1, 2025, shall be SEK 23,287. This amount will change on April 1, 2026, to SEK 23,986.

## BILAGA I

### TJÄNSTEMANNAAVTALET § 8, § 9 MOM 1 OCH § 10

#### **§ 8 Sick pay, etc.**

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##### **Item 1 Right to sick pay**

The employee is entitled to sick pay in accordance with the rules in this chapter. Otherwise, the Sick Pay Act shall apply.

##### **Item 2 Reporting of sickness**

An employee who is unable to work because of sickness, accident or work injury shall report this as soon as possible to the employer or the person nominated by the employer. If there are valid reasons why a report cannot be made, the report shall be made as soon as this obstacle is removed. The employee shall also inform the employer as to when he or she expects to be able to return to work. The same applies to employees who have to stay away from work on account of risk of contagion.

The employee is not entitled to sick pay for the time preceding the submission of said report.

##### **Item 3 Written declaration and medical certificate**

The employee shall verify to what extent his or her working capacity has been reduced by means of a written declaration sent to the employer. The employee is not entitled to sick pay until such declaration has been provided.

From the eighth calendar day, the employee is always obliged to verify the reduction in his or her working capacity and the extent of that reduction by means of a medical certificate that also shows the duration of the sickness period. The employer may also require the employee to verify the reduction in working capacity and the extent of that reduction by means of a medical certificate to cover the first seven calendar days.

The employer may nominate a doctor to issue the medical certificate, in which case the employer shall cover the cost of the certificate. If the employer has nominated a doctor to issue a medical certificate, it is a prerequisite for the right to receive sick pay that the reduction in the employee's ability to work is verified by a certificate from the nominated doctor.

The employee is not entitled to sick pay if he or she provides incorrect or misleading information concerning circumstances relevant to the right to sick pay.

*Comment:*

*It is in the common interest of the employer and the employee – for purposes of rehabilitation – that the cause of the sickness be determined as early as possible. The applies in particular with regard to recurring cases of sickness.*

##### **Item 4 Amount of sick pay**

###### **Item 4:1 Sickness up to and including the 14th calendar day**

For each hour that an employee is absent due to sickness, a deduction for sickness is made using the following formula:

<b>Qualifying deduction</b> För sick leave up to 20 per cent of average weekly working hours (qualifying time) in the period of sickness	<b>Deduction after qualifying</b> For sick leave in excess of 20 per cent of weekly working hours up to and including the 14 <sup>th</sup> day of the period of sickness
$\frac{\text{Monthly salary} \times 12}{52 \times \text{weekly working hours}}$	$20 \% \times \frac{\text{Monthly salary} \times 12}{52 \times \text{weekly working hours}}$

If the employee would have worked during scheduled staggered working hours, sick pay is also paid, except for the qualifying period, at 80 per cent of the compensation that the employee would otherwise have received.

**Item 4:2 New period of sickness within five calendar days**

If a new period of sickness begins within five calendar days of the end of a previous period of sickness, this shall be treated as a continuation of the previous period of sickness. This means that a continued qualifying deduction may need to be made up to 20 per cent of the average weekly working hours in the continued period of sickness.

**Item 4:3 When ten qualifying deductions have been made**

If the employee has had a total of ten instances of qualifying deduction during the last 12 months, no qualifying deduction is made in the case of a new period of sickness. All qualifying deductions within the same period of sickness are regarded as a single instance, even if the deductions are made on different days.

**Item 4:4 Sick pay of 80% for entire period**

In the case of employees who are entitled to sick pay of 80 per cent for the entire sick-pay period following a decision by the social insurance agency, Item 4:1 shall apply without qualifying deduction.

*For information:*

*The content of Item 4:2, Item 4:3 and Item 4:4 is taken from the Sick Pay Act.*

**Item 4:5 Sickness from and including 15th calendar day  
Deduction for sickness per day**

For each day of sickness, including non-working days, a deduction for sickness is made using the following formula:

<p><b>For employees with a monthly salary of no more than 10 x price base amount</b></p> <hr/> <p><b>12</b></p>
<p>90 % x <math>\frac{\text{monthly salary} \times 12}{365}</math></p>
<p><b>For employees with a monthly salary of more than 10 x price base amount</b></p> <hr/> <p><b>12</b></p>
<p>90 % x <math>\frac{10 \times \text{price base amount}}{365}</math> + 10 % x <math>\frac{(\text{Monthly salary} \times 12) - (10 \times \text{price base amount})}{365}</math></p>

If the salary changes, the sickness deduction is based on the earlier salary up to the day when the employee was notified of his or her new salary.

**Maximum sickness deduction per day**

The sickness deduction per day may not exceed

$$\frac{\text{monthly salary} \times 12}{365}$$

When calculating the maximum sickness deduction per day, the following are deemed to be monthly salary:

- fixed salary supplement per month (e.g. compensation for staggered working hours or overtime supplement)
- such commissions, bonuses or similar earned during the period of leave without having a direct connection with the employee's personal work input
- guaranteed minimum commission or similar.

## **Item 4:6 Definition of monthly salary and weekly working hours**

### **Monthly salary**

'Monthly salary' in Item 4:1 and Item 4:5 means

- The current fixed cash monthly salary and any fixed monthly salary supplements
- The estimated average income per month in the form of commissions, bonuses, premium pay or similar variable salary components. If a significant part of the employee's salary consists of such variable salary components, the employer and the employee should reach an agreement on the salary figure from which to make the sickness deduction.

In the event of sickness deduction from the 15th calendar day, monthly salary is also deemed to include benefits in the form of food and accommodation valued in accordance with the Swedish Tax Agency's flat rates.

### **Weekly working hours**

'Weekly working hours' means the number of hours per working week without public holidays worked by the employee in question. In the event of irregular working hours, the weekly working hours are calculated as an average over a month or other scheduling period.

If the employee works a different number of working hours at different times of the year, the weekly working hours should be calculated as an average for the entire year.

*Comment:*

*The employee's average weekly working hours means the number of working hours per week without public holidays. For employees with intermittent or irregular working hours, an average is calculated over a representative period.*

## **Item 5 Duration of sick-pay period**

Entitlement to sick pay expires after sick leave has been taken for 90 consecutive calendar days. For employees who have had continuous employment for less than one year, and who have not transferred directly from a post in which they were entitled to 90 days' sick pay, entitlement expires after 45 consecutive calendar days.

The right to sick pay also expires after the employee has been on sick leave during the past 12-month period for a total of 105 (and 45 respectively) calendar days during the period. The right to sick pay expires when the employee draws an early pension in accordance with the ITP plan.

*For information:*

*The provisions of Item 5 do not restrict the right to statutory sick pay during the sick-pay period.*

## **Item 6 Rules for coordination and restrictions**

### **Item 6:1 The employee is in receipt of other compensation**

If an employee receives compensation from the government, from an insurance policy or from a third party liable for injury, the employer may decide to reduce or withdraw the sick pay in order to avoid over-compensation in the event of sickness in relation to the sick-pay levels that apply pursuant to this agreement. This does not apply to compensation from the social insurance agency or as provided by collective agreement.

### **Item 6:2 Withholding information about sickness**

Employees who at the time of employment fail to disclose that they are suffering from a particular illness are not entitled to sick pay from and including the 15th calendar day of the period of sickness relating to that illness. The same applies if at the time of employment the employer requested a certificate of good health from the employee but the employee was unable to provide one on account of sickness.

### **Item 6:3 Reduced sickness benefits**

If the employee has been excluded wholly or partially from sickness benefits pursuant to the Swedish Social Insurance Code, the sick pay shall be reduced accordingly.

### **Item 6:4 Accidents, etc.**

If the employee has been injured in an accident while working for another employer or in connection with his or her own business activities, the employer shall pay sick pay from and including the 15th calendar day of the period of sickness only if the employer has undertaken specifically to do so. The same applies if the employee has been injured as a result of wartime measures.

If the inability to work is self-inflicted, the employee is not entitled to sick pay from and including the 15th calendar day.

### **Item 7 Leave with temporary parental benefit**

A salary deduction is made for each hour of absence using the following formula:

$$\frac{\text{monthly salary} \times 12}{52 \times \text{weekly working hours}}$$

In the event of absence for a full calendar month, a deduction equivalent to a full monthly salary is made.

For the definition of monthly salary and weekly working hours, see Item 4:6.

### **Item 8 Carriers of contagious diseases**

If an employee is required to stay away from work owing to a risk of contagion, and the employee is entitled to contagion-carrier's allowance, a deduction is made using the following formula:

*Up to and including the 14th calendar day:*

For each hour of absence, the deduction is calculated as

$$\frac{\text{monthly salary} \times 12}{52 \times \text{weekly working hours}}$$

From the 15th calendar day inclusive:

*A deduction is made in accordance with Item 4:5.*

For the definition of monthly salary and weekly working hours, see Item 4:6.

## **§ 9 Leave**

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### **Section 1 Paid leave of absence**

'Paid leave of absence' means a short period of leave with pay.

Paid leave of absence is generally only granted for part of the working day. In special cases, however, paid leave of absence can be granted for one or more days, in the event, for example, of a sudden illness in the employee's family or the death of a close relative.

If Holy Saturday, Midsummer's Eve, Christmas Eve and New Year's Eve are not customarily days off, paid leave should be granted for these days, if this is not inconvenient to the company.

*For information:*

*For companies that already take off Holy Saturday, Midsummer's Eve, Christmas Eve and New Year's Eve, this rule does not imply any shortening of working hours.*

## **§ 10 Parental leave supplement**

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### **Item 1**

A salaried employee who is on parental leave with the right to parental benefit in conjunction with a child's birth or adoption, or with the right to pregnancy benefit, is entitled to parental leave supplement from the employer as follows:

<b>Period of employment</b>	<b>Parental leave supplement</b>
At least one consecutive year	Maximum of 42 working days
At least two consecutive years	Maximum of 84 working days
At least three consecutive years	Maximum of 126 working days

Leave entails eligibility for parental leave supplement for all working days when the employee receives full parental benefit or full pregnancy benefit, within 18 months after the child's birth or the date of obtaining custody in connection with an adoption.

*Comment:*

- 1. When calculating duration of employment according to the above, the first day of leave is used as the calculation date.*
- 2. Disbursement for a full working day is paid continuously during the leave period at the same time as the deduction for absence is made.*

## Item 2

The parental leave supplement is paid continuously per working day as follows:

<b>For employees with a monthly salary of no more than 10 x price base amount</b> <hr/> <b>12</b>
$10\% \times \frac{\text{monthly pay}}{21}$
<b>For employees with a monthly salary of more than 10 x price base amount</b> <hr/> <b>12</b>
$10\% \times \frac{\text{monthly pay}}{21} + 80\% \times \frac{\text{monthly salary} - (10 \times \text{price base amount} / 12)}{21}$

In the calculation of parental leave supplement, the following is treated as monthly salary:

- fixed salary supplement per month
- guaranteed minimum commission or similar.

*Comment:*

1. *If a significant part of the employee's salary consists of variable salary components, the employer and the employee can reach an agreement on the salary figure on which to base the parental leave supplement.*
2. *If the monthly salary changes, the parental salary is based on the earlier salary up to the day when the employee was notified of their new salary.*

## Item 3

For salary deductions during parental leave in accordance with this point, the provisions of Section 9 Item 3:2 – 3:5.

## Item 4

The parental leave supplement is not paid if the employee is excluded from parental benefit under the terms of the Swedish Social Insurance Code. If this benefit has been reduced, the parental leave supplement shall be reduced pro rata.