



Version	Date	Summary of changes
2019	2020-03-10	To clarify what information that should be reported in the survey, the text have been updated in several places. Changed year references. Changed instructions regarding how to report information if you have a fiscal year that are different from the Calendar year. The word "Compensation" has replaced with "Bonuses" under "Include". In addition, a text regarding what compensations that are not reconciled every month that is to be reported. Added a bullet point under "Do not include" regarding honorariums.
2020	2021-06-21	Added "Excel Tips" . In this segment you'll find Excel tips on how to convert values in your data to fit our item description. Changed year references.
2021	2022-04-25	Reference year is updated. Clarified that to be included in the report the individuals need to have a Swedish personal identity number. Clarified about pensions under Do not include.
2023	2024-04-08	Reference year is updated.
2024	2025-06-26	Reference year is updated.
2025	2026-05-27	Reference year is updated.

Bonuses and other irregular payments 2025

Instructions

Who should be included in the statistics?

The report refers to individuals in the enterprise who have a Swedish personal identity number and received one or more of the following types of payments for 2025.

Which information should be submitted?

Bonuses and other irregular payments referring to the 2025 financial year

This refers to payments made or that will be made from the first quarter of 2025 up to and including the second quarter of 2026. If you have a financial year that is different from the 2025 calendar year, please submit information for all compensations that has been earned during 2025, no matter which fiscal year the compensations belong to. If that is not possible, please contact us.

Using the web form, report the percentage of the enterprise's total bonuses and other irregular payments for 2024 that have been made or will be made in each quarter. Estimation may be used. The percentage should be submitted without decimals and refer to the quarter in which payment was made.

Using the web form or via a file (see item description on the following page), report the gross sum of all relevant payments for each employee (look below for which compensations that are to be reported in the survey). Enter personal identity numbers with 12 digits.

NOTE! If you have a file **with more than one** bonus per personal identity number, it will not work to submit the file. Sum up bonuses so it will be one bonus per personal identity number before the file is submitted.

Include (only cash payments):

- Payments for achieved results based on turnover, sales, production, reaching the budget, etc., that is not reconciled every month. E.g. Quarterly bonuses should be included
- Thirteenth or fourteenth monthly salary.
- Bonus, gratuity, piecework surplus, commission, profit share, etc that is not reconciled every month.
- Options that are redeemed for money.

Do not include:

- Payments that are reconciled every month (pay period).
- Pension insurance and shares. Do not include payments that is exchanged to pensions.
- Options that are not redeemed for money.
- Payments made in 2025 that refer to 2024.
- Paid out honorariums.

Item description

Statistics Sweden can receive files with two different item dispositions: as an Excel file and as a text file.

Excel file

A template for Excel file is available when you log in.

Suggested procedure for reporting via the Excel file

1. Start by finding the template.
2. Fill in all three columns. Personal identity numbers are to be entered without hyphen. Enter all employees who received any of the requested payments for 2025.

**Bonus and other irregular payments**

If you have a file with more than one bonus amount personal identity number, it is not possible to submit the file. Add up the amounts to only one bonus amount per personal identity number before submitting the file.

Click [here](#) to view our tips in the instructions on how hyphens are removed, how to add century identification to the personal identity numbers and how to summarize bonuses for personal identity numbers reported in several rows in Excel.

Instructions: www.scb.se/en/bonus

Contact us
Telephone: +46 10 479 60 65
E-mail: insamling.lon@scb.se

Corporate ID number	Personal identity number	Total SEK
Write the corporate ID number with 10 digits without a hyphen.	Enter personal identity number with 12 digits without a hyphen.	
5555555555	199999999991	25000
5555555555	199999999992	10000
5555555555	199999999993	150000

3. Save the file, for instance as **SCB_Bonus.xlsx**. We suggest that you compile a list of the information. In case of errors/uncertainties in the submitted information, any supplements will easier if the respondent has access to the reported information.

Excel Tips

Remember that if you want to use an Excel file to report information to us you will have to use our template, keep that in mind when you use these tips. We **recommend** that you convert your data in a separate Excel file and copy over the information to our template when you're done converting the data.

- **Remove hyphen.** Stand in any cell and either hold **CTRL+H** or navigate to the **Home** tab, click on **Find & Select** and select **Replace**. Enter a hyphen – in the first text box, leave the second text box blank and click on the **Replace All** button.
- **Convert personal identity number to 12 digits.** If the information starts on cell **B3** and you want to have 19 before the **personal identity number**, stay on an empty cell in an empty column, write **=19&B3** and press Enter, you can then convert all your values by dragging down the green square. Copy and paste, it is important to choose the option "Values". **Keep in mind** that there should be 20 before the personal identity numbers for people born in the 2000 century.
- **Summarize bonuses for personal identity numbers registered on several rows.** Stand on any empty cell in an empty column, navigate to the **Data** tab and click on **Consolidate**. In the second box click on the **icon with cells and a red arrow**, select the columns' **personal identity numbers** and **bonuses**, check the box "Left column", and click on "Ok". Copy and paste the information to the column **personal identity number** and **total SEK** to replace the old values with the new. You should also remove any empty and extra rows and columns.

Item description for reporting statistical information using an Excel file

Column Excel	Field name Excel	Field description	Comments
A	Corporate ID number	Corporate ID number	10 digits without hyphen
B	Personal identity number	Personal identity number	12 digits without hyphen
C	Total SEK	Total annual bonus paid, excl. monthly payments	Total SEK

Text file – variables separated with semi-colons

Item description for reporting statistical information using a text file with semi-colon as variable separator

Field name	Length	Comments
Corporate ID number	10	No hyphen
Personal identity number	12	No hyphen
Total annual bonus paid, excl. monthly payments	1- 8	Total SEK

 Exempel semikolon - Anteckningar

Arkiv Redigera Format Visa Hjälp

```
5555555555;199999999999;30000
5555555555;199999999998;15000
5555555555;199999999995;22350
5555555555;199999999993;21000
5555555555;199999999997;10000
5555555555;199999999991;150000
```

Text file – variables separated with tabs

Item description for reporting statistical information using a text file with tabs as variable separator

Field name	Length	Comments
Corporate ID number	10	No hyphen
Personal identity number	12	No hyphen
Total annual bonus paid, excl. monthly payments	1-8	Total SEK

 Exempel tabbar - Anteckningar

Arkiv Redigera Format Visa Hjälp

```
5555555555	199999999999	30000
5555555555	199999999998	15000
5555555555	199999999995	22350
5555555555	199999999993	21000
5555555555	199999999997	10000
5555555555	199999999991	150000
```