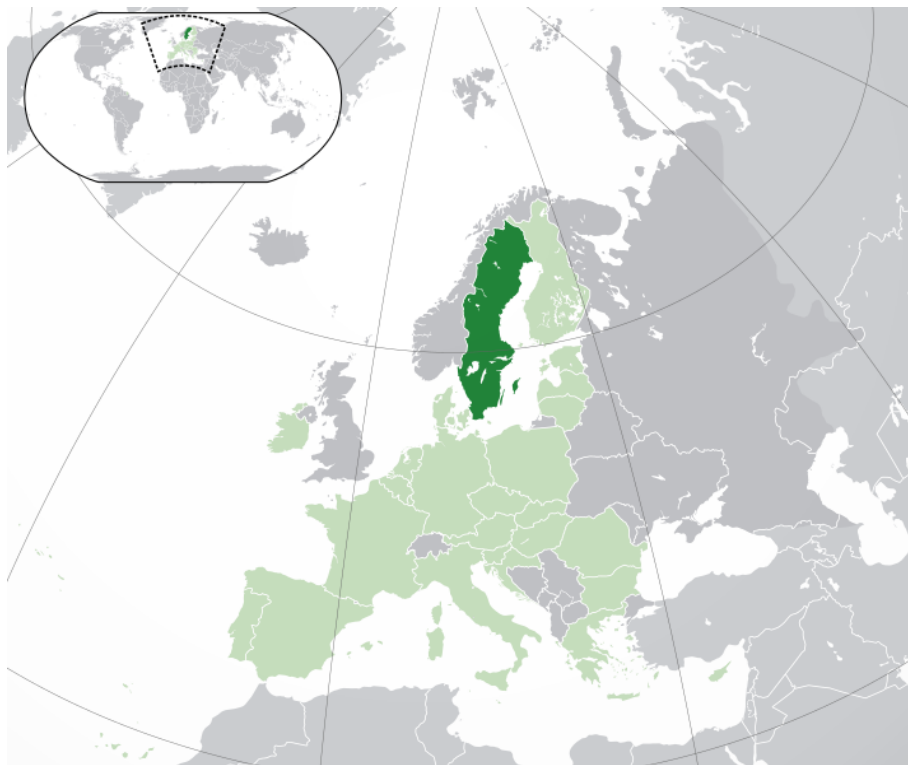


EUROPEAN STUDIES

Road freight transport in Sweden in 2021



Comité national routier (CNR)

in cooperation with the consulting firm

Moreus

EUROPEAN STUDIES

Road freight transport in Sweden

2021 study

Comité national routier – Paris

www.cnr.fr – cnr@cnr.fr

WARNING

The exchange rate for the Swedish krona during the period covered by this study was between 9.965 and 10.243 krona to the euro. For the sake of simplicity, the exchange rate used throughout this study will be 10 Swedish krona to the euro.

SUMMARY

The Swedish RFT sector, which is the largest in Northern Europe and the first to be the focus of a CNR study, is distinguished by the very specific way in which it is organised as well as by the unique characteristics of its vehicles.

When it comes to their international activities outside Northern Europe, most Swedish carriers operate as transport agents rather than as hauliers in the strict sense of the term. This is because their vehicles, which comply with the EMS standards applicable in certain Northern European countries, cannot be operated outside this geographical area. As a result, trade by road with the rest of Europe is often handled by foreign companies, in particular Polish and Baltic hauliers who avail of Sweden's extensive RO-RO connections.

Swedish international activity is thus largely confined to operations in Norway and Denmark. The RFT market across these three countries is extremely harmonised, so much so that Swedish hauliers often view it as an enlarged national market.

The most commonly used vehicles are trucks attached to a semi-trailer by a dolly, a vehicle that complies with EMS standards. These vehicles are expensive, but because of their large capacity, they make fewer journeys and cost less per tonne-kilometre.

Swedish drivers, who tend to be productive and have many years of service with their company, benefit from a generous collective agreement. The annual cost of such drivers is estimated to be in excess of 60,000 €, making it one of the highest in the European Union.

According to CNR calculations, the cost of a 60-tonne Swedish EMS vehicle operating internationally is in the region of 200,000 € per year, which equates to a per kilometre cost of 1.53 €.

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1. ECONOMIC AND SOCIAL ENVIRONMENT OF THE SWEDISH SECTOR

1.1. SWEDEN IN BRIEF

Capital	Stockholm
Area	438,574 km ²
Population	10,415,811 inhabitants
Official EU language(s)	Swedish
Political system	Constitutional monarchy
Monarch	King Carl XVI Gustaf
Prime Minister	Magdalena Andersson, since 30 November 2021
Minister of Transport	Thomas Eneroth, since 27 July 2017
Date of EU membership	1 January 1995
Date of joining the euro	The country is not a member of the ERM II, and has thus chosen not to adopt the euro
Seats in the European Parliament	21 seats
European Commissioner	Ylva Johansson, Commissioner for Home Affairs
GDP growth (%)	+2.8 % in 2022 (Eurostat, 2022)
Inflation (%)	+8.1 % (Eurostat, 2022)
Unemployment rate (% of active population)	7.5 % (Eurostat, end 2022)
Trade balance	-4.268 billion euros (2022)
Gross monthly minimum wage	no national minimum wage
Greenhouse gas emissions	4.6 tonnes/inhabitant (Eurostat, 2020)

1.2. ROAD FREIGHT TRANSPORT IN SWEDEN

Transport infrastructure

Modal split of freight transport in % (based on t-km)

2021	Road	Rail	Inland waterways
European Union	77.3%	17.0%	5.6%
Sweden	71.0%	28.8%	0.2%

Source : Eurostat

Sweden has a comprehensive and well-maintained transport infrastructure network. Nevertheless, the country needs to develop additional infrastructure in order to boost intermodality, increase regional and European economic cohesion, and eliminate bottlenecks around major conurbations. The Ministry of Infrastructure has considerable resources at its disposal (administered by the Swedish Transport Administration), supplemented by EU funding, to help achieve these objectives. One of the most recent examples of EU engagement is the investment of more than 99 million euros in Swedish infrastructure under the European Union's Connecting Europe Programme. Among the 8 projects that received co-funding are the following transport initiatives¹:

- Terrestrial energy network in the Baltic sea ports and the ports of Stockholm
- Removal of a major rail bottleneck between Flackarp and Arlöv on Sweden's southern main line
- The West Link – railway tunnel in Gothenburg
- New East Coast Line, an engineering study for a 40 km double-track stretch of railway between Gävle and Kringlan
- On-board prototyping of the ERTMS (European Rail Traffic Management System) in Sweden (2020-2023) by Swedish rail operators
- SESAR deployment programme (European organisation responsible for implementing a new master plan for air traffic management in Europe)
- "Sea Li-ion", a project aimed at electrifying the maritime sector as well as ports
- Modernisation of the Baltic Sea bridge between Kapellskär and Naantali

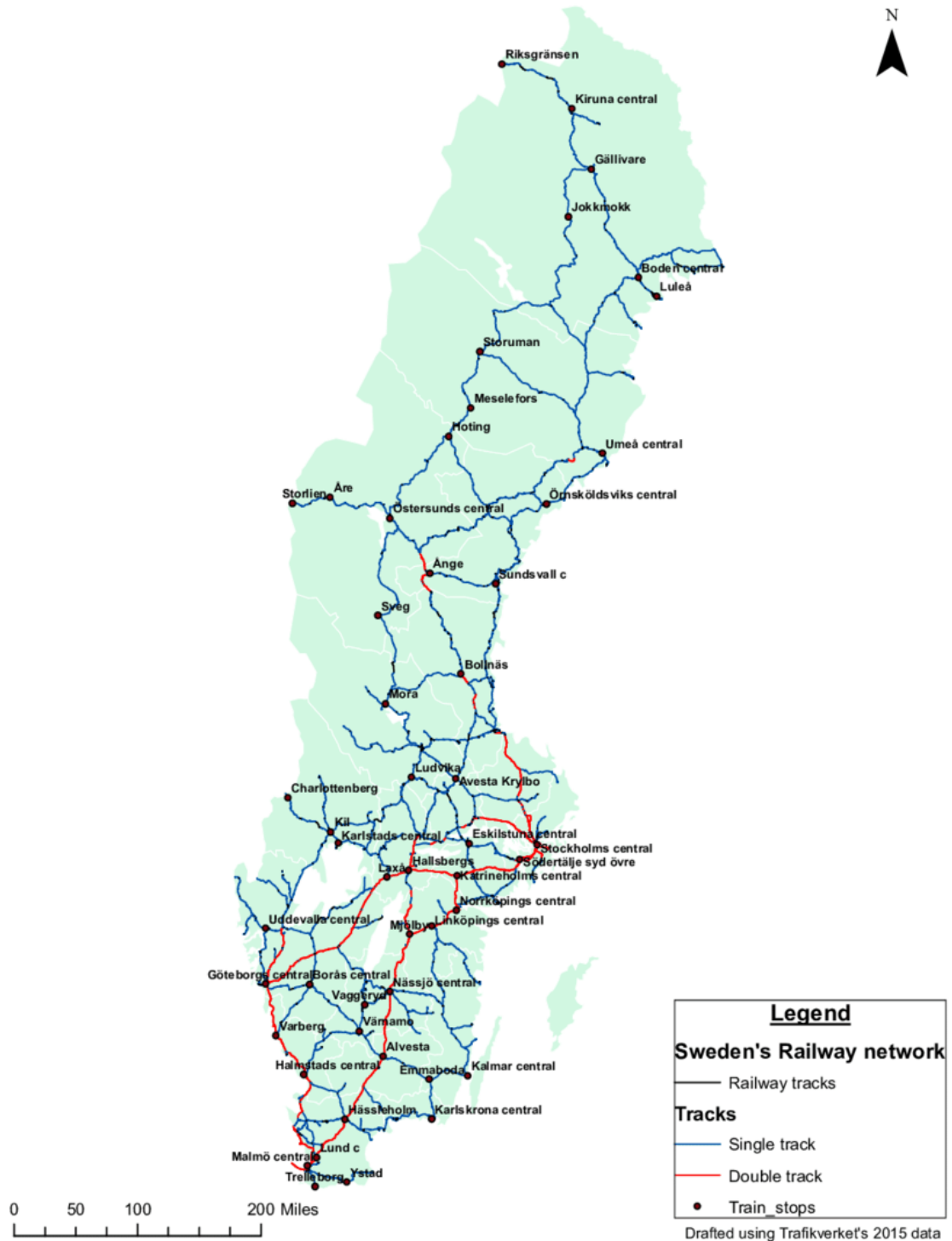
¹ <https://www.government.se/press-releases/2020/07/more-than-sek-600-million-to-swedish-infrastructure/>

Sweden's road transport network



The Swedish road network comprises 2,185 km of motorways, most of which are located around major cities such as Stockholm, Uppsala, Gothenburg and Malmö.

Swedish rail network



Railways are a particularly important part of the Swedish passenger transport network. The main cities are connected to each other by rail and this is a source of pride for Swedes, who opt for the train over air travel as a way of reducing their carbon footprint, to such an extent that the Swedish term "*tågskryt*", literally "pride in taking the train", has become widely known internationally.

Top ten ports in Sweden



Source: Regional Economic Section (SER) – French embassy in Stockholm

Key: 1. Stockholm, 2. Gothenburg, 3. Malmö, 4. Helsingborg, 5. Gävle, 6. Karlshamn, 7. Luleå, 8. Norrköping, 9. Oxelösund, 10. Trelleborg

RORO maritime links between Swedish ports and neighbouring countries



Swedish civil airports



The main Swedish airports are:

- Stockholm – Arlanda – 26 million passengers in 2021
- Gothenburg – Landvetter – 7 million passengers in 2021
- Stockholm – Bromma – 2 million passengers in 2021
- Stockholm – Skavsta – 2 million passengers in 2021
- Malmö – 1.5 million passengers in 2021
- Lulea – 1 million passengers in 2021

Sweden has 2,052 km of waterways. The main ports are: Brofjorden, Gothenburg, Helsingborg, Karlshamn, Lulea, Malmö, Stockholm, Trelleborg, Visby.

Transport Infrastructures of Sweden

	2021
Length of national routes	13,497 km
of which highways	2,185 km
Length of rail network	184,343 km
of which high-speed network	15,543 km
of which electrified	3,391 km

Source : Eurostat

ROAD FREIGHT TRANSPORT OPERATORS

Institutional stakeholders

Ministry of Rural Affairs and Infrastructure²

The Department of Rural Affairs and Infrastructure is responsible for infrastructure, transport, digital policy, public postal service and energy.

Transport and infrastructure policy is focused on ensuring the delivery of economically efficient and environmentally sustainable transport services to the general public and businesses across the country. This includes railways, roads, shipping and aviation, as well as transport and infrastructure research.

Swedish Transport Agency³

Overseen by the Ministry of Infrastructure, the Swedish Transport Agency is responsible for ensuring the ongoing availability and improvement of rail, air, sea and road transport. Its aim is to make transport safer and more environmentally friendly. It was created on 1 January 2009.

This agency has overall responsibility for developing regulations and ensuring that authorities, companies, organisations and citizens comply with them.

Main departments:

- The Department of Civil Aviation and Maritime Transport formulates regulations, reviews and grants permits, and assesses civil aviation with respect to safety and security. It tracks developments in the aviation market. It is also responsible for maritime surveillance, in particular of Swedish and foreign ships sailing in Swedish waters. It works to improve maritime safety and to reduce the environmental impact of recreational boating. It also investigates aviation and maritime accidents and incidents. This department is the official government body responsible for the administration of ships registered in Sweden.
- The Department of Road and Rail draws up regulations, reviews and grants permits, and also monitors road and rail transport, specifically in the areas of road traffic, vehicles, driving licences, commercial transport, railways, light rail and urban metros. It also carries out road traffic surveys and provides information on accidents across the

² <https://www.government.se/government-of-sweden/ministry-of-infrastructure/>

³ <https://transportstyrelsen.se/en/road/Commercial-transport/>

road transport system. Its objective is to deliver a high level of safety and an efficient transport market in which competition is free and fair.

- The Department of Vehicles is responsible for developing IT services and producing various documents and certificates, such as driving licences. It oversees the procedures relating to the sale and registration of vehicles, as well as checks on their origin. It also administers vehicle taxes and congestion charges.

Trafikverket – Swedish Transport Administration⁴

The *Trafikverket* is responsible for the long-term planning of the road, rail, maritime and air transport system. Its remit is to develop an efficient and sustainable transport system that covers all modes of transport. It works on long-term infrastructure planning in close collaboration with the regions and local authorities. It is also responsible for the construction, operation and maintenance of national roads and railways. It is also responsible for ensuring that such infrastructure is used efficiently and that it fosters safe and environmentally friendly transportation.

⁴ <https://www.trafa.se/en/about-transport-analysis/our-organisation/>

Professional RFT organisations

Swedish Road Freight Transport Association (Sveriges Akeriföretag)

A member of the IRU, the Swedish Road Freight Transport Association brings together 5,100 hauliers, who together own some 38,000 vehicles and employ approximately 150,000 people. It is the industry's largest trade organisation, supporting member companies with lobbying and legal services, as well as courses and training.

Among other things, the association works on cross-border legal issues, European transport policy, technical matters, sustainability, the environment and corporate social responsibility. The Swedish Road Freight Transport Association issues international TIR carnets in accordance with the UN TIR Convention.

Fair Transport Programme

"Fair Transport is an initiative launched by the Swedish road haulage industry to achieve sustainability targets in the RFT sector. It aims to set an example and work to minimise environmental, climate, social responsibility and road safety externalities. Fair Transport is promoted as a socially responsible approach. In the near future, it will enable companies to produce sustainability reports containing measurable data that can be closely scrutinised.

RFT road map

The "RFT sector's road map for a fossil-free Sweden" aims to identify progressive and ambitious, growth-oriented policies to bolster the competitiveness of Swedish hauliers as they gradually phase out the use of fossil fuels.

The road map is intended to serve as a useful source of knowledge and information for the government, as well as an inventory of the work that has already been done to reduce emissions. The report is part of the government initiative "Fossil-free Sweden" and the project "Fossil-free Competition" which are designed to help the national target of achieving net zero emissions by 2045.

THE SWEDISH RFT SECTOR IN 2022 – KEY DATA

Structure of the Swedish RFT sector in 2022

Structure of the Swedish RFT sector in 2022

2022	Goods transported	Tonne-kilometers achieved		Average distance	Vehicle.kilometres achieved
	thousand tonnes	million t.km	%	km	million of vehicle.km
TOTAL	476,784	47,865	100.0%	100	2,927
Domestic transport	471,380	45,759	95.6%	97	2,799
International transport	5,405	2,106	4.4%	390	128
<i>International transport of goods loaded in Sweden</i>	3,424	1,287	2.7%	376	74
<i>International transport of goods unloaded in Sweden</i>	1,460	,690	1.4%	473	43
<i>Cross-trade</i>	100	60	0.1%	600	6
<i>Cabotage</i>	420	68	0.1%	162	5

Source : Eurostat

With over 95 % of its total activity taking place in Sweden, the Swedish sector is almost exclusively dependent on the domestic market. International transport, which accounts for 4.4 % of overall activity, is confined to a handful of routes between Sweden and Norway, as well as between the city of Malmö and the logistics zone near Copenhagen airport in Denmark. Due to the incompatibility of its fleet (mainly consisting of EMS-type – European Modular System – vehicles) with those used in the rest of Europe, but also for cost reasons, Sweden's international RFT activity is mainly carried out by Eastern European operators, thanks to extensive RORO connections with neighbouring countries.

Evolution of the Swedish RFT sector

Evolution of the Swedish RFT sector in million tonne-kilometres

In million t-km	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	AAGR*
TOTAL	33,481	33,529	41,964	41,502	42,673	41,851	43,478	42,604	43,187	47,485	47,865	3.64%
Domestic transport	30,370	30,715	38,816	38,106	39,260	38,556	40,662	40,112	40,714	44,776	45,759	4.18%
International transport	3,111	2,814	3,148	3,396	3,413	3,295	2,816	2,492	2,473	2,709	2,106	-3.83%

Source : Eurostat

*Average annual growth rate

Driven by domestic demand, the Swedish RFT sector is growing at a rate of 3.64 % per year. International activity, in constant decline, accounted for only 4.4 % in 2022, compared to approximately 10 % ten years previously.

Cabotage

Cabotage under Swedish flag in the 2 main "cabotaged" countries

In million tonne-kilometres	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Cabotage under Swedish flag	140	101	99	57	71	130	84	113	34	91	68
<i>in Germany</i>	70	63	35	9	18		38	37	15	19	19
<i>in Norway</i>	57	20	42	38	39	105	28	69	7	60	39
Share of cabotage in Swedish transport %	0.4	0.3	0.2	0.1	0.2	0.3	0.2	0.3	0.1	0.2	0.1

Swedish cabotage activity is negligible. It represents 0.1 % of overall activity and is limited to a small number of trips to Germany and Norway. On the other hand, cabotage by foreign hauliers in Sweden is significant. It accounts for almost 4 % of the total market. 44 times more cabotage takes place on Swedish soil than is carried out by the country's hauliers abroad.

Cabotage in Sweden

In million tonne-kilometres	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Cabotage in Sweden	795	1,236	1,337	1,397	1,732	1,644	1,578	1,822	1,735	1,766	1,588
Penetration rate of cabotage*	2.55%	3.87%	3.33%	3.54%	4.23%	4.09%	3.74%	4.34%	4.09%	3.79%	3.35%
Market share cabotage**	2.54%	3.88%	3.34%	3.57%	4.24%	4.10%	3.77%	4.45%	4.14%	3.81%	3.42%

*cabotage foreign flag / (total domestic transport + cabotage under foreign flag)

Source : Eurostat

**cabotage foreign flag / (domestic transport for hire and reward + cabotage under foreign flag)

RFT companies

According to industry officials, there are approximately 6,000 road freight transport companies in Sweden, with a combined fleet of some 25,000 heavy goods vehicles, a figure that does not include rental vehicles.

It should also be noted at this point that the Swedish road haulage sector has a number of significant specific features. Some of the companies, many of which are members of the hauliers' association, describe themselves as hauliers and are recognised as such, but in reality do not own any trucks. Most of these companies have a large fleet of trailers or semi-trailers. Their main business involves organising RFT operations in close collaboration with shippers, hauliers (who are often foreign) and transport companies. These transport companies often carry out the actual haulage work, but do not have a dedicated sales department.

The number of haulage companies listed by Eurostat includes both categories of hauliers, with no distinction being made between those with their own fleet and those who merely arrange for haulage operations to be carried out.

RFT* Business Statistics in Sweden
(Latest available data in 2020)

	2020
Number of enterprises	13,742
Number of persons employed	77,811
Number of employees	60,564
Net sales	11,479,100 k€
Costs	
Total amount of purchased goods and services	7,106,800 k€
of which merchandise for resale	618,300 k€
of which materials, supplies and intermediate goods	924,000 k€
Personnal expenses	3,040,600 k€
of which wages and salaries	2,237,800 k€
of which social security costs	802,800 k€
Apparent social security contributions rate	35.9%
Gross operating profit	1,527,800 k€

* RFT companies as in European Nomenclature NACE Rev2 - Classe H4941

Source : Eurostat

RFT vehicles

Statistics

Vehicle Statistics in Sweden							
		2016	2017	2018	2019	2020	2021
Road tractors	Total	8,645	8,886	9,035	9,097	8,966	9,260
	Less than 2 years	2,581	2,840	2,889	2,946	2,432	2,109
	2 to 5 years	2,158	2,172	2,297	2,434	2,764	2,981
	5 to 10 years	2,634	2,500	2,237	1,965	2,060	2,479
	10 to 20 years	1,027	1,109	1,306	1,418	1,355	1,307
	More than 20 years	245	265	306	334	355	384
Lorries >3.5 tonnes	Total	533,005	553,585	570,252	583,245	593,686	603,714
	Less than 2 years	125,134	135,958	144,346	138,965	118,300	104,280
	2 to 5 years	119,140	111,107	118,451	135,001	149,893	156,253
	5 to 10 years	151,499	164,529	158,522	150,888	166,811	172,046
	10 to 20 years	111,035	114,620	120,031	126,448	123,085	133,141
	More than 20 years	26,197	27,371	28,902	31,943	35,597	37,994
Lorries <= 3.5 tonnes	Total	68,749	69,989	70,617	70,634	70,846	71,665
	Less than 2 years	14,522	15,494	15,123	15,113	14,407	13,598
	2 to 5 years	12,543	12,663	13,915	15,581	16,621	16,763
	5 to 10 years	18,208	17,862	17,064	15,282	15,283	17,563
	10 to 20 years	14,244	14,724	15,183	15,286	14,686	13,653
	More than 20 years	9,232	9,246	9,332	9,372	9,849	10,088

n/a : not available

Source : Eurostat

Vehicle Statistics in Sweden - 2							
		2016	2017	2018	2019	2020	2021
Semi-trailers	Total	27,796	29,421	31,057	31,389	30,909	32,173
	20 000 kg or less	544	556	572	585	580	588
	between 20 001 and 30 000 kg	1,072	1,104	1,093	1,074	1,024	1,004
	between 30 001 and 40 000 kg	10,287	11,008	11,587	11,454	10,922	11,277
	over 40 000 kg	15,893	16,753	17,805	18,276	18,383	19,304
Trailers	Total	911,130	946,408	978,872	1 007,137	1 044,895	1 084,162
	750 kg or less	438,107	462,755	486,404	507,610	535,832	563,852
	between 751 and 3 500 kg	443,837	453,497	461,563	468,294	477,230	487,459
	between 3 501 and 10 000 kg	653	629	617	584	553	528
	over 10 000 kg	28,533	29,527	30,288	30,649	31,280	32,323

Source : Eurostat

[Technical characteristics of vehicles and features specific to Sweden and Nordic countries⁵](#)

Directive 2002/7/EC of 18 February 2002 introduces a major exemption from European Directive 96/53/EC, which sets the maximum weight and length of road vehicles permitted for use on domestic and international routes in Europe, i.e. 18.75 metres and 40 tonnes. In the case of certain national and international haulage operations, it allows Member States to authorise vehicles with vehicle dimensions that deviate from the official standards. Thus, it is possible to operate vehicles weighing up to 60 tonnes and measuring up to 25.25 metres in length by using certain compliant combinations of equipment. This system is known as the European Modular System, or EMS.

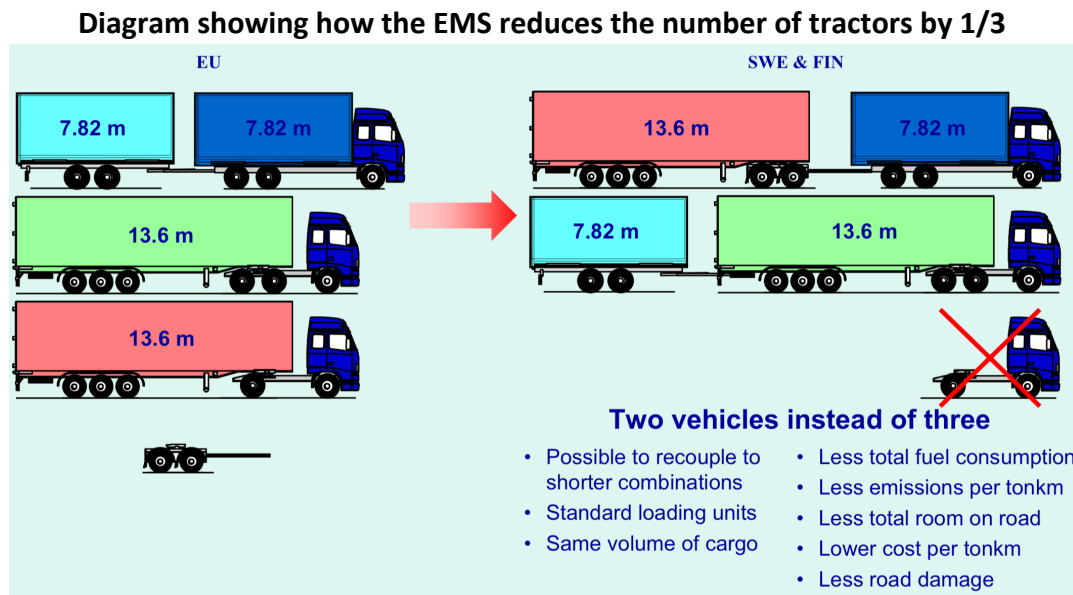
Currently, 5 European countries have authorised the EMS: Sweden, Finland, the Netherlands, Denmark and Germany (with a maximum authorised weight of 44 tonnes). Although it is not a member of the EU, Norway has adopted the same regulations as its neighbours, for the sake of compatibility, and thus also allows the use of vehicles that meet EMS standards. Sweden and Norway have also agreed to allow EMS vehicles to operate on each other's road networks.

The EMS makes it possible to operate vehicles weighing up to 60 tonnes and measuring up to 25.25 metres in length. Those in favour of the system claim that its aim is to consolidate freight, limit traffic in hard-to-reach areas and provide a more environmentally friendly form of transport, reducing fuel consumption, greenhouse gas emissions, costs and accidents. According to the latest studies, the impact of the EMS system in terms of the environment and accidents is broadly neutral.

The benchmark payload is considered to be 25 tonnes for a 40-tonne vehicle, 29 tonnes for a 44-tonne vehicle and 38 tonnes for a 60-tonne vehicle, which translates into a 50 % increase in payload compared with the EU international standard (GVRW of 40 tonnes). The gain in the

⁵ <https://www.akeri.se/sites/akeri.se/files/2019-10/Road%20map.pdf>

number of pallets that can be carried is equivalent, while the gains in terms of volume are of the order of 60 %.



Source: Swedish Road Administration (SRA)

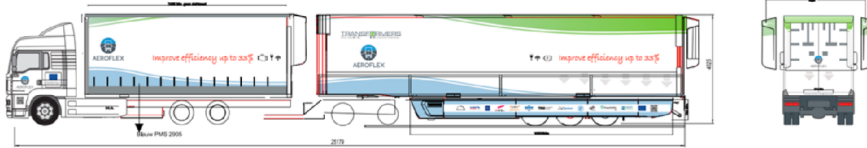
For the past ten years, Sweden has also been working consistently to increase haulage capacity. The vehicle department of the Swedish Transport Agency has developed a proposal to increase the length and GVRW of EMS vehicles. With the support of the Road Freight Transport Association, its efforts resulted in a government agreement dated 1 July 2018, authorising vehicle combinations with a total weight of 74 tonnes on certain parts of the road network. This new system has been named EMS2.

The country is at pains to emphasise the benefits of this type of scheme, highlighting the results of scientific studies which show that in the case of high-capacity vehicles, weighing between 74 and 90 tonnes and measuring between 30 and 32 metres in length, diesel consumption is reduced by 20 % and the number of lorries by 35 %⁶ compared with the conventional trucks and semi-trailers commonly used in continental Europe.

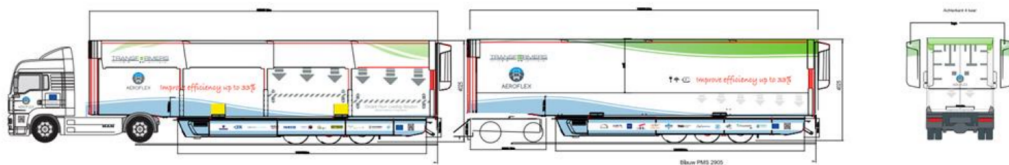
⁶ Energigas Sverige. Statistik om fordonsgas. (<http://www.energigas.se/fakta-om-gas/fordons-gas-och-gasbilar/statistik-om-fordonsgas/>). [2018-08-08].

EMS and EMS2 European modular systems⁷

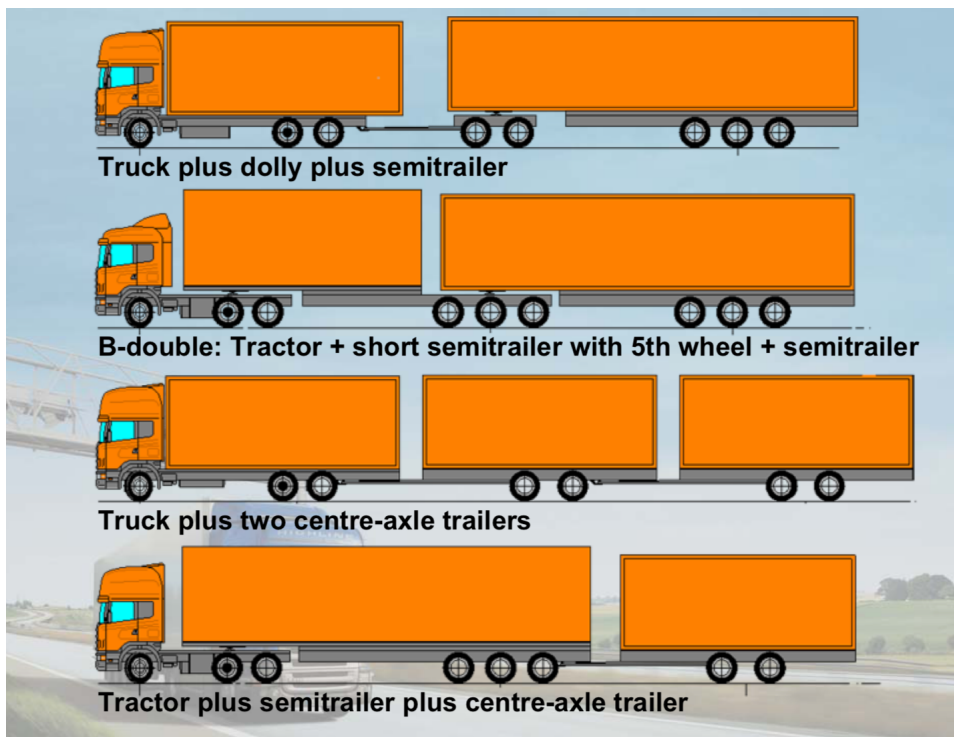
- **EMS1** (European Modular System) – 25.25 m and 60 t GCW



- **EMS2** (European Modular System) – 32 m and 74 t GCW



Permitted EMS & EMS2 combinations⁸



Source: Swedish Road Administration (SRA)

⁷ <https://unece.org/fileadmin/DAM/trans/wp24/wp24-presentations/documents/pres08-04.pdf>

⁸ <https://unece.org/fileadmin/DAM/trans/wp24/wp24-presentations/documents/pres08-04.pdf>

1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN SWEDEN

LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

Swedish social security scheme for employees

Swedish social insurance is financed by a combination of employer contributions and taxes (local and national). As a result, employees do not pay any social security contributions as such.

Health care is mainly financed by local taxes (levied by the regions). In addition to social insurance, the welfare system is mainly funded by municipal taxes, which are levied in conjunction with regional taxes.

The State old-age pension (*garantipension*) and family benefits are financed entirely by national taxes.

Income is also subject to an old-age insurance contribution (*allmän pensionsavgift*), but in most cases this contribution is fully offset against tax for employees by means of a tax credit equivalent to the amount levied.

Income tax

Personal income tax in Sweden consists of two components:

- Local income taxes and burial contributions
- National tax on high incomes

Local income tax varies depending on the employee's place of residence. This local tax is made up of three components: a regional tax, a municipal tax and burial contributions.

The overall rate (the total of the first two taxes) varies between 28.98% (in the municipality of Osteraker) and 35.15 % (in the municipality of Dorotea). According to the tax authorities, the average rate of local taxes is 32.34 %. In 2021, the tax rate in the capital Stockholm stood at 29.82%.

The average rate will be used in this study for the purposes of establishing a typical driver profile.

Depending on an individual's place of residence and the income class, a varying portion of their annual income (between 14,000 SEK and 20,200 SEK per year, i.e. between 1,400 € and 2,020 €) exempt from tax.

For the typical driver, this tax-free allowance stood at 15,500 SEK/year (1,550 €/year) in 2021.

In addition to local taxes, burial contributions, which are collected by individual municipalities, also need to be considered. These contributions are levied at a rate of 0.065 % and apply to all municipalities across the country.

National income tax only applies to those with high incomes. In addition to local tax, high-income earners are taxed at a rate of 20 % on all income in excess of 523,200 SEK/year (52,320€/year).

Sweden also offers a number of tax credits, the most important of which is the "earned income tax credit". This is a tax credit covering transport and meals. It is based on the individual's employment profile and deducted from the final amount of tax payable.

For the typical driver, the amount of this tax credit has been estimated at around 28,000 SEK/year (2,800 €/year).

It is important to remember that there is also an old-age insurance contribution (*allman pensionavgift*), which is levied on gross annual income. For employees, this contribution is fully offset by a tax credit, which means that it only applies to investment income.

Social security contributions in Sweden

Employers pay social security contributions on all salaries in excess of 1,000 SEK per year. Employer's contributions are calculated based on total gross pay.

Social contributions in Sweden	
Social contributions applicable to driving staff in 2021 and 2022	Employer
Health - Maternity leave	3.55%
Old-age	10.21%
Survivors	0.60%
Parental insurance	2.60%
Accident at work	0.20%
Unemployment - basic	2.64%
General social contribution (allman loneavgift)	11.62%
Total	31.42%

Source: Skatteverket (Swedish Fiscal Administration)

In Sweden, unemployment insurance is made up of 2 components. Compulsory basic insurance (*grundförsäkring*), financed mainly by employer contributions, guarantees a flat-rate basic allowance (*grundbelopp*). Voluntary enrolment in an unemployment insurance fund (*a-kassa*) entitles the contributor to income-related unemployment benefit (*inkomstrelaterad ersättning*). This voluntary insurance is financed by employer contributions as well as member premiums.

Employee contributions to the compulsory insurance scheme and the additional unemployment insurance premiums contracted by most of the companies surveyed represent an additional cost of around 5 % of the employee's gross salary.

In the case of employees aged over 65 on 1 January of the year in which contributions are due, the only employer contribution payable is the old-age pension levy. The same applies to employees who are minors (aged 16 or 17 on 1 January of the year in which contributions are due) and whose income is less than 25,000 SEK (2,500 €) per month.

Foreign employers with no fixed business address in Sweden are not subject to the compulsory contribution. Their total employer contributions thus amount to 19.80 %.

A lower rate of contributions (19.73 %) applies in the case of young employees (aged between 18 and 22 on 1 January of the year in which contributions are due) whose earnings are less than 25,000 SEK per month.

Collective agreement

The collective agreement in force in the transport sector is based on the Swedish Labour Code and specifies working hours and minimum wages for both technical staff and drivers. The following provisions apply to lorry drivers:

Unsocial working hours

“Unsocial hours” refer to all hours worked for which a basic or special allowance is paid over and above the normal hourly rate.

“Unsocial hours”, paid at a basic hourly rate of 30.26 SEK, are as follows:

- Work carried out between midnight and 6 a.m., Monday to Friday,
- Work carried out between 6 p.m. and midnight, Monday to Friday,
- Work carried out between midnight and midday on the feast of *Midsommar* (which occurs on or around the summer solstice),
- Work carried out between midnight and midday, December 24, and December 31, if the date in question does not fall on a Saturday.

“Unsocial hours” paid at a special hourly rate of 60.51 SEK are as follows:

- Saturday work,
- Work between midday and midnight on feast of *Midsommar* (which occurs on or around the summer solstice),
- Work carried out between midday and midnight, 24 December and 31 December,
- Work carried out on Sundays and any other public holidays.

Standard minimum wage for lorry drivers

The standard minimum wage depends on professional seniority. The following are the rates that applied at the end of 2021 when this study was carried out:

Entry-level:

- Minimum monthly wage: 27,545.00 SEK
- Weekly minimum wage: 6,332.18 SEK
- Hourly rate: 158.30 SEK

2 to 4 years' experience:

- Minimum monthly wage: 27,655.00 SEK
- Weekly minimum wage: 6,357.47 SEK
- Hourly rate: 158.94 SEK

4 to 6 years' experience:

- Minimum monthly wage: 27,876.00 SEK
- Weekly minimum wage: 6,408.27 SEK
- Hourly rate: 160.21 SEK

6 years' experience or more:

- Minimum monthly wage: 27,908.00 SEK
- Weekly minimum wage: 6,413.63 SEK
- Hourly rate: 160.39 SEK

In line with the current collective agreement, which came into force in November 2020 and runs for 3 years, drivers' wages were increased by 2.28 % on 1 April 2022.

In addition to the minimum wage, lorry drivers receive a standard bonus for each hour worked:

- 2.00 SEK per hour of work for those with between 0 and 4 years of seniority
- 4.00 SEK per hour of work for those with 4 years or more of seniority

On payslips, these bonuses are often included as part of the basic salary if the latter exceeds the standard sectoral minimum wage.

Wages are usually paid on a monthly basis and must be paid no later than the 25th of the current month. If the 25th of the month falls on a Sunday or a public holiday, pay must arrive in the employee's account no later than the last working day before the 25th of the month.

The payslip must be provided to the employee no later than a day in advance of the day on which wages are paid.

Payslips must contain the following information:

- total wages and the relevant working period and, where applicable, information about days off and paid holidays,
- deductions made from wages or any other pay, with details as to the amount and the type of each deduction,
- the number of days of paid leave accrued during the payroll period, as well as information on their cumulative duration,

For employees who have opted to be paid weekly, wages are calculated on a Sunday-to-Saturday basis. Weekly payroll payments may be paid in cash and must occur no later than the Thursday following the working week in question.

Travel allowances (Utlandstraktamenten)

For travel within Swedish, the daily allowance must cover the cost of meals and other essentials. The maximum tax-exempt allowance is 240 SEK per day.

Overnight allowances must cover accommodation costs. Employers may pay the full cost of accommodation based on receipts. In the case of flat-rate allowances, the maximum tax-exempt amount to which the employee is entitled is SEK 120 per night. To be entitled to allowances, a journey must involve travelling more than 50 km from the employee's place of residence or place of work.

As for travel abroad, each employee is entitled to a minimum tax-free daily allowance (excluding accommodation) as set out the following table:

A month of daily travel allowances - excluding the accommodation - Sweden 2021

Country	SEK	EURO
Albania	240	24 €
Germany	635	64 €
Austria	601	60 €
Bielorussia	240	24 €
Belgium	719	72 €
Bulgaria	350	35 €
Cyprus	579	58 €
Croatia	415	42 €
Denmark	983	98 €
Spain	590	59 €
Estonia	478	48 €
Finlande	735	74 €
France	775	78 €
Greece	609	61 €
Hungary	364	36 €
Ireland	700	70 €
Iceland	672	67 €
Italy	634	63 €
Latvia	512	51 €
Lithuania	382	38 €
Luxembourg	734	73 €
Malta	505	51 €
Norway	826	83 €
Netherlands	654	65 €
Poland	395	40 €
Portugal	456	46 €
Romania	310	31 €
United-Kingdom	692	69 €
Slovakia	515	52 €
Slovenia	505	51 €
Switzerland	977	98 €
Czechia	400	40 €
Turkey	240	24 €

Source: Skatteverket (Swedish Fiscal Administration)

Accommodation allowances follow the same rules as those applicable to travel in Sweden. In the case of lorry drivers, the tax-exempt, flat-rate accommodation allowance of 120 SEK is often added to the daily allowance, with the exception of the weekly rest period, which must be taken away from the vehicle.

ROAD FREIGHT TRANSPORT TAXES

Corporate tax (Bolagsskatt)

In order to preserve the country's economic competitiveness, successive tax reforms (in 1991 and early 2000) have consistently pursued an objective of reducing rates and widening the tax base, especially when it comes to companies. Corporate income tax (IS) has thus been gradually reduced to 20.6 %, close to the European average, and tax loopholes have largely been eliminated.

History of corporate tax rates in Sweden	
Since 01/01/2021	20.6 %
Between 01/01/2019 and 31/12/2020	21.4 %
Between 01/01/2013 and 31/12/2018	22.0 %
Between 01/01/2009 and 31/12/2012	26.3 %
Between 01/01/1998 and 31/12/2008	28.0 %

VAT

The standard VAT rate in Sweden is 25 % and it applies to the majority of goods and services.

A reduced rate of 12 % applies to certain products and services such as basic food products, non-alcoholic beverages, minor bicycle repairs, clothing, hotel accommodation, catering, antiques and collectibles.

A further extra-low rate of 6 % applies to passenger transportation, books, newspapers, sporting and cultural events and the use of sports facilities.

Certain goods, such as medicines, non-profit publications and intra-EU or international passenger transportation, are not subject to VAT.

Road tax on motor vehicles (Fordonsskatt)⁹

The tax applies only to motor vehicles. The amount of the tax is calculated on the basis of the vehicle's emission class and total weight. According to CNR calculations, the tax for a typical Euro VI class tractor or rigid truck stands at 556 €/year.

However, the law makes an exception for semi-trailers. These are taxed at a flat rate of 373.24 €/year, which brings the annual tax to 929 €/year for a typical EMS-standard semi-trailer truck.

Tolls

The Eurovignette covers all Swedish toll dual carriageways and motorways for vehicles weighing 12 tonnes or more.

Eurovignette rates – 01/01/2021 to 31/12/2023¹⁰

Annual charge

Emission class	1–3 axles	4 or more axles
Euro 0	1,407.00	2,359.00
Euro 1	1,223.00	2,042.00
Euro 2	1,065.00	1,776.00
Euro 3	926.00	1,543.00
Euro 4	842.00	1,404.00
Euro 5	796.00	1,327.00
Euro 6 (or lower emissions)	750.00	1,250.00

Monthly charge

Emission class	1–3 axles	4 or more axles
Euro 0	140.00	235.00
Euro 1	122.00	204.00
Euro 2	106.00	177.00
Euro 3	92.00	154.00
Euro 4	84.00	140.00
Euro 5	79.00	132.00
Euro 6 (or lower emissions)	75.00	125.00

⁹ <https://www.transportstyrelsen.se/sv/vagtrafik/Fordon/Fordonsskatt/>

¹⁰ <https://www.eurovignettes.eu/portal/fr/tariffs/tariffs?reset=true>

Weekly charge

Emission class	1–3 axles	4 or more axles
Euro 0	37.00	62.00
Euro 1	32.00	54.00
Euro 2	28.00	47.00
Euro 3	24.00	41.00
Euro 4	22.00	37.00
Euro 5	21.00	35.00
Euro 6 (or lower emissions)	20.00	33.00

Daily charge

Emission class	1–3 axles	4 or more axles
Euro 0	12.00	12.00
Euro 1	12.00	12.00
Euro 2	12.00	12.00
Euro 3	12.00	12.00
Euro 4	12.00	12.00
Euro 5	12.00	12.00
Euro 6 (or lower emissions)	12.00	12.00

In addition to the Eurovignette, three other types of infrastructure are subject to special charges. HGVs weighing 3.5 tonnes or more are required to pay a toll:

- 11 SEK for the Motala bridge
- 20 SEK for Sundvall bridge
- 4 SEK for the Skurubron bridge (from 1 October 2023)

A "road congestion charge" is also levied on all vehicles entering and leaving the cities of Stockholm and Gothenburg. This charge varies depending on the time of day. The maximum daily charge is 60 SEK/day for Gothenburg and 135 SEK/day for Stockholm.

Excise duty on commercial diesel fuel

In accordance with Directive 92/12/EC and 2008/118/EC, Sweden has instituted an excise duty system, in compliance with the EU minimum rate of 33 €/hl.

Taxes on energy products comprise two components: excise duty and a CO₂ tax. In 1990, Sweden also obtained authorisation from the European Commission to tax fuels according to their environmental impact. Taxing diesel based on 3 environmental categories has become redundant, however, as almost all the diesel currently available in the country belongs to category 1, the least taxed category.

At the time of our on-site surveys in December 2021, excise duty on diesel stood at 247.80 SEK per hectolitre (24.78 €/hl), with an additional carbon tax of 226.20 SEK/hl (22.6 €/hl), i.e. a total of 47.4€/hl.

In order to combat inflation, overall excise duties were cut to 440.03 SEK/hl in October 2022, followed by a reduction to 407.30 SEK/hl in early 2023. Despite these efforts, Sweden remains one of the most expensive countries in Europe for fuel. Transportation and refinery costs largely explain this price gap.

There is no partial rebate system for excise duties in Sweden.

2. STUDY OF THE OPERATING CONDITIONS AND COSTS FOR A SWEDISH 60-TONNE EMS TYPE STANDARD VEHICLE OPERATING INTERNATIONALLY

This part of the study describes the economic and social conditions prevailing at the end of 2021, at the time this study of RFT in Sweden was conducted. In carrying out this study, the CNR has drawn on research focused primarily on the fiscal and social aspects of the RFT sector, as well as on feedback from the experts with whom the CNR collaborates. These different sources provide an overview of the Swedish RFT sector internationally and highlights its key specific features. This research and process of dialogue are further backed up by interviews with Swedish hauliers and lorry drivers.

It is important to note that the typical vehicle chosen to represent the operating conditions and costs of the Swedish pavilion is a 60-tonne EMS-standard truck-and-dolly-semi-trailer combination. This type of vehicle is used by more than 90 % of the companies we met with in Sweden.

All the figures eventually adopted by the CNR in order to construct the typical profile represent the best expert appraisal of this set of data sources.

2.1. OPERATING CONDITIONS AND COSTS FOR COMPANIES

This section is mainly based on face-to-face interviews with 15 Swedish road freight transport companies involved in long-distance transport operations, mainly internationally. Of the companies we visited, 4 said that their main business consisted of organising transportation and that they did not have their own vehicles or drivers. 10 companies were operating as hauliers and one was in the process of restructuring its business, but still had its own vehicles and drivers. The 11 companies selected for the purposes of this study can be described as follows:

	Number of motor vehicles	Number of semi-trailers and trailers	Main markets	Number of drivers	Turnover
Company 1	20	20	FR, SE, NO, DK, DE	40	34,000,000 €
Company 2	350	350	SE, NO, DK	45	11,000,000 €
Company 3	26	20	SE, NL, DE, BE	20	4,000,000 €
Company 4	11	11	DE, Benelux	18	9,500,000 €
Company 5	55	95	NO, SE, DE	68	15,700,000 €
Company 6	14	16	FR, CH, AT, IT	20	2,400,000 €
Company 7	105	130	Benelux, FR, DE	150	27,000,000 €
Company 8	150	na	NO, DK, DE	200	35,000,000 €
Company 9	49	na	SE, NO, DK	65	6,800,000 €
Company 10	35	na	NO, DE, AT	25	8,000,000 €
Company 11	252	34	ES, IT, NO, DK	200	56,000,000 €

The companies visited for this study are extremely diverse in terms of their size and structure. They all specialise in RFT and have a significant international focus. Most of the companies we

met with use equipment tailored to Scandinavian markets. They often use foreign subcontractors for operations that fall outside their area of expertise.

Given the specific nature of the market and the vehicles used (EMS), the typical Swedish RFT company is not directly comparable with most other European companies. It can, nevertheless, be compared with its Norwegian, Danish, and Finnish counterparts, which are subject to the same set of specific regulations.

TRANSPORT EQUIPMENT – Use

In Sweden, haulage companies often have vehicles that are tailored to Scandinavian markets, i.e. EMS1 and EMS2 vehicles, as previously outlined in this survey. Companies with a significant international focus have EMS1 equipment that is authorised to travel anywhere in Norway and Denmark. Moreover, it should be noted that the companies interviewed by the CNR regard these two markets as "domestic", because the same specific requirements apply. In the course of our enquiries, none of the Swedish companies we met with said that they operated in Finland.

A large portion of the fleet surveyed is made up of rigid lorries and semi-trailers hitched by means of a dolly, with a total length of 25.25 metres.

If we exclude outliers, the average annual mileage travelled by the vehicles belonging to the hauliers we met with ranges from 110,000 km to 140,000 km. According to its calculations (which are consistent with driver mileage) and based on expert opinion, the CNR has arrived at an estimated mileage figure of 128,000 km per year per vehicle. It is important to point out, however, that some the vehicles operated by certain companies cover up to 200,000 km per year, but this type of intense, high-volume activity has been excluded from this study.

The average number of days a vehicle is used is estimated at 221 days.

The length of time the rigid trucks are kept is approximately 7 years. Nevertheless, some companies report that they are in the process of changing their vehicle acquisition strategy and are replacing traditional leasing contracts with financial leasing contracts. This should enable them to renew their fleet of tractor units every 3 years.

The length of time the semi-trailers are kept often exceeds 10 years. In the case of the typical scenario, the CNR has arrived at an average period of 11 years for trailers.

The ratio of rigid trucks to semi-trailers is approximately 1 for more than half the companies surveyed. In the case of other companies who also have a trailer rental business, the data obtained do not allow this ratio to be calculated.

TRANSPORT EQUIPMENT – Financing

The purchase price of an EMS-compliant Euro VI rigid truck, as reported in the course of interviews with Swedish haulage companies, is between 97,000 € and 120,000 €. The price used for the purposes of this study is 115,000 €. On top of this figure, it is often necessary to add the price of the dolly used to attach the semi-trailer. This is estimated at approximately 7,000 €.

The purchase price of a semi-trailer varies between 30,000 € and 44,000 €.

The total purchase price of a typical vehicle combination is thus approximately 158,000 €. It is important to note, however, that certain vehicles fitted with special equipment designed for winter trips in the north of the country can cost in excess of 200,000 €.

The most widespread form of vehicle financing in Sweden is 60-month leasing contracts with an initial payment of approximately 20 % of the vehicle price and a purchase option at a token price at the end of the contract. The average interest rate for this kind of financing in 2021 stood at 2 %.

FUEL

Fuel consumption for this type of vehicle varies between 28 L/100 km and 37 L/100 km. We have estimated the average to be 34.5 litres/100 km, although this depends greatly on the weight of the vehicle and the topography of the region involved. On trips to northern Norway, fuel consumption may regularly exceed 40 L/100 kilometres, while on trips to Denmark consumption may fall as low as 27 L/100 kilometres.

The average unit cost of fuel at the pump in 2021 (for the Swedish RFT sector) was 1.3429 € per litre according to official figures published in the European Commission's Oil Bulletin. Only 30 % of the companies interviewed are equipped with a fuel tank enabling them to purchase 50-60 % of their annual requirements at a discount of nearly 8 %. As for the other companies, negotiation with fuel suppliers allows them to make savings of almost 6.5 % compared with the price at the pump. Companies report that they source 95 % of their fuel in Sweden, except in the course of a handful of journeys to northern Norway or Germany.

Based on the fuel shopping basket (pump/fuel tank) established by the CNR (using information provided by companies and including potential discounts), the price of a litre of fuel in 2021 was 1.2451 €.

MAINTENANCE & REPAIRS

The cost of maintenance and repairs in the Swedish sector is difficult to calculate due to the widely varying costs and approaches reported by the companies surveyed.

It varies between 4,200 € and 8,600 € per year for rigid lorries alone, and between 800 € and 1,000 € for semi-trailers. These differences are often attributable to the existence of an in-

house garage at a haulage firm. In other cases, some manufacturers offer maintenance contracts at preferential prices, or even free of charge for the first two years following the purchase of the vehicle.

Based on expert opinion, the cost of maintenance for a rigid lorry in 2021 is estimated at 7,100 € and for a semi-trailer at 800 € per year.

TYRES

The annual cost of tyres ranges widely, from 3,000 € to 8,400 €. This cost item varies greatly depending on the method use for purchasing vehicles (with or without a tyre contract), on mileage as well as on tyre changing and/or retreading policies.

CNR has calculated an average figure of approximately of between 5,800 € et 6,150 € per year per vehicle combination. However, according to experts, this figure would seem to be inconsistent with current market realities, the intensity with which vehicles are used and the price of the equipment, which is relatively consistent across the European market. Thus, for the sake of consistency with other Scandinavian countries and in deference to expert opinion, the annual figure of 8,000 € per vehicle will be used throughout this study. This amount is as close as possible to the data provided by major Swedish companies with their own internal costing system.

It is worth noting that some company managers reported that they were wary of tyre contracts offered by the major tyre brands involving per-kilometre costs of between 0.08 € and 0.10 €. The hauliers interviewed that the break-even point for this type of service was somewhere in the region of 0.07 € per kilometre.

TOLLS

The cost of the Eurovignette is 1,250 € per year per vehicle for travel in Sweden and Denmark. On top of this, the cost of tolls in Norway must be factored in, as well as the cost of crossing the 3 Swedish bridges, and the Oresund bridge (in Denmark), plus ferries, mainly to the north of Denmark and Germany.

This item therefore depends heavily on the market and the length of the journey made in Norway.

Based on interviews carried out in Sweden, the annual cost of tolls outside Sweden and of bridges ranges from 4,800 € to 9,000 € per year per vehicle, in addition to the cost of the Eurovignette.

In the case of the typical company profile used for the purposes of this study, the CNR estimates total annual toll costs to be 7,800 € for Swedish vehicles.

INSURANCE

The cost of insurance for a complete vehicle combination in Sweden is between 3,000 € and 4,200 €, with a clustering around 4,000 €, which is the figure that has been selected for the typical scenario.

AXLE TAX

Vehicle tax is 929 € per year per vehicle, as explained above.

FIXED COSTS

Based on data collected from Swedish companies, the CNR estimates that this cost item represents 12 % of total costs.

2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS

Employment conditions and driver pay in Sweden were surveyed during two rounds of interviews: a first phase in companies with employers; and a second phase, involving face-to-face interviews with drivers in car parks and rest stops located at the Norwegian border. During this second phase, approximately twenty drivers, employees with Swedish contracts, were interviewed about their working conditions and pay.

Based on an analysis of these sources and a review of the literature, the CNR has produced a typical profile (in terms of employment conditions and pay) of an RFT driver with a Swedish contract working internationally.

CONDITIONS OF EMPLOYMENT AND NOTE ON DRIVING PERSONNEL COST FORMATION

Permanent contracts are the most widespread form of employment contract in the sector. New drivers are hired directly on permanent contracts, with no trial period.

Swedish drivers are entitled to a minimum of 25 working days of paid leave, which may extend up to 28 days in certain cases, particularly for drivers with at least 6 years' experience. Companies offer extra days of paid leave to retain their drivers.

Most leave is taken in the summer, usually in July. Employers are required to allow employees to take 4 consecutive weeks of paid leave during the summer period (June-August).

According to information obtained during interviews with drivers, they work approximately 206 days per year (i.e. 42 weeks of the year) and drive between 90,000 km and 125,000 km per year. According to its calculations (which are consistent with information provided by drivers) and based on expert opinion, the CNR has arrived at an estimated mileage figure of 108,000 km per year, per driver.

Swedish drivers who travel abroad and to out-of-the-way towns in the north of the country are often paid more than the sectoral minimum wage. Depending on their professional profile and the company's performance, they often receive between 5,000 and 12,000 SEK in individual bonuses at the end of the year.

In terms of the standard work schedule, most Swedish drivers return to base twice or three times a week. In the course of a month, the typical driver who works internationally spends 5 nights away from home in Norway and 2 nights away from home in Denmark, in addition to 13 working days in Sweden.

Based on expert appraisal, the driver/motor vehicle ratio determined on the basis of company interviews is estimated at 1.19.


TYPICAL PROFILE OF A DRIVER WITH A SWEDISH CONTRACT WORKING INTERNATIONALLY AND BREAKDOWN OF THEIR COST

Standard profile of an international driver - Sweden - 2021					
Characteristics		<ul style="list-style-type: none"> - Standard profile valid end of 2021 - Driver working 40% of his time on international routes, particularly in neighboring countries Norway and Denmark - Low frequency of international trips, 5 nights spent in Norway, 2 nights in Denmark and 13 days of daily allowance in Sweden for an effective full month of work. - 28 days of paid holidays, for a driver with 12 years of seniority - Remuneration made up of a fixed basic salary, higher than the collective contract minima, completed by official travel allowances representing though the real travels abroad and individual premia. 			
Annual mileage achieved		108,000 km			
Number of actual working days per year		206			
Number of working weeks per year		42			
Number of driving hours per year		1,610			
Cost breakdown of a standard Swedish international driver in 2021					
Presentation of a standard pay slip					
EMPLOYER			EMPLOYEE		
Gross Salary	€/month	3,625.59 €	Salaire Brut	€/month	3,625.59 €
Fixed gross salary	€/month	3,450.00 €	Fixed gross salary	€/month	3,450.00 €
Incomfort hours - 1st level	€/month	60.52 €	Incomfort hours - 1st level	€/month	60.52 €
Incomfort hours - 2nd level	€/month	48.41 €	Incomfort hours - 2nd level	€/month	48.41 €
Premium - on monthly basis	€/month	66.67 €	Premium - on monthly basis	€/month	66.67 €
Social contributions	31.42%	1,139.16 €	Social contributions	5.00%	181.28 €
Health - maternity	3.55%	128.71 €	Extra unemployment and private health insurance	5.00%	181.28 €
Old-age	10.21%	370.17 €			
Survivors	0.60%	21.75 €			
Parental insurance	2.60%	94.27 €			
Accidents at work	0.20%	7.25 €			
Unemployment	2.64%	95.72 €			
General contribution	11.62%	421.29 €			
			Salary after payment of social contributions		3,444.31 €
			Income tax after deductions		1,093.67 €
Monthly salary after payment of contributions		4,764.76 €	Net salary after payment of social contributions and income tax		2,350.65 €
Travel allowance of a month of full service (10 months in a year)		1,005.60 €	Travel allowance of a month of full service (10 months in a year)		1,005.60 €
Monthly cost of a driver for a month of full activity		5,770.36 €	Net income of a driver for a month of full activity		3,356.25 €
Breakdown of annual cost of a standard Swedish driver in 2021					
Fixed gross salary + bonuses * 12 months		43,507.14 €	Fixed gross salary + bonuses * 12 months		43,507.14 €
Employer's social contributions * 12 months		12,669.94 €	Cotisations sociales et impôt * 12 mois		15,299.37 €
Travel allowances * 10 months		9,746.58 €	Travel allowances * 10 months		9,746.58 €
Total annual cost		66,923.66 €	Annual net income		37,954.35 €
Cost of one hour of driving in €		41.57 €	Average monthly net income		3,162.86 €
Cost per kilometre in €		0.62 €			

Source : CNR European studies

At the end of 2021, the CNR estimates the annual cost of a Swedish driver at 66,924 €, i.e. 41.57 € per hour of driving, or 0.62 € per kilometre. Take-home pay for drivers was 37,954 €/year.

2.3. OVERVIEW OF THE OPERATING CONDITIONS AND COSTS OF A “TYPICAL” INTERNATIONAL HGV

Operating conditions and costs for a 60-tonne EMS vehicle operated on international routes, 2021 values 		
	unit	Sweden <i>Simulation</i>
Yearly mileage of a vehicle	km	128,000
Number of operating days	days/year	221
Semitrailer/tractor ratio		1.00
Cost of one driver	€/year	66,924
Driver/tractor ratio		1.190
Yearly cost of vehicle financing and possession	€/year	18,402
Average consumption per 100 km	litres	34,5
unit fuel price, 2021 average	€/litre	1.2451
Yearly fuel cost	€/year	54,985
Maintenance-repair	€/year	7,900
Tyres	€/year	8,000
Tolls and vignettes	€/year	7,800
Insurance (vehicle)	€/year	4,000
Axle tax and other vehicle taxes	€/year	929
Synthesis - cost price (excluding overhead costs)	€/year	181,655
Cost/mileage ratio per annum	€/km	1.419
Overhead costs	€/year	24,771
Synthesis - complete cost price	€/year	206,426
Complete cost per kilometer	€/km	1.61

Source : CNR European studies

According to CNR calculations, the cost per kilometre of a 60-tonne, EMS-compliant articulated lorry operating on international routes, excluding fixed costs, was 1.42 €. When fixed costs (estimated at approximately 12 % of total costs) are factored in, the overall cost at the end of 2021 amounted to 206,426 €, i.e. a per-kilometre cost of 1.61 €. The CNR's calculations are in line with information provided by Swedish companies, which estimate the full cost of an EMS1 unit to be approximately 200,000 €/year.

For the purposes of making comparisons between European countries, an EMS1 has a typical payload of 38 tonnes, compared with 25 tonnes for an EU-standard 40-tonne vehicle, which represents a 50 % increase in terms of payload.

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