



Living and working in Denmark

For citizens from Estonia, Latvia, Lithuania, Poland, Hungary, the Czech Republic, Slovakia and Slovenia.

www.eures.dk

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1.0. DENMARK IN GENERAL

1.1. Geography

Denmark is an insular kingdom of 43,100 square kilometres, situated with the North Sea to the West, Skagerak to the North, Kattegat to the East and the Baltic Sea and Germany to the South. The country has a coastal line of more than 7,400 kilometres and no location in Denmark is more than 52 kilometres from the sea. Denmark is comprised of the peninsula Jutland and of 474 islands of which 100 are inhabited. The largest islands are Zealand, with the capital Copenhagen, then Funen, Lolland, Bornholm and Falster. The country is generally flat, the highest point (Yding Skovhøj) is only 173 metres above sea level.

1.2 Climate

The climate is influenced by the surrounding sea. The climate is temperate, changeable and windy with high humidity. The coastal areas benefit from somewhat milder temperatures than the central parts of the country. Average precipitation is 600 millimetres, the highest rainfall occurring in the south-westerly parts of the country. Average temperatures are 17 degrees C in July and minus 0.3 degrees C in February.

1.3 Government and Political Geography

The government system in Denmark is a parliamentary democracy with a royal head of state. It is a so-called 'reduced monarchy' or 'constitutional monarchy'. Denmark is the oldest monarchy in the world. Queen Margrethe II has ruled since 1972.

The political geography of Denmark consists at present of 275 municipalities, distributed among 13 counties and the municipal region of Bornholm. Local (municipal) self-government prevails in Denmark. This implies that municipalities and counties collect tax locally from citizens in order to solve a number of tasks in for instance the health sector and the educational sector. Accordingly, municipalities and counties have their own elections and their own leaders.

During the summer of 2004 a political agreement was reached concerning a basic reform of the local government structure.

The Faroe Islands and Greenland also belong to the Kingdom, however, they have both enjoyed autonomy since 1948 and 1972, respectively. Contrary to Denmark itself neither the Faroe Islands nor Greenland are members of the EU or the EEA.

1.4 Population

Denmark has about 5.3 million inhabitants in addition to 47,000 in the Faeroe Islands and 55,000 in Greenland. Eighty-five per cent of the population lives in urban areas and 1.7 million people live in the capital area, which consists of the counties of Copenhagen, Roskilde and Frederiksborg.

Denmark has a German-speaking minority residing in the south of Jutland.

Around 200,000 foreign citizens reside in Denmark. Sixty per cent originate from Europe, Scandinavia and North America. The greatest number of foreign citizens is from Asia (approx. 47,000) and the largest single national group is from Turkey (approx. 35,000). Denmark has received immigrants from ex-Yugoslavia, Iran, Iraq, Pakistan and Sri Lanka.

Foreign citizens living in Denmark describe the country as a safe and peaceful place for children to grow up. Many people have noticed the high standards of living and the opportunities for families with children. Danes are rather informal people emphasizing equality, comfort, individuality and democracy. The conversational tone is familiar in comparison with lots of other countries. Friends, families and colleagues are addressed informally using their first names, and it is quite common also to address your manager by first name. The same informal manner also applies to the educational sector where teachers are likewise addressed by their first names.

Comfort is an extremely important element of Danish mentality. It is fairly difficult to translate a concept like the Danish 'hygge' (comfort or cosiness), however, one will soon discover its close association with having a nice time together over a meal or a drink.

Humour is similarly an essential ingredient, and to a lot of Danes humour involves a great deal of irony. At first, it may be complicated to grasp this irony, but it is an important part of understanding Danish mentality.

1.5 Language

The national language is Danish. English is compulsory and taught from primary school level (Folkeskole) and is spoken and understood by most people. Many people also speak German.

Working language is Danish at almost every working place. The Danish, Norwegian and Swedish languages resemble each other a lot and are generally understood by the citizens of Denmark, Norway and Sweden.

1.4 Religion

Denmark has religious liberty. The official religion is protestant (Evangelical-Lutheran) and is practised by the so-called Folkekirken (People's Church). In 1998 85% of the Danish population were members of the Danish People's Church. Among other Christian churches the Roman Catholic Church has the largest following with around 35.000 members. Furthermore there are communities of Baptists, Evangelicals, Adventists, Jehova's Witnesses and others.

2.0 LIVING CONDITIONS

2.1 Currency

The Danish currency is the Danish Krone (DKK). Although Denmark is an EU member, it is not part of the EURO cooperation. However, often you are able to pay in EUROS, even though Danish shops are not obliged to accept this currency.

2.2 Opening Hours

Shopping hours are 10 a.m. to 5.30 p.m. on weekdays. However, department stores and supermarkets have extended opening hours, often from 9 a.m. to 8 p.m. Many shops have extended opening hours on the first and/or the last Saturday of the month, i.e. until 4 p.m. Otherwise, shops normally close around 1 p.m. on Saturdays, whereas larger food stores close at 4 or 5 p.m.

Most shops accept the Danish bankcard Dankort as a means of payment. International credit cards are widely accepted as well.

2.3 Banking

Banking hours are 9.30 a.m. to 4 p.m. on Mondays, Tuesdays, Wednesdays and Fridays. Thursdays, 9.30 a.m. to 6 p.m. International credit cards may be used in cash dispensers, which are found outside most banks.

2.4 Driver's Licence

Driver's licences issued within the EU/EEA are valid in Denmark.

2.5 Car Insurance

In Denmark it is compulsory to take out a third-party insurance for your car. This insurance covers most of the damages caused to other people or their property. Danish insurance companies have various offers and prices. Contact an insurance company in order to find out find about insurance in Denmark. On www.forsikringsluppen.dk you can find links to most of the major insurance companies and compare their prices.

2.6 Housing

Property to let or for sale are advertised on the internet or in newspapers, which can be either local, regional or national newspapers like Jyllands-Posten, Berlingske Tidende or Politiken.

Most housing ads are to be found in the weekend papers.

It is normal to pay a deposit as well as a 3-month advance payment for an apartment for rent. You may find further information about lease agreements, terms of notice and related topics on www.workindenmark.dk

If the rent is very high you may apply for rent allowance. Entitlement to rent allowance depends among other things on your household income. On www.netborger.dk you may estimate yourself whether you are entitled to receive such allowance.

Property realty estate agents will provide information on buying a house or an apartment. Prices vary a lot and depend not least on the neighbourhood area. Twenty kilometres may have a significant impact on housing prices, and especially in the Capital area even minor apartments can turn out to be rather expensive when you earn a normal wage income.

In Denmark, a buyer usually takes a mortgage loan in a finance society, which will offer this in exchange for a security in the house or the apartment.

Mortgages are granted for up to 80 per cent of the value of the property with repayment in instalments for up till 30 years.

You can find links to real estate agents and accommodation agencies on www.bolig-guide.dk

2.7 Education and Child Care

Before you start at school most municipalities offer child care facilities such as day nurseries, kindergartens or municipal day care. You have to pay for municipal childcare. It is also possible to advertise for private day care in local newspapers.

There is no compulsory school attendance, but compulsory education equivalent to 9 years of municipal primary school attendance (Folkeskole). The school age is seven. Education and books are free of charge in primary schools.

Alternatively, teaching may take place at home or in a private school; approx. ten per cent of Danish pupils attend private schools.

It is common for children to attend a pre-school nursery-class at the age of six to become accustomed to the school environment. In addition to the pre-school year, there is an optional 10th school year.

English is taught from the fourth school year and a second foreign language from the seventh school year.

Primary school is followed by two alternatives: vocational education and upper secondary education.

Vocational education consists of various basic topics qualifying for work and for further education. Upper secondary education gives access to higher education and partly to skilled occupations.

A number of international schools are to be found in Denmark offering education in English, French or German. Most of these are found in the area of Copenhagen or the other major towns.

You can read about these schools on www.uvm.dk/verden/intschools.html

2.8 After-school Centres (SFO)

Most schools have an after-school arrangement (called SFO) or they are attached to a recreation centre, where your children can be looked after before or after school. These arrangements may vary from school to school, but they last until the children have reached 10 years of age.

2.9 Adult Education / Evening Classes

Evening classes and adult education associations offer various courses open to all participants. Municipalities refund some of the expenses that cover teacher salaries and teaching facilities.

Unemployed people, pensioners and sometimes social clients often receive subsidies to be able to participate.

2.10 National Holidays

There are 9 ½ official national holidays in Denmark:

New Years day, Maundy Thursday, Good Friday, Easter Monday, fourth Friday after Easter (Store Bededag), Ascension Day, the afternoon of Constitution Day (5th June), Whit Monday, Christmas Day and Boxing Day.

3.0 BEFORE YOU GO TO DENMARK

3.1 E303 - Transfer of Unemployment Benefits to Denmark

According to EU regulations you may transfer your national unemployment benefits to Denmark for up to 3 months, provided that you have been unemployed in your home country for a minimum of 4 weeks prior to your departure.

Before departing, you should inform the office where you are claiming your unemployment benefits of your intention to look for work elsewhere within the EU. Ask for a form E303. Be aware, that you must apply well in advance. If you meet the conditions, you will receive a form E303, which you must bring with you to Denmark and hand in at the Public Employment Service.

You must register as a job seeker at a local Public Employment Service, Arbejdsformidlingen - AF, within 7 days of leaving your home country. When registered, you will be given a benefits card covering 14 days. You will receive your unemployment benefit from AF.

3.2 Sickness Insurance in the Event of Acute Illness

If you bring a form E303 to Denmark you must also bring a form E119 to be eligible for free acute medical treatment.

In case you go to Denmark to look for a job without a form E303 you must bring a form E111 instead.

Finally, if you go to Denmark and start working immediately after your arrival, form E104 applies. This form reduces the waiting time to enter the Danish social security system.

The forms are issued by the social authorities in your home country.

3.3 Personal Documents

It is recommended that you bring the following documents:

- A passport or an identity card valid for the entire period of your intended stay in Denmark

- A CV (curriculum vitae) in Danish (Re. 5.8.)
- Your diplomas and references translated into Danish
- Photocopies of your personal documents
- Marriage certificate and children's birth certificates, if any.

4.0 WORK AND RESIDENCE PERMIT

Citizens of Estonia, Latvia, Lithuania, Poland, the Czech Republic, Slovakia, Hungary and Slovenia must have a residence and working permit before they begin to work. The transitional regulations apply only to workers, not to people who run their own business or to students.

Citizens from Cyprus and Malta as well as the 'old' EU /EEA countries do not require any residence or working permit.

4.1 Job Seeking Period

Citizens from the new EU countries can stay in Denmark during a job seeking period up to 6 months without residence permit.

Job seekers must be able to provide for themselves during this period. Job seekers can bring their unemployment benefit from their home country during a period of 3 months. On condition that they are available for the Danish labour market and register with the Danish Public Employment Service (AF). Read more about conditions and procedures under 'Transfer of Unemployment Benefit to Denmark'.

4.2 Basic Conditions

There are a number of conditions to be met, before you can be granted residence and working permit in Denmark:

- Full time employment (Normally 37 hours per week).
- Employment conditions must be in accordance with those that apply to a Danish collective bargaining contract or with usual contracts.
- The employer must be registered in compliance with the Danish Tax at Source Act. See www.toldskat.dk
- The employer must not be involved in labour strikes, lockouts or blockades.
- A specific offer of employment must be available, or an employment contract must be entered between employer and the citizen.

If the job is only part time, work and residence permit must be applied for in the same way as in the case of people from outside the EU/EEA. See the Danish Immigration Service: www.udlst.dk

4.3 How to Apply for a Work and Residence Permit

An enterprise can get prior approval to employ citizens from EU 8 countries. The approval will apply to specifically described work functions in the enterprise. The prior approval only applies to the work functions described in the approval.

The prior approval will give you the right to start working without first having obtained a residence and work permit.

The employer must notify the Immigration Service of your employment by sending in a declaration signed by the employer and you. You may start working as soon as the notification of your employment has been received by the Immigration Service.

The Immigration Service will send a receipt for the notification of the employment to the employer and you and issue a residence and work permit that may be collected from the police, the county authority or the Immigration Service.

If the enterprise has not obtained a prior approval you must apply for a work and residence permit. For further information: www.udlst.dk

5.0 JOB SEARCH

5.1 EURES

EURES is the international section of the Public Employment Service. EURES can assist job seekers and employers with job seeking and recruiting from country to country in the EU (EEA).

EURES in Denmark has its own homepage www.eures.dk, where among other things you may find your nearest EURES adviser in Denmark or in the rest of Europe.

If you are looking for work in the fields of agriculture or gardening we recommend you to check out www.seasonalwork.dk. On this site you will find quite a lot of relevant information about seasonal work in agriculture, gardening, forestry and similar topics in Denmark. The site also contains an online application form to be used if you seek this type of work in Denmark.

If you require a comprehensive selection of jobs and information it would be a good idea to turn to EURES – the European Portal of Job Mobility <http://eures.europa.eu>

This portal can be read in most European languages of the EU (EEA), although parts of it can only be read in English, German and French. On the Job Mobility Portal you will find many details about for instance the rules regarding the movement of labour during the transitional period the enlargement of the EU as well as news about labour market trends in the different EU/EEA countries.

On the European Job Mobility Portal you will also find a European job database and a European CV bank.

5.2 The Public Employment Service – AF

AF is the Public Employment Service in Denmark.

The jobs of the Public Employment Service are accessible on the internet address www.jobnet.dk. Jobnet is the biggest Danish job database and CV database. On Jobnet you can either seek jobs in the entire country, on a regional level or by trade. Furthermore you may register your CV on Jobnet. Employers will then have direct access to your CV. Please notice that the information is only to be found in Danish apart from a short introduction in English. The staff will help you with information on job search and training courses.

5.3 Other Job Databases

You can find a survey of job databases in Denmark on www.job-guide.dk Proceed to ‘ job databases’. Job-guide contains a great number of links to newspapers, trade journals, and to larger public and private companies. One of the biggest private job databases is www.jobindex.dk

5.4 Newspapers

The following national newspapers have job sections, mainly the Sunday and Wednesday editions:

Jyllandsposten

www.jp.dk (Jobs on www.jobzonen.dk)

Politiken

www.poljob.dk (Jobs on www.jobzonen.dk)

Berlingske tidende

www.berlingske.dk (Jobs on www.jobzonen.dk)

Århus Stiftstidende, Fyns Stiftstidende, Jyske Vestkysten

www.jobzonen.dk

Many local newspapers also have job sections.

5.5 Recruitment and Temporary Job Agencies

There are numerous private agencies offering job vacancies in practically every branch.

They can be found on:

www.job-guide.dk

www.jobindex.dk

5.6 Labour Market Organisations

If you are a member of a trade union, you may receive a members’ magazine on a regular basis.

Many trade unions advertise vacancies on the internet.

Some unemployment insurance funds/trade unions offer their members registration within their own job service, e.g. Ingeniørernes jobservice (job service for engineers).

5.7 Job Opportunities

The Public Employment Services compile quarterly statistics about unemployment and labour market trends in each county of Denmark. These labour market surveys can be found on www.jobnet.dk > 'dit lokale AF'.

The information is in Danish.

Should you want the information in another language, please use Eures – the European Job Mobility Portal: <http://eures.europa.eu> . Here you will find information in English, German and French about the present situation on the Danish labour market as well as recent trends.

5.8 Application and CV

Your application should be written in Danish unless the advertisement indicates otherwise.

An application should generally be limited to one, maximum two pages (A4 format) and must:

- respond to the advertisement
- describe your qualifications
- give an impression of your personality
- include copies of:
 - references
 - diplomas

Try to limit enclosures to a maximum of two to three documents.

Your CV should be chronologically listed, starting with your present or most recent occupation under the heading “work experience” (see example of a CV below).

CURRICULUM VITAE

Hanne Hansen
Bygaden 10
2300 København S

Resumé

Mine mere end 12 års erfaring fra primært store organisationer og virksomheder, internationale såvel som danske, gør mig til en værdifuld medarbejder i et miljø, der stiller krav til professionalisme, politisk gehør og diplomatisk sans. Jeg kan tilbyde særlige kompetencer indenfor HR-funktioner, herunder rekruttering og personaleadministration. De forefaldende administrative opgaver løser jeg kompetent, rutineret og altid med mit personlige engagement.

Erhvervserfaring

Personlig assistent for økonomidirektøren i Business Support, Phone International Networks

Phone International Networks er et internationalt telefonselskab med det nordiske hovedsæde i Danmark. Business Support, der sælger løsninger til erhvervslivet, havde 33 medarbejdere.

Primære ansvarsområder og opgaver:

- Sekretæropgaver for hele afdelingen, herunder engelsk korrespondance
- Personaleadministration
Lønudbetalinger, personalemapper, vedligeholdelse af personalehåndbog
- Budgettering
Salgsbudgetter, omkostningsbudgetter

1996 – 2000 **Chefsekretær** for kontorchef i **Stor offentlig Styrelse**

Den store offentlige styrelse fungerer som rådgiver for virksomheder og politisk udøvende organ for Ministeriet.

Primære ansvarsområder og opgaver:

- Koordinering af sager for sagsbehandlere
- Korrespondance

1992 – 1996 **Personalesekretær, Search & Selection, Kendt Revisionsfirma**

Afdelingen gennemførte mere end 200 rekrutteringsopgaver på årsbasis, primært på mellemlider- og lederniveau og til stillinger i både ind- og udland.

Primære ansvarsområder og opgaver:

- koordinator for afdelingens konsulenter, herunder ansvarlig for at formalia ang. stillingsopslag, ansøgninger og testafvikling blev overholdt

1990 – 1992 **Sekretær i Pensionskassens edb-afdelingen**

Primære ansvarsområder og opgaver:

- Forefaldende sekretær- og kontoropgaver

1988 – 1990 **Kontorassistent, elevplads** hos statsaut. revisor Preben Jensen.

1987 – 1990 **Kassemedarbejder i Favør**

Uddannelse

Merkonom i linien Personaleadministration

1990 Højere Handelseksamen - 1-årig regnskabslinie

1989 Højere Forberedelseksamen med tilvalg i engelsk og spansk

IT-kompetencer

Microsoft Office-pakke (anvendt siden 1998)

- Superbruger i Word, Excel og PowerPoint
- God erfaring med Access-database

E-mail og Internet

- Rutineret i Microsoft Outlook
- Jævnlig brug af søge- og nyheds-databaser på Internettet siden 2001

Sprog

Dansk

Perfekt i dansk retskrivning og grammatik

Engelsk

Rutineret i tale og skrift.

Spansk

Daglig sprog i læsning og tale

Fritidsinteresser

Læse bøger (gerne engelske og spanske knaldromaner)

Rejser – helst med kulturelt indhold

Civilstand Single

Alder 32 år (født: 22. november 1971)

XXXXX Danmark A/S
Att.: Bente Jensen
Industrivænget 10
4000 Provinsby

Jernløse den 11. September 2003

Det naturlige førstevalg: Internationalt uddannet receptionist + kontorassistent

I søger en receptionist og kontorassistent til jeres virksomhed.

Jo mere jeg læser om jeres virksomhed, des mere lyst får jeg til at blive en del af den. I har de internationale kontakter, som jeg kender fra min tid i hotelbranchen, jeres ambitioner om at anvende E-handel viser, at der også vil være udviklingsmuligheder og at have som mål at være blandt de bedste passer til mig som person.

De erfaringer jeg har, kan bestemt også bruges i jeres branche, specielt i jobbet som receptionist og kontorassistent, hvor jeg kan tilføre jeres virksomhed:

- **En venlig og effektiv betjening** overfor jeres gæster, kunder og andre der kommer i kontakt med jeres reception .
 - Jeg er uddannet hotelreceptionist på et firestjernet hotel i London fra 1996
- **Professionel og kompetent telefonpasning – også på engelsk**
 - Jeg har boet og arbejdet i London i sammenlagt tre år, og i mit job som receptionist og kontorassistent i Danmark talte og skrev jeg engelsk dagligt
 - Jeg er vant til at tale med udlændinge og forstår svensk og norsk
- **Effektiv varetagelse af kontoropgaver**
 - Min sidste ansættelse var hos International Hotelgroup først som receptionist og siden som kontorassistent med telefonpasning, modtagelse af gæster, korrespondance mv.
- **Rutineret brug af IT**
 - Jeg har arbejdet med forskellige brancherelaterede edb-systemer siden 1996 (hoteladministration, flybooking mv.), har anvendt Microsoft Office-pakken i 4 år, og e-mail og Internet i 2 år og jeg synes, det er sjovt at lære nye systemer og metoder at kende

Jeg har tidligt lært at tage ansvar: Som 20-årig tog jeg til London for at blive udlært som hotelreceptionist. Jeg var ofte alene på jobbet (aften og nat) og lærte derfor at have mange bolde i luften på samme tid og at kunne bevare overblikket i pressede situationer. Med smil på læben, selvfølgelig – for det forventer hotelgæster.

På kort sigt vil jeg se frem til at møde jer til en samtale og på lidt længere sigt, vil jeg glæde mig til at medvirke til at gøre XXXXX Danmark A/S til jeres kunders førstevalg.

Med venlig hilsen

Hanne Jensen

This application is an example taken from an interactive e-learning session for job seekers held by HK Service, Copenhagen.

6.0 COMPARABILITY OF QUALIFICATIONS

If you want an assessment of your education in Denmark, you can submit your documentations to The Danish Centre for Assessment of Foreign Qualifications - CVUU and ask them where to go get such an assessment: . www.cvu.dk

7.0 ENTRY PROCEDURES TO DENMARK

When you start working in Denmark there are a few formalities, which must be dealt with immediately upon your arrival in Denmark. See 3.0 about residence and work permit.

7.1 Personal registration number (CPR-number/social security)

When you have found a job and received a work and residence permit, you must turn up personally at the National Register, Folkeregisteret to be provided with a personal registration number certificate (CPR-number) and a national health insurance card.

When you turn up at the National Register you must bring with you the following documentation:

- Residence permit
- Passport
- Marriage certificate – in case of marriage.
- If you have children, then bring your children's birth certificates.

Apart from that you must inform the authorities about the following:

- Your full name
- Your Danish registration number – if you have one
- Your birthday and birthplace
- Your recent address in the country you came from
- The date when you moved
- Your new address in this country
- Your marital situation
- Your date of marriage and the authority that registered it
- Membership of the Danish People's Church or a similar Lutheran confession abroad
- Such children, spouse or parents of your own not mentioned in your application
- Citizenship

Documentation is required. The procedure and length of time of issuing your CPR number and your health card can vary according to which local authority you deal with.

7.2 Tax Card

Everybody working in Denmark for a Danish employer, must use a tax card. The tax card is issued by the tax department of the municipality, where you have come to reside. You must apply at the tax department.

Remember to bring:

- Passport or valid identification card
- Work and residence permit
- Tax information from your last country of residence
- Bank information (e.g. foreign accounts, income from interests)
- Information about payment (e.g. employment contract)

The tax card should be handed over to the employer, who then use it to calculate the tax amount to be deducted from your salary, which is to say that your employer deducts the tax from your salary before you receive your pay. Your pay slip will tell you how much tax has been deducted.

Note that there are special rules regarding public payments, when your employment period has been agreed to last less than 10 weeks.

Read more about taxes in section 9.

7.3 Bringing your Car

When you wish to register your car in Denmark, you must have your car declared before two weeks after your arrival. When bringing a used car from outside the EU, you normally pay VAT and duty. Duty in this case amounts to 10% and is calculated on the basis of the invoice price plus costs of freight and insurance. VAT is 25% and is calculated on the basis of invoice price plus costs of duty, freight and insurance.

When you bring a new or used car, you must pay a registration fee. This fee amounts to about 60-63 % of the trade price in this country.

For further information, please contact the nearest regional tax and customs authority, or you can read more on: http://www.workindk.dk/Bil_til_dk

7.4 Bringing your Pets

Most of the common pets are allowed into Denmark.

According to The Ministry of Justice's executive order concerning pets owned by private persons, there are a number of animals species that private persons may not legally own in Denmark

Read more about this on: www.workindenmark.dk/Import

7.5 Language Schools

The working language is Danish in most Danish companies. Every municipality offers Danish language classes to foreigners. Classes up to 18 hours per week are normally free of charge (evening or day courses) provided that you have a CPR-number.

For further information on your options, start date etc. contact your municipality.

You can also buy yourself private lessons in Danish, if you prefer a quick, intensive course tailor-made for you.

The general experience of Danish language schools is that newcomers learn Danish quickly.

8.0 WORKING CONDITIONS

8.1 Working Hours

In most jobs the weekly number of working hours is 37.

8.2 Pay Level

As was mentioned in section 3 salary is mostly stipulated in collective agreements. Your prospective employer may inform you about the level of salary or refer you to a trade union covering the area.

If you can read Danish you may check your salary on this site:

<http://www.jobindex.dk/cgi/cv/salaryindex.cgi>

8.3 Conditions of Employment

According to the “Act of duty of the employer to inform the employee on the conditions of employment”, the employer must give an employee the following information:

- Name and address of employer
- Address of the workplace or the place where the primary work is carried out
- Job description or title, position of the employee
- Starting date
- Whether the employment is permanent or temporary
- Rights to paid holidays
- Terms of notice
- Current or agreed salary, bonus etc.
- Normal daily or weekly working hours
- Collective agreements or agreements concerning the employment

The information can be given in writing as a declaration, an employment contract or a letter of employment. The employer must in writing inform of any modification regarding the employment conditions at the latest one month after the date upon which the modification comes into force. This does not apply if the changes are due to new legislation or collective agreements.

8.4 Terms of dismissal

Denmark does not have a general protection against dismissal. However, various arrangements cover different groups of employees through collective agreements. This means that terms of notice and protection against dismissal are included in each collective agreement and is thus within the competence of the trade unions.

Nevertheless, the "Basic Agreement" between The Danish Confederation of Trade Unions (LO) and The Danish Employers Confederation (DA) contain some general rules. According to this agreement, arbitrary dismissal is not allowed. The agreement also states that an employee who is dismissed after nine months of employment is entitled to an explanation of the reason for the dismissal.

The rules vary according to occupational field and collective agreement.

In the event of dismissal, you may contact your trade union or the union representative within your company. Either will offer assistance in matters of dispute.

8.5 Trade Unions

The level of unionisation is high in Denmark, especially since in some ways membership contributes a certain competence.

Your employer will be able to tell you which trade union is applicable for your area of work.

Trade unions conclude collective agreements with employers on issues such as salary, working conditions, holidays, protection against dismissal etc. Moreover do they agree on a number of social services, such as sickness benefit paid by the employer and work accident benefit in connection with work related injuries. Agreements are also made on a large part of vocational continuing training, administered by the trade unions.

The trade unions hold authority towards the employer and the public as regards work related injuries/accidents and other social matters concerning the individual member. In the event of problems at your workplace, you may, as a member of a trade union, turn to the union representative at your workplace or contact your trade union directly.

8.6 Holiday Legislation

Every employee in Denmark earns a right to holiday and holiday allowance. One whole year will earn you 5 weeks holiday.

Holidays are earned during a 'year of earning' corresponding to one calendar year – like for instance from 1.January 2004 till 31.December 2004. The holidays you have earned during 2004 must be spent during the 'holiday year', which in this case will from 1.May 2005 till 30. April 2006.

If you are paid monthly, your holiday allowance will normally consist of your salary plus a holiday supplement. If you are paid by the hour, you receive 12.5 % of the wages you earned during preceding calendar year.

The minimum right to holidays and holiday pay is statutory. Consequently individual agreements to the disadvantage of the employee are illegitimate.

Payment can take place in different ways (if you are not paid during the actual holidays). You can have a holiday account or a holiday card. As a general rule, holiday allowance cannot be paid before the actual holidays.

In certain cases you can receive your holiday allowance without spending your holidays. This is the case, if you are prevented from spending the holiday you have earned within the 'holiday year' due, for instance, to sickness, maternity leave and periods abroad just to mention a few.

If you move abroad and you have notified the National Register, you may have all your holiday allowance paid out. If you have only had a short, temporary job and stay in Denmark, the employer will normally pay the allowance when the contract period has expired.

You can read more in detail about holiday in a leaflet called 'Hold da helt ferie' which is published annually by the Labour Market Directorate, the Arbejdsdirektoratet.

Some employees have a right to a number of extra holidays, usually five. This depends on the collective agreement under which they are employed. Trade unions can tell you more about this.

9.0 TAXATION

9.1 Income Tax

Denmark has a progressive income taxation system rendering the last earned Krone the most heavily taxed.

Tax is paid to the municipality, the county, the state and to the church (if you are a member of the People's Church).

Income taxation is divided into 3 levels: basic, medium and top level taxation.

Basic tax amounts to 5.48% of your income (2006).

At the medium level all income of over DKK 265.000 per year is liable to an additional 6 per cent taxation.

At the top level all income of over DKK 318.700 per year to an additional 15 per cent.

Generally, all income is taxable, whether in kind or cash. However, there is a number of deductions when you calculate your tax; such as a personal deduction, interest expenditures, transport, trade union dues and benefit fund contributions.

Personal deduction is at DKK 38.500 in 2006. The other deductions depend on the actual costs of e.g. transport and various expenditures.

9.2 Labour Market Contribution

All employees additionally pay a labour market contribution. In 2004 the contribution is 8 per cent of the gross income.

9.3 Tax Example

Calculation of income		Kr.	Kr.
Salary (1)		350.000	
Labour market contribution (8 per cent of income) (2)		28.000	
Personal income (4)=(1)÷(2)÷(3)		322.000	322.000
Income from Capital (Net amount from income and expenses) (5)			÷ 35.000
Employment deduction = 2,5% of (1) max. 7,300			7.300
Deductible expenses (6)			12.300
Taxable income (7)=(4)+(5)÷(6)			267.400
Tax Calculation			
<i>Tax for municipality, county and church:</i>			
Taxable income		267.400	
÷ personal allowance		÷ 38.500	
33,3 pct.		0,333 x 231.100	76.224
<i>Bottom-bracket tax for the state:</i>			
Personal income + Net income from capital (4) + ((5)>0)		322.000	
÷ personal allowance		÷ 38.500	
5,5 pct.		0,055 x 283.500	15.536
<i>Middle-bracket tax for the state:</i>			
Personal income +Positive net income from capital (4) + ((5)>0)		322.000	
÷ basic deduction in middle-bracket tax		÷ 265.500	
6,0 pct.		0,06 x 56.500	3.390
<i>Top-bracket tax:</i>			
Personal income +Positive net income from capital + capital pension investment ((4) + ((5)>0) + 0 kr.)		322.000	
÷ basic deduction in top-bracket tax		÷ 318.700	
15,0 pct. ÷ tax ceiling reduction 0,1 pct.		0,149 x 33.300	4.962

<i>Income tax</i>		95.642
<i>Labour market contribution and special pension savings (2) + (3)</i>		28.000
<i>Total income tax, AM and SP</i>		123.642

On the homepage of the Danish tax authorities: www.skat.dk you will find very informative leaflets in English where you will find information about:

- How to get a tax card
- The tax year
- Tax return
- Examples of tax calculations
- Tax for the state, county, municipality and church
- Rules of deduction
- Double housekeeping

Information about income tax can be found in Swedish, English, German, French and Spanish.

Tax in Denmark - an introduction

http://www.erhverv.toldskat.dk/Vejledninger/Personserien/Pnr_37_ver1_0.pdf

Taxation when moving to Denmark

http://www.erhverv.toldskat.dk/display.asp?o_id=133873&ov_id=200207&mode=2

9.4 Income Tax Declaration

The Danish tax year corresponds to the calendar year. Taxation is based on your income during the previous calendar year. At the beginning of the year you will receive an income tax return form, which is to be filled out and returned to the taxation authorities. The authorities will calculate your exact income tax and send you a yearly statement. If you have paid too much tax you will be reimbursed and if you have paid too little you must pay for your underpayment of tax. Alternatively, you may also fill out the form via the Internet: www.toldskat.dk.

10.0 SOCIAL SECURITY

10.1 Coverage

Social security in Denmark covers the following schemes:

- Unemployment benefits in the event of unemployment
- Social security benefit in the event of illness or child birth
- Benefit in the event of an accident at work/occupational disease
- Early retirement and old-age pension
- Contribution towards funeral expenses
- Family benefits

The main part of the Danish social security system is financed through taxes. In all of the above-mentioned schemes your contribution is compulsory, with exception of the unemployment insurance.

Employees, self-employed persons and employers must contribute to the labour market fund (labour market contribution). The contribution is a certain percentage of the salary (8 per cent) for employees and self-employed persons, which is deducted by the employer and transferred to the tax authorities.

Access to public services is not dependent on the amount paid (Except in the case of unemployment insurance). Contributions paid to the labour market fund are simply a means of financing services, which in the past were financed through taxes. You are NOT automatically entitled to receive for instance unemployment benefit, early retirement benefit or allowance while on leave, although you pay your labour market contribution.

10.2 Unemployment Insurance

Contrary to other types of social security schemes in Denmark, unemployment insurance is a voluntary scheme. When you start working in Denmark, it is your own responsibility to register with an unemployment insurance fund. The National Directorate of Labour (Arbejdsdirektoratet) or the Public Employment Services, (AF), will provide information on which unemployment insurance fund to contact.

Unemployment insurance is based upon a voluntary arrangement administrated by the unemployment insurance funds. The unemployment insurance funds are private organisations of employees or self-employed persons with the sole objective of ensuring economic support in the event of unemployment.

Most unemployment insurance funds associate with trade unions and other labour market organisations, but you do not have to be a member of a trade union to register in an unemployment insurance fund.

If you have been insured against unemployment in another EU country before you come to Denmark to work, you may – on certain conditions – transfer your unemployment insurance seniority from your country to Denmark. You must use an E 301 form from your country of origin.

If you have not previously been a member of a Danish unemployment insurance fund you must have worked in Denmark for some time and been a member of the unemployment insurance fund for a certain period in order to be entitled to Danish unemployment benefit.

Read more about this in the leaflet ‘Being insured against unemployment in the EEA’:

www.adir.dk/extern/pjecer/p19eng/p19engstart.htm

10.2.1 Who is Eligible?

Admission to an unemployment insurance fund is conditioned by your being between 18 and 65 of age with permanent residence in Denmark, and it is also subject to the following conditions:

- Employment within the field of coverage of the fund
- If self-employed: verifiable ownership of an independent enterprise or assistance in the running of a spouse's independent enterprise.

You can apply for full or part-time insurance.

10.2.2 Unemployment Benefits

In Denmark you must apply for unemployment benefits.

In the event of unemployment you must register as a job seeker on your first day of unemployment at the local Public Employment Service, AF. Registering can be done by personal appearance or via the internet on www.jobnet.dk. (You can only register via the internet if you have a Danish personal 'cpr' number).

You must actively be seeking a job and be prepared to accept job offers at one day's notice during the entire period of unemployment.

If you need a work permit in order to begin on a new job, you cannot receive unemployment benefit in Denmark, since you cannot fulfil the requirement about being able to start work at one day's notice, because you have to wait for the issuing of a work permit.

You can read more about this on the Directorate of Labour: www.adir.dk

See section 11 'Before Returning Home' regarding information about transferring periods of employment and insurance from Denmark to your home country.

10.3 Health Insurance

The Danish health care system is financed through taxes.

Any person who has a permanent residence in Denmark or who works on a Danish ship is entitled to public health care.

When you move to Denmark and register at the National Register, a national health insurance card (sygesikringskort) is automatically sent to you. You do not need to apply for the card. The card is used for visits to a medical practitioner and other contacts to the Danish health care system.

There are two categories of social security in Denmark – category 1 and 2. You have a choice between the two categories. You must inform your local National Health Service office of your choice. You may change category once a year.

Persons covered by category 1 must choose an approved general practitioner. Visits to specialist require a reference from your general practitioner. Treatment is free of charge.

Persons covered by category 2 may choose a general practitioner as well as specialists. Only part of the expenses is free of charge.

Social security covers part of the expenses for:

- Certain medications
- Different types of preventive dental care and dental treatment (for category 1 only dentists connected to the National Health system)
- Physiotherapy provided by an approved physiotherapist by reference from a general practitioner
- Chiropractic treatment by reference from a general practitioner

Treatment at hospitals is free of charge for persons belonging to both categories. There is a free choice of public hospitals, but only within generalized areas of hospital care.

The national health insurance card is also valid abroad, provided your stay does not exceed 4 weeks. However, coverage is limited to certain countries. For further information contact your local National Health Insurance office. You have the possibility to change doctor, change category or order a new national health insurance card on <http://sygesikring.netborger.dk>

10.4 Sickness Benefit

10.4.1 Sickness Benefit Paid by Employer

Your employer is required to pay sickness benefit for a maximum period of two weeks, after which the municipality will take over the payment of the benefit. To be entitled to sickness benefit paid by your employer, you must have worked for a minimum of 13 weeks and at least 120 hours.

It is important to notice that the rules on sickness benefit vary according to collective agreements. In the event of work related accidents or occupational illnesses an employer must in some cases pay sickness benefit for up to four months.

You must inform your employer immediately, if you become ill, and if required, you must produce a medical certificate, stating your condition. If you omit to do so, you will lose your entitlement to sickness benefit.

Payment of sickness benefit stops when the payment has been effected for 12 months within the last 18 months. The municipality will hereafter decide if the benefit period can be extended.

10.4.2 Sickness Benefit for Self-employed Persons

If you are a self-employed person you are entitled to sickness benefit paid by the municipality after three weeks of illness, provided that you have run an independent business for at least 6 months. Self-employed persons who have entered a voluntary benefits insurance are entitled to sickness benefit from the first day of absence.

As of January 1st, 2004 the sickness benefits amount to a maximum of DKK 3395,00 per week. The rate is adjusted annually on January 1st.

10.5 Maternity Leave and Benefit

Women with permanent residence in Denmark are entitled to maternity help. Maternity help includes medical consultations, hospital admission and the help of a midwife.

Parents are entitled to 52 weeks of maternity leave all in all with full benefit. The mother is also entitled to 4 weeks of maternity leave before childbirth. She then has 14 weeks of maternity leave after childbirth.

During the same period the father is entitled to 2 weeks of paternal leave.

When the child is 14 weeks old, both parents are entitled to 32 weeks leave with full benefit to be divided freely between them. They may choose to spend the leave together or in continuation of each other.

The father may begin 32 weeks of leave alongside (or instead of) the mother's 14 weeks.

The same rules apply in case of an adoption.

Should the parents wish so, they are entitled to prolong their parental leave with another 8 weeks, in which case they get 40 weeks instead from the child's 14 week. However, they are still only entitled to 32 weeks of leave with full benefit. This means that during the 40 weeks parents will be paid an amount corresponding to 32 weeks of benefit.

Employees and self-employed people are entitled to prolong their leave with another 6 weeks, so they will have 46 weeks from the time when the child is 14 weeks old. Again, the rule is that parents are entitled to 32 weeks of full benefit. And it means that during the 46 weeks parents will be paid an amount corresponding to 32 weeks of full benefit.

So far as it is possible, maternity leave must be announced to the employer 3 months prior to the anticipated birth.

Benefit is paid by the municipality or by the employer, who is then reimbursed by the municipality.

10.6 Work Accident Insurance

All employees in Denmark are covered by a compulsory work accident insurance. Some self-employed persons must self-insure (e.g. fishermen, ship owners). A work accident insurance may be taken out with any approved insurance company.

Your employer will register you and pay for the insurance. An employer must report work related accidents to the insurance company within 8 days of the accident. If he neglects to do so, the injured person or surviving relatives may approach the insurance company within one year.

The insurance covers accidents, injuries and a number of occupational diseases.

Insurance benefits include:

- Medical treatment and rehabilitation
- Compensation for the loss of ability to work
- Compensation for permanent injuries
- Compensation for the loss of supporting income (pension)
- Temporary allowance for surviving relatives in the event of death

Pensions as well as lump sums are paid by the insurance company. You may also receive a pension if your place of residence is in another EU/EEA country.

For further information, please contact:

The National Board of Industrial Injuries

Arbejdsskadestyrelsen

www.ask.dk

10.7 Family Allowances/Child Allowance

All families liable to pay tax receive an allowance for each child below 18 years of age.

If you are fully liable to pay tax in Denmark, and if the child is residing in Denmark, you are entitled to family allowance. Normally a child resides with its parents. The allowance is also called child allowance.

When both child and parents are registered at the National Register (Folkeregister), the allowance is paid automatically. If the child is residing in another country, you will have to address the social department at the municipality to apply for the allowance. The allowances are independent of the income of the parents and are not taxable. On the other hand they depend on the child's age. The older the child is the less the allowance.

Since 1998 the annual allowance for children of the age group of 0-2 has been at 13.640 DKK, for those between 3-6 it is 12.324 DKK, and for those between 7-17 the amount is 9.696 DKK.

The amount is usually transferred to the recipient's bank account, but you may choose a cheque instead. Normally the allowance will be paid to the mother of the child.

People who are covered by the legislation of their home country during postings in Denmark in accordance with EC regulations will primarily receive their family allowances from their home country – including child allowance and child maintenance in advance. If the Danish allowances are higher than those of the home country, the difference will be paid from Denmark. However, in case the other parent is subject to Danish legislation due to employment in this country, the full amount will be paid from Denmark. Should the allowances from the home country be higher than those in Denmark, the parent will be entitled to the differing amount.

People who are covered by the legislation of their home country regarding child allowances or maintenances and who are in accordance with the convention of social security, will not normally be entitled to allowances from Denmark.

You can get more information from the social services of your municipality.

10.8 Pensions

Pensions in Denmark (old-age pension, early retirement) are financed through taxes. Entitlement to pension is not dependent on previous income, but on the duration of residence in the country.

Support, other than pension, (e.g. financial help for heating expenses) depends on the financial situation of the retired person.

10.8.1 Old-age pension

One is entitled to full rate old-age pension when one is 65 years of age and has lived in Denmark for at least 40 years after the age of 15. If you have lived in Denmark for less than 40 years, your entitlement to a pension is 1/40 of the full rate pension for each year of residence in Denmark between the 15th and 65th year of your life.

The old-age pension is comprised of a basic earnings-related amount and a pension supplement according to the total income of the retired person and his/her spouse.

Citizens from EU/EEA countries and from the third world must, however, meet certain obligations in order to be granted their pension.

You can read more about this on:

http://www.workindenmark.dk/National_scheme

10.8.2 Early Retirement Pension

Early retirement pension may be granted to persons aged between 18 and 65 years of age, who have either a reduced working capacity (by one half or more) or have for other reasons a permanent need for support, based on an assessment of the extent of the disability in each individual case. Early retirement pension will not be granted if the disability is due to an industrial accident or an occupational illness. There are four different types of early retirement pension depending on the reduced working capacity and on the age of the person.

In Denmark you must apply for the pension. The application is addressed to the municipal social services.

Persons who do not have a permanent residence in Denmark must send the application to the corresponding social authority in their country of residence. These will in turn contact the National Social Security Agency (Den Sociale Sikringsstyrelse) in Copenhagen. This agency also deals with the payment of pension to persons living abroad.

Pensions are taxable income.

10.8.3 Labour Market Supplementary Pension Scheme (ATP)

The labour market supplementary pension scheme (Arbejdsmarkedets tillægspension -ATP) is a supplementary pension scheme established by the social partners. Your payment will depend on the size of your contribution. All employees in Denmark whose work-hours exceed 9 hours per week contribute to the pension scheme. The employer pays 2/3 of the contribution and the employee 1/3. Contributions vary according to your working hours per month. (In 2006, an employee on a monthly salary, 37 hours per week, contributed DKK 81,30 per month).

For more information on ATP go to: www.atp.dk

10.8.4 Early Retirement Benefit

In Denmark people who are more than 60 years of age are able to retire from working life before they reach the age of 65 by applying for early retire benefit.

This you can apply for by meeting these conditions:

- Residence in Denmark
- 60 years of age
- Membership of an approved unemployment insurance fund for at least 25 years.

Early retirement benefit cannot be paid before the unemployment insurance fund has received a written application.

Early retirement cannot be paid to members who stay abroad during longer periods.

Members who receive allowances according to the law of social pension or corresponding foreign legislation are not eligible for early retirement benefit.

Members who have resigned from the early retirement arrangement cannot immediately re-enter it.

There are particular rules concerning entitlement for early retirement benefit after periods of work and insurance in other countries, e.g. EU (EEA) countries. More information can be given by the unemployment benefit funds or the Directorate of Labour www.adir.dk

11.0 BEFORE RETURNING HOME

11.1 E301. Transfer of Periods of Unemployment Insurance and Employment

You can transfer periods of unemployment insurance and employment from Denmark to another EU/EEA country, provided you remember to apply for an E301 certificate in Denmark, which you must bring with you. The certificate forms the basis of future unemployment benefits, which is why it is important to remember. Contact your unemployment insurance fund, the Public Employment Service or go to the homepage of the Directorate of Labour www.adir.dk (choose 'blanketter') for an application form.

If you have been a member of an unemployment insurance fund in Denmark (see chapter 9.1.) you must send the application form to your unemployment insurance fund, which will issue the E301 certificate.

If you have not been a member of an unemployment insurance fund, the Danish authorities will only be able to document periods of employment. If that is the case, you should send your application to:

The National Directorate of Labour

Arbejdsdirektoratet

Stormgade 10

Postboks 1103

DK-1009 København K.

www.adir.dk

11.2 Remember to...

Before you leave Denmark, you must remember:

- to return your residence permit to the local authorities (Statsamt)
- if registered, to sign-off at the public employment service, AF
- to sign-off at the National Register
- to contact the tax authorities

12.0 USEFUL INTERNETADDRESSES

In English:

EURES Denmark:	www.eures.dk
Danish Ministry of Foreign Affairs:	www.um.dk
The Danish Immigration Service:	www.udlst.dk
Danish Ministry of Labour:	www.am.dk
CVUU	www.cvu.dk
Portal Denmark	www.denmark.dk
Information about Denmark	www.workindenmark.dk

In Danish:

The Public Employment Service/AF	www.jobnet.dk
National Taxation authorities	www.toldskat.dk
Danish Agency for Trade and Industry	www.efs.dk
Danmark	www.danmark.dk
Embassies worldwide	www.ambassade.dk
Directorate of Labour	www.adir.dk

If you find errors or flaws, links that do not work or similar inconveniences, you are welcome to mail your corrections or ideas to: lbn@eures.dk

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