

# Requirements for work in Denmark

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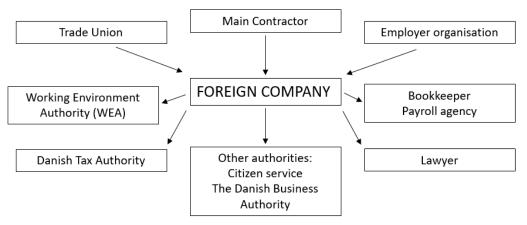
# **Assisting guidelines**

#### What to take note of

Whether you as a company representative wants to work in Denmark as a foreign company or you want to establish a company in Denmark and hire foreign workers from there, there are certain aspects you will need to take into consideration.

This material should serve as a help and guideline for you and should NOT be considered as a complete list of requirements that you must fulfil.

ARC does not take any responsibility for changes in legislations, errors or omissions in this material. The responsibility rests solely with the company that wants to undertake work under the legislations of Denmark.



The above illustration outlines some of the consequences for a company who undertakes work in Denmark, as well as the authorities or private undertakings that the company might want to either consult with or can be expected to answer to.

#### Where to seek information

Work in Denmark is permissible when certain legislative requirements are in compliance. Both the Company and the individual employee have to apply for social security, and a civil registration number (CPR number) must be applied for, by- or for the employee.

- A tax card is required. Application for this is done via SKAT's (Tax authorities) homepage: CLICK HERE
- Social security is applied for at the same place: CLICK HERE
- Registration of a foreign company with an address in Denmark will need to apply via form no. 40.110. This can be applied for here: CLICK HERE
- It is recommended, apart from filling in the form 40.110, to send along with the application;
  - a. Contract
  - b. Picture ID (passport, driver's license etc.)

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- Social security card is necessary for the employee. This can be applied for through "Borger.dk" (citizen.dk): CLICK HERE
- Be aware that the agreed Danish working hours are based on 7,4 h./day or 37 h./week. This comes from the labour agreements between the parties of the labour market, which is a special thing for Denmark. The State and the parties of the labour market (the employees and the employers) have agreed to the above-mentioned hours. It is possible to make local agreements that accommodate special or favourable conditions for both employer and employee but be sure to have an agreement between the parties (employers' organisation and union).

If you between the Employer and the employees can agree on a higher number of working hours per week than the 37 h., it then require for either;

- c. The employer and all the employees to sign the agreement, or
- d. All the employees to be a member of a union and then elect a representative of the union to sign on behalf of the employees.

## Skills and qualifications:

Not all skills or qualifications obtained outside Denmark are approved for work in Denmark and cannot automatically be transferred and considered as acceptable qualifications here. This applies for, but is not limited to:

- a. Work with asbestos and/or epoxy
- b. Telescopic handler
- c. Crane operator
- d. Scaffolding works
- e. Welding etc.

Qualifications achieved in a country outside Denmark are often subject to approval from the work environment authorities (WEA) before these are acknowledged for work in Denmark. As a rule of thumb, you must expect a period of minimum one month for review and handling of a specific case. If an application is regarded as incomplete, an additional month can be expected before a final approval or a rejection is received. Has an answer not been received within one month of a correct application, the employee can start work without it.

#### **Health & Safety Organisation:**

If you employ 10 or more people in your organisation, a Work Environment Representative (AMR; Arbejdsmiljørepræsentant) has to be elected.

If you employ more than 35 people, safety groups must be established where the AMR will be present along with a representative of the management. The purpose of the groups is to cooperate and find valid and feasible solutions to ensure health and safety of the work.

If you employ nine people or less, management and employees will have to work together to discuss and address health and safety issues.

An AMR must have the mandatory Health & Safety education (3 days).

### Election of AMR/Health & Safety Representative

All personnel without the responsibility of managing other personnel can be elected as AMR. However, apprentices' or personnel working less than 10 h/week cannot be elected.

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An AMR is elected for a period of 2 years. This can through an internal agreement be extended to a 4-year period.

Only personnel subject to election take part in the election, hence apprentices' and managers cannot participate.

## **CHECKLIST**

## Legislation and requirements

☐ Investigate how to register your company and employees in Denmark
$\square$ Make sure that your employees have the right residence- and work permits
☐ Investigate whether your company and employees need NemID, NemKonto and a digital mailbox
$\square$ Ensure that your employees have national insurance in Denmark or in their home country
☐ Make sure the correct tax and VAT are paid for the company and that these amounts are deducted from the employee's pay
$\Box$ Be open, talk to your employees about tax deductions, and do your best to ensure they understand the rules, and advise them where they can seek advice
☐ Ensure vehicles are correctly registered
☐ If your employees have their accommodation paid for, you must check whether this is subject to tax deduction
☐ Investigate whether your company must pay ATP (Arbejdsmarkedets Tillægs Pension), AES (Arbejdsmarkedets Erhvervs Sikring) and financing contributions
☐ Make sure your company and employees are covered by correct insurances
<ul> <li>□ Ensure that the qualifications of the employees either are recognised for work in Denmark, or seek approval from the authorities in due time prior to start-up</li> <li>□ Consider whether you should seek professional advice</li> </ul>
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