

# Working in Denmark

- a guide to the Danish labour market



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# I. Introduction by the Minister of Employment

Denmark is in favour of a close cooperation within the EU as we believe that open, flexible labour markets and free movement of workers, goods and services are crucial to the increased prosperity in Europe. Therefore, Denmark has also opened up its labour market to citizens and enterprises from the new EU Member States following the EU enlargement on 1 May 2004.

But we are also very concerned to maintain the balance on the Danish labour market. It is the view of the Danish Government that work performed in Denmark shall take place on the pay and working conditions that normally apply in Denmark. We do not want citizens from other countries to be employed in second class jobs with less favourable pay and working conditions.

In Denmark, pay and working conditions are normally laid down by collective agreements negotiated by the trade unions and employer organisations. The philosophy of the so-called "Danish model" is that the social partners are best qualified to recognise the problems on the labour market and that they are also in the best position to find solutions and adapt them to the current challenges.

The Danish model also provides a good basis for a flexible labour market. It has also been noticed outside Denmark that we have successfully combined financial dynamics, high employment rates and social security – described with the term "flexicurity". The Danish labour market is characterised by cooperation rather than conflict.

As a result of the Danish labour market model, there are special conditions and rules that citizens or enterprises from other EU countries must be aware of prior to working or providing services in Denmark. This booklet describes the most important rules and conditions that apply on the Danish labour market. The aim is to avoid misunderstandings and promote good cooperation between Danish and foreign workers, enterprises, organisations and authorities.



*Claus Hjort Frederiksen*  
*Minister of Employment*

## II. The most important features of the Danish labour market

**4 out of 5 employees are members of a trade union**

### ***1. Most people on the Danish labour market are represented by an organisation***

A fundamental feature of the Danish labour market model is the strong labour market organisations. Membership of an organisation is common for Danish employers and employees. Approximately 80 per cent of the Danish employees are members of a trade union; union density varies from one sector to another.

Employees and employers are grouped according to their occupational field in national trade unions and employer organisations. In the annex you will find contact information on the central organisations representing respectively employees and employers.

Foreign employees and enterprises may also join Danish labour market organisations.

#### **The Danish Construction Association has foreign members**

The Danish Construction Association (Dansk Byggeri) is an example of an employer organisation with foreign members. It has several foreign enterprises among its members, including enterprises from the East European EU Member States. Members of the Danish Construction Association are automatically covered by collective agreements. Furthermore, the Association helps its members in all matters relating to collective agreements and employment law. In cases of dispute the Association may step in with specialised legal assistance and members also have an opportunity to obtain compensation in connection with industrial disputes. Other employer organisations offer similar conditions and services.

### ***2. The social partners play a leading role***

The social partners represent a vast majority of employers and employees. The social partners, thus, play a decisive role in defining pay and working conditions on the labour market.

**No statutory minimum wage in Denmark**

Denmark has a long tradition for a division of labour between the State and the special partners with the State intervening as little as possible in the regulation of pay and working conditions. This is also reflected in the fact that there is no statutory minimum wage in Denmark. Instead pay and working conditions are primarily regulated through collective agreements concluded between trade unions and employer organisations.

### ***3. Pay and working conditions are laid down in collective agreements***

A collective agreement is a contract defining the working conditions applying to employees in a specific enterprise or within an occupational sector. On the employee side, the party to a collective agreement will always be a trade union. On the employer side it may be the individual employer/enterprise or an employer organisation.



An employer covered by a collective agreement must offer the terms of the agreement to all employees working within the area of the collective agreement. This means that an employee who is not a member of a trade union must nevertheless be offered the same pay and working conditions as other employees in the enterprise.

**Contractual pay for everyone – also employees who are not members of a trade union**

### **Collective agreements with non-organised employers**

If an employer is not a member of an employer organisation, the trade union may negotiate a collective agreement with the individual employer. Such collective agreements between an individual employer and a trade union most often take the form of the so-called “adhesion agreements”. An adhesion agreement obligates the employer to follow the relevant collective agreement in the occupational field concerned.

Adhesion agreements may, in particular, be relevant in relation to foreign employers.

### **Adhesion agreements with foreign employers**

Especially in the field of building and construction there are several examples of non-organised employers from the East European EU Member States who have concluded adhesion agreements with Danish trade unions. The agreements cover the work performed by the enterprise in Denmark. The foreign employer typically adheres to a collective agreement that the trade union has already concluded with a Danish employer organisation. The foreign enterprise may in this bargaining situation seek advice from a relevant Danish employer organisation.

#### ***4. Cooperation is the standard – and industrial disputes are governed by rules***

The social partners are responsible for compliance with collective agreements. This also applies to any foreign enterprise that has concluded a collective agreement or is bound through its membership of a Danish employer organisation.

#### **Peace duty when there is a collective agreement**

When a collective agreement has been concluded there is a general peace duty. This means that strikes and lockouts are normally unlawful as long as a collective agreement is in force. Usually this does not cause any significant problems. In Denmark, the parties are normally able to discuss any problems and negotiate with a view to solving disputes. There is a highly developed system based on cooperation agreements and a fundamental respect for agreements concluded.

If one of the parties to a collective agreement breaches the agreement, this party may be liable to pay a penalty. The amount of the penalty may be negotiated by the parties or be imposed on one of the parties by the Industrial Court. If a collective agreement has been concluded, dispute may arise as to the interpretation of the agreement. In this case, either party may demand that the interpretation dispute is solved by industrial arbitration.

#### **Employee representatives**

The collective bargaining system in Denmark also includes special rules concerning employee representatives. An employee representative is an employee who has been elected by and among the employees to represent them and the trade union at the workplace. The employee representative enjoys special protection as he/she cannot be summarily dismissed.

The employee representative has formal powers to negotiate with the management on issues concerning pay and working conditions and to enter into agreements with the employer on a mandate from the other employees – in some cases subject to the approval of the trade union concerned.

#### ***5. The right to take industrial action***

#### **Right to take industrial action**

In Denmark, trade unions have a fundamental right to try to obtain collective agreements with employers and employer organisations. The trade unions may support their claim by taking industrial action against the employer. This also applies in relation to foreign employers operating in Denmark and posting workers to perform work in Denmark.

#### **Industrial action may be taken also if the trade union has no members in the enterprise**

The rules on industrial action are not statutory, but have been developed over many years through the case law of the Industrial Court. Generally, there is an extensive right to take industrial action and sympathetic action. The lawfulness of the industrial action depends on whether the action concerns work that falls within the trade union's usual field of activity. But it is not a condition that the trade union has members employed in the enterprise.

#### **Strike, boycott and sympathetic action**

Strike, boycott and sympathetic action are types of collective industrial action that a trade union may take.

- In the case of a *strike*, the trade union instructs its members to suspend the work in the enterprise involved in the dispute
- In the case of *boycott*, the trade union instructs its members not to take up employment in the enterprise involved in the dispute
- In the case of *sympathetic action*, the trade union or other trade unions in the same central organisation supports the main dispute by instructing their members to strike or not to perform work for the enterprise involved in the dispute.

Questions concerning the lawfulness of an industrial dispute may be brought before the Industrial Court that decides the question through a special summary procedure.

#### **Danish trade unions may take industrial action to obtain a collective agreement**

In Denmark, there are many examples of trade unions having taken industrial action in order to obtain a collective agreement for the work performed. This is the case in relation to both Danish and foreign employers. In relation to foreign employers, the right to take industrial action has been of current interest in the building and construction sector.

Example 1: A trade union instructs its members not to deliver goods, not to pick up waste disposal and not to perform tasks with relation to the contractor or employer that the trade union wants to conclude a collective agreement with.

Example 2: Electricians working on a building project refuse to work for the contractor because the foreign enterprise responsible for the other building tasks has not entered into a collective agreement.

Like the trade unions, employer organisations have the possibility of taking industrial action. Employers may establish lockout and boycott corresponding to the workers' right to strike and boycott.

### **III. The most important rules**

There are four ways of working in Denmark:

- as an *employee* employed in a Danish enterprise,
- as a *posted worker* employed with an enterprise providing services in Denmark,
- as a *foreign registered self-employed person* providing services in Denmark, or
- as a *Danish registered self-employed person* setting up his/her own business in Denmark.

Different rules apply in these different situations. The rules are briefly described below. A more detailed description of the rules can be found in the manual: *Rules on residence and work in Denmark for citizens from the new East European EU Member States*. The manual can be found on the website of the Ministry of Employment: [www.bm.dk/english/residence](http://www.bm.dk/english/residence)

### **1. Rules on employment: the Danish transitional scheme**

Prior to the EU enlargement of 1 May 2004, Denmark decided to open up its labour market to citizens from the new EU Member States. Presently, access to the Danish labour market for workers from the new East European EU Member States is regulated by a national transitional scheme. It is a requirement of the transitional scheme that citizens from the eight East European EU Member States must have a residence and work permit that will be granted if the following conditions are met:

- The job must be for at least 30 hours per week.
- The employment must be covered by a collective agreement or in other ways meet the prevailing standards for pay and working conditions for the type of job in question.
- The employer must be registered and be liable to pay tax in accordance with the Danish Act on Taxation at the Source.
- The employer must not be involved in a lawful industrial dispute.

Taking up work is only allowed after having obtained a residence and work permit from the Immigration Service, which makes an effort to deal with all applications as efficiently and quickly as possible.

In the case of an offer of a job in an enterprise holding a prior approval from the Immigration Service, the work may, however, be started as soon as the employment relationship has been notified to the Immigration Service.

A residence and work permit only applies to the employment relationship for which it has been granted and a person cannot start in a new job until a new residence and work permit has been granted by the Immigration Service. or – in the case of employment with enterprises holding a prior approval – until the employment relationship has notified to the Immigration Service.

If the residence and work permit is to be prolonged, the person concerned may continue in the same job while the Immigration Service is considering the application. The application for prolongation must be sent to the Immigration Service one month before the expiry of the old permit.

If a person works continuously in a job in Denmark for a minimum of 12 months under the rules of the transitional scheme he/she may after 12 months change job without having to obtain a new residence and work permit. This does not apply if the person leaves the labour market of his/her own accord.

In Denmark, it is a criminal offence to work without a residence and work permit when such permit is required.

#### **Level of penalty**

Both employees and employers may be punished for illegal work.

The level of fines for employers who illegally employ foreigners is DKK 10,000 per employed foreigner per month. In the case of aggravating circumstances, the level of fines is DKK 20,000. Employees and employers may also be punished by imprisonment – for up to one year for employees and up to two years for employers.



## ***2. Rules for foreign providers of services and posted workers***

An enterprise that is established in an EU Member State may provide services in Denmark and may post its employees to perform the job.

It is a requirement that all foreign enterprises providing services in Denmark are registered with the Danish tax authorities with a view to payment of VAT. The registration must take place at least eight days before the activities are initiated in Denmark.

No transitional rules apply to enterprises from the East European EU Member States providing services in Denmark. Thus, citizens of the East European EU Member States who work in Denmark as a result of a genuine posting are not required to hold a residence permit under the rules laid down in the transitional scheme. But if an employee is posted for more than three months, he/she must acquire an EEA/EU residence permit from the Immigration Service.

The posting enterprise will be covered by the Danish Act on posting of workers with a requirement to comply with the Danish rules on safety and health at work, working hours, holiday, equal opportunities, etc. More information on these rules can be found on [www.posting.dk](http://www.posting.dk) – the Danish website on posting of workers. The Danish Act on posting of workers contains no rules concerning minimum wage to posted workers. This is because there is no statutory minimum wage in Denmark.

An employer can freely decide whether to enter into a collective agreement with a trade union or not. A foreign enterprise posting its workers in Denmark must, however, be prepared to deal with Danish trade unions that will try to obtain a collective agreement concerning pay and working conditions.

**Providing services in Denmark and posting workers**

**The Danish Act on posting of workers**

**No statutory minimum wage in Denmark**

**Trade unions will try to conclude adhesion agreements**

Normally, a Danish trade union will contact the foreign enterprise and propose that an adhesion agreement is signed. The foreign enterprise can choose to negotiate an agreement with the trade union. The enterprise may also choose to join a Danish employer organisation and subsequently be covered by any collective agreement that this organisation has concluded with the trade union. Membership of an employer organisation also gives the enterprise access to legal advice in connection with the negotiations with trade unions. Finally, the enterprise may choose not to enter into a collective agreement. In this situation, the enterprise must be prepared for the trade union taking industrial action, cf. paragraph II.4.

**The social partners have agreed that posted workers should have the same pay and working conditions as Danish workers in similar jobs**

In Denmark, trade unions and employer organisations agree that posted workers from other EU Member States are to have the same rights in relation to pay and working conditions as Danish colleagues in similar jobs. This appears from an agreement concluded by the parties' central organisations LO (the Danish Confederation of Trade Unions) and DA (the Confederation of Danish Employers) in 1992.

This is also reflected in a clause that most major contractors in the Danish building industry apply when making agreements with sub-contractors. Under this clause, sub-contractors are bound to pay their employees in accordance with the contractual terms laid down for the building and construction sector in Denmark.

The social partners recommend that foreign employers join the relevant Danish employer organisation, thus committing themselves to respect Danish pay and working conditions. As mentioned earlier, the Danish Construction Association has many foreign enterprises among its members.

**It must be a matter of genuine posting of workers**

In addition to the requirements laid down in the Danish Act on Posting of Workers, the following requirements must be met before it is a matter of a genuine posting of workers:

- The posting enterprise must have a genuine financial activity in the home country.
- The posted workers must be permanently employed in the enterprise.
- The posting must be temporary and aimed at the provision of the specific service.

**Temporary workers must have a residence and work permit**

Thus, if an employee from one of the eight East European EU Member has a loose attachment to the posting undertaking as a temporary worker, casual worker etc., he or she must apply for a residence permit in accordance with the rules laid down in the transitional scheme (see paragraph III.1). The same applies to employees from the eight East European EU Member States who are employed in a temporary employment agency and posted as temporary workers to perform jobs in Danish enterprises. The Immigration Service may, on a consultative basis, give advice on whether a foreigner in a given situation is required to obtain a residence and work permit or not.

**Illegal work**

It is illegal for a citizen from one of the eight East European EU Member States to work under the pretence of being posted if he/she is in fact employed by an enterprise in Denmark.



### **3. Rules for self-employed persons setting up a business in Denmark**

EU citizens may set up a business in Denmark and they have a right to stay in Denmark for the purpose of running it.

Enterprises that are established in Denmark must be registered with the Danish Commerce and Companies Agency eight days before starting their activities in Denmark.

In connection with the registration, the Danish authorities carry out a control to clarify whether it is genuinely a matter of self-employment or whether it is an employment relationship.

If it is found that it is not a matter of self-employment, but rather an employment relationship, the rules of the transitional scheme for employees will apply (see paragraph III.1).

It is illegal for a citizen from one of the eight East European EU Member States to work under the pretence of being self-employed if he/she is in fact employed by a Danish enterprise.

**Registration of enterprises with the Commerce and Companies Agency**

**Illegal work**

#### **“Arms-and-legs-enterprises”**

The expression “arms-and-legs-enterprise” is used to describe a person who is hired as a self-employed person but who is de facto engaged in an employment relationship. Example: A craftsman from one of the eight East European EU Member States is hired as a self-employed person for the purpose of building a house. It is agreed between the contractor and the craftsman that the contractor provides materials, work tools, etc. The contractor instructs the craftsman about the work that is to be performed and pays him for the amount of time he has spent working on the house. The only thing that the craftsman brings is his labour, i.e. “his arms and legs”. Thus, the craftsman is actually an employee. In this case the craftsman is obliged to have a residence and work permit under the rules of the transitional scheme. If he does not have this permit, it will be a case of illegal work.

**Danish working environment rules apply to all work performed in Denmark**

#### **4. Rules on safety and health at work**

The Danish rules on safety and health apply regardless of the context in which a person is working in Denmark. Thus, foreign employers and employees working in Denmark must always comply with the Danish rules on safety and health and like any Danish enterprises they are subject to the supervision and inspection of the Working Environment Authority.

**Duty of the employers**

##### **Both employers and employees have duties**

The employer must ensure that all persons are able to work under safe and sound conditions and in compliance with the Danish working environment legislation. Thus, the employer has a duty to supervise the work and ensure that it is performed in a safe and sound manner. This includes a duty to inform the employees about dangers and health risks that may be related to the work and to train them so that the work can be performed safely.

**Duty of the employees**

Employees have a duty to follow the safety instructions that are given e.g. on how to operate machines or how to handle dangerous substances. This includes using gloves, hearing protective equipment, breathing masks, etc. if required. Furthermore, the employees must contribute to the proper functioning of the safety measures. For example, employees must not remove shielding or inactivate extraction systems, and if an employee discovers safety related defects, it is his/her duty to report it to the safety representative, the supervisor or the employer.

**Both employers and employees may be punished**

Employers as well as employees may be sanctioned for violating the working environment legislation.

**Safety work must be organised and be carried out by the employees and the management in cooperation**

##### **Organisation of safety work**

It is a statutory requirement that all enterprises with 10 or more employees are to set up a safety organisation that deals with the day-to-day safety and health work in the enterprise. The safety organisation consists of representatives of the employees and management.

In enterprises with less than 10 employees, the safety and health work must take place in cooperation between the employer and the employees. In temporary or mobile workplaces, including building sites, the safety and health work must be organised in a safety organisation already if the employer has 5 or more persons employed at the workplace.

**The role of the Working Environment Authority**

##### **Inspection and reactions of the Working Environment Authority**

The Working Environment Authority supervises that private and public enterprises comply with the requirements of the working environment legislation. An enterprise can get both announced and unannounced inspection visits.

The Working Environment Authority may demand that any conditions violating the working environment legislation are put in order. If an enterprise, an employee or other persons are not living up to the duties laid down in the working environment legislation, the Working Environment Authority may react by taking a range of different steps. Thus, the Authority may, among other things,

- impose a ban on continuing the work - or parts of the work - until specific safety and health problems have been solved,

- issue an administrative fine or report the employer and/or employees to the police for violation of the working environment legislation,
- demand that the enterprise within a certain amount of time carries out necessary health and safety improvements,
- demand that the enterprise seeks counselling from an authorised working environment consultant with a view to carrying out necessary health and safety improvements.

The Working Environment Authority may provide further information regarding its potential reactions.

### **The Working Environment Authority issues an injunction against work at a building site**

In June 2005, the Working Environment Authority visited a building site where the work was performed by posted workers from Poland. The workers were employed with demolition of an old roof construction. The Working Environment Authority assessed that the work was not performed in a fully safe and sound manner as the work was done in the height of up to 7 metres without any protection against falling down. The work on the roof was not done safely either: There were open holes in the roof and a tumbledown surface. On this basis, the Working Environment Authority issued an immediate injunction against any further work on the roof. The Polish enterprise was given one week to comply with the injunction. The enterprise shortly after stated that it had, among other things, taken measures to safeguard the workers from the risk of falling down. The Working Environment Authority approved the proposed solutions and the work could subsequently be resumed.

### **The most important rules**

Below a number of the most important working environment rules are listed. On the website of the Working Environment Authority, [www.at.dk](http://www.at.dk), more detailed descriptions can be found – also in English.

#### *Machines must be operated without safety risks*

Machines and tools must be operated, repaired and cleaned without any risk of injury to the employees. If the use of a machine nevertheless carries a risk, this machine must be made safe to the highest possible degree. It must also be equipped with an emergency stop button and directions for use.

### **Machines**

#### *Chemical exposure must be avoided*

Work with dangerous substances and materials must be planned and carried out in such a way that the employees avoid unnecessary exposure. The employer must draw up instructions on the use of dangerous substances and materials and instruct the employees in the handling thereof.

### **Chemical substances**



**Physical strain**

*Ergonomic strain*

Unnecessary physical strain and unhealthy work positions must be avoided. Therefore, it is the duty of the employer to ensure that suitable technical tools, e.g. sack trucks and trolleys are available.

**Noise**

*Exposure to noise*

The average noise level during a working day must be limited to the highest possible degree and must not exceed 85 decibel.

**Psychological strain**

*Mental strain*

Mental strain may occur in all types of jobs due to the psychological working environment. The employer must pay attention to this and take any appropriate measures.

**Rules on rest periods**

*Rules on rest periods must be observed*

It is the general rule that the working hours must be arranged in such a way that employees get a total rest period of at least 11 hours over a 24-hour period. In addition to the daily rest period, the employees must have a minimum of one rest day per week. Employees have a duty to observe the rules on rest periods.

**Access to lavatories, canteens and drinking water**

*Welfare facilities*

Welfare facilities are not merely a requirement in permanent work places. Also at building sites and similar workplaces, the employer must ensure that the employees have access to lavatories, canteens, drinking water, a sink with hot and cold running water, locker rooms and washing and bathing facilities as well as sleeping facilities depending on the nature of the work.

## 5. Unemployment insurance

In Denmark it is voluntary to be insured against unemployment. If you want to be insured against unemployment, you must apply for admission into an unemployment insurance fund. The application must be in writing and only persons who are employed in Denmark can be admitted.

Persons who have worked in another EU/EEA country may include periods of insurance and employment from this work in order to meet the conditions of the Danish unemployment insurance system.

The conditions are that the person

- must apply for membership of a Danish unemployment insurance fund no more than 8 weeks after termination of the insurance in the home country, and
- must have been working for at least 8 weeks within 12 weeks in Denmark.

Persons from the EU/EEA countries who have been admitted into a Danish unemployment insurance fund have the same rights and must meet the same requirements as Danes. Citizens from the East European EU Member States must be aware that it is a central condition for entitlement to unemployment benefits that the person is available for work on the Danish labour market with one day's notice. Persons who are required to hold a residence and work permit to perform a specific job in Denmark do not meet this condition.

Citizens from the East European EU Member States will, however, on an equal footing with other migrant workers from the EU be entitled to unemployment benefits or social assistance if they become unemployed after a minimum of 12 months of continuous employment in Denmark. However, this right does not apply to employees from these new EU Member States who *voluntarily* leave the labour market. The right to unemployment benefits or social assistance is also conditional upon the person in question otherwise meeting the general requirements of the legislation.

The National Directorate of Labour may provide further information on unemployment insurance funds within the different sectors and occupational groups.

**Unemployment insurance is voluntary**

## IV. Annex - relevant contracts

### 1. Authorities

#### **The Ministry of Employment**

Ved Stranden 8  
DK-1061 Copenhagen K  
Tel.no. +45 33 92 59 00  
E-mail: bm@bm.dk

*The superior state authority in the labour market field in Denmark.*

*The Ministry has the overall responsibility for the Danish participation in the EU cooperation in this field.*

Website: [www.bm.dk](http://www.bm.dk)  
Manual on staying and working in Denmark:  
[www.bm.dk/english/residence](http://www.bm.dk/english/residence)

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#### **The National Labour Market Authority**

Holmens Kanal 20  
DK-1060 Copenhagen K  
Tel.no. +45 35 28 81 00  
E-mail: [ams@ams.dk](mailto:ams@ams.dk)

*Authority under the auspices of the Ministry of Employment undertaking tasks in relation to the strengthening of a flexible and well-functioning labour market.*

*The National Labour Market Authority is the national liaison office in relation to posting of workers. Thus, it coordinates information activities in relation to foreign employers and employees, etc. concerning the rules on posting of workers in Denmark. The National Labour Market Authority is also responsible for the EURES network in Denmark.*

Website: [www.ams.dk](http://www.ams.dk)  
Information on rules concerning posting of workers: [www.posting.dk](http://www.posting.dk)  
Information concerning EURES:  
[www.eures.dk](http://www.eures.dk)

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#### **The Working Environment Authority**

Landskronagade 33  
DK-2100 Copenhagen Ø  
Tel.no. +45 70 12 12 88  
E-mail: [at@at.dk](mailto:at@at.dk)

*An authority under the auspices of the Ministry of Employment and the Danish authority in the field of safety and health. The Working Environment Authority is responsible for ensuring a safe, sound and good working environment at all workplaces in Denmark through inspection, information and regulation.*

*The Working Environment Authority can provide more detailed information on occupational health and the rules in this field.*

Website: [www.at.dk](http://www.at.dk)

**The National Directorate of Labour**

Stormgade 10  
Postboks 1103  
DK-1009 Copenhagen K  
Tel.no. +45 38 19 60 11  
E-mail: adir@adir.dk

*An authority under the auspices of the Ministry of Employment and the Danish authority in the social field of the labour market policy.*

*The National Directorate of Labour administers legislation on e.g. unemployment insurance and sickness benefits, holiday, active social policy and social assistance and can provide further information on the rules in these fields.*

Website: [www.adir.dk](http://www.adir.dk)

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**The Immigration Service**

Ryesgade 53  
DK-2100 Copenhagen Ø  
Tel.no. +45 35 36 66 00  
E-mail: [udlst@udlst.dk](mailto:udlst@udlst.dk)

*An authority under the auspices of the Ministry of Refugee, Immigration and Integration Affairs and the authority administering the legislation concerning foreigners.*

*The Immigration Service handles most of the applications and cases concerning foreigners' stay in Denmark, including issues concerning the Danish transitional scheme, the trainee scheme, stay for family members of foreigners working in Denmark and stay as posted workers in Denmark for more than three months.*

*The Immigration Service also gives advice in cases where there are doubts as to a person's basis for staying in Denmark.*

*The Immigration Service may provide more detailed information on the rules and administration of the Aliens' Act as well as answer specific questions in relation to foreigners' stay in Denmark.*

Website: [www.udlst.dk](http://www.udlst.dk)

On the website a number of application forms and specific information on the various types of stay in Denmark can be found.

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**SKAT (the Danish Tax Authority)**

Hovedcentret  
Østbanegade 123  
DK-2100 Copenhagen Ø  
Telephone no.: +45 72 22 18 18  
E-mail: [skat@skat.dk](mailto:skat@skat.dk)

*SKAT is an authority under the auspices of the Danish Ministry of Taxation and is the authority that - through a central centre and a number of tax centres - is responsible for collecting tax in Denmark.*

*SKAT can provide information on the Danish tax rules including the rules applying to foreigners who stay in Denmark and foreign enterprises with activities in Denmark.*

Website: [www.skat.dk](http://www.skat.dk)

## **2. Social partners – the central organisations**

LO (The Danish Confederation of Trade Unions)  
Islands Brygge 32D  
DK-2300 Copenhagen S  
Tel.no. +45 35 24 60 00  
E-mail: lo@lo.dk  
Website: www.lo.dk

DA (The Danish Confederation of Danish Employers)  
Vester Voldgade 113  
DK-1790 Copenhagen V  
Tel.no. +45 33 38 90 00  
E-mail: da@da.dk  
Website: www.da.dk

SALA (The Danish Confederation of Employers in the Agricultural Sector)  
Vester Farimagsgade 1, 5th  
Postbox 367  
DK-1504 Copenhagen V  
Tel.no. +45 33 13 46 55  
E-mail: info@sala.dk  
Website: www.sala.dk

*LO, DA and SALA are umbrella organisations having the smaller organisations and unions for the different sectors as their members. The umbrella organisations negotiate at the central level on behalf of their members.*



**Beskæftigelsesministeriet**

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DK-1061 Copenhagen K

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[www.bm.dk](http://www.bm.dk)

