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Why reporting matters when your company uses FerieKonto

Even if your company handles holiday allowance payments through FerieKonto, there may be employees receiving monthly salaries that have not taken all of their holiday time. You must pay those days into Arbejdsmarkedets Feriefond.

If all employees on monthly salaries have taken all of their holiday time and received due payment for holiday time in excess of 4 weeks, or if they have concluded written agreements regarding transfers and payouts for unused holiday time in accordance with the Danish Holiday Act, simply report 0 DKK for the appropriate SE number.

The holiday accounting responsibility for monthly salaried employees with paid holiday time lies with the companies that employ them.

Consequently, you must submit a holiday report even for a balance of 0 DKK.

Your report serves as documentation to prove that your company has completed holiday accounting for all three employee groups:

- hourly employees
- salaried employees who have resigned
- current employees with monthly salaries who receive paid holiday

You can present this report as documentation if you are audited by Arbejdsmarkedets Feriefond in accordance with the Executive Order on the Danish Holiday Act, LBK no. 230 of 12/02/2021, § 41.

Be aware that:

- your company may have procedures or agreements regarding payroll management that do not account for the fact that holiday accounting must also be performed for current employees receiving monthly salaries. For the purposes of Arbejdsmarkedets Feriefond, the company itself is responsible for holiday accounting
- due to limitation periods and the provisions of the Danish Holiday Act on interest charges, there may be additional costs if your company makes late payments to Arbejdsmarkedets Feriefond, or if there are unpaid balances from previous years

Do I need to report days of holiday that have been transferred or paid out?

Around 1 November, Feriepengeinfo sends a message to all holiday allowance issuers notifying them of the need to pay into a holiday fund. At virk.dk, you can see the amounts to be transferred to holiday funds for hourly and non-current salaried employees. Companies must additionally determine the amounts to be paid into a holiday fund for employees who receive paid holiday.

Holiday allowance accruals to be paid into Arbejdsmarkedets Feriefond comprise:

Up to 4 weeks of unused holiday time not paid into FerieKonto, PLUS

Unused holiday time in excess of 4 weeks which, at the time of settlement and no later than the 15 November following the holiday period, has neither been paid out nor transferred to the employee, PLUS

All unused holiday time, including transferred holiday time as provided for in §§ 21 and 22 which, at the time of settlement and no later than the 15 November following the holiday period, has not been paid into FerieKonto for an employee whose employment ended during the holiday period.

[What is supplemental holiday time \(the "6th week of holiday"\), and should that be reported, too?](#)

You only need to report and settle unused and uncompensated days of holiday out of the 25 annual days of holiday provided for in the Danish Holiday Act. Your company's employees may be entitled to supplemental holiday time (the "6th week of holiday") or other holiday time, depending on the agreements to which they are subject. Your company must ensure that it is able to distinguish between different types of time off so that Arbejdsmarkedets Feriefond and private holiday funds can ensure that the 25 annual days of holiday are accounted for appropriately.

[How to settle holiday accounts for the three employee groups](#)

[Calculating the number of days of holiday and amounts for current employees with monthly salaries \[N.B. sub-point\]](#)

Paid holiday for salaried employees and other current employees cannot be paid into FerieKonto, and (typically) the gross amount must be paid into Arbejdsmarkedets Feriefond or, if provided for in a collective bargaining agreement, paid into a private holiday fund.

Keep a list of CPR (personal ID) numbers for those employees for whom you must report an unpaid holiday allowance.

The number of days of holiday is equal to the number of days not taken or duly paid out and for which no timely written agreement is concluded regarding transferring or paying out these days of holiday in accordance with the Danish Holiday Act.

The amount is equal to the value of the days of holiday, in unrounded Danish kroner. Remember that supplemental holiday pay is also subject to settlement obligations.

You must settle for those days of holiday which monthly salaried employees have not taken and calculate the corresponding pay and holiday supplement. This amount must then be paid into Arbejdsmarkedets Feriefond. The amount must be paid even if the company paid the employee in question their salary.

Calculating the gross daily rate for unused days:

Days of holiday which were neither used nor paid out are valued at 4.8% of standard pay. Standard pay is determined as of the final month in the holiday year, which is December. The holiday supplement is then added to this amount.

[Gross and net calculation of unclaimed holiday allowances and holiday supplements:](#)

Employees covered by a collective bargaining agreement with a holiday card programme and no corresponding union-managed holiday fund are subject to gross settlement with Arbejdsmarkedets Feriefond or a private holiday fund. This applies to both hourly employees and those with paid holiday.

That is to say:

Hourly employees:

- Hourly employees are subject to net settlement with FerieKonto if their holiday allowances are paid by FerieKonto.

- Hourly employees are subject to net settlement with Feriekasse if their holiday allowances are paid by Feriekasse.
- Hourly employees are subject to gross settlement with Arbejdsmarkedets Feriefond or a private holiday fund if their holiday allowances are paid directly by their employer.

Non-current (resigned) monthly salaried employees:

- Paid holiday for resigned salaried employees, etc. is subject to net settlement with FerieKonto if their holiday allowance is paid by FerieKonto.
- Paid holiday for resigned salaried employees is subject to net settlement with Feriekasse if their holiday allowance is paid by Feriekasse.
- Paid holiday for resigned salaried employees is subject to gross settlement if their holiday allowance is paid directly by their employer, either to a private holiday fund if specified in an agreement or (typically) to Arbejdsmarkedets Feriefond.

Monthly salaried employees who receive paid holiday time:

- Paid holiday for salaried employees and other current employees cannot be settled with FerieKonto and is instead subject to gross settlement with a private holiday fund if provided for in an agreement, or otherwise (typically) with Arbejdsmarkedets Feriefond.

What is the deadline for reporting and payment?

No later than the 15 November following the end of the holiday period, you must both:

- Report excess days of holiday and amounts, and/or report 0 DKK.
- Pay the reported amount into Arbejdsmarkedets Feriefond.

If you report after 15 November, your company must pay 1.5% interest per month begun, calculated from the due date; cf. LBK no. 230 of 12/02/2021 § 34, par. 4. To account for bank holidays, Arbejdsmarkedets Feriefond will begin charging interest if it has not received payment by 17 November, the first collection day.

The reporting and payment deadline *cannot* be extended beyond 15 November.

How to pay the reported amount

If you have reported an amount greater than 0 DKK for one or more employees, your company will receive an FI code for payment via electronic post.

If the total amount you reported was 0 DKK, no further action is required.

The reported amount must be paid into Arbejdsmarkedets Feriefond no later than 15 November. Late payments are subject to 1.5% interest per month begun (calculated from the due date).

Which employees do I need to report for?

You only need to report at the individual employee level for employees who have unpaid holiday allowances to report.

If all employees in a given group have taken all of their holiday time and received due payment for holiday time in excess of 4 weeks, or if they have concluded written agreements regarding transfers and payouts

for unused holiday time in accordance with the Danish Holiday Act, simply report 0 DKK for the appropriate SE number and do not upload the file mentioned.

Note: Your company may have current monthly salaried employees who did not take all of their holiday time, receive due payment for holiday time in excess of 4 weeks, or conclude a written agreement regarding transfers and payouts for unused holiday time in accordance with the Danish Holiday Act. Those days must be settled with Arbejdsmarkedets Feriefond; cf. LBK no. 230 of 12/02/2021 § 34, par. 1.

Employee groups

For each employee for whom you are reporting an unpaid holiday allowance, you must provide:

- The CVR (business ID) number of the company on whose behalf you are reporting
- SE numbers for the company on whose behalf you are reporting
- CPR (personal ID) numbers for the employees for whom you must report unpaid holiday allowances
- The number of days of holiday not taken or duly paid out, and for which no written agreement has been concluded regarding transferring or paying out these days of holiday in accordance with the Danish Holiday Act
- The amount, equal to the value of the days of holiday in unrounded Danish kroner
- The employee group

Note: The three employee groups must be reported separately.

- Hourly employees
- Non-current (resigned) monthly salaried employees
- Current monthly salaried employees receiving paid holiday time

How to report for previous years

The payment solution provides the opportunity for companies to report unclaimed holiday allowances from previous years as well.

If the company has unclaimed holiday allowances to report for years before 2019, contact Arbejdsmarkedets Feriefond using the [contact form](#) or by electronic post.

My company does not exist any longer. How can I file a report?

If your company no longer exists due to a closure, merger, or bankruptcy, you may no longer have a functioning employee NemID or MitID. Instead, [contact Arbejdsmarkedets Feriefond](#) to file your report.

I need to report as a payroll agency. How do I do that?

In general, companies should ensure that payroll agencies and other third parties that need to report on the company's behalf have the ability to do so.

Note that the reporting confirmation and payment code will be sent to the reporting company's inbox.

I found an error in my report and/or payment. What do I do?

If your report is incomplete or otherwise incorrect, you can have it deleted by [contacting Arbejdsmarkedets Feriefond](#) for assistance.

Similarly, you should [contact Arbejdsmarkedets Feriefond](#) if there is an error in your payment.

All companies must report to Arbejdsmarkedets Feriefond

Companies with holiday card programmes and those that use FerieKonto may still have holiday allowances to pay into Arbejdsmarkedets Feriefond, so they must also file reports. These reports also serve as documentation for audits which Arbejdsmarkedets Feriefond conducts in accordance with the Danish Holiday Act.

You must report the amount that the company will pay into Arbejdsmarkedets Feriefond per LBK no. 230 of 12/02/2021 § 34. If the company determines that it has no balance to pay, it must report 0 DKK.

Even if you have no payment to make, you must report unpaid holiday allowances:

If one or more employees have not taken, transferred, or received a payout for their entire holiday time, those days of holiday and amounts must be reported [N.B. sub-point]

If your company has employees that did not take all of their holiday time, receive due payment for holiday time in excess of 4 weeks, or conclude a written agreement regarding transfers and payouts for unused holiday time in accordance with the Danish Holiday Act, those days of holiday must be reported to Arbejdsmarkedets Feriefond.

If all employees have taken, transferred, or received a payout for their entire holiday time, report 0 DKK.

If all employees have taken all of their holiday time, received due payment for holiday time in excess of 4 weeks, or concluded written agreements regarding transfers and payouts for unused holiday time in accordance with the Danish Holiday Act, simply report 0 DKK for the appropriate SE number.

If the company is covered by a private holiday fund, you must also file a report with that fund for the employee groups covered by the corresponding agreement.

What is the legal basis for these procedures?

The Danish Holiday Act provides the legal basis for these procedures. Reporting and payment of unpaid holiday allowances into Arbejdsmarkedets Feriefond is handled according to the "new holiday act", LBK no. 230 of 12/02/2021 regarding the Danish Holiday Act, act no. 60 of 30/01/2018.

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