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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 who 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. 152 of 20/02/2024, § 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

Why reporting matters when your company uses a private holiday fund

The holiday allowance must be settled for all employee groups: hourly employees, former salaried employees and employees paid monthly.

Depending on the terms of the applicable collective agreement, there may be different arrangements regarding payment into a private holiday fund. If all collective agreements state that payment must be made into a private holiday fund, DKK 0 should be reported to Arbejdsmarkedets Feriefond.

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.

Do I have to pay remaining holiday of less than 1 day into the holiday fund?

Employers can pay out remaining holiday of less than 1 day (a fractional day of holiday) after the end of the holiday year, regardless of the amount, if requested by an employee. Employees can request payment of remaining holiday time in accordance with § 23a until 15 November of the following holiday period, regardless of whether the residual holiday originates from holiday within or outside the 4 weeks, or originates from an employment relationship that ended no later than the end of the holiday period.

After the end of the holiday period, the employer can automatically pay out the remaining holiday of less than 1 day (fractional day of holiday) in accordance with § 24a—that is, even if the employee does not request it—if the fractional day of holiday relates to accrued holiday in excess of 4 weeks, or originates from an employment relationship that ended no later than the end of the holiday period, but only within the limit of DKK 5,000 gross / DKK 3,000 net. Automatic payment per § 24a can be made until 15 November of the following holiday period.

Any remaining holiday of less than one day that is not paid out automatically in accordance with § 24a, and where there is no request from the employee for payment (cf. § 23a) by 15 November of the following holiday period, must be paid into the holiday fund.

If the remaining holiday of less than one day has been paid into the holiday fund, the employee can have the fractional day paid out by contacting the holiday fund.

Example:

One example of a situation in which automatic payment can be made first in accordance with § 24a and then upon request in accordance with § 23a is when an employee has DKK 5,000 in unclaimed holiday pay after the end of the holiday period, correpsonding to 5.64 days of holiday. In this case, the employee will automatically be paid holiday pay for 5 days because the total unclaimed holiday pay does not exceed the maximum of DKK 5,000. After the automatic payment, a smaller amount remains for the 0.64 holiday days, which cannot be paid out automatically, but which can be paid out at the employee's request.

If the 5.64 days have been settled with the holiday fund and the employee requests payment, the 5 days can be paid to the employee if the conditions in §§ 23–24 (cf. § 27(1)), are met, and the holiday fund can

then pay out the 0.64 holiday days pursuant to § 23a as a result of the employee having simultaneously requested payment of the remaining holiday (fractional day) by default.

Under these conditions, as an employer, you may pay out the value of the remaining holiday days up to 15 November in the following holiday period, and in doing so discharge any obligation you would otherwise have to the holiday fund. This also applies if the company has already paid a 5th holiday week to the employee.

When can a company automatically pay out unclaimed holiday pay?

Employers can pay out remaining holiday of less than 1 day (a fractional day of holiday) after the end of the holiday year, regardless of the amount, if requested by an employee. Employees can request payment of remaining holiday time in accordance with § 23a until 15 November of the following holiday period, regardless of whether the residual holiday originates from holiday within or outside the 4 weeks, or originates from an employment relationship that ended no later than the end of the holiday period.

After the end of the holiday period, the employer can automatically pay out the remaining holiday of less than 1 day (fractional day of holiday) in accordance with § 24a—that is, even if the employee does not request it—if the fractional day of holiday relates to accrued holiday in excess of 4 weeks, or originates from an employment relationship that ended no later than the end of the holiday period, but only within the limit of DKK 5,000 gross / DKK 3,000 net. Automatic payment per § 24a can be made until 15 November of the following holiday period.

Any remaining holiday of less than one day that is not paid out automatically in accordance with § 24a, and where there is no request from the employee for payment (cf. § 23a) by 15 November of the following holiday period, must be paid into the holiday fund.

If the remaining holiday of less than one day has been paid into the holiday fund, the employee can have the fractional day paid out by contacting the holiday fund.

Per LBK no. 152 of 20/02/2024, § 24, the company may also continue to pay out accrued paid holiday and holiday allowance beyond 4 weeks (with no maximum) if the employee has been employed full-time by the employer for the entire holiday period. If the employee has not been employed full-time for the entire holiday period, the employee must declare in writing to the employer that the holiday pay and unpaid holiday supplement are associated with accrued holiday time in excess of 4 weeks, and that the employee has not received public benefits as mentioned in § 27(1) during the holiday period.

Under these conditions, as an employer, you may pay out the value of the holiday allowance up to 15 November in the following holiday period, and in doing so discharge any obligation you would otherwise have to the holiday fund.

How to settle holiday accounts for the three employee groups

Please note that you must distinguish between the following employee groups in your reporting:

- Holiday pay for hourly employees
- Holiday pay for former salaried employees paid monthly
- Current salaried employees who are paid during holidays and who have not used all of their accrued holiday time

If your company uses FerieKonto, you only need to report for current salaried employees.

Calculating the number of days of holiday and amounts for current employees with monthly salaries

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. 152 of 20/02/2024, § 34(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).

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. 152 of 20/02/2024 § 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

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.

Companies selected for supervisory audits

Arbejdsmarkedets Feriefond annually requires up to 150 randomly selected companies to submit an auditor's statement or documentation of correct settlement of holiday pay to the fund.

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. 152 of 20/02/2024 regarding the Danish Holiday Act, act no. 60 of 30/01/2018.

The most relevant provisions in relation to. unclaimed holiday pay (cf. LBK no. 152 of 20/02/2024) can be found here:

Chapter 6

Deposit and disbursement of holiday pay

Unclaimed holiday pay

§ 34. A holiday allowance that has not been claimed by the employee before the end of the holiday period, or holiday pay or holiday supplement that has not been paid out to the employee before the end of the holiday period and which is not paid in accordance with §§ 23-25 or § 26(1), or transferred in accordance with §§ 21 and 22, shall accrue to Arbejdsmarkedets Feriefond; however, cf. § 35(7).

(2). In areas where a collective agreement with a guarantee scheme pursuant to § 3(4) allows for this, unclaimed holiday pay pursuant to paragraph (1) may be transferred to a private holiday fund whose purpose is to employ such funds for holiday purposes instead of accruing to Arbejdsmarkedets Feriefond. Arbejdsmarkedets Feriefond supervises the use of such funds.

(3). No later than 15 November after the end of the holiday period, the payer of holiday pay must pay amounts covered by paragraph (1) into Arbejdsmarkedets Feriefond or to a private holiday fund; cf. paragraph (2). Claims for unclaimed holiday pay under paragraphs (1) and (2) expire 5 years after the due date per point 1.

(4). In the event of late payment of unclaimed holiday pay under paragraph (3), the employer or the party administering the holiday allowance pursuant to § 3(4) must pay interest on the claim for holiday allowance of 1.5% per commenced month calculated from the due date into Arbejdsmarkedets Feriefond or a private holiday fund; see paragraph (2).

(5). When a holiday fund is dissolved in accordance with paragraph (2), the funds derived from unpaid holiday pay will be transferred to Arbejdsmarkedets Feriefond. Unclaimed holiday pay transferred to a holiday fund may not be disbursed to the founder of the fund.

[...]

Chapter 4

Excess holiday

Agreement on transfer of holiday in excess of 4 weeks

§ 21. An employee may arrange with their employer for accrued paid holiday in excess of four weeks to be carried forward, to be taken in the following holiday period. In this case, the transferred holiday will be taken first; however, cf. § 22(2).

(2). The employee and the employer must enter into a written agreement in accordance with paragraph (1) no later than 31 December of the holiday period. No later than 31 December of the holiday period, an employer must notify FerieKonto or the entity who is to effect the holiday payment that the holiday is to be transferred.

Transfer of holiday up to 4 weeks in case of holiday obstacles

§ 22. If an employee is prevented from taking accrued paid holiday before the end of the holiday period due to extenuating circumstances (cf. §§ 12-14), up to four weeks of annual paid holiday can be transferred to the following holiday period. No later than 31 January after the end of the holiday period, the employer

shall notify FerieKonto or the entity who is to effect the holiday payment that the holiday is being transferred.

(2). Holiday time in accordance with paragraph (1) is taken before other holiday time and is not included in the calculation of the 4 weeks in the current employment relationship, in accordance with § 21(1), § 23(1) and (2), and § 24(1) and (2).

Arrangements regarding payment of holiday in excess of 4 weeks after the end of the holiday year

§ 23. After the end of the holiday year, an employee and employer may agree for the accrued paid holiday and holiday allowance in excess of four weeks to be paid out before the end of the holiday period. If the employee has not been employed full-time by the employer for the entire holiday year, the employee must declare in writing that the holiday pay and holiday supplement are associated with accrued holiday time in excess of 4 weeks, and that the employee has not received public benefits as mentioned in § 27(1) during the holiday year. The employer is obliged to retain the declaration in accordance with the Bookkeeping Act's provisions on the storage of accounting materials.

(2) After the end of the holiday year, an employee and employer may arrange for accrued holiday with holiday allowance and sick leave allowance in excess of four weeks to be paid before the end of the holiday period. The employee must declare in writing that the conditions in point 1 have been met. If the employee has not been employed full-time by the employer for the entire holiday year, the employee must declare in writing that the holiday allowance is associated with accrued holiday time in excess of 4 weeks, and that the employee has not received public benefits as mentioned in § 27(1) during the holiday year.

(3) The Minister of Employment may establish rules for payment under paragraphs (1) and (2), including as relates to the means of ensuring that the employee has not received benefits as mentioned in § 27(1).

Remaining holiday less than 1 day of holiday

§ 23 a. If less than 1 day of holiday remains after the end of the holiday year, the holiday shall be paid out at the employee's request; however, cf. § 24 a.

Payment of holiday beyond 4 weeks after the end of the holiday period

§ 24. After the expiry of the holiday period, the employer shall pay out accrued paid holiday and holiday supplement in excess of 4 weeks if the employee has been employed full-time by the employer for the entire holiday period. If the employee has not been employed full-time for the entire holiday period, the employee must declare in writing to the employer that the holiday pay and unpaid holiday supplement are associated with accrued holiday time in excess of 4 weeks, and that the employee has not received public benefits as mentioned in § 27(1) during the holiday period. The employer is obliged to retain the declaration in accordance with the Bookkeeping Act's provisions on the storage of accounting materials.

(2) Holiday allowance and sick leave allowance for accrued holiday in excess of four weeks is paid out by FerieKonto, the employer, or the entity administering the holiday allowance after the end of the holiday period if the employee has been employed full-time for the entire holiday period by the same employer. If the employee has not been employed full-time for the entire holiday period by the same employer, the employee must declare in writing that the holiday allowance is associated with accrued holiday in excess of

four weeks and that the employee has not received public benefits as mentioned in § 27(1) during the holiday period.

(3) The Minister of Employment may establish rules for payment under paragraphs (1) and (2), including as relates to the means of ensuring that the employee has not received benefits as mentioned in § 27(1).

Automatic payment after the end of the holiday period

§ 24 a. The employer pays holiday pay and any holiday supplement for unused holiday time after the end of the holiday period to the employee if the amount does not exceed DKK 5,000 before tax and labour market contributions and the amount is associated with holiday time in excess of 4 weeks.

(2) The entity administering the holiday allowance (cf. § 3(4)) shall pay out unclaimed holiday allowance to the employee after the end of the holiday period if the amount does not exceed DKK 5,000 before tax and labour market contributions and the amount originates from an employment relationship that ended before the end of the holiday period. For an employee who remains in their position, unclaimed holiday allowance is paid out if the amount does not exceed DKK 5,000 before tax and labour market contributions and the amount relates to accrued holiday time in excess of 4 weeks. If the holiday allowance has been paid into a holiday fund after deduction of tax and labour market contributions, the limit, per points 1 and 2, is DKK 3,000 after tax and labour market contributions.

(3) After the expiry of the holiday period, FerieKonto will pay out a holiday allowance to the employee if the amount does not exceed DKK 3,000 after deduction of tax and labour market contributions. If the holiday allowance does not originate from a terminated employment relationship, holiday in excess of 4 weeks, or holiday taken during the holiday period, FerieKonto may decide that the amount is to be repaid; cf. § 36(2)(4).

(4) Feriepengeinfo will send a request for payment to the entity administering the holiday allowance under paragraph (2) with a notification to the employee when the holiday allowance at the end of the holiday period is no more than DKK 5,000 before deduction of tax and labour market contributions; however, cf. paragraph (2)(3). The entity who is to pay out the holiday allowance may only pay out the holiday allowance if the conditions in paragraph 2 are met.

Payment of holiday in the event of a holiday obstacle

§ 25. If a holiday obstacle under § 22(1) results from illness or leave taken under the Danish Parental Leave Act, and the holiday obstacle remains in effect until the end of the following holiday period, the holiday payment may be paid out to the employee.

Payment of holiday upon cessation of employment

§ 26. Holiday pay for accrued paid holiday time that has not been taken before the end of the holiday period and that has been accrued in an employment relationship which ended no later than the end of the holiday period is to be paid to the employee upon request by the employer, FerieKonto or the entity who administers the holiday pay; cf. § 27. It is a condition for payment that the employee declares in writing that the amount originates from an employment relationship that ended no later than the end of the

holiday period and that the employee has not received public benefits as mentioned in § 27(1) during the holiday period.

(2). The employee must request payment in accordance with paragraph (1) in writing no later than 30 September after the end of the holiday period.

(3). If the employment relationship ends, holiday allowance and sick leave allowance for unused holiday transferred in accordance with §§ 21 and 22 shall be paid out by the employer, FerieKonto or the party administering the holiday allowance.

(4). If the employee leaves the labour market, such as for age- or health-related reasons, or if the employee unregisters from the Central Personal Register when relocating to a foreign country, holiday allowance is paid out to the employee. The employee must declare or document that the conditions are met.

(5). The right to payment of holiday allowance under paragraph 4 is forfeited if the employee does not, within 6 months after the conditions in paragraph 4 have been met, submit a request to the employer, FerieKonto or the entity administering the holiday allowance to have the holiday allowance paid out. In exceptional cases, FerieKonto may grant exemptions from this deadline.

(6). In the event of an employee's death, their holiday allowance is paid out to their estate.

[...]

Chapter 8

Arbejdsmarkedets Feriefond

The fund

§ 40. Arbejdsmarkedets Feriefond is a self-governing institution.

(2) The fund's assets consist of interest and other returns on capital, as well as amounts that accrue to the Fund pursuant to the law.

(3) The fund's resources are used for employee holiday purposes, including in particular to provide support institutions or organisations that provide holiday opportunities for employees. To the greatest extend possible, Arbejdsmarkedets Feriefond must accommodate holiday-related requests for disadvantaged families and children.

(4) The Minister of Employment appoints the fund's board of directors, including the chairman. The board is appointed for a 3-year term.

(5) The capital at the disposal of the fund as of 1 July 1974 shall remain untouched. However, the Minister of Employment may, under special circumstances, approve Arbejdsmarkedets Feriefond's use of this capital to fulfil the purpose of the fund (cf. paragraph 3) and to fulfil the fund's statutory obligations.

6) The Fund's accounts must be audited by at least two auditors, at least one of whom must be a state-authorised public accountant. The board appoints auditors for a 3-year period, but may withdraw an appointment at any time.

(7) The audited annual accounts shall be submitted to the Minister of Employment after approval by the Board of Directors.

(8) The Minister of Employment shall establish articles of association for the fund.

Unclaimed holiday pay inspections

§ 41. Arbejdsmarkedets Feriefond shall annually require up to 150 randomly selected companies that pay unpaid holiday allowance, holiday pay, and holiday supplements into the Fund to submit sufficient documentation of correct payment to the Fund within a reasonable time. Arbejdsmarkedets Feriefond will pay ordinary costs incurred to obtain an auditor's report.

Chapter 10

Penalties

§ 46. An employer who fails to pay outstanding holiday pay without reasonable cause despite a request to do so shall be subject to a fine. An au pair's host family shall be similarly penalised; cf. § 43(2).

(2) A fine shall be imposed on anyone who fails to comply with an order under § 41(1).

(3) A fine may be imposed for violating regulations issued under this Act.

(4) Companies and similar entities (legal persons) may be held criminally liable in accordance with the provisions in Chapter 5 of the Danish Criminal Code.

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