October 2026

ARBEJDSMARKEDETS FERIEFOND

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Reporting and payment of unclaimed holiday allowances to Arbejdsmarkedets Feriefond

This message is relevant to all companies with at least one employee.

All employers are required to account for and settle unclaimed and non-reimbursed holiday allowances and supplements with Arbejdsmarkedets Feriefond or a private holiday fund; cf. § 34, par. 1 of the Danish Holiday Act.

This applies to all of a company's employees. See below for details regarding the use of FerieKonto.

What is Arbejdsmarkedets Feriefond?

Arbejdsmarkedets Feriefond is a public authority and holiday fund for all companies and employees without a collective bargaining agreement that provides for the use of a private holiday fund.

The purpose of Arbejdsmarkedets Feriefond is to distribute unclaimed holiday allowances to fund holidays for disadvantaged families and children.

All holiday funds pay out holiday allowances to employees upon request if they are entitled to a holiday allowance, and they oversee accounting within companies to ensure accuracy.

All companies must report to Arbejdsmarkedets Feriefond

- 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.
- If all employees have taken, transferred, or received a payout for their entire holiday time, report 0 DKK.
- If all employee groups are covered by agreements providing for the use of a private holiday fund, report 0 DKK.

Deadline

The deadline for reporting and payment is **15 November 2026**; interest will be charged after this date.

15 November 2026 falls on a Sunday. Therefore, payment will be considered timely if the company settles on the first banking day thereafter; that is, no later than Monday, 16 November.

On this basis, Arbejdsmarkedets Feriefond will charge interest beginning on 18 November 2026.

Arbejdsmarkedets Feriefond's payment solution on **virk.dk** will be open beginning on 2 November 2026. See below.

What amounts must be settled?

- Paid holiday time, if the employee did not take all of their holiday time and their remaining time has not been paid out or transferred by written agreement
- Holiday compensation that has not been paid out or transferred by written agreement
- Holiday supplements that have not been paid out

Remaining holiday of less than 1 day

Please note that a company can pay out remaining holiday of less than 1 day as late as the following 15 November; see guide:

"Residual holiday of less than 1 day, which has not been paid automatically in accordance with § 24 a, and where there is no request from the employee for payment (cf. § 23 a), must be settled with the holiday fund *no later than 15 November of the following holiday period*. 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.

Help calculating amounts

To the extent that a company uses **FerieKonto**, FerieKonto reports directly to Arbejdsmarkedets Feriefond. Note: FerieKonto cannot be used for employees who receive paid holiday time.

Companies must always calculate amounts for employees who receive paid holiday time themselves.

Around 1 November, Feriepengeinfo sends a message to all holiday allowance issuers notifying them of the need to pay into a holiday fund. On virk.dk, companies can see the amounts to be transferred to holiday funds for hourly and former salaried employees.

What period do I need to settle for?

Accrual period/holiday year: 1 September 2024 – 31 August 2025

That is, holiday usage period: 1 September 2024 - 31 December 2025

Which employees require settlement?

Filed reports distinguish between three employee groups:

1. Hourly employees with holiday cards
2. Former monthly salaried employees with holiday cards
3. Current monthly salaried employees; in this case, calculate the value of unused days of holiday and holiday supplements

How companies report:

1. The reporting solution is open beginning on 2 November 2026
2. Go to virk.dk
3. Search for "Arbejdsmarkedets Feriefond"
4. Choose "Indberetning og indbetaling af feriepenge til Arbejdsmarkedets Feriefond"
5. Log in with your employee NemID or MitID
6. Further information (guide/FAQ) is available from the same place

Take note:

- Funds are currently being collected for the accrual period from 1 September 2024 to 31 August 2025.
- Figures for employees that a company has already settled for via FerieKonto or a private holiday fund should not be reported to Arbejdsmarkedets Feriefond.
- Upon transferring holiday time, companies must notify FerieKonto or the entity responsible for paying out holiday time in excess of 4 weeks of the transfer no later than 31 December in that holiday period.
- In the event of an obstacle to taking holiday time, companies must notify FerieKonto or the entity responsible for paying out holiday time in excess of 4 weeks no later than 31 January immediately following the holiday period.
- Until 15 November, companies can pay out the value of remaining holiday less than 1 day at the request of the employee (cf. § 23a of the Holiday Act), or automatically if the conditions in § 24a are met, and in doing so discharge any obligation they have to the holiday fund.
- The fund conducts random audits.
- Reports must be filed and payments must be made no later than 15 November 2026; interest will be charged after this date.

Payment help

Arbejdsmarkedets Feriefond has extended telephone hours from 2–15 November, during which period we can be reached Mondays, Wednesdays, and Thursdays from 8–11 a.m. on +45 33 48 70 00

Best regards,
Arbejdsmarkedets Feriefond

Legal basis:

A selection of relevant provisions of the Holiday Act (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).

[...]

How Arbejdsmarkedets Feriefond handles personal information

UK: Please read about how we safeguard and process your personal information on our website: How Arbejdsmarkedets Feriefond processes your personal information
and About registered users' personally identifiable information