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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 <u>not</u> taken, transferred, or received a payout for their entire holiday time, those days of holiday and amounts must be reported.
- If all employees <u>have</u> taken, transferred, or received a payout for their entire holiday time, report 0 DKK.
- If <u>all</u> 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 2023; interest will be charged after this date.

Arbejdsmarkedets Feriefond's payment solution on **virk.dk** is open beginning on 1 November 2023. 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



# 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. At virk.dk, companies can see the amounts to be transferred to holiday funds for hourly and non-current salaried employees.

Holiday programme guidance and inspiration is available at www.aff.dk/virksomheder.

### What period do I need to settle for?

Accrual period / holiday year: 1 September 2021 – 31 August 2022

i.e., holiday period: 1 September 2021 – 31 December 2022

#### Which employees require settlement?

Filed reports distinguish between three employee groups:

- 1. Hourly employees with holiday cards
- 2. Non-current (resigned) 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 opens on 1 November 2023
- 2. Go to virk.dk
- 3. Search for "Arbeidsmarkedets 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 2021 to 31 August 2022
- Figures for employees that a company has already settled for via FerieKonto or a private holiday fund should <u>not</u> 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
- The fund conducts random audits.
- Reports must be filed and payments must be made no later than 15 November 2023; interest will be charged after this date.

## Payment help

Arbejdsmarkedets Feriefond has extended telephone hours from 1–15 November, when we are available on Monday, Wednesday, and Friday from 8–11 a.m. at 33 48 70 00

Best regards, Arbejdsmarkedets Feriefond



# Legal basis:

Danish Holiday Act (cf. LBK no. 230 of 12/02/2021)

## How Arbejdsmarkedets Feriefond handles personal information

**DK:** Læs venligst om hvordan vi sikrer og håndterer dine personoplysninger på vores hjemmeside: <u>Arbejdsmarkedets</u> <u>Feriefonds behandling af dine personoplysninger</u> og <u>Oplysning om persondata til registrerede</u>

**UK:** Please read about how we secure and handle your personal information on our website: <u>Arbejdsmarkedets</u> <u>Feriefonds behandling af dine personoplysninger</u> and <u>Information on personal data for data subjects</u>