

# REPORTING OF OTHER COSTS (IN DANISH: OTHER EMPLOYEE COSTS)

## Other costs

Other costs are the designation given to all the costs which, in addition to the employee's actual salary, are associated with employing employees in a business.

## Use of the reporting

Information about other costs will, in combination with information reported to StrukturStatistikken (salary statistics), form part of the statement of employers' total employee costs.

## Information that does not require reporting

Contributions to and reimbursements from ATP (AUB, AES, AFU, EGU bonus and financial contributions) and maternity funds and bonuses for IGU (integration course) and refugees in ordinary employment do not require reporting when information is retrieved directly from the respective registers.

## Participants

Other costs require reporting by employers extracted by Statistics Denmark. DA Statistik contacts the extracted employers.

DA forwards the reports to Statistics Denmark. Reporting to DA Statistik meets the employer's reporting obligation in this area to Statistics Denmark. Statistics Denmark forwards the reported information to Eurostat, the EU's statistics office.

## Reporting unit

Reporting must include the entire legal unit (CVR no.).

If you are unsure about which workplaces (p number) the legal unit includes, you should contact DA Statistik.

Please note that there must be a correlation between the workplaces on which the statement of number of persons under 0010 (cf. guide) is based and the workplaces (p number) that the amounts in other costs include.

## Do you have any questions?

If you have questions about reporting of other costs, please contact Dorthe Jensen at DA Statistik on telephone number: 33 38 92 29, or visit our website at <http://indberetning.da.dk>.

## Number of employees

### **0010 Number of employees converted to full-time employees**

Number of full-time employees can e.g. be calculated as the sum of:

Number of persons calculated as the ratio between the total ATP contribution for one year (employee and company contribution) and the ATP contribution for one full-time employee.

If the total ATP contribution is e.g. DKK 100,000, this corresponds to 28 full-time employees as the ATP contribution for one full-time employee constitutes DKK 3,564 (in 2024).

Number of non-ATP contributors converted to full-time employees (it is assumed that a full-time employee works 1,924 hours a year incl. sickness, holidays and public holidays).

### **0030 Of whom number of non-ATP contributors converted to full-time employees**

The converted number of non-ATP contributors reported under 0010 is stated here.

### **0040 Number of resigned employees with compensation as a result of job, customer and/or non-compete clauses**

Number of employees who have resigned and *after resignation* have been paid compensation as a result of a job, customer and/or non-compete clause.

## Costs

### **0050 Contributions to AUB**

The annual contribution to AUB. *Does not require reporting, received directly from ATP.*

### **0060 Occupational disease insurance (AES)**

The company's contribution to occupational disease insurance (AES). *Does not require reporting, received directly from ATP.*

Premium for commercial liability insurance and other voluntary employee-related insurances are reported under 0140 and 0150.

### **0070 Financial contributions**

The financial contribution covers part of the government's costs for ATP contributions for persons who are not in work. These may be employees who are out of work, sick or on maternity leave.

The financial contribution also covers costs to Lønmodtagernes Garantifond (LG). *Does not require reporting, received directly from ATP.*

### **0080 Contributions to maternity funds**

Contributions to maternity funds to offset costs associated with maternity leave. *Does not require reporting, received directly from the maternity funds.*

### **0090 Contributions to information and educational funds**

An employer may be covered by several educational funds. All employers within the area of the Confederation of Danish Employers are covered by DA/LO Udviklingsfonden. In addition, special education/skills development funds have been agreed in many collective agreements.

### **0100 Contributions to other social funds**

Contractual contributions to socially conditioned funds. The contributions collected are usually calculated based on an hourly rate or a percentage of wages. Only applies to very few employers.

### **0110 Contributions to sickness benefit insurance**

Premium for insurance scheme for small private employers. Premium for insurance scheme for the self-employed is, *on the other hand, not included.*

### **0120 Accident at work insurance/Industrial injury insurance**

The employer's premium for accident at work insurance/industrial injury insurance. Premium for commercial liability insurance and other voluntary employee-related insurances are reported under 0140 and 0150.

### **0130 Group life insurance**

The employer's contributions to group life insurances. Contributions on which the employee is taxed should not be included.

### **0140 Commercial liability insurance**

Premiums for voluntary commercial liability insurances excl. product liability insurance.

### **0150 Other voluntary employee-related insurances**

Premiums for other voluntary insurance, including travel accident and travel sickness insurance, leisure and full-time accident insurance and critical illness. Premiums on which the employee is taxed should not be included.

Premium for occupational accident insurance is reported under 0120 and contributions to occupational disease insurance (AES) are not reported (*received directly from ATP*).

### **0160 Payroll tax**

Passenger transport companies like taxi operators, bus companies, and travel agencies must report payroll tax.

Newspaper publishers and importers should exclude their turnover-based payroll tax.

### **0170 Contributions to company pension funds for retirement benefits (excluding occupational pensions)**

Non-individual amounts that the employer pays/allocates to a company pension fund (defined-benefit scheme). The amount can thus not be attributed any individual employee in the company.

We emphasise that these are not ordinary employee and employer contributions to labour market pensions etc. which are calculated as part of individual wages as these are already included in the report to StrukturStatistikken.

### **0180 Paid compensation to resigned employees as a result of job, customer and/or non-compete clauses**

Total compensation, which after the date of resignation has been paid to employees as a result of job, customer and/or non-compete clauses, is stated here. This includes compensation paid pursuant to Sections 18 and 18A of the Danish Employers' and Salaried Employees' Act as well as the Danish Act on Employment Clauses.

### **0190 Recruitment costs**

Costs associated with recruiting new employees are stated here, including:

- Expenses for recruitment agencies.

- Expenses for job postings

- Reimbursement of travel expenses for applicants.

- Settlement allowance for new employees.

### **0200 Training costs**

Costs related to training. Costs will usually be course fees, participant fees, purchase of entire courses, transport and accommodation. Fees for external instructors on internal courses etc. Educational materials and costs for internal training departments, including depreciation and maintenance of buildings and equipment.

Salaries for employees in internal training departments and salaries for internal instructors should not be included.

Contributions to training funds (0090) and salaries for employees participating in courses *should not be included*.

## **0210 Other staff costs**

Includes all other costs associated with the employer's staff *which cannot be attributed to salary costs.*

### **A. Examples of costs included:**

- Dismissal costs (excl. payments due to dismissed employees).
- Workwear and wash of workwear.
- Food for meetings, overtime etc.
- Staff conferences and similar events.
- First aid equipment, safety equipment, computer glasses etc.
- Costs for doctor's certificates, medical examinations, vaccinations, massage, chiropractors etc.
- Costs for alcohol treatment programmes etc.
- Costs for personal care (hand soap, toilet paper etc.).
- Grants for company-related cultural and sporting activities (company sports, staff magazine etc.)
- Costs for company nurseries.
- Koda/Gramex fees.
- Staff benefits that are non-taxable (free newspapers, coffee etc.)
- Canteen (excl. wages for own canteen staff).
- Costs for anniversaries, anniversary receptions, company parties etc.
- Contributions to Working Environment Services (BST).

### **B. Examples of costs that should not be included:**

- Trainee costs (regarded as education).
- Wages for temporary staff.
- Pension contributions (form part of reporting of ordinary payroll information).
- Mileage allowance.
- Purchase of fixtures and fittings and other operational costs.
- Membership fees for employers' organisations, trade associations etc.

## **Reimbursements/grants**

### **0220 Reimbursement from AUB**

Includes those reimbursements/grants that the employer has received from AUB. Including:

- Salary reimbursement during the trainee's study programmes.
- Transport allowance during the trainee's study programmes.
- Internship award.

*Do not require reporting, received directly from ATP.*

### **0230 Reimbursement from maternity funds**

Reimbursement from maternity funds, cf. 0080. Reimbursement in accordance with the Sickness Benefit Act/Maternity Act and Sickness Benefit Insurance should not be included (see 0260).

*Does not require reporting, received directly from the maternity funds.*

### **0240 Reimbursement from information and educational funds**

Only includes reimbursement from information, educational and skills funds under 0090.

### **0250 Reimbursement from other social funds**

Reimbursement from social funds included under 0100.

### **0260 Reimbursement for wage costs during sickness, maternity leave etc.**

Reimbursement for the sickness, maternity leave etc. of employees, but not the self-employed. There are in principle three sources:

Reimbursement from the municipality pursuant to the Danish Sickness Benefit Act/Maternity Act.

Reimbursement from the municipality according to insurance scheme for small private employers pursuant to the Danish Sickness Benefit Act.

Reimbursement from the municipality for employees who are in job clarification pursuant to Danish Act on Active Social Policy.

### **0265 Compensation in the event of illness from company pension schemes**

Compensation from the company pension scheme for employees' loss of earning capacity when the employer bears the loss and pays full pay during a period of illness.

### **0270 Reimbursement to employer associated with training**

Includes the reimbursement (wage loss allowances) that the employer can receive on behalf of employees in connection with training schemes such as:

Reimbursement for participation in vocational adult and continuing education (VEU allowance).

State Educational Support for Adults (SVU).

### **0280 Wage subsidies/bonus etc.**

Includes support for employees with private employers for:

Wage subsidy jobs

Job on special terms

Rehabilitation with employer

Flexi jobs – employed before 2013

Mentor function

Job rotation

Subsidy for personal assistance for the disabled

Job award for the employment of veterans

Does not include:

IGU (integrationsgrunduddannelsen) (Basic Integration Course)

Refugees in ordinary employment

### **0290 Wage subsidies for adult apprentices**

Includes support for adult apprentices during their trainee period.

# REPORTING FORM/DRAFT FOR OTHER COSTS

CVR no.	Company name
Address	
Contact (CAPITAL LETTERS)	Telephone
Signature	

## Completion of reporting form/draft

The form should be completed using easy-to-read numbers as follows:

Fields for costs/reimbursement that the employer has *not* received should contain a 0.

# REPORTING FORM/DRAFT FOR OTHER COSTS

CPR no.

Number of employees		Quantity
10	Number of employees converted to full-time employees	
30	Of which number of non-ATP contributors converted to full-time employees	
40	Number of employees who have resigned with compensation as a result of job, customer and/or non-compete clauses	

Costs		Whole kroner
50	Contributions to AUB (do not require reporting, received directly from ATP)	
60	Occupational disease insurance (AES) (does not require reporting, received directly from ATP)	
70	Finance contributions (do not require reporting, received directly from ATP)	
80	Contributions to maternity funds (do not require reporting, received directly from ATP)	
90	Contributions to information and educational funds	
100	Contributions to other social funds	
110	Contributions to sickness benefit insurance	
120	Accident at work insurance/Industrial injury insurance	
130	Group life insurance	
140	Commercial liability insurance	
150	Other voluntary employee-related insurances	
160	Payroll tax	
170	Contributions to company pension funds for retirement benefits (excluding occupational pensions)	
180	Paid compensation to resigned employees as a result of job, customer and/or non-compete clauses	
190	Recruitment costs	
200	Training costs (excl. salaries for internal employees)	
210	Other staff costs	

Reimbursements/grants		Whole kroner
220	Reimbursement from AUB (does not require reporting, received directly from ATP)	
230	Reimbursement from maternity funds (does not require reporting, received directly from ATP)	
240	Reimbursement from information and educational funds	
250	Reimbursement from other social funds	
260	Reimbursement for costs for wages during sickness, maternity leave etc.	
265	Compensation in the event of illness from company pension schemes	
270	Reimbursement for employer associated with training	
280	Wage subsidies/bonus etc.	
290	Wage subsidies for adult apprentices	