



# The Danish Holiday Act



The Danish Holiday Act applies, with very few exceptions, to all employment relationships provided that the place of work is in Denmark. The provisions of the Act are minimum rules which can only be deviated from to the benefit of the employee.

Deviation can typically take place in connection with an agreement about non-earned, employer-paid holidays or a higher holiday allowance than the allowance stipulated in the Danish Holiday Act.

The table below outlines the main rules in the Danish Holiday Act.

<b>1</b>	Holiday entitlement - per month of employment during the calendar year	2.08 days	The number of working days per month is irrelevant to the accrual of holidays. Holidays are accrued during maternity leave, but not during leave without salary.
<b>2</b>	Salary qualifying for holiday pay	Basis for holiday pay and holiday allowance	The salary qualifying for holiday pay forms the basis for calculation of holiday pay and holiday allowance. As a main rule, the salary qualifying for holiday pay consists of all salary subject to income tax (gross salary, car allowance, company-paid car, bonus, etc.), however, there are certain exceptions such as severance pay.
<b>3</b>	Number of holidays	5 days per week 25 days per year	Extra holidays in excess of the 25 days per year are not covered by the Danish Holiday Act.
<b>4</b>	Year of accrual	1 January to 31 December	Holidays are accrued during the calendar year, but spent during the holiday year.
<b>5</b>	Holiday year (begins in the year after the year of accrual)	1 May to 30 April the following year	Holidays accrued in the calendar year 2010 must be spent in the period from May 2011 to 30 April 2012.
<b>6</b>	Holiday allowance	Min. 1%	The holiday allowance is calculated based on the employee's salary qualifying for holiday pay during the year of accrual. The employee is entitled to a proportionate share each time holidays are spent, but it can also be paid as a lump sum typically in April or May. Paid holiday allowance cannot be offset against holiday pay, if the employee resigns.
<b>7</b>	Deduction in the salary for each holiday in respect of which no right to paid holiday has been accrued	4.8%	The salary deduction will be calculated for working days only, and it will be calculated at 4.8% of the actual monthly salary, including any employee benefits, per holiday spent
<b>8</b>	Carry-forward of the fifth holiday week	5 days	One week of holidays can be carried forward to the next holiday year, if the employee has earned full holiday.
<b>9</b>	Payment of the fifth holiday week	Yes	Holiday allowance for the fifth holiday week can be paid to the employee upon application.
<b>10</b>	Holiday pay on resignation	12.5%	Holiday pay must be calculated, if an employee resigns. Holiday pay is calculated at 12.5% of the salary qualifying for holiday pay for previous and present year of accrual. Spent holidays are reduced proportionately in the year of accrual in question. Holiday pay must be paid to FerieKonto or a private holiday scheme.
<b>11</b>	Holiday pay when the employee leaves the labour market	12.5%	Holiday pay can be paid in cash to the employee, if he retires or moves abroad.



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