

SURVIVAL GUIDE FOR MARIE CURIE RESEARCH FELLOWS IN DENMARK

Part of the information provided in this guide comes from

- 1- "*SHORT CUTS GUIDE*" published and produced by *Ungdomsinformationen* - Youth Information Copenhagen (June 1996).
- 2- "*STATUS OF E.U. RESEARCH FELLOWS IN DENMARK*" by Bent Greve, Roskilde University, 4000 Roskilde Denmark.

SUMMARY OF STEPS YOU NEED TO TAKE INTO ACCOUNT WHEN COMING TO DENMARK

- 1- Passport or ID card in hand, travel to Denmark.
- 2- Arrive, find a temporary place to live.
- 3- Visit your lab and meet your supervisor.
- 4- Contact the National Register for a temporary personal code number.
- 5- Go to the tax office with your personal code number and get a tax card.
- 6- Find a more permanent accommodation.
- 7- Contact *Københavns Overpræsidium* and apply for a residence permit on the basis of your job contract.
- 8- After receiving the permit, go to the National Register again for your official personal code number and choose a doctor.
- 9- You will receive your official security certificate (CPR) after 6 weeks "qualifying period".
- 10- Have a great time and ask for good weather.

1. General Conditions for the Community Provisions on Social Security

OBTAINING YOUR WORK PERMIT (see A) AND RESIDENCE PERMIT (see B). WHAT ABOUT HEALTH SERVICES (see C) ?

The addresses provided below are for the fellows staying in Copenhagen local council area. If you move to or live outside this area, you should contact the local police station for details on how and where to apply for the residence permit.

EU and Liechtenstein citizens do not need to apply for a work permit to get a job in Denmark. However fellows need a residence permit if staying more than three months (*opholdsbevis*). An EU residence permit may be issued to EU nationals once they have found paid work in Denmark or are self-employed. An application for a residence permit normally need to be accompanied by a contract of employment as a proof that the applicant is self-supportive.

EU residence permits are also issued to the spouse and children of EU nationals who have been issued with a permit on the basis the above rules.

Nationals from Nordic countries may enter Denmark and stay in the country for an unlimited period without a residence permit or a work permit. However before leaving you should obtain an *Internordisk flyttebevis*.

Contact:
Nordic council of Ministers
Nordisk Ministerråd
Store Strandstraede 18
1255 Copenhagen K
33 96 02 00

A) HOW TO APPLY FOR THE WORK PERMIT (GETTING YOUR “OPHOLDSBEVIS”: “the blue-ID card”)

Nationals of EU states and Liechtenstein may apply for a residence permit (*opholdsbevis*) by contacting:
Københavns Overpræsidium:
Hammerensgade1
1267 Copenhagen K
Tel: 33 12 23 80

Opening hours:
Monday- Wednesday: 9:00 AM - 3:00 PM
Thursday: 9:00 AM - 5:00 PM
Friday 9:00 AM - 2:00 PM

For personal visit it is recommended that you go between 9:00 and 12:00 AM (no appointment required).

You can ring for an application form to be sent, but you need to go into their offices with the completed form, 2 passport photos, your passport, and your employment contract. The application must be filled within 3 months of your entry in Denmark. For fellows with contract, you should be getting your permit by mail within a week. An application for a renewal needs to be filled within 15 days from the expire of the permit.

B) HOW TO BECOME REGISTERED (GETTING YOUR CPR NUMBER)

Folkeregistrer (the National Register)
Dahlerupsgade 6
1640 Copenhagen V
Tel: 33 66 60 95

Opening hours:
Monday- Wednesday: 9:30 AM - 2:30 PM
Thursday: 9:30 AM - 5:30 PM
Friday 9:30 AM - 1:00 PM

You should phone and get an appointment (you will avoid having to wait a long period).

Researchers from EU, excluding Nordic Nationals:

Everyone who stays in Denmark for more than 3 months has to be registered in the Danish bureaucratic system. The following details apply to those living in Copenhagen Local City area (Københavns Kommune).

In order for non-Nordic citizens to become registered, you need a residence permit has a proof that you are allowed to stay in the country for more than three months. The next important requirement is that you need to have a permanent address (a poste restante address is not sufficient). You will then be issued with a personal code number - in Danish, *personnummer* or *CPR nummer* (they are the same thing). Your personal code number consists of your date of birth and a four-digit number. If you already have a job and a tax card you will have been issued with a personal code number. You will then at the later stage (see below on the health insurance) be issued with a social security certificate (*sygesikringsbevis*) which entitles you to free medical treatment.

While you are at the National Register (*Folkeregistrer*) you will be giving the opportunity to choose a doctor. You can look through a list of doctors within 5 kilometers of the area in which you live, and can see their age and sex.

Nordic Nationals:

Residents from the Nordic countries can go directly to the National Register (*Folkeregistrer*) on arrival. You need to take along your *Internordisk flyttebevis* in order to be registered. Nordic nationals can expect to wait up to above 3 weeks for a social security certificate to arrive through the post.

Going to the next stage:

If you have got as far as securing residence permit, you've got beyond the worst of it. Now on to the next stage.

Your personal code number can open a number of doors for you, so it is important to get registered as soon as possible, once you have secured a residence permit (see Obtaining residence and work permit section). As mentioned above, it means that you will be issued with a social security certificate; it also makes using libraries and other public facilities a lot easier, and it is used in many other situations. For example it is required at most languages schools if you want to register on a Danish course. You can either ring or make an appointment, or just go to the above address. You need to take along your residence permit and passport or ID card. If you are married or divorced, you need to take documentation of this as well.

Change of address:

If you move you need to notify the National Register (*Folkeregistrer*) as soon as possible (preferably within 5 days). You can do this by picking up a blue notice of move out form (*flytteanmeldelse*) from a post office or bank and sending it to the above address. You will then be sent a new social security certificate with your new address on it.

C) HEALTH SERVICES

Emergency treatment:

Everybody is entitled to free emergency treatment in a Danish hospital in acute situations. Medicine prescribed at the hospital in emergency situation is free of charge.

Once you have a resident permit and have registered at the National Register (*Folkeregistrer*), you will after a period of 6 weeks, be issued with a social security certificate (*sygesikringsbevis*: "the yellow, plastic card"). These 6 weeks are referred to as the "qualifying period". The qualifying period is considered fulfilled if you can provide evidence of period of insurance, employment, or residence in another EU Member State. To do this you need to submit a form E104 which you should get from the health service/insurance institution in your home country before leaving. Nationals from other countries waiting for a social security certificate need to have their own private health insurance to cover them for this period.

When you receive a social security certificate through the post, you should take it with you when you visit your doctor. It is a yellow plastic card and is also used in libraries and other public facilities where it is necessary to be registered on their computers.

d) Pension Schemes

e) Unemployment

3. General Rules of Taxation: income and council tax.

a) Introduction

b) Tax liability

c) Income Tax

d) Tax Allowances and Relieves (by Roderick Murray-Smith)

Normally people pay a lot of tax in Denmark, but Marie Curie Fellowships fall nicely under the Danish paragraph 48 tax scheme for foreign specialists (*udenlandsk specialist*). If you get into this scheme you pay 25% tax + your 8% ABM for up to 36 months (no fradrag allowed, nice and simple). You can't have worked before in Denmark (although you can apply for the rate once you have started your existing contract), and your contract must be for 36 months or less. Any income from abroad or investments etc is taxed according to normal rates.

The way to get it is to fill in a form from the Forskningsraad (research council) where they will recognise your project as being suitable for it. <http://www.forskraad.dk/> has further info. In general you have to prove that you are essential for the success of the project. As all TMR projects are in the name of the researcher, this is pretty essential! You also have to be working at a Danish research institute/uni.

Once you have that stamped by the research council you send it in to the university's finance people, and they sort out the details. There is an information leaflet by Told & Skat <http://www.toldskat.dk> which gives all the info (order it by e-mail!) in Danish its "Om valg af 48E-beskatning" and there is an English version of it.

You can extend your contract a further 48 months where you pay normal Danish tax, but if you are still in Denmark after that, you have to pay it all back and pay the normal rate for the full 5 years! So be sure about your plans!

e) Appeals

f) Council Tax

4. Conclusion: practical administrative steps to take when arriving and leaving DENMARK

a) Arrival in DENMARK

b) Leaving DENMARK

5. The Host Institution and the Contract

6. Sources of further information in Copenhagen Area:

a) Cinema

On the following internet address, you can find all the movie program:

<http://www.scope.dk/services/exec/mask.exe?mask=index.msk>

b) Going out

You can find events, entertainment, culture, restaurants, hotels and essential tourist information for Copenhagen at the "*Copenhagen This Week*" site:

<http://www.ctw.dk/ctw.html>

Annex 1: Useful information about accommodation
finding a place to live

Josefin

Annex 2: List of useful documents and addresses

Annex 3: TMR national Contact Point in DENMARK

Annex 4: Example of letter to claim tax allowances

Status of E.U. research fellows in Denmark. In particular, assessment of legal conditions, including social and fiscal treatment, offered by research institutions to fellows in compliance with the "General conditions governing research training fellowship.

by

Bent Greve, Roskilde University, 4000 Roskilde Denmark.

Ph. 46742585

Fax: 46743080

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FOREWORD

The intention of this report is to give research fellows, coming to Denmark, an overview of his/her position in relation to the relevant social and tax-regime applicable. In order to present the points clearly there will be some overlap between different sections of the report.

This report would not have been completed without support from public institutions, a reference group established by the Ministry of Research, and help from Tine Rostgaard and Vibeke Kovsted. The author takes full responsibility for any remaining errors and unclear phrases.

I hope the report, and, the short summary will be valuable in increasing the international mobility of research fellows, which would be of significant impact for the European Development in the sense that mobility will be increased.

Roskilde November 1994
Bent Greve

1. Legal Issues

1.1. Information on legal definition

A person working in Denmark paid by the Human-Mobility and Capital-Programme will, in principle, have the same rights and obligations as other persons working on the Danish labour market. They will be legally employed as individuals for a fixed period with their salary based on the collective agreement between the relevant trade union and the Danish State.

A person's legal position concerning employment does not alter according to whether he/she is employed by a state organization, public organization, private organization or an international (or intergovernmental) organization when it comes to the status of the person employed.

A contract stating the conditions and length of employment has to be made between the person and the organization concerned.

Principally these arrangements will not differ from contracts on the Danish labour market. The contract will normally state the wage and pension conditions which apply in this collective agreement.

In all other aspects the research fellow will have the same status as a worker in Denmark and can receive residence and work-permits in accordance with EU-rules, as long as they are employed to do research activities in accordance with the contract.

Category 20 level fellows will normally in Denmark be considered as researchers as in the description in the "Human-mobility and Capital" programme emphasise that they shall do research and work as research assistants and doing so in accordance with a contract issued by the European Community. This means that if they are here in order to carry work out as research assistants they will be considered as having a work on the Danish labour market and employed in accordance with collective agreements.

If on the other hand they are registered as ph.d. students at a ph.d. programme and following the courses in relation hereto and they are here as part of their ph.d. study they will be looked upon as students and payed in accordance with the Danish legislation on ph.d. students.

As the human-mobility and capital programme emphasises the research activities, and the research is part of the expected outcome of the work, it would be assumed that most of those coming to Denmark will be considered as working in Denmark. They will then be employed as research assistants on a contract with a wages in accordance with collective agreements and the correct level of wages will be dealt with in an agreement between the institution and the research fellow. The lump sum

(besides wages or ph.d. grant) from the EU-commissions programme will be used to cover expenses such as travelling expenses and attendance to conferences, publication expenses etc.

In relation to the social and fiscal regime this division has mainly an impact on coverage of different types of social benefit. It also effects if and how fellows could use the specific taxation of foreign researchers in Denmark, cf. section 2.2. A person considered to be student would have a less coverage and would not be able to use the specific tax for foreign researchers, as this is confined to researchers only.

The geographical scope of application of EU-directives is limited to Denmark.

1.2. Danish contact points

The researcher should first make contact with the Danish laboratory involved in the project, as these will often know the best way to get in contact with different public authorities. A survey carried out in relation to this study shows, in general, that there have been no big problems for Danish institutions when receiving a research fellow paid by the Human- Mobility and Capital programme.

The Danish embassy in the country where the individual comes from will also be a good starting point for operational information workpermit and permission to stay in Denmark.

Contact points:

Work and residence permits: Ministry of Interior (Indenrigsministeriet) , Christiansborg Slotsplads 1, 1218 København K., 33923380 or Department for Foreigners (Direktoratet for Udlændinge), Ryesgade 53, 2100 København Ø, 31393100

Ministry of Research(Forskningsministeriet), H.C. Andersens Boulevard 40, 1553, Københav V., 33114300.

2. Fiscal regime

2.1. Information on fiscal residence

A person who is not a resident of Denmark is, in principle, not liable to pay Danish tax.

A person is considered a resident of Denmark, if the person has hired or bought or a house or flat or if he/she has a right to use a house or flat. When a residence is established, the person will be subject to full Danish tax liability. Full Danish tax liability implies that the person is taxable on his global income - also income earned in other countries. If the person remains a resident of the country from which he came, the Danish taxation may be reduced in accordance with the double taxation agreement between this country and Denmark.

Even without being a resident of Denmark and subject to full Danish tax liability a research fellow who besides the work under a EU-contract takes up work or receives other income in Denmark will be subject to Danish tax liability of the wages or other income in accordance with Danish taxation laws and a double taxation agreement between his/her home country and Denmark. It has to be borne in mind that a Human-mobility and Capital researcher only is eligible for a grant when "receiving no other income from research activities".

This means that research fellows coming to Denmark will, in principle, have to pay Danish income tax and the new social security contribution from the time of starting up the project and receiving the salary in accordance with the EU-contract.

Table 1 presents a short description of taxation in accordance with Danish double taxations agreements with the other EU-countries.

Table 1. Different groups covered by double taxation or not

	Students	Professors only teaching	Professors teaching and/or research
UNITED KINGDOM	YES	NO	NO
GERMANY	YES	NO	NO
BELGIUM	YES	YES	YES
FRANCE	YES	YES	NO
GREECE	YES	NO	NO
EIRE	YES	NO	NO
ITALY	YES	YES	YES
LUXEMBOURG	YES	NO	NO
NETHERLAND	YES	YES	NO

PORTUGAL	YES	NO	NO
SPAIN	YES	YES	YES

Note: A YES means that a person will have to pay tax in their home country in accordance with the double agreement, a NO in Denmark.

Denmark has given notice that its agreement with Portugal will be terminated on the 1st January 1995.

The rules talk about professors, but it is similar for research fellows

Source: Danish double agreements with the EU-countries

For students the condition in the double agreements is that they are present "solely for the purpose of his education". If they are present solely for this purpose they will not have to pay tax to Denmark on income received in order to cover expenses for study and living costs. This applies only to income received from outside Denmark. Students coming from Spain and Portugal are furthermore free from paying tax on income from work in Denmark if it has relation to their education or is necessary in order to live here. When staying in Denmark for less than 365 days in a period of two years the student will not be subject to full Danish tax liability and therefore exempted from paying Danish tax on income earned in other countries.

Research fellows coming from Italy, Belgium and Spain can be exempted from paying tax in Denmark on the condition that their stay does not exceed one year, and further that they can document that they are paying income tax to their home country.

Fellows coming from all other countries will have to pay tax in accordance with Danish tax-rules, cf. section 2.2..

The table can further be read as stating the position for a Danish research fellow travelling to one of the member states, i.e. a Danish research fellow leaving for Italy, Belgium and Spain will have to pay tax to Denmark.

2.2. Information on the taxation of research fellows in Denmark

Two different possibilities exist - one follows the normal tax-rates and deductions in Denmark, the other is to pay a specific tax for foreign researchers in Denmark. This last possibility requires that the research fellow's work is scientifically accepted by the research councils in Denmark, i.e. a high quality project implying that the specific project is depending on the specific researchers etc.. It is therefore of importance for the foreign research fellow that he/she in collaboration with the Danish host, makes sure that the stay is confirmed and accepted by the research councils. It is the Danish institution which will have to apply to the Danish Research Councils.

If the research fellow is not accepted as being eligible for paying the specific tax for foreign researchers then the normal tax-rules apply. This is especially the case for

level 20 persons, which can, cf. the introduction, be looked upon as researchers and will therefore have to pay tax in accordance with Danish tax-rules unless they are covered by double taxation agreement between Denmark and the country involved, cf. section 2.1.

This means that he or she will have to pay income tax based on the salary received. All income in Denmark is in principle tax-liable. This tax depends on the municipality(kommune) and county (amt) the person lives in, as the Danish tax-system builds upon a combination of state, regional and local income tax. There is an ordinary personal relief for the person. Expenditures necessary in order to carry out the work and earn the money are deductible. This includes normal transport costs above 24 km pr. day and payment for membership of trade union and unemployment insurance. Interest paid on debt - also debt in foreign countries - can be deducted. In specific circumstances and within a maximum for a two year period extra cost for continuing a household in the country of origin (called double household in Denmark) can give right to a certain deduction. This depends on the specific case and will therefore have to be discussed with the local tax-authorities. Only a few other expenditures can be deducted as there are tight rules concerning what is accepted as necessary in order to earn a salary.

The progressive tax-scale will also apply to a foreign citizen paying tax in Denmark. The new social security contribution (5 % i 1994 and gradually increasing to 8 % in 1998) will have to be paid out of gross income without any possibilities for deductions. A person who claims to be under social security legislation in the home country in accordance with EU-directive 1408/71 and pays social security contributions to the country of origin can be exempted from this contribution, but the person will then not be covered by Danish social security, but by the country of origin. If this is the case the rules described in section three will not apply to the person in question. The person has to inform his/her employer and give evidence accepted by the Direktoratet for Social Sikring and Bistand (Department of Social Security and Assistance).

Taxation of income is withheld in connection with the payment of that income, i.e. the tax-system builds upon immediate payment. At the end of the tax year the amount of tax that has been paid is compared to the tax which should have been paid in accordance with the ex-post declaration of income and tax. If this amount is less then the person will have to pay the difference, if it is more the person will be paid this amount back.

If the person is not in Denmark for the entire tax-year (running from 1st January to 31st December) then proportional personal relief will be used, and proportional brackets for the progressive income tax will also be used.

Specific tax for researchers

Denmark has a specific tax rate for foreign researchers. It is voluntary and it only applies to income from employment at a specific research project. One of two

conditions has to be fulfilled in order to be accepted under these rules.

The one possibility is that the income is above 43.500 Danish kroner pr. month in 1995 (the amount will be changed each year in accordance with special rules for how to deal with inflation in the tax-system). This will not be the case for the research fellows in the Human-Mobility and Capital programme and it is therefore the second possibility which is of importance. If the person or the research project has been accepted by one of the research councils in Denmark, then the specific tax-rules for foreign researchers will apply.

This means that from 1st August 1994 the person will have to pay 25 % in tax of the gross-income received from the contract - minus the paid social security contribution, which is less than the average tax-rate and well below the highest marginal tax-rate which can be above 60 %. Any other income than that from the project will be subject to normal Danish tax-rates.

There will not be any personal relief or right to deduct any expenditures. Still in most cases a taxation of 25 % and paying the social security contribution will mean that from 1997 the total gross tax will be 31 %. This will still be less than paying normal income tax in Denmark. The person can only be taxed in accordance with this tax rate for a period of between 6 and 36 months. If the period of stay exceeds 3 years, but is less than 5 years, then the person will pay normal income tax for the fourth and fifth years. If the stay exceeds 5 years the normal income tax will have to be paid for the entire period.

2.3. Possible tax-allowances

The main possible tax-allowances - for those paying normal income tax - have been described in the previous section - ordinary personal relief. Besides there might, after a reduction for the first 3500 Danish Kroner per year, be a right to deduct expenditures connected to the work. These might include buying literature, computers, fees to be paid to conferences etc. It is not possible to make a full list, as part of the right is based on discretionary judgement on the part of local tax authorities about whether or not the expenditure is necessary in order to achieve and secure the income. The practice in Danish courts and tax-courts is very tight, indicating that only very few expenditures can be expected to be deductible. The same will apply for expenditures paid out of the lump-sum received by the European Commission at the host institution.

Also transport costs - based on the number of kilometers above 24 kms pr. day to the work-place and with fixed kroners pr. kilometer are deductible. This is also the case for payment for membership of trade unions and unemployment insurance. Interest payment can also be deducted.

Payment for pension purposes can, within certain limits, be deducted before paying income tax in Denmark under the condition that the company the contribution is paid to has to pay real-interest tax in Denmark.

The amount of money received in order to travel to Denmark is not taxable as it is regarded as expenditure for the purpose.

In Denmark there are not specific tax-allowances in relation to the family situation, but on the other hand the person can(cf. section three) be eligible for child benefits, which are paid from the Ministry of Taxation (Skatteministeriet).

It has to be stressed that the above mentioned allowances are not applicable when paying the lower research tax as mentioned in section 2.2.

2.4. Danish contact points.

The central authority is the Ministry of Taxation (Skatteministeriet) and its department: Told- og Skattestyrelsen, Amaliegade 44, 1256 København K. 33157300.

The research fellow must - shortly after arrival - contact the local municipal tax-office (kommunale skattekontor) and fill in the necessary forms in order to ensure a proper tax-payment from the beginning and also to get a tax-demand note ("skattekort") which has to be given to the employer. Otherwise the employer is obliged to deduct 60 % of the gross income.

3. Social Regime

3.1 Information on the social regime

a) Introduction

The Danish welfare state is based on the Nordic welfare model with its general financing. Social rights, in principle, cover all citizens and are free. The principle rights are not restricted to certain groups or linked to certain requirements, but many benefits (both in kind and in cash) are only available under certain conditions.

It is also every resident's constitutional right to receive public support for themselves and any dependents, if they are in need, and if all other possibilities have been exhausted. The health system is a National Health System and it covers all residents. The social system is financed by government subsidies, by the general taxation system, by the local authorities, and to a smaller extent from employers/employees contributions. This is the case for needs related benefits and benefits covering social contingencies. It is especially for what regards the specifically labour related risks, i.e. unemployment and employment injuries and occupational diseases, that the social system builds on the principle of private insurance.

Entitlement to insurance-based benefits presupposes a present or previous affiliation with the labour market. The benefits covering social contingencies (apart from the old-age pension) are also work-related, as it is the incapacity to work that creates the entitlement to the benefit. The aim of all benefits (except old-age pensions and the like) and related rehabilitation schemes is to reintegrate the individual into the labour market and into a position of self-support. Research fellows might not have a right to the reintegration programme.

b) Administration

The administration and organization is divided between many different units. The overall responsibility for social protection is divided between four different ministries, cf. point 3.7 contact points.

The administration of the Danish social system is mainly decentralized to a local level, as the municipalities (kommunerne) have the responsibility for administering the benefits. It is, accordingly, the municipality of residence which holds the social obligation towards the local residents. The municipal authority collects its own taxes and in that way contributes to the payment of public expenses. Discretionary powers can be used to determine the level and supply of benefits in kind, whereas the level of the benefits in cash, in most cases, are regulated by law. This also implies that research fellows in case a specific contingency arises will need to contact the municipality in which they are registered as citizens.

The counties (amterne) administer and finance the health system, and receive part

of the tax paid by the citizens to cover these expenses.

c) Social Security and migrant workers

Regulation 1612/68 gives the right to free mobility of labour to EU citizens, who have undertaken paid labour in Denmark, or who have become unemployed after having had worked in Denmark. It also gives the right to receive benefits according to the Social Assistance Act, if they have obtained a work and residence permits. For a research fellow working here for a limited period the conditions will be the following:

1) If the person is sacked for no fault of their own the person will be eligible for social assistance

2) After the period of work is done the individual will have to apply for permission to stay and will then be covered by the social assistance scheme while this application is being considered.

Social Security in Denmark concerning EU migrant workers: Application of Danish laws.

Denmark has, like other EU countries, committed itself to comply with the conditions and requirements of EU Regulation 1408/71, and of EU Regulation 574/72 for the implementation of Regulation EU 1408/71. The regulation entitles citizens from the 12 member states to the following social security benefits and services:

- sickness and maternity benefits
- invalidity and rehabilitation pension
- old age pension
- survivors benefits
- occupational diseases and employment injuries
- unemployment benefits
- family benefits

In a Danish context the Regulation 1408/71 applies to many different statutes.

The rehabilitation measures are, as mentioned, included in the statutes relating to migrant workers. What regards the other benefits under the Social Assistance Act, EU citizens are not entitled according to Regulation 1408/71 to receive social assistance in the form of cash benefits.

Workers who are, or have been at some period, covered by the social security legislation in one or several member states, and who are citizens in one of the member states, or refugees or stateless persons residing in a member state, are covered by Regulation 1408/71. In a Danish context a worker is defined as any person performing paid work, who is comprised by the law of the compulsory occupational pension fund, the Labour Market Supplementary Pension (ATP).

Every employed worker between 16 and 66 years, who works 9 hours a week or more, is compulsorily included in the ATP pension system. As research fellows are expected to perform certain duties for the institution where he/she is employed, e.g. research, teaching or publishing articles, they are therefore regarded as an employed worker with the related obligation to be a member of the ATP system. The following description of the entitlements will therefore concentrate on the position of employed workers. Likewise, it is presupposed in the description of research fellows social rights that they reside in Denmark for minimum of 6 months as described in the general conditions.

Family members of research fellows are ensured rights as family members, and the definition of a family member is defined according to the scope of application of the benefits they can claim. Likewise with the definition of surviving relatives, the definition of a surviving relative is set according to the scope of application of the benefits directed towards this group.

d) Specifically about EU-regulation 1408/71

The competent state in relation to 1408/71 concerning the payment of the benefit is the state where the workplace is situated, i.e. as the workplace is situated on Danish territory, the Danish state is the competent state.

1408/71 builds upon four principles:

1) Persons within the scope of application who are residents in another member state are secured the same rights and duties as the national of the competent state - i.e. there will not be discrimination against citizens of other member states.

2) Credits earned in another member state must be included in the determination of the qualifying period for the payment of the benefits.

3) The benefits can be exported to the member state where the citizen is residing, if the entitlement period has been fulfilled in another member state. This concerns cash benefits which can be exported to the state of residence. Regarding benefits in kind, a system of reimbursement ensures that the citizen can receive service and benefits in kind in the state of residence.

4) The principle of pro-rata-temporis shall ensure that the citizen receives a benefit according to periods of insurance, working periods or residence periods spent in each member state. The principle is to be applied in the situation where a worker has accumulated his qualifying period for pension in more than one state. The share of payment paid from each of these states must be proportional to the qualifying periods in each state. The aggregated benefit must however be no less than the benefit which the citizen would be entitled to according to national law. According to Danish legislation it is the time spent in Denmark which is the basis of calculation of the pension. As this might be the same in other countries it could be of importance

for the research fellow to make sure of that the stay in Denmark is taken into consideration in the fellows home country, for example, when fulfilling conditions for receiving pension in home country.

3.2. Information on compulsory social contributions

In the legislation concerning the Danish National Health system it is stated that everyone residing in Denmark has a right to receive free preventive and curative treatment by general practitioners and at special clinics. Furthermore, medicine and dental care, physiotherapy are partly reimbursed. As a National Health System, the health insurance contributions are not paid separately but are part of the general tax payments.

As a rule, there is a free choice of general practitioner. To prove the right to receive medical treatment at a general practitioner's clinic, it is necessary to show a Health Insurance Card stating one's address and personal identification number. Urgent treatment at a casualty ward will always be available even if one cannot show a medical card. Family members, i.e. a spouse or cohabitant and children under 18 years, enjoy the same rights. This means that a research fellow after arrival in Denmark should contact the local municipality in order to get a Health Insurance card. If the research fellow is covered by his/her own national social security there will be no waiting period in order to receive medical service. In order to document this an EU-form 104 should be brought to Denmark. If the person is not covered there will be a waiting period of 6 weeks before being entitled to receive treatment.

It is the employer's obligation, and not the employee's, to cover industrial injuries and occupational risks. A research fellow does therefore not need to have an insurance in Denmark or in their home country during the stay in Denmark.

Unemployment insurance is not obligatory in Denmark. It is based on voluntary membership of an unemployment insurance fund, where certain conditions should be fulfilled, the main condition being that one has a job. Membership of an unemployment insurance fund is not a guarantee for receiving unemployment benefit. Criteria concerning length of membership, duration of job, reason for being unemployed influence the rights to claim benefit.

Social pensions are awarded on grounds of residency and are not based on contributions. The Labour Market Supplementary Pension (ATP), is however, based on minor contributions from wage earners and employers all depending on the number of hours worked and is compulsory for wage-earners working more than 9 hours a week, i.e. the research fellow will have to pay this.

There is a legal obligation to take up insurance if one has a house, car, motorbike, moped or dog. Other types of insurance, e.g. family insurance, accident insurance, life insurance etc., are not compulsory.

3.3. Information on voluntary insurance or social contributions

It is possible to supplement the coverage one has through the universal health insurance system by taking out an additional insurance with a private insurance company. In this case, extra costs such as those incurred at the dentist, optician and chiropractor are reimbursed.

Private pension schemes exist to supplement the old-age pension, and it is possible to pay to such a system and get a reduction in taxable income, except when paying the specific tax for researchers.

Furthermore collective agreements includes supplementary pension. A research fellow will typically be employed in accordance with such a collective agreement which means that the employer will have to deduct the individuals own contribution before paying the salary and also that the employers contribution will be deducted from the amount described in the Human-Mobility and Capital programme, which as already described are expected to cover these expenditures.

In case of the death the Danish system does not cover the transport cost back to the home country. The EU-citizen should, therefore, if they are not covered by the home country's legislation, take out an insurance to cover these expenses.

3.4. Information on transfer of individual rights.

Sickness and pension

One must have a Health Insurance Card (sygesikringskort) to be entitled to receive free medical treatment at a general practitioner's. When a person has registered at the National Registration Office there will often be a waiting period of 6 weeks before the person receives the Health Insurance Card. In principle the waiting period of 6 weeks runs from when the fellow enters Denmark. However, following the principle of totalization previous periods of insurance in another member state will enable the EU citizen in Denmark to be immediately covered. In order to be covered the EU-form 104 should be brought to Denmark.

There is no requirement of previous insurance when one wants to take up a private accident insurance.

Entitlement to a Danish social pension is obtained when the person has lived in Denmark for a total period of three year from his/her 15th year to the 67th year. However, according to Regulation 1408/71, the principle of totalization means that any periods of insurance or residence from another member state can be included when the entitlement to a Danish pension is assessed. The person must, however, have spent at least one year in Denmark to obtain a right to a Danish social pension.

The pension act treats the right to pension as an individual right, and family members are therefore not covered as such. However, as a family member of a person who is or has been covered by the Pension Act, they can, to a certain extent, acquire some derived rights.

Unemployment benefits

According to the principle of totalization, a research fellow of category 30 from one of the member states can have his former periods of employment or insurance payment periods transferred when he/she wants to enroll in a Danish unemployment insurance fund. Membership is voluntary. Membership is of importance for the entitlement to unemployment benefits which normally require one year of membership. Two different sets of rules apply to the export of insurance or employment periods depending upon whether or not the person has been a member of a Danish unemployment insurance fund within the last 5 years.

For persons who have not previously, or within the past 5 years been a member of a Danish unemployment insurance fund, the right to totalize insurance periods from another member state depends on whether or not the person finds a similar job in Denmark within 8 weeks. If the time-limit is exceeded the insurance periods cannot be exported and the person must follow the ordinary rules for enrollment in a Danish unemployment fund, i.e. must fulfill the requirement of being employed and wait 1 year before the entitlement to the unemployment benefit is obtained. It is, therefore of importance for the individual to contact a unemployment insurance immediately after arrival in Denmark if they want to be covered by the Danish system.

If the person has been insured within the last 5 years, the totalization of insurance periods does not depend on whether the person finds employment in Denmark. Previous insurance periods can be totalized, if the person applies for membership within the 8 week time-limit. If this limit is exceeded the rules mentioned above apply again. Documented employment periods can, however, still be exported. When leaving Denmark only the period when the individual has been member of a Danish unemployment insurance can be transferred to the research fellows national system.

For category 20 the same rules apply if they are not considered as students, although there might be a lower benefit (dimittend sats).

3.5. Information on social benefits

Holiday allowances, sickness and maternity benefits.

The Holiday Act states that every employee is entitled to five weeks' holiday within one year and to receive a holiday allowance during the holidays. The right to leave depends on the number of months worked - each month of employment entitles the employee to two and a half days' paid holiday. As the research fellowships from the EU are for fixed periods where the remuneration is all inclusive, the sum paid must be assumed to include paid holiday.

Supplementary instalments (e.g. 13th monthly payment) do not exist in Denmark.

In order to receive sickness benefit, a person must have had a connection to the labour market for 13 weeks before the sickness and have been employed in this period for at least 120 hours. The benefit paid is based on the normal hourly income for the sick person including the normal wage, but without holiday allowance, labour market pension contribution and A.T.P. As a maximum it cannot exceed the maximum for unemployment insurance divided by the normal 37 hours of work in Denmark. Until 1st. Januar 1995 the maximum benefit pr. hour will therefore be 68.81 Danish Kroner. The sickness benefit is limited to 52 weeks within 18 month with a possibility of extention. Thereafter the recipient is transferred either to the social assistance scheme or to a rehabilitation scheme. In case of sickness the research fellow should immediately contact the Danish employer.

Maternity benefits are payable for 4 weeks before and 24 weeks after childbirth at the same rate. The benefits payable for the first 14 weeks after childbirth are only for the mother. The last 10 weeks can be divided between mother and father. In addition the father has 2 weeks in immediate connection with the birth. The maximum rule and the calculation follows sickness benefit. Until 1st January 1995 the maximum will be 2546 Danish Kroner pr. week.

Pensions

The social pensions in Denmark consist of old-age pension, disablement pension, early retirement pension and Labour Supplementary Pension (ATP). The old-age pension can be obtained from the 67th year, the disablement pension is awarded on ground of incapacity to work and has therefore no relation to the age of the claimant. The ATP is a supplementary pension system which every employee must be a member of. The contributions and the awarded benefits are, however, quite small. The calculations of old-age pension and the disability pensions are based on residence periods, are flat-rate and tax-financed, whereas benefits from the Labour Market Supplementary Pension (ATP) are performance-related. A research fellow will, on reaching the age of 67, have a right to receive benefits in relation to the paid contribution.

The early pension scheme was established in order to help people who have lost their working capacity, and therefore is comparable to the invalidity pension in other member states. Awarding of the pension is according to loss in working capacity, the claimant's age and social considerations. In case of loss of working capacity it is necessary to contact the local community and they can then advise on the procedure, for example, how to get the necessary medical certificate on whether or not the working capacity has been reduced to such a low level that early pension is possible.

The Danish social system no longer includes a survivors pension. The early retire-

ment system has to some degree replaced the former survivors pension. The ATP pension system also includes the possibility of paying the ATP pension to the surviving spouse and children.

According to the principle of equal treatment in Regulation 1408/71, persons within the scope of application are secured the same pension rights as Danish citizens, concerning the old-age and the early retirement pensions. The pension can be paid out in any member state as the recipient wishes. For a person who has only obtained Danish pension rights, i.e. has not fulfilled the requirement to obtain pension rights from another member state, the person must have resided in Denmark for at least three years.

Regulation 1408/71 has laid down that if a person has been covered by the pension legislation in more than one member state, different calculation rules apply to the invalidity, old-age and death benefits. However, in a Danish context this is of no importance as Denmark has declared that the Danish calculation method should prevail as these rules benefit the migrant worker the most.

Other information

If an accident occurs while working, the employee is entitled to receive medical treatment as a benefit in kind, even if he/she is not covered by social security in Denmark. A person is in fact always covered in case of emergency. This entitlement is equivalent to that regarding health insurance and it is therefore treated under the National Health Security. Costs in connection with physical retraining can be covered by the insurance company with which the employer has entered contract.

Benefits in cash are meant to cover loss of ability to work, compensation for injuries of a permanent character, intermediary benefits to surviving relatives, and compensation for loss of bread-winner. Benefits are calculated according to the average income in the year preceeding the accident. The rules of calculation are very difficult, but the highest income earned before an accident which can be taken into account is 288000 kroner, which will give a benefit which equals 230.400 on a yearly basis.

Unemployment benefits consist of a rate of 90 % of previous earnings with an upper limit and are given under the condition that the unemployed is available to the labour market, cf. the above described criteria for being member of an unemployment insurance fund. The benefits can be exported for up to 3 months if the person is applying for work in another member state.

Family allowances are tax-free and paid to the mother at a flat-rate for each child, with a higher amount awarded to children under 7 and single parents. A human-mobility researcher living in Denmark with his spouse and children is eligible for this child-benefit. If the person receives child-benefits from the home country the amount will be deducted from the Danish child-allowances. It is therefore in case the

researcher is a single parent necessary to contact the local municipality as this type of child allowances is only paid upon request.

Surviving relatives of an employed worker have the right to receive a funeral grant even though they live in another member state. The benefit is means tested.

A housing benefits system consisting of different benefits has been created to secure equal terms of living for different incomes. The benefit is given to tenants in both private and social rental housing according to the size of the rent, the size of the dwelling, and the number of children. The benefits amount to 75% of the difference between the rent and a set upper limit. With the amount paid to research fellows they will normally not be entitled to housing benefit.

3.6. Information on fringe benefits

There are no publically identified fringe benefits available for research fellows as a special category of people. Some museums offer reduced admission prices and some travel agencies have special low-price tickets for Ph.D.students, especially if they are under the age of 25. Therefore a research fellow of category 20 should be able to state that he/she is still a student.

Receiving fringe-benefits as a supplement to income at the workplace is seen as taxable income according to Danish legislation.

3.7. Danish contact points

Social Security in general - The local Health and Social Security office in each municipality can give general information on these matters.

Unemployment - The Directorate for Unemployment Insurance (Direktoratet for Arbejdsløshedsforsikringen) must approve previous membership of an unemployment fund or previous employment in another member state. 31 10 60 11.

The Labour Market Board of Appeal handles the judicial review.

Health - The Ministry of Health (Sundhedsministeriet) has the overall responsibility. As proof of previous insurance periods in another member state, a form must be presented to the local social security administration. 33 92 33 60

Social pensions - The Social Security and Assistance Directorate (Direktoratet for Social Sikring og bistand) is the competent institution and contact point, but also in the local municipalities can further informations be received. 33 91 26 22

Industrial injuries and occupational diseases - The Ministry of Labour (Arbejdsministeriet) is the competent authority for work related risks, and the National Office for Insurance against Employment Injuries and Occupational Diseases (Arbejdsskadestyrelsen) is the competent institution. 39 17 77 00.

Daily sickness benefits - The Ministry of Social Affairs (Socialministeriet) is the overall competent authority. The Social Security and Assistance Directorate are the ones to contact concerning cash benefits. The competent institution is the local welfare administration. 33 92 33 77

Family allowances - The Ministry of Taxation (Skatteministeriet) is the competent authority for the general family allowances. The municipality can be contacted for further information. 33 15 73 00.

Unemployment benefits - The Ministry of Labour, Department of Unemployment Insurance (Direktoratet for Arbejdsløshedsforsikring) is the competent authority for unemployment benefits, although the daily administration is by the unemployment insurance fund. Finsensvej 78, 2000 Frederiksberg C., 31 10 60 11.

4. Other important legal obligations.

4.1. Different information

A person bringing his car with him and staying in Denmark for more than 12 months will need to have the car registered in Denmark. The person will also - for the whole period spend in Denmark have to pay motor vehicle weight duty.

For used vehicles, the threshold of 34400 Danish kroner before paying the registration tax - is reduced by age of the car. Non-citizens who take up residence for supposed less than 3 years may pay the tax as part payment by 1. pct. of the cars value per month.

A person entering a local municipality in Denmark should as soon as possible and within five days contact the local civil registry (folkeregistret) and be registered as living here.

There are no other important legal obligations for a person entering Denmark.

4.2. Danish contact point

Concerning registration of cars it is:

Rigspolitiet, Politortvet 14, 1780 København V, 33 14 88 88

Concerning taxation of cars it is:

Told- og skatteregion København 1, Strandgade 100, 1401 København K, 32889300

5. Breakdown of the income for EU-research-fellowships

In the following various different calculations will be presented in order to give an overview of the different possible tax-regime the EU-research-fellowships will be witnessing when coming to Denmark. It starts with taxation in accordance with normal taxation in Denmark and gives thereafter an example with tax for foreign researchers. The situation calculated - which must be assumed to be the most frequent - is a situation where it is an income in accordance with the Danish collective agreement for researchers in the public sector. In these calculations the individual's own and the employer's contribution to the labour market pension are deducted. Also deducted is both the employer and employees contribution to the Labour Market Supplementary pension (A.T.P.).

The results will be depend on the deductible amount for the individual and the local municipality lived in as the overall tax depends on the taxrate in the municipal and the county besides the state tax. In table 1 the breakdown is given for a researcher living in a municipality with the average tax-rate in Denmark for counties and local authorities in 1994. It is assumed that the amount deductible will be 10000 kroner, which covers unemployment insurance, membership of trade-union and transport. If the amount deductible is higher the tax will be 44.7% of the amount lower. If the amount is lower the tax on the other hand will be 44.7 % higher.

There will be the following tables:

Table 1: Category 20 taxed in accordance with the normal Danish tax-system

Table 2: The same as table 1, just for category 30

Table 3: Category 30 fellowships taxed in accordance with the specific tax for foreign researchers.

Table 4: A category 20 which receives the grant as ph.d. study grants in Denmark including 280 hours of paid work pr. year

In relation to table 4 it has be born in mind that this specific situation is not covered in the Danish legislation for ph.d. students, but in order to make equal treatment and in relation to that part of the lump-sum will be used as a payment for the cost in relation to a ph.d. study the calculation describes how the situation would be for a danish person who have been given a ph.d. grant.

In table 1 an example for a category 20 receiving income on the collective agreements level 1 and with the normal supplement for a researcher is calculated. The calculation is based on the average tax-rate in Denmark in 1994 and with an expected deductible amount of 10000 Danish Kroner.

Table 1: Breakdown for category 20 (doctoral level) fellowship when paying normal Danish income tax and wages in accordance with collective agreement.

	amounts in D.Kr.
	in ECU

Gross salary	2462	18580
Social Security Contribution and A.T.P.	124	937
Tax to be paid	913	6890

Net income	1425	10753

In table 2 a situation where a category 30 person receiving income in accordance with the collective agreement - level 8 - and with supplement for a researcher with this experience is presented.

Table 2: Breakdown for category 30 (post doctoral level) fellowship when paying normal Danish income tax and wages in accordance with collective agreement.

	in ECU	amounts in D.Kr.
Gross salary	3086	23292
Social Security Contribution and A.T.P.	155	1172
Tax to be paid	1223	9607

Net income	1658	12514

In table 3 is - in order to make a complete picture described the situation where the researcher receives the income in accordance with the collective agreement and pays the specific tax for foreign researchers. This is only calculated for category 30 as category 20 can not be expected to fall inside this specific rule.

Table 3: Breakdown for category 30 (post doctoral level) fellowship when paying specific tax for foreign researchers and wages in accordance with collective agreement.

	in ECU	amounts in D.Kr.
Gross salary	3086	23292
Social Security Contribution and A.T.P.	155	1172
Tax to be paid	879	6636

Net income	2052	15484

The examples illustrates the importance for the foreign researcher as soon as arriving to Denmark to contact the local tax-authorities after making a contract with the employer. It is the responsibility of the employer to apply for the 25 % tax rate for the researcher whom they are in the process of recruiting.

In table 4 the specific situation where a category 20 person is in Denmark and is here for the purpose of the ph.d. study and is registred as ph.d. student. The amount in the table includes only the ph.d. grant. In this case there will not be any specific

deduction which is assumed in the other examples.

Table 4: Breakdown for category 20 fellowship when receiving Danish study grant.

	in ECU	amounts in D.Kr.
Grant	1791	13520
Social Security Contribution and A.T.P.	91	684
Tax to be paid	628	4737

Net income	1073	8100

It has to be borne in mind that the institution of the lump-sum received from EU besides the wages will pay costs in relation to the research as, for example, fees for studying, travel to conferences, publication costs etc.

¹ If besides receiving wage for 280 hours work pr. year the net-income will be 2096 Danish Kroner higher pr. month.

6. Empirical survey

In relation to this study laboratories in Denmark which previously have received fellows were asked if they had had specific problems in relation to social security and taxation. The answers show that, in general, there are no problems in relation to receiving fellows. There is sometimes a little uncertainty about the rules, but they are usually solved over time.

SUMMARY:

The intention of this summary is to present the main points for a research fellow coming to Denmark. Details will have to be found in the description of the situations for EU research fellows coming to Denmark.

It therefore only consist of headlines and important elements for a researcher coming to Denmark.

- 1) It is important that the researcher brings with him the EU-form 104 in order to make sure of immediate coverage in case of sickness.
- 2) Before arrival or just after arrival it is necessary for the researcher to make a contract with the employer stating conditions of employment- including wages. In order to ensure the correct wages documentation (in the form of for example curriculum vitae) of earlier experience should be available.
- 3) Contact the local municipality's civil registration office (Folkeregistret) in order to be registred as resident in Denmark
- 4) Contact the tax-authorities (Skattekontoret) in order to obtain a tax-card whereafter the correct tax can be paid
- 5) Clarify your position with the Danish research councils (Forskningsråd) - preferably through your employer - in order to find out whether the specific tax-rule for foreign researchers can be applied for
- 6) Get a residence and working permission (opholds- og arbejdstilladelse)
- 7) Contact the local municipality to get a Health Insurance Card (Sygesikringsbevis).

Some of this might take time. Therefore it is always good advice to start the preparation at the Danish Embassy in the country of origin and be in contact with the institution where you will be working.

Some usefull adresses and phonenumber:

Work and recidence permits: Ministry of Interior (Indenrigsministeriet) , Christiansborg Slotsplads 1, 1218 København K., 33923380 or Department for Foreigners (Direktoratet for Udlændinge), Ryesgade 53, 2100 København Ø, 31 39 31 00

Research: Ministry of Research(Forskningsministeriet), H.C. Andersens Boulevard 40, 1553, Københan V., 33 11 43 00.

Taxation: The central authority is the Ministry of Taxation (Skatteministeriet) and

its department: Told- og Skattestyrelsen, Amaliegade 44, 1256 København K. 33 15 73 00.

Social Security in general - The local Health and Social Security office in each municipality can give general information on these matters.

Unemployment - The Directorate for Unemployment Insurance (Direktoratet for Arbejdsløshedsforsikringen) must approve previous membership of an unemployment fund or previous employment in another member state. 31 10 60 11.

Health - The Ministry of Health (Sundhedsministeriet) has the overall responsibility. As proof of previous insurance periods in another member state, a form must be presented to the local social security administration. 33 92 33 60

Social pensions - The Social Security and Assistance Directorate (Direktoratet for Social Sikring og bistand) is the competent institution and contact point, but also in the local municipalities further informations can be received. 33 91 26 22

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Daily sickness benefits - The Ministry of Social Affairs (Socialministeriet) is the overall competent authority. The Social Security and Assistance Directorate are the ones to contact concerning cash benefits. The competent institution is the local welfare administration. 33 92 33 77

Family allowances - The Ministry of Taxation (Skatteministeriet) is the competent authority for the general family allowances. The municipality can be contacted for further information. 33 15 73 00.

Unemployment benefits - The Ministry of Labour, Department of Unemployment Insurance (Direktoratet for Arbejdsløshedsforsikring) is the competent authority for unemployment benefits, although the daily administration is by the unemployment insurance fund. Finsensvej 78, 2000 Frederiksberg C., 31 10 60 11.

i...1. A professor coming from UK and having income in Denmark is not covered by a specific rule in the double-taxation agreement, but will be covered by the agreement's specific rules about taxable income.

i....2. This procedure is done mainly by way of using computer systems, but the individual will receive a copy of the information the tax-authorities have been informed about and must check this and if necessary inform about the correct size of deductions.

i....3. For each 100 kroner (%) in 1997 the researcher will have to pay 8 kroner (%) in social security contribution and of the remaining 92 Kroner (%) the 25 % tax rule apply. 25 % of 92 Kroner is 23 Kroner, which plus 8 Kroner gives 31 Kroner (%).

i....4. These are the main statutes in relation to the EU-regulation.

- **The National Health Security** (Lov om offentlig sygesikring, Lov nr. 311 af 9. juni 1971, Lovbekendtgørelse nr. 77 af 31. januar 1994)
- **The Law on Hospitals** (Lov om sygehusvæsenet, lov nr. 324 af 19. juni 1974, lovbekendtgørelse nr. 476 af 7. november 1985)
- **Law on Obstetric Aid** (Lov om svangerskabshygiejne og fødselshjælp, Lov nr. 260 af 7. juni 1972, lovbekendtgørelse nr. 477 af 7. november 1985)
- **The Daily Sickness Benefits Act** (Lov om dagpenge ved sygdom eller fødsel, Lov nr. 852 af 20 december 1989, Lovbekendtgørelse af. 23. juni 1994, nr. 549)
- **The Maternity Leave Act** (Lov om barselsorlov m.v., lov nr. 234 af 4. juni 1972, lovbekendtgørelse nr. 411 af 26. maj 1992)
- **The Social Pension Act** (Lov om social pension, Lov nr. 217 af 16. maj 1984, lovbekendtgørelse nr. 411 af 26. maj 1992)
- **Labour Market Supplementary Pension** (Lovbekendtgørelse nr. 588 af 27. juni 1994(main law from 1964), lovbekendtgørelse nr. 588 af 27. juni 1994)
- **Law on Insurance against Employment Injuries and Occupational Diseases** (Lov om forsikring mod følger af arbejdsskade, lov nr. 390 af 20. maj 1992.)
- **Law on child benefits and advanced payment of child-contribution** (Lov om børnetilskud og forskudsvis udbetaling af børnebidrag, Lov nr. 350 af 4. juni 1986, lovbekendtgørelse nr. 254 af 8. april 1992)
- **Law on the General Allowance for Families with Children** (Lov om en børnefamilie-ydelse, lov nr. 147 af 19 marts 1986, lovbekendtgørelse nr. 609 af 30. juni 1994.)
- **Law on Unemployment Insurance and the Public Employment Service** (Lov om arbejdsformidling og arbejdsløshedsforsikring m.v., Lov nr. 114 af 24. marts 1970, lovbekendtgørelse nr. 16, 11.januar 1994)
- **The Social Security Act for the Rehabilitation Measures** (Lov om social bistand, Lov nr. 333 af 19. juni 1971, lovbekendtgørelse nr. 817 af 6. december 1990)

i..... However, citizens from Belgium, United Kingdom, Luxembourg, France,

Greece, Netherlands, Eire, Italy, Germany and Portugal are entitled according to the European Convention to receive continuous assistance when they have resided 5 years in Denmark without having received public support, if they are under 55 years when coming to the country. Otherwise (persons coming from Spain) 10 years of residence in Denmark is required. This will only be of importance for research fellows who continue to stay in Denmark after the expiry of the fellowship.

i.... A specific holiday allowances will be paid by the institution in accordance with the collective agreements. This amount will then be deducted from the lump-sum available. The institution where staying can inform in details hereabout.