

Registration of the conditions of employment – Highly-paid employee

Skattestyrelsen
Nykøbingvej 76
Bygning 45
4990 Sakskøbing
Danmark

Request for registration of the conditions of employment where you have opted for taxation according to section 48E-F of the Danish Withholding Tax Act (*Kildeskatteloven*)

This form is to be used when Danish employers make an arrangement with a highly-paid employee recruited abroad who during employment wishes to make use of the rules of taxation under section 48E-F of the Danish Withholding Tax Act.

This form which is to be filled in by the employer and the employee must be forwarded to the Danish Tax Agency. The form must be forwarded immediately after the employment is concluded.

The form can also be e-mailed to: 48E-postkasse@sktst.dk.

The rules about gross taxation of salaries of researchers and highly-paid employees recruited abroad are described more detailed in section “Researchers and highly paid employees” at www.skat.dk/english: Select “Businesses” and “Employees

and pay” and “Non-Danish labour” and “Researchers and highly paid employees”.

Please note that the requirements for taxation according to sections 48 E-F of the Withholding Tax Act must be met at all times during employment. Upon registration, we checked the employee’s tax liability in the past 10 years, but not whether the other conditions of the tax scheme for researchers and highly-paid employees were met. We can check that subsequently.

We can check whether employees who are citizens of a country outside the Nordic region, the EU/EEA or Switzerland have a residence and work permit.

Please note that at the back there is a guide as to the information of the form marked by the numbers 1-2.

Information about the employer

CVR no. (central business registration no.) / SE no. (VAT no.) Here you enter the SE number (VAT no.) that you use when you report salaries

____ . ____ . ____ . ____
Name

Address

Contact person with the employer regarding questions if any to the employment arrangement

Name

Phone number

Information about the employee

Civil registration no. (CPR)

____ . ____ . ____ . ____
Name

Phone number

Address

E-mail adress

Tax registration number

1 Do you apply for a tax registration number?
If yes, complete form 01.012 Appendix – application for Danish personal tax number. ([Find the form here](#)) Yes No

If you begin working from your home country for a Danish employer, then you are not tax liable to Denmark. Registration with The Danish Tax Authority and subsequent tax liability will only occur when you either physically move to Denmark and take up residence here, or where you begin commuting between your home country and Denmark.

If your intention is to move to Denmark and establish residency, then you must not apply for a tax number. Instead, you are to refer to your local municipality's "borgerservice" (citizen service). Borgerservice will then issue with a CPR number in addition to a CPR card, which provides access to the healthcare system.

However, if the intention is to maintain your residence in your home country and commute to Denmark in order to undertake your employment, then you must apply for a "skattepersonnummer" (tax number).

Employment agreement

When will the employment commence?

When will the employment terminate? employment in a position without a time limit

Has the enterprise made a 48E-F agreement with the employee previously? Yes No

Social security abroad

2 Any expenses for mandatory, non-Danish social contributions that are deductible when calculating gross tax according to section 48 F(3) of the Danish Withholding Tax Act (*Kildeskatteloven*) should be entered by the employee in box 459 of his/her tax assessment notice.

Rate of taxation and period

Income chosen to be taxed according to section 48E-F of the Withholding Tax Act will be taxed at 27% for a period of maximum 84 months. The 84 months may be split in several periods.

The employer and the employee wish to make use of taxation according to section 48E-F of the Withholding Tax Act.

Please note

We can check whether employees who are citizens of a country outside the Nordic region, the EU/EEA, or Switzerland have a residence and work permit

Please note that the below requirements for taxation according to the rules for researchers and highly-paid employees of the Withholding Tax Act must be met at all times during employment. This means that the employee:

- becomes subject to full or limited tax liability in Denmark when employment begins,
- works for a Danish employer,
- was not subject to full or limited tax liability in Denmark on earned income, directors' fees, pensions, commercial enterprise or subject to tax in Denmark according to the hiring-out of labour rules within the 10 years prior to employment,
- during employment and in the 5 years prior to employment did not have nor will be a direct or indirect part of the management of, have control over or significant influence on the business in which the employee is employed. Significant influence is achieved through ownership of 25% or more of the share capital or 50% of the voting rights of the company in which the individual is being hired,
- is guaranteed an average monthly salary of at least DKK 75,100 (in 2024) + labour market supplementary pension (ATP) contributions in his/her employment/secondment contract.

Instruction for each item

1 If you move to Denmark from another country and take up residence or start on a permanent stay in Denmark, you must have a civil registration number (CPR number) if:

- you come to Denmark from another Nordic Country or you are a citizen from an EU/EEA country or Switzerland and you expect your stay in Denmark to exceed **6** months
- if you otherwise have moved to Denmark and you expect your stay in Denmark to exceed **3** months.

To apply for a CPR number you must contact the Citizen Service Centre in your municipality.

If the conditions to get a CPR number is not fulfilled, you must have a tax registration number.

If you must have a tax registration number, you have to fill in form 01.012 Supplement - application for Danish personal tax number.

2 Contributions to foreign mandatory social security can, if special conditions are fulfilled, be deducted when calculating tax on the salary income.

The conditions to be fulfilled are:

The contributions have to be paid by the employee or paid by the employer and deducted from the salary after calculation of labour market contributions, and the employee must be fully liable to taxation in Denmark and a resident in Denmark according to an double taxation agreement between Denmark and another country, and covered by social security legislation abroad according to EC regulations applicable to posted workers and self-employed and their family members moving within the EC countries.