

July 2011

## Cross-border commuters

Cross-border commuter is the term for foreign employees who work in Denmark but retain their residence in their home country.

If you are a citizen from one of the Nordic countries, the EU/EEA or Switzerland, you have the right to work in Denmark.

Additionally, as a cross-border commuter, you must be aware of the rules that apply regarding tax and social security.

As a cross-border commuter you can use this guide to be registered with the Danish authorities. You can enquire at one of the four [International Citizen Services Centres \(ICS\)](#) or visit the individual authority.

### Step 1: Citizen Service Centre – special health insurance card

As a cross-border commuter, you can have a special health insurance card issued, which gives you the right to healthcare services in Denmark on equal terms with everyone else.

The special health insurance card is issued by the Citizen Service Centre or the International Citizen Service in the municipality in which your employer has its registered office. The workplace and registered offices are not always the same. Your employer can provide the address for the registered office.

To have a special health insurance card issued, you need:

- Passport or other valid ID
- Employment contract or other documentation (e.g. pay slips)
- Possible documentation of civil status (if you are married, divorced or a widow/widower)

### Step 2: Tax – Tax card

Your foreign employee must have a tax card before you can pay his or her salary. If the employee does not have a CPR number, for example, because the stay in Denmark lasts less than 6 months, or because the employee retains his residential address in the home

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country (commuter), the employee must have a tax number.

To obtain a tax card and possible tax number, your employee must complete the 04.063 form and send it to the local tax centre together with a copy of:

- Passport or ID card
- Possible marriage certificate

SKAT will then issue an electronic tax card. The information will be transferred to you as the employer.

Form 04.063 is available in four languages (Danish, English, German and Polish) via [www.workindenmark.dk](http://www.workindenmark.dk) - Step by step - arrival - registration.

### Step 3: Social security, Danish language tuition, bank account and driver's licence

#### Social security

Cross-border commuters from the EU have, as a basis, social security in the country in which the work is performed. If you work in both Denmark and your country of residence, you normally have social security in your country of residence. If you work in two countries, you should contact the relevant authority in your country of residence for a clarification of where you have social security.

#### Danish language tuition

As a cross-border commuter from an EU country, you have the right to participate in Danish language tuition targeted towards foreign employees.

If you work in Denmark for a shorter period, the Danish language tuition aimed at the labour market (intro Danish) is an option to quickly acquire basic Danish language skills.

You can also choose to participate in a broader Danish language course for adult foreigners. This has the aim of giving you the necessary Danish language skills to manage a job, education and as a citizen in Denmark.

Danish language tuition is offered by the municipality in which your workplace is located. The Citizen Service

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Centre or International Citizen Service can provide more information about your options for Danish language tuition.

### Bank account

All employees must have a Danish bank account in order to have their salary paid out. The employee can enquire at a bank to establish an account. It would be an advantage to set up a NemKonto.

### The employee must bring along:

- Employment contract
- Personal identity with photo
- Tax number

### Driver's licence

Cross-border commuters can use a valid driver's licence from the home country while driving in Denmark.

### Further information on the rules for cross-border commuters:

Germany - Denmark [www.eures-kompas.eu](http://www.eures-kompas.eu)

Sweden - Denmark [www.oresunddirekt.com](http://www.oresunddirekt.com)

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