

AUB (Employer's Reimbursement System) reduced to 787.25 DKK- Quarterly and 3149.00 DKK – Annually (previously 803.25DKK and 3213.00DKK)

Link: [Employer - Arbejdsgiverens Uddannelsesbidrag \(AUB\) | Business in Denmark \(virk.dk\)](#)

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Læreplads-AUB

Employer

As an employer, you are ensuring a high professional level on the labour market when you educate trainees. The purpose of AUB is to provide work placements within the vocational educations.

Contribution rates

In 2024 the contribution to AUB is 3,149.00 DKK per full-time employee.

In 2024, the quarterly contribution to AUB per full-time employee is 787.25 DKK. Every 1st and 50th employee is deducted in the calculation of your contribution to AUB.

Contribution to AUB is mandatory for all employees on the Danish labour market and entitles you to apply for reimbursements regarding your trainees.

Share

AES (Labour Market Insurance) reduced to 85.00 DKK – Quarterly and 340.00 DKK- Annually (previously 89.25 DKK and 357.00 DKK) The contribution to Arbejdsmarkedets Erhvervssikring (Labour Market Insurance) (AES) is determined by your industry code. The Industry code is 702200.

Link: [AES Contribution - Labour Market Insurance \(AES\) | Business in Denmark \(virk.dk\)](#)

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Documents

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Local Rep Manual

Gobies - Country M...

1 USD to PHP - US...

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https://businessindenmark.virk.dk/guidance/aes-labour-market-insurance/AES-contribution/#Rates

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AES contribution

As a company in Denmark, you must pay an AES contribution to safeguard your employees in case of occupational diseases.

What is AES contribution?

As a company (in Denmark), you are obliged to pay AES contributions to AES occupational diseases insurance (AES Erhvervssygdomssikring). The contribution consists of an AES rate and an industrial injury fee. The AES contribution ensures that a company's employees are covered and can get compensation if they have an occupational disease recognised as an industrial injury.


The size of the AES contribution is calculated based on the amount that the company pays in ATP contributions for its employees and based on the company's trade code. The AES contribution is collected by Samlet Betaling together with the other employer's contributions.

Industrial injury fee

Share

Barsel.dk (Maternity/Paternity) - Still the same to 337.50 DKK Quarterly and 1350.00 DD Annually.

Link: [Business in Denmark \(virk.dk\)](https://virk.dk)



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Contribution rate for Barsel.dk

Calculation

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Deadlines for payment

Fully covered

You are fully covered by Barsel.dk if your company is not a member of an alternative, approved maternity/paternity scheme.

Here you can see how much to pay to Barsel.dk, when to pay and how the contribution is calculated.

Contribution rate for Barsel.dk

In 2024 the contribution rate for Barsel.dk is DKK 1,350.00 per year (DKK 337.50 per quarter) for a full-time employee paid monthly. You do not have to pay contribution for trainees under the age of 25. You will still be eligible for reimbursement for them, however, if they go on maternity/paternity leave.

[Share](#)

Other information:

Finansierings bidrag (Employees' Guarantee Fund) reduced to 109.25 DKK- Quarterly and 437.00 Annually (Previously 123.25DKK and 493.00DKK)

Feriekonto (Monthly fee to holiday administration office) reduced to 9.5 DKK Quarterly and 38.00 DKK Annually (Previously 33.00DKK and 132.00 DKK)

Lønmodtagernes Feriemidler (accrued holiday pay) increased to 5.0 DKK Quarterly and 20.00 DKK Annually (Previously 4.00 DKK and 16.00 DKK)

Summary

Particular	Quarterly (DKK)	Yearly (DKK)
AUB	787,25	3149
AES	85	340
Barsel.dk	337,5	1350
Finansierings bidrag	109,25	437
Lønmodtagernes feriemidler	5	20
Feriekonto	9,5	38
In total pr. Fulltime employee	1333,5	5334