

EUROPEAN VOLUNTEER CENTRE  
The Voice for Volunteering in Europe



CENTRE EUROPEEN DU VOLONTARIAT  
Le Porte-Parole du Volontariat en Europe

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**AVSO** Association of  
Voluntary Service  
Organisations

**COUNTRY REPORT ON THE LEGAL STATUS OF VOLUNTEERS IN DENMARK**

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## INDEX

	Page
- Introduction.....	3
1. Concept of Voluntary Work in Denmark.....	4
2. Volunteerism and the Law.....	4
3. Reimbursement of Expenses.....	4
4. Welfare Protection of Volunteers.....	5
5. Volunteering Abroad.....	6
6. Foreign Volunteers in Denmark.....	6
7. Governmental Action for Promotion – From Past to Future.....	7
8. Final Remarks, Overview and Recommendation.....	8
9. Contacts.....	9
10. Further Information, Copyright, CEV and AVSO Contact.....	9

## GENERAL DEFINITIONS OF VOLUNTEERISM

*VOLUNTEERISM: refers to all forms of voluntary activity, whether formal or informal, full-time or part-time, at home or abroad. It is undertaken of a person's own free will, choice and motivation, and is without concern for financial gain. It benefits the individual volunteer, communities and society as a whole. It is also a vehicle for individuals and associations to address human, social or environmental needs and concerns. Formal voluntary activities add value, but do not replace, professional, paid employees.*

*VOLUNTEERING: can occur informally (for example neighbourly "helping-out"), or within the structures of a non-profit organisation. It is often (but not always) of a part-time nature. It may occur over one day or many years in a range of different fields. It is good practice to ensure that formal volunteers are covered by appropriate accident, health-care and third party liability insurance, that they receive appropriate training and management, as well as the reimbursement of all out-of-pocket expenses.*

*FULL-TIME VOLUNTARY SERVICE: refers to specific, full-time project-based voluntary activities that are carried out on a continuous basis for a limited period of time. Voluntary-service activities may occur at home and abroad. It is good practice to ensure voluntary service volunteers are afforded appropriate social protection, such as accident, health-care and third party liability insurance. Volunteers should also receive appropriate training and management, reimbursement of out-of-pocket expenses as well as appropriate accommodation and subsistence allowances as agreed between the volunteer and the non-profit organisation.*

## Background to the Project

This is one of a series of 'country-reports' produced by the Association of Voluntary Service Organisations (AVSO) and the European Volunteer Centre (CEV). They aim to provide comprehensive and practical information on volunteers and the law in a number of current and future European Union Member States.

Each country report explores, in a standardised format, some of the key questions that face volunteers and volunteer-involving organisations in relation to their legal positions.

Important: the information contained in each country report is subject to resources and quality of information available. It is also subject to frequent change.

If you wish to comment on any of the country reports, or contribute to their annual updates, CEV and AVSO would be delighted to hear from you.

## ACKNOWLEDGEMENTS

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## 1. Concept of Voluntary Work in Denmark

In Denmark there is no legal definition of volunteerism. Nevertheless, voluntary work is defined by the Ministry of Social Affairs as an activity carried out by a volunteer, motivated by aims of solidarity, organised, freely given (without physical force, legal coercion or financial pressure), unpaid (although a volunteer is entitled to receive reimbursements for expenses incurred in the framework of the voluntary activity e.g. travelling expenses), and for the benefit of people other than the volunteer's own family ( pamphlet on" The voluntary Social Sector in Denmark", Ministry of Social Affairs. Denmark 2001)

The Danish voluntary organizations are separate from private companies and from public institutions, they are established on a voluntary basis, based on voluntary work and operating on a non-profit basis.

For further information visit [www.sm.dk](http://www.sm.dk) ; [www.frivillighed.dk](http://www.frivillighed.dk)

## 2. Volunteerism and the Law

There is no existing law in Denmark regulating the status of volunteers. This lack of a specific law on volunteerism risks the application of an inappropriate legal framework. Note that full time voluntary service carries specific legal implications. The different legal conflicts concerning volunteers are solved on a case-by-case basis.

## 3. Reimbursement of Expenses

The lack of a law on volunteerism implies the absence of any legal provision regarding reimbursement of expenses in Denmark. Part-time volunteers depend on the organisations to cover expenses incurred within the framework of his/her voluntary activity. This rule also extends to long term volunteers, where expenses may include food, lodging and living costs. There is no obligation on the organisation to cover this cost. Volunteers who carry out the European Voluntary Service (from now on EVS) receive pocket money, board and lodging, supported by a grant by the European Commission.

Concerning taxation, the principle of residence applies in Denmark. Any person residing in Denmark for at least 6 consecutive months is fully liable in Denmark. This means that the person is taxed for any income received in the country and abroad. Income tax is payable where the annual income exceeds DDK 35,600 (4,800€). The reimbursement of any work-related expenses (such as local transport or travel costs) is tax-free.

If a person is resident in Denmark for less than 6 months, limited tax liability applies. In this case an individual must pay tax on income made in Denmark, if the employer is Danish, or in a foreign company with a permanent establishment in Denmark. The average income tax is 32% but the first DDK 25,600 (3,500€) is tax-free. Only work related expenses directly paid from the employee's personal income are tax deductible. If a person stays in Denmark beyond 6 months, taxation will be backdated to the first day of the entry.

These rules affect Danish volunteers going abroad and foreign volunteers coming to Denmark to do their voluntary service. There is no tax exemption for volunteers and the value of board, lodging, pocket money and expenses may be counted as income.

Income tax levels vary by municipality and province. Everyone is subject to income tax. It is up to the discrepancy of each local tax authority as to whether the costs of food, lodging and pocket money are considered as income.

For further information see [www.workindenmark.dk](http://www.workindenmark.dk)

#### **4. Welfare Protection of Volunteers**

a) Volunteer insurances:

There is no legal provision concerning volunteer insurance. The protection of volunteers against risks of accident, illness and third party liability related to their volunteer activity depends on the organisation. If the organisation does not offer insurance, the volunteer should provide it for his or her personal and others security. Currently, the EVS program provides each volunteer with an insurance plan.

b) Entitlement of volunteers to Public Health and Social protection:

In the absence of a law establishing their legal status, volunteers have no rights to social benefits. Their entitlement to any social benefit will depend on whether or not their volunteer activities affect their parallel legal status as students, unemployed, or any other enabling them to such protection.

Regarding health protection there is no specific regulation for volunteers who would therefore follow the general regime for citizens of their nationality. All Danish citizens and legal residents are entitled to free emergency hospital treatment.

The Danish system provides unemployment insurance, a voluntary scheme offered by unemployment insurance association to their members. If a volunteer is ascribed to this kind of associations while performing voluntary service they may receive unemployment benefits. Volunteers coming from Nordic and EU/EEA countries may transfer their national unemployment benefits to Denmark for up to three months. In the case of the volunteer doing voluntary service, receipt of unemployment benefits clearly depends on the national conditions for entitlement.

If an individual is receiving unemployment benefits they are allowed to volunteer only up to a maximum of 4 hours per week. Also it must be demonstrated that the volunteer activity does not constitute job substitution.

Concerning family allowances, young volunteers, or their families, will retain their entitlement to an allowance as long as the volunteer activity does not imply a failure to comply the requirements under Danish Social Security Law. In Denmark families with children are entitled to receive family allowance when the child is under 18 years old. The monthly amount of money depends on the age of the child but does not vary with the income of the family.

For further information see [www.workindenmark.dk](http://www.workindenmark.dk)

## **5. Volunteering Abroad**

Concerning unemployment benefits, leaving Denmark to carry out a voluntary service implies the loss of the corresponding unemployment benefits for the period of time the volunteer is abroad.

## **6. Foreign Volunteers in Denmark**

Incoming volunteers follow different rules and procedures according to their country of origin. New rules have been approved in July 2002 regarding residence permits and work permits.

Nationals from Nordic Countries have the possibility to stay in Denmark without any restriction. They are exempted from applying for work or residence permits

EU/EEA citizens should obtain a residence certificate from the local county authority or a residence permit from the Danish immigration service for stays of longer than 3 months. Nevertheless a work permit is not needed.

Third Countries Nationals legally resident in a Member State. Citizens from several countries must have a visa in order to enter Denmark, and generally have the right to remain in a EU country for three months. For longer periods, Denmark requires a residence permit and a work permit to be able to do a voluntary service. Both should be requested at the same time. A special agreement has been settled between Estonia and Denmark on the abolition of visa requirements. Citizens from both countries can enter each county without a visa if the duration of the stay is less than 90 days.

There is no specific type of visa or residence permit category for volunteers in Denmark. The entitlement granted depends on the criteria of the corresponding authority in charge of the application. In the absence of an appropriate category for volunteers, someone coming from abroad (if approved) would be granted a visa as a tourist, student, trainee or employee. The European Commission approved a proposal for a Directive on entry and residence conditions for students and volunteers on 7 October 2002. The proposal aims to facilitate procedures for third country nationals to stay in a European country when engaged in voluntary service. Denmark has opted out of this proposal.

Nordic country and United Kingdom nationals are entitled to the same health services as Danish citizens when they need intensive medical treatment.

EU/EEA individuals have the same health services as residents if they bring the corresponding European form from their country of origin.

Third country nationals have no right for free health care assistance, except for the emergency hospital treatment and they are required to provide themselves with a private health insurance. Nevertheless Denmark has agreements with Chile, Morocco, New Zealand, Turkey, Australia, Korea, Slovenia, Croatia, Macedonia and Egypt on social security issues, meaning that volunteers coming from these countries are covered by the Danish health insurance scheme as an EU citizen.

Individuals who register in Denmark are entitled to Danish health insurance 6 weeks after registration in their local administration district. To immediately have entitlement, it is necessary to present an E104 form from their country of origin, showing that the person is covered by his or her national health service. This is required for all volunteers who stay in Denmark or abroad for a period over 6 months. If the volunteer is going to stay for a shorter period the appropriate European form is the E111.

In addition to this, Denmark has a '*yellow health insurance card*', which applies to holidays and to study trips financed individually. Local authorities may consider voluntary service as a study period and grant a yellow card. This is not applicable to EVS volunteers as they are financed by the European Commission and not privately.

For further information see [www.udlst.dk](http://www.udlst.dk); [www.um.dk](http://www.um.dk); [www.workindenmark.dk](http://www.workindenmark.dk) and [www.southern-cross-group.org](http://www.southern-cross-group.org)

## **7. Governmental Action for Promotion – From Past to Future**

In 1983 the Danish Committee on Volunteer Effort was created. It is a political committee formed by public authorities and voluntary organisations that tries to engage Danish citizens and private associations in the social field.

The Danish Volunteer Centre was established in 1992 to provide information and support in volunteerism.

The Social Services Act 1998 obliges counties and local authorities to cooperate and support voluntary social organisations and associations at a local level. To carry this role into effect, the central government provides an annual subsidy, which local authorities must account for through annual reports (local organisations may comment on these reports).

In 2000 the Danish government set up an inter-ministerial working committee to identify the obstacles in Danish legislation and to develop initiatives in the field of voluntary action. The Committee published a report on the barriers and the effects of initiatives that have already been taken in this sector. Some recommendations are also included.

In 2001 the Ministers of Social Affairs and of Culture have produced a charter on cooperation between the public sector and the voluntary sector in Denmark, together with the participation of voluntary organisations.

In 2004 the Ministry of Social Affairs launched a national campaign aimed at promoting volunteering. The establishment of an internet-based job portal was also supported, together with the approval of a new government grant worth 49 million D.kr. to support the establishment and development of local volunteer centres.

Aside from these developments, Denmark is now participating in the international John Hopkins Comparative Non-profit Sector Project. Six Ministries have granted a 3-year research project (2004-2006). This Project is expected to have an impact on the prospect of volunteering in the near future.

For further information visit the homepage of the Ministry of Social Affairs [www.sm.dk](http://www.sm.dk) and [www.frivillighed.dk](http://www.frivillighed.dk)

## **8. Final Remarks, Overview and Recommendation**

Denmark has a long tradition in volunteering. Volunteerism implies social responsibility, and is motivated through solidarity. The fields of sport and culture dominate volunteer activities while, compared to other European countries, volunteering in the social field remains low. One of the principal reasons for this may be the Danish conception of a strongly interventionist welfare state.

Despite Denmark's well-structured welfare system, drug or alcohol abuse or the inadequate integration of immigrants present major challenges to Danish society. There is increasing consciousness and recognition of the voluntary social sector, as a means of tackling social problems. Central government is therefore trying to improve its policy concerning voluntary service organisations and volunteerism, launching initiatives to develop the sector, providing funding to different voluntary organisations, and creating centres to support volunteering.

The report made by the inter-ministerial working group in 2000 includes initiatives to improve volunteerism and recommends consultation with voluntary organizations on the elaboration of draft laws that affect them. The report also notes the barriers to volunteerism that exist in the Danish legal framework and tries to propose some solutions.

One initiative of the government is the 'training grant programme'. This combines voluntary activities with a training programme that results in a recognised qualification.

In 2001 the Ministries of Social Affairs and of Culture elaborated a 'Charter for Interaction between Volunteers in Denmark and the Public Sector'. This charter appeals for the autonomy of volunteer associations as a fundamental condition for their existence and recognizes the contribution of volunteerism to the individual and society development. It reveals the relative lack of active voluntary organisations and stresses government commitment to develop laws that better support the development of the voluntary sector.



Today Danish volunteering is characterised by increased cooperation with the public sector and increased government financing. In this sense central government and local government are supporting different programs and voluntary social work, according to the quality of delivery.

When looking at volunteering in general, volunteering is highest among the 30-49 year olds, and lowest among 65+, although the involvement of young people is increasing. The International Year of Volunteers in 2001 raised the profile of voluntary work and gave associations the opportunity to recruit young volunteers and involve new target groups such as refugees and immigrants.

However, barriers to volunteerism are still very strong in Denmark. Trade Unions resist the development of a legal framework for volunteers and although there is a political will to strengthen the voluntary sector, there is still some way to go to remove all the obstacles to volunteering. In particular the fight for employee rights and protection is seen as being in conflict to the development of volunteerism.

## 9. Contacts

Volunteer Centre in Denmark.  
Pantheonsgade 5, 3. sal  
Postboks 158  
5100 Odense C  
Denmark  
Tel: 0045 - 66 14 60 61  
E-mail: [info@frivillighed.dk](mailto:info@frivillighed.dk)  
Web: [www.frivsocarb.dk](http://www.frivsocarb.dk)

## 10. Further Information, Copyright, CEV and AVSO Contact

### **ASSOCIATION OF VOLUNTARY SERVICE ORGANISATIONS (AVSO)**

*174 rue Joseph II, Brussels 1000, Belgium*  
TEL: +32 2 230 68 13, FAX: +32 2 231 14 13  
E-MAIL: [info@avso.org](mailto:info@avso.org) WEB SITE: <http://www.avso.org>

### **EUROPEAN VOUNTEER CENTRE (CEV)**

*Rue de la Science 10, Brussels 1000, Belgium*  
TEL: +32 2 511 75 01; FAX: +32 2 514 59 89  
E-MAIL: [cev@cev.be](mailto:cev@cev.be); WEB SITE: <http://www.cev.be>

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