

News from SDU HR, Employees, International Staff Office (ISO)

December 2023

TIN Number – Thank You!

First and foremost, a big thank you to the faculty secretariats for supporting the task of reporting TIN numbers. This has allowed us to obtain 95% of the necessary TIN numbers for November in just 2 weeks.

What is Tin Number?

TIN stands for Tax Identification Number.

It is equivalent to the Danish CPR number or Steuerliche Identifikationsnummer in Germany

[OECD](#) has created an overview explaining each country's name and rules regarding a TIN number.

No TIN – No salary

In November, the Tax Authority, Skattestyrelsen, announced that from January 1, 2024, the State's Payroll System must report TIN numbers for all foreign-resident wage and pension recipients.

If the foreign TIN number is not registered, the Agency for Public Finance and Management, part of the Ministry of Finance, will block salary transfers to the respective employee until the TIN number is reported.

TIN going forward

TIN numbers must be reported when an employee does not reside in Denmark, including commuters physically working in Denmark but living in, for example, Germany or Sweden.

In collaboration with SDU Payroll, ISO has contacted all employees without a Danish address in the national registry.

The task of TIN numbers is continuous with the arrival of employees residing outside Denmark, not only for new employees but also for secondments. We will therefore continue to manually notify affected employees until the TIN number is fully implemented and automated in data collection and IT systems.

Does the employee live in Denmark?

While the country of residence determines whether the TIN number should be reported, the employee's residence and physical workplace also impact several crucial matters, such as social and health insurance, taxation, payroll, and pension.

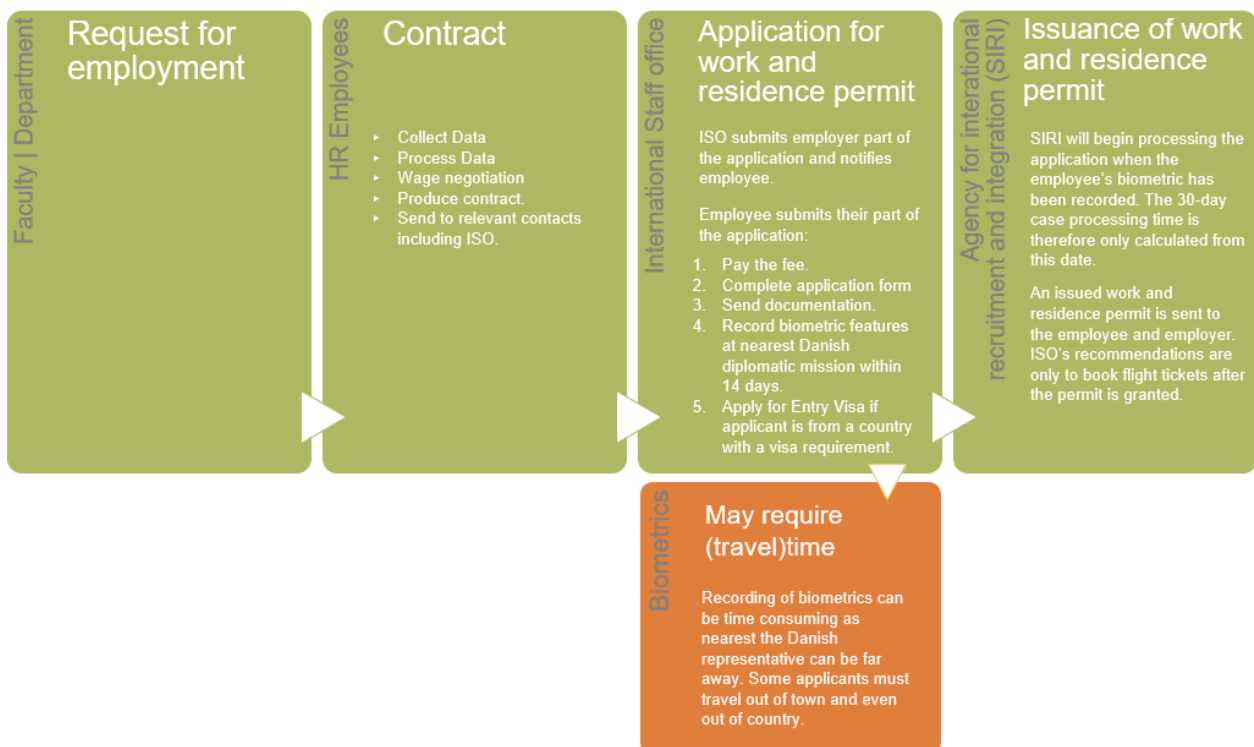
This information is vital for HR personnel, ISO, and SDU Payroll to perform their tasks, so it should be clarified before requesting employment. The same applies to secondments or if the employee, for other reasons, leaves Denmark during employment.

Information about place of work and foreign residence must be given in connection with:

- Request for employment (anmodning om ansættelse)
- Changes under employment (ændring under ansættelse)

1.5 Months processing time for work permits

From the institute's request for employment, the HR personnel must finalize the contract before ISO can begin our part, including initiating the application for work and residence permits. The attached process diagram shows the steps and tasks necessary for the application for a work and residence permit.



To ensure the timely issuance of work and residence permits, an accumulated processing time of *at least* 1.5 months should be expected.

Application must be submitted in the same calendar year

Due to annual fee adjustments on January 1, ISO must also inform that the employee must complete the entire application process (create a case order ID, pay the fee, and submit the application) either before the year-end or after the year-end. If the fee is paid before the year-end, and the application is submitted after the new year, the application may be rejected by the Agency for International Recruitment and Integration (SIRI).

PhD on leave

As an employer, SDU is responsible for notifying SIRI of any form of leave for a PhD student, as this can affect the validity of work and residence permits. ISO handles this task.

Therefore, we ask institutes to inform us when international PhD students are on leave, especially maternity leave, as ISO may not be otherwise informed.

Notify ISO when an international PhD student is on leave.

Send an e-mail to iso@sdu.dk

Danish lessons: SDU can no longer pay deposits on behalf of employees

Until now, SDU has had an agreement with language centers to pay the statutory deposit of DKK 2000 on behalf of all employees with a minimum 1-year employment contract. SDU has subsequently been reimbursed the deposit when an employee completes their Danish education. According to the ministry, this option is not legal, as the deposit should follow each CPR number. Therefore, SDU's employees are asked to handle the payment and refund of the deposit themselves from January 1, 2024. See information about the Danish program on the [website](#).

Questions?

Contact Chief Consultant
Betina Rohr, SDU HR;
betr@sdu.dk

SDU's language policy on Danish Competencies still applies

SDU's language policy on Danish competencies still applies, and therefore, it is expected that all international employees in permanent positions actively participate in Danish lessons and, within a period of 5 years from employment in the permanent position, achieve Danish language competencies equivalent to level B2 on the European Framework of Reference (CEFR), which corresponds to approximately 3½ years of Danish lessons. Read more about SDU's language policy on [SDU.net](#).