

Main terms under collective agreement between HORESTA

(A) and 3F

This overview contains the main terms which applies for employees covered by the collective agreement between HORESTA (A) and 3F. Please note that not all provisions are mentioned. Therefore, further obligations will be imposed on the employer, including further payment obligations.

The collective agreement is drafted in four different version. One for hotels, one for restaurants, one for cafes and one for companies who only employ assistants (in Danish "medhjælpere").

• Types of employment, § 2:

Employees can be employed full time or part time. It is also possible to hire "on-call staff" on a daily basis. With regards to on-call staff (in Danish "reserver"), see further below regarding \S 6 of the collective agreement.

• Employee categories

The terms and conditions of the employees covered by the collective agreement between HORESTA (A) and 3F will – to some extent – vary depending on the type of work performed by the employee. The collective agreement differentiates the employees into the following employee categories:

Gastronomes:

Cooks, sandwich makers, skilled cafeteria assistants, chefs, pizza makers etc.

Assistants:

Countermen/girls, kitchen assistant, dishwashers, cleaners, table clearers, cloakroom attendant, hot-dog stand employees, fast food employees etc.)

Receptionists and night porters

Waiters:

Waiters, waitresses, bartenders

The employees will only be obligated to perform tasks/assignment within the employee category in question.

• Salary and pay supplements, § 3:

Most employees are entitled to a fixed monthly salary consisting of a minimum salary and an individually negotiated allowance (in Danish "personligt tillæg"). Waiters who are paid by commission (in Danish provisionslønnet) are entitled to a guaranteed salary and commission based on the turnover of the restaurant incl. VAT.



The employer must pay the waiters with either a fixed salary or by commission. If the employer wishes to pay a fixed salary it is necessary to enter into a local agreement with 3F on the subject.

The minimum pay for the period 2025-2027 are as follows:

WAITERS PAID WITH A FIXED SALARY:

	1. Ma	y 2025	1. N	1arch 2026	1. N	1arch 2027
Minimum salary per month Per hour	DKK 2 DKK	•		28,180.08 175.76		•

WAITERS PAID BY COMMISSION:

Guaranteed salary	1. March 2025	1. March 2026	1. march 2027
Per month	DKK 27,052.53	DKK 27,814.10	DKK 28,535.59
Per hour	DKK 168.73	DKK 173.48	DKK 177.98
Per day	DKK 1,229.66	DKK 1,264.28	DKK 1,297.07

GASTRONOMES:

	1. Ma	y 2025	1. Marc	ch 2026	1. Marc	ch 2027
Skilled gastromes Qualification allowance 10%	DKK 2	3,499.12 <u>2,349.91</u> 5,849.03	DKK 2	1,060.28 2,406.03 5,466.31	DKK 2	7,621.44 2,462.14 7,083.58
Per hour	DKK	161.22	DKK	165.07	DKK	168.92
Unskilled gastronomes	DKK 23	3,571.25	DKK 24	,132.41	DKK 24	,693.57
Per hour	DKK	147.02	DKK	150.52	DKK	154.02

ASSISTANTS

	1. Ma	y 2025	1. Mar	ch 2026	1. Mar	ch 2027
Assistants, assisting cleaning, supervisor	DKK 23	3,246.75	DKK 2	3,807.91	DKK 24	4,369.07
Per hour	DKK	144.99	DKK	148.49	DKK	151.99

RECEPTIONISTS, INCL. NIGHT PORTER

	1. Ma	y 2025	1. Marc	h 2026	1. Mar	ch 2027
Unskilled receptionists Qualification allowance 10% Skilled receptionists	DKK 23 DKK 2 DKK 25	,349.91	DKK 2	,060.28 ,406.03 ,466.31	DKK	4,621.44 <u>2,462.14</u> 7,083.58
Per hour Unskilled receptionists Skilled receptionists	DKK DKK	146,57 161,22	DKK DKK	150.07 165.07	DKK DKK	153.57 168.92



Pay supplements for permanent staff:

Pay per hour for working inconvenient hours, § 3, subsection 3:

	1. May 2025	1. March 2026	1. March 2027
	Adults	Adults	Adults
Weekday 6 pm – 12 pm	kr. 22.25	Kr. 23.03	Kr. 23.84
Saturday 2 pm - 12 pm	Kr. 22.25	Kr. 23.03	Kr. 23.84
Sunday 6 am - 12 pm	kr. 30.40	Kr. 31.46	Kr. 32.56

Pay for working nights for waiters (with fixed salary) and gastronomes §. 3, subsection 3: The employee is entitled to a pay supplement for working from 12 pm – 6 am. The pay supplement is 40 % of the minimum pay per hour.

Waiters paid by commission are not entitled to a pay supplement for working nights.

Pay supplement for working nights for assistants and receptionists. §. 3, subsection 3: The employee is entitled to a pay supplement for working from 12 pm – 6 am. The pay supplement is the same as the pay supplement for working on Sundays, as mentioned above.

• The individually negotiated allowance (personligt tillæg) - right of set off

The minimum pay sets the lower bar of the actual salary that employees are entitled to under the collective agreement. However, employers are obliged to pay an individually negotiated supplement in addition to the minimum pay.

When the monthly minimum pay increases every year in March in accordance to the collective bargaining agreement, this increase will not necessarily result in the employees receiving an equivalent higher salary in total. Employers are entitled to set off such increases against the individually negotiated pay supplement.

• Seniority based pay supplement, § 3, subsection 4:

For receptionists and night porters the pay supplement is based on the seniority at the current company. For waiters (fixed pay) and gastronomes the pay supplement is based on the years of service within the category of work.

The pay supplement is paid monthly with the same amount for full time and part time employees. It may be set off against the individually negotiated pay supplement.

Waiters paid by commission are not entitled to a pay supplement based on seniority.

The pay supplement per month is:

3 rd and 4 th year of employment	DKK	365.30
5 th and 6 th year of employment	DKK	415.50
7 th and 8 th year of employment	DKK	547.86
9th and 10th year of employment	DKK	719.00
11 th until14 th year of employment	DKK	833.11
15 th until 20 th year of employment	DKK	938.07
21st year of employment and thereafter	DKK 1	,071.58



• Overtime pay, § 3, subsection 6:

If part time employees perform overtime ordered by the employer or if full time employees work more than the scheduled working hours such additional hours must be paid with the normal hourly salary and an additional overtime pay.

The overtime pay is accrued for each half hour of work commenced.

Overtime pay is additionally 50 % of the hourly salary for the first 2 hours of overtime per day, and 100 % thereafter. Overtime for working after 12pm or on days off will always be compensated with additionally 100 %.

For waiters paid by commission the monthly guaranteed salary will be increased for each hour of overtime performed. The increase per hour will be as follows:

As of May 1, 2025 DKK 198.66, as of March 1, 2026 DKK 205.61 and as March 1, 2027 DKK 212.81.

• Voluntary additional hours, § 5, subsection 5:

This section only applies to part time employees. When the employee voluntarily has accepted to perform additional hours, such voluntary hours, in addition to the guaranteed hours, will be paid with the normal hourly salary and not accrue overtime pay.

The total number of working hours (guaranteed hours plus additional hours) must never exceed 148 hours over a period of 4 weeks.

Gastronomes cannot have voluntary additional hours. Similarly, full time employees cannot have voluntary additional hours. All additional hours therefore must pay as overtime.

• Public holiday pay supplement, § 3, subsection 8:

<u>Gastronomes and waiters with a fixed salary</u> are entitled to a supplement of 150% of the full individual salary for work performed on a public holiday. This supplement is also paid for work performed on the 24th December after 3 pm.

Receptionists and assistants are entitled to a supplement of 100% of the full individual salary for work performed on a public holiday. This supplement is also paid for work performed on the 24^{th} December after 3 pm.

The supplement will either be paid out, or the employee will be entitled to take time off in lieu of payment.

There is a special scheme regarding public holidays for gastronomes employed in a business placed in the former County of Copenhagen ("det tidligere Københavns Amt").

For <u>waiters paid by commission</u> the guaranteed salary per hour is increased for work performed on a public holiday. The increase applies for work commenced from 6 am-2am. The increase per hour will be as follows: As of May 1, 2025 DKK 41.56, as of March 1, DKK 43,01 and as of March 1, 2027 DKK 44,52.



Special salary supplement, § 3, subsection 9:

For both permanent staff as well as on-call staff (reserves) a special salary supplement is paid in addition to the monthly salary. The special salary supplement is calculated based on the full individually salary and is paid out twice a year with the salary for June and December and resignation. It is possible to enter into a local agreement with 3F and then pay out the special salary supplement along with the monthly salary. The special salary supplement will increase as follows:

As of March 1, 2026 the special salary supplement is 9.85% and of March, 1 2027 10.85%.

For receptionists who receive their normal salary during holiday the special salary supplement is paid out together with the holiday allowance (ferietillægget) or twice a year with the salary for May and August.

Meals, § 3, subsection 10:

If the employer offers the employees a meal inkl. drinks on each working day, the employee pays DKK 12 per working day for the meal (after taxes). As a way of compensating the cost for the meal, the employer pays a supplement of DKK 1 per working hour to the employee.

If the value of the meal is more than DKK 12 the employee must pay the higher amount in order to avoid being taxed for the value of the meal. The employer must then compensate the employee for the additional costs by paying a supplement equivalent to the difference between DKK 12 and the actual amount, twice. The employer still has to pay the supplement of DKK 1 per working hour to the employee.

If no meal is offered to the employees, the employer will instead have to pay a meal allowance of DKK 55 per working day (2025 rates).

All of the above pay supplements/contributions from the employer must be taxed as ordinary income.

Pension and health scheme, § 4:

The employee is entitled to a pension and health scheme, if the employee has reached the age of 20, and has at least 6 months seniority within the hotel, restaurant and tourism industry (or who already has a occupational pension scheme from an earlier employment) the employer must pay a pension contribution of 10% plus 0,15 % for a health scheme. The employee must contribute with an amount equivalent to 2 %, which is withdrawn from the salary. The employer must handle both payments to the pension scheme which is handled by PensionDanmark.

As of May 1, 2025 the employer's contribution increases to 11% plus the 0,15% for the heath scheme. The contribution withdrawn from the employee's salary will be 2%.

Under the health scheme the employees are entitled to preventive treatment such as treatments from a chiropractor or a physiotherapist etc.

Working hours and work schedule planning, § 5:

The number of working hours for a full-time employee is 148 hours per 4 weeks.

Part-time employees must be employed for at least 40 hours per 4 weeks. For employees under the age of 18 the actual working hours can be 30 hours per 4 weeks.



For part-time employees the daily hours of work must be at least 4 hours.

Assistants and night porters can be employed for work during the weekends (from Friday at 3 pm to Monday at 7 am) on a lower number of working hours. For this type of employment (weekend employment) the actual guaranteed working hours cannot exceed 104 hours per 4 weeks.

Also, waiters can be employed as weekend employees but the fixed number of working hours must be at least 32 hours in the 4 week rotational period.

It is possible for the employee to volunteer for additional hours (until 148 hours) outside the above stated period in cases of "unexpectedly occurring needs"

Contract must state, that the employee is employed as a part-time weekend employee (just tick the boxes on the HORESTA template contract)

The employer must produce a work schedule and make it accessible for the employees. The actual working hours may vary from week to week, but the guaranteed number of working hours per 4 weeks must be complied with. The work schedule may be amended with 14 days' notice; or with only 1 week's notice when such changes are imperative. The work schedule must always comply with the working environment act in regards to daily rest and a maximum of 6 working days in a row.

In addition to the daily actual hours of work half an hour's meal break is added.

The employees are guaranteed two days off per week. Every second week the two days off must be placed together. Furthermore, the employees must have at least 5 weekends off during a period of 3 months, and at least 1 weekend off each month.

• Additional holiday days (feriefridage), § 5, subsection 12:

Employees are entitled to up to 5 additional days of holiday per year.

During such additional days of holiday employees are entitled to their normal salary. Waiters with pay by commission are entitled to an amount equivalent to the average salary received during the 13 weeks preceding the day of holiday, however, maximum DKK 140 per hour. Per March 1, 2026 DKK 150.

If the additional holiday days are not taken the employee will be entitled to a compensation equivalent to the salary for any such days not spend, however, a maximum of DKK 140 per hour. Per March 1, 2026 DKK 150. In the event of resignation where the employee has not taken the additional holiday days, the employee will be entitled to a compensation equivalent to 2.25 % of the salary accrued since 1 May – proportionately reduced by the number of additional holiday days taken.

On-call staff (reserver), § 6:

On-call staff are entitled to a higher salary that the permanent staff. An on-call staff is guaranteed 5 hours of work per day. An on-call waiter may, however, have down to 4 hours work per day if his/her shift commences prior to 4 pm.

On-call staff are not entitled to pay supplements for work on inconvenient hours, except pay supplement for working on Sundays which is compensated in accordance with s. 3(3). Receptionists and assistants will further receive a pay supplement equivalent to the supplement for working on Sundays pay when working on public holidays.



For gastronomes and waiters travelling funds and so-called "wait pay" will be paid based on the distance to and from the on-call staff's home address.

On-call staff are not entitled to seniority allowance, public holiday allowance, additional holiday, pay during maternity leave etc. and pay during child's first day of illness.

An on-call staff may be entitled to pay for scheduled shifts during his/her own illness provided that he/she meets the requirements. On-call staff are not entitled to a notice of termination.

Pay during illness, § 7, subsection 1:

If the employee has more than 4 months' seniority with the company, and meets the requirements for employment under the Sickness Benefits Act, the employer must pay full salary during illness for the first 6 weeks of illness. If the employee has been employed less than 4 months, the employee is only entitled to full salary for the first 6 days of illness – provided that the employee meets the requirements for employment under the Sickness Benefits Act.

Hereafter, the employee is entitled to 90 % of his/her salary during illness.

Employees are entitled to be absent with full salary during the employee's child's first full day of illness. If the child's illness exceeds more than one day, the employee is entitled to two more days of absence without pay.

Employees have the right to absence without pay to attend the child's doctor's appointment. The employee must notify the employer as soon as possible.

Under certain circumstances, the employee may be entitled to salary during the employee's child's hospitalization or care in own home.

• Pregnancy, maternity, paternity and parental leave, § 8:

If the mother has at least 9 months seniority with the company at the expected date of birth, she is entitled to full salary 4 weeks prior to birth and 10 weeks after birth.

The partner is entitled to full salary during 2 weeks after birth if he/she meets the same requirements.

The parents are further entitled to pay during a total of 24 weeks of leave, (26 weeks from Juni 1, 2025). The employee, who gave birth, is entitled to 9 weeks and the partner is entitled to 10 weeks.

In addition, the parents have 5 weeks, (7 weeks from June 1, 2025), which one of the parents may take or the parents may share.

The leave must be taken within the first 52 weeks after the birth of the child(ren).

An increased pension contribution is paid for the mother during the 10 weeks of maternity leave. The increase will be an additional DKK 2,957 per month from the employer and DKK 592 from the employee per month, in total DKK 3,549 per month. Part time employees are entitled to a proportionate contribution.

As a member of HORESTA Employer, you will be covered by DA Barsel. You should please remember to create a profile in DA Barsel to gain access to the self-service. www.DA-Barsel.dk



Notice of termination, § 9:

The notice of termination on the employer will be:

0-3 months employment 14 calendar days

3-24 months employment notice at the latest the 15th in a month to expire at the

end of the month

After 2 years employment 1 month to expire at the end of a month After 5 years employment 2 months to expire at the end of a month After 8 years employment 4 months to expire at the end of a month After 10 years employment 6 months to expire at the end of a month

The notice of termination on the employee will be:

0-3 months employment 14 calendar days

3-24 months employment notice at the latest the 15th in a month to expire at the

end of the month

After 2 years employment 1 month to expire at the end of a month

Receptionists and night porters are covered by the Salaried Employees Act

Local agreements

It is possible to deviate from some of the terms of the collective agreement by entering into local agreements with 3F. This includes – among other things – the rules regarding placement of working time, assignments for other employee categories etc. Local agreements can be reached either directly with the local division of 3F, the shop steward (if any) or directly with the majority of employees who are members of 3F.

It is also possible to be transferred to another pay-scheme for waiters – the so-called "skill development scheme". Under this scheme, waiters with less than one year of experience as waiters will be entitled to a remarkably lower minimum salary than stated above. Skilled waiters will be entitled to a higher minimum salary than stated above. Unskilled waiters will under certain circumstances be entitled to participate in training to become a skilled waiter.

NEW Skills-enhancement agreement for waiters and waitresses

A new and significantly improved Skills-enhancement agreement has been established. This agreement provides a differentiated salary structure for waiters and waitresses. Inexperienced waiters and waitresses will receive a salary comparable to that of unskilled chef's, while skilled waiters and waitresses will receive a higher salary to reward them for having completed formal training within the trade.

With the Skills-enhancement agreement, there are better opportunities to upgrade experienced waiters and waitresses to skilled waiters and waitresses. Therefore, the parties hope that this agreement will lead to more skilled waiters and waitresses within the trade in the long run.

It is optional for the enterprise whether to use the regular waiter wages or to adopt the Skills-enhancement agreement.



Transition to the Skills-enhancement agreement

The enterprise must provide a written notice to the waiters and waitresses and to HORESTA Employers stating that the enterprise will adopt the Skills-enhancement agreement. The transition can take place at the start of the next calendar month. The transition must follow the existing salary system (fixed salary or commission-based pay) used by the enterprise. In addition to the minimum wage set in the Skills-enhancement agreement, the other provisions of the collective agreement apply.

The waiters or waitresses employed by the enterprise—both full-time employees and extra staff—are protected from a pay decrease upon transitioning to the special pay system.

Adjustments can be made to the individual allowance when transitioning.

It is not possible to solely employ waiters and waitresses at the lowest pay grade.

Full-time experienced waiters and waitresses over 25 years of age with 2 years' within the trade as a waiter, including 9 months at the enterprise, are entitled to become skilled if they wish, when the enterprise adopts the Skills-enhancement agreement. An EUV1 program will be planned, and an education agreement will be made, where the waiter and waitresses have the right to receive their usual salary during their schooling for a maximum of 20 weeks. During the training period, the employer can apply for subsidies from the industry's Competence Development Fund.

Wage Rates in the Skills-enhancement agreement

Full-Time Employees

Waiters with less than 2 years' experience within the trade shall be graded at pay grade 1, experienced waiters at pay grade 2, and skilled waiters at grade grade 3.

For part-time employees and reserves, one industry year consists of 216 working days as a waiter or waitresses.

The minimum monthly salary is as equals:

Date	May 1, 2025	March 1, 2026	March 1, 2027
Grade 1 – Unskilled	DKK 23,718.74	DKK 24,132.87	DKK 24,694.03
	(DKK 147.02/hour)	(DKK 150.52/hour)	(DKK 154.02/hour)
Grade 2 – Experienced	DKK 27,618.45	DKK 28,179.60	DKK 28,740.76
	(DKK 172.26/hour)	(DKK 175.76/hour)	(DKK 179.26/hour)
Grade 3 – Skilled	DKK 28,570.81	DKK 29,131.96 (DKK	DKK 29,693.12 (DKK
	(DKK 178.20/hour)	181.70/hour)	185.20/hour)

Full-time waiters at pay grade 2 and 3, working alongside extra staff, can never be paid less than DKK 189.49 (May 1, 2025), DKK 193.34 (March 1, 2026), or DKK 197.19 (March 1, 2027) per hour (reserves pay grade 2). Settlement shall be calculated in each individual case and cannot be set off against the individual pay.

Extra staff

Extra staff with less than 2 years' experience within the trade shall be graded at pay grade 1, experienced reserves at pay grade 2, and skilled reserves at pay grade 3.



For part-time employees and extra-staff, 1 years' seniority within the industry equals 216 working days of employment within the trade.

The hourly wage is as equals:

Date	May 1, 2025	March 1, 2026	March 1, 2027
Grade 1 – Unskilled	DKK 161.72	DKK 165.57	DKK 169.42
Grade 2 – Experienced	DKK 189.49	DKK 193.34	DKK 197.19
Grade 3 – Skilled	DKK 196.02	DKK 199.87	DKK 203.72

Remuneration will be for 4 hours before 4 p.m. and 5 hours after 4 p.m., and the principles for additional payment after the 8th hour (+50%) and again after the 11th hour (+100%) shall be complied with.

If the planned end-time for a party is extended, arrangements are made with the extra waiter or waitress whether they wish to continue working until the new end-time of the party. Each individual extra waiter or waitress may choose to do so with compensation of the ordinary hourly pay.

Where operationally possible, scheduling with full-time employees (both full-time and part-time) should be done as much as possible.

Wage Attachment for Young Employees Under 18 employed as Assistants or Flex-Youth

New

Assistant or "Flex-Youth"

In the future, young people under 18 can be employed either within the Assistant group or as "Flex-Youth." Flex-Youth can work in all areas within hotels and restaurants and within the tasks they are legally allowed to perform as young workers within the trade.

"Flex-Youth" - Special Rules for Working Hours

13-15-year-olds (still in compulsory school): Effective working hours must be at least 5 hours and at most 20 hours over a 4-week rotation system.

15-17-year-olds (no longer in compulsory school): Effective working hours must be at least 20 hours and at most 80 hours over a 4-week rotation system.

The above-mentioned maximum limits are waived during school holidays and other days off (max. 10 weeks per year).

15-17-year-olds (not enrolled in a secondary education programme): Effective working hours must be at least 20 hours and at most 148 hours over a 4-week rotation system. Working hours can be scheduled over an 8-week rotation system.

The daily working time must be at least 2 hours.



"Flex-Youth" - Tasks and Employment Contract

Full-time "Flex-Youth" can perform all tasks without being employed for a specific job function, but within the framework of the law, including the Restaurant Act and the Work Environment Act.

The employee's primary department(s) must be specified in the employment contract.

A specific employment contract template for young workers under 18 must be used, accompanied by guidance under the "Youth Circular," which briefly describes the applicable work environment regulations. The employment contract for young employees under 18 can be downloaded from HORESTA's website.

Rates

The rates in the agreement for the period until May 1, 2025, can be found in the 2023-2025 version of the agreement.

For young employees under 18, the minimum wage will be adjusted by DKK 2.15 per hour as of May 1, 2025, DKK 2.05 per hour as of March 1, 2026, and DKK 2.00 per hour as of March 1, 2027.

Assistant Under 18

Assistant Under 18			
	May 1, 2025	March 1, 2026	March 1, 2027
Minimum wage per month (minimum 30 hours over 4			
weeks)	DKK. 2.824,36	DKK. 2.890,98	DKK. 2.955,97
Per hour	DKK. 86,91	DKK. 88,96	DKK. 90,96
Flex-Youth - 13-15-Year-O	lds (still in com	pulsory school)	
	May 1, 2025	March 1, 2026	March 1, 2027
Minimum wage per month (minimum 30 hours over 4	-		
weeks)	DKK. 406,33	DKK. 417,43	DKK. 428,26
Per hour	DKK. 75,02	DKK. 77,07	DKK. 79,07

All wage steps will take effect on the first day of the month after school obligation ends.

Flex-Youth - 15-17-Year-Olds (no longer in compulsory school)

	May 1, 1	2025	March	1, 2026	March	1, 2027
Minimum wage per month						
(minimum 20 hours over 4						
weeks)	DKK. 1.9	93,61	DKK. 2	.038,03	DKK. 2	.081,36
Per hour	DKK.	92,02	DKK.	94,07	DKK.	96,07

Monthly salary is calculated as follows: guaranteed hours per week \times hourly wage \times 4.333.

Extra staff- Assistant

Extra staff under 18 can only be employed within the assistant group and not as "Flex-Youth." Extra staff are paid for a minimum of 5 hours per day.

Under 18 år	May 1, 2025	March 1, 2026	March 1, 2027
First 8 hours	DKK. 95,60	DKK. 97,86	DKK. 100,06
9th and 10th hours	DKK. 130,37	DKK. 133,44	DKK. 136,44
Thereafter	DKK. 173,82	DKK. 177,92	DKK. 181,92



For work on Sundays and public holidays, an additional DKK 25.27 per hour will be paid as of May 1, 2025, DKK 26.15 as of March 1, 2026, and DKK 27.07 as of March 1, 2027. No additional pay is given for work at special times unless stated otherwise.

Additions for Full-Time and Part-Time Employees

Hourly additions for work during off-peak hours:

Time span	May 1, 2025 Under 18	March 1, 2026 Under 18	March 1, 2027 Under 18
Weekdays 6:00 PM to midnight	DKK. 15,98	DKK. 16,54	DKK. 17,12
Saturdays 2:00 PM to midnight	DKK. 15,98	DKK. 16,54	DKK. 17,12
Sundays 6:00 AM to midnight	DKK. 25,27	DKK. 26,15	DKK. 27,07

Seniority Allowance for permanent employees

The allowance is paid monthly in the same amount to both full-time and part-time employees. The allowance can be offset against personal allowances.

For assistants, the allowance is based on seniority in the company.

The allowance per month is as follows:

Number of years	
3rd and 4th year	DKK 365.30
5th and 6th year	DKK 415.50
7th and 8th year	DKK 547.86
9th and 10th year	DKK 719.00
11th to 14th year	DKK 833.11
15th to 20th year	DKK 938.07
21st year and beyond	DKK 1,071.58

Public-holiday allowance for Full-Time Employees

For work on public holidays and on December 24th after 3:00 PM, employees receive a compensation of additional 100%. The allowance can be either compensated with time off or paid out.

Specific allowance for Full-Time Employees and extra staff, Agreement Part 1, § 3, Subsection 9.

The specific allowance will continue to be 8.85% of the ordinary pay. As of March 1, 2026, the specific allowance will be 9.85%, and as of March 1, 2027, it will be 10.85%.

The balance is calculated and paid twice a year, at the end of June and December, or upon termination. Alternatively, the company can agree to a different payment schedule in local agreements, including paying it regularly with the salary.

Contribution to the Education and Cooperation Fund

The contribution to the Education and Cooperation Fund will increase by DKK 0.05 per worked hour as of March 1, 2025, another DKK 0.05 as of March 1, 2026, and a further DKK 0.05 as of March 1, 2027.

In case of discrepancy between the Danish and the English version, the Danish version will prevail.

If any of the above gives rise to any questions, please contact HORESTA's legal department – tel. +45 35 24 80 40.