

CONSULTATION DRAFT - Human Rights and Business Country Guide

Denmark



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High-level Summary

This Human Rights and Business Country Guide to Denmark (not including Greenland or the Faroe Islands) contains information on the potential and actual human rights impacts of business activities in Denmark. The information in this Guide is gathered from publicly available sources, and is intended to:

- Help companies respect human rights and contribute to develop their operations and their suppliers and business partners in the country
- Support the Danish government in protection of human rights and in promoting business respect for human rights in the country
- Support civil-society organisations in their monitoring and promotion of human rights protection and business respect for human rights in the country

The table below provides an overview of key observations from each section of the report. Please consult the sections for additional information and sources.

Right Holders at Risk	Key observations
Migrants and their descendants (including refugees)	The rights and freedoms of migrants and refugees are generally protected by the aliens act as well as the act on equal treatment. Studies show that migrants and their decedents generally have a weaker connection to the labour market than ethnic Danes. The biggest barriers to integration into society primarily included language barriers, educational background and discrimination and stigmatization.
Greenlandic People	Greenlanders are Danish citizens and are protected by the same national and international laws against discrimination as Ethnic Danes. Greenlanders were often victims of stigma and prejudices outside the workplace.
Religious Minorities	Religious minorities are generally well protected. The Danish Constitution protects against discrimination based on belief and race. However, religious minorities haven been victims of hate crimes and experienced discrimination on a general basis.
Persons with Disabilities	<p>Persons with disabilities were protected against discrimination on the labour market through the act on the prohibition of differential treatment on the labour market. It was highlighted that Denmark did not have a comprehensive legislation that protects from discrimination on the basis of disability beyond the labour market. Additionally, the national legislation did not establish clear obligations on employers to afford reasonable accommodation in the labour market.</p> <p>Persons with disabilities were significantly under-represented in the Danish labour market. A little under half of the people who have reported a disability or reduced working capacity were employed in Denmark as of 2014. Women with disabilities also had a considerably lower employment rate than men.</p>
Persons Living with Health Conditions	Persons living with health conditions are generally well protected by the health care act. Studies show that 1/3 of the Danish population was living with a chronic disease in 2014. There is in general no discrimination regarding health conditions except regarding HIV/AIDS. Persons living with HIV/AIDS felt and experienced stigmatization and discrimination both in their private life and in the workplace.
Physical Appearance	<p>Within certain limits, the law allows companies to set rules for physical appearance at work, including wearing a specific type of clothes, rules on visible tattoos or piercings and personal specific style.</p> <p>Studies show that discrimination regarding weight and tattoos takes place in the hiring process. Some companies deliberately choose not to hire people if they are considered over-weight or have visible tattoos that cannot easily be covered by clothing.</p>
Sexual Orientation	The area of sexual orientation is generally well protected through the criminal code and the act on the prohibition of differential treatment in the labour market. Inadequate support services to ensure non-discrimination against lesbian, bisexual and transgender women in particular had been noted. A study showed that 50 percent of all LGBT persons aren't honest about their sexuality and gender identity at work. Additionally the ones who chose not to reveal their true sexual

	identity were often not as comfortable or didn't thrive well at their workplace. There were also reported hate crimes towards LGBT's.
Gender	<p>The area of gender is protected through the act on equal treatment between men and women. It was noted that the UN Convention for the Elimination of Discrimination against Women was not incorporated into the Danish legal system.</p> <p>Areas concerning discrimination in the labour market for both men and women were reported. Areas such as stigmatization, access to the job market, stereotyping as well as discrimination in society in general concerning women, violence and men's relations with their children.</p>
Age	<p>The act on equal treatment in the labour market prohibits discrimination including on the grounds of age. The acts protecting the rights of young workers were not always respected, as the acts were perceived as difficult to understand. Young workers had trouble with being treated with respect and cases of under-age young people working with alcohol, heavy lifting, overtime working, and under informal contracts were identified.</p> <p>Elderly had a satisfactory level of connection to the labour market but often experienced trouble with entry barriers due to their age.</p>
People Living in Rural Areas & Urban and Working Poor	<p>The rural areas of Denmark experience low economic growth and fewer jobs. Additionally the companies operation in rural areas experience trouble with finding qualified workers.</p> <p>The majority of Denmark's poor live in the city and in particularly near or in the capital of Copenhagen.</p>
Child Labour	Key observations
Worst Forms of Child Labour	Child labour is generally not an area of concern in Denmark. No cases of child labour have been reported as of 2015. However it has been reported that Denmark is a transit and destination country for child victims of trafficking-related crimes, including forced child prostitution and labour.
Education	The area of education is generally well protected. However, children with special needs/disabilities haven been reported to be behind on almost all levels of education. Additionally a study showed no clarity on the extent to which children with disabilities received adequate support to facilitate their education.
Forced Labour	Key observations
Trafficking	The legal frameworks on trafficking are generally well established and implemented. However, there has been some critique on the difficulties associated with the practical implementation of the law on trafficking for forced labour and the need to further revise and strengthen certain clauses. 347 persons were assessed to be victims of human trafficking during the period 2007 – 2013. Studies estimate that 33 of the persons of them have been the victims of human trafficking for forced labour. During 2014 alone, 71 cases of human trafficking were recorded.
Occupational Health and Safety	Key observations
Stress and Psychological Illness	The area of Stress and psychological illness is generally well protected. However, a study from 2014 found that 370,000 out of the 2,6 million in the Danish workforce felt stressed sometimes while 14,55 percent feel stressed all the time. In addition, harassment and bullying in the workplace has been identified as an issue.
Trade Unions	Key observations
Unionisation, Collective Bargaining, Strikes and Anti-Union Discrimination	<p>The area of unionisation is generally well protected through the Danish Constitution. No areas of concern have been identified.</p> <p>The conditions of work in Denmark are mainly based on agreements between employers and employees. No areas of concern have been identified.</p> <p>Strikes are regulated within the unions. No areas of concerns have been identified.</p> <p>Concerns regarding refraining from joining a specific union have been identified.</p>
Working Conditions	Key observations
Wages	Wages are not regulated through legislative acts but through collective bargaining agreements. Denmark does not have a minimum wage set by law. The lack of a minimum wage has been identified as a concern for some workers who are not covered by collective agreements.
Working Hours	The area of working hours is generally well protected through the act on working environment and the holiday act. Stress and a lack of access to family life due to long-working hours has been identified as an issue.
Social Security	Social security is generally well protected through the Danish welfare system which provides equal rights to social security for all citizens. The pension system have been criticised due to its vesting principle. Immigrants, low income citizens and new citizens had limited access to the pension system.

Informal Sector	The informal sector is covered by the working environment authority and the working environment act. The Working Environment Authority has identified several cases of lack of proper working conditions for the informal sector during inspections.
Environment	Key observations
Participation & Access to Information	The area of Participation and access to information is generally well protected through the environmental protection act. No areas of concern have been identified.
Water	The area of water is protected through the environmental protection Act and the act on green accounts. Lake, water wells and coast waters had impacts from excessive inputs of nutrients and hazardous substances from agriculture. It was also noted that the level of pesticides in ground water reserves exceeded national targets as of 2015.
Air and Noise Pollution	The area of air and noise pollution is generally well protected by the environmental protection agency. Cases of noise, pollution from wind turbines and premature death due to air pollution have been identified.
Food and Livelihood	The area of food and livelihood is protected via the ministry of environment and food. The area is generally well protected, however studies have shown some concern as to the transfer of viruses and medicine from food on to humans.
Land and Property	Key observations
Land Administration	The area of land administration is generally well protected. No areas of concern were identified.
Land Acquisition	The area of land acquisition is generally well protected. Concerns regarding farmers who have not been adequately consulted and informed on the implementation of the new requirements on buffer zones have been raised.
Revenue Transparency and Management	Key observations
Corruption	The area of corruption is generally well protected through the criminal code and additional acts. Studies show that nepotism especially in the public sector was an area of concern.
Revenue Transparency	The area of revenue transparency is generally well protected through the act on transparency and the finance act. However, it was noted that it prevented access to political documents between ministers and their advisers, which could limit transparency in government and legislative proceedings.
Public procurement	Public procurement is generally well protected through the implemented EU directive and the newly adopted Danish tender act. However, concerns were raised on the extent to which human rights considerations were made in the public procurement process in particular in contracting and monitoring.
Revenue Sharing	Revenue Sharing is generally well protected through Danish tax law, the anti-abuse clause, and the financial statement act. Use of aggressive tax planning and tax-heavens was reported.
Data Protection and Privacy	The area of data protection and privacy is generally well protected through the Danish Constitution and the act on processing personal data. However, concerns were raised as to data protection online and employee surveillance and personal data management.
Security and Conflict	Key observations
Public Security Forces	The area of public security forces is generally well protected under the supervision of the ministry of justice. Concerns regarding the use of solitary confinement from public security forces have been raised.
Private Security Forces	The area of private security forces is generally well protected through the security company act and from the supervision of the state police. No areas of concern have been identified.

This is a consultation draft. For comments and suggestions on the content of the draft please contact Project Manager, Cathrine Bloch Poulsen-Hansen, Danish Institute for Human Rights: cph@humanrights.dk.

How to Use this Guide

This Human Rights and Business Country Guide to Denmark (not including Greenland or the Faroe Islands) contains information regarding the potential and actual human rights impacts of businesses. The information in this Guide is gathered from publicly available sources, and is intended to help companies respect human rights and contribute to development in their own operations and those of their suppliers and business partners.

About the Human Rights and Business Country Guide

The Human Rights and Business Country Guide provides country-specific guidance to help companies respect human rights and contribute to development.

For companies to manage their potential human rights impacts, they must have comprehensive information about the local human rights context in which they operate. The Country Guide provides a systematic overview of the human rights issues that companies should be particularly aware of. For each issue, it provides guidance for companies on how to ensure respect for human rights in their operations or in collaboration with suppliers and other business partners.

The Country Guide is not only a resource, but a process. This Guide was produced through a systematic survey carried out by the Danish Institute for Human Rights (DIHR). The aim of this Guide is to improve the human rights practices of companies, including through facts-based dialogue regarding the issues presented here.

How the Human Rights and Business Country Guide can be used by companies

- Develop company policies and procedures related to human rights issues in the local environment, without discrimination.
- Assess and track the potential human rights impacts of your own operations or in suppliers, business partners and investments.
- Raise awareness among staff, suppliers and other business partners.
- Engage with workers, potentially affected communities, consumers and other stakeholders whose human rights might be affected by your operations.
- Engage with civil society organisations, government bodies or international organisations on human rights-related issues.
- Provide background information for auditors.
- Establish or collaborate with mechanisms for workers, communities and other whose human rights might be affected by your operations.
- Contribute to development initiatives that align with human development needs and priorities in the local context.
- Prevent discrimination and Human rights violation by their company.
- Promote an inclusive workplace.
- Identify their role and contribution to the UN Sustainable Development Goals.

How the Human Rights and Business Country Guide can be used by governments

- Review and reform public policy and legislation relevant to the human rights impacts of business, including in the areas of labour, environment, land, equal treatment, non-discrimination, anti-corruption, taxation, consumer protection or corporate reporting.
- Ensure respect for human rights in the state's own business affairs such as state-owned companies, sovereign wealth funds and other investments, public procurement, development assistance, export credit and other activities.
- Build awareness and capacity on human rights and business issues within relevant areas of public administration.
- Provide targeted advice to domestic companies.
- Inform the development of trade policy, trade and investment agreements and trade and investment promotion.
- Improve effective access to judicial and non-judicial remedies for victims of business-related human rights abuses.
- Enhance the contribution of the private sector in national and regional development programmes relevant to human rights.

How the Human Rights and Business Country Guide can be used by civil society organisations

- Inform human rights research and monitoring related to business operations.
- Work with affected workers and communities to define human rights and human development priorities related to the role of business.
- Provide capacity-building to government, business and civil society stakeholders on human rights and business.
- Work with local stakeholders to provide recommendations to business and government.
- Facilitate dialogue and engagement with, including multi-stakeholder forums, with state agencies and businesses.

The Country Guide aims to work with all stakeholders to promote, monitor and expand the activities described above. We request that all stakeholders who use the findings of the Country Guide in their work notify the Country Guide team of their activities and lessons learned. These experiences will be included in the Country Guide website, HRBCountryGuide.org.

Country Guide Process

The Country Guide process consist of six phases, where the information gathering of public available information; stakeholder are consulted, the Country guide is uploaded to the website in order for all other actors to asses it, the identification and promotion of initiatives identified and finally a new update every two years.¹ This guide is in the final phases of this process.

The Country Guide is a compilation of publicly available information from international institutions, local NGOs, governmental agencies, businesses, media and universities, among others. International and domestic sources are identified on the basis of their expertise and relevance to the Danish context, as well as their timeliness and impartiality. The guide also builds on interviews and dialogues with key local stakeholders.

The completed Country Guide aims to provide a comprehensive overview, on the basis of the information available, of the ways in which companies do or may impact human rights in Denmark. The current Country Guide is not meant as an end product, or a final determination of country conditions.

Due to the small geography of Denmark (not including Greenland or the Faroe Islands) it was decided not to include regional profiles in the country guide to Denmark.

Country Guide Content

The Country Guide contains the following information:

Areas for Attention

Each section of the Country Guide identifies areas for particular attention by businesses. The Country Guide identifies these areas through an analysis of the country's legal framework for human rights protection; enjoyment of human rights in practice; and the proximity of third-party human rights violations to company operations.

The text in each section presents the quantitative and qualitative information covering:

- **Background & Context** gives an overview of economic, political and demographic characteristics.
- **Rights Holders at Risk** identifies groups that may be vulnerable to workplace discrimination or community impacts.
- **Labour Standards** identifies areas for attention related to employees and working conditions. This section includes child labour, forced labour, trade unions, occupational health & safety and working conditions.
- **Community Impacts** identifies areas for attention related to communities whose human rights may be affected by company operations. This section includes impacts related to environment, land & property, revenue transparency & management, security & conflict.
- **Sector Profiles** identifies human rights and business impacts related to a particular industry or sector, such as extractive operations, manufacturing or agriculture.
- **Region Profiles** identifies regions of the country where the risk of adverse human rights impacts differs markedly from the national profile. This may include underdeveloped regions, export processing zones or conflict areas.

Cases in the media

Each of the abovementioned issues includes media cases, where the rights issue in question has been allegedly violated. These cases are drawn from the Business and Human Rights Resource Centre, international and local NGOs and stakeholder consultations. The cases presented here should not be considered comprehensive.

Access to Remedy

Victims of corporate human rights abuses have the right under international law to mechanisms that provide remedy. The UN Guiding Principles on Business and Human Rights explicitly obligate governments and businesses to provide and/or participate in such mechanisms.

The Country Guide includes information in the section on Access to Remedy about remedy mechanisms available to redress violations of the rights. Where possible, this also includes practical information about the effectiveness of such bodies, and the number of cases they have heard and redressed.

Human Rights Guidance for Businesses

This section includes guidance for businesses to prevent and mitigate their adverse human rights impacts. This guidance is drawn from the Danish Institute for Human Rights (DIHR) existing library of human rights due diligence recommendations, as well as international frameworks, principles and guidelines. Where available, this section includes recommendations issued by local NGOs and directed specifically at companies operating in the country.

This section also includes examples of initiatives carried out by companies to mitigate their human rights impacts. These are organized into Due Diligence Initiatives—activities that aim to meet the company’s responsibility not to violate human rights—and Beyond Compliance Initiatives—activities that aim to contribute to development beyond this baseline obligation.

Engagement Opportunities

Companies have a responsibility to prevent negative human rights impacts, but they also have an opportunity to contribute to positive human rights impacts. Each section of this Guide includes information for companies to link their policies and community engagement processes to ongoing governmental and institutional efforts to promote and fulfil human rights.

This includes Public Sector Initiatives—activities where the government is aiming to fulfil or promote the right in question through discrete programmes—as well as Development Priorities—themes identified by international institutions as warranting deliberate attention, or where companies could have the greatest impact with their development initiatives.

The purpose of the information in this section is to inspire further efforts and engagement by businesses, as well as to identify existing programmes that companies could support or take part in.

About DIHR

The Danish Institute for Human Rights (DIHR) is an independent national human rights institution (NHRI) established by the Danish Parliament in accordance with the United Nations (UN) Paris Principles. Under its legal mandate, DIHR’s main functions are to monitor human rights in Denmark and promote human rights internationally, including through engagement with non-state actors.

At the national level, DIHR monitors legislation to ensure it is in accordance with human rights as well as providing advice to the government, parliament, civil society and business on human rights. This is done by sending specific suggestions during the legislative process, providing analysis and research on human rights issues, educating on human rights and cooperating with various stakeholders to assist in the implementation of human rights.

DIHR’s work through its International Department consists of ongoing human rights projects with local partners in over 30 countries worldwide, which are funded by a range of national, and international donor organisations and clients. These projects include direct engagements with multinational enterprises, international financial institutions and other international agencies on human rights and business issues; capacity strengthening collaborations with central governments, and other state entities such as military, police, judiciaries and paralegal services; capacity building projects with NHRIs and Ombudsmen; support to civil society organisations in sensitive human rights environments; and a range of activities focused on the promoting role of business in sustainable development.

Background & Context

This section contains an overview of political and socio-economic conditions in which businesses operate. This information is designed to inform businesses of the broader political and development trends in the Denmark.

The following tables provide further detail on the overall operating environment. The data sources can be found on the human rights and business country guide website here: www.hrbcountryguide.com

Demographics & Economy	
Population	5,659,715 (2015 est.)
Main Ethnic Groups	Scandinavian, Inuit, Faroese, German, Turkish, Iranian, Somali.
Main Religious Groups	Evangelical Lutheran (official) 80%, Muslim 4%, other (denominations of less than 1% each, includes Roman Catholic, Jehovah's Witness, Serbian Orthodox Christian, Jewish, Baptist, and Buddhist) 16% (2012 est.)
Main Languages	Danish, Faroese, Greenlandic (an Inuit dialect), German (National minority in Southern Jutland). Note: English is the predominant second language.

Political, Economic & Development Statistics

Quantitative indicators and country rankings

Country Rankings & Ratings			
	2012	2013	2014
Reporters Without Borders: Press Freedom Index (Where 1 indicates the highest degree of freedom, out of the 180 listed countries)	10	6	7 3 (2015)

Freedom House: Map of Freedom - Political Rights (On a scale of 1 through 7, where 1 indicates the highest level of freedom)	1	1	1
Freedom House: Map of Freedom - Civil Liberties (On a scale of 1 through 7, where 1 indicates the highest level of freedom)	1	1	1
Form of government	Constitutional Monarchy		
Most recent general election	June 18th 2015		
Current head of state	Lars Løkke Rasmussen		
Ruling party	Venstre – The Liberal Party (Minority Government) In an alliance with: The Danish People Party, Liberal Alliance and the Conservative Party		
Other major parties	The Social Democratic Party The Danish People's Party The Red-Green Alliance The Liberal Alliance The Social Liberal Party The Socialist People's Party The Conservative Party The Alternative Party		

Development Indicators & Trends			
	2012	2013	2014
GDP growth	-0,4	0,4	1,5
GDP growth in region / neighbouring countries	-0,2 (Europe 4Q)	0,2 (Europe 4Q)	0,4 (Europe 4Q)
GDP per capita (PPP)	43,700 US\$	43,800 US\$	44,300 US\$
Human Development Index rank	n/a	15	10

Human Development Index score	n/a	0,9	0,9
Human Development Index score – Regional Average	n/a	0,77 (Europe and Central Asia)	0,738 (Europe and Central Asia)
HDI discounted for inequality	n/a	0,9	0,84
Percentage of population below national poverty rate	n/a	n/a	6%

Political Context

Governance structures and political developments

The European Convention on Human Rights (ECHR) protects the citizens of the European states against human rights abuses. In Denmark, the ECHR is of significant importance. It was incorporated into Danish law in 1992, and Danish courts thus have a duty to enforce it. Furthermore it means that citizens can complain to the authorities or sue with direct reference to the ECHR.²

Denmark has been a member of the European Union since 1973. In 1992, Parliament passed an Act incorporating the European Convention on Human Rights into Danish law.³

Further, the constitution lays down the framework of Danish democracy.⁴ The Constitutional Act divides power into three independent branches in order to prevent the abuse of power. The Danish Parliament has the legislative power, enacting the laws of the country. The Government is the executive power, ensuring that laws are implemented. The courts of law are the judicial power, pronouncing judgments in disputes between citizens, authorities, authorities and citizens as well as between businesses, citizens and businesses and the authorities and businesses.⁵

The most recent parliamentary election took place on June 18th, 2015, where Lars Løkke Rasmussen was elected Prime Minister, representing Venstre – the liberal party of Denmark, in a minority Government, as a result of an alliance with the Danish Peoples Party, Liberal Alliance and the Conservative Party. Approximately 85 percent of the electorate participated in the election.⁶

Chapter eight of the Constitutional Act covers certain rights and freedoms. Section 77 mentions freedom of speech, including that of the free press, while freedom of assembly is covered by section 78 and 79.⁷ In practice, freedom of speech was generally respected, according to Freedom House in 2014.⁸

The Danish Programme for Government from 2015 contains priorities for a strengthened structure towards terror. The programme also contains a description of efforts to further promote and support a public sector where people are put before the system.⁹

Socio-Economic Context

Human development indicators and trends

According to the 2014 Human Development Index, Denmark was a top-ranking country with a very high human development level, ranking 10th behind Norway but ahead of Sweden, both in terms of overall development and when adjusted for inequality.¹⁰ Its latest GINI coefficient was set in 2010 at 26,9 placing Denmark among the countries with least inequality.¹¹

The average household net-adjusted disposable income was 25,172 US\$ a year, compared to the Organisation for Economic Cooperation and Development (OECD) average of 23,948 US\$ a year.¹² But there was a considerable gap between the richest and poorest – the top 20 percent of the population earned four times as much as the bottom 20 percent.¹³

Poverty and an official poverty line is a topic of debate in Denmark. An official poverty line was established by the former government and then abolished by the current government. The former government was dissatisfied with the decision to abolish the poverty line. Consequently, in September 2015, the new Minister of Social Affairs was requested to conduct consultations to discuss the decision.¹⁴ Furthermore, public media and NGO's have criticised the former poverty line and official poverty criteria for disguising poverty in Denmark and excluding a large number of citizens who may be close to the poverty line.¹⁵

According to OECD statistics, 73 percent of people between the ages of 15-64 were in a paid job as of the 1Q of 2015. Over 76 percent of men were employed compared to 71 percent of women.¹⁶

The Danish Programme for Government from 2015 contains priorities for further development within the areas of ensuring economic growth by creating more private jobs and prosperity to support the Danish welfare system. The reasoning behind this priority was to create a freer, richer, and fairer country, where working is the most feasible solution, and fewer were on public welfare. The government mentions a special focus on job-creation; better provision of childcare and schooling; a strict and consistent course towards crime; a reasonable immigration policy where foreigners coming to Denmark contribute positively; and a better and more effective public healthcare system.¹⁷

Development Frameworks

Plans and strategies to assist companies in designing community programmes

Danish National Action Plan on Business and Human Rights (NAP on Business and Human Rights) (2014)

The NAP on Business and Human Rights was developed by the former government with particular input from the Ministries for Business and Growth and for Trade and Development Cooperation, and the support of the Danish Council for Corporate Responsibility (Rådet for Samfundsansvar). Among the goals of the NAP on Business and Human Rights the following were included: ensuring policy coherence across governmental departments and agencies; setting further expectations for Danish companies to take responsibility and respect for human rights; further engaging with extraterritorial legislation; and promoting CSR initiatives in the public sector.¹⁸

“Responsible Growth” - Action Plan for Corporate Social Responsibility (2012-2015)

The “Responsible Growth” Action Plan is an initiative developed by the Danish Government supplemented with coordinating activities by the Danish Business Authority (Erhvervsstyrelsen). The goal of the Action Plan is to create a foundation for new and responsible growth and employment. Additionally, it encourages Danish companies to apply international guidelines for their Corporate Social Responsibility such as the UN Global Compact, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.¹⁹

The Future Work Environment 2020 (2011)

The strategy was developed by the Danish Working Environment Authority (Arbejdstilsynet) and consist of 19 initiatives with the objective of creating a better work environment. This includes areas such as dialogue; intensified focus on certain areas such as foreign companies, young people, newly hired and support for small companies and new companies. The overall goals of the strategy is to reduce serious

work injuries by 25 percent; reduce psychological overworked employees by 20 percent and reduce injuries from congestion of the muscles and the skeleton such as the back by 20 percent.²⁰

The Disability Policy Action Plan (2013)

The Disability Action Plan was developed by the Ministry for Children, Gender Equality, Integration and Social Affairs (Ministeriet for Børn, Ligestilling, Integration og Sociale Forhold). The Action Plan identifies, makes recommendations and draws visions for a society with room for everyone, including persons with disabilities. The visions and recommendations are built upon already established principles and goals. A central issue of the Action Plan is to include persons with disabilities in the society with the equal opportunities and choices as everyone else. This includes areas such as education; labour market; social life and areas within the public sphere.²¹

The Danish Rural Development Programme (2014-2020)

The programme was developed by the Ministry of Environment and Food (Miljø og Fødevarer Ministeriet), in collaboration with the consulting firm COWI A/S, and funded by the European Agriculture Fund for Rural Development. The goal of the strategy is to support the development of the agricultural sector and to strengthen the environment and climate actions with a sustainable use of natural resources in rural areas.²²

International Legal Commitments

Accession and ratification of international human rights instruments of Denmark can be found in Annex 2. For further information on how the lack of ratification or implementation of commitments affects human rights enjoyment please see the sections below.

Rights Holders at Risk

This section contains information on societal groups that have been identified as being particularly vulnerable to employment-related discrimination or poor development outcomes.

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
	Denmark
HIV/AIDS prevalence (ages 15-49)	0.16 % (2013)
Female labour participation rate	76 % (2014)
Percentage urban population	87.5 (2014)
Percentage rural population	12.5 (2014)
Human Development Index score	0,9 (2014)
HDI (Human Development Index) adjusted for inequality	0,84 (2014)
HDI (Human Development Index) Gender Equality Gap Index	5 (2013)
Maternal mortality ratio (per 100,000 births)	12 (2010)
Seats held by women in national parliament (%)	39,1%
OECD Social Institutions and Gender Rank	999
Labour force	2.771 million (2014)
Percentage of population who are 15-24 years	13,11% (2014)

Law prohibits discrimination on the grounds of	The Law on equal treatment in the labour market prohibits discrimination on the grounds of: Race, skin colour, religion or faith, political opinion, sexual orientation, age, handicap, nationality, social and ethnic origin. ²³
Major ethnic groups	Scandinavian, Inuit, Faroese, German, Turkish, Iranian, Somali
Major religious groups	Evangelical Lutheran (official) 80%, Muslim 4%, other (denominations of less than 1% each, includes Roman Catholic, Jehovah's Witness, Serbian Orthodox Christian, Jewish, Baptist, and Buddhist) 16% (2012 est.)
Major migrant groups	Romanian, Polish, German, Swedish, Norwegian, Turkey, Iraq, Bosnia-Herzegovina, Iran, Pakistan
Persons with disabilities	16,9 percent ²⁴
Relevant legislation	<p>Constitution of Denmark, 1953</p> <p>Act on ethnic equal treatment, 1987</p> <p>Act on the Board of equal treatment, 2008</p> <p>Consolidation Act on Equal Treatment act no.553, 2002</p> <p>Consolidated Act no. 1349 prohibiting differential treatment in the labour market, 1996</p> <p>Consolidation Act on the Equal Treatment of Men and Women as regards Access to Employment, Act no. 734, 2006</p> <p>Act respecting equal wages for men and women, 2003</p> <p>Act on the prohibition of differential treatment in the labour market, 2005</p> <p>Act on maternity equalisation in the private labour market, 2006</p> <p>Consolidation Act on entitlement to leave and benefits in the event of childbirth, 2006</p> <p>Consolidation Act to compensate disabled persons in employment, 2009</p>

	<p>Act on annual accounts, 2011</p> <p>Act on target figures and policy on gender balance in corporate boards, 2012</p> <p>Criminal Code, 2012</p> <p>Consolidation Act on social services, 2013</p> <p>Act on the change of various legal provisions regarding the application for, reporting of, requests, communication and declaration for public authorities, 2013</p> <p>The Transgender Act, 2014</p> <p>The Act on the European Convention on Human Rights</p>
Responsible agencies	<p>Ministry of Children, Education and Gender Equality</p> <p>Ministry of Culture</p> <p>Ministry for Ecclesiastical Affairs</p> <p>Ministry of Education</p> <p>Ministry of Health</p> <p>Ministry of Employment</p> <p>The Working Environment Authority</p> <p>Council and Ethnic Minorities</p>
Local NGOs addressing this issue	<p>Disabled People's Organization Denmark</p> <p>Danish Disability Council</p> <p>DaneAge</p> <p>LGBT Denmark</p> <p>Dansk Blindesamfund (The Danish society for blind persons)</p> <p>KVINFO</p> <p>CABI</p> <p>Amnesty</p> <p>The Danish Refugee Council</p> <p>SOS Against Racism</p> <p>Danish Refugee Council</p>

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The societal groups identified and mentioned in this section include:

- **Migrants and their decedents, including refugees:** Here the definition has been taken from Statistics Denmark and includes non-western ethnic minorities, western ethnic minorities, and ethnic Danes. Refugees are persons who have achieved protection in accordance with the Danish Alien Act.²⁵
- **Greenlandic people:** This section provides details on the enjoyment of rights in practice for people from Greenland living and working in Denmark.
- **Religious minorities:** This deals with the living- and working conditions of religious minorities in Denmark.
- **Persons with disabilities:** This section deals with persons with physical or mental disabilities.
- **Physical Appearance:** This section deals with discrimination due to physical appearance.
- **Persons living with health conditions:** This section provides information on people living with long-term health conditions.
- **Sexual orientation and gender identity:** This section provides details on living and working conditions for LGBT and gender identity.
- **Gender:** This section deals with gender-based discrimination and discrimination between women and men.
- **Age:** This section deals with discrimination based on age.
- **People living in rural areas:** This section deal with people living in rural areas. Areas far from the larger cities.
- **Urban and working poor:** This section deals with urban and working poor. With a special focus on people living in and around Copenhagen.

The following overall legal framework exists to protect right holders at risk.

The Danish labour market is in general regulated through the collective agreements between the social partners. However, when it comes to protection of vulnerable groups or persons at risk of being discriminated, it is legislation adopted in the Parliament that regulates the area.

Provisions to protect against discrimination in Denmark are found in a number of laws both in the penal code and in the civil legislation. Legislation to protect against discrimination in the labour market is within the civil legislation. The main piece of legislation is the Act on Prohibition of Differential Treatment in the labour Market²⁶. The legislation protects against differential treatment based on the grounds of race, skin colour, religion or belief, political affiliation, sexual orientation, age, disability or national or ethnic origin. It regulates all areas regarding employment (private as well as public) and also in regards to employment related education. Prohibition against discrimination on the ground of gender and promotion of equal treatment between women and men are found in the Consolidation Act on the Equal Treatment of Men and Women as regards Access to Employment²⁷, Consolidation Act on entitlement to leave and benefits in the event of childbirth²⁸, Act respecting equal wages for men and women²⁹ and Act on equal treatment of men and women in insurance, pensions and related financial services³⁰.

The Danish legislation also includes provisions to promote the equal opportunities of people with disability in the labour market. For instance the Consolidation Act to compensate disabled persons in

employment.³¹ The act on freedom of association in the labour market³², secures the right to free assembly and membership of trade unions.

Outside of the labour market only the grounds of gender, race and ethnic origin are protected against discrimination. The Act on Ethnic Equal Treatment³³ deals with social protection, such as social security and healthcare, as well as social goods, education, and access to, and the delivery of, goods and services, including housing, as well as memberships of different organizations.³⁴

The Danish law covers non-discrimination in the workplace, but it does not include an obligation to support and promote equal treatment in any other area but gender, according to the Danish Institute for Human Rights (DIHR). Public authorities were not obligated to mainstream ethnicity, and employers were not obligated to initiate concrete actions aimed at reducing ethnic discrimination. Furthermore, DIHR highlighted that there was no requirement on workplaces to have an equal treatment policy or to continuously monitor the effectiveness of policies as well as their performance to prevent discrimination.³⁵ It should be noted that the Consolidation Act on Equal Treatment of Men and Women with regards to Access to Employment section 4 does require that public authorities mainstream gender. Public authorities have to biannually report on the situation of gender in their respective workplaces.

Migrants and their descendants (including refugees)

Figures from Statistics Denmark from 2015 showed that migrants and descendants of migrants comprised 657.473 people, approximately 11.5 percent of the Danish population. 234.213 people came from western-countries while 423.260 were from non-western countries. The largest groups of non-western migrant's came from Turkey, Iran, Iraq, Bosnia-Herzegovina and Pakistan. The largest group of western migrants came from Poland, Germany, Rumania, Norway and Sweden, according to numbers from Statistics Denmark 2015.³⁶ More than half of the permits granted in 2014 were registration certificates and residence cards issued to EU/EEA citizens.³⁷

A study from 2013 by the RockWool Fund estimated that there were 33.000 undocumented migrants in Denmark. These numbers were based on police records of undocumented migrants as well as other statistical data, but the exact number was not known. The majority of those who were charged for illegally working in Denmark were from Nigeria and China. Men were overrepresented compared to women.³⁸ There has been a rise in the number of refugees arriving in Denmark over the last 10 years. In 2005 5.115 people applied for asylum in Denmark, this number was 14.792 in 2014 (2015 numbers are still not final, but expected to increase with the current refugee crisis).³⁹

The Danish Minister of Aliens, Integration and Housing (Udlændinge, Integration og Boligminister) in 2015 published campaigns in Lebanese newspapers, highlighting the poor conditions for migrants and refugees in Denmark in an attempt to convince migrants not to choose Denmark as their new place of permanent or temporary residence.⁴⁰ Several of the largest Danish companies asked the Government not to publish the campaigns in fear of the consequences, according to the Danish newspaper Jyllands Posten in 2015. Grundfos in particular stated that it could portray Denmark as a closed country and worsen business opportunities and the ability to recruit foreign, skilled labour, as well as make the export of goods and services more difficult.⁴¹ Several companies have emphasized the positive impacts of having migrants in their workforce and how providing them with employment opportunities contributed to their integration into the Danish society, according to various media sources including Politiken and Finans.⁴²

The UNCESCR (United Nations Committee on Economic Social and Cultural Rights) further reported in 2013 that migrant workers, including Roma's, faced obstacles to their right to adequate housing.⁴³ Accordingly, the newspaper The Local reported in 2015 that migrants with names that sounded middle-eastern or "exotic" needed to inquire 27 percent more housing options to get the same amount of positive responses as residents with traditional Danish names.⁴⁴

According to DIHR, most of the studies on the access of migrants to the Danish labour market did not focus on the issue of discrimination against ethnic minority applicants. Instead, the studies on their access to the labour market often focused on the lack of educational- or language specific qualifications amongst the applicants.⁴⁵

Figures from Statistics Denmark in 2015 reported that migrants and refugees, both from western and non-western countries had a weaker connection to the labour market than the rest of the Danish population. The economic crisis in 2008 had a significant effect on the employment of migrants and refugees whose employment rate had been on the rise until the crisis.⁴⁶ The unemployment rate of non-western migrants was 38 percent in 2014. This means that non-western migrants' employment amongst 16-64 year olds is 38 percent lower than the ethnic Danes in the same category. The unemployment rate of western migrants is calculated at 20 percent and is therefore significantly lower than the non-western migrants. Among the western descendants 11 percent are unemployed while this number is 18 percent amongst decedents of non-western migrants.⁴⁷

Non-Danish nationals were, according to a survey from Statistics Denmark from 2013, more willing to be employed in low-wage jobs. 27 percent of all migrants who worked in Denmark had a job which paid less than 130 DKK pr. Hour (approx. US\$ 19,52). This number was only 10 percent for ethnic Danes.⁴⁸

A 2013 study showed that positions occupied by migrants were often those that required no educational competencies, and migrants were underrepresented in high and medium level management positions, as compared to ethnic Danes.⁴⁹ A 2014 article from the newspaper *Berlingske* referring to data from Statistics Denmark reported that even migrants with a higher education degree obtained from a Danish university had consistent problems entering the Danish labour market.⁵⁰

The unemployment rate for migrants was 15 percent higher than the unemployment rate for ethnic Danes with the exact same educational background. It was highlighted by a Postdoc on language, that Middle Eastern accent was often associated with low educational status and low competences.⁵¹

Furthermore, in 2014 Statistics Denmark reported that female migrants and their female decedents had the highest unemployment rate. Amongst ethnic Danish females, seven out of ten were employed, where only four out of ten female migrants or their decedents were employed. Their employment rate was 43,3 percent lower for non-ethnic females than their ethnic Danish counterpart.⁵² Also, the UN Committee on Economic, Social and Cultural rights noted that in 2013 women from minority groups had difficulties in accessing employment in Denmark.⁵³

As a specific ethnic minority group, the Roma population was estimated to be around 10,000 people. Many Roma individuals arrived in Denmark as migrant workers from Yugoslavia in the 1960s and 1970s, since then many Roma individuals arrived as refugees from Bosnia and Kosovo.⁵⁴ Since the adoption of the EU free movement directive, Denmark is experiencing an influx of Roma primarily from Romanian. This group of people are located in larger Danish cities, homeless and live from begging or working illegally.⁵⁵ Prejudice against the Roma population has reportedly been on the rise during recent years, exemplified by negative statements by political representatives and the general public, as noted by the newspaper *Politiken* in 2013.⁵⁶

Greenlandic People

Denmark, including Greenland and the Faroe Islands, has ratified the ILO 169 convention on indigenous peoples in 1996. The Inuit people living in Greenland perceive themselves as indigenous peoples and are covered by the ILO 169 convention.⁵⁷

Greenlandic people are Danish citizens and those who reside in Denmark are protected by the same national and international laws against discrimination as Ethnic Danes.⁵⁸ There is no exact overview of how many Greenlandic people there are in Denmark due to the fact that there is no clear definition of a

Greenlandic person. The Economic Council Greenland estimates that there is between 11.500 and 18.500 Greenlandic people in Denmark as of 2013.⁵⁹

Greenlandic people were often victims of stigma and prejudices outside the workplace. The DIHR 2015 report on Greenlandic People Living in Denmark highlights that 5 percent of the respondents have experienced being turned down for a job that they believed to be qualified for within the last year, due to their Greenlandic background. There were approx. 2000 respondents to the rapport. One of the respondents in the rapport was once told that the reason he wasn't hired was due to the stigmatizing picture they had of Greenlanders as being heavy drinkers. This results in some Greenlanders being forced to take jobs which they are overqualified for.⁶⁰

Greenlandic people in Denmark were socially disadvantaged. The Danish National Centre for Social research (SFI) estimated that they represented 6 percent of the total number of homeless people in Denmark, which is about 5,820 people as of 2013. Homelessness amongst Greenlandic people is approx. 40 times as high as amongst ethnic Danes.⁶¹ One estimate is that up to 20 percent of Greenlandic people in Denmark, are socially vulnerable.⁶² They were characterized as socially vulnerable due to their lack of knowledge of the Danish language, their often long-term unemployment, their high consumption of alcohol and other drugs, sexual abuse and their vulnerability to physical and mental diseases.⁶³ The majority of the socially vulnerable Greenlandic people lived in the larger cities such as Copenhagen, Odense, Esbjerg and Aalborg.⁶⁴

Additionally, the report highlights that the employment rate for a person with one Greenlandic parent was 53 percent while it was 36 percent for a person with two Greenlandic parents compared to approx. 70 percent for ethnic Danes.⁶⁵ The employment rate of Greenlandic people in Denmark is approximately the same as for ethnic minorities from Somalia, Iraq and Lebanon, according to Statistics Denmark in 2013.⁶⁶

The Director of one of the four Greenlandic Houses in Denmark mentioned in the DIHR report that Greenlanders experienced a lack of knowledge of the Greenlandic people and their culture. This could have a negative influence on their ability to find employment together with the missing acknowledgement of the Greenlandic educational system and the experiences they gain while in Greenland.⁶⁷

In addition the 2015 DIHR report showed that the Greenlandic people in general have weaker educational and employment resources compared to the rest of the Danish population. Amongst Greenlandic People living in Denmark, 17 percent have a higher education and 26 percent have a vocational education.⁶⁸

The DIHR report concludes that the low employment rate amongst Greenlandic People in Denmark can have several reasons such as the low educational level, a low knowledge of the Danish language and missing integration into the Danish society.⁶⁹

Religious Minorities

There were an estimated 8,000 Jews in the country as of 2013. Cases of intimidation, threats and verbal abuse against Jewish people were reported by the US Department of State in 2014. Perpetrators of the incidents were reportedly immigrants, particularly from Arab and other Muslim countries.⁷⁰

The threat to Jews and Muslims in Denmark has increased, both after the attacks on Charlie Hebdo and the Jewish shop in Paris in January 2015 as well as after an attack on the event on freedom of expression and at the synagogue in Copenhagen in February 2015. In addition, social media reported an increase in violence and harassment against Muslims in the wake of these attacks.⁷¹ According to the news media DR (Danish Broadcasting Corporation) in 2015, attacks against Muslims, particularly women, reportedly increased after the events of February 2015, and women faced harassment in the form of stranglehold; spitting on their face; pushing and tearing of headscarves.⁷²

The Danish security and Intelligence Service (PET) reported that 245 hate crimes had been recorded in 2013, out of which 30 were categorised as based on religion.⁷³ A DIHR study on hate crimes in Denmark from 2012 showed that there was a lack of knowledge on the subject, including a lack of police training concerning hate crimes and human rights issues, insufficient registration and a lack of investigation.⁷⁴

Persons with Disabilities

Persons with disabilities are protected against discrimination based on disability in the labour market. The Act on the prohibition of differential treatment in the labour market covers not only differential treatment due to disability, but includes a requirement on the employer to adjust the workplace to meet the needs of persons with disabilities. However, this does not imply that employers should pay for the aids, etc. If the amount of money needed for adjustments is minor compared to the size of the company, small adjustments will be expected to be carried out by the company.⁷⁵ The law recognises Danish Sign Language as an official language.⁷⁶

The UN Committee on the Rights of Persons with Disabilities (UNCRPD) noted in 2014 that Denmark did not have a comprehensive legislation that protects from discrimination on the basis of disability beyond the labour market, and that measures for dealing with intersectional discrimination was inadequate.⁷⁷

Additionally, the national legislation did not establish clear obligations on employers to afford reasonable accommodation in the labour market.⁷⁸ Although the Danish building regulation mandates access to persons with disabilities, the UNCRPD further noted a lack of systematic compliance with such regulation as of 2014.⁷⁹

An Act from 2013 regarding digitalisation and self-service of public services⁸⁰ can potentially create obstacles for access to information and social services for users with disabilities, as a number of social services and communication with authorities will be handled electronically from 2013. The Disabled Peoples Organisation Denmark (Danske Handicap Organisationer) raised concerns in 2012 that the government's 2020-strategy on increased digitalisation of communication between citizens and public authorities did not take into account that persons with disabilities were represented in all social groups and would need to be able to access electronic information which may prove difficult depending on their disability.⁸¹ The government however, states that persons with disabilities can, due to the digitalisation, get additional support from the government, and it was also possible to get an exemption and still receive letters through traditional postal services from the Public administration if a person was not able to use the digital options.⁸²

According to the Danish National Centre for Social Research (SFI), 16.9 percent of the Danish population reported a disability or a long term illness in 2014.⁸³ Additionally, 13 percent of the Danish population had reportedly experienced discrimination on grounds of disability in 2013.⁸⁴

Persons with disabilities were employed to a lesser extent than persons without a disability, as noted by the Academic Network of European Disability Experts (ANED) in 2014.⁸⁵ According to the Danish National Centre for Social Research (SFI), persons with disabilities were significantly under-represented in the Danish labour market in 2014 (latest numbers). Only about 42 percent of all persons who have reported a disability or reduced working capacity were in employment in Denmark as of 2014 compared to the approximately 76 percent employment rate for persons without disabilities. Women with disabilities also had a considerably lower employment rate than men. 25,9 percent, of the persons living with disabilities who are employed, work under special conditions or in a flex-job⁸⁶ while 11,6 percent use special aids at their workplace.⁸⁷ Furthermore, the Danish National Centre for Social research (SFI) reports that the employment rate of persons with disabilities have been declining since 2002 from 51 percent in 2002 to the 42 percent in 2014. This decrease in employment is almost twice as high as the general employment rate for the country.⁸⁸ In addition, there was also a need for further knowledge about the extent to which ethnicity affected the employment rate of persons with disabilities.⁸⁹

In 2014, UNCPR reported on the existence of prejudice among the general Danish population of persons with disabilities, which affected their enjoyment of rights on equal basis, including their access to employment.⁹⁰ Closely connected to this, the 2013 Danish National Centre for Social Research (SFI) study reported that more than 55 percent of the population did not want to work with, or expressed concern about working with, persons with a mental disability in particular.⁹¹

In terms of education, the rate of early school leavers aged 18-24 was 15,3 percent, as compared to 9.9 percent in case of persons without disabilities, as reported by the ANED in 2014. Only 37 percent of young persons with disabilities completed a tertiary education, as compared to 57,2 percent if you didn't have any disabilities.⁹² ANED also noted that persons with severe disabilities had a 43 percent risk of low income (poverty) while persons without disabilities only had a 17 percent risk.⁹³

The government did not adopt any initiatives addressing women and girls with disabilities in the educational system, according to the UNCRPD in 2014.⁹⁴ Furthermore, reports showed that there was only limited measures in place to ensure access to physical environment, transportation, information and communication, and other facilities and services for persons with disabilities, both in rural and urban areas.⁹⁵

Cases of abuse, exploitation and violence, including domestic violence, against persons with disabilities were further reported by the UNCRPD in 2014. Also, coercive treatment of persons with disabilities admitted to psychiatric institutions as well as forced relocation of persons with disabilities was noted.⁹⁶

Due to a Danish case concerning obesity and discrimination in the workplace, the European Court of Justice have ruled that severe obesity which causes particular physical, mental and psychological impairment can be categorized as a disability.⁹⁷

Persons living with health conditions

The Danish Health Act states the conditions regarding the Danish Health care system. The act, amongst other things, states that everybody should have easy and equal access to the health care system, high quality treatment, transparency, easy access to information and the health care system must refrain from discrimination.⁹⁸

According to the Danish Health and Medicine Authority (Sundhedsstyrelsen), 1/3 of the Danish population was living with a chronic disease in 2014 (a chronic disease is a disease that has a prolonged course or is constantly recurring).⁹⁹ Four of the most common chronic diseases in Denmark were type 2 diabetes, osteoporosis, cardiovascular diseases and chronic obstructive lung disease (COLD, known in Denmark as KOL).¹⁰⁰ The number of persons living with chronic diseases in Denmark have decreased in recent years due to better living conditions and medical treatment.¹⁰¹

Statens Serum Institut (SSI) reported that there were approx. 6000 persons living with HIV in Denmark as of 2014.¹⁰²

The organisation HIV-Denmark stated that although HIV/AIDS had been present in Denmark for over 30 years, persons living with HIV/AIDS felt and experienced stigmatization and discrimination both in their private life and in the workplace as of 2012. Despite the fact that HIV has changed from being a fatal to a chronic disease, being HIV positive was surrounded by stigma and discrimination far more than any other chronic diseases.¹⁰³

In addition, a 2013 study by Centre for the Work Environment experienced (Videnscenter for Arbejdsmiljø) that almost one out of five persons with psychological health conditions/problems had experienced discrimination due to their illness when applying for jobs.¹⁰⁴

Physical appearance

Within justifiable limits, and in accordance with the act of equal treatment, the law allows companies to set rules for physical appearance at work, including wearing a specific type of clothes, rules on visible tattoos or piercings and personal specific style, as reported by the trade union HK.¹⁰⁵

A 2011 study from the trade union Lederne found that managers were unwilling to hire overweight people, implying that persons were excluded from accessing the labour market due to their weight. Accordingly, the study found that almost half of the respondents admitted to either declining or being apprehensive about hiring someone who was overweight.¹⁰⁶ According to employers, overweight persons got sick more often than non-overweight; they had more absence at work and did not last as long in the jobs. However, the study emphasized that stigmatization and discrimination were likely to be the main reasons for not hiring an overweight-person.¹⁰⁷

Additionally, the Director of the Union Lederne emphasizes in a 2014 article that some companies have rules against visible tattoos in various degrees. Some companies have described in their regulation how the showing of tattoos can lead to written warnings and termination of contract. Other companies try to differentiate between different degrees of tattoos by allowing discrete and non-provoking tattoos to be visible while at work.¹⁰⁸

Sexual Orientation and Gender Identity

The Criminal Code prohibits public statements that threaten, mock or are condescending towards persons on the basis of their sexual orientation.¹⁰⁹ The 1996 Act on the prohibition of differential treatment in the labour market covers discrimination based on sexual orientation.¹¹⁰ In 2014, the parliament passed the Gender Recognition Act making the legal gender an individual choice thus enabling transgender persons to decide what should be their registered gender.¹¹¹

Denmark was the first country in the world to allow registered partnership between two people of the same sex. In addition, the partnership law was abolished and same-sex couples was included in the general Marriage Act. Any couple regardless of the gender of the partners can get married. This includes the option to get married in the Church.¹¹²

In 2013 the Children's Act was amended to recognize a wide variety of rainbow families i.e. families where at least one parent is an LGBT-person. Same-sex couples are recognized as parents according to the same rules as opposite-sex couples. However, in addition to this a man, a woman and the female partner of the woman can decide if the man or the partner shall be the second legal parent to a child conceived by the man and the woman. The agreement can be made before conceiving and is legally binding. This solution does not exist in any other country.¹¹³

There has been evidence of discrimination based on sexual orientation in Denmark. According to the Danish Security and Intelligence Service (PET), 26 out of the 245 hate crimes recorded in the country in 2013 were based on sexual orientation.¹¹⁴

Furthermore, a 2014 survey conducted by the European Union Agency for Fundamental Rights reported that 30 percent of the Danish respondents felt discriminated against or harassed on the grounds of sexual orientation. The respondents in the survey were 18 years and over and identified as gay, lesbian, bisexual and/or transgender.¹¹⁵ Verbal insult was the most common mean of aggression. However, in general, respondents felt that Denmark was perceived among the countries within the EU with a social environment that was comparatively favourable for the LGBT community. The survey additionally reported that 11 percent of Danish respondents felt discriminated against or felt harassed on the grounds of sexual orientation at the workplace.¹¹⁶

A 2012 survey by the NGO Q-Factor showed that 50 percent of all LGBT persons aren't honest about their sexuality and gender identity at work. The study revealed that it mainly was the younger and the older LGBT's who chose not to reveal their sexuality at their workplace. Additionally the ones who chose not to reveal their true identity were often not as comfortable or didn't thrive as well at their workplace.¹¹⁷

LO, an association of unions reported in a 2015 study that one in three of their members had experienced disparaging talk and comments around at their workplace concerning sexual minorities.¹¹⁸ The results of these two studies are in line with the major study of 2009 from Casa (company working with evaluations and analysis) on the living conditions of LGBT's in Denmark.¹¹⁹

In 2015 CEDAW noted inadequate support services to ensure non-discrimination against lesbian, bisexual and transgender women in particular.¹²⁰

Gender

CEDAW noted that the UN Convention for the Elimination of Discrimination against Women was not incorporated into the Danish legal system and that there was no legislation that generally prohibited all forms of discrimination against women, including their protection against physical violence, as of 2015.¹²¹ It was also stated, that there was a lack of transparency regarding wage levels and payment; lack of legal clarity on the definition of work of equal value and the absence of sanctions for companies who fail to meet targets for equal gender representation.¹²² However, it was noted that women had also equal access to services, land-ownership and political participation as men.¹²³ There was a slight overrepresentation of men in the Danish political system. After the latest election for the Danish Parliament in 2015, 37,4 percent of the 179 members of parliament were female.¹²⁴

The UN Committee for the Elimination of Discrimination against Women (CEDAW) noted in 2015 patterns of discrimination against migrant women based on gender and other grounds such as ethnic and religious background.¹²⁵ Also, the UN Committee on Economic, Social and Cultural Rights (UNCESCR) stated in 2013 that women from minority groups had difficulties in accessing education and health care.¹²⁶

Domestic violence against women has been recognised as being an area of concern. A 2014 survey conducted by the European Union Agency for Fundamental Rights found that 55 percent of women had experienced physical and/or sexual violence or threat from a partner or a non-partner since the age of 15.¹²⁷

Denmark was ranked 4th out of 179 countries in the 2015 Save the Children Mother's Index, which was based on five indicators related to maternal health, education, income levels and status of the women. Denmark ranked particularly high due to its low maternal mortality rates and the length of time that Danish children receive formal education.¹²⁸ However, there was employment discrimination relating to pregnancy and childbirth in Denmark, as stated by CEDAW in 2015.¹²⁹

In terms of access to education, a 2014 World Economic Forum report noted that Denmark was among the 25 countries in the world that have closed the education gender gap.¹³⁰ However, women and girls were under-represented in fields traditionally dominated by men, such as science, technology, engineering and mathematics, according to CEDAW in 2015.¹³¹

Women were still underrepresented in academic institutions and in the private sector, particularly at decision-making levels, and were concentrated in part-time jobs that adversely impacted their career development and pension benefits, as stated by CEDAW in 2015.¹³² Official figures reported in 2013 that 39 percent of women worked in the private sector, as compared to 71 percent in the case of men.¹³³

According to the Danish Centre for Information on Gender, Equality and Diversity (KVINFO), while a high proportion of women in Denmark enjoyed access to the labour market, the Danish labour market

continued to be one of the most gender-divided labour markets in Europe.¹³⁴ Women labour force participation was 76 percent as compared to 81 percent in the case of men.¹³⁵

Company boards only consisted of 9 percent women. However, amongst professional and technical workers, 51 percent were women while 49 percent were men.¹³⁶ Danish Radio (DR) also noted in 2013 that Denmark was below rest of EU in relation to women and business careers, despite the fact that women reportedly often had a higher education than men.¹³⁷

CEDAW also noted in 2015 a persistent wage gap between genders.¹³⁸ The latest statistics from the Nordic Council corresponding to 2012 reported a gender pay gap of 15 percent.¹³⁹ Women's salary corresponded to 71 percent of a men's salary for work of equal value.¹⁴⁰ Official figures reported in 2013 that women earned on average 222 DKK (approx. US\$ 33) per hour, while men earned 261 DKK (approx. US\$ 39) per hour.¹⁴¹

According to a study on the working environment by the National Research Centre for Working Environment from 2014, more women than men reported to have been exposed to bullying in the workplace. It was also indicated that women felt they had less influence at the workplace compared to men and more women than men replied that they had been subject to physical violence and threats within the last 12 months at their workplace.¹⁴²

Additionally, the latest data and statistics gathered by the National Institute for Public Health (Statens institut for folkesundhed) in 2012 showed that 1.3 percent of women and 0.5 percent of men had indicated that they had been subjected to partner-abuse within the last year.¹⁴³ According to numbers from LOKK (the national organisation for women centres), 29,000 women in Denmark were subjected to domestic violence every year.¹⁴⁴ The Ministry for Equality and Integration (Integrations ministeriet) reported in 2012 that at least 2,500 ethnic minority women were exposed to domestic violence every year, though the real number might be much higher due to under-reporting of cases to local authorities.¹⁴⁵

According to DIHR in 2013, care-professions were dominated by women. Just three percent of Danish nurses and five percent of social and healthcare workers were men.¹⁴⁶ Additionally, men represented only 7 percent of all pedagogues in Denmark.¹⁴⁷ Men reportedly encountered prejudices such as "real men" could not be nurses and oftentimes were labelled as homosexuals due to their choice of professional carrier. Other instances of prejudice included the consideration of male teachers and caregivers as potential child abusers.¹⁴⁸

Additionally, a 2014 study conducted by Paradox found that 95 out of the 1457 day-care centres had introduced specific guidelines for male pedagogues. Male pedagogues were not allowed to change a diaper, help children in the bathroom, play or sit with a child on their lap unless a colleague accompanied them. Experts considered the guidelines to be an act of discrimination and were concerned that it may have an impact on men when choosing a career path, according to the referred study.¹⁴⁹

DIHR also conducted a study in 2015 on perceived discrimination in relation to pregnancy and maternity/parental leave. The study found that 41 percent of the male respondents would have held a longer leave if it wouldn't have had negatives consequences for their career opportunities. In addition, 45 percent of the male managers felt that the culture of the workplace kept them from having longer parental leave.¹⁵⁰

The new digitalisation of public mail has also caused problems concerning equal treatment between men and women. Children were linked to their mother's social security number only, which resulted in discrimination, as fathers did not have access to digital communication regarding their children, according to the head of research at Copenhagen University Hospital reporting to Metro express. However, some municipalities have changed their procedure in order for both the father and the

mother to receive mail regarding the child. Additionally, the Board of Equality had ruled that the municipalities were breaking the equality act by only sending the mail to the mother.¹⁵¹

Furthermore, a 2014 Megafon nationwide survey found that the majority of respondents felt that divorced men and their relationship with their children was the biggest area of concern in terms of equality in Denmark, as noted by DR in 2014. It was especially the younger women and men who saw the importance of supporting men in their relation with their children.¹⁵²

Age

The Law on equal treatment in the labour market prohibits discrimination including on the grounds of age.¹⁵³

The public pension age in Denmark was between 65 and 67 depending on the year of birth.¹⁵⁴ The law allows for age limits on collective bargaining agreements to be maintained under some conditions.¹⁵⁵

62 percent of all 55-64 years old were employed as of 2013, according to DaneAge Association (the Danish association for elderly people's rights). This is an improvement compared to under 59 percent in 2004.¹⁵⁶

The Association further noted that there were very few unions that worked for age not being a characteristic that can be used as reasoning for termination in 2013. This was the case even though many companies had restrictions on employment of people between the ages of 60-70 in their employment contracts, as well as in collective bargaining agreements. DaneAge also reported in 2013 that it had received inquiries from members who felt that their interests were inadequately represented by their unions when it came to age discrimination-clauses in their employment contracts or in their collective bargaining agreements.¹⁵⁷

A 2014 Voxmeter study found that one out of six managers admitted to have deliberately not chosen applicants above 60 years and they expected that these applicants had higher qualifications in order to beat the younger competitors and be considered for any position.¹⁵⁸

Furthermore, one out of five elderly who had been unemployed felt discriminated at the job centre, according to a study by YouGov, as noted by Politiken in 2014. Accordingly, every fifth were reportedly directly told at the job centre that they either did not have any hopes of getting a job, or that their age would make it more difficult for them.¹⁵⁹

Additionally, Statistics Denmark estimated in 2013 that people over 65 years old will represent 10-15 percent of the population in cities like Copenhagen and Aarhus while municipalities in rural Denmark such as Ærø and Læsø will have 35-40 percent elderly.¹⁶⁰

The Act on work of young person's, limits work hours and sets occupational health and safety restrictions for children. These provisions were all in line with international standards.¹⁶¹

According to some unions, young workers between 15- 18 were not always treated with respect in relation to the rights that were afforded to them by national law in 2013. Young workers were often perceived as being cheap and easy to replace, and the acts protecting young workers rights were not always respected, because the acts were perceived as difficult to understand. According to the "Job patrol", a special inspection unit in the Danish Knowledge Centre for Working Environment (Videnscenter for Arbejdsmiljø), in 2013 there was a tendency to breach the legal requirements in areas such as; exposure to heavy lifts, lack of formal employment contracts, overtime working, etc.

The job patrol have during the summer of 2015 filed 72 police reports concerning violations of the law towards children at the workplace. The violations concerns heavy lifting and one serving alcohol. The job patrol is not done with its summer tour yet, they believe a total of around 200 complaints might be filed when the tour is over. Because of the large number of young people who were on public benefits

because of the financial crisis, the Government together with parts of the opposition decided to make a special effort towards young people on benefits. This was decided during the negotiations for the 2013 Finance act.

A study from Danish Statistics show that the unemployment rate amongst young people is falling. The unemployment rate for the 15-24 years old is under 10 percent. The lowest level since the financial crisis. It is amongst the lowest in the EU. Amongst the 25-29 year old we see the same progress where long term unemployment is decreasing.

There was a shortage of 11,300 training/internship/apprentice positions in 2014, which constituted a central aspect of vocational training. According to the Danish media, the lack of positions could result in a lack of skilled labour in the long term.

People living in rural areas

According to Statistics Denmark, 12.3 percent of the population lived in rural areas as of 2015. This figure was slowly decreasing while the number of people living in the bigger cities was increasing.¹⁶²

Rural areas had reportedly lower economic activities and fewer employment opportunities than the rest of the country.¹⁶³ Additionally, people living in rural areas had lower level of education and disposable income than people living in urban areas.¹⁶⁴

According to a study from Statistics Denmark there was a great deal of centralization of public workplaces from 2009 to 2013. A great number of the jobs in the municipalities in rural areas were moved to the bigger cities and this has reportedly put pressure on the rural areas and on the families living still living there. Many jobs had been lost in the southern and eastern part of Denmark; this was visible in the time spent commuting to work that has rising by 10 percent in rural municipalities.¹⁶⁵

According to the newspaper Avisen in 2015, companies in south and west Jutland often had problems finding suitable employees. On a national scale 3 out of 10 companies had experienced unsuccessful searches for new employees while in south and west Jutland this number was 46 percent of all companies. The shortage of labour was for many companies the biggest barrier for growth.¹⁶⁶

Urban and working poor

According to the Ministry of Social Affairs (Social Ministeriet), the majority of Denmark's poor lived in the bigger cities, especially in Copenhagen or near Copenhagen where over 1 percent was poor, compared to 0,2-1 percent poverty rates in other areas as of 2013.¹⁶⁷ Wealthy people living in Copenhagen reportedly increased their income while poorer people had a more stable income, which according to a 2015 study conducted by City Avisen, created a larger division between the rich and the poor living in Copenhagen.¹⁶⁸

A reason for the bigger concentration of poor people in the cities was due to more people being on public benefits in the bigger cities.¹⁶⁹ The Ministry's study further found that poverty in Denmark was associated with a shift in income for the 30-64 year olds, low education levels, psychological issues, and an increase in criminality amongst the 21-29 years old.¹⁷⁰

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **August 2015, Politik.tv2.dk:** A transgender woman was fired due to the fact that she was transgender. The court ruled it to be discrimination and she was given compensation.¹⁷¹
- **December 2014, tv2.dk:** A man was dismissed due to his obesity. The EU Court of Justice ruled that this was discrimination and that firing him on that ground was against the law.¹⁷²

- **January 2014, Dr.dk Danish Broadcasting Corporation:** A Pakistani citizen under the so-called Green-card scheme, with a Ph.D. in philosophy and vast working experience, was only able to find job in drugstores and arcades where he was paid for less hours than what he actually worked. He reported it to his union, which resulted in death threats from his employer who was also a Pakistani citizen.¹⁷³
- **October 2013, Avisen.dk:** A pregnant cleaning woman was fired due to her not being able to perform night work. The two parties reached a settlement before the case went to court.¹⁷⁴
- **August, 2013, HK.dk:** A man was fired in 2009 because of his poor vision. He was awarded compensation in 2013 because the company couldn't provide a valid explanation for his dismissal.¹⁷⁵

Stakeholder Recommendations

Disabled Peoples Organisation Denmark/ Danish Handicap Organizations (Danske Handicap organisationer): The organisation has made the following recommendations for companies on the inclusive labour market:

- Company managers and employees should identify and aim at retaining employees that are at potential risk of being excluded from the labour market due to reduced working capacity;
- In their efforts of retention, companies and educational facilities should have a strengthened and active engagement with the job centres. This includes better access to compensation and employment promoting initiatives.¹⁷⁶
- DCH recommend that the availability for people with disabilities will be worked into the public transport solutions and apps, so as many as possible can use them. And that information and functions are expanded, so that people with disabilities can operate fully on the web even though and when you have special needs for travel.¹⁷⁷

The Danish Institute for Human Rights (DIHR): DIHR have made the following recommendations in regards to discrimination in the labour market:

- Ensure that a guide is produced describing the Act Prohibiting Discrimination within employment, which clearly describes when and how employers can promote non-discriminatory measures;
- Revise the general labour legislation so that it is clear that there is an obligation to provide reasonable accommodation for the special needs arising from a staff person's disability.¹⁷⁸

The Danish Institute for Human Rights: The institute has made the following recommendations concerning people at risk in the community:

- Ensure that Greenlandic people in Denmark have equal access to municipal measures, including measures to promote employment;
- Ensure protection against discrimination on grounds of religious affiliation in the fight against hate crimes;
- Ensure proper accessibility to public buildings, public transport and public websites for people with disabilities;
- Ensure that persons with disabilities have equal opportunities to participate in the political process;
- Prohibit discrimination on grounds of disability in the health care system.
- Ratify and implement the protocol nr.12 of the European Convention on Human Rights concerning a general prohibition of discrimination.
- Ratify and implement the optional protocol to the UN's convention on economic, social and cultural rights.¹⁷⁹

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

Public Sector Initiatives

The 2015 Finance Act: In 2014 the Government and together with two other parliament parties set aside 31 million a year in order to create a better work environment and less work accidents. The money set aside for this initiative is also supposed to maintain elderly and vulnerable groups, as well as ensure broad inclusion in the labour market.¹⁸⁰

Never Give Up: The Ministry of Social Affairs, Children and Integration has developed a publication called “Never Give Up” which provides recommendations on how to integrate women of ethnic minorities into the Danish society.¹⁸¹

From exposed to employed project (Fra Udsat til Ansat): The Centre for Active Employment works with both the public and private sector to promote employment and reduce the amount of people that are unemployed due to physical or psychological disabilities, or other issues. The project “Udsat til Ansat” is specifically aimed at long-term unemployed. This group consists of long-term benefit claimants that have many issues other than their employment situation. The project aims at helping these people back into the labour market.¹⁸²

Flexi Job Scheme: The scheme was introduced in order for people with reduced capacity to remain in the labour market. To be eligible to the scheme, an individual had to be below the qualifying age for the state pension, with lasting and significant limitations in their ability to work and have exhausted all other avenues of obtaining ordinary employment. Employers who hire workers who were approved for flexi jobs are entitled to a partial wage subsidy equivalent to one half or two thirds of the agreed wage.¹⁸³

Disability Policy Action Plan (2013): The Plan sets out goals including the establishment of 13,500 new flexi jobs by 2016, most of which should be targeted to people with reduced work ability. The plan also establishes methods at the municipal level to offer support to people with reading and writing difficulties in employment.¹⁸⁴

Government Initiative for people with psychological disabilities: The Minister for Health has set aside a special funds to help improve the access to the labour market for people with psychological disabilities.¹⁸⁵

This Is Not Disability: The National Board of Social Services, an independent subdivision of The Ministry of Social Affairs, Children and Integration, has launched this campaign, aiming at increasing knowledge and awareness about people with disabilities and inform that they have the same rights as everyone else.¹⁸⁶

Veterans back on the job market (2014): The government together with parties from the opposition have agreed to give 10 million DKK (approx. US\$1.5 million) for a two-year project which will help veterans to get back into the job market.¹⁸⁷

Social Clauses in Public Contracts: A government initiative to promote internships or special needs positions through the use of social clauses in public contracts, especially in construction. A social clause can for example aim to employ a certain number of employees on special terms, the employment of apprentices /students or ethnic minorities.¹⁸⁸ Denmark’s CSR action plan contains a specific aim of increasing the use of social clauses in public contracts.¹⁸⁹

The Road forward for Equal Treatment: Action Plan on activities to promote equal treatment, Perspective and Action Plan 2013: The Ministry for Gender Equality and Ecclesiastical Affairs' Action plan prioritises activities in the area of equal treatment in the labour market, highlighting future activities on e.g. a parental leave fund for self-employed, reserved period of paternity leave, and a further gender division of wage statistics.¹⁹⁰

National Strategy for Gender Mainstreaming for the Public Sector (2013): Gender mainstreaming focuses on the difference between men and women and whether these differences raises any concerns regarding current effort on a specific area or whether and effort needs to be made. The overall objective is to include gender mainstreaming in public management and planning where deemed relevant.¹⁹¹

Stop violence against women website: The website, supported by the Ministry for Gender Equality and Ecclesiastical Affairs, contains information and guidance for women who are subject to domestic violence.¹⁹²

Women in Management Website: The Ministry for Gender Equality and Ecclesiastical Affairs has created a website on Women in Management. The website contains information on government efforts to promote women in management.¹⁹³

Growth fund for the rural areas: The Danish Minister for Housing, Urban and Rural Affairs have presented 50 initiatives towards more growth in rural Denmark. These 50 initiatives were accompanied by 60 million DKK (Approx. US\$9 million) that are to be used by companies in rural areas in an attempt to create growth and thereby more jobs.¹⁹⁴

The new government program: The new government program has a special focus on rural areas, including the creation of more jobs in the rural Denmark.¹⁹⁵

Project exit prostitution: The National Board of Social service is testing project exit prostitution. Project Exit Prostitution is a new method which runs in Aalborg, Odense, Aarhus and Copenhagen. The aim is to help citizens in prostitution to get out of prostitution or to obtain a better life situation while they are in prostitution. The CTI method (Critical Time Intervention) is tested during the project.¹⁹⁶

NGO Initiatives

DaneAge: The organisation offers a course for elderly concerning late carriers. The course includes what you have to be aware of; what are your rights and how do you create the best life quality when you approach the retirement age.¹⁹⁷

The Disabled Peoples Organisation Denmark: The organisation have developed a number of projects addressing physical accessibility in buildings and outdoor facilities, as well as IT access, such as websites, television, and digital self-service solutions.¹⁹⁸

The Danish Association of Persons with Disabilities: The association has developed a guide for companies on accessibility to the workplace for people with disabilities in English.¹⁹⁹

Social Housing Organizations: Social housing organizations are a keystone in solving the social housing problems. They provide a varied selection of housing opportunities in different price ranges. A mix of strong and weak social groups in the settlement is a precondition in order to avoid marginalization and the emergence of new vulnerable neighbourhoods. There are 750 social housing organizations in Denmark providing 550,000 social housing options. They account for 20 percent of the total housing stock.²⁰⁰

Bikubenfonden: Bikubenfonden is an independent corporate fund that awards funds from the fund's returns and wealth for the benefit of the society, mainly in the cultural and social purposes. This includes a special focus on socially vulnerable kids, young people and their families.²⁰¹

Trygfonden: The organization works to create more security in Denmark. Its core areas include: safety, health and well-being. Some initiatives are supported by economic contributions while others are developed with their own funds.²⁰²

Tuborgfonden: The organization's purpose is to promote the development and implementation of socially beneficial initiatives and activities, especially in support of the Danish industry. The fund does not support individuals, either for training or initiatives that individuals want to implement.²⁰³

Trade Union Initiatives

Job patrol: The job Patrol is an information campaign aimed at 13-18 years old who study and have a part time job on the side. It was created by a group of different trade unions to secure a better work environment and rights for the young in the workplace.²⁰⁴

Child Labour

Work that interferes with the health, development, education or family life of persons under 18.

The following table provides further details on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment		
	Denmark	Europe and Central Asia
Net Enrolment Ratio in Primary Education (% both sexes)	98.2 (2012)	94,5 (2012)
Percentage of pupils starting grade 1 and reaching last grade of primary	98.9 (2009)	97.9 (2011)
One-year-old children immunised against measles (%)	90 (2012)	94 (2012)
Mortality rate of children under 5 years old (per 1,000 live births)	3.5 (2013)	36 (2012)
Percentage of population below 14	17% (2014)	
Legatum Prosperity Index : Education	3 (2014)	
Restrictions on children under 18 from working	Children under 18 are prohibited from doing hazardous work. Furthermore they cannot engage in night work unless they are accompanied by a person over 18.	
Minimum age of employment	15 (full time job) and 13 (part-time job)	
End of compulsory education	10 years of schooling.	
Relevant legislation	Constitution of Denmark, 1953 The Working Environment Act, 2005	

	Act on the Work of Young Persons, 2005 Act nr. 998 on Public Schools, 2010 Criminal Code, 2012
Responsible ministries	Ministry of Children, Education and Gender Equality Ministry of Education Danish National Council on Children Danish Centre against Human Trafficking
Local NGOs addressing this issue	Save the Children Denmark

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

Danish law prohibits the exploitation of children in the workplace.²⁰⁵ The minimum legal age for full-time employment is 15, and the minimum age for part time work is 13, in line with international standards. These Acts were reportedly respected in practice and there were no reported cases of child labour in 2015.

Worst Forms of Child Labour

The Danish Criminal Code has a subsection that defines trafficking in human beings without recourse to any specific means when the victim is a minor, as reported by a 2009 International Centre for Migration Policy Development study.²⁰⁶

The UN Committee on the Rights of the Child noted in its latest report from 2011 that Denmark was a transit and destination country for child victims of trafficking-related crimes, including forced child prostitution and labour.²⁰⁷

The Danish Working Environment Authority (Arbejdstilsynet) conducts different kinds of inspections to local and foreign companies in Denmark in order to secure the implementation of Danish laws.²⁰⁸

Education

Primary education has been obligatory in Denmark since 1814. The educational requirement is viewed as an irrevocable right. The constitution establishes that all children have a right to free education in public schooling,²⁰⁹ while the Public Schooling Act describes how this right should be realised, including that free education is paid for through taxes.²¹⁰

In 2014 (latest available data) the net enrolment in primary education was 97 percent, the distribution between boys and girls was approximately 50/50.²¹¹ The reason for this not being 100 percent could be attributed to special- and home schooling, however no information on this was available.

According to the government, one child out of ten in primary education was of other ethnic origin than Danish as of 2014.²¹²

A 2014 study conducted by Epinion, a Danish consultancy firm, found that students with physical disabilities were behind at almost all levels in education compared with other pupils. This concerned both primary, secondary and higher education.²¹³

Young people with disabilities or special needs who could not complete a secondary school, had the opportunity to apply for admission to a secondary education for young people with special needs (STU, Særlig Tilrettelagt Ungdomsuddannelse). The purpose of the STU was to achieve personal, social and professional skills for the independent and active participation in adult life and, if possible to further education and employment. The local council - the recommendation of the Youth Guidance - decides whether the young person is entitled to a STU.²¹⁴ According to the Danish Institute for Human Rights, the Danish educational system had challenges, which included for example, that STU's for young persons with disabilities were not providing the best qualifications.²¹⁵

The UN Committee on the Rights of Persons with Disabilities noted in 2014 that there was no clarity as to what extent children with disabilities received adequate support and accommodations to facilitate their education. Also, there was no systematic provision of education in Braille for blind children in particular.²¹⁶ The UN Committee on Economic, Social and Cultural Rights also reported in 2013 that children of immigrants and Roma were in a disadvantaged position in public schools, compared to ethnic Danish children.²¹⁷

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **May 2015, 3f.dk:** A 14 year old girl was found serving alcohol, a job required for 18 years old, and another 12 year old girl was found working in rooms where alcohol was served.²¹⁸

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

As there is limited child-labour in Denmark, most initiatives mentioned in the company due diligence section focus on the involvement of Danish companies in child-labour outside of Denmark.

Public Sector Initiatives

“Den Offentlige Ansvarlige Indkøber”: The Danish Business Authority (Erhvervsstyrelsen), Local Government Denmark, Danish Regions, the Ministry of Environment and Food and the Agency for Modernisation at the Ministry of Finance have launched a toolbox for public procurement. The toolbox strengthens and promote the social responsibility, including limiting the risk of child labour in the supply-chain.²¹⁹

Ombudsman – for the rights of the child: In 2012 the Government established a special office for Children, as a part of the Danish Parliamentary Ombudsman Institution. This was done in order to protect and promote children’s rights in accordance with the UN Convention on the rights of the Child. The Child office is both for children and for their parents.²²⁰

Satspuljen 2015: 18 million DKK (US\$ 2.7 million) have been reserved for the fight against human trafficking. The money aimed for the local NGO's working with human trafficking who all can apply for a share of the money.²²¹

NGO Initiatives

Many Danish NGO's have a special focus on child labour. Due to the fact that there is limited child labour in Denmark, NGOs focus outside of Denmark. These are organizations such as Save the Children Denmark and Stop Børnearbejde (stop child labour).²²²

Forced Labour

Debt bondage, human trafficking or other coercion that makes workers unable to freely leave employment

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
U.S. Department of Labour Trafficking in Persons: Tier Placement	Tier 2 (2014)
Relevant laws	<ul style="list-style-type: none"> • Criminal Code, 2012 • Aliens Act, 2013
Responsible agencies	<ul style="list-style-type: none"> • Ministry of Children, Education and Gender Equality • Danish Centre against Human Trafficking
Local NGOs addressing this issue	<p>HopeNow</p> <p>Reden International</p>

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The Danish Criminal Code deals with the issue of coercion, confinement and threats.²²³ According to the Aliens Act, it is also prohibited to employ a foreign worker in Denmark without a work permit.²²⁴

A 2014 Danish Radio article reported that approximately 700 slaves existed in Denmark. According to the source, slavery often took place behind closed doors of factories, hotels, restaurants, brothels and private homes.²²⁵

The Centre Against Human Trafficking Denmark (Center mod Menneskehandel, CMM) reported that the majority of the trafficking victims came from countries with high poverty levels and lacked job opportunities, it was people looking to obtain an adequate standard of living in Denmark. This was in 2014 people from countries such as Nigeria, Rumania, Uganda and Ghana.²²⁶

Trafficking

The Danish Penal Code regulates human trafficking, including penalties of up to 10 years imprisonment for violations.²²⁷ There has been some criticism in relation to the difficulty in implementing the law in practice and the need to revise some of its clauses.

A recent case concerning forced labour has raised questions concerning the interpretation and application of the law in this particular area. This led to a letter for the Minister of Justice from the Parliament's Legal Affairs Committee on the 31st of March 2014 asking the Minister for a statement on whether she was going to take action and change the criminal code § 262 a, which concerns Human trafficking and forced labour. There has according to the committee been a change in the professions of human trafficking victims, who no longer just are involved in prostitution but to a high degree forced labour as well. The specific clause in the criminal code should be easier to apply in order to convict persons exploiting others. The Minister of Justice responded that she saw no need for a change in § 262 a, because the definition of forced labour in the paragraph is defined by the international standards such as the ILO convention nr.29 from 28 of June, 1930 and nr.105 from 5 of June 1957.²²⁸

According to the Danish Centre against Human Trafficking, 347 persons were assessed to be victims of human trafficking during the period 2007 – 2013.²²⁹ During 2014 alone, 71 cases of human trafficking were recorded. The majority of the victims were from Nigeria, followed by Rumania, Uganda, Ghana, Kenya, Brazil and Vietnam. Out of the 71 cases, 3 were related to forced labour and the types of work included domestic work, labourers in restaurants, painters, construction and the cleaning sector. However, the Centre estimated that the real extend of trafficking was greater as many cases went unreported. The majority of remaining cases concerned prostitution and human trafficking for criminal activity.²³⁰ Centre Against Human Trafficking (Center mod Menneskehandel, CMM) estimates that 33 persons have been the victims of human trafficking for forced labour between 2007-2013.²³¹

The latest study from 2011 on human trafficking in the green sector/agriculture found that amongst the 15 primary respondents, one incident of possible human trafficking and forced labour was discovered. Victims were reportedly recruited together with other workers so it could therefore be assumed that more undiscovered cases of forced labour existed in the green sector.²³²

Prostitution is not a recognized profession. Prostitution is decriminalized in Denmark and it is therefore legal to buy and sell sexual services of persons over 18 years of age. The criminal code forbids the buying sexual services from persons under the age of 18. In addition the criminal code regulates procuring. It is in Denmark illegal to exploit, operate or be intermediary for prostitutes. It is also illegal to rent out hotel rooms for others to use for sexual services.²³³

Denmark was a destination country for men and women subjected to forced labour and sex trafficking, as noted by the US Department of State in 2014.²³⁴ A study by Centre Against Human trafficking (Center mod Menneskehandel, CMM) showed that 80 percent of all people trafficked in Denmark in 2014 were trafficked for prostitution. All of the 57 victims of human trafficking for prostitution were women.²³⁵ Women trafficked for prostitution were the main victims of human trafficking in Denmark, however there was a growing number of men being victims of trafficking, according to the Danish NGO HopeNow. Women trafficked for the cleaning industry as well as men traded to sell drugs was reportedly on the rise.²³⁶

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **August 2014, Danish National Contact Point to the OECD Guidelines:** The NCP received a case during 2014 against Greenpeas Enterprise ApS related to, among others, discrimination based on nationality and withholding of employees' passports. The NCP found that the company did not violate the OECD Guidelines, as they could not establish that it had withheld employees' passports.²³⁷
- **February 2014, DR.dk, Danish Broadcasting Corporation:** The first human trafficking trial took place in Helsingør where three people with Eastern European background were accused of keeping 9 Romanians imprisoned in a garage for six years and forcing them to work as cleaners for up to 20 hours a day.²³⁸
- **August 2013, Dagens.dk:** Five Bulgarian construction workers were discovered by the Centre Against Human Trafficking to be working in Denmark under conditions tantamount to forced labour. The five Bulgarian workers lived and worked in the village Thorum, Jutland where they worked 12-14 hours a day at 1 euro or 7.5 kr/hour (Approx. US\$ 1.3).²³⁹
- **March 2014, Jyllands-posten.dk:** Two Persons were cleared of their charges regarding forced labour and convicted on less serious charges instead. The judge and the prosecutor agreed that the paragraph on human trafficking was problematic and difficult to apply.²⁴⁰

Stakeholder Recommendations

Danish National Contact Point to the OECD Guidelines (2014):

The NCP recommends that companies ask employees to bring a copy of their passports or that the employer, after the consent of the employee, take a copy of the employees' passport or equivalent, in order not to incur in violations of human rights related to the withholding of employee's passport impacting, among others, their right to move freely.²⁴¹

The Danish Institute for Human Rights (DIHR): DIHR have made the following recommendations concerning forced labour in their annual status report on human rights in Denmark in 2014-2015:

- Ensure information on the most commonly used language about worker's rights in Denmark, the risk of forced labour and human trafficking as well as support options.²⁴²
- Investigate in detail, in the assessment of transfer under the Dublin Regulation, the extent to which the rights of a victim of human trafficking in the receiving country are considered;
- Ensure that potential trafficking victims are offered qualified language interpretation;
- Ensure that persons who may be victims of trafficking are not deprived of liberty but obtain residence in a 'safe house' while the identification process is taking place.²⁴³

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

Public Sector Initiatives

Managing the risk of hidden forced labour: Centre Against Human Trafficking (Part of the National Board of Social Services) have launched a toolbox consisting of guidelines for companies and employers regarding the risk of human trafficking for forced labour. The guidelines offer methods to avoid being associated with such cases. The guidelines are information-, risk management and prevention tool, and target all sectors. They consist of 7 steps, an intro, a self-test, general precautions, recruitment and employment, using subcontractors, red flags and indicators and links and contacts.²⁴⁴

CSR Event on Forced Labour and Responsible Business Conduct: The Centre against Human Trafficking organized the event with the aim of raising awareness amongst companies on the problem of forced labour and how they can identify it within their sector.²⁴⁵

CRS Awards: In the framework of the Awards, the Danish National Contact Point under the OECD Guidelines for Multinational Enterprises made a presentation on the topic of hidden forced labour in order to avoid it and ensure responsible corporate conduct. Discussions on the challenges of preventing human trafficking and case studies were also presented.²⁴⁶

A strategy for the fight against Human trafficking (2015-2018): The Ministry for Children, Gender Equality, Integration and Social Affairs have together with local NGO's, organizations, companies and the Danish Centre against Human Trafficking developed a strategy for the fight against human trafficking. The strategy aims to prevent human trafficking, and identify and support the victims in order for them to live a life without concerns about the traffickers.²⁴⁷

Managing the Risks of Hidden Forced Labour. A guide for companies and employers (2014): The Danish Centre against Human Trafficking produced the document, which is intended to provide guidelines regarding the risk of human trafficking for forced labour and methods to avoid being associated with such cases unintentionally. Its goal is to act as an information, risk management and prevention tool.²⁴⁸

Training on Trafficking (2013): The Danish Tax Authority provided training to more than 1000 tax officials on labour trafficking identification.²⁴⁹

Human trafficking for forced labour: (2012): The *Centre Against Human Trafficking* prioritises the following actions to combat the use of forced labour in Denmark²⁵⁰:

1. Training and education of relevant stakeholders that already work within the different sector in Denmark, and that could be in contact with vulnerable groups of migrant workers and potential victims of human trafficking.
2. Support the cooperation between stakeholders that are already situated in the area, including employers, unions, business associations, NGOs and different state institutions. The cooperation should also take place internationally, where the aim should be to share information and experiences with key organizations and institutions in other countries. Initiatives should to a greater extent take point of departure in the responsibility of the private sector, here with a special emphasis on how to create a greater transparency in the supply-chain with the aim of avoiding the exploitation of vulnerable workers.

Initiatives for increased awareness amongst the broader population on the risk of forced, bonded and potentially trafficked labour in relation to procurement of different goods and services.

NGO Initiatives

HopeNow: HopeNow is an NGO working with human trafficking victims on different levels such as documentation and identification of the victims. One of their initiatives focuses on education and helps

the victims to move forward in a constructive way. The organization provides self-help tools and teaches in IT, English, Danish and Math.²⁵¹

Reden international: Reden International is an organization working with women who are victims of human trafficking for prostitution in Denmark. Reden International is a private independent institution affiliated to KFUK's social work (A Christian association to help women in need). The majority of their work is financed by the public sector on the framework of the implementation of the National Action Plan to Fight Human Trafficking.²⁵²

Occupational Health & Safety

Unsafe or unhealthy working conditions that expose workers to the risk of accidents or occupational illnesses

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
Relevant laws	<ul style="list-style-type: none">• Working Environment Act, 2005• Holiday Act, 2010• Consolidation Act on Workers' compensation, 2009
Responsible agencies	<ul style="list-style-type: none">• Ministry of Employment• The Working Environment Authority• Department of Health – Institute of Radiation Hygiene• National Research Centre for the Working Environment
Local NGOs addressing this issue	<ul style="list-style-type: none">•

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The Working Environment Act cover working conditions, including safety and health standards.²⁵³ The Working Environment Act states that all employers are responsible for ensuring healthy and safe working conditions for their employees, and that every company with employees must prepare a health

and safety (H&S) risk assessment.²⁵⁴ The Consolidation Act on Workers' compensation covers compensation for work-related injury.²⁵⁵ These provisions are in line with international standards.

In 2013 59,000 cases were reported to the Board of Industrial Injuries (Arbejdsskadestyrelsen), the highest recorded number since 2008, where 32,684 corresponded to accidents. Most cases were reported in sectors dealing with healthcare and social services; manufacturing; construction; public administration and wholesale and retail.²⁵⁶

According to a 2014 Nordic Labour Journal, construction workers in Denmark had twice the level of risk of being involved in a workplace accident than workers in other sectors. Even though the construction sector employed only 6 percent of the Danish workforce, it accounted to 10 percent of all accidents.²⁵⁷

A 2014 study found that foreign companies located in Denmark often provided a worse working environment than Danish companies did, according to the newspaper Politiken. Around 33 percent of the foreign companies received the most severe kind of critique from the Danish Working Environment Authority (Arbejdstilsynet), compared to only 12 percent in case of Danish companies.²⁵⁸

A report from 2015 by the trade unions LO and FTF indicated that a bad working environment costs the Danish society between 60 and 80 billion DKK a year (US\$ 9-12 million).²⁵⁹ The figure was based on different European studies, which found that a bad working environment could cost between 2-4 percent of a country's GDP due to sickness benefits and lost wages. The numbers were based on both the physical and psychological work environment.²⁶⁰

Stress and psychological illness

A 2014 National Research Centre for the Working Environment (Det Nationale Forskningscenter for Arbejdsmiljøet) study found that 370,000 out of the 2,6 million in the Danish workforce felt stressed sometimes while 14,55 percent feel stressed all the time. The study further found that the jobs where most people felt stressed were hairdressers and beauticians; psychologists; educators and researchers at universities; doctors; physio- and occupational therapists; journalists; and school teachers.²⁶¹

The National Board of Industrial injuries (Arbejdsskadestyrelsen) reported approximately 21,200 occupational diseases in 2013, this was the highest number since 2007. In 2013, almost 5,100 incidents of psychological illness were reported, which was nearly 700 more than in 2012.²⁶² A 2014 survey by the trade union HK reported that 11 percent of respondents were sick because of a bad psychological working environment.²⁶³

Harassment in the workplace has been identified as an issue. Another survey made by the National Research Centre for the Working Environment (Det Nationale Forskningscenter for Arbejdsmiljøet) in 2014 found that 11,6 percent of respondents (sample of the population of 50,000 employed in Denmark between 18 and 64 years) had been the victim of bullying at the workplace while 27,4 percent respondents witnessed bullying.²⁶⁴ Between 15 and 20 adults on average, called during 2013 a special hotline of the Working Environment Authority every week due to feeling harassed at their workplace. Harassment was not just a problem for the person harassed; it was also an issue for the employer. According to a 2013 study by the newsagents, Ugebrevet A4, the annual estimated costs for the Danish society of harassment was almost 4 billion (Approx. US\$600 million) a year for support and sick leave if only 1 percent of the workforce was subject to severe harassment.²⁶⁵

According to a recent study, by the Union Lederne (fagforeningen lederne), one in four Danish CEO's have reportedly experienced bullying at their workplace within the last two years, a significant improvement when compared to earlier figures. The victims have reportedly taken action due to bullying within their own team.²⁶⁶

The Danish Working Environment Authority (Arbejdstilsynet) is responsible for inspecting workplaces and issuing improvement notices. The Authority reports violations to the Police or the Courts if the

employer fails to make required improvements by the deadline.²⁶⁷ The Authority is also responsible for monitoring foreign companies operating in Denmark, ensuring that they comply with the Working Environment Act. They need to ensure that the company has registered with RUT (Registered Foreign Service Provider), and that this registration is correct. The company itself is the one responsible for following the law. If companies violate the law the Working Environments Authority can file injunctions and fines if necessary.²⁶⁸

In 2012 and 2013, a number of countrywide actions were initiated together with the Danish Tax Authority (SKAT) and the Police. During those actions, without warning, the Working Environment Authority, SKAT and the Police, interviewed company employees to examine the conditions in the workplace, with an emphasis on certain sectors.²⁶⁹ One action from March 2012 covered 110 workplaces and 201 companies. The sectors targeted were the construction sector (108), the green sector (mainly agriculture) (8) and the industry sector (1). The action resulted in 29 statements on lack of registration in RUT, and 57 statements were made on issues related to compliance with health and safety regulation (over half of these statements, 31, were made on non-Danish companies).²⁷⁰

A similar countrywide action against social dumping and registration in RUT was conducted in 2012 and were planned to end in 2015. The actions have so far, visited many construction sites and several violations have been identified.²⁷¹ Additionally, an action concerning the psychological working environment started in 2015 and is planned to end by 2016.²⁷²

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- October 2014, DR.dk, Danish Broadcasting Corporation:** A parking attendant woman was sexually harassed by a colleague. She was later offered 25.000 DKK (approx. US\$ 3.700) in compensation but she did not accept the money and her trade union further reported her case to the Danish Working Environment Authority (Arbejdstilsynet) claiming that the sexual harassment made her incapable of maintaining a normal job due to the depression it has caused. The Authority ruled in her favour and she was awarded 3 million DKK (Approx. US\$ 450,000) in compensation as the authority assessed that she had lost 75 percent of her working capacity.²⁷³
- July 2013, Polennu.dk:** Two Polish men working on the metro in Copenhagen were involved in a work accident when cleaning one of the tunnel drills. They were burned on both arms and legs and were admitted to the local hospital for treatment. Shortly after the accident, while still hospitalized, one of the men received a call from their employer asking them to consider going back to Poland for further treatment. This was, according to the worker, a way for the employer to move the problem out of Denmark. The two workers filed a complaint together with their trade union in order for them to receive compensation for the work accident.²⁷⁴ The company who employed the two polish workers were later (2015) sentenced a fine due to a breach of the Working Environment Act.²⁷⁵
- October 2013, DR.DK, Danish Broadcasting Corporation:** A former employee of the National Board of Industrial Injuries (Arbejdsskadestyrelsen) presented accusations that the Board did not adequately take the legal basis into account when dealing with cases, and that they were more focused on handling cases as quickly as possible than achieving a result in line with the spirit of the act.²⁷⁶
- July, 2014, UgebrevetA4:** The Metro construction hits a Danish record for a bad working environment. 60 injunctions had at the time been filed and is thereby the company with most

injunctions in the Working environment authority register. Number two on the list is the Metro constructions sub supplier.²⁷⁷

Stakeholder Recommendations

The Danish Working Environment Authority: The Authority made 22 recommendation for a better psychological work-environment during changes at the workplace, and divided into four sections:

1. Incorporate a good psychological working environment as an integral goal of the change. Discuss how the workplace can work to ensure a good psychological work environment in connection to the change. Imagine the psychological work into the new organization.
2. Determine in advance the opportunities and risks that may be associated with change in relation to the psychological work. Prepare a priority plan for implementing the necessary initiatives to develop the positive elements and counter potential risks. Consider tools such risk assessment, they can support a good process.
3. Be aware that it can be a challenge to ensure the psychological work in the daily work at the same time as working with the change. Remember to consider how the daily work is planned and organized, so that the core work assignments continue to be resolve during the change.
4. Clarify and sign out who has what roles and responsibilities in connection with the change. For example, be aware of middle management duties and responsibilities in connection with change.
5. Be aware that middle managers, employees and employee groups may have different needs for change, for example in relation to communication, involvement and support and that certain needs can occur at different times in the process.
6. In cooperation with relevant stakeholders, make an ongoing monitoring and final evaluation of change and the change process. It makes it possible to adjust the process and create learning in the workplace in relation to future changes. In order to remember and maintain the experience it can be a good idea to write them down.
7. Remember to include the work environment organization in matters dealing with the work environment, and remember that a risk assessment must be adjusted when there are changes in the work that has significance for the working environment.
8. Involve relevant employees as early as possible in the process of planning, re-implement and embedding of the change. This creates ownership and provide the best basis for a good mental working environment in connection with the change. Involve the individual workers or working-group in the specific circumstances relating to their work or department.
9. Consider who should be involved when and what they can contribute with in connection with the change. Ensure for example that there early in the process is a dialogue on how to work with the psychological work related to the change.
10. Make a vote concerning the expectations on the involvement of employees in the change process. It is important that the employee knows how to gain influence.
11. Use the annual working-environment discussion to clarify what the change means for the psychological work environment and how a good psychological work environment can contribute to good change-processes.
12. It is important for management to both communicate the purpose and need for change, how change occur, the change schedule and milestones, as well as how the dialogue during the change will take place. It is important to give a picture of where the change will lead the workplace. What is the goal of the change? Also remember to communicate the benefits the change will bring to the workplace and employees.
13. Inform, as early as possible, of the change in such a way and in such a form that it gives an opportunity for a thorough discussion, so employees' views, ideas and suggestions can help to qualify the decisions.
14. Be aware that when management first inform on the envisaged change at work, management has typically already been working on the change for a while,

- while it may be new to the employees. Therefore, make sure that the management information is thorough and focused on what the change means for the employees' work situation.
15. Be sure to allocate and prioritize resources and time for ongoing communication and dialogue of the change. Be receptive to ideas, input, suggestions and questions concerning with the change and give continuous feedback.
 16. Communicate how you expect to deal with the psychological work during the period where you work with the change. Communicate, for example, how the employees' questions, doubt and uncertainty will be handled. Who can they turn to with questions, frustration and ideas for change.
 17. Focus on managing uncertainty and unrest among employees in connection with the change. Communicate how you will work to ensure a good psychological work environment when the change is implemented - for example, how you will ensure that each employee has the necessary skills to carry out further work after the change has been implemented. Communicate transparently, openly and clearly to increase trust and dialogue.
 18. Communicate regularly about the process in order to create an overview. Also communicate when there is no news or nothing new to tell. It can help to avoid myths and hidden agendas.
 19. Have an early dialogue on the need for support actions that can support the mental working in conjunction during the change. Support Actions takes place both between employees and management and between employees. Clarify whether there is a need for external help.
 20. Clarify whether there is the necessary skills and knowledge in the workplace and in the organization to plan, implement and embed change, for example in relation to new job demands and new relationships. Work on developing new competences if there is a need for it.
 21. Consider what is needed to equip your employees for change. Talk about how you use each other and each other's resources. Be constructive and support your colleagues.
 22. Communicate the internal and external support options that are available under with the change. Make sure everyone knows whom he or she can turn to for support and coaching while the change is under implementation.²⁷⁸

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

Public Sector Initiatives

The Work Environment Strategy 2020: The government and several parties in the opposition agreed on a strategy towards a better work environment. The strategy runs until 2020 and focuses on work injuries, fewer overloads of the muscles and skeleton and a better psychological working environment.²⁷⁹

National Campaign on Workplace Harassment and Stress: The National Research Centre for the Working Environment established a website that contains information on stress, and a number of tools and recommendations on how to deal with harassment in the labour market and stress.²⁸⁰

Smiley Scheme: The Working Environment Authority has set the scheme for grading workplaces after an inspection took place. The type of "smiley face" indicates the compliance of the company following the inspection, which is publicly available. The Authority believes that through this type of initiatives, companies will be motivated to continuously focus on ensuring a safe working environment.²⁸¹

NGO Initiatives

Stress foreningen (The stress association): The association is able to provide help on many different levels when it comes to stress. They provide information on what to look for, how to handle it, how best to treat it and counselling, when needed. They also have special sections for children, young people and parents.²⁸²

Trade Union Initiatives

Lederne: The union developed 10 good advices for a better well-being at the workplace, including getting a better overview of the problems; breaking the bad habits; changing what could be changed and asking for help, when needed. Additionally, they made lists of stress signals to look for and how to handle stress.²⁸³

3F: The union organises a course called Psychological First Aid (psykologisk førstehjælp), which focuses on the signals to look at when it concerns harassment; bullying; violence and health and how to act when those events occur.²⁸⁴

Trade Unions

Restrictions on the right of workers to collectively represent their interests

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
Largest trade unions and union confederations <i>Names, sectors and number of employees represented</i>	<ul style="list-style-type: none">• LO: 843,946 members (manual and non-manual workers)• FTF: 344,392 members (public servants and private non-manual workers such as banking and finance)• AC: 208,915 members (graduate level employees from private and public sectors)²⁸⁵
Relevant laws	<ul style="list-style-type: none">• Constitution of Denmark, 1953• Law on freedom of association in the labour market, 1990• Consolidation Act on protection against dismissal related to Trade Union Membership, Act no. 443, 1990
Responsible agencies	<ul style="list-style-type: none">• Ministry of Employment• Working Environment Authority
Local NGOs addressing this issue	<ul style="list-style-type: none">•

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The Danish model of labour market regulation, including the right to form associations, is based on voluntary principles and that legislation or interference by the state is kept at a minimum.²⁸⁶

Unionisation

The constitution guarantees freedom of association and assembly.²⁸⁷ The right of association and the recognition of labour market associations are based on the mutual recognition of conflicting interests.²⁸⁸ Everyone can form and/or join a trade union and decide not to join. Certain rules apply to creating new associations. An association must have a constituting general assembly and articles of association.²⁸⁹

The Danish labour market was characterised by a high unionisation rate. According to OECD Stat the rate of unionisation in Denmark was 66.8 percent (2013 estimate), highest rate among its Member States only after Sweden.²⁹⁰ 1.807.000 million workers were unionised as of 2014, an increase of 7000 members compared to figures from 2013.²⁹¹

Collective Bargaining

The Constitution does not make any reference to collective bargaining agreements.²⁹² In contrast to most European countries, where terms of employment are written down in acts of law, the conditions of work in Denmark are mainly based on agreements between employers and employees.²⁹³ Accordingly, there are many collective bargaining agreements, containing terms such as wage, salary, working hours, overtime pay, pension, holidays, notice periods, etc.²⁹⁴

Collective Bargaining in Denmark operates within a clearly defined structure. At the highest level, the Danish Labour Organisation (LO) and the Danish Employers Association (DA) have made a number of basic agreements concerning the relationship between the labour market parties.²⁹⁵ The basic agreement generally contain rules on: the right of the employer to lead and distribute the work; the employees right to take collective action, such as the right to strike, blockade, sympathy conflict, lockout; peacetime rules, i.e. when agreements are in effect the work cannot be stopped; roles of employee representatives; dismissal of employees and their representatives; the length of agreements; and that breaches to an agreement should be voiced with the Labour Market Court.²⁹⁶

Additionally, local agreements are concluded between a (local) labour union and a single employer. In addition there are adoption agreements where, for instance an unorganised employer joins an agreement. Local agreements can also be concluded within each municipality or at the individual workplace. These local agreements can have several forms. The agreements can fill out and complement an existing agreement, or they can constitute separate agreements and will then have their own lives with their own provisions for termination, etc. When an agreement has been reached, the period in which the agreement is valid is also determined, this is typically 2-4 years.²⁹⁷

Working conditions were generally negotiated at the level of individual industries (employer's associations and unions covering industrial sectors), however, during the last couple of years, these negotiations have reportedly been seen more often at the company level (trade union representatives and company management).²⁹⁸

A 2014 study found that 74 percent of all foreign workers were covered by a collective bargaining agreement, compared to 84 percent in case of Danish workers.²⁹⁹ Approximately 33.000 undocumented immigrants reportedly existed in Denmark as of 2013.³⁰⁰

The latest study from 2012 on the public and private sector conducted by LO (The Danish Confederation of Trade Unions) found that 100 percent of all public employees were covered by collective agreements while the percentage was 71 in case of private sector employees.³⁰¹

A small percentage of workers in the restaurant industry worked under a collective bargaining agreement, which resulted in precarious working conditions, according to a 2014 Ugebrevet A4 article. Only one out of five restaurants in Denmark reportedly had a collective agreement.³⁰²

Strikes

Once collective agreements have been finalised, it could be deemed as a breach of the agreement to strike during the period of the agreement. However, during the negotiation period, strikes are legal, and in agreement with the terms agreed between LO and DA.³⁰³

According to Bloomberg in 2013, striking was a common mean of protest over labour relations.³⁰⁴

176 illegal strikes were recorded in 2013 while 128 illegal strikes were recorded during the first two quarters of 2014, as reported by DA. Most common reasons for striking were the fear of workplace shut down; and disputes over working hours and wages. As the financial crisis was over, workers were not afraid of being fired due to demanding better working conditions, therefore, many of them were involved in illegal strikes. The strikes are considered illegal because the workers go against their collective agreement.³⁰⁵

Government interference during strikes was not common.³⁰⁶

Anti-Union Discrimination

Anti-union discrimination is defined as any action that makes a worker's employment dependent on giving up union membership or not joining a union. It also includes actions that cause the dismissal or prejudice a worker because of union membership or participation in union activities.³⁰⁷

There have been a number of cases in the Danish media on the right to refrain from joining specific unions during 2013. Members of larger Danish unions were accused of harassing employers that entered into agreements with the so-called "yellow unions"—cheaper, newer and less traditionally structured unions. Employers were accused of reportedly preferring the "yellow unions" as the agreements with these unions provided for more advantageous working conditions for the employer e.g. lower wages.³⁰⁸

Cases in the media

Reports of business-related human rights issues from local stakeholders in the media.

- **February 2015, The Local:** Cabin personnel at SAS Airline went on strike to protest over the company's plan to transfer some employees to its Cimber brand, which reportedly would put employees under a cheaper bargaining agreement.³⁰⁹
- **September 2013, TV2 Nyhederne:** In 2012 the trade union 3F started a blockade of the restaurant Vejlegården in sympathy with its employees because the new management chose to terminate the existing collective agreement with 3F and entered into a new agreement with another trade union, which was a so-called "yellow" union. The conflict resulted in a broader discussion on the right to freedom of association, including free choice of union membership.³¹⁰
- **August 2013, Bloomberg:** The Labour Court ruled that workers at Carlsberg brewery involved in a strike be fined for every hour they took for it, as their action was considered to be against the union agreement. The workers went on strike to protest that a new hire was not affiliated to the same union as the other employees.³¹¹
- **April 2013, information.dk:** The government chose to interfere in a conflict between the teachers and the municipalities concerning work hours. The teachers union decided to do a "lock out" which meant that no teacher who were a member of their union were allowed to work during the strike. The strike lasted for almost a month before the government intervened and the schools reopened³¹².

- **July 2015, dr.dk:** Ryanair are closing their two bases in Denmark due to a conflict concerning collective agreements for their workers. Ryanair did not want to sign a collective agreement for their Danish employees, this resulted in a conflict between the unions and Ryanair, which resulted in the closing of the only two Ryanair bases in Denmark.³¹³

Stakeholder Recommendations

#skaberværdi (“creates value” in English), LO and FTF (unions): LO and FTF have created a package with recommendations against social dumping. The aim of the package is to emphasize that foreign workers are welcome, but they have to work under Danish conditions. This will create equal opportunities for the workers and make sure there is fair competition amongst the companies. The package consists of recommendations such as, better laws, harsher penalties, international agreements, and an intensified effort towards complying with laws and collective agreements. The state, the different regions and the municipalities need to take the lead, require, and make demands regarding the work conditions of the companies they work with.³¹⁴

Working Conditions

Employment status, wages, working hours and social security

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
Minimum wage	<i>No minimum wage</i>
Relevant laws	<ul style="list-style-type: none"> • Constitution of Denmark, 1953 • Working Environment Act, 2005 • Holiday Act, 2010
Responsible agencies	<ul style="list-style-type: none"> • Ministry of Employment • Working Environment Authority

Working Conditions: National Law		
	Denmark	International Standard
Standard working week	37.5	48
Overtime pay rate	No official overtime pay rate. It is only possible to demand overtime pay if it have been agreed upon between you and your employer. Many collective agreements have the following overtime pay rate: 50 percent overtime pay for the first 3 hours of overtime. 100 percent overtime pay for the additional hours.	1.25x
Holidays with pay, per year (standard)	5 weeks	3 weeks

Maximum daily working hours	11-hour- rest period within 24 hours. ³¹⁵ Two days of rest per week. ³¹⁶	10
Maximum weekly working hours (Including overtime)	48	48
Uninterrupted weekly rest period	48 hours per 7 days	24 hours per 7 days

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

In contrast to most European countries where the terms of employment are prescribed by law, the working conditions in Denmark are mainly based on collective bargaining agreements.³¹⁷ The EU allows Member States to implement directives, e.g. the directives on equal pay, through collective agreements. Issues covered by collective bargaining agreements include: minimum wages; additional funding for illness and parental leave; the employers and employees contribution to pension funds; weekly working hours; compensation for overtime, day/night work as well as weekend and holiday pay; the employers' contribution to the employees' education; and dismissal periods.³¹⁸

The agreements are supplemented by legislation on working-environment, vacation/leave, and compensation in periods of leave due to illness and parental leave.³¹⁹

The Danish labour market model is based on a Flexicurity model also called the "the golden triangle". It consist of three elements, a flexible labour market, income security and an active employment policy.³²⁰ The flexibility of the Danish labour market model occurs due to ease of which an employer can fire and hire employees. This can according to some harm the workforce because people won't build up the experience you get from a 25 year employment and that it costs money for the society because of the employment benefits.³²¹

Social dumping was a phenomenon which was discussed widely in Denmark. Social dumping did not have a single definition but covered the precarious working conditions, wages and working hours which foreign workers in Denmark might be subjected to, which resulted in an unfair competition between foreign workers and Danish workers and companies. Additionally, the term was also used to describe the situation when a non-Danish company operated in Denmark without complying with Danish laws, including related to taxes, social security benefits and working conditions.³²²

Each year the working environment Authority (Arbejdstilsynet), the tax authorities and the police carry out a number of national and regional joint actions in areas with suspected social dumping. They have special focus on construction sites, agriculture, gardening and restaurants/ the service sector.³²³ The Danish Tax Authorities had 2596 actions in these sectors in 2014 alone. 1780 of these were within construction.³²⁴

Wages

Danish law does not mandate a national minimum wage. Unions and employer associations negotiate minimum wages.

The UN Committee on Economic, Social and Cultural rights expressed concerns in 2013 that the lack of a national minimum wage could impact the rights of workers not covered by collective agreements and persons with disabilities in particular to equal remuneration for work of equal value.³²⁵ Additionally, according to the Ministry of Employment (beskæftigelsesministeriet), the lack a minimum wage made the fight against social dumping difficult, as foreign and Danish companies had no legal obligation concerning the payment of a minimum wage. Companies could therefore decide the wages themselves when workers were not unionised or under a collective agreement, which reportedly created unfair wages and unfair competition on the market.³²⁶

In 2014 the average wage was 301 DKK pr. Hour (Approx. US\$ 45.50) according to Statistics Denmark. Half of the people employed had an hourly rate between 224 DKK and 338 DKK (Approx. US\$ 34-51), a difference of 114 DKK (Approx. US\$17). The wage dispersion were at 51 percent which is an increase of 2 percent compared to 2004. From 2004 until 2014 men had an increase in their wage dispersion of 6 percent while women had a decrease of 1 percent.³²⁷

It was also reported that salaries in the private sector in general were 7,5 percent higher than in the public sector, though the lowest salary reported in the public sector was higher than the one reported in the private sector.³²⁸ Accordingly, a survey made by Statistics Denmark reported that the average labour cost, which consisted of wages and other costs, was 315 DKK per hour (approx. US\$ 47) , per employee working in the private sector during 2013. The financial and insurance sectors reported the highest cost with an average of 462 DKK (approx. US\$ 69) while the education and health sectors reported the lowest, with an average of 272DKK (approx. US\$ 40) per hour per employee.³²⁹

People living in the District of Hørsholm recorded the highest salaries in the country while the district of Langeland accounted for the lowest figures in 2012.³³⁰

Lower salaries were reportedly in agriculture; sales and services; and other manual work, as opposed to management work; high qualification jobs; and office work, as of 2013.³³¹

In June 2013, the Minister for Social Affairs established an official poverty line for Denmark.³³² However, the poverty line was abolished by the current government as they did not considered it to be relevant for politics.³³³ The former poverty line meant that a person in Denmark will be defined as poor if he or she for three years has had a disposable income of less than US\$18, 730 a year.³³⁴

Migrants from non-western countries received salaries that were lower than the ones received by Danish nationals, as stated by the government. However, migrants from western countries reportedly received a similar salary to Danish nationals.³³⁵ There have been examples of migrant workers in construction and in agriculture working for close to 47 DKK (approx. US\$ 7) per hour, which is legal if the employee or employer was not under a collective agreement, but well below the national average and below the estimated poverty line.³³⁶ This situation was further confirmed by a study conducted by the Economic Council of the Labour Movement from 2013 that found that the average monthly wages of workers of eastern Europeans was considerably lower than that of ethnic Danes.³³⁷

CEDAW also noted in 2015 a persistent wage gap between genders.³³⁸ Latest statistics from the Nordic Council corresponding to 2012 reported a gender pay gap of 15 percent.³³⁹ Women's salary corresponded to 71 percent of a men's salary for work of equal value.³⁴⁰ Official figures reported in 2013 that women earned on average 222 DKK (approx. US\$ 33) per hour, while men earned 261 DKK (approx. US\$ 39) per hour.³⁴¹

In that line, Bloomberg noted in 2014 that the wage gap increased to 24 percent for jobs such as architects, lawyers, science and technology professionals, and to 22 percent in the finance industry.³⁴²

Working Hours

The Act on Working Environment establishes an 11-hour rest period within 24 hours.³⁴³ The Act also stipulates that workers should have access to two days of rest per week.³⁴⁴ In line with the EU Work-time Directive, the average workweek should be no longer than 48 hours over a 4-week period.³⁴⁵ However, weekly working hours can differ in accordance with the contract or the collective bargaining agreement.³⁴⁶

A flexitime scheme also existed by which the working time could be established within certain set intervals, depending on the need and work assignments. Most flexitime schemes had a core time and a flexitime (number of hours before and after the core time where employees could be at work or take time off in lieu).³⁴⁷

Additionally, The Danish Holiday Act provides for 5 weeks of vacation per year.³⁴⁸ The law also allows employees who fall ill during their holiday the right to interrupt the holiday days during which they fell ill and replace them at a later stage.³⁴⁹

In Denmark the standard work week was 37,5 hours, which was considered relatively short by the OECD.³⁵⁰ CNN reported in 2013 that on average people worked 33 hours a week³⁵¹ while a 2014 Salford Business School study found that 9 percent of Danes worked more than 49 hours a week.³⁵² Only 2 percent of employees reportedly worked very long hours, and more men worked longer hours than women. It was also noted that Danes on average spent 16.1 hours a day to personal care and leisure, more than the OECD average of 15 hours.³⁵³

Stress due to working hours was identified as an issue. According to a 2014 National Research Centre for Working Environment (Det Nationale Forskningscenter for Arbejdsmiljø) study, 84,45 percent felt stressed sometimes while 14,55 percent felt stressed all the time. The survey involved 27,000 workers. 67,2 percent of them identified their work as their main stress factor.³⁵⁴ Another 2015 study found that 800,000 or 31 percent of the Danish population checked their work-email and texts every day while two out of three workers checked them while they were on vacation.³⁵⁵

Social Security

The basic principle of the Danish welfare system, often referred to as the Scandinavian welfare model, provides for equal rights to social security for all citizens. Within the Danish welfare system, a number of services are available to citizens, free of charge. This means that for instance the Danish health care system is free. The Danish welfare model is subsidised by the State, and as a result Denmark has one of the highest taxation levels in the world.³⁵⁶

All people legally residing in Denmark are covered by the social security system.³⁵⁷ A modification in benefits given to immigrants or people who have not been in Denmark for the last seven out of eight years was incorporated as of September 2015. The new provision states that those people will be provided with a lower benefit than the usual “kontanthjælp” or social security benefit offered to all residents.³⁵⁸

A supplementary old-age pension referred to as ATP (Danish Labour Market Supplementary Pension) which is a fixed mandatory contribution for employers and employees also existed. The employer contributes with 2/3 of the mixed mandatory contribution while the worker contributes with 1/3.³⁵⁹ This pension increases the state basic pension by 15 percent.³⁶⁰ As of 2014, the ATP pension scheme had a total of 4,9 million members.³⁶¹

In addition, does some collective agreements include pension-agreements.³⁶²

A study by the Danish National Centre for Social Research (SFI) explained the different rates that were disbursed by ATP. People with a lower educational level often had a lower salary than those with a higher education, therefore, those with a lower educational background got a lower supplementary old-

age pension. That also meant that immigrants often had a lower ATP pension due to their often lower educational level, and the fact that many of them were on public benefits or haven't lived in Denmark for enough time to build a reasonable pension.³⁶³

Additionally, the employer contributes with AER, the Danish Labour Market Insurance Scheme (AES), maternity leave and financial contributions, and provides with an insurance policy for the employee covering accidents and short-term damaging exposure. Costs for all those schemes were on average 8,000 DKK (approx. US\$ 1.200) to 10,000 DKK (approx. US\$ 1510) per year per employee.³⁶⁴

There was no mandatory unemployment insurance though employees could voluntarily contribute to private associations such as the Danish unemployment fund (A-kasse) and others that oftentimes were connected with trade unions and professional organisations.³⁶⁵ The annual membership rate was generally between 5,000 DKK (approx. US\$ 755) to 7,000 DKK (approx. US\$ 1.057), as of 2014.³⁶⁶

A 2013 study found that there were 2,125,100 members in the Danish A-kasser, which was equivalent to 7 out of 10 or 71-72 percent of the Danish workforce. Out of the almost 2.1 million members, approx. 110,000 were students who had free memberships until they graduated.³⁶⁷

Informal Sector

The Working Environment Authority (Arbejdstilsynet) is responsible for monitoring Danish and foreign companies operating in Denmark, ensuring that they comply with the Working Environment Act, including their RUT (Registered Foreign Service Provider) registration. The RUT involves foreign companies, which has not established itself as an independent company as well as the registration of foreign posted workers.³⁶⁸ In 2012 and 2013, a number of countrywide actions were initiated together with the Danish Tax Authority (SKAT) and the Police. During those actions, without warning, the Working Environment Authority, SKAT and the Police interviewed company employees to examine the conditions in the workplace with an emphasis on certain sectors.³⁶⁹ The last action from March 2012 covered 110 workplaces and 201 companies. The sectors targeted were the construction sector (108), the green sector (8) and industry (1). The action resulted in 29 statements on lack of registration in RUT.³⁷⁰ Another action, which started in 2012 and expected to be completed by the end of 2015 focused on social dumping (wages and working hours). The action had so far visited many construction sites and several violations have been identified.³⁷¹

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **August 2014, Danish National Contact Point to the OECD Guidelines:** The NCP received a case during 2014 against Greenpeas Enterprise ApS related to, among others, underbidding standards of wages and working conditions. After an initial NCP assessment, the parties resolved the issues by mutual agreement.³⁷²
- **August 2013, Dagens.dk:** Five Bulgarian construction workers were discovered by the Centre Against Human Trafficking to be working in Denmark under conditions tantamount to forced labour. The five Bulgarian workers lived and worked in the village Thorum, Jutland where they worked 12-14 hours a day at 1 euro or 7.5 kr/hour (approx. US\$ 1,12).³⁷³
- **June, 2015, b.dk:** The local TV station on Fyen reported that Polish workers were working for 54 DKK (approx. US\$ 8) per hour, 60 hours a week at the industrial-park Lindø. This was considered as social dumping by an academic from Aalborg University.³⁷⁴ ..

- **February 2015, Tv2.dk:** 50-80 Italian and Rumanian workers working on the new Copenhagen Metro went on strike due to issue concerning their wages. They were not payed what they initially was promised when signing their contracts and have in addition not received the official pay checks for months.³⁷⁵
- **April 2015, Information.dk:** 38 workers from the Metro contractions sight went to court due to too low wages. The workers won the trial and their employer must therefore pay the workers the wages which they have missed during their employment. This is according to their lawyer the worst case of “wage-dumping” ever seen in Denmark.³⁷⁶

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

Public Sector Initiatives

Intensified efforts against social dumping: The Government, together with a party from the opposition, agreed on granting an additional 122.000.000 DKK (Approx. US\$ 18 million) to the fight against social dumping. The money will be used to strengthen the supervision of possible offenders, including both foreign and domestic companies.³⁷⁷

Obligatory labour clauses: On the first of June 2014 a new regulation took effect. The new regulation the existing rules will go through a modernization. The circular is supplemented by a guide that describes how public authorities spend labour clauses in practice.

The state must use labour clauses in all contracts for works, production and performance or the supply of services, no matter the size of the contract and the work performed. Labour clauses in public works are mandatory including for government entities/companies (including companies that are owned by national governments and are not in competition).

Trade Union Initiatives

3F: The trade union is working against social dumping by proving both Danish and foreign companies collective agreements and helping organize strikes when workers were victims of social dumping. Additionally, they also have set a system on their website to report cases of social dumping. Once a case is reported, the union provides advice concerning the information, which needs to be presented when making a report on social dumping and reporting it to the authorities, is necessary.³⁷⁸

Environment

Company impacts on the environment that affect the health or livelihoods of local communities

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
Percentage of population with access to improved water sources	100% (2012)
Environmental Performance Index rank	13 out of 178 (2014)
Food Security Index rank	11 (2014)
Relevant laws	<ul style="list-style-type: none">• Environmental Protection Act, 2006• Act on Green Accounts, 2010• Wind Turbine Order, 2012
Responsible agencies	<ul style="list-style-type: none">• Ministry of Environment• Ministry of Climate Change and Energy• Environmental Protection Agency• The Nature Agency• Danish Energy Agency
Local NGOs addressing this issue	<ul style="list-style-type: none">• Denmark's Society for Nature Conservation• The Danish Forest Association• Danish Outdoor council

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The Environmental Protection Act is based on the principle of decentralization, which means that actions should be taken and problems be handled as close to the people as possible. For this reason, it is the municipalities that administer and enforce most of the legislation, which is issued centrally.³⁷⁹ Since March 2010, the Environmental Protection Act also requires that a large number of industrial companies prepare and publish their “Green Accounts”, including the company's environmental policy; a description of their main environmental issues; corporate objectives; efforts and results.³⁸⁰

A joint report by the Danish Business Authority (Erhvervsstyrelsen) and Global CRS (consultancy specialised in creating sustainable solutions for private companies, public authorities and organisations) from 2013 found that in terms of environmental compliance, Danish companies had in general strong and robust management systems as a result of strong regulation and the business case related to reducing energy consumption.³⁸¹

Participation & Access to Information

A fundamental requirement of the Environmental Protection Act is that polluting companies are to minimize pollution by applying the best available techniques (BAT).³⁸² Information about an application and the accompanying Environmental Impact Assessment (EIA) report have to be published in national newspapers, allowing the public to submit comments on the EIA report to the Danish Energy Agency (Energistyrelsen).³⁸³

When applying for permission to or approval of projects for extraction of hydrocarbons or installation of pipelines in the Danish territorial waters and continental shelf area, the applicant must conduct EIA.³⁸⁴

Additionally, Environmental permits exist which establish limits for the discharge of substances that can pollute water, soil and air, as well as limits for odour, noise and vibrations for all construction projects. Environmental permits are required for different types of environmental hazardous activities and activities that involve the use of natural resources.³⁸⁵

Water

Denmark relies on underground water reservoirs for its entire country water needs including domestic use, agriculture and industry.³⁸⁶

Lake and coast waters reported impacts from excessive inputs of nutrients and hazardous substances, as stated by the European Environment Agency (EEA) in 2015.³⁸⁷ The EEA report also noted that the use of pesticides was exceeding national targets as of 2015.³⁸⁸

The agriculture sector in particular was reportedly contributing to pollution as a result of the use of pesticides. In that line, the sector alone accounted for more than 85 percent of the total pesticides consumption in Denmark.³⁸⁹ According to the Danish NGO Danish Society for Nature Conservation (DN), traces of pesticides from agriculture were found in water wells. DN further reported that between 1999-2009, almost 1,300 Danish drinking water wells contained residues of pesticides. These wells were subsequently taken out of service.³⁹⁰ Additionally, a report by the Danish Research Institution for Geological Studies in Denmark and Greenland (GEUS) from 2011 concluded that every fourth Danish water well contained residues of one or more pesticides.³⁹¹

Since 2012, farmers have not been allowed to use (cultivate, fertilize, etc.) the land 10 meters from waterways.³⁹² Media reports from 2013 noted that there has been some debate as to whether this constituted expropriation of privately owned land for buffer zones between agricultural land and waterways. Additionally, there have been accusations that farmers have not been adequately consulted and informed on the implementation of the new requirements on buffer zones.³⁹³

Air and Noise Pollution

According to the Air Quality Guideline administrated by the Environmental Protection Agency, companies have an obligation to reduce emissions of pollutants and to influence nature and the environment to a minimum.³⁹⁴

The presence of fine particles in the air, particularly from wood stoves and diesel means of transport, were noted by the 2015 EEA report.³⁹⁵ Accordingly, a 2014 Danish Ecological Council (Det Økologiske Råd) report noted 3000 premature deaths per year due to air pollution with fine particles, particularly in Copenhagen and Odense.³⁹⁶

Additionally, Denmark is the first country in the world that has binding limits for low frequency wind turbine noise. The revised Wind Turbine Order from 2012 sets rules on low-frequency noise from wind turbines. The new rules supplement the previously applicable noise limits for wind turbines with a new limit of 20 decibels for low frequency noise and aim to ensure that neither the usual noise or low-frequency noise disturb citizens living close to wind turbines.³⁹⁷

There were a number of cases of noise pollution of surrounding community by wind turbines as of 2012, according to the Danish Broadcasting Corporation (DR). Daily noise experienced by these communities reportedly had a negative influence on their general wellbeing. DR further reported that the noise regulations for wind turbines were designed so that every third neighbour may be exposed to low frequency wind turbine noise above the limit of 20 decibels. The authorities reportedly refused to carry out indoor control measurements that could reveal whether the turbines stayed within the limits for noise pollution. Nevertheless, independent researchers' measurements showed that approved turbines violated the rules.³⁹⁸

Food and livelihood

The Ministry of Environment and Food have established rules regarding the use of medicine for animals within food production. The regulations concern the agricultural sector and their medicating of sick animals in order for the medicine not to be transferred to humans.³⁹⁹

An increasing number of people have, according to the Danish society for Nature Conservation (Dansk Naturfrednings Forening), been infected with MRSA which originated in pigs in 2014.⁴⁰⁰ Methicillin-resistant *Staphylococcus aureus* (MRSA) is a bacterium that causes infections in different parts of the body. It's tougher to treat than most strains of *staphylococcus aureus* - or staph, because it's resistant to some commonly used antibiotics.⁴⁰¹ According to the Danish Society for Nature Conservation (Dansk Naturfrednings Forening) 78 percent of the total use of medicine within agriculture is used on pig-farms.⁴⁰² According to a professor from Denmark's Technical University (DTU) the large amount of medicine given to pigs creates resistant bacteria, which is being transferred to humans when we eat meat.⁴⁰³

According to the Ministry of Environment and Food (Miljø og Fødevarer Ministeriet) the biodiversity in Denmark is under pressure. The threats are for example the amounts of nutrients, regulation of water movement, intensive business operations, as well as urban expansion and infrastructure development.⁴⁰⁴

According to the ministry the dangers for the biodiversity in our water environments is particularly the leakage of nitrogen and phosphorus, which threaten the water bodies including lakes, fjords and inland waters. A large part of the leakage is from agriculture.⁴⁰⁵

The Danish Society for Nature Conservation (Dansk Naturfrednings forening) emphasized that the loss of biodiversity is very important for the society. We are dependent on the function of ecosystems and its services like the purification of water, soil, air and the pollination of wild plants and crops.⁴⁰⁶

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

August 2015, dr.dk, Danish Broadcasting Corporation: The French energy company Total have been searching for shale gas in North Jutland, which resulted in many demonstrations due to the method used called “fracking” that could be harmful to the environment. Due to low levels found, the search for shale gas was interrupted in August 2015. There was no certainty whether the company would continue at a later stage with the project.⁴⁰⁷

January 2015, jyllands-posten.dk: Cases of noise pollution from wind-turbines are forcing their neighbours to move. A couple in Tarm, who lived close to the mills, were forced to buy yet another small house. Other people reported that they were sleeping in a caravan far from their home due to the noise from the wind-turbines. The environmental board is taking the complaints seriously and will look into the noise provided by the wind-turbines.⁴⁰⁸

June 2014, dr.dk, Danish Broadcasting Corporation: The new metro line in Copenhagen was supposed to be done by December 2018, but that deadline will not be met. The neighbours to the metro building sites have filed several complaints about the noise as a result of construction, and how those building sites interfered with the sleep of the nearby neighbours which further resulted in problems with maintaining their daily working routine. Neighbours were also concerned about the fact that there was no certain end-date of the project.⁴⁰⁹

September 2013, Parliamentary Ombudsman: The neighbours to the metro construction in Copenhagen asked the Parliamentary Ombudsman to investigate why the Environmental Board of Appeal refused to consider their complaint about an environmental assessment in connection with the extension of working hours at the metro construction. The Board of Appeal tried to pass on the complaint to the Ministry of Transportation, yet the Ombudsman spoke in favour of the complainant.⁴¹⁰

January 2014, dr.dk, Danish Broadcasting Corporation: The noise created by the metro and the decisions made concerning intensified building hours was reportedly not in line with three articles from the UN Aarhus Convention on Access to Information, Public Participation in Decision-Making and Access to Justice on Environmental Matters. A complaint was filed by one of the local residents’ associations, which was under consideration by the Environmental Board of Appeals, and could be further submitted to the United Nations body who assesses complaints regarding the Aarhus Convention.⁴¹¹

June 2013, DR.DK Danish Broadcasting Corporation: In 2010, a number of civilians accused the Danish Ministry of Environment (Miljøministeriet) for not fulfilling the Environmental Impact Assessment (EIA) in relation to the construction of a test centre for giant wind turbines in Østerild, Jutland. In June 2013, the Western High Court of Denmark determined that all regulation prior to the construction of the test centre were followed correctly.⁴¹²

Stakeholder Recommendations

The Commission for Nature and Agriculture (2013): The commission published the report “En Ny Start” (A New Start) which contains recommendations for a better environment and a boost for nature. Amongst other initiatives, the Commission recommends an introduction of a new environmental recommendation for agriculture to benefit both the agriculture; water environments; nature and the climate; so that Denmark can set a new standard for sustainable agricultural production.⁴¹³

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

Public Sector Initiatives

National Pesticide Action Plan (2013-2015): The government adopted the Plan which aims to reduce by 40 percent the pesticide load from 2011-2015, by the introduction, among others, of a tax on pesticides.⁴¹⁴

Project Zero: Project Zero is the vision of creating economic growth in the Danish region Sønderborg based on a CO₂-neutral development by 2029. A wide range of pioneering initiatives among companies, shops, institutions, educational institutions and citizens are taking part in Project Zero. Project Zero Foundation drives the process together with the companies: Syd Energy, DONG Energy, Danfoss, Nordea Fund and finally the municipality of Sønderborg. The organization is considered as a Public Private Partnership.⁴¹⁵

Kalundborg Symbiosis: The project Kalundborg Symbiosis is an industrial ecosystem, where the residual product of one enterprise is used as a resource by another enterprise, in a closed cycle. The residual products traded can include steam; dust; gases; heat, slurry or any other waste product that can be physically transported from one enterprise to another. A residual product originating from one enterprise becomes the raw material of another enterprise, benefiting both the economy and the environment. This includes both public and private enterprises, and among some of the involved companies are: Dong Energy, Novo Nordisk, Novozymes, Gyproc and Statoil.⁴¹⁶

Action Plan for Organic Production (2012-2020): The Ministry of Food, Agriculture and Fisheries (Miljø- og fødevarerministeriet) launched the Action Plan with the objective to double the Danish organic area by 2020. The Danish government is aiming at a green transition of Danish agriculture and considers organic production a cornerstone in that regards.⁴¹⁷ Additionally, the European Commissions' Common Agriculture Policy 2014 – 2020 for Denmark prioritises organic production, improvement of agriculture competitiveness via innovation and sustainability of the production; preserving ecosystems and an efficient use of natural resources; and creating conditions for the economic and social development of rural areas.⁴¹⁸

The Danish Recourse and Waste Strategy (2013): The strategy has the following three important aspects: Resource policy; climate policy; and protection of environment and human health. The strategy is inspired by "cradle to cradle" thinking with focus on the lifecycle of products. Waste prevention will be promoted through increased attention on reuse; sale; exchange; sharing; repair and less wasting. Waste prevention will be promoted in households as well as in businesses.⁴¹⁹

Green 21: Green21 is a digital toolbox that aims to give enterprises easy-to-use tools to help them promote their environmental efforts and benefit growth, product development and communication. The project is based on a collaboration between Aalborg University; Green Cross Denmark; the Danish Environmental Protection Agency and the Confederation of Danish Industry.⁴²⁰

Growth Plan 2013: The plan states that large water-using companies such as slaughterhouses and dairies will face lower cost of wastewater treatment in the future. The aim is to secure jobs by introducing prices that reflect the real cost of cleaning wastewater.⁴²¹

State Fund for Green Change (Grøn Omstillingsfond): The Danish Business Authority (Erhvervsstyrelsen) and the Danish Environmental Protection Agency stand behind the fund that provides grants to companies, organizations and partnerships that plan to develop new green business models; innovate

and re-design corporate products; promote sustainable materials in product design; and reduce wastage of food and waste. The fund is working to create better conditions for the Danish industry. The aim is to have a green business strategy that will provide better environment and a breeding ground for new business opportunities that will improve the competitiveness of enterprises and generate exports and new jobs in Denmark.⁴²²

NGO Initiatives

The Danish Outdoor Council (2013-2020): The Council developed a strategy in order to fulfil their vision of a rich outdoor environment for all based on a sustainable foundation. Amongst other things they wish to improve and support the outdoors, to create a better nature-experience for people and help them gain an understanding for the environment and nature.⁴²³

The Danish Society for Nature Conservation: The society has various different projects where volunteers can join and help them monitor and protect the nature and animals. Additionally, the society has an on-going collaboration with 76 out of Denmark's 98 municipalities to reduce their CO2-emissions.⁴²⁴

Land & Property

Human rights impacts related to company acquisition, use and management of land

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
International Property Rights Index rank	10 (2013)
Heritage Foundation: Economic Freedom Index Property Rights score	90 (2014)
Relevant law	<ul style="list-style-type: none">• Constitution of Denmark, 1953• Act on Sales of Real Estate, 1986• Land Registration Act, 1926• Assessment Act, 2002• Danish Subdivision Act, 2003• Condominium Act, 2006
Responsible ministries	<ul style="list-style-type: none">• Ministry of Food, Agriculture and Fisheries• Ministry of Housing, Urban and Rural Affairs
Local NGOs addressing this issue	<ul style="list-style-type: none">• The Danish Council of Nature Conservation

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The Danish Constitutional Act protects the right to own property as an irrevocable right.⁴²⁵ The Danish Subdivision Act, Agriculture Act, the Land Registration Act, Assessment Act, Condominium Act and the Act on Sales of Real Estate regulate land use for public and private activity.⁴²⁶

Land Administration

The land administration system in Denmark has a decentralised approach to land-use management where the decision-making power is placed at regional and local levels. Municipalities are responsible for receiving and dealing with requests for approval of, or simple information on, buying land and construction of new buildings or expanding on current private property.⁴²⁷ The Building- and Housing Registry is a countrywide registry with data on all buildings and housing in Denmark established by the Ministry of Housing, Urban and Rural Affairs (Ministeriet for By, Bolig og Land Distrikter). Municipalities, especially in connection to building requests, are responsible for continuously updating the registry.⁴²⁸

In general, property rights were strongly enforced, as noted by the US Department of State in 2014.⁴²⁹

Land Acquisition

Everyone has the right to buy and own property in Denmark.⁴³⁰ However, persons with no permanent residence in Denmark or who have not previously lived in Denmark for a consecutive period of five years are required to obtain a permit from the Ministry of Justice in order to purchase real property in Denmark.⁴³¹

Regulations of expropriation ensure compensation for the resident of the property, unless the expropriation falls under the Preparedness Act Article 38, or unless the land is rented or sublet and expropriation was included as a term in the lease with the State. The latter does, however, not apply if the tenant has been asked to move 5 years or more after the agreement was made. If the tenant is leasing from a private entity that has not properly informed the tenant about a future expropriation, and this means that the public authority taking over the property has had to compensate the tenant, the public authority can request compensation from the private landlord.⁴³² In practice these laws were reportedly enforced effectively and the compensation given was at a reasonable level.

Since 2012, farmers have not been allowed to use (cultivate, fertilize, etc.) the land 10 meters from waterways.⁴³³ Media reports from 2013 noted that there has been some debate as to whether this constituted expropriation of privately owned land for buffer zones between agricultural land and waterways. Additionally, there have been accusations that farmers have not been adequately consulted and informed on the implementation of the new requirements on buffer zones.⁴³⁴

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **April 2012, Politiken:** A Danish Member of Parliament for Liberal Alliance has written an article criticising the right to own property being unjustly impacted by expropriation of land in two cases: expropriation of agricultural land to be used for Roskilde festival; and expropriation of the 10 meters of land for buffer zones. The author argued that the use of expropriations had risen and that this should be viewed as a last resort.⁴³⁵
- **January 2012, Dr.dk, Danish Broadcasting Corporation:** An American oil company, in collaboration with Danica Jutland were searching for oil in East Jutland. The drillings caused damage to the land which was used for agricultural purposes. According to Danica Jutland the effected farmers would be awarded full compensation for their damaged land once the drilling ended.⁴³⁶

Revenue Transparency & Management

Human rights impacts related to transparency of government revenues received from business and the distribution of such revenues

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
World Economic Forum Global Competitiveness Ranking	12 (2013-2014)
Legatum Prosperity Index rank: Governance	3 (2014)
Ease of Doing Business Index (where 1 indicates greatest ease for doing business)	4 (2015)
Transparency International: Corruption Perceptions Index rank (where 1 indicates the lowest level of corruption)	1 (2014)
World Bank Good Governance Indicators	100
Voice and Accountability	78
Political Stability	99
Government Effectiveness	98
Regulatory Quality	99
Rule of Law	100 (2013)
Control of Corruption	
Government revenue	US \$ 192 billion (2014)

Government expenditure	US \$ 197 billion (2014)
EITI Country	No
Relevant law	Public Administration Act, 1985 Data Protection Act, 2000 Political Funding Act, 2006 Act on Measures to Prevent Money Laundering and Terrorist Financing, 2007 Criminal Code, 2012 Law on Access to Information, 2013
Responsible ministries	Competition and Consumer Authority Audit of State Accounts The Danish Data Protection Agency
Local NGOs addressing this issue	Association of Legal Aid for Whistle-blowers IBIS (Advocacy on the Extractive Industries Transparency Initiative) Transparency International Denmark

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

Corruption

The Criminal Code covers bribery of public employees and bribery within the private sector.⁴³⁷ The Code states that individuals and companies can be prosecuted for national and international acts of bribery. The Code was amended in 2000 in line with the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions,⁴³⁸ thereby making active and passive bribery of foreign public officials and officials of international organisations a criminal offence equal to bribery of Danish public officials.

Legal requirements on taxation include an Act on tax assessment (no tax can be deducted for the cost of bribes⁴³⁹); an Act on state-authorized and registered public accountants (obligation to notify management when the auditor realises member of the said management have committed economic crimes)⁴⁴⁰; and finally the Act on measures to prevent money laundering and terrorist financing (control of customer activities).⁴⁴¹

A new law adopted in 2014 offers protection to whistle-blowers in the financial sector from dismissal only. However, according to the OECD, there was no legal framework to protect whistle-blowers in the private and public sector from all forms of reprisal as of 2015.⁴⁴² Additionally, Transparency International (TI) noted that voluntary agreements between employers and employees were oftentimes regulating the protection of whistle-blowers.⁴⁴³ Also, there was a whistle-blower mechanism in two public authorities, with the Municipality of Copenhagen being the only institution where an official guide has been developed.⁴⁴⁴ Furthermore, from January 2014, all financial institutions were required to introduce both an internal and external whistle-blower mechanism.⁴⁴⁵

As of 2014 197 companies in Denmark had reported and requested registration of a whistle-blower mechanism. The Data Protection Agency is expecting an increase in this due to the new requirement for financial institutions.⁴⁴⁶

Nepotism was reportedly an issue, especially in the public sector. Reports have been made of employers pre-choosing candidates for jobs based on personal relationships. According to the Danish Radio, in 2013 every third employee found employment through personal networks and discussion circles.⁴⁴⁷

Furthermore, according to TI, Denmark lacked transparency in relation to private contributions to political parties and parliamentary candidates. Private donations over 20,000 DKK (approx. US\$ 3,021) must disclose the donor's name, but not the amount given. Additionally, political donations and gifts were not strongly regulated.⁴⁴⁸

Nevertheless, a 2015 World Economic Forum report noted that companies informed that irregular payments and bribes almost never occurred when obtaining public utilities; business permits; licenses and related services.⁴⁴⁹

Revenue and Spending Transparency

The Act on transparency in public administration is aimed at ensuring public access to information and transparency with regards to public authorities, including the control of the public administration. This means that any citizen can request access to information from government entities.⁴⁵⁰ TI noted however that the Act was out-dated as of 2015 as for instance, the wide range of exceptional cases provision enabled public institutions to deny access to information or to delay legitimate inquiries.⁴⁵¹

Freedom House noted however in 2014 that it prevented access to political documents between ministers and their advisers, which could limit transparency in government and legislative proceedings.⁴⁵²

In practice, only 50 percent of requests for information were completed in the required 10-day deadline, according to TI in 2015.⁴⁵³

Furthermore, the Finance Act is the Danish national budget for a given year. The Finance Act establishes the size and distribution of total government expenditure for the fiscal year that budget concerns. The budget proposal also contains estimates of government expenditure for the next three years. The act is adopted by the Danish Parliament, which has the authority and supervises the allocation of funds. The rules on the Financial Act are set out in the Danish constitution.⁴⁵⁴

Public Procurement

Regulations in Denmark regarding public tenders are enacted by three executive orders in Danish law, implementing EU directives in this area.⁴⁵⁵ Private entities are obliged to follow rules on public procurement in cases regarding concessions, and in building and construction works, but are exempted when buying goods or services.⁴⁵⁶ Furthermore, legislation regulates that candidates or tenderers that have been convicted on corruption cases are excluded from participating in a public contract.⁴⁵⁷

In 2013, the European Parliament and the Council adopted a new procurement directive. The directive has, among other things, intended to make it easier to undertake procurement and make it easier for buyers to use public procurement to buy green and strategic.⁴⁵⁸ The Directive was implemented into Danish law through the new Public Procurement Act in November 2015 which goes into force 1st January 2016.⁴⁵⁹ In Denmark the public sector annual purchases goods and services for approximately 270 billion kr. Two-thirds of public procurement is carried out by local authorities (Municipalities).⁴⁶⁰

The Procurement act contains sections regarding the award criteria, contract implementation and exclusion criteria. This includes a focus on human rights and social responsibility in terms of equal treatment, protection of the environment, compliance with ILO-conventions, and hiring more socially vulnerable persons.⁴⁶¹

Additionally, according to the Business Anti-Corruption Portal, public procurement processes were at very low risk of corruption, mismanagement and irregularities as of 2014.⁴⁶² Also, a World Economic Forum report from 2015 noted that procurement officials tended not to show favouritism when deciding to award a contract.⁴⁶³

The State Procurement Program was created in 2006 based on a study that showed a significant improvement potential by streamlining the procurement costs. Other requirements included in the programme were related to labour rights; environmental protection; energy efficiency, CSR.⁴⁶⁴

Indirectly the public procurement contracts clarify the state's expectations that businesses respect human rights in delivering services and comply with human rights standards as the law demands. Both the implemented Public Procurement Directive and the Tender Act contain several criteria such as selection and exclusion criteria based on non-discrimination and equal treatment for the worker and for the companies during the selection process as well as demands to the supplier on equal treatment.⁴⁶⁵

In addition expectations are made, through contractual agreements, that the supplier and the products and services delivered are produced or provided under conditions approved by the conventions in ILO, the UN guiding principles, Global Compact and the OECD. This includes the Conventions and guidelines on discrimination, the right to equal pay, that the product and its parts must be produced in contravention of the general prohibition against forced labour, and that the delivered product has had no contact with child labour. Other expectations are such as the right to freedom of association, pay, work hours etc.^{466 467}

Revenue Sharing

The corporate income tax rate is 23,5 % and will in 2016 decrease to 22%, this is an initiative made by the Danish Parliament arguably in order to secure growth.⁴⁶⁸ Additionally, under Danish tax law, a company is not taxed on its worldwide income and non-resident companies are taxed only on profits distributed from income source in Denmark.⁴⁶⁹ Danish companies are also required to pay environmental taxes, which were introduced to reduce company's energy consumption; discharges of fluids with an environmental impact; and emission.⁴⁷⁰

In April 2015 The Danish Government implemented the EU Anti abuse clause into Danish law. The international anti-abuse clause will prevent tax payers from benefitting from Danish double tax treaties and several EU-directives concerning international taxation with respect of company reorganizations, payments of dividends, interests and royalties if the main purpose or one of the main purposes of the arrangement is to achieve a tax advantage contrary to the purpose of the EU-directive or double tax treaty.⁴⁷¹

The financial statements Act was amended in May 2015 to include several new EU-directives. These includes directive 2014/95/EU on non-financial reporting and the accounting directive 2013/34/.⁴⁷²

Additionally, Denmark has implemented the EU provision for country by country reporting for the financial sector, and has made it mandatory for financial institutions to publish this information in their annual report. The previous government declined to make their position on country by country reporting for other sectors clear, but have expressed objections about the inclusion of public country by country reporting in the Shareholders Rights Directive, according to one of Denmark's business associations.⁴⁷³

The Customs and Tax Authority publishes corporate tax records in order to increase transparency and public scrutiny of corporate tax payments.⁴⁷⁴ Additionally, since 2012 the Danish Parliament publishes information about the amount of tax paid by all companies operating in Denmark. A database has been created to gather the information on corporate taxes paid.⁴⁷⁵

Recent cases in the media have included emphasis on the use of tax havens, where tax lawyers were accused of advising on how companies could avoid paying their full taxes in Denmark. As of 2013, a task force was put in place by the government to further explore the area, as tax havens reportedly impacted the Danish welfare system, which is supported by tax revenues.⁴⁷⁶ The taskforce came with its first assessment and possible initiatives in November 2014. The taskforce concluded that tax havens are best fought on an international level, more work needs to be put into the discovery of the companies in question, and that the lack of accessible information hinders discovery of issues. The initiatives included a better international interministerial cooperation including the exchange of information and disclosure of ownerships.⁴⁷⁷

Accordingly, figures from the Danish National Bank showed that in 2013 there were 123,4 billion DKK (approx.. US\$ 18,5 million) which were invested in so-called Offshore Financial Centres, the technical designation for tax havens, an increase of 13 billion DKK (Approx. US\$ 1.9 billion) from 2012 figures. It is estimated that the figures for 2014 would increase by approx. 7,8 billion DKK (approx. US\$ 1.16 billion).⁴⁷⁸

Data Protection and Privacy

The Constitution contains two provisions related to privacy and protection of personal data. One clause stipulates that individual freedom is inviolable, and the other provision emphasises inviolability.⁴⁷⁹

The Act on Processing of Personal Data (Act No. 429 of 31 May 2000) entered into force on July 1st 2000. The act implements Directive 95/46/EC on the protection of individuals with regard to the processing of personal data and on the free movement of such data. Since the Act on Processing of Personal Data entered into force in 2000, the Act has been amended several times - most recently on July 1st 2007. The act substitutes The Public Authorities' Registers Act and The Private Registers Act.⁴⁸⁰

The Danish Data Protection Agency (Datatilsynet) conducts an annual series of inspections of public authorities and private companies that have received the agency's authorisation to process personal data. The Danish Data Protection Agency inspects whether the processing of data is carried out in accordance with the Act on Processing of Personal Data.⁴⁸¹

If the Danish Data Protection Agency (Datatilsynet) discovers punishable violations of the Act on Processing of Personal Data in connection with handling a complaint or an inspection, the Danish Data Protection Agency is authorised to issue a ban or enforcement notice or report the violation to the police.⁴⁸²

The Danish Data Protection Agency (Datatilsynet) had 1.265 cases concerning complaints against private companies in 2014 compared to 1.313 the year before. The agency initiated 155 cases themselves.⁴⁸³

A study made by a law firm in 2015 showed that 32 percent of the responding companies only had some overview and knowledge of the laws and rules regarding private privacy of their customers, while 8

percent had no knowledge of the laws whatsoever. The study was conducted between 745 companies.⁴⁸⁴

Cases in the media

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **June 2015, TV2:** 13 employees at the IT-company Atea were charged on grounds of allegedly have given or received bribes to public employees who were handling IT-procurement for the public sector.⁴⁸⁵
- **March 2015, Politiken:** A series of leaked documents from the Swiss bank HSBC revealed that out of more than 30.000 accounts comprising approximately 700 billion DKK (approx. US\$ 104.6 billion), 940 had a connection with Denmark. The accounts comprised more than 4,5 million DKK (approx. US\$ 672.000) that were allegedly not reported to Danish authorities.⁴⁸⁶
- **November 2013, International Consortium of Investigative Journalists:** Jyske Bank was reportedly giving to it Danish costumers tax advice on offshore financial heavens. Experts considered the advice to be immoral, encouraged tax evasion and could have in some cases constituted tax fraud.⁴⁸⁷
- **March 3, 2013 Computerworld:** KMD (former Kommunedata) was accused of bribery. The case concerned KMD and local government officials who were playing golf for KMD money.⁴⁸⁸
- **March 2013, RT:** The Danish authorities filed a tax claim amounting approximate US\$ 1 billion against Microsoft for allegedly not paying its full share of corporate taxes in the sale of software company Navision to an Irish Microsoft subsidiary.⁴⁸⁹
- **December 2014, dr.dk, Danish Broadcasting Corporation:** The whistle-blower mechanism provided by the municipality of Copenhagen have since it started received 84 reports. 2/3 of the reports are concerns a direct crime or serious misconduct.⁴⁹⁰
- **April 2014, dr.dk, Danish Broadcasting corporation:** Dong, a Danish Energy company, has been drilling for in the North Sea but did not pay taxes for their activities there in 2012. The company argues that they have been investing in the area but not been able to create a revenue and thereby the ability to pay taxes. By investing money a company they have been able to get a higher deduction in their tax payments. A new law concerning the deductions on hydrocarbon will reduce these kinds of cases.⁴⁹¹

Engagement Opportunities

Development initiatives by public and private actors that provide opportunities for companies to contribute to human development

Public Sector Initiatives

Sustainability in Public Procurement (2014): The Danish Competition and Consumer Authority published a guide describing the opportunities which existed for including integration of social and environmental considerations into public procurements. The purpose of the guide is to provide an overview of how these considerations could legitimately be incorporated in the various phases of the procurement process.⁴⁹²

Debate meeting on public procurement for procurement managers in municipalities, regions and state institutions (2014): The Danish National Contact Point under the OECD Guidelines for Multinational Enterprises organised the event with the purpose to disseminate information; share experiences and debate the issue of social responsibility in public procurement.⁴⁹³

Recommendations to Fight Tax Havens (2014): The Tax Havens Taskforce published a series of recommendations consisting of initiatives towards the fight against tax havens, including better international cooperation and transparency about the companies' owners.⁴⁹⁴

The Whistleblower Portal: The municipality of Copenhagen have developed a whistle blower portal for its employees. It is therefore only people who are employed by the municipality who can use the portal. The portal can be used if you have knowledge or reasonable suspicion of wrongdoing or serious irregularities in the municipality of Copenhagen.⁴⁹⁵

NGO Initiatives

IBIS: The organization started a project called the Tax Dialogue. The project focusses on dialogue and cooperation with businesses regarding tax and social responsibility. By doing this they hope to turn the challenges into opportunities and propose innovative cooperation around a new agenda.⁴⁹⁶

Security & Conflict

Human rights impacts related to company interaction with public and private security providers and related to the impact of business on societal conflict.

The following table provides further detail on the operating environment within this area. The data sources can be found on the human rights and business country guide website here:

www.hrbcountryguide.com

Operating Environment	
Failed States Index	174 (2013)
Legatum Prosperity Index: Safety & Security	8 (2014)
Freedom House: Map of Freedom - Political Rights <i>(On a scale of 1 through 7, where 1 indicates the highest level of freedom)</i>	1 (2014)
Freedom House: Map of Freedom - Civil Liberties <i>(On a scale of 1 through 7, where 1 indicates the highest level of freedom)</i>	1 (2014)
Relevant law	<ul style="list-style-type: none">• Constitution of Denmark, 1953• Administration of Justice Act, 2013
Responsible agencies	<ul style="list-style-type: none">• Ministry of Justice• Danish Police

Country Context

Human rights issues of relevance to businesses. The information in this section is gathered from publicly available sources and stakeholder consultations.

The constitution protects the personal freedom of individuals against acts that infringe upon their personal freedoms and liberty.⁴⁹⁷ The Administration of Justice Act is a comprehensive document, which covers issues pertaining the rule of law.⁴⁹⁸ The death penalty was abolished in Denmark in 1920, with the latest death penalty taking place in 1892.⁴⁹⁹

Public Security Forces

The National Police is under direct control of the State and has the responsibility for enforcing the law and maintaining order in Denmark, under the direct supervision of the Ministry of Justice.⁵⁰⁰

According to a 2015 World Economic Forum report, the Danish Police was reportedly not affected by corruption and enjoyed a large degree of public trust.⁵⁰¹

The Danish Institute for Human Rights has highlighted issues of prison conditions in their annual status report on human rights in Denmark. The use of solitary confinement in Danish prisons and jails has previously been exposed to strong criticism from human rights monitoring mechanisms, especially in the case of solitary confinement during remand custody. In 2014 it was reported that solitary confinement measures carried out under the Sentence enforcement Act had been used with children on 158 occasions during the period of 2009-2013, including in the form of punishment cells for periods of up to two weeks. Only in a few of these cases did the children have access to meaningful contact with other inmates. Other critical areas were the use of punitive isolation cells (solitary confinement as disciplinary punishment) as well as administrative isolation also called “voluntary solitary confinement.”⁵⁰²

Private Security Forces

The Security Company Act applies to all private companies hiring security personnel.⁵⁰³ The Police in the district where the security company has its head office must formally approve all private security staff; this includes a formal application to be submitted to Police. During the execution of security services, security personnel must always be in the possession of personal identification cards issued by the National Commissioner of the Police. They cannot carry arms, including pepper spray.⁵⁰⁴

Access to Remedy

Bodies to which victims of corporate human rights abuses can file grievances and seek redress.

The Officials Court: The Officials Court hear cases concerning the interpretation or breach of agreements on wages and other terms of employment for government officials, etc. or provisions which supersede such, and the collective breach of the rule that officers must comply with that are applicable to their position.⁵⁰⁵

The Public Prosecutor for Serious Economic Crime (SØK): The Public Prosecutor investigates bribery and other serious economic crime.⁵⁰⁶ The Office received 954 cases concerning economic crime during 2014.⁵⁰⁷

The Danish Institute for Human Rights (DIHR): DIHR is Denmark's National Human Rights Institution and was appointed as National Equality Body on gender, race and ethnic origin. This means that DIHR provides assistance to victims of discrimination due to gender, race and ethnic origin in pursuing their complaints about discrimination. DIHR provides also advice on the right not to be discriminated against due to gender, race and ethnic origin. Individuals that consider themselves as victims of discrimination due to one of these grounds, can contact the Equality Counselling of DIHR to learn more about their rights and how to proceed with their case.⁵⁰⁸

With effect from January 2011, DIHR has also been appointed to act as an independent mechanism for the purpose of promoting, protecting and monitoring the implementation of the Convention on Rights for Persons with Disabilities by Denmark.

The Labour Market Court: The Labour Market Court is not part of the ordinary judicial system but has, according to the Labour Court Act, exclusive jurisdiction to deal first with all disputes of labour rights, especially breaches of collective agreements on wages and working conditions, including industrial actions in contravention of collective agreements.⁵⁰⁹

The Ministry of Employment, Social dumping hotline: The Ministry established in 2013 a hotline where offenses, cases of social dumping or lack of registration in RUT (Registration for Foreign Companies) can be reported. The fine for failing to register a foreign company was 10,000 DKK (approx. US\$ 1500).⁵¹⁰

The Working Environment Authority: The Working Environment Authority can receive information on the conduct of the companies from workers, concerned citizens, employer organisations, or other authorities.⁵¹¹

The National Board of Industrial Injuries: The Board is responsible for receiving and investigating cases related to industrial accidents. The board decides whether or not an injury has been recognized and whether or not one is entitled to compensation. If one disagrees with the decision of the board one may submit the decision to the National Social Appeals Board.⁵¹² Cases presented should not be older than 2 years, and 90 percent of all new cases registered need to be dealt with within one year after they are received.⁵¹³ During 2014 the Board received 14,893 cases, of which 12,358 were finalized by the end of the year.⁵¹⁴

The Board of Equal Treatment: The Board of Equal Treatment handles cases concerning Danish non-discrimination legislation except for legislation containing criminal sanctions. The Board can receive complaints, reach conclusions as to breaches of the law, award compensation for cases where a breach has been determined or refer cases to ordinary courts if decisions reached are not complied with.

The Board received 358 cases during 2014 and 225 decisions were adopted. 107 of these decisions related to gender and more than half related to labour relations and 37 were related to ethnic origins. Approximately 50 percent of the complaints were ruled in favour of the complainant while in cases of ethnic origins, the Board ruled in favour of complainants 1/3 of the time.⁵¹⁵

Cases from the Board of Equal Treatment includes complaints concerning an only women floor at a hotel in Copenhagen. The Board of Equal treatment found this to be gender discrimination.⁵¹⁶ Cases concerning discrimination due to a price gap between men and women at hairdressers are also reoccurring at the board. In these cases the verdict have been both for and against discrimination depending on the context of the law suit.⁵¹⁷

The Tribunal for Equal Pay: The Tribunal for Equal Pay was established in 2011 with the mandate to interpret and understand the Equal Pay Act, including jurisdiction over cases of gender-based unequal pay.⁵¹⁸ CEDAW noted in 2015 that there was no information available on successful cases seeking redress and compensation for wages difference.⁵¹⁹

The Industrial Arbitration Court: The court treats cases regarding interpretation of regular collective bargaining agreements, but after a general or specific agreement between the parties has been made. They also treat cases that would otherwise fall under the Industrial Court or the regular court, if the parties involved choose so.⁵²⁰

The Conciliation Institution: The Institution provides assistance when two parties cannot agree to enter into or renew an agreement related to labour disputes.⁵²¹

The Mediation and Complaints-Handling Institution for Responsible Business Conduct: Anyone can submit a complaint to mechanisms which is the Danish National Contact Point (NCP) under the OECD Guidelines for Multinational Enterprises, in relation to breaches of the Guidelines by a Danish company. During 2014, 6 complaints were received.⁵²²

The Danish Parliamentary Ombudsman: Anyone can file an individual complaint to the Ombudsman regarding a public institution. It has established an Office for Children that can receive complaints related to non-compliance of public authorities with national regulation; private institutions can also be subject to complaint.⁵²³ The Office for children differentiate itself from the regular ombudsman because its mandate also is outside public institutions. At the Ombudsman Office for children one can complain about if the municipality or your school are unwilling to help you, if decisions are made by the municipality or your school which you do not agree with, if you live at a foster home where you believe you are treated wrong or if your parents are divorced and you would rather live with the other party.⁵²⁴

Additionally, it has a mandate to monitor for equal treatment of persons with disabilities, focusing in particular on the accessibility to public buildings, transportation, etc.⁵²⁵ The Ombudsman can make recommendations but cannot adopt convictions. Over the last couple of years, the Ombudsman received between 4000-5000 complaints a year.⁵²⁶

The Complaint Board for Supply: The Complaint Board for Supply deals with complaints regarding public actors' violation of EU regulations on supply and quotation. The Board's decisions can be used if presenting the case to the Danish courts.⁵²⁷ The board received 120 complaints during 2014.⁵²⁸

Environmental Board of Appeals: The board is an independent administrative appeals for rulings related to planning, nature and the environment. In addition to the processing of appeals, the Environmental Board of Appeal provides information on its rulings so that citizens, authorities and other interested parties can benefit from the corpus of settlement decisions.⁵²⁹ The board settled 2107 cases during 2014.⁵³⁰

The Independent Police Complaint Authority: The Authority was established in 2012 to address accusations of misconduct within the police,⁵³¹ and has set a Police Complaints Council that has the overall responsibility for the Authority's activities. The Council consists of a chairman, who is a judge; a

lawyer; a university lecturer on legal forensics and two representatives of the public. The Authority received 2,248 cases during 2014, of which 1,614 cases were accepted under its jurisdiction. Almost half of the registered complaints dealt with abusive behaviour of the police, including excessive use of force, slander and harassment.⁵³²

Trade Unions: Permanent group of employees within one or more disciplines or professions, formed for the purpose of protection of its members with a special focus on wages and working conditions, primarily through the establishment and maintenance of collective bargaining with the employers either with an employers' association or at an individual business. They are private organizations without direct state funding with a democratically elected leadership.⁵³³ The trade unions also provide legal support if a disagreement arises. This could be in cases where a company fails to comply with the collective agreement or individual cases concerning legitimate hiring and dismissal.⁵³⁴

The unions provide individual assistance and advice to members relating to the security of their rights under the collective agreements or legislation, in terms of unemployment; recruitment and training as well as for local collective or individual negotiation of a more general nature. The union's ad pressure to the Government in order to promote worker-friendly legislation and management. Some unions have special ties with certain political parties and can therefore not be seen as apolitical. The biggest unions in Denmark are 3F, HK, FOA, Kristelig fagforening, Ledernes hovedorganisation, and Dansk Metal.⁵³⁵

Informal Justice Mechanisms

No informal justice mechanism has de facto power above the Danish legislation. However, informal religious, political and sectorial mechanisms were established in Denmark. Some of these religious, political and sectorial groupings were:

The Danish Islamic Centre that provided religious counselling.⁵³⁶

The Mosaic religious community, which was the biggest Jewish consolidation that worked towards providing the Jewish community in Denmark with their necessary religious, practical and cultural needs.

Likewise, there were other local community mechanisms; for instance the autonomous administration of the city Christiania where the local community is divided into 15 local areas in different sizes which are self-governing entities and in charge of the decisions in their areas. When disputes could not be resolved internally, the city has a common meeting body in order that can hear on disputes and problems.

Since Denmark is a country with both foreign immigration and refugees, the different ethnic minorities have transnational ties, which gives different geographical contexts. These transnational ties and the individual mobility and freedom in some cases entailed that other informal justice mechanisms become relevant and of significance to specific groupings and people.⁵³⁷

International Mechanisms

European Court of Justice: The Court of Justice of the European Union (CJEU) in Luxembourg encompasses three distinct courts (Court of Justice, General Court, and Civil Service Tribunal) that exercise the judicial functions of the European Union (EU), which aims to achieve greater political and economic integration among EU Member States. The CJEU hears complaints brought by individuals through the subsidiary General Court under three circumstances under Article 263 of the Treaty on the Functioning of the European Union (TFEU). First, individuals may bring a "direct actions" against any body of the EU for acts "of direct and individual concern to them." Second, individuals may bring "actions for annulment" to void a regulation, directive or decision "adopted by an institution, body, office or agency of the European Union" and directly adverse to the individual. Third, individuals may

bring “actions for failure to act” that can challenge an adverse failure of the EU to act, but “only after the institution concerned has been called on to act.”⁵³⁸

A case regarding discrimination based on obesity was presented in December of 2014 and made it evident that obesity can constitute a “disability” within the meaning of the Employment Equality Directive. The specific ruling decided that the obesity of the Danish citizen in question entailed a limitation, which resulted in particular physical, mental and psychological impairment. In this case, the Danish citizen who worked in a childcare facility, could therefore claim to have been dismissed on illegal grounds due to discrimination of his physical appearance.⁵³⁹

European Court of Human Rights: The European Court of Human Rights (ECHR and ECtHR) was established in 1959. The Court has 47 judges, one from each Member State. The object of the Court is to ensure observance of the European Convention on Human Rights (ECHR) by members of the Council of Europe. The Court examines applications from both individual citizens and states alleging human rights violations. In recent years, the Court has passed more than 1,000 judgments annually.⁵⁴⁰

DIHR writes that Denmark has been ruled against in several cases before the European Court of Human Rights⁵⁴¹. One case was concerning the closed-shop agreements. The applicants complained that the existence of closed-shop agreements in Denmark in their respective areas of employment had violated their right to freedom of association, secured by Article 11 of the Convention. The Supreme Court found for the defendant and awarded him damages in the amount of 200,000 Danish kroner (DKK) (Approx. US\$ 29,900). As regards Article 11 of the Convention.⁵⁴²

127 cases in The European Court of Human Rights database concern Denmark, one case related to anti-union-discrimination in 2006.⁵⁴³

UN Human Rights Council: The Human Rights Council has set Special Procedures that are independent human rights experts with the mandate to report on human rights from a thematic or country-specific perspective. They can act upon information received on alleged violations of human rights and send communications to States and non-State actors asking for clarification and action.⁵⁴⁴ One of those Special Procedures is the Working Group on the issue of human rights and transnational corporations and other business enterprises.⁵⁴⁵

No cases concerning Denmark have been reported to the council as of 2015.⁵⁴⁶

ORGANIZATIONAL – BASED MECHANISMS

World Bank: The World Bank has set an independent Inspection Panel that has the mandate to receive complaints from communities who believe they have been or are likely to be affected by a World Bank-financed project.⁵⁴⁷

Denmark has no current projects with the World Bank.⁵⁴⁸ There have not been any cases concerning Denmark to date.⁵⁴⁹

Inter-American Development Bank – Independent Consultation and Investigation Mechanisms (ICIM): The ICIM is an independent accountability mechanism that investigates allegations by groups or persons of communities that believe have been harmed by Bank-financed projects due to non-compliance with the IDB’s operational policies.⁵⁵⁰

The inter-American Development Bank do not operate in Denmark.⁵⁵¹

International Finance Corporation - Compliance Advisor Ombudsman: Adverse impacts related to projects financed by the International Finance Corporation or Multilateral Investment Guarantee Agency of the World Bank can be mediated and/or investigated by the Compliance Advisor Ombudsman (CAO). CAO’s mission is to address complaints by people affected by IFC/MIGA projects, and to enhance the

social and environmental accountability of both institutions. The CAO has indeed both a dispute resolution function and an investigatory one.⁵⁵²

The International Finance Corporation – Compliance Advisor Ombudsman do not have any cases concerning Denmark.⁵⁵³

NCP of the OECD Guidelines for Multinational Enterprises: The Mediation and Complaints-Handling Institution for Responsible Business, in its capacity of the Danish National Contact Point to the OECD, has the authority to receive complaints about breaches of the OECD Guidelines for Multinational Enterprise.⁵⁵⁴

The Guidelines are recommendations addressed by governments to multinational enterprises and they provide voluntary principles and standards for responsible business conduct. The Guidelines include chapters on the following topics: Human Rights (Chapter IV); Employment and Industrial Relations (Chapter V); Environment (Chapter VI); Combating bribery, bribe solicitation and extortion (Chapter VII); Consumers Interests (Chapter VIII); Science and Technology (Chapter IX); Competition (Chapter X); and Taxation (Chapter XI).⁵⁵⁵

6 cases were presented during 2014.⁵⁵⁶ One of the cases related to discrimination based on nationality and withholding of employees' passports.⁵⁵⁷

International Labour Organization: Trade unions and employers' organisations can submit complaints to the International Labour Organization's Committee on Freedom of Association.⁵⁵⁸ As of 2015, one case was under follow-up.⁵⁵⁹

Company Initiatives

Many Danish companies have engaged in human rights due diligence processes, examples of some of the biggest Danish Companies within different sectors are given below. These examples include activities through international networks and organisations (such as the UN Global Compact) on developing and implementing codes of conduct, human rights policies, and policies concerning specific human rights challenges, as well as partnerships and engagements with various stakeholders on specific areas of concern.

The list is non-exhaustive, and the companies and activities mentioned were chosen randomly amongst the largest companies in Denmark.

FL Smith, Engineering: The Company adopted a Human Rights Policy with the aim to ensure, among other things, equal opportunities in the workplace. Its Board of Directors announced in 2013 a target to increase women's representation in the Board by 9 percent; from 16 percent in 2013 to 25 percent by 2016. Among the initiatives to support the gender equality agenda, the company introduced in 2013 a Women Mentoring Programme in its Valby facility to create a space where female employees could express their ambitions; challenged their views; and learn from their assigned mentors and from their peers.⁵⁶⁰

Novo Nordisk, Healthcare/medicine: The Company has adopted a Human Rights approach, which builds on the UN guiding Principles and Business and Human Rights. They have supported the UN Universal Declaration on Human Rights as a part of their social responsibility since 1998, and treating everyone with respect is one of the essentials in their company. In 2002 they joined the UN Global Compact and are additionally a member of the Global Business Initiative on Human Rights.⁵⁶¹ Additionally, the company adopted a set of Global Labour Guidelines.⁵⁶²

The Lego Group, Toy manufacturer: The Company adopted the Responsibility and Human Rights Policy, which includes the UN Guiding Principles on Business and Human Rights. The company is committed to hiring and promoting women at managerial level. Accordingly, it adopted a Gender Diversity Policy in 2014 that stipulates their position to always hire the most suitable and competent person for any job. As of 2014, women represented 43 percent of the management level, an increase from 37 percent in 2013.⁵⁶³

The Lego Group, Toy manufacturer: The Company has a section on wages, benefits and holidays on its Code of conduct. This section specifies that the employee must be paid the local minimum wage or industry benchmark - whichever was the highest. The wages needed to be sufficient to cover living expenses. The company also complies with local laws on benefits such as pensions and sick and leave provisions.⁵⁶⁴

The Lego Group, Toy manufacturer: Their human rights policy includes safeguarding children from the negative impact of their business and to use their business to make a positive impact on children's right to play and to develop their potential. Additionally it refrains from using child labour and any kind of forced labour.⁵⁶⁵ The company has set up the Lego Compliance Line to report any potential breach of its ethical standards. During 2014, eight incidents were reported including some harassment cases at the workplace.⁵⁶⁶

Maersk, Trade: The Company had in 2014 made an assessment of the process of managing and mitigating human rights risks within the group and developed a new action plan for 2014-2015. They

have also developed guidelines to ensure that remediation processes for Human rights grievances are implemented consistently across the group.⁵⁶⁷ Additionally, the Company states in its Code of Conduct that they will not use any form of forced or involuntary labour, and that they refrain from practices that can give rise to a risk of involuntary labour.⁵⁶⁸

MT Hoejgaard, Construction: The Company implements various initiatives to combat industrial accidents. The company holds two working environment weeks every year, which are a platform to put additional emphasis on all construction sites with additional safety rounds and the projection of films that are specially produced for the occasion about the physical and psychological consequences of an industrial accident. The company recorded a reduction in the number of on site accidents from 27 per million working hours in 2013 to 8 in 2014.⁵⁶⁹

Novozymes, Biotechnology: The Company, which provides biological solutions for industries and markets, is committed to the UN Guiding Principles on Business and Human Rights. Accordingly, it is determined to offer a safe working environment. It has adopted safety campaigns such as the “Dare to Care” and “Stop and Think” to remind employees to be cautious in potentially risky situations. The company also encourages employees to a healthy lifestyle, which would limit unnecessary stress and extra work for colleagues.⁵⁷⁰

Arla, Dairy Production: Arla has updated their Human Rights Policy in order to align it with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines. They will also introduce due diligence procedures aligning with the UNGP’s and OECD guidelines ensuring that Arla is well placed to manage the human rights impacts of its global business activities in accordance with international human rights guidelines.⁵⁷¹ In Denmark, Arla have initiated a comprehensive Zero Waste program. Among some of the activities under the Zero Waste program Arla offers environmental checks for every Arla farm with a focus on reducing waste. They recycle damaged products in biogas plants to avoid waste. They also reduce food waste by donating excess production to homeless through cooperation with the Danish Food Bank Initiative.⁵⁷²

Carlsberg, Brewery: For their global operations, including the ones in Denmark, the brewery company adopted an Environmental Policy, which sets out the environmental standard that all production facilities should meet the goal of reducing the negative environmental impact of its operations and increase the efficiency when using natural resources. The policy focuses on the following areas: waste; wastewater; water; packaging; energy and emissions; systems and documentations; and stakeholders.⁵⁷³

Dong Energy, Energy: The Company, when performing environmental impact assessments of their operations at power plants or wind farms, includes a number of environmental variables such as emissions of carbon; sulphur dioxide; impact on biodiversity and waste production. The company also focuses on the production of clean energy as a business strategy.⁵⁷⁴

Vestas, Wind Energy: The Company has adopted a Human Rights Policy, which sets out a Social and Environmental Due Diligence Process (ESDDP) for turnkey projects globally. The environmental aspects of the assessments includes, among others, landscape and visual impressions; flora; fauna; noise and shadows. The ESDDP conducted in the Horns Rev Reef in Denmark in particular included studies on the environmental impact the project had locally on birds, fish, porpoises, seals and fauna.⁵⁷⁵

ISS services, Cleaning: The Company has adopted an Anti-Corruption Policy, which sets out the company’s position on corruption and bribery.⁵⁷⁶

Many **small and medium** sized companies work with CSR and human rights as well.

150 small and medium sized Danish enterprises are listed as active on the UN Global Compact webpage.⁵⁷⁷

Each year a number of companies are awarded a **CSR-award** due to their good work with CSR. The different prizes are divided into several categories amongst these are awards for small-medium sized companies. This year the CSR People Prize – 100 was won the restaurant Dronning Lousie from Esbjerg.⁵⁷⁸

FSR (Danish Auditors) also award companies for their CSR efforts. Their awards are divided into several categories like the CSR awards in order to recognize both small, medium and large companies. This year Palsgaard a company making emulsifiers and stabilizers won the CSR prize for companies with less than 2000 employees.⁵⁷⁹

Other small and medium sized companies who have made an effort with human rights and CSR are Gran Living who are a member of the UN Global Compact and have developed a Code of conduct.⁵⁸⁰ Ingemann Components A/S who are a member of Global Compact⁵⁸¹ and R2 Groups A/S who are a member of the UN Global Compact and certified by the Green network for developing a solid CSR program.⁵⁸²

12 Danish small and medium sized companies were in 2014 a part of a CSR project to encourage their work with CSR and show them how it can benefit their company. The project was financed by the Danish Business Authorities and carried out through intense counselling performed by Deloitte. The companies involved were, Green Team Group, Fiberline, LaserTryk, FC. Midtjylland, Qubiqa, DGE, Ganni, Mads Nørgaard, Barbara I Gongini, LauRie, Danefæ and POMPdeLUX. The work with the small and medium sized companies resulted in a guide for small and medium sized companies on how to begin their CSR work.⁵⁸³

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Other small and medium sized companies who have made an effort with human rights and CSR are:

Gran Living (Home Accessories): is a member of the UN Global Compact and have developed a Code of conduct.⁵⁸⁷

Ingemann Components A/S (Support Services): Is a member of Global Compact⁵⁸⁸

R2 Groups A/S (Chemicals): Who is a member of the UN Global Compact and certified by the Green network for developing a solid CSR program.⁵⁸⁹

Clipper Group Ltd, (Industrial transportation): Has adopted a ship recycling policy and become a member of the UN global Compact.⁵⁹⁰

Brdr Moller A/S (Construction and materials): Are certified in the working environment standard OHSAS 18001, the environmental ISO 14001 standard, a member of the UN global compact as well as the global reporting initiative.⁵⁹¹

Projects:

12 Danish small and medium sized companies were in 2014 a part of a CSR project to encourage their

work with CSR and show them how it can benefit their company. The project was financed by the Danish Business Authorities and carried out through intense counselling performed by Deloitte. The companies involved were, Green Team Group, Fiberline, LaserTryk, FC. Midtjylland, Qubiqa, DGE, Ganni, Mads Nørgaard, Barbara I Gongini, LauRie, Danefæ and POMPdeLUX. The work with the small and medium sized companies resulted in a guide for small and medium sized companies on how to begin their CSR work.⁵⁹²

In addition, The Danish Industry Foundation have made an effort to include sustainability in Danish Small and Medium sized companies. The project aims at helping small and medium sized companies develop in a more sustainable direction both in term of economy but also socially and environmentally. The project is helping the small and medium sized companies through preparation in the form of a dialogue with the companies, data collection in order to learn the need of the companies, workshops for inspiration and new knowledge, “learning packages” which will be used for education purposes and the intermediation of the result of the project to relevant partners. 40 companies are expected to participate in the project and the aim is for 80 percent of them to have concrete sustainable initiatives by the end of the project.⁵⁹³

Sector Profiles

The following sections contain information on some of the largest sectors in Denmark:

- Construction
- Agriculture
- Service

These sectors have been chosen based on their size and potential impacts based on cases and issues identified throughout this country guide⁵⁹⁴.

Construction

Operating Environment	
Sector contribution to GDP (%)	5-8 (2013)
Sector contribution to employment (%)	6 (2014)
Major products	

Relevant laws

- Constitution of Denmark, 1953
- Working Environment Act, 2005
- Consolidation Act on Workers' compensation, 2009

Sector Profile

The building and construction sector in Denmark was one of the largest industrial sectors in the country. The sector accounted for 5 and 8 percent of Denmark's GDP as of 2013.⁵⁹⁵

Additionally, the sector employed approximately 160,000 people during 2014, including in the construction of new buildings and extensions; repair and maintenance; civil engineering; and clerical work, according to official figures.⁵⁹⁶ Contractors, carpenters and electricians each accounted for approximately 20 percent of the total value added for the contractors construction companies, and were thus the three largest industries in 2013.⁵⁹⁷

The construction sector played a key role in the government's ambitions for growth and increased productivity, as well as in the realisation of an ambitious climate and energy policy.⁵⁹⁸ In 2014, a Construction Policy Strategy was adopted to facilitate business in the sector and to promote sustainability in construction. The strategy creates better conditions for competition in construction, and seeks to streamline the technical elements of building applications and make them more effective. Furthermore, it emphasize on sustainability as construction could play a relevant role in reducing greenhouse gas emissions and mitigate other climate and environmental issues.⁵⁹⁹

Areas for Attention

Social Dumping

Social dumping was a phenomenon that is and was discussed widely in Denmark. Social dumping do not have a single definition but cover the precarious working conditions, wages and working hours which foreign workers in Denmark might be subjected to, which result in an unfair competition between foreign workers and Danish workers and companies.

Each year the working environment Authority, the tax authorities and the police carry out a number of national and regional joint actions in areas with suspected social dumping. They have special focus on construction sites, agriculture, gardening and restaurants/ the service sector.⁶⁰⁰ The Danish Tax Authorities had 2596 actions in these sectors in 2014 alone. 1780 of these were within construction.⁶⁰¹

Migrants and their descendants (including refugees)

Figures from Statistics Denmark from the first quarter of 2015 reported that Polish citizens were the largest group of western ethnic minorities in the country.⁶⁰²

Polish nationals in particular were employed in low-paid jobs, with poor working conditions, as stated in a study conducted by the Danish Confederation of Trade Unions LO in 2009. Most of them worked in the construction sector.⁶⁰³

Non-Danish nationals were, according to a survey from Statistics Denmark made in 2013, more willing to be employed in low-wage jobs. 27 percent of all migrants who worked in Denmark had a job which payed less than 130 DKK pr. Hour. (Approx. US\$ 19.50) This number was only 10 percent for ethnic Danes.⁶⁰⁴

Figures from the Danish Agency for Labour Market and Recruitment found that there had been an increase in workers from western ethnic minorities from Eastern Europe since 2010. In 2014 there were 14,264 workers from Eastern European within the construction sector.

A Danish newspaper decided to do a random sample at the Metro construction site in February 2015. The sample showed 13 out of 33 foreign workers working as informal workers. One of the workers explained how he never received any pay checks, he was paid in cash and he was paid less than what was stated on his contract.⁶⁰⁵

Occupational Health and Safety

According to a 2014 Nordic Labour Journal, construction workers in Denmark had twice the risk of being involved in a workplace accident than workers in other sectors. Even though the construction sector employed only 6 percent of the Danish workforce, it accounted to 10 percent of all accidents.⁶⁰⁶

In order to minimize the number of work injuries in construction the Danish Ministry of Employment created a hotline. The hotline provides advice and knowledge on ways to avoid work injuries for consultants and planners in the industry. The hotline is one of the 50 initiatives in a strategy towards a safer work environment in the construction sector.⁶⁰⁷

Trafficking

Denmark was a destination country for men and women subjected to forced labour and sex trafficking, as noted by the US Department of State in 2014.⁶⁰⁸ According to the Danish Centre against Human Trafficking, 347 persons were assessed to be victims of human trafficking during the period 2007 – 2013.⁶⁰⁹ During 2013 alone, 76 cases of human trafficking were recorded. Out of the 76 cases, 11 were related to forced labour and the types of work included in the construction sector.⁶¹⁰

Cases

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **September 2014, Politiken.dk:** A 23-year-old carpenter was working on a house near Aarhus when he fell of the scaffold he was standing on. The drop was 2.8 meters on concrete floors. The young man was knocked unconscious by the fall and later died of his injuries at the local hospital.⁶¹¹
- **February 2015, TV2.dk:** There have been much debate and cases related to Metro Construction in Copenhagen where among other thing it was proven that 200 workers where living under inhuman working conditions⁶¹².

Agriculture

Operating Environment	
Sector contribution to GDP (%)	1,3 (2014)
Sector contribution to employment (%)	2,4 (2013)

Major products	Wheat, barley, rape seed, rye, sugar beets, potato, spinach, cabbage, berries.
Relevant laws	<ul style="list-style-type: none"> • Law on fertilizers and soil improvers Act, 2009⁶¹³ • Law on Organic production, 2009⁶¹⁴ • Law on Agricultural Property, 2010⁶¹⁵ • Law on Buffer Zones, 2011⁶¹⁶ • Law on agricultural use of fertilizers and plant cover, 2011⁶¹⁷

Sector Profile

Traditionally, agriculture has been one of the major sectors in Denmark and it was considered among the most efficient and knowledge-based in the world.⁶¹⁸

In Denmark more than 60 percent of the land area was farmland as of 2014.⁶¹⁹ Approximately 20 percent of holdings had more than 100 hectares, as compared to 2,7 in most other European Union countries.⁶²⁰ Organic agriculture has been increasing over the past decade, placing Denmark as the country within Europe with the highest consumption rate of organic products, including vegetables and fruits.⁶²¹ Approximately 8 percent of all food sold in Denmark was organic as of 2015, according to the Ministry of Agriculture.⁶²² The Danish Food and Agriculture Council reported in 2014 that almost 7 percent of total agriculture area was cultivated organically.⁶²³

Denmark was home to various types of agricultural production from animal products such as pork, beef, and poultry and dairy to vegetable products including potato starch and grass seeds, as well as traditional grain and vegetable crops.⁶²⁴ The agriculture and food sector as a whole represented 25 percent of total Danish commodity exports in 2014.⁶²⁵

The agriculture sector employed 2.4 percent of the Danish workforce as of 2013, 4,7 percent were below 35 years of age and only 18 percent above 64 years of age, as reported by the European Commission in 2013.⁶²⁶

Areas for Attention

Social Dumping

Social dumping was a phenomenon that was discussed widely in Denmark. Social dumping did not have a single definition but covered the precarious working conditions, wages and working hours which foreign workers in Denmark might be subjected to, which resulted in an unfair competition between foreign workers and Danish workers and companies.

Each year the working environment Authority, the tax authorities and the police carry out a number of national and regional joint actions in areas with suspected social dumping. They have special focus on construction sites, agriculture, gardening and restaurants/ the service sector.⁶²⁷ The Danish Tax

Authorities had 2596 actions in these sectors in 2014 alone. 271 of these were within the green sector.⁶²⁸

Land Acquisition

Since 2012, farmers have not been allowed to use (cultivate or fertilize etc.) the land 10 meters from waterways.⁶²⁹ Media reports from 2013 noted that there has been some debates as to whether this constituted expropriation of privately owned land for buffer zones between agricultural land and waterways. Additionally, there have been accusations that farmers have not been adequately consulted and informed on the implementation of the new requirements on buffer zones.⁶³⁰

Wages

Danish law does not mandate a national minimum wage, and unions and employer associations negotiate minimum wages.

Lower salaries were reportedly in sectors including the agriculture, as of 2013.⁶³¹ A large part of the workers in the agricultural sector were western migrants, 22 percent to be exact. These were often willing to accept a lower salary than ethnic Danes which resulted in social dumping.⁶³²

Water

The agricultural sector was reportedly contributing to pollution as a result of the use of pesticides. The sector alone accounted for more than 85 percent of the total pesticides consumption in Denmark.⁶³³ According to the Danish NGO Danish Society for Nature Conservation (DN), traces of pesticides from agriculture were found in water wells. DN further reported that between 1999-2009, almost 1,300 Danish drinking water wells contained residues of pesticides. These wells were subsequently taken out of service.⁶³⁴

The European Environment Agency noted that the use of pesticides was exceeding national targets as of 2015.⁶³⁵

Food and livelihood

An increasing number of people have, according to the Danish society for Nature Conservation, been infected with MRSA in 2014 that originates in pigs.⁶³⁶ Methicillin-resistant *Staphylococcus aureus* (MRSA) is a bacterium that causes infections in different parts of the body. It's tougher to treat than most strains of *staphylococcus aureus* - or staph, because it's resistant to some commonly used antibiotics.⁶³⁷ According to the Danish Society for Nature Conservation 78 percent of the total use of medicine within agriculture is used on pig-farms.⁶³⁸ The large amount of medicine given to pigs creates, according to a professor from DTU, resistant bacteria that is being transferred to humans when we eat meat.⁶³⁹

According to the Ministry of Environment and Food, the biodiversity in Denmark is under pressure. The threats are for example nutrient levels, regulation of water movement, intensive business operations, as well as urban expansion and infrastructure development.⁶⁴⁰

According to the ministry the dangers for the biodiversity in our water environments are particularly the leakage of nitrogen and phosphors, which threaten the water bodies including lakes, fjords and inland waters. A large part of the leaking is from agriculture.⁶⁴¹

Trafficking

The latest study from 2011 on human trafficking in the green sector/agriculture found that amongst the 15 primary respondents, one incident of possible human trafficking and forced labour was discovered.

Victims were reportedly recruited together with other workers so it could therefore be assumed that more undiscovered cases of forced labour existed in the green sector.⁶⁴²

Cases

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

July 2015, fodevarewatch.dk: A farmer on Fyen have been reported to the respective union due to precarious working conditions and wages towards workers from Rumania. It was the Rumanian Embassy who decided to report the conditions to the union where the Rumanian workers received less than the agreed minimum wage and were demanded to work 10-11 hours a day under unreasonable terms.⁶⁴³

Services

Operating Environment	
Sector contribution to GDP (%)	77,5% (2014) ⁶⁴⁴
Sector contribution to employment (%)	77,1% (2011) ⁶⁴⁵
Major products	
Relevant laws	<ul style="list-style-type: none">• Constitution of Denmark, 1953• Working Environment Act, 2005

Sector Profile

In Denmark, seven out of ten employed in the private sector worked within the service sector, this includes jobs within consulting, trade and transport. The entire service sector accounted for 1.3 million workers. The number of people employed in the service sector has increased with over 45 percent since 1966 while other sectors such as the industry and agriculture have decrease. According to new statistics, 63 percent of all companies that reported financial growth belonged to the service sector.⁶⁴⁶

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construction sites, agriculture, gardening and restaurants/ the service sector.⁶⁴⁷ The Danish Tax Authorities had 2596 actions in these sectors in 2014 alone. 276 of these were within the service sector.⁶⁴⁸

Trafficking

In 2014 an article by DR reported that there existed approximately 700 slaves in Denmark. According to the source, slavery often took place behind closed doors of factories, hotels, restaurants, brothels and private homes.⁶⁴⁹

Denmark was a destination country for men and women subjected to forced labour and sex trafficking, as noted by the US Department of State in 2014.⁶⁵⁰ According to the Danish Centre against Human Trafficking, 347 persons were assessed to be victims of human trafficking during the period 2007 – 2013.⁶⁵¹ During 2014 alone, 71 cases of human trafficking were recorded. The majority of victims were from Nigeria, followed by Rumania, Uganda, Ghana, Kenya, Brazil and Vietnam. Out of the 71 cases, 3 were related to forced labour and the types of work included domestic work, labourers in restaurants, painters, construction and the cleaning sector. The Centre Against human Trafficking emphasized that those numbers were the people assessed traded in 2014. The statistics contained only people who were officially assessed traded by the Danish authorities, and should not be seen as a statement for the extent of human trafficking in Denmark, as this number could be higher. The field was subject to underreporting and The Centre against Human Trafficking (CMM) estimated that the real extent of trafficking victims was far greater.⁶⁵²

Unionisation and working conditions

Approximately 84 percent of all workers were covered by collective bargaining agreements as of 2014.⁶⁵³

The latest study from 2012 on the public and private sector showed that 100 percent of all public employees were covered while 71 percent of private sector employees were covered.⁶⁵⁴ Additionally, an article from *ugebrevet A4* emphasized that only a small part of the restaurant business worked under a collective agreement, which resulted in long work hours and precarious wages. Only one out of five restaurants in Denmark had a collective agreement.⁶⁵⁵

Lower salaries were reportedly including in sales and services; as opposed to management work; high qualification jobs; and office work, as of 2013.⁶⁵⁶

Cases

Reports of business-related human rights issues from NGOs, multilateral institutions and the media.

- **September 2013, TV2 Nyhederne:** In 2012 the trade union 3F started a blockade of the restaurant Vejlegården in sympathy with its employees because the new management chose to terminate the existing collective agreement with 3F and entered into a new agreement with another trade union, which was a so-called “yellow” union. The conflict resulted in a broader discussion on the right to freedom of association, including free choice of union membership.⁶⁵⁷
- **January 2013, politiken.dk:** Forced labour and slave-like conditions was discovered within a cleaning company called Forenede Service. This led to the dismissing of 30 cleaning assistants and 5 administrative workers. The company have later decided to get rid of all their sub-contractors as well as introduced a strict monitoring system in order to avoid future cases concerning forced labour.⁶⁵⁸

Annex 1 - International Legal Commitments

UN Conventions	
International Covenant on Economic, Social and Cultural Rights	RATIFIED
International Covenant on Civil and Political Rights	RATIFIED
Second Optional Protocol to the International Covenant on Civil and Political Rights aiming at the Abolition of the Death Penalty	RATIFIED
Convention Against Corruption	RATIFIED
Convention Against Torture	RATIFIED
Convention on the Elimination of All Forms of Racial Discrimination	RATIFIED
Convention on the Elimination of All Forms of Discrimination Against Women	RATIFIED
Amendment to article 20, paragraph 1 of the Convention on the Elimination of All Forms of Discrimination against Women (1995)	ACCEPTED
Optional Protocol to the Convention on the Elimination of All Forms of Discrimination against Women (1999)	RATIFIED
Convention on the non-applicability of statutory limitations to war crimes and crimes against humanity (1968)	NOT SIGNED
Convention on the Prevention and Punishment of the Crime of Genocide (1948)	RATIFIED
Amendment to article 8 of the International Convention on the Elimination of All Forms of Racial Discrimination (1992)	ACCEPTED
Convention on the Rights of Persons with Disabilities	RATIFIED
Optional Protocol to the Convention on the Rights of Persons with Disabilities (2006)	ACCEPTED
Convention on the Rights of the Child	RATIFIED
Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict	RATIFIED
Optional Protocol on the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography	RATIFIED

International Convention for the Protection of All Persons from Enforced Disappearance (2006)	SIGNED
International Convention on the Protection of All Migrant Workers and Members of Their Families	NOT RATIFIED
Convention Against Transnational Organized Crime Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, supplementing the UN Convention against Transnational Organised Crime	RATIFIED
Regional Instruments	
European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol to the European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 2 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 3 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 4 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 5 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 6 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 7 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 8 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 9 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 10 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED
Protocol No. 11 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	RATIFIED

Protocol No. 12 to the 1950 European Convention for the Protection of Human Rights and Fundamental Freedoms	NOT SIGNED
European Convention for the Prevention of Torture and Inhuman or Degrading Treatment of Punishment	RATIFIED
Protocol No. 1 to the European Convention for the Prevention of Torture and Inhuman or Degrading Treatment of Punishment	RATIFIED
Protocol No. 2 to the European Convention for the Prevention of Torture and Inhuman or Degrading Treatment of Punishment	RATIFIED
International Labour Organization Conventions	
ILO Hours of Work (Industry) Convention (C1, 1919)	NOT RATIFIED
ILO Forced Labour Convention (C29, 1930)	RATIFIED
ILO Hours of Work (Commerce and Offices) Convention (C30, 1930)	NOT RATIFIED
ILO Night Work of Young Persons (Non-Industrial Occupations) Convention (C79, 1946)	NOT RATIFIED
ILO Labour Inspectors Convention (C81, 1947)	RATIFIED
ILO Freedom of Association and Protection of the Right to Organise Convention (C87, 1948)	RATIFIED
ILO Night Work of Young Persons Employed in Industry Convention (C90, 1948)	NOT RATIFIED
ILO Protection of Wages Convention (C95, 1949)	NOT RATIFIED
ILO Right to Organise and Collective Bargaining Convention (C98, 1949)	RATIFIED
ILO Equal Remuneration Convention (C100, 1951)	RATIFIED
ILO Social Security (Minimum Standards) Convention (C102, 1952)	RATIFIED
ILO Abolition of Forced Labour Convention (C105, 1957)	RATIFIED
ILO Discrimination (Employment and Occupation) Convention (C111, 1958)	RATIFIED
ILO Social Policy (Basic Aims and Standards) Convention (C117, 1962)	NOT RATIFIED
ILO Equality of Treatment (Social Security) Convention (C118, 1962)	RATIFIED
ILO Employment Policy Convention (C122, 1964)	RATIFIED
ILO Minimum Age (Underground Work) Convention (C123, 1965)	NOT RATIFIED

ILO Medical Care and Sickness Benefits Convention (C130, 1969)	RATIFIED
ILO Minimum Wage Fixing Convention (C131, 1970)	NOT RATIFIED
ILO Holidays with Pay (Revised) Convention (C132, 1970)	NOT RATIFIED
ILO Workers' Representatives Convention (C135 of 1971)	RATIFIED
ILO Minimum Age Convention (C138, 1973)	RATIFIED
ILO Migrant Workers (Supplementary Provisions) Convention (C143, 1975)	NOT RATIFIED
ILO Working Environment (Air Pollution, Noise and Vibration) Convention (C148, 1977)	RATIFIED
ILO Occupational Safety and Health Convention (C155, 1981)	RATIFIED
ILO Workers with Family Responsibilities Convention (C156, 1981)	NOT RATIFIED
ILO Termination of Employment Convention (C158, 1982)	NOT RATIFIED
ILO Indigenous and Tribal Peoples Convention (C169, 1989)	RATIFIED
ILO Night Work Convention (C171, 1990)	NOT RATIFIED
ILO Prevention of Major Industrial Accidents Convention (C174, 1993)	NOT RATIFIED
ILO Worst Forms of Child Labour Convention (C182, 1999)	RATIFIED
ILO Maternity Protection Convention (C183, 2000)	RATIFIED

Environmental Instruments

Stockholm Convention on Persistent Organic Pollutants (2001)	RATIFIED
Kyoto Protocol (1997)	RATIFIED
United Nations Convention on Biological Diversity	RATIFIED
United Nations Framework Convention on Climate Change	RATIFIED
Montreal Protocol on Substances that Deplete the Ozone Layer, 1987	RATIFIED
Basel Convention on the Control of Transboundary Movements of Hazardous Wastes, 1989	APPROVED
Aarhus Convention on access to information, public participation in decision-making and access to justice in environmental matters, 1998	RATIFIED

Other International Instruments

Declaration on the Rights of Indigenous Peoples	SIGNED
Rome Statute of the International Criminal Court	RATIFIED
UNESCO Convention concerning the Protection of the World Cultural and Natural Heritage (1972)	RATIFIED

Sources

Laws and Policies

Act no. 442 on Measures to Prevent Money Laundering and Financing of Terrorism, 2007

Act nr. 998 on Public Schools, 2010

Act on equal treatment Between women and Men, 2007

Act on the Work of Young Persons, 2005

Act on the Board of equal treatment, 2008

Act on Maternity Equalisation in the Private Labour Market, 2006

Act on Green Accounts, 2010

Act on target figures and policy on gender balance in corporate boards, 2012

Act on Ethnic Equal Treatment, 1987

Act on the Change of various legal provisions regarding the application for, reporting of, requests, communication and declaration for public authorities, 2013

Act no. 606 on Transparency in Public Administration, 2013

Act on Sales of Real Estate, 1986

Act prohibiting differential treatment in the labour market, 1996

Act respecting prohibition on discrimination in the labour market, 2005, and amendments

Act respecting equal wages for men and women, 2003

Agriculture Act, 2010

Assessment Act, 2002

BEK nr 497 af 15/05/2013, The Environment supervisory Order

Constitution of Denmark, 1953

Consolidation Act on Social Services, 2013

Consolidation Act on Entitlement to Leave and Benefits in the Event of Childbirth, 2006

Consolidation Act on Equal Treatment act no.553, 2002

Consolidation Act on the Equal Treatment of Men and Women as regards Access to Employment, Act no. 734, 2006

Consolidation Act to Compensate Disabled Persons in Employment, 2009

	<p>Condominium Act, 2006</p> <p>Criminal Code, 2012</p> <p>Danish Aliens Act, 2013</p> <p>Danish Subdivision Act, 2003</p> <p>Data Protection Act, 2000</p> <p>Holiday Act, 2010</p> <p>Law on Access to Information, 2013</p> <p>Land Registration Act, 1926</p> <p>Maternity equalization scheme for maternity, paternity and parental leave for self-employed persons, 2014</p> <p>Political Funding Act, 2006</p> <p>Public Administration Act, 1985</p> <p>The Act on the European Convention on Human Rights</p> <p>The annual Accounts act (2011)</p> <p>The Administration of Justice Act, 2013</p> <p>The Danish Accountants Act, 2008</p> <p>The Environmental Protection Act, 2006</p> <p>The Security Company Act, 1999</p> <p>The Transgender Act, 2014</p> <p>The Working Environment Act, 2005</p> <p>Wind Turbine Order, 2012</p> <p>Consolidation Act on Workers' compensation, 2009</p>
National Institutions	<p>ATP (Labour market supplementary pension)</p> <p>Centre Against Human Trafficking</p> <p>Danish Business Authority</p> <p>Danish Customs and Tax Administration</p> <p>Danish Data protection Agency</p> <p>Danish National Contact Point under the OECD - The Mediation and Complaints-Handling Institution for Responsible Business Conduct</p> <p>Danish Ecological Council</p> <p>Danish Police</p> <p>Danish Security and Intelligence Service (PET)</p>

	<p>Danish Society of Engineers</p> <p>Denmark Statistic</p> <p>Equal Treatment Board</p> <p>Environmental Protection Agency</p> <p>Danish Prison and Probation Service</p> <p>Ombudsman</p> <p>Ministry of Climate Change and Energy</p> <p>Ministry of Climate Change and Energy– Geological Survey of Denmark and Greenland</p> <p>Ministry of Children, Education, Gender Equality</p> <p>Ministry of Ecclesiastical Affairs</p> <p>Ministry of Finance</p> <p>Ministry of Foreign Affairs</p> <p>Ministry of Food, Agriculture and Fisheries</p> <p>Ministry of Housing, Urban and Rural Affairs</p> <p>Ministry of Interior</p> <p>Ministry of Employment</p> <p>Ministry of Environment</p> <p>Ministry of Justice</p> <p>Municipality of Copenhagen</p> <p>National Board of Industrial Injuries</p> <p>National Research Centre for the Working Environment</p> <p>National Centre for Environment and Energy</p> <p>The Danish Energy Authority</p> <p>The Nature Agency</p> <p>The Danish Energy Agency</p> <p>The Danish Parliament</p> <p>The Metro Authority</p> <p>The Prime Minister's Office</p> <p>The Working Environment Authority</p>
National Human Rights Institution	Danish Institute for Human Rights
Local Organisations	<p>Borger.dk</p> <p>Consortium for Legal Talent</p>

	<p>COWI</p> <p>Danish Agriculture and Food Council</p> <p>Danish Economic Council of the Labour Movement</p> <p>Danish National Centre for Social Research</p> <p>Danish Society for Nature Conservation</p> <p>Danske Handicaporganisationer</p> <p>DaneAge</p> <p>Din Rets Hjælp</p> <p>Institut for Planlægning</p> <p>LOOK Landsorganisation af Kvindekrisecentre</p> <p>KVINFO</p> <p>Nyt i Danmark</p> <p>Vox Meter</p>
International Organisations	<p>European Commission</p> <p>European Environment Agency</p> <p>European Union Agency for Fundamental Rights</p> <p>European Parliament Intergroup on LGBT Rights</p> <p>International Labour Organization</p> <p>ILO Committee of Experts on the Application of Conventions and Recommendations</p> <p>Organization for Economic Cooperation and Development</p> <p>United Nations Development Programme</p> <p>UN Committee on Economic, Social and Cultural Rights</p> <p>UN Committee on the Elimination of Discrimination against Women</p> <p>UN Committee on the Rights of the Child</p> <p>UN Committee on the Rights of Persons with Disabilities</p> <p>United Nations Environment Programme</p> <p>UNSTATS</p> <p>World Bank</p>
International Sources	<p>Academic Network of European Disability Experts</p> <p>Business Anti-Corruption Portal</p> <p>Business and Human Rights Resource Centre</p> <p>CIA Factbook</p>

	<p>Computer World</p> <p>Danish Medial Journal</p> <p>Deloitte</p> <p>European Federation of Public Services Union</p> <p>Freedom House</p> <p>International Consortium of Investigative Journalists</p> <p>Maritime Anti-Corruption Network</p> <p>Moalem Weitemeyer Bendsten Law Firm</p> <p>Norden organisation</p> <p>Nordic Labour Journal</p> <p>Open Government Partnership</p> <p>Practical Law</p> <p>PriceWaterhouse Coopers</p> <p>Save the Children</p> <p>Transparency International</p> <p>University of Copenhagen – Employment Relations Research Centre</p> <p>US Department of States</p> <p>World Economic Forum</p> <p>Worker Participation EU</p>
Media Reports	<p>Avisen</p> <p>Berlingske</p> <p>Bloomberg</p> <p>Copenhagen Post</p> <p>CNN</p> <p>Dagens</p> <p>Danish Radio</p> <p>fodevarewatch</p> <p>Politiken</p> <p>RT News</p> <p>The Local</p> <p>TV2</p> <p>UgebrevetA4</p>

Companies	Arla Foods Dong Energy DSV FL Smith Grundfos LEO Pharma Lundbeck Pharma MT Højgaard Norden Novo Nordisk Novozymes The Lego Group Vestas
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