

# WAGE STATISTICS DIS GUIDELINES

## DA'S WAGE STATISTICS FOR DANISH SHIPOWNERS

Danske Rederier/Danish Shipping decided that all reports concerning seafarers' work on DIS ships must be reported to DA Statistics. You use your administrative payroll system to extract data for the wage statistics, and subsequently submit the report on [http://indberetning.da.dk/Min Side \(or Log ind\)/Indberet Statistik/ DIS Struktur \(or DIS Test\)](http://indberetning.da.dk/Min Side (or Log ind)/Indberet Statistik/ DIS Struktur (or DIS Test)). Please be advised that our website is not in English.

The statistical reporting for each employee must include personal information and wage information variables as described in this guideline. In addition each seafarer must be reported with IMO number – or numbers – country of birth and currency in which the seafarer is paid. The technical description on how to build a report is described in ESI-standard for DIS-wage statistics.

### **Wage statistics DIS – Annual structure statistic (DIS Struktur)**

Shipping companies with seafarers must report to the annual structure statistic. The study takes the calendar year as its period of measurement and the report must include all seafarers who have signed on a ship registered in DIS and have received salary/wage during the calendar year. If the seafarer serves on different ships during the year, the report must be split into as many payroll periods for the seafarer as there are different ships e.g. IMO numbers.

Each seafarer must be included with the *actual period of employment on each ship*. Remember to deregister seafarers who have resigned in the payroll system, and update statistical information regarding new hires.

### **Wage statistics DIS – Four quarterly tests (DIS Test)**

In order to correct any errors or omissions in time we have made it possible to report tests on a quarterly basis. The tests are comprised of the same information as the annual statistic, but the measurement period is only one wage period in a specific quarter (e.g. usually one month). If you have a report containing October 2020 you have to upload the file choosing 'Uge 46, 2020 (4.kvt.)'.

### **Do you have any questions?**

If you have questions regarding:

- *Access to Min Side (Log ind) – indberetning.da.dk* please contact DA Statistik at +45 33 38 92 00, email: [dastat@da.dk](mailto:dastat@da.dk) or visit our website at <http://indberetning.da.dk>
- *The set-up etc. of statistics in administrative payroll systems* please contact your supplier or your service agency for assistance.
- *The current agreement* please contact Danish Shipping.

## WHAT DATA MUST BE REPORTED?

The reporting of statistical data includes all seafarers and at least one set of personal information and one set of wage information for each seafarer. Exactly what type of personal data and wage data you need to collect and report is described on the following pgs. 3-7.

### Personal information – Master data

Personal or master data for statistical purposes about the individual seafarer are usually registered in the payroll system. The data, cf. pg. 3, consists of a number/type, a code and if required, a date. It must be registered upon hiring of the seafarer and subsequently updated only in cases where there are changes to the seafarers employment relationship.

A few points relating to the master data with regard to registration/updating of statistical information on the seafarer are worth highlighting:

- **Division into employment relationships**

During the course of employment, a seafarer may for example, change job position, get a new rank/rating, be given other employment terms and conditions, etc. These changes must also be stated in the master data for the statistics and initiate an enumeration of all wage data. Exactly what personal information variable initiates divisions are highlighted in grey on pg. 3 and is called 'Break'. The report must be divided into the periods during which the different sets of codes have been applicable with a corresponding enumeration of all wage data. This division is usually carried out automatically in your administrative system, but it is crucial for the division that you update the employee's code at the right time and, when required, also with the correct date.

- **Codes for job position (personal information variable 0351)**

The code corresponds to the code you report to Ud-ligningskontoret on the individual seafarer. Foreign seafarers serving on DIS ships must also be registered with a code for job position. Visit the Danish

Shipping website to find a complete list of these codes for job positions.

- **Personal information variable 0800 (Salary type)**

The code in personal information variable 0800 must always be 92.

### Wage information – Wage components

The wage information variables on pgs. 4-7 consist of a number and an amount and/or units, and include, for example, information about the seafarer's income, holiday pay, pension scheme contributions, number of holiday days held, extra holiday days, etc.

The wage information have to be collected in the extent that the amount and/or units have been calculated.

The collection and reporting depend entirely on your administrative system.

It is often sufficient to adjust your payroll system once and for all. Please note that some of the wage information variables may be specially reserved for company employed or those on contract, respectively, cf. the wage information variables highlighted in blue or pink in the amount and/or number. For those on contract, the wage information variables highlighted in blue must not be included in the report. Similarly, for company employed wage information variable highlighted in red must not be included.

## PERSONAL INFORMATION

No. Data

0100

### Employment in the company

1 = *Indefinite duration (usually corresponding to seafarers with code 4 in 0200 - company employed)*

Employees who are employed subject to normal terms and conditions (including trainees and apprentices).

2 = *Fixed term (usually corresponding to seafarers with code 5 in 0200 - Temporary/Contract employed)*

Seafarers who are employed for a fixed period or to carry out a specific task.

The date when the employee was first employed in the company must be indicated in the date field.

0200

### Terms of employment

4 = *Company employed*

Seafarers with a contract for indefinite duration. This also applies to trainees.

5 = *Temporary/Contract employed*

Seafarers hired for a specific travel.

The date at which the seafarer qualified for the terms of employment in question must be indicated in the date field.

0351

### Job position

Indicate the code for the seafarer's job position corresponding to the code you report to Udligningskontoret.

Selecting a code for job position also applies to foreign seafarers serving on DIS ships. Visit the Danish Shipping website to find the complete list of valid codes.

The date at which the seafarer obtained the job position in question must be indicated in the date field.

0400

### Job status

1 = *Cadet/trainee/apprentice*

3 = *Officer's rank*

9 = *Private/ordinary seafarers*

Ordinary seafarers without managerial status.

The date at which the seafarer has received the job status in question must be indicated in the date field.

0620

### Holiday supplement (%) (employees who have paid holiday days)

For employees who have paid holiday days, indicate the percentage that is used for calculating the holiday supplement. This comprises at least 1% of the entitled holiday pay, but there may be local agreements regarding higher percentages. The percentage is to be indicated as whole 1/100 percentages. Thus 1% of special holiday supplement is reported as the number 100.

0800

### Salary type

92 = *Seafarers*

Seafarers travelling internationally (with Danish International Ship Register - DIS – agreements).

Breaks

The count must be saved and a new count must be started when a code is changed. The salary system carries out this change automatically

## WAGE INFORMATION

No.	Data	Amount (1 øre = 0.01 DKK)	Number <sup>1)</sup>
0010	<p><b>DIS-Income (AM income and A income) and working days performed</b></p> <p><b>Amount</b></p> <p>The total amount stated in field 14 for eIncome</p> <p><b>Working days performed</b></p> <p>The employee's worked days (on the ship) incl. shipyard days and sick days (on the ship). These are not the days reported to eIncome in field 83. If time-off days/time-off in lieu are cash compensated, both days and amount must be reported in wage information variable 0037. Days from 0037 must not be added to working days performed in 0010.</p>	Øre	Days
0011	<p><b>Severance pay and anniversary bonus</b></p> <p>To be indicated with the full amount in accordance with eIncome field 69, i.e. before any basic deductions. The part of the severance pay/anniversary bonus paid to pension must not be included in wage type 0121.</p>	Øre	
0013	<p><b>Holiday qualifying pay</b></p> <p>Report the total holiday qualifying pay.</p>	Øre	
0015	<p><b>Fringe benefits</b></p> <p>Only fringe benefits that are income taxed at source and are specified separately for eIncome in fields 19, 20, 21 and 26; that is, the value of a free car, free telephone, etc., the value of free meals and accommodation, as well as employer-paid health insurance. In 0015, the taxable group life must also be included when the tax is carried out by the employer.</p>	Øre	
0121	<p><b>Employee contribution to pension schemes and the Danish Labour Market Supplementary Pension (ATP)</b></p> <p>The employee's contribution to ATP and the contribution to pension schemes as indicated in field 147 for eIncome. This also includes retirement savings and similar schemes when they are included as non-separated parts of pension schemes, which are covered by the right of exemption. Pension contributions from severance pay/anniversary bonuses in wage type 0011 and amounts from wage type 0123 must not be included in the calculation.</p>	Øre	
0122	<p><b>Employer contribution to pension schemes and the Danish Labour Market Supplementary Pension (ATP)</b></p> <p>The employer's contribution to ATP and the contribution to pension schemes as indicated in field 148 for eIncome. This also includes retirement savings and similar schemes when they are included as non-separated parts of pension schemes, which are covered by the right of exemption. Amount for wage type 0124 must not be included in the calculation.</p>	Øre	

Contract employed

Company employed

1) Number of days are indicated in 1/100

## WAGE INFORMATION

No.	Data	Amount (1 øre = 0.01 DKK)	Number <sup>1)</sup>
0022	<p><b>Benefit allowance in connection with unemployment etc.</b> The employer's payment of benefit allowance – on the first and second day of unemployment – in connection with dismissal, repatriation, cessation of assignment-related and time-dependent piecework and such like, distribution of work and reduction in working hours.</p>	Øre	
0023	<p><b>Absence with pay (Contract employed i.e. personal information 0200 = 5)</b> <b>Amount</b> Seafarer's total payment in connection with absence. <b>Days of absence</b> The number of days of absence in connection with off-days, own illness (at home), educational and course activity, children's illness, maternity or paternity leave for which payment is given.</p>	Øre	Days
0024	<p><b>Holiday pay and pay for public holidays</b> Holiday pay (including holiday pay during illness), holiday supplement and payments for public holidays, which are included in the calculation of DIS income in wage information variable 0010.</p>	Øre	
0026	<p><b>Unpaid holiday days (Company employed i.e. personal information 0200 = 4)</b> Number of holiday days or off-days without pay.</p>		Days
0027	<p><b>Maternity/paternity leave with partial or no pay (Company employed i.e. personal information 0200 = 4)</b> Only maternity/paternity leave with partial or no pay. Holiday days without payment are included in wage information variable 0026, while absence with full pay is included in wage information variable 0034. <b>Amount</b> Amount only to be reported if the employer offers a partial payment in connection with maternity/paternity leave. If the employer does not pay for leave, amount to be reported is zero. <b>Days of absence</b> The number of days of leave is always reported regardless of whether the employer offers no or partial pay for those days.</p>	Øre	Days
0029	<p><b>Free choice-/Special savings schemes</b> The amount of savings taxed originating from either a balance payout or a regular payment. The amount is included in the calculation of the income in wage information variable 0010. The amount is also reported even if the seafarer subsequently chooses to have all or part of the amount paid into a pension scheme.</p>	Øre	

Contract employed

Company employed

1) Number of days are indicated in 1/100

## WAGE INFORMATION

No.	Data	Amount (1 øre = 0.01 DKK)	Number <sup>1)</sup>
0132	<p><b>Irregular payments: Performance-based payments</b> Payments not pertinent to a single wage period, such as bonuses and profits. Also, advance payment of profits that are not based on days and profit sharing and production supplements that are paid irregularly must also be included.</p>	0re	
0232	<p><b>Irregular payments: Food/meal allowance</b> Total amount of meal allowance <i>not</i> included in the basic salary/wage.</p>	0re	
0332	<p><b>Irregular payments: Wage adjustments</b> Adjustments of wage/back pay not pertinent to a single wage period. For example: Adjustments to the hourly rate or wage in connection with renewed collective agreements.</p>	0re	
0432	<p><b>Irregular payments: Other</b> Irregular payments not pertinent to a single wage period, which cannot be placed in wage types 0132, 0232 or 0332 are reported, for example Corona/COVID-19 compensation.</p>	0re	
0034	<p><b>Days off and other absenteeism with full payment – not holiday days (Company employed i.e. personal information 0200 = 4)</b> The number of days of absence – with full pay – in connection with days off, own illness (at home), educational and course activities , children’s illness’, maternity/ paternity leave and accidents.</p>		Days
0035	<p><b>Nuisance bonus</b> This includes hardship, toilet, pipe separation, war zone, warning, dirt money, outdoor, shed, staggered lunch, heat, on-call, tank, travelling time, toll, displacement and relocation <i>allowances</i>.</p>	0re	
0037	<p><b>Cash compensation – free time</b> <b>Amount</b> The total amount of cash compensation. <b>Compensated days</b></p>	0re	Days

Contract employed

Company employed

1) Number of days are indicated in 1/100

## WAGE INFORMATION

No.	Data	Amount (1 øre = 0.01 DKK)	Number <sup>1)</sup>
	The actual number of days of free time for which the seafarer has been compensated including days off, shore leave and time off in lieu. Hours not to be included in 0010 (worked days)		
0091	<p><b>Gross tax rate schemes</b> State the wage deductions that the employer reduces the employee's cash salary (gross salary) with if an agreement has been made between employee and employer that the employee's salary is reduced in return for the company providing one or more fringe benefits to the employee. Gross deduction schemes are used, for example, with regard to employee broadband connections, free transport, free Bro-Bizz for travel between one's home and work, health expenses, etc. Gross deduction schemes can be stated on the employee's pay slip. Gross deduction schemes may have time limitations or no time limitations.</p>	Øre	

Contract employed

Company employed

1) Number of days are indicated in 1/100