

Tax guidance in connection with office furniture on gross salary scheme

The office furniture in the gross salary scheme is made available with regard to the employees' work from home. When office furniture (desk, chair, lamps, etc.) is financed by an employee's salary reduction, it can be taken as an indication that the employee has a private interest in the scheme. The employee must therefore expect to be taxable on the value of a possible private use of the equipment, unless it can be accommodated within an annual triviality limit for work-related goods, which in 2021 is DKK 6,500. Taxation does not occur if the value of the private use together with other work-related goods does not exceed this triviality limit.

The value of your potential private use will constitute a share of the annual "rental value" of the furniture. This value is significantly less than your pay reduction. Instead, look at the purchase price of the furniture at the start of the scheme. It can e.g. be DKK 10,000 in total. If it is then "cautiously assumed" that the furniture lasts for five years, the annual rental value can probably be set at DKK 2,000 (= DKK 10,000 divided by 5). Furthermore, if it is assumed that your private use of the furniture constitutes 1/3 of your total use during the year, your private use value can then be set at DKK 667 (= one third of DKK 2,000). It is this amount that must be accommodated within the triviality limit of DKK 6,500 together with your other work-related benefits if you are to avoid tax obligations on the the furniture

If you do not use the furniture for private use during the year, your private use value is estimated at DKK 0. In that case, the office equipment does not "consume" your triviality limit of DKK 6,500 in the year in question.

If the total value of your work-related goods exceeds the limit, the full value must be taxed and not only the part that exceeds the triviality limit.

When estimating whether the triviality limit can be complied with, you must include the following other goods at their market/commercial value:.

Newspaper: Free newspaper with or without pay reduction. If the newspaper is paid for by the company, HSEQ Management / Simon Friberg can be contacted for value assessment. If the newspaper is financed by a salary reduction, the value will appear on your payslip.

Vaccination: Vaccination of employees who are difficult to do without in the workplace.

Food: Free food and drink on special occasion. Eg. in connection with unplanned overtime work.

Holidays: If a holiday is taken during or in continuation of a business trip, when this results in a cost saving for the employee.

Driving in special designed vehicles: Driving between home and work in a specially designed vehicle in connection with commercial driving.

Clothing: Where Rambøll has wanted and paid for clothing with Rambøll's logo.

Train card: Significant private use of train card, beyond use between home and work, which is either provided by Rambøll, or which the employee has acquired via a pay cut.

It is up to the employee to comply with adherence of the triviality limit. If the triviality limit is exceeded, you must state the total value as extra annual earnings on your tax return for the year.

For further information, please refer to the Danish Tax Agency's website at [Skat.dk](https://www.skat.dk).