

## Definitions and glossary

---

<b>Abortion</b>	Legal: Induced abortion permitted by Danish law.
<b>Abortion rate, general</b>	The number of legal abortions that would be performed on 1,000 women during the reproductive period of their lives (ages 15-49), if <ol style="list-style-type: none"> <li>1) all 1,000 women lived to be 50 years old, and</li> <li>2) each age group experienced the given year's age-specific abortion rates.</li> </ol>
<b>Acquisition of buildings, net</b>	Denotes acquisition of properties where the existing buildings constitute the main element, less similar sales.
<b>Acquisition of land and intangible assets, net</b>	Comprises acquisition of properties where land constitutes the main element, less similar sales. This concept also includes the costs of permanent acquisition of various intangible assets (copyrights, etc.).
<b>Active substances</b>	Denotes the contents of active substances in individual pesticides, herbicides, or fungicides, i.e. without fillers, water, etc. <p>The quantities of active substances vary with each product (from approximately 10 per cent to approximately 80 per cent of the marketed product).</p>
<b>Actual hours</b>	Actual hours are the actual hours of work per week, including possibly actual over-time.
<b>Added value</b>	The added value is calculated as net turnover less consumption of goods.
<b>Adult education and supplementary education</b>	Comprises adult education and supplementary education after completion of basic school. The objective of such activity is to obtain or maintain competencies.
<b>Age-specific fertility rate</b>	Annual number of live births to women in a specified age group, per 1,000 women in the age group.
<b>Agricultural holding</b>	Farms or horticultural holdings. A technical economic unit comprising an area with buildings, machinery and livestock which is regarded by the owner of the agricultural holding as belonging to the same farm. <p>Leased areas are included under the holding, while areas leased out are included under the holding which has leased the area.</p>
<b>Agricultural sector</b>	Comprises agriculture, horticulture, fur farming, hunting, and bee keeping.
<b>AIDS</b>	Acquired Immuno-Deficiency Syndrome is the end stage of the HIV infection. At this stage, the human immune systems will operate so poorly that a large number of diseases may afflict the patient. International criteria on diseases which define AIDS. Cf. HIV.
<b>Air quality</b>	A measurement for the concentrations of various contaminants in air. Pure air contains 78 per cent nitrogen, 21 per cent oxygen, and 1 per cent inert gases, etc.
<b>Alcohol licence</b>	An enterprise with an alcohol licence is licensed to sell alcoholic beverages to its customers.

<b>All income, total including net interest received</b>	All income, total including net interest received is Income, total added rental value of home ownership and the net interest income
<b>All-year assessment</b>	Calculated assessment of the total number of taxable days, divided by 365.
<b>Annual adjustments</b>	Annual adjustments to the latest general valuation of real property which take into account price trends during the intervening period.
<b>Appeals and complaints</b>	A ruling made at the first instance may be brought before a higher court, i.e. the High Court or the Supreme Court, for a new ruling.
<b>Area</b>	In housing statistics, "area" comprises the total floor area of all floors of a building, measured to the outer surface of the outer wall, as well as habitable attic areas. Basement areas are not included.
<b>Assets</b>	Accounting term used to designate application of capital in accounts, i.e. the value of property, operating resources, and amounts receivable. The opposite of liabilities
<b>Assistance under the Act on active social policies</b>	Comprises assistance in accordance with the Act on active social policies and the Danish Social Assistance Act in the form of cash benefits, e.g. maintenance assistance or education assistance (rehabilitation benefits) for families or individuals who, due to social circumstances, find themselves in financial need without any opportunities for assistance under other legislation.
<b>ATP - labour-market supplementary pension scheme</b>	ATP is a compulsory pension scheme for employees within the 16-64 (before 2006: 16-66) year age bracket with at least 10 hours of work a week.
<b>Auxiliary unit</b>	A separately located local unit which produces ancillary materials or services to the enterprises serviced by this unit.
<b>Average number of participants</b>	For AMFORA, the average number of participants for any given period is calculated as the sum of the degrees of participation within the group.
<b>Average number of unemployed</b>	This concept is frequently used within unemployment statistics (CRAM). The average number of unemployed persons illustrates the number of full-time unemployed persons in a given period.  This is calculated by adding up the degrees of unemployment of all unemployed persons.
<b>Average turnover</b>	Is defined as the total taxable turnover per registered unit for units which have been operational throughout the entire year.
<b>Bachelor education</b>	Comprises courses of 3 years of education. The courses were introduced in 1993 in connection with the structural reform of bachelor education, which is built on general upper secondary education as well as vocational education and training, and are a prerequisite of passing master degrees and PhD degrees.
<b>Banks</b>	Comprise Danish banks with a working capital (equity capital, capital base, and deposits) of DKK 250 million or more.
<b>Basic prices</b>	Are defined for domestic production as the price ex works excluding product taxes, net. For imports, basic prices are defined as the CIF value plus customs duties. Value added may also be defined at basic prices. (cf. Value added).

<b>Basic school</b>	Comprises grades 1 to 10. Grades 1-9 are compulsory. Grades 8-10 may also be completed at continuation schools.
<b>BEC</b>	Classification by Broad Economic Categories, prepared by the UN.
<b>Benefits during sickness or in connection with childbirth</b>	<p>Benefits which provide security in the event of loss of income due to sickness, injury, childbirth, or adoption.</p> <p>This scheme comprises all employed persons who reside in Denmark and are subject to Danish taxation.</p> <p>The scheme provides statutory security for employees as of the first day of absence as well as voluntary security for self-employed persons after two weeks of absence.</p> <p>The statistics only address the cases where local authorities pay benefits. In the event of sickness, private employers are normally required to pay benefits to employees during the first two weeks of absence, whereas public-sector employees are required to pay benefits during the entire period of absence.</p>
<b>Births</b>	Live births + stillborn.
<b>Bonds</b>	<p>Since the Danish Securities Centre was established in 1979, bonds no longer exist as physical entities.</p> <p>Market prices of bonds are set every day on the Copenhagen Stock Exchange and are issued in series by the central government, mortgage-credit institutions, other bond-issuing institutions, or enterprises.</p>
<b>Books and pamphlets</b>	Non-periodical printed publications which are made accessible to the public; books are defined as publications which comprise 49 pages or more, whereas pamphlets comprise 5-48 pages (excluding covers).
<b>Building permits issued</b>	Authorisation to commence building, issued by municipal building authorities.
<b>Building, concept of</b>	A "building" means a cohesive structure, mainly constructed from uniform materials and usually comprising the same number of floors throughout.
<b>Building, main use of</b>	This corresponds to the actual use of the building. Where several types of use apply, the usage which occupies the greatest floor area is registered.
<b>Buildings started</b>	<p>Physical initiation of construction.</p> <p>For commercial buildings for agriculture, etc., "buildings started" denotes the time of notification of construction work.</p>
<b>Business unit</b>	A legal entity which carries out one or more types of financial activity at one or more local units (enterprises).
<b>Business unit</b>	A local financial unit.
<b>Business units registered for VAT settlement</b>	Enterprises which are registered in the Danish custom authorities' register of units which are liable to pay value-added tax (VAT).
<b>Capacity utilisation, hotels, etc.</b>	Beds, i.e. the number of occupied beds compared to the total number of beds.

<b>Capital accumulation</b>	<p>Within public-finance statistics, capital accumulation comprises actual capital activities in the general government sector. Capital accumulation is calculated as follows:</p> <p>Fixed new assets</p> <p>+ Acquisition of existing buildings, net</p> <p>= Gross fixed capital formation</p> <p>+ Increase in stocks, net</p> <p>+ Acquisition of land and intangible assets, net</p> <p>= Non-financial capital accumulation</p> <p><i>Fixed new assets + acquisition of buildings (net)</i></p> <p><i>= Gross fixed capital formation</i></p> <p><i>Gross fixed capital formation + increase in stock (net) + acquisition of land and intangible assets (net)</i></p> <p><b>= Capital accumulation</b></p>
<b>Capital formation</b>	Acquisitions less sales of real property, operating machinery, and stock-in-trade.
<b>Capital formation, net</b>	<p>Additions less disposals of capital (fixed) assets, i.e. real property (land, buildings, etc.) and means of operation (machines, vehicles, furniture, equipment, etc.).</p> <p>Additions are calculated at purchase prices before depreciation and other adjustments and comprise bought as well as leased assets. Disposals are calculated at sales prices.</p>
<b>Capital income</b>	<p>Comprises interest, yield on securities, and calculated rental value of owner-occupied dwellings.</p> <p>Capital income includes interest on loans granted to non-residents, yields on shares in foreign companies, and profits made by Danish enterprises abroad. Costs include interest on loans raised abroad, yields on Danish shares owned by non-residents, and profits made by foreign companies at branches, etc., in Denmark.</p> <p>Within income statistics, capital income comprises net income from interest, including income from interest generated by self-employment, yields on shares, profits from sales of certain capital goods, and calculated rental value of owner-occupied dwellings.</p>
<b>Capital income to and from abroad</b>	<p>Primarily comprises interest on all loans taken out abroad by Danish individuals, companies, and public-sector institutions, as well as yields from Danish companies to foreign parent companies, shareholders, etc.</p> <p>Similarly, interest receivable and yields from abroad constitute income to Danish lenders, parent companies, etc.</p>
<b>Capital transfers</b>	Affect the capital of either the granter or recipient. Examples include plant and investment subsidies, certain damages, writedowns of loans, and similar payments. Such capital transfers are normally non-recurrent in nature.

<b>Capital transfers to and from abroad</b>	Comprises non-recurrent unilateral transactions between countries other than Denmark and the Danish public sector, Danish private enterprises, or Danish residents. Such transfers may be investment subsidies to or from EU institutions, inheritances, etc.
<b>Car at disposal</b>	A family has a car at its disposal when one or more family members own one or more passenger cars, and/or one or more family members own one or more vans without being associated with a commercial enterprise, and/or one or more family members has a company car at their disposal.
<b>Cash price</b>	Comprises the cash down payment on a property plus the market (bond) price of the mortgages.
<b>Cash value</b>	At the 17 <sup>th</sup> general valuation on 1 April 1981, the principle of cash value was introduced as the valuation method. At the instigation of the Danish tax authorities, the mortgage values were converted to cash values. At the 20 <sup>th</sup> general valuation on 1 January 1996, these valuations have been carried out directly at cash levels. (Construction and dwellings)
<b>Charges</b>	Suspicion of a criminal offence, laid down by the police.
<b>Charges withdrawn</b>	To refrain from bringing a charge against a person, e.g. where the case is considered negligible, brought against young persons, etc.
<b>Chattels</b>	Also known as "movables": Movable possessions, e.g. furniture and machines.
<b>Child and youth allowance</b>	Subsidy paid regardless of income as ordinary and extra child and youth allowance to single breadwinners with children under the age of 18. Special child and youth allowances are paid to orphans, children of pensioners, children of widows/widowers, and children born out of wedlock where no-one has been designated as contributor.  As of 1 April 2000, special child allowance to pensioners is earnings-related. Since 1 January 2001, special child allowance is also paid to families where at least one parent is enrolled for an education that entitles him/her to receive state education grants and loans. In such cases, the allowance is earnings-related.
<b>Child benefits</b>	Under certain circumstances (i.e. according to agreement between the parents or when benefits are not paid on time), the municipality of residence pays advance child benefits (normal benefits) to children born out of wedlock or to children of separated or divorced spouses when the person entitled to benefits does not live together with the child's other parent. Advance payment of child benefits does not include benefits paid on time by the person obliged to pay them without the collaboration of the social committee.
<b>Child living at home</b>	A person under the age of 25 years, who lives at the same address as one or both of his/her parents who has never been married and do not have children by him/herself.
<b>Civil administration of justice</b>	Comprises legal action in cases which do not involve violations of the Danish Penal Code or special legislation, i.e. civil action in connection with e.g. enforcement proceedings, matrimonial proceedings, and paternity proceedings.
<b>Commuting to and from work</b>	A person is considered to be a commuter when s/he does not work and live in the same municipality.

<b>Confirming</b>	Confirming means that a financing company pays the debtor's (i.e. their client's) bills.
<b>Consumer price index</b>	The consumer price index is calculated on the basis of the actual retail prices paid by consumers for goods and services which form part of private consumption. The weights are compiled on the basis of the grouping of private consumption in Denmark used in national accounts in conjunction with information from the Household Budget Survey (HBS). From January 2001 the classification of household goods and services is based on the international classification COICOP (Classification of Individual Consumption by Purpose).
<b>Consumer price index 1900 = 100</b>	Until 1963, these indices have been based on statistics from the calculation of the retail price indices, less direct taxes, membership fees, etc. When these expense items are left out, the price basis for the indices from before 1964 is close to the principles applied to the consumer price index from 1964 onwards. The weights used for calculation of the retail price indices were based on living expenditure for wage-earning and salaried employee families according to the periodic HBS, while the weights used in the consumer price index from 1964 onwards have been based on total private consumption. These discrepancies of index construction have been ignored in the linking of indices in 1964, as experience shows that such variations are not significant.
<b>Consumer-paid magazines</b>	Periodical publications with informative and entertaining contents, published once a week or less, which are primarily aimed at families/family members. Funded by sales and advertising.
<b>Consumption</b>	<p>The consumption survey calculates consumption as the total expenditure of private households on goods and services which are purchased to satisfy needs. Calculation of expenditure on owner-occupied housing presents certain problems. For the purposes of the consumption survey, attempts have been made to solve this problem by calculating an approximate rent. This calculation is based on available statistics on rent in a corresponding rented dwelling, i.e. of a rented dwelling of the same size and age, situated in the same area and with the same amenities.</p> <p>The grouping of consumption is mainly in accordance with the principles used in the national accounts and is based on the European national-accounts system - ENS95. This system groups goods and services by their purpose.</p> <p>In its most detailed form, the consumption survey comprises approximately 1,200 individual types of consumption, each of which is identified by an eight-digit code. This code system facilitates immediate aggregation at various levels by eliminating the last digits. The Statistical Yearbook publishes these statistics at two- or four-digit levels, while the Statistiske Efterretninger publish more detailed statistics on foods. Even more detailed statistics are available as special services.</p>
<b>Consumption of fixed capital</b>	Is a measurement (at re-purchase prices) of the physical and technical deterioration of fixed assets.
<b>Co-operative bank</b>	A local bank which receives deposits from and grants credit/loans to its members.
<b>Co-operative society</b>	Also known as co-operative company, this is an association which has been established with the purpose of providing its members with goods or other necessities or of processing and selling members' products. Profits are usually distributed in equal shares corresponding to the participants' turnover with the society.

<b>Copenhagen metropolitan area, the</b>	Greater Copenhagen and, for the period 1 January 1970-1979, the following 18 municipalities: Albertslund, Ballerup, Brøndby, Dragør, Gladsaxe, Glostrup, Herlev, Hvidovre, Høje Taastrup, Lyngby-Taarbæk, Rødovre, Søllerød, Taarnby, Vallensbæk, Værløse, Birkerød, Farum, and Hørsholm. As of 1 January 1980, this area comprised another 7 municipalities: Ledøje-Smørum, Ishøj, Allerød, Fredensborg-Humlebæk, Karlebo, Greve, and Solrød. As of 1 January 1999, the following municipalities are no longer included in the Copenhagen metropolitan area: Ballerup, Dragør, Høje Taastrup, Ishøj, Ledøje Smørum, Søllerød, Værløse, Allerød, Birkerød, Farum, Fredensborg-Humlebæk, Hørsholm, Karlebo, Greve, and Solrød. These municipalities are now designated as urban/rural areas in accordance with the same principles which are applied to other Danish municipalities.
<b>Couples</b>	In family statistics, two adult persons living at the same address form a couple if they are either married to one another or have entered into a registered partnership, or if they have children together without being married to one another. The statistics also include couples living together who are unmarried and have no children together, if there are no other adult persons at the same address living with them, the two persons are of opposite sex and are not siblings and they have an age difference of 15 years or less. Young persons down to the age of 16 may be part of a cohabiting couple.
<b>Court of First Instance</b>	Comprises the first ruling in cases brought before the district court and High Court, including the Maritime and Commercial Court.
<b>Crime rates</b>	In the survey of crimes and national origin, the age-related crime rates of various ancestry groups (immigrants, descendants or Danish) are compiled as index numbers, where 100 indicates the national average (i.e. numeric values over 100 indicate that the rate is above average).  Furthermore, the crime rates are age-standardised implying that adjustments have been made so that the age distribution is not similar for the various ancestry groups.
<b>Criminal offences against the Penal Code</b>	Comprises sexual offences, crimes of violence, offences against property, and other offences, including crimes against the State, perjury, selling narcotics, etc.
<b>Crude birth rate</b>	Annual number of live births per 1,000 population.
<b>Current assets</b>	Stocks, liquid holdings, outstanding amounts from sales, and easily realisable securities which are not intended for permanent ownership.
<b>Current transfers</b>	This category is used in statistics of public finances. They affect current disposable incomes. Current transfers mainly comprise transfers to households, which are divided into social transfers such as old-age pensions, early-retirement pensions, civil-servant pensions, unemployment benefits, cash benefits, sickness benefits, child allowances, etc., as well as rent subsidies. They also include other transfer incomes such as student grants, etc.
<b>Current transfers to and from abroad</b>	Include private cross-border donations and gifts as well as aid to developing countries. They also include transfers between Denmark and the institutions of the EU; i.e. income includes subsidies for Danish agriculture, while expenditure includes Denmark's contribution to the EU budget.
<b>Custody</b>	Deprivation of liberty in accordance with an order of court with a view to ensuring the presence of a person charged with a criminal offence.

<b>Danish Broadcasting Corporation, the</b>	An independent public institution with »public service« obligations. Its finances are based on license fees.
<b>Danish Mortgage Bank, the</b>	State institution which takes out state-backed loans abroad, etc.
<b>Degree of participation</b>	A degree of participation is calculated for all measures within labour-market policies. This is done on the basis of a registered start date, a known or scheduled end date, and information on the number of hours per weeks involved in the relevant measure. The degree of participation is calculated as the ratio between the number of days in which a person participates in the relevant scheme and the total number of days multiplied by the ratio between the weekly number of hours involved in the scheme and the potential number of hours per week.
<b>Degree of unemployment and average degree of unemployment</b>	<p>Within the unemployment statistics (CRAM), a degree of unemployment is calculated for each person who has experienced unemployment during the period. For <i>insured</i> persons, the degree of unemployment is calculated by comparing the number of hours of unemployment to the number of insured hours during the week. If a person is insured (against unemployment) for 37 hours a week and that person is unemployed for 19 hours, s/he will have a degree of unemployment of 0.514; if the same person had been insured for 26 hours a week, the degree of unemployment would be 0.731. A person with a degree of unemployment of 1 is fully unemployed, i.e. that person has been unemployed for the number of hours for which s/he is insured during a given period. For <i>non-insured persons</i>, the degree of unemployment is calculated on the bases of whether they were unemployed at the middle of the week. If they are unemployed at this time, their degree of unemployment will be set at 1, otherwise it will be set at 0.</p> <p>An average degree of unemployment is calculated on the basis of individual degrees of unemployment. The average degree of unemployment illustrates the average duration of a period of unemployment. The average degree of unemployment is calculated by adding up the degrees of unemployment for the relevant period and dividing this sum by the number of persons who have experienced unemployment during this period.</p>
<b>Descendant</b>	A descendant was born in Denmark. None of the parents are both Danish citizens and born in Denmark. If there is no information on one of the parents and the person is a foreign national, the person is also regarded as a descendant. If one or either parents, who were born in Denmark, are granted Danish nationality, their children will not be classified as descendants. However, if parents born in Denmark maintain their foreign nationality, their children are classified as descendants.
<b>Detached one-family house</b>	Known as a "parcelhus" in Danish, this denotes a detached one-family house with is mainly or exclusively used as a dwelling, and which usually comprises only one dwelling.
<b>Discount rate</b>	Rate of interest which is calculated as a deduction in per cent upon sale or redemption of a claim. Danmarks Nationalbank's official discount rate: the basic rate of interest of the DN, which serves as the basis for stipulating interest rates for all outstanding accounts with banks.
<b>Disposable income</b>	Disposable income is the amount left for consumption and savings when direct taxes etc., maintenance payments and interests have been paid.

<b>District papers</b>	Periodical publications with limited, yet varied contents which are distributed to households free of charge. Their revenues are based on advertising.
<b>Dwelling</b>	One or more rooms mainly used for habitation which have their own access point and are situated in a permanent building.
<b>Distribution of task/burden</b>	<p>On the basis of the distribution of general government administration and services between central government, municipalities, and social funds, shows how tasks and the financial burden are distributed between sub sectors.</p> <p>Distribution of tasks within the public sector examines which sector or authority is directly responsible for carrying out a task, whether this is a service or a transfer to citizens. In many cases, the costs of the task may be fully or partly refunded by other public authorities.</p> <p>The distribution of burden shows how the final financial burden is distributed between the various sub sectors.</p>
<b>Early-retirement pension</b>	<p>Social pension benefit which may be granted to persons aged 18-64 years (before 2006: 16-66) upon application.</p> <p>This type of pension may be granted in cases of permanent reduction in the ability to work due to physical or mental disability (health-specific early retirement) or in cases where it is necessary to permanently secure the livelihood of a person for social and financial reasons (needs-specific early retirement).</p> <p>The criteria used in awarding such benefits and the monthly amounts paid vary with the various types of benefit: high, medium, standard, and increased standard early-retirement pension or disability benefit.</p>
<b>Earnings</b>	Earnings, when used as a collective term for wages and salaries, comprise all employee income pertaining to their employment, including wages/salaries, sickness benefits paid by the employer, holiday payments, and contributions to pension schemes made by both employers and employees. See also <i>Compensation</i> .
<b>Effective krone rate</b>	The index for the effective krone rate is a geometric weighting of the changes in the currencies of 25 of Denmark's most important trading partners.
<b>Effective rate of interest</b>	Comprises direct interest and the average drawing bonus. Direct interest is calculated by multiplying the nominal interest by 100 and dividing this figure by the bid price of the relevant security.
<b>Elections</b>	Elections to the European Parliament are held once every five years. Elections to the Folketing are held at least once every four years. Elections to county councils and municipality councils are held once every four years in November. Elections to local church councils are held once every four years amongst members of the Danish National Church.
<b>Electronic commerce</b>	Sales or purchases based on orders submitted through the Internet. In certain contexts, electronic commerce also includes orders submitted via other computer-based networks, e.g. by means of EDI (Electronic Data Interchange).
<b>EMEP area, the</b>	The EMEP area covers Europe and its marine areas.
<b>Emission</b>	Emission or discharge of contaminants in solid, liquid, or gaseous state.

<b>Employed</b>	Employed persons comprise employees, self-employed persons, and assisting spouses. In order to be classified as employed, a person must work, i.e. carry out work against some form of payment for at least one hour during the reference period. Moreover, persons who are temporarily absent during the reference period (due to sickness, holiday, leave, etc.) will be considered to be employed. Employees must be permanently associated with an employer in order for them to be considered temporarily absent.
<b>Employee</b>	A person with employment who receives wages or salaries.
<b>Employees' Wage Guarantee Fund, the</b>	This constitutes a statutory guarantee for employee claims as regards wages, holiday benefits, etc., in the event that their employer becomes bankrupt, their workplace ceases operations, etc.
<b>Employment exchange</b>	Labour exchange under the auspices of the Danish State is carried out by the Public Employment Service offices. The employment exchange carried out by Public Employment Service offices comprises part of the total employment exchange within the labour market. No statistics are available on the local-authority employment exchange, which was introduced in 1990.
<b>Energy and resource taxes</b>	Taxes, duties, etc., on electricity, gas, petrol, natural gas, and certain oil products. Also taxes on coal, coke, etc.
<b>Environmental taxes</b>	Comprises taxes and duties on waste, CO <sub>2</sub> , SO <sub>2</sub> , packaging, disposable cutlery, CFC, pesticides, herbicides, fungicides, raw materials, water supplies, NiCd batteries, and chlorinated solvents.
<b>Equity capital</b>	Owner's share of the capital. Calculated as total assets less total provisions and debt.
<b>Expectation of life</b>	The average number of years that a person of a given age can expect to live, assuming that age-specific mortality levels remain constant (i.e. the rates observed for the period under review). Thus, there are figures for mean life expectancy for each age.
<b>Export value</b>	Value FOB Danish port or free delivered border station.
<b>Exports of goods and services</b>	Comprises all goods (new and used) which, against payment or for free, take permanent leave of Danish financial territory for destinations outside Denmark, as well as all services supplied by Danish units to foreign units.
<b>Factor prices</b>	Factor prices are basic prices less other taxes on production, for example, motor vehicle weight duty and property taxes, plus other subsidies on production. This is the price level at which gross factor income (GFI) is estimated. Gross factor income is also called gross domestic product (GDP) at factor cost.
<b>Factoring</b>	"Factoring" denotes that a financing company offers loans secured on the debtors of the loan taker.
<b>Family</b>	One or more persons who live at the same address and who have specific relations to each other. A family may consist of a single person, a couple, or of a child under 18 years of age not living at home.  Children under 18 living at home are regarded as part of their parent's families. See also "Singles" and "Child living at home".

<b>Family allowance</b>	Benefit paid regardless of income to all families with children under the age of 18 as a fixed amount per child. The amount paid depends on the child's age group (0-3 years, 4-6 years, 7-17 years).
<b>Feed unit (FU)</b>	A calculation unit based on the feed value. For example, one feed unit equals the feed value of 0.97 kg wheat, 1.00 kg rye, 0.98 kg Triticale, 1.05 kg barley, 1.26 kg oats, 0.92 kg pulses, or 0.61 kg rape. 1 FU for straw is 5.5 kg for wheat, oats and triticale, 5 kg for barley or 7.5 kg for rye. The calculation for green fodder and root crops is based on the dry-matter content.
<b>Fertility</b>	Total: The number of children that would be born alive to 1,000 women during the reproductive period of their lives (the 15-49 age bracket) if 1) all of the 1,000 women lived to be 50 years old, and 2) all these women gave birth to the exact number of children specified in a given year's fertility rates within each age group.
<b>Films</b>	Films shown in cinemas (long films) have a length of more than 1,600 metres of 35 mm. film (approximately one hour of film). Films of less than 1,600 metres in length are normally defined as short films (often documentaries).
<b>Finance loans</b>	Loans raised abroad, normally in a foreign currency, with a maturity of at least one year.
<b>Financial intermediation services indirectly measured (FISIM)</b>	Financial intermediation services indirectly measured (FISIM). For most producers the value of their output can be directly calculated on the basis of their receipts in connection with their sale of services. In the case of producers of specific types of financial intermediation services, this approach is only applicable for receipts obtained in the form of commission and charges, but not for those that are obtained by having a higher interest rate for loans compared to the interest rate for deposits (interest rate differential). With respect to the part of payment for financial intermediation services obtained through the interest rate differential, the National Accounts applies the denotation services indirectly measured or in short FISIM (Financial Intermediation Services Indirectly Measured). It is typically in connection with bank loans and bank deposits that a part of payment is made by way of FISIM, where there is, e.g. no FISIM in connection with mortgage credit loans. FISIM is included in the national accounts similar to any other service produced, i.e. total increase comprising domestic production and imports is equal to total use comprising intermediate consumption, private consumption and exports
<b>Financial transactions</b>	Financial transactions within the balance of payments occur when e.g. the Danish central government, municipalities, or private enterprises take out loans abroad or when Danish securities are sold abroad. In both cases, this entails a deterioration of the external balance and a corresponding increase in foreign-currency reserves. This also applies when loans raised in Denmark by non-residents are repaid. Conversely, the granting of loans to non-residents and instalments paid on loans obtained abroad will improve the external balance while effecting a corresponding reduction in foreign-currency reserves.
<b>First-time registrations of road motor vehicles</b>	New motor vehicles which are registered for the first time. This does not include imported used motor vehicles which are registered for the first time in Denmark
<b>Fixed assets</b>	The part of total assets which are designated for permanent ownership or use by the company.
<b>Fixed capital formation</b>	Comprises expenditure on construction of new buildings (including dwellings) and civil engineering projects, purchases of transport equipment, machines, soft-

	ware, furnishings, etc. Also included are increases in farm stocks.
<b>Foreign exchange reserves</b>	Denmark's foreign-exchange reserves are Danmarks Nationalbank's holdings of liquid assets which can be used for foreign payments. The foreign-exchange reserves comprise the Danmarks Nationalbank gold reserves, claims against the IMF (SDR), claims against the European Central Bank, reserve position in the IMF, and net claims against other countries.
<b>Freight service</b>	Ships calling at Danish ports to discharge or load cargoes, including rock-fishing vessels. Rocks, etc., collected in the ocean are included in domestic cargo discharges.
<b>Full-time employed persons</b>	Shows the total amount of work measured as full work years. Employed persons who work part-time or who have only had employment for a part of the year are included at the relevant fraction. This is calculated on the basis of contributions made to the labour-market supplementary pension scheme (ATP), as these contributions vary according to the working hours put in.
<b>Functional distribution of expenditure</b>	The functional distribution of expenditure elucidates the purpose and objectives of public expenditure, i.e. how the public purse is spent. The statistics on general government utilise three main groups: principal public services, social and health services, and economic services. Expenditure which is not distributed according to function includes interest expenditure and other expenditure pertaining to debts within general government.
<b>Fungicides</b>	Chemicals used to combat fungal infections.
<b>General fertility rate</b>	Annual number of live births per 1,000 women of reproductive age (15-49 years old).
<b>General government</b>	General government comprises those authorities and institutions whose main function is to produce non-market public services and/or to carry out redistribution of the income of society. The demarcation of general government must be seen in relation to publicly-owned enterprises; these two in conjunction constitute the total public sector.
<b>General social statistics</b>	Total annual calculations regarding recipients of transfer payments. This may involve <i>temporary benefits</i> , i.e. unemployment benefits, sickness benefits, maternity benefits, cash benefits, rehabilitation, leave benefits, activation, etc., or <i>permanent benefits</i> , i.e. old-age pension, early retirement pension/pay, etc.  Calculations distinguish between <i>benefits experienced</i> , which are the types of benefits received by a single person during a year, and <i>principal benefits</i> , which constitute the dominant type of benefit (in terms of duration) received during a year
<b>General trade</b>	Account which, in principle, comprises all imported and exported goods.
<b>General upper secondary school</b>	Provides students with qualifications for further education and comprises upper secondary school leaving examination (mathematics and languages), higher preparatory examination course (hf) and adult upper secondary level course (mathematics and languages).
<b>Gold reserves</b>	Danmarks Nationalbank's gold reserves are valued on the basis of the latest official quotation in London (»gold fixing«).

<b>Goods</b>	Within balance-of-payments statistics, both imports and exports of goods are calculated FOB, which means that deductions are made to the import statistics CIF given on foreign trade in order to adjust these statistics for added freight costs from sea transport. Foreign-trade statistics are also adjusted for items involving the Faeroe islands and Greenland, as well as for a number of minor items.
<b>Goods loaded</b>	Cargoes which have been loaded onto a ship at a port.
<b>Goods transport performance</b>	One tonne carried one kilometre - measured in ton-kilometres.
<b>Goods unloaded</b>	Cargoes unloaded from a ship at a port.
<b>Government bonds</b>	Bonds issued in Denmark by the Danish central government.
<b>Greater Copenhagen Region</b>	The municipalities of Copenhagen, Frederiksberg, and Gentofte.
<b>Gross domestic income at market prices</b>	Is calculated by deducting capital income and expenses for compensation of employees (net) outside of Denmark from the gross domestic product at market prices.
<b>Gross domestic product at market prices</b>	On the basis of production is production at market price less production consumption at purchase price. It can also be calculated on the basis of income as compensation to employees plus profit from production and miscellaneous income plus production taxes, net. Finally, it can be calculated on the basis of utilisation as the sum of all utilisation at purchase price less imports of goods CIF and services.
<b>Gross domestic product in selected countries</b>	The gross domestic product per capita is calculated as indices in relation to the average of EU27=100. If the index of a country is higher than 100, it implies that the GDP per capita of the country in question is higher than the EU average and conversely. The GDP per capita converted on the basis of purchasing power parities reflects volume differences among the countries, as the conversion takes into account differences in the price level among the countries. However, the conversion conducted on the basis of exchange rate does not take complete account of differences in the price level in the countries that are compared. This implies that the GDP could be overstated in countries with a high price level and understated in countries with a low price level.
<b>Gross energy consumption</b>	The quantity of energy products left after conversion at refineries and prior to conversion at utility works (electricity, gas, and district heating plants).
<b>Gross freight</b>	Income from freight generated by own or chartered ships.
<b>Gross margin</b>	Gross profit as a percentage of turnover.
<b>Gross national disposable income at market prices</b>	Is calculated by subtracting current transfers, etc. (net) to EU institutions and other countries from the gross domestic income at market prices.
<b>Gross operating surplus and mixed income</b>	Is calculated as gross value added at basic prices less other production taxes, net, and compensation of employees.  Deduction of consumption of fixed real capital, will give the net production surplus and mixed income which is used as compensation for the self-employed in their own enterprise, and as interest payments on foreign capital, etc.
<b>Gross operating</b>	Is the part of the gross factor income which falls to the public sector itself. As the

<b>surplus, general government</b>	output of the public sector is calculated on the basis of costs, the gross operating surplus will correspond to consumption of fixed real capital, also known as provisions or reinvestment.
<b>Gross profit</b>	Is calculated as turnover less intermediate consumption less expenditure on wages, salaries and subcontractors.
<b>Gross reproduction rate</b>	Number of daughters that would be born alive to 1,000 women during the reproductive period of their lives (ages 15 through 49), if the 1,000 women lived to be 50 years old, and if at each age they experienced the given year's age-specific fertility rates.
<b>Gross saving</b>	Corresponds to gross national disposable income at market prices less private and government consumption. Gross saving is thus equal to gross capital formation + capital transfers, net, and net lending.
<b>Gross tonnage</b>	GT: is an abstract measurement which expresses the capacity of all the covered spaces of a ship This measurement has now replaced the Gross Registered Tonnage (GRT).
<b>Gross unemployment</b>	The registered unemployment including people in activation that are assessed to be available for work.
<b>Gross value added at basic prices</b>	Is equal to the gross domestic product at basic prices and is measured for each industry as output at basic prices less intermediate consumption at purchase prices and thus also equals the sum of other taxes on production, net, compensation of employees and gross operating surplus and mixed income. For society as a whole, gross value added can also be measured as gross domestic product at market prices less taxes on products, net.
<b>Hectare</b>	1 hectare equals 10,000 m <sup>2</sup> , i.e. 100 hectares equal 1 km <sup>2</sup> .
<b>Herbicides</b>	Weed killers, used to combat unwanted plant growth in crop farming.
<b>HIV</b>	Human immunodeficiency virus is a virus which attacks the body's immune system. A person infected with HIV will form antibodies against this virus and is designated as "HIV positive". See <i>AIDS</i> .
<b>Holiday and business trips</b>	Danes' holiday and business trips with at least one night spent away from home. This describes Danish travel patterns, age distribution, size of travel parties, organisation of the trip, and total expenditure on the trip.
<b>Hotel</b>	Enterprises which offer additional services, such as food for overnight guests. This group includes hotels, motels, inns, holiday centres, etc., which offer overnight accommodation to travellers.
<b>Household consumption</b>	Comprises Danish households' expenditure on goods and services in Denmark and abroad. When subtracting consumption by Danish residents abroad (expenditure on tourism, etc.) and adding consumption by non-residents in Denmark (income from tourism, etc.), the figure arrived at is "final consumption of households on Danish territory".
<b>Households</b>	Within the consumption study, "households" comprises persons who live together and who share financial arrangements. Lodgers, etc., constitute their own households.

<b>IMF</b>	The International Monetary Fund. The IMF reserves are calculated as the difference between the assets and liabilities of Denmark's Nationalbank as regards the IMF, i.e. the difference between the amounts paid by Denmark to the IMF and the IMF's holdings in DKK.
<b>Immigrant</b>	An immigrant is a person born abroad to parents (or a parent, where no information is available on both) who are foreign nationals or were born outside Denmark. Where no information is available on either parent, and the person in question is born abroad, said person will also be regarded as an immigrant.
<b>Import value</b>	CIF value at Danish port or border.
<b>Imports of goods and services</b>	Comprises all goods (new and used) which, against payment or for free, gain permanent access to Danish financial territory from destinations outside Denmark, as well as all services supplied by foreign units to Danish units.
<b>Imprisonment</b>	Deprivation of liberty, for life or for a period of time, ranging from 30 days to 16 years.
<b>Imputed contributions to social security schemes</b>	Are estimated contributions paid by civil servants, etc. These contributions correspond to the value of earned entitlement to retirement pensions which is added to their salaries. In practice, this contribution is calculated as the pensions paid by current pension schemes.
<b>Income</b>	In the national accounts, income equals the gross domestic product at factor prices. This is calculated by subtracting other production taxes (net) from the gross value added at basic prices.
<b>Income, total</b>	In income statistics, Income, total comprises the sum of primary income, transfer income, capital income (cf. these) and certain foreign types of income which cannot immediately be included in the scope of these types of income. In tables, describing family income, Income, total is the sum of Income, total for all individuals in the family.
<b>Income at market prices</b>	In the national accounts, this is obtained by subtracting capital income and expenditure on compensation of employees (net) abroad from the gross domestic product at market prices.
<b>Income from land and intangible assets</b>	Includes rent/leasehold fees, concession fees, etc.
<b>Increase (new students admitted)</b>	Within educational statistics, "increase" denotes the number of persons who, during a given period (1 October to 30 September of the following year) enrol for education. A student who changes from one type of education to another type within the same group of education is not included in increase statistics.
<b>Increases / reductions in stocks</b>	In public-finance statistics, this concept primarily denotes purchases of goods for intervention stocks and strategic stocks, less sales of such stocks.
<b>Increases in stocks</b>	In the national-accounts statistics, this comprises increases in stocks of raw materials and finished goods at production enterprises, wholesale and retail stocks, and increases in the stock of a number of goods on which special information is available, especially stocks, etc., within agriculture and EU intervention stocks in Denmark.

<b>Index adjustment</b>	For mortgage bonds/mortgage-credit bonds, this is carried out by adjusting the outstanding debt on the basis of the semi-annual changes in prices (in per cent) calculated on the basis of the net retail price index published by Statistics Denmark.
<b>Industry</b>	Grouping of employed persons by industry is carried out in accordance with Dansk Branchekode 1993 (DB93), which is based on definitions and groupings used in the 1990 EU industry-grouping code (NACE, rev. 1).
<b>Industry grouping</b>	Is based on DB07, which is the classification generally used by Statistics Denmark.
<b>Industry unit</b>	A group of enterprises within the same industry, owned by a single business unit.
<b>Infant mortality</b>	Number of deaths amongst the 0-1 age group per 1,000 live births.
<b>Input-output</b>	<p>An input-output table describes in detail the production structure in society and the use of goods and services.</p> <p>Subsequently, the table can be seen as a further specification of the three main accounts of the national accounts, namely accounts for goods and services, production and income formation, respectively.</p> <p>Consequently, the input-output tables are an integrated part of the national accounts statistics and are consistent with the national accounts data over each year as well as over time.</p>
<b>Insecticides</b>	Chemicals used to combat insects; used in crop farming.
<b>Installation deficiencies</b>	A dwelling has installation deficiencies if it lacks a toilet, a bath and/or central heating.
<b>Interest and dividends, etc.</b>	In public-finances statistics, this concept comprises actual nominal rate of interest as well as dividends, etc., less any losses.
<b>Interest income</b>	Within income statistics, "interest income" comprises both private and commercial interest income. The consumption survey includes private interest income only.
<b>Interest payments, etc.</b>	<p>In public-finances statistics, this concept comprises actual, nominal, or face interest, e.g. distributed losses on issue prices and expenditure on rental of land and intangible assets.</p> <p>Losses on issue prices are entered (depreciated) as loans are serviced.</p>
<b>Intermediate consumption</b>	<p>Is calculated as the value of goods and services used in production. Within general government statistics, intermediate consumption is defined as purchase of goods and services for current consumption.</p> <p>This includes expenditure on rent of premises, etc., insurance premiums, and indirect taxes and duties paid by the public sector itself.</p> <p>Moreover, part of the purchases of durable goods for the armed forces (weapon systems) is still considered to be intermediate consumption.</p>
<b>Intermediate consumption</b>	Consumption pertaining to turnover in the form of raw materials, energy products, etc., as well as direct costs pertaining to such purchases, e.g. customs and freight.
<b>Intermediate</b>	Consumption of goods as well as expenditure on wages/salaries and subcontract-

<b>consumption, etc.</b>	tors.
<b>IT businesses</b>	IT businesses comprise enterprises/business units which supply products and services within electronics, IT, software, telecommunications, and other areas which are primarily based on information technologies.  IT businesses can be divided into four sub-groups, i.e. IT manufacturing, IT wholesale, telecommunications, and IT consultancy services.
<b>Joule</b>	Energy unit ( $\text{GJ} = 10^9$ joule).
<b>Labour-market status</b>	Labour-market associations are calculated in accordance with ILO definitions. More detailed descriptions of this method are available in Arbejdsmarked 1998:21 (Statistiske Efterretninger). The survey of labour-market associations is carried out in week 48 prior to the population survey of 1 January. The labour-market status is determined by initially separating the group of unemployed persons, then separating persons who receive education, early-retirement benefits, pension benefits, transitional-benefit claimants, and persons on leave. All of these persons are classified as being outside the workforce. The remaining group are those who are employed. This method has been modified, so that persons who are receiving education are separated first and placed in the "student" group, regardless of their labour-market status.
<b>Land value</b>	Valuation of land pertaining to a property.
<b>Leasing</b>	"Leasing" means that a leasing company buys a leasing asset upon agreement with the future user of that asset. This asset is then leased - or rented - to the user.
<b>Less developed countries</b>	Less developed countries comprise all countries which are not defined as more developed countries.
<b>Liabilities</b>	Accounting concept which illustrates how the total capital (assets) is financed. The liability known as "equity capital" constitutes a residual between the other liabilities and assets.
<b>Limited company (A/S)</b>	Is a commercial company where all capital investors (shareholders) are liable for their investment only.
<b>Limited partnership</b>	An enterprise in which one or more general partners are liable for all debts and obligations of the enterprise as in a normal partnership, while the other participants (limited partners) are only liable for a specific amount.
<b>Line service traffic</b>	Denotes maritime traffic carried out by means of fixed routes and regular, scheduled round trips.
<b>Listed bonds in circulation</b>	The value of outstanding bonds (including Treasury notes, Treasury bills, and CMO bonds) which are listed on the Copenhagen Stock Exchange and registered with the Danish Securities Centre.
<b>Live birth</b>	A child delivered with clear signs of life (i.e. breathing, screaming, or crying) regardless of the duration of pregnancy.
<b>Long-cycle higher education</b>	Comprises both master's programmes and graduate studies as well as PhD degrees. MA education is of 1 to 2 years of education, master's programmes of 2 years and PhD degrees of 3-4 years of education.

<b>Market activity</b>	Is carried out by units with the objective of producing goods and services to be sold in the market or for own use or consumption, usually with a view to achieving profits.
<b>Market prices</b>	Correspond to buyers' prices. In the Danish National Accounts, this concept is only used for total figures (e.g. the gross domestic product at market prices).
<b>Market value</b>	For the net addition of listed bonds, market value is calculated as the gross addition at market price less drawings at par (nominal value) and other disposals at market prices.
<b>Marriage quotient</b>	Number of marriages per 1,000 residents.
<b>Maximum equalisation percentage</b>	Denotes the percentage of total incomes which must be transferred from income recipients with incomes greater than average to income recipients with incomes lower than average in order to achieve completely even distribution.
<b>Mean population</b>	The average number of persons within a specific group (e.g. married women aged 20–24 years) present within the Danish population during a specific period. As of 1989, this equals the population on 1 July (for Denmark and Greenland). For the Faeroe Islands, the previous calculation method is used, i.e. the average of the population numbers at the beginning and end of the year.
<b>Median, the</b>	Within income distribution statistics, the median is the income amount which constitutes the middle value, so that half of all those receiving income have incomes which are less than this amount, while the other half have incomes greater than this amount.
<b>Medium-cycle higher education</b>	Comprises courses of 2 to 4 years of education after upper secondary school education or vocational upper secondary school. Since 2000 it has been possible to pass a professional bachelor's degree following a medium-cycle higher course, which opens up the possibility of attending further education in connection with master's programmes and special graduate studies. Examples of medium-cycle higher education are nurses, school teachers and BSc engineering.
<b>Migration surplus</b>	Net immigration: Immigration less emigration.
<b>Money stock</b>	The money stock comprises notes and coins in circulation outside the banking sector plus demand deposits, deposits subject to notice of withdrawal, and time deposits made in banks by private households, local authorities, and non-financial enterprises.
<b>More developed countries</b>	More developed countries comprise all European countries excluding Turkey, Cyprus, Azerbaijan, Uzbekistan, Kazakhstan, Turkmenistan, Kyrgyzstan, Tajikistan, Georgia, and Armenia. This group also includes the USA, Canada, Japan, Australia, and New Sjøælland.
<b>Mortality</b>	Signifies the frequency (out of 100,000) of deaths during one year from one birthday to the next. Used in life tables.
<b>Mortality rates</b>	Summary: Number of deaths per 1,000 inhabitants.  By age: Number of deaths within a given age bracket per 1,000 persons within the relevant age bracket.
<b>Mortgage</b>	Loan on mortgage/security on real property.

<b>Mortgage deed</b>	A document which stipulates the size and terms of loans against a mortgage in real property.
<b>Mortgage deed registered to the mortgagor</b>	Is a mortgage deed issued by the mortgage holder to himself with a view to pledging it as security for a loan.
<b>Mortgage deed registered to the seller</b>	A mortgage deed with the seller as creditor and the buyer of real property as debtor.
<b>Mortgage-credit bonds</b>	Bonds issued by the mortgage-credit institutions: BRF-Kredit A/S (BRF), Danske Kredit Realkreditaktieselskab (DK), Landsbankernes Reallånefond (LRF), Nykredit A/S (N), Realkredit Danmark A/S (D), TOTALKREDIT Realkreditfond (TK), Unikredit Realkreditaktieselskab (UK), FIH Realkredit (FIH), and Dansk Landbrugs Realkreditfond (DLR).
<b>Multi-family building/ multi-storey building</b>	Normally a building with two or more flats (rented or owner-occupied) which serve as dwellings.
<b>Municipalities, counties and regions</b>	<p>Until 1 January 2007, Denmark was divided into 271 municipalities; 268 of these constituting 13 separate counties. Bornholm, Copenhagen and Frederiksberg are not included in the normal division by county. Christiansø is not included in the general division of municipalities and is administered by the Ministry of Defence instead.</p> <p>From 1 January 2007, Denmark is divided into 98 municipalities and 5 regions.</p>
<b>Mutual insurance companies</b>	Associations of the insured.
<b>National Church, the</b>	According to the Danish constitution, the National Church is the evangelical-Lutheran protestant church. Membership is achieved through baptism.
<b>National health insurance schemes</b>	<p>Schemes which ensure that all Danish residents have access to treatment and health-services, regardless of health, age, and income.</p> <p>Regardless of income, those insured can choose between Group 1, which features free treatment by specified doctors, and Group 2, which offers treatment by doctors outside of the group specified in Group 1 at reduced fees.</p>
<b>Naturalisation</b>	Acquisition of Danish citizenship.
<b>Net price index</b>	The net price index is calculated on the basis of the prices paid by consumers for goods and services which form part of private consumption, less indirect taxes and duties and including price subsidies. The weights used are based on the classification of private consumption in Denmark used in the national accounts, used in conjunction with information from the Household Budget Survey (HBS). From January 2001 the classification of household goods and services is based on the international classification COICOP (Classification of Individual Consumption by Purpose).
<b>Net reproduction rate</b>	Number of daughters that would be born alive to 1,000 women during the reproductive period of their lives (ages 15 through 49), if the 1,000 women were annually reduced in number from age 0 according to the given year's age-specific mortality levels, and if at each age they experienced the given year's age-specific fertili-

	ty rates.
<b>New buildings completed</b>	Buildings which have been authorised for use, temporarily authorised for use, or where the completion of the building has been ascertained regardless of any authorisation for use.
<b>NH<sub>4</sub></b>	NH <sub>4</sub> is the chemical designation for ammonium. Ammonium is created in various ways, e.g. when farmers spread liquid manure, which contains ammonia, on their land. Ammonium is dispersed and transported by the wind, and the nitrogen contents of ammonium contribute to acidification processes.
<b>Nitrate</b>	Nitrate is a type of nutritive salt which contributes to algae growth and acidification in the aquatic environment.
<b>Nitric oxides</b>	Compounds of nitrogen and oxygen (NO and NO <sub>2</sub> ) created through incineration processes. Nitric oxides are dangerous to health at high concentrations, and in the atmosphere may be converted into nitric acid, which increases the acidity of precipitation and contributes to algae growth.
<b>Non-market activity</b>	Such activity is characterised by being carried out by the public sector, by organisations and associations, or by private households with a view to »own« consumption.
<b>Non-western countries</b>	Non-western countries comprise all countries which are not defined as western countries.
<b>Normal working hours</b>	Normal working hours denote the usual weekly working hours, including any normal overtime.
<b>NO<sub>x</sub></b>	NO <sub>x</sub> is a designation for nitric oxides, which are chemical compounds between a nitrogen atom and one or more oxygen atoms. Nitric oxides are spread by the wind and contribute to acidification of the environment.
<b>Nuisance bonuses</b>	Overtime bonuses, shift-work bonuses and various forms of bonus for dirty work.
<b>Occupational accident</b>	A sudden incident or case of poisoning at the workplace which causes the person involved in the accident to be unable to work for at least one more day than the day of the accident.
<b>Occupational disorder</b>	Any disease which is, or is assumed to be, caused by impacts from the working environment.
<b>Official prices for regulation of farm rents</b>	Called "kapitelstakster" in Danish, this concept denotes average producer prices generated from sales of barley and wheat from the onset of harvesting to the end of December of the harvest year.  These official prices are calculated by Statistics Denmark and are mainly used in connection with tenancy contracts.
<b>Old-age pension</b>	A social-security pension for all persons over the age of 64 (before 2006: 66) who meet specific requirements on Danish citizenship and period of residence.
<b>Ordinary free trade</b>	Property sales except from family sales, forced sales, etc.
<b>Other current transfers</b>	Come from other domestic sectors, the EU, and other countries.

<b>Other current transfers to and from abroad</b>	Comprise unilateral transactions between other countries and general government institutions, companies, or individuals with Denmark as their country of residence. A few items which are treated as exports/imports of services in balance-of-payments statistics are also included in this group.
<b>Other owner</b>	Comprises state institutions, local-authority institutions, and associations.
<b>Other services</b>	Within the balance of payments, this denotes a series of transactions which involve a duration of time, such as transport by land and air, insurance, and licenses.
<b>Owner</b>	Within business statistics, "owners" comprise liable owners whose main activity/employment concerns the enterprise owned by them. This category includes assisting spouses.
<b>Partnership</b>	A firm with two or more participants who have entered into an agreement on operating a business together. The participants - partners - are fully liable to the company's creditors.
<b>Passenger kilometre</b>	Unit of transport, i.e. one person carried one kilometre.
<b>Passenger-transport work</b>	Is measured in passenger kilometres.
<b>Persons without employment</b>	See <i>Unemployed</i> .
<b>Pesticides</b>	Chemical products used to combat undesirable biological activity, such as insects, weeds, and fungi.
<b>Population growth increase</b>	Live births and immigration less deaths and emigration.
<b>Population increase</b>	Birth surplus or natural growth (number of live births less the number of deaths) + net migration (immigration less emigration).
<b>Price adjustments, securities</b>	Changes in the value of shares, mortgage-credit bonds, and mortgage bonds due to changes in interest rates since the last adjustments.
<b>Price level indices</b>	Price level indices are ratios of PPPs (purchasing power parities) to exchange rates. They provide a measure of real differences in price levels between countries. The EU price surveys indicate price level index in each country relative to the average of the EU. If a country has a price index higher than 100, it means that prices in that country are higher than the EU average and vice versa.
<b>Price relationship</b>	The relationship between two prices. This is used to elucidate changes in the relationship between the price of a product and means of production which are important to the production of this product.
<b>Primary income</b>	Comprises salaries, wages, etc., including contributions to pension schemes administered by employers and net profits from self-employment.  Business interest payable and interest expenditure is not included in the calculation of profits from enterprises, which is one of the reasons why it is not possible to carry out direct comparisons between the primary incomes of self-employed persons and employees.
<b>Principal public</b>	In principle, this main group consists of activities which are public by nature, i.e. activities which cannot be carried out by private individuals or enterprises. It in-

<b>services</b>	cludes the legislative branch, local authorities, local and general enforcement agencies, general financial policies and agencies pertaining thereto, general public personnel policies, centralised purchasing and sales, international relations, police activity, and defence activity. All of these activities must be considered indispensable to any organised society.
<b>Private course organisers</b>	Comprises course activity within the private sector, e.g. private training enterprises, employee and employer organisations, administration schools and a number of independent institutions.
<b>Private consumption expenditure</b>	Comprises the sum of final consumption expenditure of households and consumption within the group "Associations, organisations, etc." which comprises the final use of non-market production in private consumption-oriented, non-profit institutions.
<b>Private limited company (ApS)</b>	Is a commercial company where all capital investors (shareholders) are liable for their investment only.
<b>Probation and prisons</b>	The Department for Prisons and Probation is in charge of operating open and closed institutions, prisons, etc.
<b>Production taxes</b>	Comprises taxes/duties on products and other production taxes. The main elements of the latter group are property taxes and weight duties on motor vehicles which are used in production.
<b>Property value</b>	Up until 1996, the value of real property (land and buildings) was normally determined by means of valuations carried out every four years and annual adjustments.  As of 1998, values are determined by means of annual adjustments. The property value comprises land value and building value.
<b>Provisions</b>	Liabilities, the size or date of maturity are not known with certainty, e.g. deferred taxes and pension liabilities.
<b>Public consumption expenditure</b>	Within public finances, this constitutes an expenditure item and is obtained in the following way:  <i>Compensation of employees + consumption of fixed capital</i>  <i>= Gross domestic product at factor cost</i>  <i>Gross domestic product at factor cost + intermediate consumption = production</i>  <i>Production + social benefits in kind – sales of goods and services</i>  <i>= Public consumption expenditure</i>  Public consumption expenditure (or consumption) comprises actual operating activities carried out within the general-government sector.  More than half of total public consumption expenditure can be broken down by specific recipients: persons or households.  The remainder constitutes collective public consumption.
<b>Public course</b>	Comprise state-subsidised public institutions for adult and supplementary educa-

<b>organisers</b>	tion.
<b>Public expenditure on culture</b>	Public expenditure on culture comprises net current expenditure under the Ministry of Cultural Affairs and the allocation of funds generated by the Danish Football Pools Company for cultural purposes. This concept also comprises net current expenditure on culture at local authorities and counties.
<b>Public libraries</b>	According to the Library Act, all municipalities are under an obligation to maintain - alone or jointly - a public library where books and other materials are made available to adults and children free of charge.
<b>Public quasi corporations</b>	<p>Public quasi corporations have their accounts incorporated into central or local government accounts. The general government sector fully controls these companies, including all legal obligations and covers the operating deficits of the company or receives the operating profits of the company. This implies that these companies are only included in the statistics for the general government with regard to their profits or deficits. However, the general government's coverage of capital expenditure on, e.g. acquisition of new fixed assets does not appear from the statistics as the general government acquires in a statistical sense ownership certificates. Examples of quasi corporations are the Danish national railroads, municipal utility enterprises and part of the refuse-collection sector.</p> <p>The following preconditions apply to a public quasi corporation:</p> <ul style="list-style-type: none"> <li>– The accounts are integrated into central or local government accounts.</li> <li>– Production is determined by the market, is manufactured on a large scale and is primarily sold to the private sector, i.e. revenue from sales constitutes 50 per cent or more of the current expenditure.</li> <li>– The corporations are run commercially.</li> </ul>
<b>Public roads</b>	Roads which fall within the auspices of local authorities, county authorities, or the Danish Road Directorate.
<b>Purchasing power parities</b>	<p>Purchasing power parities – (also called PPP) are price relatives that show the ratio of the prices in national currencies of the same goods or service in different countries.</p> <p>Purchasing power parities are primarily applied for converting the GDP and other national accounts aggregates into internationally comparable aggregates. When purchasing power parities are applied for conversions into a common currency, differences in price levels are taken into account.</p> <p>However, when conversions are made on the basis of exchange rates, differences in price levels are not taken fully into account. In addition to this, purchasing power parities are also applied for calculation of the price levels in countries that are compared.</p>
<b>Pure nutrients</b>	Fertiliser consumption: contents of nitrogen (N), phosphorus (P), and potassium (K) in various types of fertiliser.
<b>Quantity index</b>	The quantity index illustrates the quantitative changes in imports and exports
<b>Quartile</b>	The lower quartile of an income breakdown is the amount which separates income recipients in two groups: one group numbering 25 per cent of the total group with

<b>(lower and upper)</b>	<p>incomes lower than the quartile, and a group numbering 75 per cent of the total group with incomes greater than this lower quartile.</p> <p>Conversely, the upper quartile separates the total group of income recipients into one group numbering 75 per cent with incomes lower than the upper quartile and one group numbering 25 per cent with incomes greater than this upper quartile.</p>
<b>Quartile breakdown</b>	When income recipients have been divided in accordance with income sizes, the proportion of total income accounted for by each quarter group of all income recipients is calculated.
<b>Quotients</b>	<p>Quotients within population statistics:</p> <p><i>Age specific:</i> Number of live births per year born to mothers within a given age group per 1,000 women within the relevant age group.</p> <p>The quotients within the five-year age groups are calculated as simple averages of the quotients for individual one-year age groups of women within the reproductive age bracket (15-49 years), thus removing the effects of shifts from year to year in the age distribution of women within individual five-year groups.</p> <p><i>General:</i> Number of live births per 1,000 women within their reproductive period, i.e. aged 15-49 years.</p> <p><i>Summary:</i> Number of live births per 1,000 residents.</p>
<b>Raw material price index</b>	Is a sub-index of the wholesale-price index which illustrates trends in prices relating to imported, unprocessed raw materials and fuels.
<b>Real property</b>	Independently registered property, consisting of land and buildings.
<b>Real-property valuation</b>	The main regulation of this Act stipulates that such valuation shall extend to all real property in Denmark.
<b>Recidivism</b>	<p>Recidivism is defined in the following way in Statistic Denmark's publications :</p> <p>New crimes committed within two years after:</p> <ol style="list-style-type: none"> <li>1. releasing after the serving of a sentence and/or</li> <li>2. imposing of an unsuspended sentence which is served during remand custody and/or</li> <li>3. ceasing/repealing of preventive measures and/or</li> <li>4. imposing of a conviction excluding unsuspended sentences</li> </ol>
<b>Recognised religious denominations</b>	Religious denominations which are outside of the National Church, but whose religious ceremonies have legal validity, as well as religious denominations outside of the National Church which have legal authority to conduct marriage ceremonies.
<b>Recycling</b>	"Recycling" comprises reuse of waste in its original form and waste recovery; e.g. recycling of used bottles after rinsing and cleansing.
<b>Refugees</b>	<p>Persons who have been granted residence permits in accordance with the regulations under the Aliens Act which pertain to refugees.</p> <p>This group also includes persons who have been granted a residence permit for humanitarian reasons.</p>

<b>Regional archives</b>	The National Archives receives materials from the central offices of the central government, while the four regional archives receives materials from local offices as well as from local government.
<b>Registered ships</b>	Privately or publicly owned ships of at least 20 GT, except ships owned by the naval forces.
<b>Registered partnership</b>	Registered partnership denotes marriage-like relations between two persons of the same sex.
<b>Reinsurance company</b>	A company in which insurance companies can spread the risks involved in their insurance company by reinsuring their insurance contracts.
<b>Remuneration</b>	The concept remuneration is the concept that is the nearest to what is understood by most employees to be hourly earnings.
<b>Rent</b>	The amount which may be legally claimed from tenants.  Rent does not include heating contributions, just as any rent subsidies have not been deducted.
<b>Rent subsidies</b>	Denote subsidies for housing expenses which may be granted upon application, depending on household composition, income, and housing. Rent subsidies may be granted to tenants in leased accommodation and to communal dwellings where the tenant is not a pensioner, whereas pensioners' rent subsidies may be granted to recipients of social pension benefits who live in leased accommodation, co-operative dwellings, owner-occupied dwellings, or communal dwellings.
<b>Reported violations</b>	A violation which has been reported to the police or which has come to the knowledge of the police in other ways.
<b>Reproduction rate</b>	Net: the number of daughters that would be born alive to 1,000 women during the reproduction period of their lives (ages 15-49) if they were to give birth and die in accordance with given levels of fertility and mortality.
<b>Research libraries</b>	All libraries which are mainly financed through public-sector funding and which are not public libraries or school libraries, nor associated with the public-library sector.
<b>Residential or commercial units</b>	A residential unit or a commercial unit within a building is defined as a room or several interconnected rooms with other, associated rooms which are used as a residence or for commercial purposes, possibly for both. A separate access point is required: from street level, through a garden, or via common hallways or stairs. It is vital that the unit in question can be considered an independent address in accordance with the above requirements on independent access.
<b>Salaried employees</b>	Employees with a fixed monthly salary.
<b>Sales of goods and services</b>	Invoiced sales of goods and services manufactured, processed, or assembled by the relevant enterprise, as well as goods which the enterprise has let others manufacture from materials supplied by them.
<b>Sales of own products</b>	Invoiced sales of goods manufactured, processed, or assembled by the relevant enterprise, as well as goods which the enterprise has let others manufacture from materials supplied by them.

<b>SDR</b>	Special Drawing Rights within the IMF. SDRs constitute an international method of payment and can be used for payments internally between central banks and between central banks and the IMF.
<b>Sea transport</b>	A category within statistics on the balance of payments. Earnings from sea transport are partly from Danish shipping companies' ships engaged in international transport, less carriage of merchandise from foreign countries to Denmark, and partly disbursements in Denmark by foreign carriers, e.g. port disbursements, shipbrokers, etc. Expenditure on sea transport includes Danish shipping agencies' expenditure at foreign ports and expenditure on sea transport/freight on imports carried by foreign shipping companies.
<b>Share-price index</b>	Is used to assess general trends within the share market. The share-price index shows value changes in capital placed in a share portfolio which reflects the overall composition of listed shares.
<b>Short-cycle higher education</b>	Comprises courses of up to 2 years of education after upper secondary school education or vocational upper secondary school. Examples of short-cycle higher education are real estate agents, computer specialists and policemen.
<b>Simple detention</b>	Also known as lenient imprisonment: deprivation of liberty for a period of 7 days to 6 months. Persons serving a sentence of simple detention have special rights in comparison to those serving a sentence of imprisonment.
<b>Single-family houses</b>	Comprise farmhouses and detached, undetached, or semi-detached one-family houses.
<b>Singles</b>	An adult person who does not form part of a couple. A single person under the age of 25 years must not be a child living at home. See "Child living at home".  The family tables used in income statistics also include children who do not live with their parents and who were 15 years or more at the end of the year in the "singles" group.
<b>SITC</b>	Standard International Trade Classification, prepared by the UN.
<b>SO<sub>2</sub></b>	See <i>Sulphur dioxide</i>
<b>Social and health services</b>	This main group comprises various services aimed at individuals and offered to households and private individuals. Social and health services include education, national health services, social security, various welfare services, housing and local environments, and cultural, recreational, and religious services.
<b>Social assistance for children and youths</b>	Social assistance under the Social Services Act for children and young people in special-needs families. This includes relocation of the child with or without consent from its parents as well as certain preventive measures
<b>Social benefits in kind</b>	This concept includes health-insurance services and aids which the general government sector purchases on the market and allocates to households in the form of full or partial payment to market producers for supplying specific products to households.
<b>Socio-economic status</b>	Breakdown of the population in accordance with labour-market attachment, i.e. classification into the following categories: self-employed, assisting spouses, employees, unemployed persons, persons temporarily outside the labour force (leave from unemployment and various labour-market measures which do not involve

	wages), retirement, pensioners, and others outside the labour force (cash-benefit claimants who are not available to the labour market, students, children, young adults, etc.).
	Employees may be allocated into sub-groups in accordance with skill levels. These skill levels may have been obtained through formal education or through training and hands-on practice.
<b>Special legislation, offences against</b>	Offences which do not fall within the scope of the Danish Penal Code, e.g. offences against the Road Traffic Act, the Euphoricants Act, the Firearms Act, and legislation on taxation.
<b>Standard contribution margin</b>	The standard contribution margin of an activity equals the standard production value less the standard size of the variable costs/expenditure directly linked to this activity.
<b>State-subsidised theatres</b>	In addition to the Royal Theatre and the regional theatres, this group comprises the theatres which are subsidised by the Danish Theatrical Council in accordance with the Act on theatrical enterprises.
<b>Subsidies</b>	Comprise all current transfers from the public sector to enterprises which carry out production for the market. The total subsidies are distributed to quasi-government operations and private enterprises. These subsidies are divided into product subsidies, i.e. subsidies which are awarded in proportion with the goods produced, and other production subsidies. It should be mentioned that compensation for operating losses in quasi-government corporations are classified as product subsidies.
<b>Suckling cows</b>	Cows which are normally not used for milk production, but which are used for suckling calves instead. Cows kept for suckling are used when breeding cattle for meat production.
<b>Sulphur dioxide</b>	Is a toxic gas created as a by-product from incineration of e.g. coal and oil. Sulphur dioxide is spread by the wind and contributes to acidification of the environment.
<b>Supplementary pension</b>	Is granted to employees and self-employed persons aged 60-64 years (before 2006: 16-66) where certain conditions on period of residence in Denmark and working conditions are met. Working hours must be reduced to 12-30 hours per week. Supplementary pensions are calculated on the basis of daily-benefit rates and cannot exceed 82 per cent of the income lost as a result of the reduction in working hours.
<b>Supply</b>	Manufacturing sales of own production plus imports minus exports.
<b>Suspended dust particles</b>	Denotes particles which are capable of remaining suspended in air. In certain situations, suspended dust particles are defined as particles with diameters of less than 10 µm. In other cases, such particles are defined as particles created/collected in connection with specific procedures and may include particles larger than 10 µm.
<b>Suspended imprisonment</b>	Is a conviction whereby a person is not imprisoned unless the person in question within a period of probation commits new criminal offences or violates terms stipulated by the court.
<b>Taxation assessment</b>	An "estimate" is a taxation unit where one person constitutes one estimate and one person, whereas a married couple constitutes one estimate and two persons. The reason that married couples constitute only one estimate is that married couples

are subject to joint taxation in Greenland; i.e. married couples file only one income tax return. The taxable income is calculated as the annual income, i.e. the total number of taxable days divided by 365.

<b>Taxes and duties</b>	In the statistics on public finances, taxes and duties are defined as compulsory transfers to the central government without any link between payment and acquisition of services. In the general statistics, taxes and duties may be broken down by type of tax and national account group. Placing taxes and duties in different parts of the national accounts constitutes an attempt to illustrate the manner in which different taxes and duties affect the national economy. Taxes and duties are divided into production and import taxes, current income and property taxes, capital taxes, fines, compulsory fees, and compulsory contributions to social-security schemes. When classifying taxes and duties according to type, only the tax base is taken into account.
<b>Terms of trade</b>	Are the ratio of the index of unit values for exports to the index of unit values for imports, expressed in per cent.
<b>Time charter</b>	Income from rental of ships.
<b>Tonnage</b>	Denotes ship capacity. One measurement used for tonnage is the gross tonnage.
<b>Tonne kilometres</b>	Unit of transport; i.e. one tonne of goods carried one kilometre.
<b>Total fertility rate</b>	Number of children that would be born alive to 1,000 women during the reproductive period of their lives (ages 15 through 49), if all 1,000 women lived to be 50 years old, and if at each age they experienced the given year's age-specific fertility rates.
<b>Total income</b>	The data featured in the consumption survey is obtained through comparisons of various sources of data. As a result, it has been possible to present broader income concepts in this survey than those featured in the general income statistics based on registered information. Thus, the total income statistics of the consumption survey also include income from moonlighting, various winnings, etc. Any enterprise expenditure has been deducted from the incomes of self-employed persons.
<b>Trade balance</b>	The value of exports less the value of imports
<b>Trade journals</b>	Periodical publications mainly aimed at target groups with common interests in terms of industry or finances, etc. These publications are funded by membership fees, subscriptions, and possibly advertising.
<b>Trade unions</b>	Associations of employees and unemployed persons who share the same profession/education and/or the same type of work. The objective of these associations is to promote their members' common interests. Most employees' vocational organisations are members of a main organisation (e.g. LO - the Danish Federation of Trade Unions, FTF - the Danish Confederation of Salaried and Civil Servants' Organisations, or AC - the Danish Confederation of Professional Associations), while a minor number of employee organisations are independent from the main organisations.
<b>Traffic accidents</b>	Accidents occurring on a public road, square, etc., in connection with traffic where at least one of the parties involved in the accident was driving a vehicle.  As regards casualties, traffic-accident statistics include all deaths caused by traffic accidents which occur within 30 days of the accident. The statistics on injuries

	include all other persons injured in traffic accidents according to police information
<b>Traffic performance</b>	Number of kilometres travelled
<b>Train kilometres</b>	Unit of transport, i.e. one train transported one kilometre.
<b>Tramp trade</b>	Denotes maritime traffic with ships which are not used for line service
<b>Transfer income</b>	Includes cash benefits under the Act on active social policies, etc., unemployment benefits, sickness benefits, public pension benefits, early retirement benefits, leave benefits, student grants, etc. Income in the form of interest is not included in the scope of transfer income.
<b>Transit/transfer air traffic</b>	Denotes intermediate landings. Transit indicates that the journey continues on the same plane. Transfer indicates a change of aircraft.
<b>Transport performance</b>	A calculation measured in tonne-km of the goods transported by Danish lorries. It takes into account the weight of the goods and the kilometres transported. One tonne-kilometer equals one tonne goods transported one kilometre.
<b>Travel</b>	Within statistics on the balance of payments, "travel" denotes earnings from non-residents travelling or staying in Denmark, and costs from Danish residents travelling or staying abroad, as well as income and expenditure from cross-border shopping.
<b>Treasury bills</b>	Securities issued by the central government with a maturity of 3 or 6 months. Treasury bills have no nominal interest rate; however, the effective interest rate is calculated as the difference between the price at the time of purchase and the principal amount. Treasury bills are mainly sold to banks.
<b>Treasury notes</b>	Central-government securities with a maturity of less than two years.
<b>Turnover</b>	Income generated from sales of products and services which concern the main activities of an enterprise. Turnover has been calculated less any discounts and does not include taxes, etc., which are directly associated with sales. This concept also includes work which has been carried out at one's own expense and booked as assets, e.g. construction of own machines.
<b>Turnover, etc.</b>	Turnover and other income from operation.
<b>Type of farming</b>	Within agricultural statistics, the production systems of farms are characterised by the proportions of various types of farming within the total standard contribution margin of the relevant farm.
<b>Type of ownership</b>	Enterprises with limited liability, etc.: limited company (A/S), private limited company (ApS), limited partnership (AmbA). Enterprises with unlimited liability: sole proprietorships, other types of partnerships. Other owners include the State, local authorities, funds, associations, and independent institutions.
<b>Unclassified functions, expenditure by</b>	Within public finances, this main group mainly includes interest payments and other costs related to general government debt. Payment of interest on debt is a sign that previous expenditure has been financed by taking out loans, rather than by means of current taxes. Such expenditure is not connected to current activities, and thus cannot be classified as belonging within any one particular function.

<b>Unemployed</b>	<p>A person is classified as being unemployed if, during the reference period, they do not have a job but are available to the labour market and are actively looking for employment. The statistics of registered unemployed (CRAM) are, as far as possible, prepared in accordance with this definition.</p> <p>Within CRAM, individual unemployment is calculated on the basis of the number of hours of unemployment during the week, whereas the number of unemployed persons within RAS is calculated as those persons who were fully unemployed during the last week of November according to CRAM.</p> <p>The concepts "persons having experienced unemployment" and "average number of unemployed" are examples of some of the central concepts used.</p>
<b>Unemployment insurance fund</b>	<p>An association, recognised by the Danish State, of wage-earning/salaried employees or of self-employed persons who have formed an association with the purpose of securing financial aid in the event of unemployment.</p> <p>In order to be state-authorised, such funds must meet a number of requirements; e.g., since 1 January 1985 such funds must have at least 5,000 members, a fact which has entailed a number of mergers of smaller funds, etc.</p>
<b>Unemployment rates in per cent</b>	<p>Unemployment rates in per cent are calculated for the group of persons who are members of an unemployment insurance fund and for the total group of registered unemployed persons, i.e. unemployed insured persons plus unemployed uninsured persons. Both calculations are carried out for the 16-64 age (before 2006: 16-66) bracket and do not include persons receiving early-retirement benefits or transitional benefits.</p> <p>The unemployment rate in per cent for registered unemployed persons is calculated by comparing the average number of unemployed persons to the workforce (RAS).</p> <p>The unemployment rate in per cent for insured persons is calculated by dividing the average number of unemployed insured persons at the end of the period with the number of insured persons at the end of the period.</p>
<b>Unit-value index, the</b>	Indicates changes in the price of imported and exported goods.
<b>Urban area</b>	An urban area comprises at least 200 inhabitants in a built-up area with distances of no more than 200 m between houses unless such distances are caused by public areas/facilities, sports venues, business facilities, etc.
<b>User</b>	Within agricultural statistics, the "user" of an agricultural holding denotes the person in whose name and at whose expense the relevant holding is run.
<b>Value</b>	Value is calculated for each commodity classification as invoiced sales ex factory, excluding VAT.
<b>Vehicle kilometre</b>	One vehicle moved one kilometre.
<b>Vehicle stock</b>	Comprises all vehicles which bear number plates (active vehicles) at the time of calculation.
<b>Vocational education and training</b>	Comprises vocational basic courses and practical training and main courses. These courses provide participants with vocational qualifications, this does not, however, apply to the basic course alone. Examples of vocational education and training are

bricklayers, carpenters and electricians. The courses are divided into practical training at the workplace and school attendance.

**Voluntary contribution to social security schemes**

Signifies contributions which entitle contributors to receive public social security benefits. The voluntary aspect denotes that these contributions fall outside the scope of taxation. Voluntary schemes include contributions to voluntary unemployment insurance, etc., and voluntary contributions to the labour-market supplementary pension scheme (ATP). Such contributions are mainly made by self-employed individuals who have joined this scheme of their own volition.

**Vocational upper secondary school**

Provides students with qualifications for further education and higher commercial examination (hhx) and higher technical examination (htx).