

Supplement to

Tax Withholding in Greenland

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Introduction

The list has been prepared as an overview of income types categorized as follows:

A-income	=	A
B-income	=	B
Tax-free	=	0

The income types are listed in alphabetical order. However, certain incomes (e.g., for doctors) are grouped under the relevant income recipients.

For legal provisions, please refer to the Greenlandic tax laws and regulations.

If you have any questions — including any possibly omitted income types — please contact the Tax Agency.

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Type of Income: A, B or 0

A

Adoption, maternity benefits	A
- 24-hour care payment	A
Accounting assistance in employment	A
Accounting assistance otherwise	B
Agency for insurance companies, commission from	A
Alimony payments	B
Anniversary bonuses limited to civil servant rules	0
Anniversary bonuses exceeding civil servant rules	A
Artists, remuneration	A
Athlete, remuneration for participation	A
Athletes	
- Board members, honoraria and meeting allowances	A
- Referees, honorarium (football, handball etc.)	A
Author royalties A Service notification, fee for	A

B

Benefits from mandatory work injury insurance	B
Bingo prizes subject to the lottery tax act	0
Blood sampling, fee for	B
Board and lodging, value of free	A
Board fees from companies and associations	A
Boat rental, income from	B

Bonus	
- Bonus in employment	A
- Bonus outside employment	B

C

Care compensation	
- Daycare, from public	A
- Daycare, private arrangement B 24-hour care	A
- Temporary foster care	A
- Special expenses § 34(1)(10)	0
Cash benefits in employment (e.g., car, rent)	A
Catch list, fee for maintaining	A
Child allowance under the Greenland child allowance act	0
Child support	0
Childcare payment from private arrangement	B
Childcare payment from public	A
Christmas bonuses	A
Church	
- Worship and organ playing, assistant honorarium	A
- Office allowance, priests A Kiffak salary, partly or fully professional	A
Circuit judges, see COURTS	
Commission from insurance companies	A
Commission in employment	A
Compensations	
- Compensation for lost earnings and opportunities	A

- Compensation for operational loss	B
- Disability (loss of earning capacity), lump sum	0
- Disability (loss of earning capacity), recurring payment	A
- Pain and suffering, lump sum	0
- Loss of depreciable assets	B
- Loss of private assets	0
- Lost earnings	A
- Unjust dismissal	A
- Permanent injury, lump sum	0
- Permanent injury, recurring payment	A
Compensation to survivors from mandatory work injury insurance, lump sum	0
Compensation to survivors from mandatory work injury insurance, recurring	A
Copyright	A
Course compensation (lost earnings)	A
Course compensation, extended (scholarships)	B
Crew members, see TRAWLER CREW	

D

Daily allowances and per diems in employment and as board members	A
Daily allowances and per diems outside employment and boards	B
Daily allowances and travel reimbursement beyond civil servant rates	A
Daily allowances and travel reimbursement under civil servant rules	0
Danish sports betting prize	0
Defense lawyers, see POLICE	
Depot managers, commission	A

Disability compensation, lump sum	0
Disability compensation, recurring payment	A
Disability pension (basic amount, public pensions)	A
Disability pension supplements (children + personal), cf. section 34(1)(10a) of income tax act	0
Dividend from co-op	0
Doctors	
- Certificates, honorarium for issuing:	
- Work incapacity certificates	B
- Blood sampling	B
- Death certificates	A
- Health certificates	B
- Admission certificates to elderly homes etc	A
- Disability insurance certificates	B
- Medical letters and records extracts	A
- Doctor's notes	B
- Medical chest refill (e.g. on ships)	B
- Forensic medical certificates	A
- Driver's license certificates	B
- Police certificates	A
- Sick/health reports	A
- Eye exams	B
- Transport of corpses, certificate	A
- Education certificates	B
- Accident insurance certificates	B
- Emergency allowance	A

- Function allowance	A
- Compensation for lost free time	A
- Preventive work, supplement for	A
- Animal vaccination	B
- Compensation for extra work	A
Dog euthanasia, honorarium in employment	A
Dog handler's allowance	A
Domestic help (kiffak), private	B

E

Early retirement benefit from Denmark	B
Early retirement contribution, payout of value increase in relation to refund	B
Early retirement to estates	B
Early retirement to individuals	A
Education support for children of Greenlandic civil servants	0
Education support	
- Educational Loan	0
- Scholarship	B
- Special benefits	0
Election assistants, remuneration	A
Election leaders and assistants, remuneration	A
Ensembles, remuneration to	A
Equipment and travel allowance under civil servant rules	0
Examiner's fee	A
Experts, see COURTS Singers, remuneration	A

F

Free uniform	0
Free vacation travel beyond civil servant rules	A
Free vacation travel under civil servant rules	0

G

German lottery, prize	B
Gifts from spouse, parents, etc., income tax act section 34(3)	0
- Other gifts	B
Grants	B
Guardian honorarium	A

H

Handicrafts	B
Holiday pay and vacation allowance	A
Honorarium in service	A
Housing benefit from the public sector	0

I

Inatsiartut Parliament	
- Per diems	A
- Free accommodation	0
- Free travel	0
- Office allowance	0
- Meal allowance/subsidy	0
Inheritance or advance inheritance	0

Instructors and coaches, honoraria	A
- Inspectors (in sports arenas /halls), honorarium	A
- Event doctors, honorarium	B
Insurance contributions paid by employer, if covered by section 39 of the income tax act	B
Interest income	B
Interest on overpaid tax (1/2% rule)	B
Interpreter honorarium, freelance etc.	A
Journalistic activity	
- Journalists and subject matter experts etc. with ongoing agreements with the paper for content	A
- Columnists and others writing occasional pieces on current topics	A
- Informants with agreements to deliver local news	A

J

Journalists etc. with actual salary	A
Judges at sports events, remuneration to	A
Judges and courts	
Jurors	A
- Courts Support persons, meeting fees	A
- Jurors, fees and meeting fees	A
- Circuit judges, fee (monthly) and meeting fees	A
- Registration fee in probate cases, outside employment	B
- Experts, remuneration for summoned	B
- Guardian honorarium	A
- Interpreters, meeting fees	A
- Witness compensation	B

K

Kalaallit Nunaata Radioa	
- Participation, honorarium for	A
- Correspondents, honorarium	A
Kiffak salary, private	B
KODA/GRAMEX royalties	B

L

Labour market benefit (formerly standard assistance)	A
Lecturers, fee in employment	A
Lecturers, fee outside employment	B
Library royalties	A
Lost earnings, compensation for	A
Lottery winnings from Denmark	0

M

Maintenance payments	0
Maternity benefits	A
Maternity, paternity, adoption benefits	A
Meal allowance A Meal subsidy, trawlers	A
Means-tested assistance (see public help)	A
Municipal councils / boards	
- Per diem and travel allowance under civil servant rules	0
- Per diem and travel allowance beyond civil servant rules	A
- Travel expense coverage except self-transport	0
- Travel coverage using own transport	B

- Compensation for lost earnings	A
- Election leaders and appointed persons	A
- Clothing allowance, civilian	A
- Remuneration, pension and early retirement for mayors	A
- Remuneration for committee chairs and council members	A
- Remuneration for settlement council members	A
Musicians, remuneration	A

O

Occupational injury, see COMPENSATION	
Old-age pension	A
Orchestra, payments to	A

P

Personal allowance	0
Patient escort honorarium	A
Pension (personal + child supplements)	0
Pension as stated in § 39 of the income tax act	A
Pension related to former employment	A
Pension, social base amount	A
Per diems, see DAILY ALLOWANCES AND PER DIEMS	
Phone allowance beyond civil servant rules	A
Phone allowance under civil servant rules	0
Phone subsidy	A
Police	

- Arrest, compensation for heating and lighting	0
- Arrest, cleaning subsidy	A
- Arrest compensation	A
- Inmate catering	A
- Dog handler's feed supplement	A
- Free uniform	0
- Night duty and lost work time compensation	A
- On-call allowance for home duty	A
- School supplement	A
- Station leader allowance	A
Pregnancy, benefits	A
Private tutors, remuneration	B
Prizes and winnings covered by lottery tax act	0
Prizes and winnings not covered by lottery tax act	B
Prizes and winnings, premium bonds, lottery, betting subject to Danish tax	0
Profit from sale of depreciable assets	B
Profit from sale of private assets	0
Public assistance under § 34(1)(10) and (12) of the income tax act	0
Public assistance, see SOCIAL BENEFITS	

R

Referral commission in employment	A
Referral commission otherwise	B
Refund of early retirement contributions	0

Registration fee, see JUDGES and COURTS	
Reimbursement by employer for expenses incurred by employee in own financial interest (e.g., representation)	A
Reimbursement for employer expenses paid by employee without own financial interest	0
Relief allowance	A
Relief allowance for persons with disabilities	A
Relocation allowance beyond civil servant rules	A
Relocation allowance under civil servant rules	0
Rent subsidy from the public, cf. income tax act section 34(1)(10)	0
Rent subsidy in employment	A
Royalties	B

S

Salary etc. (with all supplements)	A
Scholarships	B
Severance payment	A
Sick pay (benefits) paid by S.I.K.	A
Sick pay, supplement in accordance with public assistance	A
SIK holiday fund, travel subsidy	B
Sled money, self-employed	B
Social benefits	
- Child allowance and support adoption grant	0
- Child allowance	0
Social benefits - Children and youth area	
- Support person honorarium	A
- Honorarium for ongoing guidance	A

- Honorarium for personal counseling	A
- Care compensation	A
- Increased care compensation	A
- Temporary (emergency) care compensation	A
- Availability care compensation during school stay	A
- Care compensation for special expenses	0
- Financial help (e.g. domestic help or temporary difficulties)	0
Social benefits - Public help	
- Funeral assistance	0
- One-time help	0
- Occupational adjustment	0
- Moving assistance	0
- Return home Journey	0
- Reschooling	0
- Revalidation	0
- Long-term illness	0
- Labour market benefit (formerly standard help)	A
- Public help (formerly means-tested help)	A
Social benefits - Leave and benefits during pregnancy, maternity and adoption	
Unemployment benefits	A
Social pensions and elderly care institutions	
- Work bonus	0
- Child supplement (taxed with child)	B
- One-time help	0
- Personal supplement	0

Social pensions, base amount	A
- Supplementary benefit	0
Soloists, remuneration	A
Special holiday allowance	A
Spousal support	0
Sports betting agents, commission	B
Standard assistance from public (see labour market benefit)	A
Stone sample prize from Ujarassiorit	B
Street sales (Kalaalimineerniarfimmi tunisanit isertitat / brætsalg)	B
Strike support	A
Strike support from Danish or foreign union	B
Support for boards (including election leaders and appointees), remuneration	A
Support from public	0
Support persons	A

T

Tax refund for overpaid tax (1/2% rule), interest	B
Tax refund for overpaid tax (4% rule)	0
Temporary foster care	A
Tips	B
Tips, in employment	A
Trading to trading stations (Indhandling)	
- Purchase According to Self-Government regulation on income tax and labour market contribution	A
- Other, e.g. figures, art etc.	B
Translations, written, in employment	A

Trawler crew	
- Daily allowance and travel reimbursement under civil servant rules	0
- Meal allowance	A

U

Ujarassiorit, stone sample prize	B
Uniform allowance	A

V

Vacation travel supplement (cash payments)	A
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W

Waiting allowance	A
Writers, see JOURNALISTIC ACTIVITY	