

## Deductions for Combined Tax Withholding for Limited Tax Liable Individuals, 2025 (F9)

This document provides the tax deduction amounts and withholding rates to be used for withholding combined tax (Greenlandic and Danish). Combined taxation applies when both Greenlandic A-tax and Danish A-tax is withheld from the same income.

### Please, note

- Combined tax withholding is only applicable to individuals who have limited tax liability to Greenland, meaning they reside in Greenland for less than six months.
- The individual has tax liability to Denmark, i.e., the employee is subject to Danish taxation.
- The employee does not need to present a Greenlandic tax card to the employer. Instead, the deduction rates and tax percentages provided in this document should be applied.
- The employer is responsible for calculating the total salary and tax, including the value of fringe benefits. For information on fringe benefits, see A-income for 2023 at [www.aka.gl](http://www.aka.gl) under Business/Employer Register/Fringe Benefits.
- The deduction amounts apply to the employee regardless of personal circumstances or municipality of taxation.
- The employer is not required to provide tax card deductions for holiday allowances.

### Tax-free Deduction Amounts – Rates

The following tax-free deductions apply:

Per day	Per week	Per 14 days	Per month
167 DKK	1.173 DKK	2.346 DKK	5.083 DKK

### Municipal Withholding Rates

The withholding rate depends on the employee's tax municipality. The tax municipality is the first "work municipality" during the employee's stay in Greenland.

Number	Tax Municipality	% Tax
31	Kommune Kujalleq	43
32	Kommuneqarfik Sermersooq	42
33	Qeqqata Kommunia	42
37	Avannaata Kommunia	44
36	Qeqertalik Kommunia	42
20	Tax Agency (Areas outside municipalities)	36

Gross Tax: 35%, Gross tax is applicable to individuals who are subject to Sections 72a and 72b of the Income Tax Act.



## Tax Liability Tabel

The list provides the number of tax of tax liability dayes from any day to the end of 2025

January		February		March		April		May		June	
date:	days:	date:	days:	date:	days:	date:	days:	date:	days:	date:	days:
1.	= 365	1.	= 334	1.	= 306	1.	= 275	1.	= 245	1.	= 214
2.	= 364	2.	= 333	2.	= 305	2.	= 274	2.	= 244	2.	= 213
3.	= 363	3.	= 332	3.	= 304	3.	= 273	3.	= 243	3.	= 212
4.	= 362	4.	= 331	4.	= 303	4.	= 272	4.	= 242	4.	= 211
5.	= 361	5.	= 330	5.	= 302	5.	= 271	5.	= 241	5.	= 210
6.	= 360	6.	= 329	6.	= 301	6.	= 270	6.	= 240	6.	= 209
7.	= 359	7.	= 328	7.	= 300	7.	= 269	7.	= 239	7.	= 208
8.	= 358	8.	= 327	8.	= 299	8.	= 268	8.	= 238	8.	= 207
9.	= 357	9.	= 326	9.	= 298	9.	= 267	9.	= 237	9.	= 206
10.	= 356	10.	= 325	10.	= 297	10.	= 266	10.	= 236	10.	= 205
11.	= 355	11.	= 324	11.	= 296	11.	= 265	11.	= 235	11.	= 204
12.	= 354	12.	= 323	12.	= 295	12.	= 264	12.	= 234	12.	= 203
13.	= 353	13.	= 322	13.	= 294	13.	= 263	13.	= 233	13.	= 202
14.	= 352	14.	= 321	14.	= 293	14.	= 262	14.	= 232	14.	= 201
15.	= 351	15.	= 320	15.	= 292	15.	= 261	15.	= 231	15.	= 200
16.	= 350	16.	= 319	16.	= 291	16.	= 260	16.	= 230	16.	= 199
17.	= 349	17.	= 318	17.	= 290	17.	= 259	17.	= 229	17.	= 198
18.	= 348	18.	= 317	18.	= 289	18.	= 258	18.	= 228	18.	= 197
19.	= 347	19.	= 316	19.	= 288	19.	= 257	19.	= 227	19.	= 196
20.	= 346	20.	= 315	20.	= 287	20.	= 256	20.	= 226	20.	= 195
21.	= 345	21.	= 314	21.	= 286	21.	= 255	21.	= 225	21.	= 194
22.	= 344	22.	= 313	22.	= 285	22.	= 254	22.	= 224	22.	= 193
23.	= 343	23.	= 312	23.	= 284	23.	= 253	23.	= 223	23.	= 192
24.	= 342	24.	= 311	24.	= 283	24.	= 252	24.	= 222	24.	= 191
25.	= 341	25.	= 310	25.	= 282	25.	= 251	25.	= 221	25.	= 190
26.	= 340	26.	= 309	26.	= 281	26.	= 250	26.	= 220	26.	= 189
27.	= 339	27.	= 308	27.	= 280	27.	= 249	27.	= 219	27.	= 188
28.	= 338	28.	= 307	28.	= 279	28.	= 248	28.	= 218	28.	= 187
29.	= 337			29.	= 278	29.	= 247	29.	= 217	29.	= 186
30.	= 336			30.	= 277	30.	= 246	30.	= 216	30.	= 185
31.	= 335			31.	= 276			31.	= 215		

  

July		August		September		October		November		December	
date:	days:	date:	days:	date:	days:	date:	days:	date:	days:	date:	days:
1.	= 184	1.	= 153	1.	= 122	1.	= 92	1.	= 61	1.	= 30
2.	= 183	2.	= 152	2.	= 121	2.	= 91	2.	= 60	2.	= 29
3.	= 182	3.	= 151	3.	= 120	3.	= 90	3.	= 59	3.	= 28
4.	= 181	4.	= 150	4.	= 119	4.	= 89	4.	= 58	4.	= 27
5.	= 180	5.	= 149	5.	= 118	5.	= 88	5.	= 57	5.	= 26
6.	= 179	6.	= 148	6.	= 117	6.	= 87	6.	= 56	6.	= 25
7.	= 178	7.	= 147	7.	= 116	7.	= 86	7.	= 55	7.	= 24
8.	= 177	8.	= 146	8.	= 115	8.	= 85	8.	= 54	8.	= 23
9.	= 176	9.	= 145	9.	= 114	9.	= 84	9.	= 53	9.	= 22
10.	= 175	10.	= 144	10.	= 113	10.	= 83	10.	= 52	10.	= 21
11.	= 174	11.	= 143	11.	= 112	11.	= 82	11.	= 51	11.	= 20
12.	= 173	12.	= 142	12.	= 111	12.	= 81	12.	= 50	12.	= 19
13.	= 172	13.	= 141	13.	= 110	13.	= 80	13.	= 49	13.	= 18
14.	= 171	14.	= 140	14.	= 109	14.	= 79	14.	= 48	14.	= 17
15.	= 170	15.	= 139	15.	= 108	15.	= 78	15.	= 47	15.	= 16
16.	= 169	16.	= 138	16.	= 107	16.	= 77	16.	= 46	16.	= 15
17.	= 168	17.	= 137	17.	= 106	17.	= 76	17.	= 45	17.	= 14
18.	= 167	18.	= 136	18.	= 105	18.	= 75	18.	= 44	18.	= 13
19.	= 166	19.	= 135	19.	= 104	19.	= 74	19.	= 43	19.	= 12
20.	= 165	20.	= 134	20.	= 103	20.	= 73	20.	= 42	20.	= 11
21.	= 164	21.	= 133	21.	= 102	21.	= 72	21.	= 41	21.	= 10
22.	= 163	22.	= 132	22.	= 101	22.	= 71	22.	= 40	22.	= 9
23.	= 162	23.	= 131	23.	= 100	23.	= 70	23.	= 39	23.	= 8
24.	= 161	24.	= 130	24.	= 99	24.	= 69	24.	= 38	24.	= 7
25.	= 160	25.	= 129	25.	= 98	25.	= 68	25.	= 37	25.	= 6
26.	= 159	26.	= 128	26.	= 97	26.	= 67	26.	= 36	26.	= 5
27.	= 158	27.	= 127	27.	= 96	27.	= 66	27.	= 35	27.	= 4
28.	= 157	28.	= 126	28.	= 95	28.	= 65	28.	= 34	28.	= 3
29.	= 156	29.	= 125	29.	= 94	29.	= 64	29.	= 33	29.	= 2
30.	= 155	30.	= 124	30.	= 93	30.	= 63	30.	= 32	30.	= 1
31.	= 154	31.	= 123					31.	= 31		