

GUIDE TO CONTINUING EDUCATION FUNDS IN THE ARCHITECTURAL INDUSTRY

The guidelines apply from 1 March 2026. For employees who leave their position before 1 March 2026, please refer to the guidelines from 2025. Please notice that the 2025 guidelines have not been translated into English.

Purpose of continuing education

The purpose of the continuing education scheme is to ensure the professional development of the employee and the company. It is therefore important that both parties seek to ensure that the employees utilise the continuing education funds to safeguard a high level of professional skill and competitive strength in the company and to ensure the professional development and market value of each individual employee.

The way to ensure proper and effective use of the continuing education scheme in the best interest of both parties is through collaboration in each individual company.

Rules in DI's collective agreements for the architectural industry

Continuing education activities must have a connection to the company's current and potential fields of work and/or must be deemed to maintain or develop the employees' professional qualifications. This means that the activities must have the requisite relevance for the position held by the employee as well as be in the nature of proper skills upgrading.

The continuing education scheme under the collective agreement only extends to employees covered by the collective agreements for the architectural industry. Owners, managers and other employees not covered by an architectural industry collective agreement, e.g. secretaries and employees holding a Master of Arts degree, cannot contribute to or use joint account funds.

Joint account funds/individual continuing education funds

Each month, the employer must for each employee allocate the continuing education amount set out in the collective agreement to a separate account in the company's bookkeeping

records. It is important that an amount of one twelfth of the annual total is allocated each month and that funds spent are deducted from the individual account immediately after spending.

In case of employment for partial months, continuing education funds are settled proportionally.

The continuing education funds are allocated with a fixed amount to the individual account and an amount to the joint account. The amounts are set out in the collective agreements applicable from time to time.

The individual company must set up joint accounts for the individual collective agreement groups (architects/landscape architects/designers, constructing architects and technicians) working in the company. A joint account for the three collective agreement groups may be set up if appropriate and if the local educational groups at the individual company agree.

The current continuing education amount is set out in the respective collective agreements. The employer may choose to allocate the amount reserved for continuing education unevenly between the employees. This means that the employer may supplement with funds from the joint account e.g. if a new employee requires a more expensive continuing education programme and has insufficient funds in his or her individual account

The employer and the employee may agree in writing to spend continuing education funds in advance of accrual if the funds in the employee's individual account are insufficient for a given continuing education activity (see template for a proposed agreement on the final page of this

guide). If the employee leaves the company before the funds have been accrued, the employee cannot be required to settle the negative balance in the individual account, which may instead be settled using joint account funds. Likewise, no requirement can be made for repayment of funds to the joint account if the employee leaves the company. In the event of an exceptionally costly training programme, e.g. a construction economist or an MBA programme, the parties may consider entering into a financing agreement, which may include a repayment clause. A repayment clause may only comprise funds paid by the company in addition to the continuing education funds (individual funds/joint account funds).

If individual continuing education funds have not been spent in the year in which they were accrued or at the latest in the next two calendar years, the funds will be transferred to the joint account unless the employer and the employee have entered into an individual agreement for specific, longer-lasting continuing education activities. This means that funds accrued in year one must be used in year one, year two or at the latest by the end of year three. On 1 January of each year, the companies must therefore transfer any individual funds exceeding the amount earned by the employee in the past two calendar years.

The deadline for spending individual continuing education funds is extended by the period in which the employee (whether a father or a mother) is absent in connection with leave in accordance with the Danish Maternity/Paternity Leave Act.

If the joint account funds have not been spent, they will be carried forward to the next year.

Both the employer and the employees have a duty to ensure that the continuing education funds are spent continuously.

Accrual of continuing education funds

Continuing education funds are accrued for all types of employment covered by the collective agreements for the architectural industry – and thus also for all types of fixed-term employment, including subsidised employment programmes

(but not for unpaid vocational training).

Continuing education funds are accrued throughout the period of the employee's absence due to sickness or leave under the Danish Maternity and Parental leave Act (including both the paid and the unpaid part of the leave period).

In the event of part-time employment, the continuing education funds are earned proportionately.

Organisation of continuing education

The employer and the employees or their representatives must jointly discuss guidelines for the company's continuing education and continuing education needs. In companies in which a trade union representative has been appointed in accordance with the applicable trade union representative agreement, such trade union representative will participate in the discussions as the employees' representative. The purpose of discussing the guidelines is to ensure that the employees are consulted. Topics for discussion may be e.g. how to spend the joint account funds. If the parties fail to agree on how to spend the funds, the company will make the final decision in this respect.

The continuing education of the individual employee is discussed at the annual performance review, and an individual competence development plan will be agreed in writing in that connection.

Insight into how continuing education funds are spent

The company must keep account of both joint and individual continuing education funds. Once a year, in January, the company must make the updated continuing education accounts for the preceding calendar year available to the company's employees.

Employees are entitled to be informed of the amount of funds in their individual account on a regular basis.

It is recommended that information on continuing education funds be made available in

writing.

Postponement of continuing education activities

If the employer postpones a continuing education activity which has already been approved and scheduled, a written agreement must be entered regarding rescheduling of the activity in question.

If a postponement results in the deadline for spending funds in the employee's individual account being exceeded, the employee will not forfeit the right to the funds in the individual account. Any loss in connection with the company's decision to postpone a continuing education activity must be borne by the company.

How to spend the continuing education funds

It follows from the collective agreements that the continuing education amount must cover expenses for study trips, courses, transport, etc., the employees' salary as well as pension contributions in accordance with the collective agreements. The employee receives his or her usual salary during the training period, and the company then deducts the costs incurred in that connection from the continuing education funds. The salary which can be deducted from the continuing education funds is the employee's hourly pay, calculated as the total monthly salary divided by 160 plus the employer's share of the employee's pension contribution. Typically, a course day for a full-time employee will count as an ordinary working day of 7.4 hours, but if the course day is e.g., 10 hours, and the employee logs all 10 hours as working time, the extra hours will count as working hours and must thus also be deducted from the continuing education funds.

In connection with continuing education, the employee is entitled to use accrued extra hours, but the employee cannot be ordered by the employer to do so.

Accordingly, the continuing education amount

must cover courses of professional relevance – including textbooks and other course materials required to participate in the course. The employees' salary and pension contributions in accordance with the collective agreements during course participation, transport, board and lodging will also be paid out of the continuing education funds. The amount to be deducted the employee's continuing education account is the course fee excluding VAT.

If the continuing education activity is held as an in-house course or a specialised presentation by an external lecturer, expenses for the practical planning and completion of the continuing education activity arranged by the company will be included as an expense to the extent such activity is not in the nature of general administration equivalent to the work required to register for an external course.

The continuing education funds may also be used to cover expenses incurred in connection with the compulsory training courses required for training of health and safety coordinators. However, the continuing education funds cannot be used in connection with the company's duty under Danish occupational health and safety legislation to train a health and safety representative. Expenses for compulsory training of health and safety representatives are payable by the company.

Continuing education funds may generally not be used for ordinary language courses. However, a language course intended to develop the employee's Danish or other language skills within the field of architecture, construction or commerce may qualify as continuing education.

Finally, the continuing education funds may cover expenses for study trips, including text books and other course materials, transport, entrance fees, fees for lecturers, etc., the employees' salary and pension contributions in accordance with the collective agreements as well as board and lodging during the study trip.

Continuing education activities must be in

the nature of proper skills upgrading. Ordinary company information at design office meetings, including planning and information meetings, fall outside the scope of the continuing education scheme. Peer training and time spent on ordinary design office meetings also fall outside the scope of the continuing education scheme.

Continuing education funds may therefore also not be used for self-tuition, acquisition of equipment such as cameras, laptop computers, general trade literature or magazine subscriptions.

Termination of employment

In the event of termination of the employment relationship, the employer must within 14 days provide the employee with a statement of outstanding individual continuing education funds. In the event of expiry of temporary employment relationships, the statement must be prepared within 14 days of the date of severance of service.

Note that the outstanding continuing education amount will be determined at the date of severance of service. If an employee leaves the company on e.g. 30 November, the employee may be entitled to funds accrued over a period of two years and eleven months.

In case of employment for partial months, continuing education funds are settled proportionally.

Continuing education funds are handled according to two different sets of rules upon end of the employment relationship, depending on whether employees must (A) use or (B) have the continuing education funds paid out.

A. Use of funds after resignation

After the employee has left the company, it is a condition for use of the funds that the continuing education takes place during employment with a private firm of consulting architects which is a member of DI (DIO II) or during a subsequent period of unemployment. Accordingly, the funds may not be used during

employment with a new employer which is not covered by DI's collective agreements for the architectural industry, e.g., a public body or a construction company.

The entitlement to use the individually earned funds is retained for a fixed term of 12 months after the date of severance of service. The continuing education activity must be completed before expiry of the 12-month period. The cost of the continuing education must be paid within 13 months of the date of severance of service, i.e., the former employee or his or her new employer has until the end of the 13th month to submit an invoice to the former employer, provided that the continuing education activity has been completed not later than 12 months after the date of severance of service. If the employee has registered for a modular continuing education programme which cannot be fully completed before expiry of the 12-month deadline, the modules which can be completed within the 12-month deadline and invoiced separately must be approved by the former employer.

The former employer may choose between two models for the use of the continuing education funds:

Model 1 (the funds remain with the company)

After termination of employment, any remaining individual unused continuing education funds must be used for a completed continuing education purpose within 12 months of termination. Payment for such continuing education must take place no later than 13 months after termination. Any surplus amount will subsequently be transferred to the joint account fund

Or

Model 2 (the funds are transferred to a new DIO II company)

After termination of employment, any remaining individual unused continuing education funds are transferred to the new DIO II architectural company. The funds must be used with the new employer within the calendar year of the transfer or within the following two

calendar years.

Continuing education activities completed after the employee's severance of service must still meet the collective agreement criteria of maintenance or development of professional qualifications for which the tax authorities will grant the company tax deduction and the employee tax exemption. Accordingly, the activity must for tax purposes still be approved by the former employer, it being noted that an invoice submitted by a new employer should be accepted by the former employer. The continuing education funds are not to be settled by the former employer until an invoice for participation in the activity has been submitted.

If the continuing education programme is completed during employment with a new employer, the new employer may send an invoice for the employee's current salary and general course fees incurred during the continuing education programme to the employer keeping the funds on account. The parties should consult with an accountant or other advisor regarding the VAT and tax law issues related to this transaction.

If the employee is unemployed, the funds can be used on the same terms, but the employer must use Model 1.

If the former employee completes a continuing education activity during a period of unemployment, no salary will be paid during the training period, and only expenses other than salary will be reimbursed.

If the employee opts to participate in a continuing education programme during a period of unemployment and loses his or her entitlement to unemployment benefits, compensation in an amount corresponding to the lost benefits may be paid. No holiday or pension entitlement will be calculated on the basis of such reimbursement, which will be paid out of the continuing education funds, just like in the case of salary.

It is advisable for the previous employer, when sending the statement of individual continuing education funds, to inform the employee which model the employer has chosen, so that the employee knows to whom to address subsequent inquiries.

If the employee meets one of the conditions below (B.), the funds must be paid out after termination of employment.

B. Payment of funds after resignation

Following the employee's termination, the continuing education funds must be paid directly to the employee, if the employee:

- is employed by a company that is not a private firm of consulting architects and a member of DIO II,
- starts self-employment as a main occupation
- leaves the labour market (interpreted in accordance with the corresponding concept in the Danish Holiday Act),
- moves abroad,
- is prevented from studying due to the same illness or maternity leave of a duration of more than 3 months, or
- passes away,

the saved funds shall be paid directly to the employee as salary with a maximum corresponding to two years of earned individual funds upon resignation. No holiday or pension entitlement will be calculated on the basis of such salary payment, nor will special savings be calculated. Any excess amount shall be transferred to the joint account.

If the employee's status changes from A to B within 12 months after resignation – e.g. from being unemployed to start self-employment as a main occupation – the individual funds must be paid out as salary directly to the employee, as described above.

In the event of a dispute regarding continuing education funds in connection with severance of service, the deadline for using the funds is extended until the matter has been resolved.

February 2026

Agreement on use of education funds in advance of accrual

In connection with [EMPLOYEE]'s wish to participate in a training activity (insert course description), the cost of which is expected to exceed the amount of funds available in the employee's individual continuing education account, the following agreement has been made in accordance with clause 12a(4) of the collective agreement.

Agreement

The company and the employee have agreed that the training activity will be financed fully or partly using education funds in advance of accrual. The employee accepts that this will entail that the balance of the employee's individual education account will be negative for a period and that future amounts accrued will be used to settle the negative balance.

The employee has also [opted to use/opted not to use] extra hours accrued to pay for the time spent on the training activity.

Date:

Date:

For the company:

Employee:
