Municipalities and Regions have full responsibilities for:

- Social security/benefits
- Care for the elderly
- Kindergartens
- Primary education
- Public utilities, infrastructure & rescue service
- Primary health
- Hospitals
- Regional development

- Unemployment / labour market initiatives
- Environment / planning
- Integration of migrants
- Tourism
- Libraries
- General citizen service incl. tax, drivers licenses, passports, family law
  - And more.....
FINANCE

- 3/4 taxes directly on local level
- 1/4 contribution from the State
- Local decision about level of taxation
DENMARK UNTIL 1970

App. 1300 local units
25 counties
DENMARK FROM 1970 - 2007

Local units: 277 (272)
Counties: 14
DENMARK FROM 2007

Local units: 98
Regions: 5
EFFECTS OF 2007-REFORM EXAMPLE: HEALTH-SECTOR