

Appendix 1.

Examples of Serious Offences

The following violations of the criminal code generally fall within the scope of application:

- Bribery, cf. Section § 144 of the criminal code.
- Document forgery, cf. § 171 of the criminal code.
- Hacking, wiretapping, recording of conversations between others etc., cf. § 263 of the criminal code.
- Theft, cf. § 276 of the criminal code.
- Embezzlement, cf. § 278 of the criminal code.
- Fraud, cf. § 279 of the criminal code.
- Data fraud, cf. § 279a of the criminal code.
- Mandate fraud, cf. § 280 of the criminal code.
- Blackmail, cf. § 281 of the criminal code.

The following violations, governed by special legislation or other relevant laws, generally fall within the scope of this application:

- Violations of tax legislation.
- Breach of confidentiality obligations.
- Violations of the Bookkeeping Act.
- Violations of the Goods Transport Act, cf. §§ 17-17 b of the goods transport act.
- Violations of the Aviation Act, cf. § 149 of the Aviation Act.
- Failure to fulfil a statutory duty.
- Breach of rules regarding the use of force.
- Serious or repeated violations of principles of administrative law, including the principles of investigation, objectivity, abuse of power, and proportionality (cf. further information about minor infringements below).
- Deliberate deception of citizens and business partners.

Harassment:

- Sexual harassment, cf. section § 1, subsection. 4, cf. subsection. 6 of the Equal Treatment Act.
- Serious harassment, based on factors such as race, gender, colour, national or social origin, political or religious affiliation.

Examples of Serious Conditions:

Conditions that are generally considered serious:

- Disregarding professional standards that could, for example, pose risks to people's health and safety.
- Serious or repeated violations of the workplace's internal guidelines on, such as those related to business trips, gifts, or accounting (cf. further information about minor infringements below).
- Significant errors and irregularities associated with IT operations or IT system management.
- Special cases where minor cooperation difficulties entail substantial risks, thus constituting a serious situation.

Examples of information not covered by the scope of the law:

- Trivial information, information on unrelated matters, including details about violations of internal guidelines on sick leave, smoking, clothing, or ancillary regulations such as non-compliance with documentation obligations.
- Information about the whistleblower's own employment, including conflicts between employees, cooperation difficulties or conditions falling under the industrial law system, unless it involves sexual harassment or other forms of serious harassment.