

Example of pay calculation (5+3)

Name of the PhD student:	Anders And
Financing:	2 external grant givers and Arts
Enrolment:	1.9.2017
Seniority:	1.9.2017
Cost price at enrolment:	High rate
	<i>The choice of cost price depends on the seniority</i>

Pay calculation

	Salary months	Salary incl. holiday pay and contributions	
2017	4	DKK	151.888,00
2018	12	DKK	464.777,28
2019	12	DKK	474.072,83
2020	8	DKK	322.369,52
Total salary (3 years)		DKK	1.413.107,63
Educational taximeter grant/tuition		DKK	312.600,00
Travel expenses		DKK	30.000,00
44% overheads		DKK	772.511,36
Total incl. overheads		DKK	2.528.218,98

Educational taximeter grant

DKK 104,200 per year (2017 level)

Travel expenses

DKK 30,000 in total

44% overheads

44% of salary + educational taximeter grant + travel

The above calculation does not take account of maternity/paternity leave and illness.

Grants

External grants:

Grant giver 1	DKK	300.000,00
Grant giver 2	DKK	1.000.000,00
Grant giver 3	DKK	-
Total	DKK	1.300.000,00
Arts	DKK	1.228.218,98

Calculation date: 19-04-2017
Initials: bha

Pay calculations**As of 1 April 2017**

PhD fellows under the collective agreement with the Danish Confederation of Professional Associations (AC-overenskomsten)

Salary

		Per month
Seniority 1 (pay scale 4, 1st year)		
Grade pay	DKK	24.778,92
+ pension	DKK	3.601,58
+ supplement(s)	DKK	1.294,33
Total	DKK	29.674,83
Holiday pay	DKK	3.247,43
Seniority 2 (pay scale 4, 2nd year)		
Grade pay	DKK	24.778,92
+ pension	DKK	3.601,58
+ supplement(s)	DKK	1.294,33
Total	DKK	29.674,83
Holiday pay	DKK	3.247,43
Seniority 3 (pay scale 5)		
Grade pay	DKK	26.705,50
+ pension	DKK	3.881,67
+ supplement(s)	DKK	1.294,33
Total	DKK	31.881,50
Holiday pay	DKK	3.499,92
Seniority 4 (pay scale 6)		
Grade pay	DKK	28.462,50
+ pension	DKK	4.137,00
+ supplement(s)	DKK	1.294,33
Total	DKK	33.893,83
Holiday pay	DKK	3.730,19
Seniority 5 (pay scale 8)		
Grade pay	DKK	30.193,67
+ pension	DKK	4.388,67
+ supplement(s)	DKK	1.294,33
Total	DKK	35.876,67
Holiday pay	DKK	3.957,07

The actual payroll costs are not identical to the paid amounts. In the example we have used the cost price.

Pay calculations

As of 1 April 2017

PhD fellows under the collective agreement with the Danish Confederation of Professional Associations (AC-overenskomsten)

Pay scale

PhD students with an MA (cand.mag.) and an MA (Research Degree) start at pay scale 4 (1st year).

Pay scale 4 (2-year), 5, 6 and 8

PhD students with an MA (cand.phil.) start at pay scale 2.

Pay scale 2, 4 (2-year), 5, 6, 7 and 8

Cost price, 2017 *

Low rate	DKK	31.527,00	Pay scale 4 (2-year)
Medium rate	DKK	34.603,00	Pay scale 5 and 6
High rate	DKK	37.972,00	Pay scale 8

* The cost is the actual the salary + extra expenses for outstanding holiday entitlements on resignation and special holiday allowance + contribution (AES, AUB and flexitime job contribution). The cost does not take into account the overtime or extra costs for maternity/paternity leave and illness.

The cost price should be adjusted upwards by 2% annually.

Cost price incl. 2%

	2017		2018		2019		2020		2021	
Low rate										
Per month	DKK	31.527,00	DKK	32.157,54	DKK	32.800,69	DKK	33.456,70	DKK	34.125,84
Per year	DKK	378.324,00	DKK	385.890,48	DKK	393.608,29	DKK	401.480,46	DKK	409.510,06
Medium rate										
Per month	DKK	34.603,00	DKK	35.295,06	DKK	36.000,96	DKK	36.720,98	DKK	37.455,40
Per year	DKK	415.236,00	DKK	423.540,72	DKK	432.011,53	DKK	440.651,77	DKK	449.464,80
High rate										
Per month	DKK	37.972,00	DKK	38.731,44	DKK	39.506,07	DKK	40.296,19	DKK	41.102,11
Per year	DKK	455.664,00	DKK	464.777,28	DKK	474.072,83	DKK	483.554,28	DKK	493.225,37