

## Example of pay calculation (4+4)

**Name of the PhD student:** Anders And

**Financing:** 2 external grant givers and Arts

**Enrolment:** 1.9.2017

**SU rate (2016-level)** DKK 6.015,00

*2 SU vouchers per month. The rate corresponds to the rate from from the State Education Grant and Loan Scheme in Denmark for students living away from home.*

**Hourly rate (as at 1 April 2016)** DKK 207,69

*The hourly pay for the 280 hours (210 hours at 1½ years) on part A is paid only in the months of February to May and September to December.*

*Hours per month* 17,5

**Cost price at enrolment:** Low rate

## Pay calculation

	Salary months	Salary	Total
<b>2017</b>			
Monthly SU grant portion (part A)	4	DKK 48.120,00	
Hourly pay (part A)	4	DKK 14.538,30	
Holiday pay (part A)		DKK 1.817,29	DKK 64.475,59
<b>2018</b>			
Monthly SU grant portion (part A)	12	DKK 144.360,00	
Hourly pay (part A)	8	DKK 29.076,60	
Holiday pay (part A)		DKK 3.634,58	DKK 177.071,18
<b>2019</b>			
Monthly SU grant portion (part A)	8	DKK 96.240,00	
Hourly pay (part A)	4	DKK 14.538,30	
Holiday pay (part A)		DKK 1.817,29	
Pay scale 4, 2-year (part B)	4	DKK 131.202,76	DKK 243.798,35
<b>2020</b>			
Pay scale 4, 2-year (part B)	12	DKK 401.480,46	DKK 401.480,46
<b>2021</b>			
Pay scale 4, 2-year (part B)	8	DKK 273.006,71	DKK 273.006,71
<b>Salary/SU in total (4 years = three full-time equivalents)</b>			<b>DKK 1.159.832,28</b>
Educational taximeter grant/tuition			DKK 312.600,00
Travel expenses			DKK 30.000,00
44% overheads			DKK 661.070,20
<b>Total incl. overheads</b>			<b>DKK 2.163.502,48</b>

*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.*

*NB: On part A, we receive no refund in connection with 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	-
<b>Total</b>	<b>DKK</b>	<b>1.300.000,00</b>

<b>Arts</b>	<b>DKK</b>	<b>863.502,48</b>
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## Explanation

### 4+4 programme (part A)

Monthly SU grant portions pursuant to section 2 of the Danish Act on the Education Grant and Loan Scheme  
The 4+4 students are offered salaried work on part A.

The hourly rate of pay is regulated by the collective agreement governing employment terms and conditions for academics employed by the Danish state on payment of PhD students for work in connection with the PhD programme

### 4+4 programme part B

Ordinary salary as on 5+3 programme

*There is no longer an agreement stipulating that PhD students start on the second year of pay scale 4 – and so they must be placed in the first year of pay scale 4.*

**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
<b>Seniority 1 (pay scale 4, 1st year)</b>		
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
<b>Seniority 2 (pay scale 4, 2nd year)</b>		
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
<b>Seniority 3 (pay scale 5)</b>		
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
<b>Seniority 4 (pay scale 6)</b>		
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
<b>Seniority 5 (pay scale 8)</b>		
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	
<b>Low rate</b>										
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
<b>Medium rate</b>										
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
<b>High rate</b>										
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