

Excmample of pay calculation (5+3)

Name of the PhD student: Anders And

Financing: 2 external grant givers and Arts

Enrolment: 1.9.2024
Seniority: 1.9.2018

Cost price at enrolment: High rate
The choice of cost price depends on the seniority

Pay calculation

	Salary months		Total
2024	4	DKK	182.198,08
2025	12	DKK	557.526,12
2026	12	DKK	568.676,65
2027	8	DKK	386.700,12
Total salary (3 years)		DKK	1.695.100,97

Educational taximeter grant/tuition	DKK	312.600,00
Travel expenses	DKK	40.000,00
44% overheads	DKK	900.988,43

Total incl. overheads **DKK** **2.948.689,40**

Educational taximeter grant *DKK 104,200 per year (2019 level)*
Travel expenses *DKK 40,000 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** **1.648.689,40**

Pay calculations

As of 1 October 2023

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	27.554,08
+ pension	DKK	4.711,75
+ supplement(s)	DKK	1.439,33
Total	DKK	33.705,16
Holiday pay	DKK	3.640,58
Seniority 2 (pay scale 4, 2nd year)		
Grade pay	DKK	27.554,08
+ pension	DKK	4.711,75
+ supplement(s)	DKK	1.439,33
Total	DKK	33.705,16
Holiday pay	DKK	3.640,58
Seniority 3 (pay scale 5)		
Grade pay	DKK	29.696,42
+ pension	DKK	5.078,08
+ supplement(s)	DKK	1.439,33
Total	DKK	36.213,83
Holiday pay	DKK	3.923,64
Seniority 4 (pay scale 6)		
Grade pay	DKK	31.650,25
+ pension	DKK	5.412,17
+ supplement(s)	DKK	1.439,33
Total	DKK	38.501,75
Holiday pay	DKK	4.181,79
Seniority 5 (pay scale 8)		
Grade pay	DKK	33.575,25
+ pension	DKK	5.741,33
+ supplement(s)	DKK	1.439,33
Total	DKK	40.755,91
Holiday pay	DKK	4.436,13

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

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, April 2024 *

Low rate	DKK	37.807,58	Pay scale 4 (2-year)
Medium rate	DKK	41.625,20	Pay scale 5 and 6
High rate	DKK	45.549,52	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%

		2024		2025		2026		2027		2028
Low rate										
Per month	DKK	37.807,58	DKK	38.563,73	DKK	39.335,01	DKK	40.121,71	DKK	40.924,14
Per year	DKK	453.690,96	DKK	462.764,78	DKK	472.020,07	DKK	481.460,48	DKK	491.089,69
Medium rate										
Per month	DKK	41.625,20	DKK	42.457,70	DKK	43.306,86	DKK	44.173,00	DKK	45.056,46
Per year	DKK	499.502,40	DKK	509.492,45	DKK	519.682,30	DKK	530.075,94	DKK	540.677,46
High rate										
Per month	DKK	45.549,52	DKK	46.460,51	DKK	47.389,72	DKK	48.337,52	DKK	49.304,27
Per year	DKK	546.594,24	DKK	557.526,12	DKK	568.676,65	DKK	580.050,18	DKK	591.651,18