

Example of pay calculation (5+3)

Name of the PhD student:	Anders And
Financing:	2 external grant givers and Arts
Enrolment:	1.9.2022
Seniority:	1.9.2016
Cost price at enrolment:	High rate
	<i>The choice of cost price depends on the seniority</i>

Pay calculation

	Salary months		Total
2022	4	DKK	166.610,59
2023	12	DKK	509.828,41
2024	12	DKK	520.024,98
2025	8	DKK	353.616,99
Total salary (3 years)		DKK	1.550.080,97

Educational taximeter grant/tuition		DKK	312.600,00
Travel expenses		DKK	30.000,00
44% overheads		DKK	832.779,62
Total incl. overheads		DKK	2.725.460,59

<i>Educational taximeter grant</i>	<i>DKK 104,200 per year (2019 level)</i>
<i>Travel expenses</i>	<i>DKK 30,000 in total</i>
<i>44% overheads</i>	<i>44% of salary + educational taximeter grant + travel</i>

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	1.425.460,59

Pay calculations**As of 1 October 2022**

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	27.036,25
+ pension	DKK	4.623,14
+ supplement(s)	DKK	1.412,25
Total	DKK	33.071,64
Holiday pay	DKK	3.572,16
Seniority 2 (pay scale 4, 2nd year)		
Grade pay	DKK	27.036,25
+ pension	DKK	4.623,14
+ supplement(s)	DKK	1.412,25
Total	DKK	33.071,64
Holiday pay	DKK	3.572,16
Seniority 3 (pay scale 5)		
Grade pay	DKK	29.138,25
+ pension	DKK	4.982,67
+ supplement(s)	DKK	1.412,25
Total	DKK	35.533,17
Holiday pay	DKK	3.849,89
Seniority 4 (pay scale 6)		
Grade pay	DKK	31.055,42
+ pension	DKK	5.310,50
+ supplement(s)	DKK	1.412,25
Total	DKK	37.778,17
Holiday pay	DKK	4.103,20
Seniority 5 (pay scale 8)		
Grade pay	DKK	32.944,25
+ pension	DKK	5.633,50
+ supplement(s)	DKK	1.412,25
Total	DKK	39.990,00
Holiday pay	DKK	4.352,76

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 2022 *

Low rate	DKK	34.613,83	Pay scale 4 (2-year)
Medium rate	DKK	38.395,05	Pay scale 5 and 6
High rate	DKK	41.652,65	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%

		2022	2023	2024	2025	2026
Low rate						
Per month	DKK	34.613,83	DKK 35.306,11	DKK 36.012,23	DKK 36.732,48	DKK 37.467,13
Per year	DKK	415.366,01	DKK 423.673,34	DKK 432.146,80	DKK 440.789,74	DKK 449.605,53
Medium rate						
Per month	DKK	38.395,05	DKK 39.162,95	DKK 39.946,21	DKK 40.745,13	DKK 41.560,03
Per year	DKK	460.740,57	DKK 469.955,38	DKK 479.354,49	DKK 488.941,58	DKK 498.720,41
High rate						
Per month	DKK	41.652,65	DKK 42.485,70	DKK 43.335,41	DKK 44.202,12	DKK 45.086,17
Per year	DKK	499.831,77	DKK 509.828,41	DKK 520.024,98	DKK 530.425,48	DKK 541.033,99