

Example of pay calculation (4+4)**Name of the PhD student:** Anders And**Financing:** 2 external grant givers and Arts**Enrolment:** 1.2.2024**SU rate (2024-level)** DKK 6.820,00*2 SU vouchers per month. The rate corresponds to the rate from the State Education Grant and Loan Scheme in Denmark for students living away from home.***Hourly rate (as at 1 October 2023)** DKK 230,95*Hours per week* 2,69**Cost price at enrolment:** Low rate**Pay calculation**

	Salary months		Salary		Total
2023					
Monthly SU grant portion (part A)	11	DKK	150.040,00		
Hourly pay (part A)	11	DKK	29.642,76		
Holiday pay (part A)		DKK	3.705,35	DKK	183.388,11
2024					
Monthly SU grant portion (part A)	12	DKK	163.680,00		
Hourly pay (part A)	12	DKK	32.394,04		
Holiday pay (part A)		DKK	4.049,25	DKK	200.123,29
2025					
Monthly SU grant portion (part A)	1	DKK	13.640,00		
Hourly pay (part A)	1	DKK	2.751,27		
Holiday pay (part A)		DKK	343,91		
Pay scale 4, 2-year (part B)	11	DKK	432.685,07	DKK	449.420,25
2026					
Pay scale 4, 2-year (part B)	12	DKK	481.460,48	DKK	481.460,48
2027					
Pay scale 4, 2-year (part B)	1	DKK	40.924,14	DKK	40.924,14
Salary/SU in total (4 years = three full-time equivalents)				DKK	1.355.316,27
Educational taximeter grant/tuition				DKK	312.600,00
Travel expenses				DKK	40.000,00
44% overheads				DKK	751.483,16
Total incl. overheads				DKK	2.459.399,43

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.**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	-
Total	DKK	1.300.000,00

Arts **DKK 1.159.399,43**

Explanation

4+4 programme (part A)

Monthly SU grant portions pursuant to section 2 of the Danish Act on the Education Grant and Loan
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.

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