

Example of pay calculation (4+4)

Name of the PhD student:	Anders And
Financing:	2 external grant givers and Arts
Enrolment:	1.2.2025
SU rate (2025-level)	DKK 7.086,00
<i>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.</i>	
Hourly rate (as at 1 April 2025)	DKK 245,67
<i>Hours per week</i>	2,69
Cost price at enrolment:	Low rate

Pay calculation

	Salary months	Salary	Total
2025			
Monthly SU grant portion (part A)	11	DKK 155.892,00	
Hourly pay (part A)	11	DKK 31.532,10	
Holiday pay (part A)		DKK 3.941,51	DKK 191.365,61
2026			
Monthly SU grant portion (part A)	12	DKK 170.064,00	
Hourly pay (part A)	12	DKK 34.458,73	
Holiday pay (part A)		DKK 4.307,34	DKK 208.830,07
2027			
Monthly SU grant portion (part A)	1	DKK 14.172,00	
Hourly pay (part A)	1	DKK 2.926,63	
Holiday pay (part A)		DKK 365,83	
Pay scale 4, 2-year (part B)	11	DKK 450.014,06	DKK 467.478,53
2028			
Pay scale 4, 2-year (part B)	12	DKK 500.742,92	DKK 500.742,92
2029			
Pay scale 4, 2-year (part B)	1	DKK 42.563,15	DKK 42.563,15
Salary/SU in total (4 years = three full-time equivalents)			DKK 1.410.980,27
Educational taximeter grant/tuition			DKK 312.600,00
Travel expenses			DKK 40.000,00
44% overheads			DKK 775.975,32
Total incl. overheads			DKK 2.539.555,59

<i>Educational taximeter grant</i>	<i>DKK 104,200 per year (2019 level)</i>
<i>Travel expenses</i>	<i>DKK 40,000 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.

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	1.239.555,59

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 in Denmark (*SU-loven*).

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 April 2025

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	29.310,67
+ pension	DKK	5.296,42
+ supplement(s)	DKK	1.531,08
Total	DKK	36.138,17

Holiday pay DKK 3.884,52

Seniority 2 (pay scale 4, 2nd year)

Grade pay	DKK	29.310,67
+ pension	DKK	5.296,42
+ supplement(s)	DKK	1.531,08
Total	DKK	36.138,17

Holiday pay DKK 3.884,52

Seniority 3 (pay scale 5)

Grade pay	DKK	31.589,50
+ pension	DKK	5.708,25
+ supplement(s)	DKK	1.531,08
Total	DKK	38.828,83

Holiday pay DKK 4.186,53

Seniority 4 (pay scale 6)

Grade pay	DKK	33.667,92
+ pension	DKK	6.083,83
+ supplement(s)	DKK	1.531,08
Total	DKK	41.282,83

Holiday pay DKK 4.461,98

Seniority 5 (pay scale 8)

Grade pay	DKK	35.715,67
+ pension	DKK	6.453,83
+ supplement(s)	DKK	1.531,08
Total	DKK	43.700,58

Holiday pay DKK 4.733,37

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 2025 *

Low rate	DKK	39.321,77	Pay scale 4 (2-year)
Medium rate	DKK	43.936,03	Pay scale 5 and 6
High rate	DKK	46.524,11	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%

	2025		2026		2027		2028		2029	
Low rate										
Per month	DKK	39.321,77	DKK	40.108,21	DKK	40.910,37	DKK	41.728,58	DKK	42.563,15
Per year	DKK	471.861,24	DKK	481.298,46	DKK	490.924,43	DKK	500.742,92	DKK	510.757,78
Medium rate										
Per month	DKK	43.936,03	DKK	44.814,75	DKK	45.711,05	DKK	46.625,27	DKK	47.557,77
Per year	DKK	527.232,36	DKK	537.777,01	DKK	548.532,55	DKK	559.503,20	DKK	570.693,26
High rate										
Per month	DKK	46.524,11	DKK	47.454,59	DKK	48.403,68	DKK	49.371,76	DKK	50.359,19
Per year	DKK	558.289,32	DKK	569.455,11	DKK	580.844,21	DKK	592.461,09	DKK	604.310,31