

Example of pay calculation (4+4)**Name of the PhD student:** Anders And**Financing:** 2 external grant givers and Arts**Enrolment:** 1.2.2022**SU rate (2022-level)** DKK 6.397,00*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 2022)** DKK 225,92*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
2022			
Monthly SU grant portion (part A)	11	DKK 140.734,00	
Hourly pay (part A)	8	DKK 43.489,60	
Holiday pay (part A)		DKK 5.436,20	DKK 189.659,80
2023			
Monthly SU grant portion (part A)	12	DKK 153.528,00	
Hourly pay (part A)	8	DKK 31.628,80	
Holiday pay (part A)		DKK 3.953,60	DKK 189.110,40
2024			
Monthly SU grant portion (part A)	1	DKK 12.794,00	
Hourly pay (part A)	0	DKK -	
Holiday pay (part A)		DKK -	
Pay scale 4, 2-year (part B)	11	DKK 396.134,57	DKK 408.928,57
2025			
Pay scale 4, 2-year (part B)	12	DKK 440.789,74	DKK 440.789,74
2026			
Pay scale 4, 2-year (part B)	1	DKK 37.467,13	DKK 37.467,13
Salary/SU in total (4 years = three full-time equivalents)			DKK 1.265.955,63
Educational taximeter grant/tuition			DKK 312.600,00
Travel expenses			DKK 30.000,00
44% overheads			DKK 707.764,48
Total incl. overheads			DKK 2.316.320,11
<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.**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	1.016.320,11

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.

Pay calculations**As of 1 April 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	26.957,67
+ pension	DKK	4.609,75
+ supplement(s)	DKK	1.408,17
Total	DKK	32.975,59
Holiday pay	DKK	3.561,78
Seniority 2 (pay scale 4, 2nd year)		
Grade pay	DKK	26.957,67
+ pension	DKK	4.609,75
+ supplement(s)	DKK	1.408,17
Total	DKK	32.975,59
Holiday pay	DKK	3.561,78
Seniority 3 (pay scale 5)		
Grade pay	DKK	29.053,58
+ pension	DKK	4.968,17
+ supplement(s)	DKK	1.408,17
Total	DKK	35.429,92
Holiday pay	DKK	3.838,70
Seniority 4 (pay scale 6)		
Grade pay	DKK	30.965,08
+ pension	DKK	5.295,00
+ supplement(s)	DKK	1.408,17
Total	DKK	37.668,25
Holiday pay	DKK	4.091,26
Seniority 5 (pay scale 8)		
Grade pay	DKK	32.848,50
+ pension	DKK	5.617,08
+ supplement(s)	DKK	1.408,17
Total	DKK	39.873,75
Holiday pay	DKK	4.340,11

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