



Understanding your payslip

*An explanation
of salary
components,
taxation and
pension*

Where can I find my payslip?

Your payslip is found in your *e-boks*, which is your online digital mailbox. Everyone in Denmark receive most information from public authorities here. It is usually set up automatically when you get a Danish bank account and register for online banking.

For more information and registration:

WWW.E-BOKS.DK

The payslip is sent by the end of every month to your e-boks from “Moderniseringsstyrelsen” – the Agency for Modernisation Ministry of Finance.

Checking my payslip:

It is your responsibility to check whether you receive the correct salary. Please make sure that the salary and supplements correspond with your contract.

It is also important to check the tax rate. If the information differs, please contact the HR consultant, who issued your contract.

When do I receive my salary?

The salary is paid on the last working day of the month.

Example of ordinary pension scheme

Most people in Denmark are part of this type of pension scheme, where the amount is paid directly into a pension fund. The amount is taxed after retirement, when the pension is paid out. Please read more about the different pension schemes on www.ism.ku.dk.

2 Pension contribution
1/3 of the 17,10% is your contribution.

1 Month of payment concerned

3 Name of your pension fund

4 Basic salary gross

5 Supplement according to position

Here you will also see negotiated qualification or special duty supplements.

6 ATP is a minor mandatory labour market pension.

7 AM-bidrag labour market contribution is a mandatory 8% tax.

8 A-skat your income tax depends on your income tax rate.

9 Personnel category based on your degree, mainly for internal use.

10 Payment fraction
1/1 means you are employed full-time, which is 37 hours per week. For example, 1850/3700 means you are employed part-time – 18,5 hours per week.

11 Calculation of labour market contributions

| | | Rate | Payments | Deductions | | | |
|---|------------------------|--------------|-----------|---------------------------------------|----------------|---------------------|----------------|
| Kode | Art | Sats | Ydelse | Fradrag | | | |
| | VEDR. JAN. 2015 | | | | | | |
| | 17,10% pensionsbidrag | | 5.288,25 | | | | |
| | Heraf 1/3 eget bidrag | | 1.762,75 | | | | |
| | Magistrepensionskasse | | | 5.288,25 | | | |
| ----- | | | | | | | |
| 2000 | Løn | | 27.772,17 | | | | |
| 4265 | Pensionsgivende tillæg | | 3.153,20 | | | | |
| 7048 | ATP Pension, sats F | | | 79,20 | | | |
| 9845 | AM-bidrag | | | 2.468,00 | | | |
| 9850 | A-skat | | | 10.216,00 | | | |
| Personalkategori | | LR/KL | TR | SKTR | OPRYK.DATO | Ydelser i alt | Fradrag i alt |
| 049Magistre | | 0064 | 03 | 06 | 09/15 | 30.925,37 | 12.763,20 |
| Pengeinstitut | | Kontonummer | | Til disposition | | Beløb | |
| | | VIA NEMKONTO | | 30/01/2015 | | 18.162,17 | |
| Evt. supplerende oplysninger | | | | | | | |
| AFLØNNINGSBRØK: 1/1 | | | | | | | |
| ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 30.846,17 = 2.468,00 IALT I ÅR: 2.468,00 | | | | | | | |
| Bemærk | | | | | | | |
| Skattekort | | | | A - indkomst for arbejdsmarkedsbidrag | | Indeholdt kildeskat | |
| Land | Fradrag | Træk% | Frikort | Indev. periode | Indeværende år | Indev. periode | Indeværende år |
| Færøsk | | | | | | | |
| Dansk | 0 | 36 | | 30.846,17 | 30.846,17 | 10.216,00 | 10.216,00 |
| Grønt | | | | | | | |

18 Salary grade
mainly for internal use

19 Shows the grade on the **Salary scale for Academics** in the state, which your basic salary is based on. The grade is based on your seniority.

20 This date states when you will advance to the next level on the salary scale (month/year). 12/99 means you are on the top level.

21 Your total deductions

22 The net sum transferred

23 The date your salary is deposited into your account

24 Shows that your salary will be paid out automatically to your "EasyAccount" (Nemkonto) via your CPR number. Remember to ask the bank to set this up when you open a bank account.

13 Income tax rate

15 The total income gross
Current year
ATP deducted

17 The total income tax
Current year

14 Your gross income
Current month
ATP deducted

16 Your income tax
Current month

12 Your personal tax allowance
You don't have any if you are on the researcher taxation scheme.

Example of pension exemption

The part of your salary, which is reserved for your pension, is paid with your salary. You do not pay into a pension fund. Please read more about the different pension schemes on www.ism.ku.dk.

2 Basic salary gross

3 On the pension exemption scheme, the 17,10% of your salary is paid as salary instead of being paid into a pension fund. It is taxed with the salary.

5 Supplement according to position
Here you will also see negotiated qualification or special duty supplements.

6 ATP pension is a minor mandatory labour market pension.

7 AM-bidrag labour market contribution is a mandatory 8% tax.

8 A-skat your income tax depends on your income tax rate.

9 Personnel category based on your degree, mainly for internal use.

10 Payment fraction
1/1 means you are employed full-time, which is 37 hours per week. For example, 1850/3700 means you are employed part-time – 18,5 hours per week.

11 Calculation of labour market contributions

1 Month of payment concerned

4 Gruppeliv is a mandatory group life insurance company. It provides basic insurance in the event of critical illness or death.

| | | Rate | Payments | Deductions | | | |
|---|-------------------------------|---------------------------------------|-----------|---------------------|----------------|----------------|----------------|
| Kode | Art | Sats | Ydelse | Fradrag | | | |
| | VEDR. APR. 2015 | | | | | | |
| 2000 | Løn | | 29.594,08 | | | | |
| 2019 | Tillæg vedr. pension | | 5.670,07 | | | | |
| 3950 | Tillæg til gruppeliv | | 108,35 | | | | |
| 4261 | Adjunkt-/lektortillæg, pensg. | | 4.197,67 | | | | |
| 7048 | ATP Pension, sats F | | | 79,20 | | | |
| 8940 | Kontingent gruppeliv | | | 108,35 | | | |
| 9845 | AM-bidrag | | | 3.159,00 | | | |
| 9850 | A-skat | | | 9.446,00 | | | |
| Personalkategori | | LR/KL | TR | SKTR | OPRYK.DATO | Ydelser i alt | Fradrag i alt |
| 049 Magistre | | 0064 | 04 | 08 | 12/99 | 39.570,17 | 12.792,55 |
| Følgende institution | | Kontonummer | | Til disposition | | Beløb | |
| | | VIA NEMKONTO | | 30/04/2015 | | 26.777,62 | |
| Evt. supplerende oplysninger | | | | | | | |
| AFLØNNINGSBRØK: 1/1 | | | | | | | |
| ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 39.490,97 = 3.159,00 IALT I ÅR: 9.449,00 | | | | | | | |
| Bemærk | | | | | | | |
| Skattekort | | A – indkomst før arbejdsmarkedsbidrag | | Indeholdt kildeskat | | | |
| Land | Fradrag | Træk% | Frikort | Indev. periode | Indeværende år | Indev. periode | Indeværende år |
| Dansk | 0 | 26 | | 39.490,97 | 118.117,91 | 9.446,00 | 28.252,00 |
| Grenl. | | | | | | | |

18 Salary grade mainly for internal use

19 Shows the grade on the Salary scale for Academics in the state, which your basic salary is based on. The grade is based on your seniority.

20 This date states when you will advance to the next level on the salary scale (month/year). 12/99 means you are on the top level.

21 Your total deductions

22 The net sum transferred

23 The date your salary is deposited into your account

24 Shows that your salary will be paid out automatically to your "EasyAccount" (Nemkonto) via your CPR number. Remember to ask the bank to set this up when you open a bank account.

13 Income tax rate

15 The total income gross
Current year
ATP deducted

17 The total income tax
Current year

14 Your gross income
Current month
ATP deducted

16 Your income tax
Current month

12 Your personal tax allowance
You don't have any if you are on the researcher taxation scheme.

Example of §53A pension scheme

The type of pension scheme where the amount is paid directly into a pension fund.
The amount is taxed immediately with your salary and not after retirement.
Please read more about the different pension schemes on www.ism.ku.dk.

- 3 Pension contribution**
1/3 of the 17,10% is your contribution.
- 4 Name of your pension fund**
- 5 Supplement according to position**
- 6 On the §53A pension scheme** the pension amount is taxed immediately with your salary and then paid into your pension fund.
- 7 ATP** is a minor mandatory labour market pension.
- 8 AM-bidrag** labour market contribution is a mandatory 8% tax of your salary.
- 9 A-skat** your income tax depends on your income tax rate.
- 10 Personnel category** based on your degree, mainly for internal use.
- 11 Payment fraction**
1/1 means you are employed full-time, which is 37 hours per week. For example, 1850/3700 means you are employed part-time – 18,5 hours per week.
- 12 Calculation of labour market contributions**

| | | Rate | Payments | Deductions | | | |
|--|------------------------------|---------------------------------------|----------|---------------------|----------------|----------------|----------------|
| Kode | Art | Antal enheder | Sats | Ydelse | Fradrag | | |
| | VEDR. OKT. 2015 | | | | | | |
| | 17,10% pensionsbidrag | | | 5.778,42 | | | |
| | Heraf 1/3 eget bidrag | | | 1.926,17 | | | |
| | Magistrenes Pensionskasse | | 17,10 | 3.934,42 | | | |
| 2000 | Løn | | | 29.594,08 | | | |
| 4261 | Adjunkt-/lektortilæg, pensg. | | | 4.197,67 | | | |
| 6039 | Statens bidrag | 17,10 | | 5.778,42 | | | |
| 7048 | ATP Pension, sats F | 17,10 | | | 3.934,42 | | |
| 9845 | AM-bidrag | | | | 79,20 | | |
| 9845 | AM-bidrag | | | | 2.697,00 | | |
| 9850 | A-skat | 17,10 | | | 462,00 | | |
| 9850 | A-skat | 17,10 | | | 8.064,00 | | |
| | Taxes of your pension amount | | | | 1.382,00 | | |
| Personalkategori | | LR/KL | TR | SKTR | OPRYK.DATO | Ydelser i alt | Fradrag i alt |
| 049 Magistre | | 0064 | 04 | 08 | 12/99 | 39.570,17 | 16.618,62 |
| Pengeinstitutt | | Kontonummer | | Til disposition | | Beleb | |
| | | VIA NEMKONTO | | 30/10/2015 | | 22.951,55 | |
| Evt. supplerende oplysninger | | | | | | | |
| AFLØNNINGSBRØK: 1/1 | | | | | | | |
| ARBEJDSMARKEDSBIDRAG UDØR 8% AF 39.490,97 = 3.159,00 IALT I ÅR: 9.477,00 | | | | | | | |
| Bemærk | | | | | | | |
| Skattekort | | A - indkomst for arbejdsmarkedsbidrag | | Indeholdt kildeskat | | | |
| Land | Fradrag | Træk% | Frikort | Indev. periode | Indeværende år | Indev. periode | Indeværende år |
| Færresk Dansk Grænl. | 0 | 26 | | 39.490,97 | 118.472,91 | 9.446,00 | 28.338,00 |

- 1** Basic salary gross
- 2** Month of payment concerned
- 3** Pension contribution
- 4** Name of your pension fund
- 5** Supplement according to position
- 6** On the §53A pension scheme the pension amount is taxed immediately with your salary and then paid into your pension fund.
- 7** ATP is a minor mandatory labour market pension.
- 8** AM-bidrag labour market contribution is a mandatory 8% tax of your salary.
- 9** A-skat your income tax depends on your income tax rate.
- 10** Personnel category based on your degree, mainly for internal use.
- 11** Payment fraction
- 12** Calculation of labour market contributions
- 13** Your personal tax allowance
You don't have any if you are on the researcher taxation scheme.
- 14** Income tax rate
- 15** Your gross income
Current month
ATP deducted
- 16** The total income gross
Current year
ATP deducted
- 17** Your income tax
Current month
- 18** The total income tax
Current year
- 19** Shows that your salary will be paid out automatically to your "EasyAccount" (Nemkonto) via your CPR number. Remember to ask the bank to set this up when you open a bank account.
- 20** The date your salary is deposited into your account
- 21** The net sum transferred
- 22** Your total deductions
- 23** This date states when you will advance to the next level on the salary scale (month/year). 12/99 means you are on the top level.
- 24** Shows the grade on the Salary scale for Academics in the state, which your basic salary is based on. The grade is based on your seniority.
- 25** Salary grade
mainly for internal use

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