Understanding your payslip

The payslip

This is a brief guide for you to better understand the text and figures on your payslip.

Payslip examples can be seen on page 4 and 5. Use the corresponding numbers on the list to learn what each number and field means.

If you have any further questions please contact a member of the Payroll office.

Aarhus University
May 2016
1. **Employer:** The name and address of your employer.  
   **P-NR.** – Another unique number for the employer.

2. **Employee:** Your name, address and position.

3. **Further information:** This section gives further information in regards to both employee and employer. The lines are as follows:
   - **Dato:** The date of the pay slip
   - **Lønnummer:** Your CPR number
   - **Vedr. Indkomst år:** Regarding tax year
   - **CVR-NR:** A unique number for the place of employment
   - **SE-NR.** – Usually the same as the CVR number – but for some companies the two numbers are different.
   - **Name:** Name of the employing company
   - **P-NR.** – Another unique number for the employer.

4. **Ydelse (Allowance):** Also see #20

5. **Fradrag (Deductions):** Also see #21

6. **Pension:** This section above the punctured line shows the pension calculation. Depending on which collective agreement you are employed under the percentage is different.

7. **Løn (Salary):** Your gross salary for the month.

8. **Ikke-pensionsgivende tillæg (non-pensionable allowances):** As the name suggests this is an allowance, from which you do not earn a pension.

   This pay rate is agreed upon locally by your employer and your trade union representative.

9. **Kvalifikationstillæg (Qualifications-related allowance):** A qualifications-related allowance is used to reward employees on the basis of their professional and personal qualifications.

10. **Funktionstillæg and Adjunkt-/lektortillæg (Functions-related allowances):** These allowances are awarded employees who are in charge of special functions in their positions. The functions-related allowance is, typically, temporary and limited to a particular task, but may be permanent. It can be e.g. TAP coordinator, Lecturer, Head of research unit or responsible for trainees. As with qualifications-related allowances the pay rate is agreed upon locally by your employer and your trade union representative.

11. **Særlig feriegodtgørelse (Special holiday allowance):** This is paid every year with the April salary. It is 1.5% of the salary from the previous calendar year.

12. **ATP Pension (Danish Labour Market Supplementary Pension):** ATP is a mandatory pension scheme for all wage earners in Denmark. The place of employment always pays double contribution.

13. **AM-bidrag (Labour market tax):** This is 8% of your salary – excluding ATP.

14. **A-skat (Income tax):** Tax which is withheld by the employer and paid to the tax office “SKAT”. The percentage depends on your place of residence, tax deductions, gross income etc.

15. **Personale kategori (Personnel category):** This shows the personnel category to which you are associated and also the collective agreement under which you are employed.

16. **LR/KL:** This shows which salary group you belong to.

17. **TR:** The number here shows which salary step you are on.

18. **SKTR:** Being on SKTR 99 means you are on the scheme called New Salary; only people employed before 1997 might have a different number.
19. **OPRYK.DATO:** The month and year in this field shows when you are to move up on a new salary step (#17). If the number is 12/99 it means you will not automatically move up a step or that you are already on the highest step.

20. **Ydelser i alt (allowances in total):** This number is your total gross salary (not including pension).

21. **Fradrag i alt (total deductions):** This is your total deductions before payment. ATP (#10) and AM (#11) are deducted from your salary before A-skat (#12).

22. **Til disposition (At your disposal):** This gives you the date of when your salary will be in your account.

23. **Beløb (amount):** This is the total amount of money that will be transferred to your account.

24. **Fradrag (Deduction):** The amount each month of which you do not pay taxes.

25. **Træk% (Tax percentage):** This is the percentage you pay in A-skat (#14).

26. **Indev, periode (current period):** Your total income before taxes, with ATP deducted.

27. **Indeværende år (current year):** Your total income before taxes for the current year up to now, including ATP.

28. **Indev. periode (current period):** A-skat paid this month.

29. **Indeværende år (current year):** Total A-skat for this year so far.

30. **Aflønningsbrøk (Salary fraction):** This fraction shows your working hours. If it says 3700/3700 it means full time (37 hours/week). If it says 1/1 it means full time (37 hour/week). If for example it says 1850/3700 it means you work 18.5 hours (part time).

---

**Calculation example**
Below is a simplified example of how the salary is calculated.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>29,829.75</td>
</tr>
<tr>
<td>Pay Supplement</td>
<td>2,403.06</td>
</tr>
<tr>
<td>Special holiday allowance</td>
<td>5,749.61</td>
</tr>
<tr>
<td><strong>Salary in total</strong></td>
<td><strong>37,982.42</strong></td>
</tr>
<tr>
<td>ATP</td>
<td>-83.87</td>
</tr>
<tr>
<td><strong>A-income</strong></td>
<td><strong>37,898.55</strong></td>
</tr>
<tr>
<td>8% AM</td>
<td>-3,032.00</td>
</tr>
<tr>
<td><strong>A-tax (after deductions)</strong></td>
<td><strong>34,866.55</strong></td>
</tr>
<tr>
<td>Amount after tax</td>
<td>23,205.55</td>
</tr>
<tr>
<td>Staff club</td>
<td>-25.00</td>
</tr>
<tr>
<td><strong>Payment amount</strong></td>
<td><strong>23,180.55</strong></td>
</tr>
</tbody>
</table>
# Gjennomgående salgskommentar

**Lønsummer**

- **VEDR. INDKOMSTÅR 2016**
  - CVR-NR. 31-11-91-03
  - SE-NR. 43-62-66-14
  - Aarhus Universitet

**Ph. d. Studerende**

- 001

## Lønsoplysninger

<table>
<thead>
<tr>
<th>Kode</th>
<th>Art</th>
<th>Antal enheder</th>
<th>Sats</th>
<th>Ydelse</th>
<th>Fradrag</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>VEDR. APR. 2016</td>
<td></td>
<td></td>
<td>4.528,00</td>
<td>4.528,00</td>
</tr>
<tr>
<td></td>
<td>17,10% pensionsbidrag</td>
<td></td>
<td></td>
<td>1.509,33</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Heraf 1/3 eget bidrag</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Legernes Pensionskasse</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>Løn</td>
<td></td>
<td>29.829,75</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2051</td>
<td>Ikke-pensionsgivende tillæg</td>
<td></td>
<td>1.278,77</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3821</td>
<td>Kvalifikationstillegg, pens.</td>
<td></td>
<td>1.124,29</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5030</td>
<td>Særlig ferieudgiftsreise</td>
<td></td>
<td>5.749,61</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7048</td>
<td>ATP Pension, sats P</td>
<td></td>
<td>83,87</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9845</td>
<td>AM-bidrag</td>
<td></td>
<td>3.032,00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9850</td>
<td>A-skat</td>
<td></td>
<td>11.661,00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Personaleksigence**

- **553 Ph. d. Stipendiater**
  - 0063
  - 04
  - 08
  - 12/99
  - 37.982,42
  - 14.275,87

**Indkøb**

- VIA NEMKONTO
  - 29/04/2016
  - 23.205,55

**Arbejdsmarkedsbidrag og indkomst**

- UDGR. 8% AF 37.898,55 = 3.032,00
- IALT I ÅR: 10.688,00
- DRSNR: 20026001 Aarhus Universitet
- ADMTJ: 00002454

**Bemærk**

- **Skattekort**
  - 4.179
  - 38
  - 11.661,00
  - 40.347,00

**A - indkomst for arbejdsmarkedsbidrag**

- **Indhældt kilodesk a**
  - 37.898,55
  - 133.581,42
  - 11.661,00
  - 40.347,00
# Lønnsomrer

**Vedr. Indkomstår 2016**

**CVR-nr.:** 31-11-91-03  
**SE-nr.:** 41-82-66-14  
**Aarhus Universitet**

<table>
<thead>
<tr>
<th>Kode</th>
<th>Art</th>
<th>Anlæg enheder</th>
<th>Sats</th>
<th>Ydelse</th>
<th>Fredrag</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Personalkategori</th>
<th>EPL</th>
<th>15</th>
<th>16</th>
<th>17</th>
<th>18</th>
<th>19</th>
<th>20</th>
<th>21</th>
</tr>
</thead>
<tbody>
<tr>
<td>049 Magister</td>
<td>0064</td>
<td>04</td>
<td>08</td>
<td>12/99</td>
<td>42.806,57</td>
<td>17.778,87</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**VIA NEMKONTO**

**Aflønningsbrøk:** 3700/3700

**Arbejdsmarkedssbidrag udgør 8% af 42.722,70 = 3.418,00**  
**TALT I ÅR: 12.061,00**  
**DRSRN: 20026001 Aarhus Universitet**  
**ADMNR: 00002380**

**Bemærk:**

<table>
<thead>
<tr>
<th>S</th>
<th>Kort</th>
<th>A-Indløst</th>
<th>Særegendemærk</th>
<th>EML</th>
<th>Til</th>
<th>Ud</th>
<th>Til</th>
<th>Ud</th>
</tr>
</thead>
<tbody>
<tr>
<td>049</td>
<td>Magister</td>
<td>0064</td>
<td>42.722,70</td>
<td>150.743,13</td>
<td>14.277,00</td>
<td>50.247,00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Side 1**