



Understanding your payslip

JNR 151022558
Aarhus Universitet
Os, Worms Allé
8000, Aarhus C
Bygning 14

Post. Doc. 001

578

001

DATE 15/04/2016 SLB
LØNSOPSKRIFT
VEDR. INDKOMSTÅR 2016
CVR-NR. 31-11-51-03
BR-NR. 61-82-66-14
Aarhus Universitet

Kode	Art	ATID	Sats	Ydelse	Fodring
17104	YDSEL APR. 2016			6.220,67	
17104	Pensionsbidrag				2.073,58
17104	Månedligt bidrag				6.220,67
1820	Månedlig Pensionsskatteklasse				
1821	Pen				
1822	Kvalifikationsbidrag, pensg.			29.829,75	
1823	Adm. bidrag / rektorbidrag, pensg.			4.317,53	
1824	Adm. bidrag / rektorbidrag, pensg.			4.317,53	
1825	Adm. bidrag, subkategori			4.317,53	
1826	Adm. bidrag, sats p			6.428,49	
					83,87
					3.418,00
					14.277,00

049 Magistrate

VIA NEMKONTO

AFLEGNINGSBOK: 3700/3700

42.806,57

12/59

17.778,87

25/04/2016

25.027,70

ARBEJDSMÅNEDSBIDRAG UDØBT 8% AF 42.722,70 = 3.418,00 TALT I ÅR: 12.061,00

PRNR: 2802492 Aarhus Universitet ADMTC: 0000280

Slut	Start	Antal	Rate	Indb. i alt	Indb. i alt
718	37	42.722,70	150.743,13	14.277,00	50.247,00

SIDE 1

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.

Salary	29.829,75
Pay Supplement	2.403,06
Special holiday allowance	5.749,61
Salary in total	37.982,42
ATP	-83,87
A-income	37.898,55
8% AM	-3.032,00
	34.866,55
A-tax (after deductions)	-11.661,00
Amount after tax	23.205,55
Staff club	-25,00
Payment amount	23.180,55

1 ~~PNR 1003402944
Aarhus Universitet, Skejby Syg
Palle Juul-Jensens Boulevard 99
8200 Aarhus N~~

3 DATO 19/04/2016 SLS
LØNNUMMER
VEDR. INDKOMSTÅR 2016
CVR-NR. 31-11-91-03
SE-NR. 41-82-66-14
Aarhus Universitet

2 Ph.d. Studerende 001 7046

Kode	Art	Antal enheder	Sats	Ydelse 4	Fradrag 5		
6	VEDR. APR. 2016 17,10% pensionsbidrag Heraf 1/3 eget bidrag Lægernes Pensionskasse			4.528,00 1.509,33	4.528,00		
2000	Løn 7	8		29.829,75			
2051	Ikke-pensionsgivende tillæg			1.278,77			
3821	Kvalifikationstillæg, pensg.	9		1.124,29			
5030	Særlig feriegodtgørelse			5.749,61			
7048	ATP Pension, sats F	11			83,87		
9845	AM-bidrag	12			3.032,00		
9850	A-skat	13			11.661,00		
		14					
Personalkategori 15		LR/KL 16	TR 17	SKTR 18	DPRYK.DATO 19	Ydelse i alt 20	Fradrag i alt 21
553 Ph.d. Stipendiater		0063	04	08	12/99	37.982,42	14.776,87
Pengeinstitut	Kontonummer				Til disposition 22	Beløb 23	
	VIA NEMKONTO				29/04/2016	23.205,55	
Evt. supplerende oplysninger							
AFLØNNINGSBRØK: 3700/3700 30							
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 37.898,55 = 3.032,00 IALT I ÅR: 10.688,00 DRSNR: 28026001 Aarhus Universitet ADMTJ: 00002454							
Bemærk							
Skattekort				A - indkomst for arbejdsmarkedsbidrag		Indeholdt kildeskat	
Land	Fradrag 24	Træk% 25	Frikort	Indev. periode 26	Indeværende år 27	Indev. periode 28	Indeværende år 29
Færøsk							
Dansk	4.179	38		37.898,55	133.581,42	11.661,00	40.347,00
Grøn							

DC 03 08 0045714(FR77)

1 ~~PNR 1010723538
Aarhus Universitet, Bygning 11
Ole Worms Alle 3
8000 Aarhus C~~

3 DATO 19/04/2016 SLS
LØNNUMMER

2 Post Doc. 001

5778

VEDR. INDKOMSTÅR 2016

CVR-NR. 31-11-91-03
SE-NR. 41-82-66-14
Aarhus Universitet

Kode	Art	Antal enheder	Sats	Ydelse	Fradrag		
6	VEDR. APR. 2016 17,10% pensionsbidrag Heraf 1/3 eget bidrag Magistrenes Pensionskasse			6.220,67 2.073,58	6.220,67		
2000	Løn	9		29.829,75			
3821	Kvalifikationstillæg, pensg.			2.317,23			
4261	Adjunkt-/lektortilæg, pensg.	10		4.231,10			
5030	Særlig feriegodtgørelse			6.428,49			
7048	ATP Pension, sats F				83,87		
9845	AM-bidrag				3.418,00		
9850	A-skat				14.277,00		
Personalkategori		LR/KL	TR	SKTR	OPRYK.DATO	Ydelse i alt	Fradrag i alt
049 Magistre		0064	04	08	12/99	42.806,57	17.778,87
Pengeinslut	Kontonummer			Til disposition	Beløb		
	VIA NEMKONTO			29/04/2016	25.027,70		
Evt. supplerende oplysninger							
AFLØNNINGSBRØK: 3700/3700							
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 42.722,70 = 3.418,00 IALT I ÅR: 12.061,00 DRSNR: 28026001 Aarhus Universitet ADMTJ: 00002280							
Bemærk							
Land	Fradrag	Træk%	Frikørt	Indev. periode	Indeværende år	Indev. periode	Indeværende år
Færøsk							
Dansk	718	37		42.722,70	150.743,13	14.277,00	50.247,00
Grøn		25					

DC 03 09 00AST04 (E677)