



Understanding your payslip

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Om. 10000000
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Bygning 16
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DATE 19/04/2016 SLB
LØNUDBETALING
VEDR. INDKOMSTÅR 2016
CVR-NR. 31-11-91-03
PR-NR. 81-82-66-14
Aarhus Universitet

Kode	Art	Antal	Sats	Ydelse	Fragt
17.104	VEDR. APR. 2016			6.220,67	
17.104	Udbetaling			2.073,58	
17.104	Magistervisa				6.220,67
1821	Magistervisa				
1822	Magistervisa				
1823	Magistervisa				
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1847	Magistervisa				
1848	Magistervisa				
1849	Magistervisa				
1850	Magistervisa				

049 Magistervisa
0064 04 08 12/89
VIA NEMOKO
AFLENNINGSBOK: 3700/3700
29/04/2016 25.007,70

ARBEJDSMÅNEDSBIDRAG UDDB. 89 AF 42.722,70 = 3.418,00 TALT I ÅR: 12.061,00
PRNR: 28024701 Aarhus Universitet ADMTO: 0000280

Art	Antal	Sats	Ydelse	Fragt
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

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DATO 19/04/2016 SLS

LØNNUMMER

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Ph.d. Studerende

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VEDR. INDKOMSTÅR 2016

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CVR-NR. 31-11-91-03

SE-NR. 41-82-66-14

Aarhus Universitet

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 kildesk a	
Land	Fradrag 24	Træk% 25	Frikort	Indev. periode 26	Indeværende år 27	Indev. periode 28	Indeværende år 29
Færøsk	4.179	38		37.898,55	133.581,42	11.661,00	40.347,00
Dansk							
Grøn							

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

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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	Skattebet	Træk%	Frikøbt	A-indsat arbejdsmarkedsbidrag	Indbetalt til statskassen	Indværende år
Færøsk					Indev. periode	Indværende år	
Dansk	718		37		42.722,70	150.743,13	14.277,00
Grøn			25				50.247,00

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