



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 receives 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 at 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.

3 Name of your pension fund

4 Basic gross salary

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

6 ATP: 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

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

1 Month of payment concerned

13 Income tax rate

14 Your gross income:
Current month
ATP deducted

15 The total income gross:
Current year
ATP deducted

16 Your income tax:
Current month

17 The total income tax:
Current year

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 automatically to your "EasyAccount" (Nemkonto) via your CPR number. Remember to ask the bank to set this up when you open a bank account.

		Rate		Payments		Deductions	
Kode	Art	Antal enheder	Sats	Ydelse	Fradrag		
	VEDR. NOV. 2016 17,10% pensionsbidrag Heraf 1/3 eget bidrag Magistrenes Pensionskasse			6.117,92 2.039,33	6.117,92		
2000	Løn			29.829,75			
3821	Kvalifikationstillæg, pensg.			1.716,47			
4261	Adjunkt-/lektortillæg, pensg.			4.231,10			
7048	ATP Pension, sats F				83,87		
9845	AM-bidrag				2.855,00		
9850	A-skat				8.760,00		
Personalkategori		LR/KL	TR	SKTR	OPRYK.DATO	Ydelse i alt	Fradrag i alt
049 Magistre		0064	04	08	12/99	35.777,32	11.698,87
Pengeinstitutt	Kontonummer	Til disposition		Beløb			
VIA NEMKONTO		30/11/2016		24.078,45			
Evt. supplerende oplysninger							
AFLØNNINGSBRØK: 1/1							
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 35.693,45 = 2.855,00 IALT I ÅR: 31.382,00							
Bemærk							
Skattekort				A – indkomst for arbejdsmarkedsbidrag		Indeholdt kildeskat	
Land	Fradrag	Træk%	Frikort	Indev. periode	Indeværende år	Indev. periode	Indeværende år
Færøsk Dansk Grønl.	9.161	37		35.693,45	392.312,41	8.760,00	96.252,00

DC 03.09.004 S104.FE271

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.

		Rate	Payments	Deductions			
Kode	Art	Antal enheder	Sats	Ydelse	Fradrag		
VEDR. NOV. 2016							
2000	Løn			28.119,50			
2019	Tillæg vedr. pension			5.423,57			
3950	Tillæg til gruppeliv			108,35			
4261	Adjunkt-/lektortillæg, pensg.			4.231,10			
7048	ATP Pension, sats F				83,87		
8940	Kontingent gruppeliv				108,35		
9845	AM-bidrag				3.024,00		
9850	A-skat				9.041,00		
Personalkategori		LR/KL	TR	SKTR	OPRYK.DATO	Ydelse i alt	Fradrag i alt
049 Magistre		0064	03	06	10/17	37.882,52	12.257,22
Pengeinstitut	Kontonummer	Til disposition		Beløb			
	VIA NEMKONTO	30/11/2016		25.625,30			
Evt. supplerende oplysninger							
AFLØNNINGSBRØK: 1/1							
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 37.798,65 = 3.024,00 IALT I ÅR: 6.048,00							
Bemærk							
Skattekort		A -indkomst for arbejdsmarkedsbidrag		Indeholdt kildeskat			
Land	Fradrag	Træk%	Frikort	Indev. periode	Indeværende år	Indev. periode	Indeværende år
Færøsk		0	26	37.798,65	75.597,30	9.041,00	18.082,00
Dansk							
Grønl.							

2 Basic gross salary

1 Month of payment concerned

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

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: 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

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

13 Income tax rate

14 Your gross income: Current month ATP deducted

15 The total income gross: Current year ATP deducted

16 Your income tax: Current month

17 The total income tax: Current year

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 automatically to your "EasyAccount" (Nemkonto) via your CPR number. Remember to ask the bank to set this up when you open a bank account.

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Example of §53A pension scheme

In this pension scheme the pension amount is taxed with your salary (not after retirement) and then paid into a pension fund.
Please read more about the different pension schemes on www.ism.ku.dk.

		Rate		Payments		Deductions	
Kode	Art	Antal enheder	Sats	Ydelse	Fradrag		
VEDR. NOV. 2016 17,10% pensionsbidrag Heraf 1/3 eget bidrag Magistrenes Pensionskasse							
			17,10	3.558,25			
				1.186,08			
				2.095,25			

2000	Løn			24.480,33			
2051	Ikke-pensionsgivende tillæg			1.278,77			
6039	Statens bidrag		17,10	3.558,25			
7039	Pensionsbidrag		17,10			2.095,25	
7048	ATP Pension, sats F					83,87	
9845	AM-bidrag					2.054,00	
9845	AM-bidrag		17,10			285,00	
9850	A-skat					4.369,00	
9850	A-skat		17,10			1.178,00	
Taxes of your pension amount							
Personalkategori		LR/KL	TR	SKTR	OPRYK.DATO	Ydelser i alt	Fradrag i alt
553 Ph.d. Stipendiater		0063	01	04	06/18	29.317,35	10.065,12
Pengeinstitut	Kontonummer				Til disposition	Beløb	
VIA NEMKONTO					30/11/2016	19.252,23	
Evt. supplerende oplysninger							
AFLØNNINGSBRØK: 1/1							
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 29.233,48 = 2.339,00 IALT I ÅR: 13.098,00							
Bemærk							
Skattekort				A - indkomst for arbejdsmarkedsbidrag		Indeholdt kildekat	
Land	Fradrag	Træk%	Frikort	Indev. periode	Indeværende år	Indev. periode	Indeværende år
Færøsk Dansk Grøn.	11.485	36		29.233,48	163.701,89	5.547,00	45.851,00

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

- 1 Month of payment concerned
- 1 Basic gross salary
- 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
- 20 The date your salary is deposited into your account
- 21 The net sum transferred
- 16 The total income gross: Current year ATP deducted
- 17 Your income tax: Current month
- 18 The total income tax: Current year
- 15 Your gross income: Current month ATP deducted

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

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