



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

Aarhus University

04.07.2013

1. **Employer:** The name and address of your 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 boss 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 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 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.¹

Salary	21.668,67
Pay Supplement	1.217,91
Special holiday allowance	4.003,12
Salary in total	26.889,70
ATP	-48,90
A-income	26.840,80
8 % AM	-2.147,00
	24.693,80
A-tax (after deductions)	-7.613,00
Amount after tax	17.080,80
Staff club	-25,00
Payment amount	17.065,80

¹calculation example is taken from HK/Stat bladet Aug 2007

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DATO 19/04/2012 SLS

LØNNUMMER

VEDR. INDKOMSTÅR 2012

Ph.d. Studerende

425

CVR-NR. 31-11-91-03

SE-NR. 41-82-66-14

Aarhus Universitet

P-NR. 1003402944

001

Kode	Art	Antal enheder	Sats	Ydelse	Fradrag
6	VEDR. APR. 2012 17,10% pensionsbidrag Heraf 1/3 eget bidrag Magistrenes Pensionskasse			3.943,17 1.314,42	3.943,17
2000	Løn	8		24.080,00	
2051	Ikke-pensionsgivende tillæg	9		1.257,86	
3821	Kvalifikationstillæg, pensg.			2.591,69	
5030	Særlig feriegodtgørelse			2.173,20	
7048	ATP Pension, sats F	11			79,20
9845	AM-bidrag	12			2.402,00
9850	A-skat	13			8.288,00
		14			
15	Personalkategori	16	17	18	19
553	Ph.d. Stipendiater	0063	01	04	07/13
20	Ydelser i alt	21	Fradrag i alt		
30.102,75		10.769,20			
22	Til disposition	23	Beleb		
30/04/2012		19.333,55			
Evt. supplerende oplysninger					
AFLØNNINGSBRØK: 1/1					
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 30.023,55 = 2.402,00 IALT I ÅR: 8.999,00					
DRSNR: 28026001 Aarhus Universitet ADMTJ: 00001365					
Bemærk					
LØNINDBERETNINGER KAN SES HOS SKAT I SKATTEMAPPEN UNDER WWW.TASTSELV.SKAT.DK					
Skattekort		A - indkomst før arbejdsmarkedsbidrag		Indeholdt kildeskat	
Land	Fradrag	Træk%	Frikort	Indev. periode	Indeværende år
Færøsk	24			26	27
Dansk	5.219	37		30.023,55	112.497,06
Grøn.	25			8.288,00	30.569,00
28				29	

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LØNNUMMER

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SE-NR. 41-82-66-14

Aarhus Universitet

P-NR. 1003403034

3185

Adjunkt

001

Kode	Art	Antal enheder	Sats	Ydelse 4	Fradrag 5		
6	VEDR. APR. 2012 17,10% pensionsbidrag Heraf 1/3 eget bidrag Magistrenes Pensionskasse			6.300,83 2.100,25	6.300,83		
2000	Løn 7			29.341,92			
3821	Kvalifikationstillæg, pensg. 9			3.343,03			
4261	Adjunkt-/lektortillæg, pensg. 10			4.161,91			
5030	Særlig feriegodtgørelse			6.345,07			
7048	ATP Pension, sats F 11				79,20		
9845	AM-bidrag 13				3.449,00		
9850	A-skat 14				12.516,00		
Personalekategori 15		LR/KL 16	TR 17	SKTR 18	OPRYK.DATO 19	Ydelser i alt 20	Fradrag i alt 21
049 Magistre		0064	04	08	12/99	43.191,93	16.044,20
Pengeinstitut	Kontonummer	Til disposition 22				Beløb 23	
	VIA NEMKONTO	30/04/2012				27.147,73	
Evt. supplerende oplysninger							
AFLØNNINGSBRØK: 1/1 30							
ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 43.112,73 = 3.449,00 IALT I ÅR: 12.158,00 DRSNR: 28026001 Aarhus Universitet ADMTJ: 00002490							
Bemærk							
LØNINDBERETNINGER KAN SES HOS SKAT I SKATTEMAPPEN UNDER WWW.TASTSELV.SKAT.DK							
Skattekort		A - indkomst før arbejdsmarkedsbidrag		Indeholdt kildeskat			
Land	Fradrag 24	Træk% Frikort	Indev. periode 26	Indeværende år 27	Indev. periode 28	Indeværende år 29	
Færøsk	5.836	37	43.112,73	151.983,57	12.516,00	43.095,00	
Dansk		25					
Grønl.							