

# 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 [http://www.sdu.dk/en/information\\_til/international\\_staff/pension+scheme](http://www.sdu.dk/en/information_til/international_staff/pension+scheme)

**1** Basic gross salary

**2** Month of payment concerned

**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.

**14** Income tax rate

**15** Your gross income: Current month ATP deducted

**16** The total income gross: Current year ATP deducted

**17** Your Income tax: Current month

**18** The total income tax: Current year

**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.

**20** The date your salary is deposited into your account

**21** The net sum transferred

**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

		Rate	Payments	Deductions	
Kode	Art	Antal enheder	Sats	Ydelse	Fradrag
	VEDR. NOV. 2016			3.558,25	
	17,10% pensionsbidrag			1.186,08	
	Heraf 1/3 eget bidrag			2.095,25	
	Magistrenes Pensionskasse	17,10			
2000	Løn			24.480,33	
2051	Ikke-pensionsgivende tillæg			1.278,77	
6039	Statens bidrag	17,10			
7039	Pensionsbidrag	17,10		3.558,25	
7048	ATP Pension, sats F				2.095,25
9845	AM-bidrag				83,87
9845	AM-bidrag				2.054,00
9850	A-skat	17,10			285,00
9850	A-skat				4.369,00
9850	A-skat	17,10			1.178,00

Personalkategori: 553 Ph.d. Stipendiater

Personalskatteklasse: 0063

Personalskatteklasse: 01

Personalskatteklasse: 04

OPRYK.DATO: 06/18

Ydelse i alt: 29.317,35

Fradrag i alt: 10.065,12

VIA NEMKONTO

30/11/2016

19.252,23

APLØNNINGSBRØK: 1/1

ARBEJDSMARKEDSBIDRAG UDGØR 8% AF 29.233,48 = 2.339,00 IALT I ÅR: 13.098,00

Skattekort		A - Indkomst for arbejdsmarkedsbidrag		Indeholdt kildeskat	
Land	Fradrag	Træk%	Friord	Indv. periode	Indeværende år
Færøsk					
Dansk	11.485	36		29.233,48	163.701,89
Øvrigt					
				5.547,00	45.851,00