

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 http://www.sdu.dk/en/information_til/international_staff/pension+scheme

1 Month of payment concerned

2 Basic gross salary

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.

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

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.

| Kode | | Art | | Ansl. enheder | Rate | Payments | Deductions |
|--|---------|------------------------------|--------|---------------------------------------|-----------------|--------------------|-----------------|
| | | | | Sats | Ydelse | Fradrag | |
| VEDR. NOV. 2016 | | | | | | | |
| 2000 | | Løn | | | 28.119,50 | | |
| 2019 | | Tillæg vedr. pension | | | 5.423,57 | | |
| 3950 | | Tillæg til gruppeliv | | | 100,35 | | |
| 3261 | | Adjunkt- / lektorløn, pensg. | | | 4.231,10 | | |
| 7048 | | ATP Pension, sats P | | | | 83,07 | |
| 9940 | | Kontingent gruppeliv | | | | 108,35 | |
| 9845 | | AM-bidrag | | | | 3.024,00 | |
| 9050 | | A-skat | | | | 9.041,00 | |
| Personalskat | | | | LAVL | IN | AKTIV | OPLYKDT |
| 049 Magistro | | | | 0064 | 03 | 06 | 10/17 |
| Forsikringsk. | | | | Kontonummer | | 18 disposition | Opbej |
| | | | | VIA HENKONTO | | 30/11/2016 | 25.625,30 |
| Vil supplerende oplysninger | | | | | | | |
| AFLENNINGSBØRSE: | | | | 1/1 | | | |
| ARBEJDSMARKEDSBIDRAG UDGR 8% AF 37.798,65 = 3.024,00 XALT I ÅR: 6.048,00 | | | | | | | |
| BEMÆK | | | | | | | |
| Skattekort | | | | A - Indkomst for arbejdsmarkedsbidrag | | Indholdt kildeskat | |
| Løn | Fradrag | Tilsv | Fribet | Indst. periode | Indsvarende kr. | Indst. periode | Indsvarende kr. |
| 0 | 0 | 26 | | 37.798,65 | 75.597,30 | 9.041,00 | 18.082,00 |