**Salary Cost Prices**

At AU cost prices are used for the distribution of payroll costs. The cost price includes ongoing salary (the part of the employee's salary which is recurring each month), additional expenses for outstanding holiday entitlements on employment termination, and the special holiday allowance. One-off payments (such as overtime and one-off bonuses) as well as additional expenses in connection with maternity/paternity leave and illness are not included in the calculation of the cost price.

The cost prices below correspond to monthly salaries and have been calculated on the basis of a 1924 working hour norm.

**Low**

**Mean**

**High**

111

Professor

62,551

68,373

70,980

114

Professor with special responsibilities

60,212

62,635

62,941

121

Associate professor

50,223

52,868

54,926

124

Senior researcher

50,358

54,525

56,054

131

Assistant professor

41,944

42,993

43,504

137

Postdoc

41,944

42,125

41,998

154

Research assistant

34,202

37,964

40,685

212

Salaried phd

31,006

33,754

35,321

421

Administrative staff

50,228

55,922

59,687

422

Administrative officer

38,800

42,025

44,936

431

Admin. officer/bilingual secretary

31,859

35,296

37,775

451

Technical and admin. staff/journalist

39,937

43,496

46,898

461

Technician

35,919

39,881

42,013

465

Laboratory technician

31,765

33,894

35,964

466

IT staff

36,893

41,238

45,622

**Position**

**Monthly Salary April 2016 (DKK)**

The columns Low and High show the 1st and 3rd quartiles for the position in question, while the Mean column is the average monthly salary. The low rate should be used e.g. when you intend to pay a newly qualified person. The high rate, however, should be used when you have to pay a person at a high level of seniority. In cases where you do not know the seniority of the person to be employed, you should use the mean rate.

For applications for external funding we recommend that you adjust the salaries upwards by 2 per cent per year to take into account future salary increases.

If you use cost prices for named researchers from Navision, please note that their cost prices have already been adjusted according to the following rates for the next years.

|  |  |
| --- | --- |
| **01-04-17** | **1,7 %** |
| **01-12-17** | **1,5 %** |
| **01-04-18** | **1,5 %** |
| **01-04-19** | **1,5 %** |
| **01-04-20** | **1,5 %** |

A more detailed review of cost prices can be found here: <http://medarbejdere.au.dk/administration/oekonomi/skal-flyttes-til-medarbejderportal/oekonomimanual/beregning-af-kostpriser/>

Example of the calculation of cost prices:

<http://medarbejdere.au.dk/fileadmin/www.medarbejdere.au.dk/oekonomi_bygninger/OEkonomimanual/Beregning_af_kostpriser/Eksempel_paa_beregning_af_kostpris_for_ressource.pdf>