



## Region Midtjylland

As agreed we have calculated the employees' net salary in various scenarios.

### Basic assumptions

- The employee is tax resident and tax domiciled in Denmark
- The employee is not a member of the Danish National Evangelical Lutheran Church
- Personal allowance and job allowance are included in the calculations
- Other income and allowances are not included in the calculations
- The calculations are prepared on an annual basis
- 2007 tax rates and brackets apply
- Exchange rate: INR 1 = DKK 0,1367

### Tax calculation 1

- The employee lives in the municipality of Herning
- The employee is single
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 46,000
- The employee rents a 2 bedroom apartment in Herning

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	46,000	336,503
Labour market contributions	-3,680	-26,920
Tax	-18,141	-132,707
Net salary	<u>24,179</u>	<u>176,876</u>
Housing	-3,300	-24,140
Living expenses (*)	-6,700	-49,012
Disposal income	<u><u>14,179</u></u>	<u><u>103,724</u></u>

(\*) Living expenses include food and drinks (DKK 1,800), clothes (DKK 500), bus travel pas (DKK 400), spare time activities (DKK 1,450) and other living expenses (DKK 2,550).

## Tax calculation 2

- The employee lives in the municipality of Herning
- The employee is married and has 2 children
- The spouse and children live in Denmark. The spouse does not have any income
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 46,000
- The employee rents a house in Herning

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	46,000	336,503
Labour market contributions	-3,680	-26,920
Tax	<u>-15,703</u>	<u>-114,872</u>
Net salary	26,617	194,711
Housing	-5,000	-36,576
Living expenses (*)	<u>-17,200</u>	<u>-125,823</u>
Disposal income	<u><u>4,417</u></u>	<u><u>32,312</u></u>

(\*) Living expenses include food and drinks (DKK 4,700), clothes (DKK 1,700), bus travel pas (DKK 800), spare time activities (DKK 3,000) and other living expenses (DKK 7,000).

## Tax calculation 3

- The employee lives in the municipality of Aarhus
- The employee is single
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 46,000
- The employee rents a 2 bedroom apartment in Aarhus or near Aarhus

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	46,000	336,503
Labour market contributions	-3,680	-26,920
Tax	<u>-18,016</u>	<u>-131,792</u>
Net salary	24,304	177,791
Housing	-5,400	-39,503
Living expenses (*)	<u>-6,700</u>	<u>-49,012</u>
Disposal income	<u><u>12,204</u></u>	<u><u>89,276</u></u>

(\*) Living expenses include food and drinks (DKK 1,800), clothes (DKK 500), bus travel pas (DKK 400), spare time activities (DKK 1,450) and other living expenses (DKK 2,550).

#### Tax calculation 4

- The employee lives in the municipality of Aarhus
- The employee is married and has 2 children
- The spouse and children live in Denmark. The spouse does not have any income
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 46,000
- The employee rents a house in Aarhus or near Aarhus

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	46,000	336,503
Labour market contributions	-3,680	-26,920
Tax	-15,593	-114,067
Net salary	<u>26,727</u>	<u>195,516</u>
Housing	-9,500	-69,495
Living expenses (*)	-17,200	-125,823
Disposal income	<u>27</u>	<u>198</u>

(\*) Living expenses include food and drinks (DKK 4,700), clothes (DKK 1,700), bus travel pas (DKK 800), spare time activities (DKK 3,000) and other living expenses (DKK 7,000)

#### Tax calculation 5

- The employee lives in the municipality of Herning
- The employee is single
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 53,000 including overtime payment
- The employee rents a 2 bedroom apartment in Herning

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	53,000	387,710
Labour market contributions	-4,240	-31,017
Tax	-21,941	-160,505
Net salary	<u>26,819</u>	<u>196,188</u>
Housing	-3,300	-24,140
Living expenses (*)	-6,700	-49,012
Disposal income	<u>16,819</u>	<u>123,036</u>

(\*) Living expenses include food and drinks (DKK 1,800), clothes (DKK 500), bus travel pas (DKK 400), spare time activities (DKK 1,450) and other living expenses (DKK 2,550).

### Tax calculation 6

- The employee lives in the municipality of Herning
- The employee is married and has 2 children
- The spouse and children live in Denmark. The spouse does not have any income
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 53,000 including overtime payment
- The employee rents a house in Herning

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	53,000	387,710
Labour market contributions	-4,240	-31,017
Tax	-19,316	-141,302
Net salary	<u>29,444</u>	<u>215,391</u>
Housing	-5,000	-36,576
Living expenses (*)	-17,200	-125,823
Disposal income	<u><u>7,244</u></u>	<u><u>52,992</u></u>

(\*) Living expenses include food and drinks (DKK 4,700), clothes (DKK 1,700), bus travel pas (DKK 800), spare time activities (DKK 3,000) and other living expenses (DKK 7,000).

### Tax calculation 7

- The employee lives in the municipality of Aarhus
- The employee is single
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 53,000 including overtime payment
- The employee rents a 2 room apartment in Aarhus or near Aarhus

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	53,000	387,710
Labour market contributions	-4,240	-31,017
Tax	-21,808	-159,532
Net salary	<u>26,952</u>	<u>197,161</u>
Housing	-5,400	-39,503
Living expenses (*)	-6,700	-49,012
Disposal income	<u><u>14,852</u></u>	<u><u>108,646</u></u>

(\*) Living expenses include food and drinks (DKK 1,800), clothes (DKK 500), bus travel pas (DKK 400), spare time activities (DKK 1,450) and other living expenses (DKK 2,550).

## Tax calculation 8

- The employee lives in the municipality of Aarhus
- The employee is married and has 2 children
- The spouse and children live in Denmark. The spouse does not have any income
- The monthly pay (after deduction of pension contributions and labour market supplementary pension fund contributions) amounts to DKK 53,000 including overtime payment
- The employee rents a house in Aarhus or near Aarhus

	<u>DKK/month</u>	<u>INR/month</u>
Gross salary	53,000	387,710
Labour market contributions	-4,240	-31,017
Tax	-19,198	-140,439
Net salary	<u>29,562</u>	<u>216,254</u>
Housing	-9,500	-69,495
Living expenses (*)	-17,200	-125,823
Disposal income	<u><u>2,862</u></u>	<u><u>20,936</u></u>

(\*) Living expenses include food and drinks (DKK 4,700), clothes (DKK 1,700), bus travel pass (DKK 800), spare time activities (DKK 3,000) and other living expenses (DKK 7,000).

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Statsautoriseret Revisionsinteressentskab

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