LMDG Data Set Documentation

Dale T. Mortensen Centre, Aarhus University — Version 15/02/2024

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LMDG FIELD Note on ATP and its Variables

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1 ATP, Danish Labour Market Supplementary Pension Scheme

1.1 Introduction

Version 2024-02-14

FSE has changed many *ATP* variable names and changed the periods for which they are available.

The ATP variables contain the contribution to *ATP, Danish Labour Market Supplementary Pension Scheme*. The contribution will be paid as a supplement to other pension payments when retiring.

The historical rates can be found at www.borger.dk

Payment of ATP contributions is compulsory for persons aged 16-67 working in Denmark and receiving wage income, and for the following maintenance benefits:

Arbejdsløshedsdagpenge (Unemployment benefits) VEU-godtgørelse (Compensation adult education) Sygedagpenge (Sickness benfits) Barselsdagpenge (Maternity benefits) Kontanthjælp (Cash beneits) Ressourceforløbsydelse (under ressourceforløb eller jobafklaringsforløb) Uddannelseshjælp (Educational benefits) Revalideringsydelse (Rehabilitation benefits) Ledighedsydelse (Unenployment benefits) Fleksløntilskud (Subsidies for flexible pay) Føertidspension (Ny ordning, tilkendt efter 1. januar 2003) Seniorpension (Early retirement) Tidlig pension (Early retirement pension)

The recipient pays 1/3 of the contribution to these benefits, except for subsidies for flexible pay. As a starting point, the rest is paid by the state. If you receive subsidies for flexible pay, you yourself pay 5 percent of the subsidy as cnntriution to

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ATP (max 500 DKK per month) and the municpality pays an additional contribution to ATP.

For the following benefits payment of ATP contributions is mandatory:

Delpension (Partial pension) Efterløn (Post-employment assistance payment) Fleksydelse (Flexible payment) Førtidspension (Gl. ordning, tilkendt før 1. januar 2003)

If you have been awarded partial pension and choose to pay ATP contributions, you pay one half and Udbetaling Danmark pays the other half. If you choose to pay ATP contribution of early retirement pension or flexible payment you have to pay the total amount yourself

ATP was introduced April 1st, 1964. There exists one rate for workers employed in the private sector and many rates for workers employed in the public sector.

The FSE data sets use many different names. *LMDG* renames the FSE variables for a common group of names reflecting whether it is payment per job or per year and the *ATP* rate to be applied to the amount.

There exist variables for contributions for *each job* held during the year. In *LMDG* datasets they are named JOB_ATP_.... . And for *total contributions* during the year. In *LMDG* they are named ATP_.... .

For jobs there is a report of payments from each employee. For the period 1980-2005 the report is yearly and is included in *CONESR*, and for the period 2006-2007 included in *RAS*. Since 2008 it is a monthly report in the data set *BFL*.

If there are different *ATP* rate codes for the job reports, the *ATP* rate code for the report with the highest *ATP* amount is chosen. If the *ATP* amounts are equal, the smallest *ATP* rate code is chosen.

In the period 1980-1987 there is only one rate, A. In the period 1988-1995 there is also a low rate, B, and the data sets have two variables. From 1996 there are several rates and there exists either a pair of variables defining the rate *JOB_ATP_BIDRAG_SATS_KODE* and a variable for the amount of contribution *JOB_ATP_BELOEB* or one variable where the *LMDG* name reflects the rate, f.ex. , JOB_ATP_BELOEB_SATSA, see Table 4.

For yearly contributions you have a variable for each rate or a variable where all contributions have been converted to a common rate, see Table 5.

The contributions also depend on the agreed number of hours on the job, see Table 1.

Table 1 Contributions by hour intervals

1980-1992	Since 1993 weekly	Since 1993 monthly	Fraction of rates
$30 \leq hours$	$27 \leq hours$	$117 < leqhours$	Full rate
$19 \leq hours < 30$	$18 \leq hours < 26$	$78 < leqhours < 117$	$2/3$ of full rate
$10 \leq hours \leq 19$	$9 \leq hours < 17$	$39 < leqhours < 78$	$1/3$ of full rate
$hours < 10$	$hours < 9$	$hours < 39$	no contributions

The following rate codes exist: A-B-C-D-E-F, where contribution rates B-F are valid only for publicly employed workers, see Table 2 and Table 3.

- A-rate. Normal *ATP* contribution valid for all privately employed and the group of publicly employed who in 1987 did not choose to freeze the *ATP* contribution to a B-contribuiton.
- B-rate. Was valid for the groups of publicly employed who in 1987 chose to freeze their *ATP* contribution in connection with the collective bargainings.
- C-rate. Valid for the groups of publicly employed who since 1988 have paid B-contribution, and who in their agreements or in decisions on conditions of wages and work have agreed to increase this contribution. The C-rate can be used from January 1st, 1996.
- D-rate. Valid for the groups of publicly employed who since 1988 have paid B-contributions, and who in their agreements have decided that this contribution should be increased. The D-rate can be used from January 1st, 2006, but not until the parties have decided that it should be valid from that date. The contribution was meant as a temporary transition to the C-rate.
- E-rate The contribution is valid for parts of the publicly employed at the C-rate. It can be seen from the indvidual agreements whether the C- or E-rate should be used.
- F-rate. On January 1st, 2010 the B-rate disappeared as at this point of time the groups involved were transferred to the higher D-rate. From January 1st, 2012 the D-rate is replaced by the new F-rate.

Table 2 *ATP* rates per month. Updated 2024-02-14

Rate	Period											
	1964	1965-1971	1972	1973-1981	1982-1987	1988-1989	1990-1995	1996-2005	2006-2008	2009-2015	2016-2023	2024-
A	21.60	21.60	21.60	36.00	97.20	145.80	194.40	223.65	243.90	270.00	284.00	297.00
B						97.20	97.20	97.20	97.20[1]	97.20		
C								126.45	146.70	172.80	186.80	186.60
D										144.00[2]	158.00	171.00
E										205.20	219.20	232.20
F										237.60	251.60	264.60

[1] B-contribution ends by 2010. Is transferred to D-contribution
[2] D-contribution is replaced by F-contribution in 2012

Contributions for compensation for education, internship benefits, cash benefits, rehabilitation benefits, activation benefits, training performance, introduction benefits, and unemployment benefits ar equal to A contributions. These contributions cover different periods.

Table 3 ATP rates per year. Updated 2024-02-14

Rate	Period											
	1964	1965-1971	1972	1973-1981	1982-1987	1988-1989	1990-1995	1996-2005	2006-2008	2009-2015	2016-2023	2024-
A	194.40	259.20	302.40	432.00	1166.40	1749.60	2332.80	2683.80	2926.80	3240.00	3408.00	3564.00
B						1166.40	1166.40	1166.40	1166.40[1]	1166.40		
C								1517.40	1760.40	2073.60	2241.60	2241.60
D										1728.00[2]	1896.00	2052.00
E										2462.40	2630.40	2786.40
F										2815.20	3019.20	3175.20

[1] B-contribution ends by 2010. Is transferred to D-contribution
[2] D-contribution is replaced by F-contribution in 2012

Table 4 *ATP* payments per job

Data set	Period	LMDG Variable	FSE Variable	Remarks
CONESR	1980-1995	*JOB_ATP_BELOEB_SATSA*	*ATPBLB*	A rate until 1995. After that it must be combined with *JOB_ATP_BIDRAG_SATS_KODE*
	1988-1995	*JOB_ATP_BELOEB_SATSB*	*ATPJBLB*	Contains payments of B rate.
	1996-2005	*JOB_ATP_BELOEB*	*ATPBLB*	
	1996-2005	*JOB_ATP_BIDRAG_SATS_KODE*	*ATPSATS*	From 1990 *JOB_ATP_BELOEB* and *JOB_ATP_BIDRAG_SATS_KODE* are used
RAS	1980-1995	*JOB_ATP_BELOEB_SATSA*	*ATP_BELOEB*	The variable is not documented.
	1996-	*JOB_ATP_BELOEB*	*ATP_BELOEB*	
	1996-	*JOB_ATP_BIDRAG_SATS_KODE*	*ATP_BIDRAG_SATS_KODE*	
IDAN	2008-	*JOB_ATP_BELOEB_SATSB*	*ATP_BELOEB*	*IDAN* is a yearly dataset, but there is a record for each job. It does not conatin *FRA_DATO*and *TIL_DATO*
BFL	2008-2015	*JOB_ATP_BELOEB*	*AJO_ATP_BELOEB*	
	2008-2015	*JOB_ATP_BIDRAG_SATS_KODE*	*AJO_ATP_BIDRAG_SATS_KODE*	

Table 5 *ATP* payments per year

Data set	Period	LMDG Variable	FSE Variable
AKM	1976-2005	*ATP_BELOEB_SATSB*	*ATPSUM2*
IDAP	1980-2007	*ATP_BELOEB_SATSB*	*ATPXX*
	2008-	*ATP_BELOEB_SATSB*	*ATP_AAR*
IND	1997-	*ATP_BELOEB_SATSB_IND*	*ATPSAML*
	1980-	*ATP_BELOEB_SATSA*	*ATPABES*
	1997-	*ATP_BELOEB_SATSB*	*ATPCBES*
	2006-	*ATP_BELOEB_SATSD*	*ATPDBES*
	2010-	*ATP_BELOEB_SATSE*	*ATPEBES*
	2011-	*ATP_BELOEB_SATSF*	*ATPFBES*

2 Variables in ATP

2.1 ATPJBLB, FSE Variable, see ATP_BELOEB_SATS_B

FSE Variabel, se ATP_BELOEB_SATS_B

2.2 ATPSAML, Total ATP contribution during the year

Samlet ATP bidrag i året

2.2.1 Description

It is an IND variable. It is the total contribution from the person's employer, unemployment fund, cash benefits. It has not been defined which rate has been used. Maybe the sum of all despite of rates ?

2.3 ATPSATS, FSE variable, see JOB_ATP_BIDRAG_SATS_KODE

FSE variabel, se JOB_ATP_BIDRAG_SATS_KODE

2.4 ATPSUM2, FSE variable, see ATP_BELOEB_SATS_B

FSE variabel, se ATP_BELOEB_SATS_B

2.5 ATPXX, FSE variable, see ATP_BELOEB_SATS_B

FSE variabel, se ATP_BELOEB_SATS_B

2.6 ATP_AAR, FSE variable, see ATP_BELOEB_SATS_B

FSE variabel, se ATP_BELOEB_SATS_B

2.7 ATP_BELOEB, FSE variable, see ATP_BELOEB_SATSA, SATS_B, SATS_C

FSE variabel, se ATP_BELOEB_SATS_A, SATS_B, SATS_C

2.8 ATP_BELOEB_SATSA, Rate A ATP contributions during the year.

Sats A ATP beløb i året.
FSE Name: ATPABES

2.8.1 Beskrivelse

A sats ndberetninger til ATP i året. Indbetalingerne dækker både arbejdstagers og arbejdsgivers bidrag. *ATP_BELOEB_SATSA* indgår i variablen *ATP_BELOEB_SATSB_IND*, som er samlede ATP-bidrag i året.

For personer ansat hos PRIVATE arbejdsgivere indeholder *ATP_BELOEB_SATSA* tillige:

- 1. det særlige tillægsbidrag, som i 1997 er 50 pct. og 100 pct. fra 1. januar 1998 til 30. juni 2002 af normalt ATP-bidrag i forbindelse med arbejdsgiverbetalte sygedagpenge. Offentlige arbejdsgivere indberetter med en særlig t-sats beløb lagt i variablen *JOB_ATP_BELOEB_SATSB*.
- 2. Det særlige SP bidrag på 1 pct. af disse sygedagpenge for 1998-2003. OffentliGe arbejdsgivere indberetter dette uden om SKAT direkte til ATP.

.period .if AKM 1994-2020.end

2.8.2 Description

Reports to ATP during the year converted to A-rate. The payments cover contributions from both employee and employer.

ATP_BELOEB_SATSA is included in the variable *ATPSAML*, which is the total ATP contribution during the year.

For persons employed by PRIVATE employers *ATP_BELOEB_SATSA* also includes:

- 1. the special supplementary contribution which in 1997 is 50 pct. and 100 pct. from January 1, 1998 to June 30, 2002 of the normal ATP contribution in connection with sickness benefits paid by the employer. Public employers report a special supplementary contribution included in the variable *JOB_ATP_BELOEB_SATSB*.
- 2. The special contribution is 1 pct. of these sickness benefits for 1998-2003. Public employers do not report this to SKAT but directly to ATP.

2.9 ATP_BELOEB_SATSB, ATP contribution during the year, converted to B-rate

ATP-beløb i året, omregnet til B-sats
FSE Name: ATP_BELOEB, ATPXX, ATPSUM2, ATPBBES

2.9.1 Beskrivelse

.not AKM Beløbet er sammensat af *ATP_AAR* og *ATPXX*.end

ATP-beløbet er for alle ansættelser i løbet af året og omregnet til en fællessats svarende til B-satsen. B-satsen for fuldtid udgør i 1964-1981 432,00 kr., siden 1982 1166,40 kr.

ATP-beløbet kan overstige de 1166 kr., idet der er tale om et indbetalt beløb for samtlige ansættelser for den enkelte person.

Beløbet er ekskl. ATP-indbetalinger for ydelser fra a-kasser og kommuner.

Hvis kommunen imidlertid udbetaler løntilskud til arbejdsgiver, f.eks. almindelig jobtræning, flexjob, skånejob og visse revalideringsydelser samt a-kasse ved individuel jobtræning, så indbetaler arbejdsgiveren almindeligt ATP- bidrag, som indgår i *JOB_ATP_BELOEB_SATSB*.

Fra 4. oktober 1994 skal arbejdsgiver indbetale normalt ATP-bidrag ved udbetaling af sygedagpenge for ansatte, som har været syge. I 1997 indbetales 150 pct. af normalbidrag, og fra 1. januar 1998 til 30. juni 2002 200 pct. af normalbidrag. I 1998-2003 indbetales også midlertidig/særlig pension af sygedagpengene. Private arbejdsgivere skal indbetale og indberette disse beløb som almindeligt ATP-bidrag sammen med ATP-bidragene for øvrige ansættelser for de pågældende personer.

2.9.2 Description

.if IND The amount is concatenated of *ATP_AAR* and *ATPXX*. .end

The variable comes from the Income Register where it is named *ATPSUM2*.

The ATP contributions are converted to a common rate corresponding to the B-rate. The B-rate is 1166,40 DKK per year since 1982. This amount is obtained by a working wee of at least 27 hours (until 1992 at least 30 hours).

The amount is exclusive of ATP contributions for services from unemployment funds and municipalities.

The ATP contribution may exceed 1166 DKK as it is a paid amount for all employments of the individual person.

However, if the municipality pays wage subsidies to the employer, f.inst. ordinary job training, flexi jobs, light jobs and certain rehabilitation services and unemployment funds for individual job training, then the employer pays ordinary ATP contributions which are included in *ATPSUM2*.

From October 4, 1994 the employer must pay ordinary ATP contributions when paying sickness benefits for employees who have been sick. In 1997 150 percent of ordinary contribution is paid and from January 1, 1998 to June 30, 2002 the amount was 200 percent of ordinary contributions. in 1998-2003 a temporary/special pension of the sickness benefits is also paid. Private employers must pay and report these amounts as ordinary ATP contributions together with the ATP contributions for other employments for the persons in question.

The B-rate remains unchanged since 1982. The variable is used in the calculation of the average hourly earnings (see *JOB_TIME_LOEN_SMAL*).

2.10 ATP_BELOEB_SATSB_IND, All ATP contributions in a year measured in SATS_B

SamleT ATP indbetaling i året målt i SATS_B
FSE Name: ATPSAML

2.10.1 Beskrivelse

Variablen indeholder alle bidrag til ATP fra ansættelser og overførselsindkomter. Det er ikke dokumentret, men det antages at belœene er konverteret til B sats. Variablen indeholder tillige Særlige SP bidrag på 1 pct. af arbejdsgiverbetalte sygedagpenge (for andet halvår 2002)

2.10.2 Description

The variable contains all ATP contributions during the year, both from employments and from assistance payments. It is not documented but it is assumed, that the contributions have be converted to B rates.

2.11 JOB_ATP_BELOEB, ATP contributions per job.

Indbetalt ATP bidrag pr. job.
FSE Name: AJO_ATP_BELOEB, ATP_BELOEB, JOBATP

2.11.1 Beskrivelse

JOB_ATP_BELOEB er det indbetalte ATP-beløb for det pågældende job. Arbejdsgiveren indbetaler *ATP* bidrag for sine ansatte, når de:

- er lønmodtagere
- er fyldt 16 år
- arbejder i Danmark eller er udsendt af en dansk arbejdsgiver til kortvarigt arbejde i udlandet
- arbejder mindst 9 timer om ugen
- arbejder mindst 18 timer i 14-dages periode
- arbejder mindst 39 timer pr. måned

DATABRUD inden for *JOB_ATP_BELOEB* 1. januar 2010 blev den øvre aldersgrænse for betaling af bidrag til *ATP* fjernet, således at der også skal betales *ATP* bidrag for de ansatte, der fortsætter med at arbejde, selvom de får pension. Indtil 1. januar 2010 skulle der ikke betales *ATP* bidrag for ansatte, når de fyldte 67 år.

For løsarbejdere gælder en særlig regel, idet der skal betales ATP-bidrag, uanset hvor få timer løsarbejderen arbejder. En løsarbejder er en person, der er ansat hos flere forskellige arbejdsgivere inden for een enkelt uge. Det vil typisk være en person, der er ansat og aflønnes fra dag til dag.

Arbejdsgiveren skal indberette både virksomhedens og den ansattes del af ATP-bidraget til SKAT's eIndkomst fire gange åligt, når ATP sender en opkrævning ud. Lønmodtagerens andel udgør 1/3 og arbejdsgiverens andel 2/3 af det samlede bidrag. Satserne på det enkelte job registreres i variablen *JOB_ATP_BIDRAG_SATS_KODE*. De kvartalsvise indbetalinger kan indeholde korrektioner til tidligere indbetalinger.

Satserne reguleres med mellemrum og fremgår af ATP's hjemmesideog LMDG Note, ATP.

JOB_ATP_BELOEB kommer fra skatteoplysningssedler *CON*, 1980-2005, *RAS*, 2006-2007, og *BFL*, 2008 og frem. Variablen findes i flere andre data sæt.

2.11.2 Description

JOB_ATP_BELOEB are the paid *ATP* (atp) contributions for the actual job. The employer pays *ATP* contributions for his workers when they

- are employees
- have reached the age 16
- work in Denmark or are sent abroad at short-time work by a Danish employer
- work at least 9 hours per week
- work at least 18 hours during a period of 14 days
- work at least 39 hours per month

Data break within *JOB_ATP_BELOEB*

On January 1st, 2010 the upper age limit for payment of contributions to *ATP* was removed, so that *ATP* contributions must be paid also for employees who continue working even thoug they receive pensions. Until January 1st, 2010 *ATP* contributions should not be paid for employees when the turned 67.

For casual workers a special rule is valid as *ATP* contributions must be paid regardless of how few hours the casual worker works. A casual worker is a person who is employed by several different employers within one single week. Typically, it will be a person who is engaged and paids on a day-to-day basis.

The employer must report both the share of the firm and the share of the employee to *SKAT's income register* four times a year when *ATP* sends a collection notification. The share of the employee is 1/3 and the share of the employer is 2/3 of the total contribution. The rates of the various jobs are registered in the variable *JOB_ATP_BIDRAG_SATS_KODE*. The quarterly contributions may contain corrections of previous contributions.

The rates are regulated now and then and can be seen from the homepage of *ATP* and LMDG Note, ATP.

JOB_ATP_BELOEB comes from tax income reports *CON*, 1980-2005, *RAS*, 2006-2007, and *BFL*, 2008 and onwards. The variable exists in other data sets.

2.12 JOB_ATP_BELOEB, ATP contributions per job.

Indbetalt ATP bidrag pr. job.
FSE Name: AJO_ATP_BELOEB, ATP_BELOEB, JOBATP

2.12.1 Beskrivelse

JOB_ATP_BELOEB er det indbetalte ATP-beløb for det pågældende job. Arbejdsgiveren indbetaler *ATP* bidrag for sine ansatte, når de:

- er lønmodtagere
- er fyldt 16 år
- arbejder i Danmark eller er udsendt af en dansk arbejdsgiver til kortvarigt arbejde i udlandet
- arbejder mindst 9 timer om ugen
- arbejder mindst 18 timer i 14-dages periode
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DATABRUD inden for *JOB_ATP_BELOEB* 1. januar 2010 blev den øvre aldersgrænse for betaling af bidrag til *ATP* fjernet, således at der også skal betales *ATP* bidrag for de ansatte, der fortsætter med at arbejde, selvom de får pension. Indtil 1. januar 2010 skulle der ikke betales *ATP* bidrag for ansatte, når de fyldte 67 år.

For løsarbejdere gælder en særlig regel, idet der skal betales ATP-bidrag, uanset hvor få timer løsarbejderen arbejder. En løsarbejder er en person, der er ansat hos flere forskellige arbejdsgivere inden for een enkelt uge. Det vil typisk være en person, der er ansat og aflønnes fra dag til dag.

Arbejdsgiveren skal indberette både virksomhedens og den ansattes del af ATP-bidraget til SKAT's eIndkomst fire gange åligt, når ATP sender en opkrævning ud. Lønmodtagerens andel udgør 1/3 og arbejdsgiverens andel 2/3 af det samlede bidrag. Satserne på det enkelte job registreres i variablen *JOB_ATP_BIDRAG_SATS_KODE*. De kvartalsvise indbetalinger kan indeholde korrektioner til tidligere indbetalinger.

Satserne reguleres med mellemrum og fremgår af ATP's hjemmesideog LMDG Note, ATP.

JOB_ATP_BELOEB kommer fra skatteoplysningssedler *CON*, 1980-2005, *RAS*, 2006-2007, og *BFL*, 2008 og frem. Variablen findes i flere andre data sæt.

2.12.2 Description

JOB_ATP_BELOEB are the paid *ATP* (atp) contributions for the actual job. The employer pays *ATP* contributions for his workers when they

- are employees
- have reached the age 16
- work in Denmark or are sent abroad at short-time work by a Danish employer
- work at least 9 hours per week
- work at least 18 hours during a period of 14 days
- work at least 39 hours per month

Data break within *JOB_ATP_BELOEB*

On January 1st, 2010 the upper age limit for payment of contributions to *ATP* was removed, so that *ATP* contributions must be paid also for employees who continue working even thoug they receive pensions. Until January 1st, 2010 *ATP* contributions should not be paid for employees when the turned 67.

For casual workers a special rule is valid as *ATP* contributions must be paid regardless of how few hours the casual worker works. A casual worker is a person who is employed by several different employers within one single week. Typically, it will be a person who is engaged and paids on a day-to-day basis.

The employer must report both the share of the firm and the share of the employee to *SKAT's income register* four times a year when *ATP* sends a collection notification. The share of the employee is 1/3 and the share of the employer is 2/3 of the total contribution. The rates of the various jobs are registered in the variable *JOB_ATP_BIDRAG_SATS_KODE*. The quarterly contributions may contain corrections of previous contributions.

The rates are regulated now and then and can be seen from the homepage of *ATP* and LMDG Note, ATP.

JOB_ATP_BELOEB comes from tax income reports *CON*, 1980-2005, *RAS*, 2006-2007, and *BFL*, 2008 and onwards. The variable exists in other data sets.

JOB_ATP_BELOEB_IND not found

2.13 *JOB_ATP_BELOEB_SATSA, ATP contribution during the year, A-rate.*

ATP beløb i året, A-sats.
FSE Name: ATP, ATPBLB,ATPARS, ATPABES, ATPBDR, ATPSAML, ATPI-ALT

2.13.1 Beskrivelse

Indbetalinger til ATP i året. Indbetalingerne dækker både arbejdstagers og arbejdsgivers bidrag.

ATP_BELOEB_SATSA indgår i variablen *ATPSAML*, som er samlet ATP-bidrag i året.

Se bidragssatserne over tid i *LMDG* Field Note: ATP. For personer ansat hos PRIVATE arbejdsgivere indeholder *ATP_BELOEB_SATSA* tillige:

- 1. det særlige tillægsbidrag, som i 1997 er 50 pct. og 100 pct. fra 1. januar 1998 til 30. juni 2002 af normalt ATP-bidrag i forbindelse med arbejdsgiverbetalte sygedagpenge. Offentlige arbejdsgivere indberetter med en særlig t-sats beløb lagt i variablen *JOB_ATP_BELOEB_SATSB*.
- 2. Det særlige SP bidrag på 1 pct. af disse sygedagpenge for 1998-2003. Offentlie arbejdsgivere indberetter dette uden om SKAT direkte til ATP.

2.13.2 Description

Contributions to ATP during the year, rate-A. The payments cover contributions from both employee and employer.

JOB_ATP_BELOEB_SATSA is included in the variable *ATPSAML*, which is the total ATP contribution during the year.

See the contributions rates over the years in *LMDG* Field Note : ATP.

For persons employed by PRIVATE employers *JOB_ATP_BELOEB_SATSA* also includes:

- 1. the special supplementary contribution which in 1997 is 50 pct. and 100 pct. from January 1, 1998 to June 30, 2002 of the normal ATP contribution in connection with sickness benefits paid by the employer. Public employers report a special supplementary contribution included in the variable *JOB_ATP_BELOEB_SATSB*.
- 2. The special contribution is 1 pct. of these sickness benefits for 1998-2003. Public employers do not report this to SKAT but directly to ATP.

.period .if CONESR 1980 - 2005 .if RAS 2006-2007 .end

2.14 JOB_ATP_BELOEB_SATSB, ATP contribution during the year, B-rate

ATPbeløb i året, B-sats.
FSE Name: ATP_BELOEB, ATPBLB, ATPXX, ATPSUM2, ATPBBES, ATPBDR2

2.14.1 Beskrivelse

ATP-beløbet er for alle ansættelser i løbet af året. Det kan være andre satser omregnet og omregnet til B-satsen.

ATP-beløbet kan overstige B-raten, idet der er tale om et indbetalt beløb for samtlige ansættelser for den enkelte person.

Se satserne i *LMDG* Field Note: ATP.

Beløbet er ekskl. ATP-indbetalinger for ydelser fra a-kasser og kommuner.

Hvis kommunen imidlertid udbetaler løntilskud til arbejdsgiver, f.eks. almindelig jobtræning, flexjob, skånejob og visse revalideringsydelser samt a-kasse ved individuel jobtræning, så indbetaler arbejdsgiveren almindeligt ATP- bidrag, som indgår i *JOB_ATP_BELOEB_SATSB*.

Fra 4. oktober 1994 skal arbejdsgiver indbetale normalt ATP-bidrag ved udbetaling af sygedagpenge for ansatte, som har været syge. I 1997 indbetales 150 pct. af normalbidrag, og fra 1. januar 1998 til 30. juni 2002 200 pct. af normalbidrag. I 1998-2003 indbetales også midlertidig/særlig pension af sygedagpengene. Private arbejdsgivere skal indbetale og indberette disse beløb som almindeligt ATP-bidrag sammen med ATP-bidragene for øvrige ansættelser for de pågældende personer.

2.14.2 Description

The variable comes from the Income Register where it is named *ATPSUM2*.

The ATP contributions may have been converted to B-rate.

The amount is exclusive of ATP contributions for services from unemployment funds and municipalities.

The ATP contribution may exceed RATE-b as it is a paid amount for all employments of the individual person.

However, if the municipality pays wage subsidies to the employer, f.inst. ordinary job training, flexi jobs, light jobs and certain rehabilitation services and unemployment funds for individual job training, then the employer pays ordinary ATP contributions which are included in *ATPSUM2*.

From October 4, 1994 the employer must pay ordinary ATP contributions when paying sickness benefits for employees who have been sick. In 1997 150 percent of ordinary contribution is paid and from January 1, 1998 to June 30, 2002 the amount was 200 percent of ordinary contributions. in 1998-2003 a temporary/special pension of the sickness benefits is also paid. Private employers must pay and report these amounts as ordinary ATP contributions together with the ATP contributions for other employments for the persons in question.

The variable is used in the calculation of the average hourly earnings for 1980-1985 (see *JOB_TIME_LOEN_SMAL*).

*2.15 JOB_ATP_BIDRAG_SATS_KODE, Rate for the ATP contribution for the job. .period 2008.1M-*2021.12M

ATP-satsen for the pågældende job.
FSE Name: AJO_ATP_BIDRAG_SATS_KODE, ATP_BIDRAG_SATS_KODE, VMO_ATP_BIDRAG_SATS_KODE

2.15.1 Beskrivelse

Oplysninger om ATP indbetalinger pr. job i *RAS*, *BFL*, *ILME*, *CONESR* og *IDAN* findes som et variabelpar *JOB_ATP_BELOEB* og *JOB_ATP_BIDRAG_SATS_KODE* eller som omregnet til sats B, *JOB_ATP_BELOEB_SATSB*.

Der er følgende sats typer A - B - C - D - E - F See FIELD paper ”ATP”.

2.15.2 Description

Information on ATP payments per job in *RAS*, *BFL*, *ILME*, *CON* and *IDAN* are found either as a pair of variables *JOB_ATP_BELOEB* and *JOB_ATP_BIDRAG_SATS_KODE* or as recalculated to rate B, *JOB_ATP_BELOEB_SATSB*. For the first years there is a variable for each rate.

The following types of rates A - B - C - D - E - F .period .if RAS 1996-**2019**.end