Payroll Denmark (PY-DK)

Release 4.6C

SAP™

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Payroll Denmark (PY-DK)

Purpose

The *Payroll* component for Denmark enables you to process payroll for employees in Denmark.

Implementation Considerations

The *Payroll* component for Denmark interfaces with the third-party system PBS. The PBS interface allows you to transfer all relevant payroll data to PBS. The gross payroll calculations are carried out internally in the *Payroll* component, then the data is transferred to PBS for net payroll accounting. Finally, the net payroll results are imported back in the SAP System.

Integration

The *Payroll* component for Denmark is integrated with other SAP HR components, such as *Personnel Administration.*

It is also fully integrated with other SAP modules, such as *Financial Accounting* and *Controlling*.

Payroll in the SAP System

Purpose

You can use this component to calculate the remuneration for work done for each employee.

However, *Payroll* does not just involve the calculation of remuneration, but consists of a variety of processes that are becoming increasingly important due to the employer's increased obligation to supply benefits and medical welfare. These benefits are products of:

- Labor law

- Tax law

- Contribution law

- Benefits law

- Civil law

- Reporting law

- Information law

- Statistics law

Integration

Payroll can be integrated in *Personnel Administration, Time Management, Incentive Wages and Accounting*:

- Standardized data retention enables you to use master data and other payroll relevant data from *Personnel Administration.*

- Time data, entered via *Time Management*, is automatically included in the *Payroll* and is valuated during the payroll run.

- Data from the *Incentive Wages* component is used to calculate piecework wages and premium wages directly in *Payroll*.

- Information on expenses and payables from *Payroll* is posted for accounting directly in *Financial Accounting,* and you assign the costs to the appropriate cost center. You can also control the financial system of third-party providers.

Features

The System calculates the gross and net pay, which comprises the individual payments and deductions that are calculated during a payroll period, and are received by an employee. These payments and deductions are included in the calculation of the remuneration using different wage types [Ext.].

After the remuneration payroll you can carry out various subsequent activities, for example, you can see to remuneration payment or the creation of various lists, and make evaluations.

Off-Cycle Activities (PY-XX-OC)

Purpose

As an addition to regular payroll [Ext.], which carries out payroll at fixed regular intervals, this function enables you to carry out specific off-cycle payroll activities [Ext.] for individual employees on any day.

You can issue a check to replace payments that were originally made to an employee by check or by transfer but which the employee did not receive, or if the check is in an unusable condition (for example, torn).

You can reverse payroll results that were created by a regular or off-cycle payroll run.

You can enter a check number into the system retrospectively for a payroll result for which you have already issued a check manually.

Implementation Considerations

To implement the *Off-Cycle Activities* component, you must edit the *Off-Cycle Activities* section in Customizing for *Payroll*.

In the standard system, administrators that use the Off-Cycle Workbench have all authorizations for the whole transaction. To restrict authorizations, refer to the authorization object P_OCWBENCH.

> For example, you can give one administrator authorization to carry out off-cycle payroll runs. You can give another administrator the authorization to reverse payroll results.

For more information on authorization maintenance, refer to Users and Authorizations [Ext.].

Features

The *Off-Cycle Activities* component comprises the following areas:

- Off-Cycle Workbench

    This provides a uniform user interface for all off-cycle activities.

- Off-Cycle Subsequent Processing

    Once you have performed a function in the Off-Cycle Workbench, the process still has to be completed. Depending on the function that you have executed, the system still has to carry out various subsequent activities. For example, following an off-cycle payroll run, a remuneration statement must be issued.

Off-Cycle Workbench

The *Off-Cycle Workbench* offers the following functions:

- Off-Cycle payroll [Ext.]

    The types of payroll run that you can carry out depend on the settings made in Customizing.

Off-Cycle Activities (PY-XX-OC)

- − You can make a bonus payment to an employee for a special occasion.

- − You can carry out an immediate correction run if, for example, an employee's master data was changed.

- − You can carry out a regular on demand payroll run for an individual employee independently of the payroll area. This is necessary, for example, if an employee was hired shortly before the payroll date and his or her data could not be entered on time.

- − You can run payroll for several periods in advance, if, for example, an employee is to leave the company or wants to take leave and is to receive payment for these periods immediately.

- − You can pay an absence, such as leave, in advance.

- − You can process payments that you have created in the *Payroll Results Adjustment* infotype (0221).

- Replace a payment that was made to, but not received by an employee.

- Reverse a payroll result

- Assign at a later date the number of a check - that was issued manually - to the relevant payroll result.

Off-Cycle Subsequent Processing

Depending on the country, off-cycle subsequent processing [Ext.] is carried out using one or several batch reports. The reports are located in the Off-Cycle menu. When you run the report, you specify on the selections screen of the process model [Ext.] that you have created for off-cycle subsequent processing. In process models of this kind, you define which subsequent programs are to be run, and in which order. The type of subsequent processing varies, depending on whether an off-cycle payroll result, a payment replacement or a reversal is to be further processed.

Constraints

Off-Cycle Activities are not available in all country versions. In some countries that implement the component not all of the functions outlined here are available.

The Danish Payroll Process

Purpose

SAP Payroll is based on an international payroll driver. This payroll driver is modified for each country. The country-specific payroll drivers take the statutory and administrative regulations of a country into account.

Since the payroll driver has a modular structure, you can use the Customizing functions to quickly modify the payroll procedure to meet the particular requirements of your enterprise.

The payroll process in SAP *Payroll Denmark*, only calculates the gross payments. The gross payment data is exported to the third-party payroll system, PBS, for net calculation.

Process Flow

When you access Payroll for Denmark, the payroll driver calls the accompanying payroll schema which consists of a sequence of functions. For each activity, these individual functions import data from internal tables and payroll files.

The process consists of five subprocesses:

Gross payroll

Relevant master data is used when generating a gross result. In this subprocess, the *Test run* (no update) is not relevant when running Danish payroll. If a test run is run, it is not possible to send the data to PBS afterwards without starting the payroll run all over again.

Prepare gross

The generated gross data is prepared before being send to PBS

Send gross to PBS

The data transfer of the gross result is send to PBS. In this subprocess you can run an *Initial run* where no banktransfers are done, to make sure everything is correctly processed, before transferring the gross result data to PBS.

Normally the gross result data is send directly to the PBS server, but in case of technical problems that makes a direct transfer impossible, the gross result data can be saved on a file or disk.

This subprocess also offers different types of error treatment which stops the actual transfer if any of the chosen error treatments are found in the file.

Receive net from PBS

When the net calculation at PBS is finished, the net result is imported back into the SAP system.

Transfer net to SAP

The net results received from PBS together with the gross payroll results make a complete settling of accounts which can be used for reporting and posting to accounting.

Gross

Purpose

The Gross Payroll component for Denmark calculates employee's gross payments to be used by the Net Payroll component, and to be exported to the third-party system, PBS, for net calculation. Pre-tax exemptions and earnings are processed within the Gross Payroll component.

Net

Purpose

The Net Payroll component for Denmark holds all the information which the third-party system, PBS, needs to make the net calculations. All calculations as well as reporting to the authorities and transferring of the payments are made by PBS. This includes calculation and payment of tax, garnishments, pension contributions, vacation savings and ATP.

Tax

Purpose

The Tax component holds all the numbers and information used when calculating the employee's tax. The tax calculation itself is handled by the third party, PBS. Based on the data entered in the *Fiscal Data* Infotype (0072), PBS calculates the amount to be paid. The amount is then transferred to the tax authorities, "Told & Skat".

Fiscal Data (Infotype 0072)

Definition

This infotype stores an employee's tax details.

Use

The information needed for calculating tax for an employee is stored in this infotype.

Structure

➡️ If you do not create a *Fiscal Data* (0072) for the employee, no payroll run can take place.

Tax information

The information needed is taken from the employee's tax card.

If no tax card is present at the time of payroll run a default tax percentage and exemption is used for calculating the tax.

Exemption amount

The information is needed to decide the employee's exemption and is found at the tax card.

Once the *monthly exemption* is entered, the *weekly exemption*, *14 day exemption*, *exemption per day* and *exemption per period* is automatically calculated. The calculation of the tax itself is only based on the daily and period exemption.

Additional information

The information in the *Active key* describes how the employee is attached to the labour market.

The tax authorities decides which type of employees have to pay "AM-bidrag" and "AM-grundlag" and if the employee is taxed. In most cases the employee has to pay "AM-bidrag" and "AM-grundlag" and is taxed.

Creating a Fiscal Data Record (Infotype 0072)

Procedure

1. Choose *Human Resources → Personnel Management → Administration → HR master data → Maintain*.

   The Maintain HR Master Data screen appears.

2. Enter the employee's personnel number.

   If you cannot find an employee's personnel number, use the Matchcode function.

3. In the Infotype field, select Fiscal Data DK (infotype 0072) by entering the name or number.

4. Choose Create.

   The Create Fiscal Data DK screen appears.

5. In the Tax Information group box, you must indicate:

- In the check box, if the tax card is present.
- Select which type of tax card is used.
- Select the tax period.
- Type in the tax percentage rate.

6. In the Exemption amount group box, type in the monthly exemption. The system will calculate the other exemptions.

7. In the Additional information group box:

- Be aware if the default value in the Active key is the case for the employee. If not, select another.
- Select the Place of employment.

8. Save your entries.

Result

A *Fiscal Data* record is created for the employee.

ATP Pension and Barselsfond (Infotype 0075)

Definition

This infotype stores all the information needed to calculate ATP (wage earners' supplementary pension) of an employee.

This infotype also stores the information if the employee participates in "Barselsfond".

Use

All the information needed to calculate ATP for an employee.

If you do not create an *ATP Pension* (0075) for the employee, no payroll can take place.

Structure

ATP - additional pension

Every wage earner between 16 and 66 is covered by ATP. Both the employee as well as the employer has to contribute to ATP. The supplementary pension will be paid out when the employee is 67 years old. The amount paid out is depending on how many years the employee has contributed to ATP.

The contributions vary depending on how the employee is engaged. The total ATP contribution is calculated and is paid into ATP per quarter.

An industrial worker who participates in "Industriens Barselsfond" and has nine months seniority, is entitled to wages during the 14 weeks maternity leave. The employer contribute to the "Barselsfond" on behalf of the employee and gets the expenses reimbursed from "Industriens Barselfond". When the worker is on maternity leave the savings are used to supplement the unemployment benefit up to the maximum unemployment benefit.

Only employees who are entitled to unemployment benefit while they have maternity leave have the possibility to participate in "Industriens Barselsfond".

Private Pension (Infotype 0073)

Definition

This infotype stores all the information about an employee's private pension. It includes the employer's contribution as well as the employee's contribution.

Use

The information is used for calculating the contributions to be paid into the employee's pension schemes.

Three types of pension schemes can be stored in this infotype:

- The company's own pension scheme to which the company itself contributes

- An employee's own voluntary pension scheme in a pension company of his/her own choice

- AMP (Arbejdsmarkedspension). The AMP pension scheme is based on collective bargaining agreements(overenskomstforhandlinger) with certain trade unions. The agreement specifies for instance how much the employer as well as the employee have to pay.

The infotype also stores the bank details as well as the details of the pension company which is used when paying contributions into the pension company.

During the employment there might be changes in the employee's pension situation. New records can then be created based on the old pension record. This also applies if the employee decides to change the contribution made to the pension scheme.

Structure

Pension data

This group box stores all the information describing the type of pension scheme, pension company etc.

ER contribution

This group box stores the information about the employer's contribution to the pension scheme.

EE contribution

This group box stores the information about the employee's contribution to the pension scheme.

Payee

This group box stores all the information needed when transferring the pension contribution to the pension company via PBS.

Garnishment (Infotype 0200)

Definition

This infotype stores garnishment details of the employee.

Use

The infotype is used when a court order decides that an employee has to pay debts. The typically garnishments are child support, unpaid taxes and so on. "Finansstyrelsen" handles all garnishments based on the court order.

Structure

Garnishments DK

The details about the garnishment are decided by the court order. The details are then passed on to the "Finansstyrelsen", which handles the whole management of the payment. This includes the communication with the company as well as the receiver of the garnishment.

The only information which the company is given is the *garnishment number* as well as the *explanation.*

The company does not know the *priority* of the garnishment nor the *beginning balance* if it is more than kr. 10.000. "Finansstyrelsen" handles and decides the priority if the employee has more garnishments to pay.

Deduction

"Finansstyrelsen" informs the company about the percentage which must be deducted from the monthly gross salary of the employee. The percentage which is deducted is based on the court order.

Payee

The "Finansstyrelsen" receives the monthly deduction through PBS and transfer the amount to the actual receiver of the garnishment.

The Payee information is obsolete since the legal change of September 1998. The garnishment deduction is automatically transferred to "Finansstyrelsen" by PBS.

Deductions

Purpose

This component calculates all payments to third-parties with the exception of taxes and garnishments, which are deducted directly from the employee's pay. Maximum thresholds for deductions and outstanding payments are taken into account.Features

Within payroll, deductions can refer to gross remuneration or to net remuneration. The following types of deductions are differentiated between:

- Statutory deductions

    Statutory deductions include taxes or social insurance payments, for example.

- Voluntary deductions

    Voluntary deductions include payments to a savings plan or a voluntary insurance policy that the employer takes out for the employees.

Moreover, you differentiate between:

- One-off Deductions [Ext.]

    for example a donation

- Recurring Deductions [Ext.]

    for example, in the case of imputed income or a savings plan.

Subsequent Activities

Purpose

The component comprises the activities that you must carry out after payroll (gross - net - payroll).

Benefits ("dagpenge")

Purpose

The public benefits' system in Denmark covers a variety of different types of benefits other than the ordinary unemployment benefit ("arbejdsløshedsdagpenge"). Under certain conditions, the employer has to pay the benefits. This applies for First and Second Day of Unemployment ("1. og 2. ledighedsdag")and Sickness Benefit ("sygedagpenge"). In other cases, the expenses for the benefits are fully covered by the public authorities. This applies for maternity pay ("barselsdagpenge") is paid by the local authorities ("kommune") of the employee and in case of supplementary benefit ("supplerende dagpenge"), the unemployment fund ("arbejdsløshedskasse") will pay.

Supplementary Benefit ("supplerende dagpenge")

Definition

If an employee works on short time and is a member of an unemployment fund ("arbejdsløshedskasse"), it is possible under certain conditions to get a supplement to the salary for the working hours up to 37 hours (full-time).

Use

The conditions, that have to be fulfilled before the employee can receive supplementary benefit, are as follows:

- The member of the unemployment fund has to meet the normal conditions for receiving unemployment benefit.

- The unemployment fund must receive a written statement from the employer that a part-time employee may leave his/her job immediately if he/she gets a full-time job ("frigørelsesattest").

- The temporal (time) limitation of the supplementary benefit is a total of 52 weeks within the past 70 weeks (for a full-time insured member). The right to supplementary benefit can be regained after 26 weeks' of work with at least 30 hours per week within 12 months.

- The actual number of worked hours has to be stated on the benefits card ("dagpengekort").

First and Second Day of Unemployment ("1. og 2. ledighedsdag")

Definition

The employer has to pay the first and second day of unemployment if an employee becomes unemployed because of dismissal, disbanding, or completion of task. The remuneration for the first and second day of unemployment must be paid with the last pay.

The first and second day of unemployment for a full-time employee is defined as the first two normal working days after the employee's resignation. If the employee were not full-time employed on the day of resignation (for example, a part-time employee and so on), the day of resignation is the first day of unemployment.

Use

The employee must fulfill the following conditions before the employer has to pay the first and second day of unemployment:

- The employee has to be a member of an unemployment fund and employed for the past four weeks on normal working hours according to the collective agreements equivalent to a total of two weeks (74 hours).

- If the employee were a trainee and a member of an unemployment fund, the employer only has to pay for the first and second day of unemployment. If the trainee were not a member of an unemployment fund on the day of resignation, the employer does not have to pay for the first two days of unemployment.

Other conditions for which the employer does not have to pay for the first two days of unemployment:

- If the employee finds full employment on the first or second day of unemployment.

- If the employer offers the employee continuous employment before the work period finishes, and the employee refuses. The offered employment must have at least as many or more working hours as the former employment.

- If the employee is on vacation immediately after ending the work period, or is receiving sickness benefit ("sygedagpenge").

- If the dismissal were mainly caused by the employee.

- If the ending of the work were caused by strike or lockout.

- If the employer cannot pay because of bankruptcy or suspension of payments.

- If the dismissal were caused by a case of force majeure, for instance natural disaster, fire, war and so on.

- If the employee, in case of disbanding, is getting working hours according to collective agreements at the same employer during the calendar week. This does not apply in cases of dismissal.

- If the dismissed employee were a temporary, who was replacing an employee who was on leave, referring to the Leave Act ("Lov om orlov"), and if the temporary job has lasted for at least three months.

- If the employer has paid the maximum number, 16 of remunerations to the same employee within the calendar year.

Sickness Benefit and Sickness Vacation Benefit ("sygedagpenge og sygeferiepenge")

Definition

Sickness Benefit

Sickness benefit ("sygedagpenge") is for employees who are not paid during absence due to sickness. According to the Sickness Benefit Act ("sygedagpengeloven"), the employer must pay sickness benefit, the two first weeks when an employee is sick. The sickness benefit is not regarded as a salary and for that reason, is not included in the salary when calculating the vacation base ("ferieberettigende løn").

Sickness Vacation Benefit

The sickness benefit is to protect employees, who are not paid during sickness against losing their the vacation pay earnings during absence due to sickness.

The sickness vacation benefit ("sygedagpenge") is equal to 12.5 percent of the average monthly salary. The average salary is calculated on the basis of the past four weeks' salary/wage prior to the sickness.

Salaried employees ("funktionærer") are entitled to their salaries during sickness and vacation, and are therefore earning vacation pay during sickness.

Use

According to the Vacation Act ("Ferieloven") certain conditions have to be fulfilled before the employer has to pay a sickness benefit or sickness vacation benefit to the employee during absence due to sickness:

- The employee must have been employed in the company for at least 12 months before the sickness. This condition does not apply if the employee is injured while working.

- The employee must be absent due to sickness for more than three days.

- The maximum payment of vacation pay is up to four months within the year of earning vacation ("optjeningsår") and a maximum four months for the same sickness or injury.

Vacation

Purpose

Most employees in the private labour market are covered by the regulations in the Ferielov (Vacation Act). Employees not covered by the Ferielov are for instance public servants and officials ("tjenestemænd") and employees included in the vacation card-system (feriekort).

Irrespective of the conditions of employment, the fundamental rule is that it must not be possible to put the employee in a less fortunate position than the one the Ferielov (Vacation Act) prescribes.

FerieKonto

Definition

FerieKonto is managed by Arbejdsmarkedets Feriefond.

FerieKonto is used for employees who are not entitled to paid vacation (workers). The total vacation pay ("feriegodtgørelse") is paid to FerieKonto for the past quarter at latest the 10th in the month after ending the quarter.

For employees who are entitled to paid vacation, for example salaried employees ("funktionærer"), FerieKonto only becomes important when the employee is leaving the company. When an employee is leaving, the vacation pay (after A-tax is deducted) must be paid to FerieKonto at latest the 10th in the month after the employee has left the company.

Use

The vacation pay ("feriegodtgørelse") amounts to 12.5 percent of the gross salary and must be paid to FerieKonto by the employer after the end of the quarter.

Along with the quarterly payment, the employer sends a statement for the paid vacation pay ("feriegodtgørelse"). This statement holds:

- The employee's name,

- CPR-nr.

- Number of earned vacation days

- How much vacation pay ("feriegodtgørelse") the employer has paid.

When the year of earning vacation pay ("optjeningsår") has expired and before the vacation year begins the May 2, FerieKonto sends the certificate ("feriekontobevis") to every employee.

Vacation card ("Feriekort")

Definition

Vacation card ("Feriekort") is mainly used to manage the vacation for employees in the organized labour market.

The employees included in the vacation card-system are employees who are hourly-waged, weekly-waged or the like.
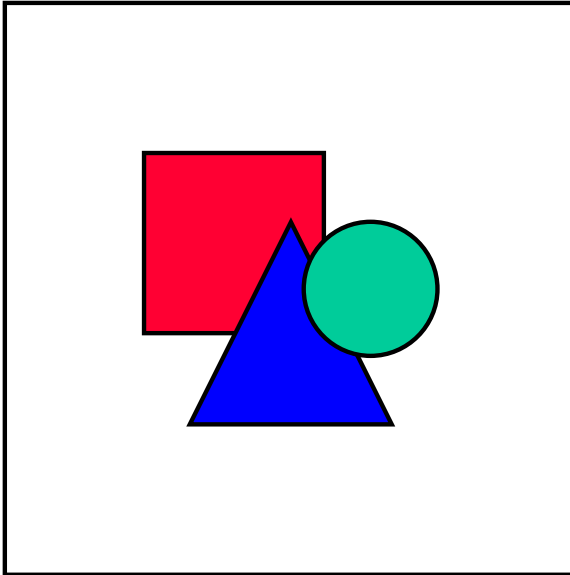
Vacation card is not for salaried employees who are entitled to paid vacation The vacation card is only used for salaried employee when the employee is leaving the company. The employee who is leaving during the year will receive a vacation card for the past year of earning the vacation pay ("optjeningsår").

Use

The payments are 12.5 percent of the gross wages.

You will find following information on the vacation card ("feriekort"):

- The employee's name, address, CPR-nr.

- The year of earning the vacation pay ("optjeningsår")

- Number of vacation days

- Daily vacation pay

- The company's name, address, and SE-nr.

- The vacation card is invalid at the end of the vacation year.

Within the area of DA (the Danish Employers' Association) several agreements about feriekort have been made. These agreements deviates from the FerieKonto-system.

Vacation card ("Feriekort")

The vacation card-system is based on regulations in the Ferielov (Vacation Act) which prescribes that it must not be possible to put the employee in a less fortunate position than the one in the Ferielov (Vacation Act).

Vacation Savings (Infotype 0074)

Definition

This infotype stores the employee's vacation savings details. The infotype consists of two subtypes.

Use

The information is needed when determining the way the employee saves vacation allowance and the amount.

⇨ If you do not maintain the infotype *Vacation Savings* (0074) for an employee, it is not possible to process payroll.

Structure - subtype 1

Calculation base

Based on information entered, vacation allowance is calculated. The following criteria determine the type of vacation savings the employee is entitled to:

- The legal status of the employee

- The company agreement

The vacation allowance can be paid out in three different ways:

- "FerieKonto" is mostly used for salaried employees ("funktionærer") who are entitled to paid vacation

- Cash payment ("kontant afregning"/"feriemærker") is only used for hourly paid employees

- Non-cash payment is only used for hourly paid employees.

The Vacation Act ("Ferieloven") covers most employees in the private sector labour market in Denmark.

The employee must save up the right to paid vacation the year before he/she can spend it. The period where the vacation allowance is saved up ("optjeningsår") follows the calendar year (e.g. 1/1-31/12-1998). The period where the vacation money must be spend is the vacation year ("ferieår") which is between the 2/5-1998 - 1/5-1999. The saved vacation must be taken during the vacation year ("ferieår") and cannot be carried over to the next vacation year.

FerieKonto

Every month the company has to transfer the vacation allowance to "FerieKonto". If an employee leaves the company, the saved vacation allowance is transferred to "FerieKonto" by the company just after the employee leaves the company. The remaining vacation savings are then handled by "FerieKonto".

Public holidays saved up

Hourly paid employees must save up for the public holidays and Sundays. For every payroll period a certain percentage of the gross wages are saved up and are used as payment on the public holidays and Sundays ("Søgnehelligdagsbetaling") the following payroll period.

Structure - subtype 2

Subtype 2 is used when an employee leaves the company and the vacation allowance wished to be processed.

Each of the three vacation years, (this year, last year, and the year before last) that might be involved when paying out vacation allowance, has an individual tabstrip. This makes it possible to handle each vacation year separately as well as treat each vacation year differently.

Accumulated this year

This tabstrip is used when settling the vacation allowance for the current year.

Accumulated last year

This tabstrip is used when settling the vacation allowance for last year.

Accumulated year before last

This tabstrip is used when settling the vacation allowance for the year before last.

Company Car (Infotype 0442)

Definition

Maintain employee company car information using this infotype.

Use

Details maintained on this infotype provide the system with the information necessary to calculate employee contributions toward the company car and the corresponding tax implications.

Structure

The information stored on this infotype is divided into two categories:

Car information

- The *Car manufacturer* and *Car model* fields contain information that the system uses to generate the list price. The fields are only relevant if the car is new or has been purchased within the first three years of the first registration.

- The *License plate number* field is only for administrative use.

- The *Registration date* and *Buy date* fields determine the month from which the employee is taxed.

Price & Benefit

The taxable amount is based on a percentage of the value of the car. In 1998 the percentage was 23, in 1999 the percentage is 24 and in 2000 the percentage will be 25.

The value of the car is fixed to a minimum of dkr. 160.000 and to a maximum of dkr. 450.000 (for 1999).

If the car is new or has been purchased within the first three years of the first registration, the price of the new car (a price determined by the Told- og Skatteregionerne) is the basis of calculation for the benefit value. The basis of calculation applies in the year of income (calendar year) when the car first is registered as well as the two following years of income. In the fourth and subsequent years of income, the value is reduced to 75 percent of the new car price, with a minimum value of dkr. 160.000.

If the employer buys a new car for dkr. 288.000 on the 1 December 1998, and the employee receives the car on the 10 December 1998, the employee is taxed for the benefit value for one month (December) in 1998:

288.000 ∗ 23% ∗ 1/12 = 5.520 dkr.

In 1999, the employee is taxed for 24% of the benefit value for the complete year:

288.000 ∗ 24% ∗ 1/1 = 69.120 dkr.

In 2000, the employee is taxed for 25% of the benefit value for the complete year:

288.000 ∗ 25% ∗ 1/1 = 72.000 dkr.

Company Car (Infotype 0442)

In the year 2001, in the fourth year of income, the value of the car is reduced to 75% of the original price of the new car:

288.000 ∗ 75% ∗ 25 % ∗ 1/1 = 54.000 dkr.

Maintain Company Car Information (DK)

Use

Maintaining this infotype allows you to store and process employee company car information. The system calculates the benefit value of the company car for tax purposes.

Procedure

Car information

1. Enter all the relevant car data. You need to fill in the *Car manufacturer* and *Car model* if the company car is new or has been purchased within the first three years of the first registration. In this case the system generates the list price and discount percentage of the car automatically.

2. Enter the *Registration date* as well as the *Buy date*.

Price & Benefit

3. In the *List price* field, enter the list price of the company car. If the car is new or has been purchased within the first three years of the first registration, the system generates the list price automatically from the information in the *Car manufacturer* and *Car model* fields.

   ⇨ If the car is older than three years, do not enter any list price.

4. In the *Discount in %* field, enter the percentage discount that the employer receives from the list price. If the car is new or has been purchased within the first three years of the first registration, the system generates the percentage discount automatically from the information in the *Car manufacturer* and *Car model* fields.

   ⇨ If the car is older than three years, do not enter any discount in percentage.

5. In the *Paid accessorie* field, enter the amount which the employer paid for accessories to the company car. This is part of the price of the new car (nyvognspris). This is a non-mandatory field.

6. In the *Purchase price* field, the system calculates the purchase price automatically based on the entries in the *List price* and the *Discount in %* fields.

   ⇨ If the car is older than three years, you must enter the purchase price in this field.

7. When you select the indicator for the *Calculate benefit* field, the system calculates the benefit value automatically based on the purchase price.

   ⇨ The *Benefit value* field contains the calculated, when you select the *Calculate benefit* field.

8. In the *Regular payment* field, indicate if the employee pays a part of the car himself. This amount is deducted from the taxable amount.

9. In the *Payment model* field, specify the time frame in which the deductions must be paid.

Maintain Company Car Information (DK)

Result

You have maintained an employee's company car information. The system uses this data during payroll processing to calculate the taxable benefit for a company car.

Statistics (Infotype 0204)

Definition

This infotype stores the statistical data of an employee.

Use

The information stored in this infotype, is used when reporting statistical data to DA (Danish Employer Association), DS (Statistics Denmark) and FA (Finanssektorens Arbejdsgiverforening).

Structure - subtype 1

All companies which are members of either DA, or a subdivision of DA, have to report statistical information concerning every employee. DA then reports the information to DS.

Companies which do not have membership of DA must report the statistical information directly to DS.

For every payroll period, the system collects the statistical data for the employee.

General information on DA/DS statistics

The group box holds information concerning the conditions of employment of the employee.

ARE End Description of training

The group box holds information concerning the employee's education and training. The education and training codes are five-figure numbers which have to be selected for every employee. The codes are based on the systematical nomenclature of the Danish educational system DUN ("Dansk uddannelses-nomenklatur"). DUN groups the education and training according to the professional content.
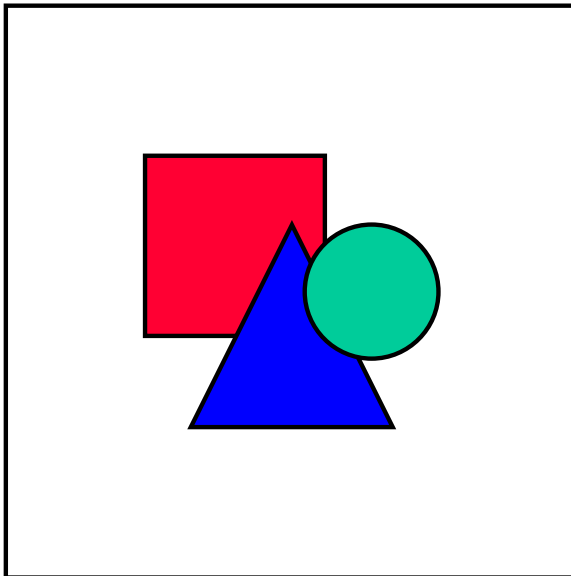
A disk containing the DUN codes is supplied by DS and is then loaded in the SAP system.
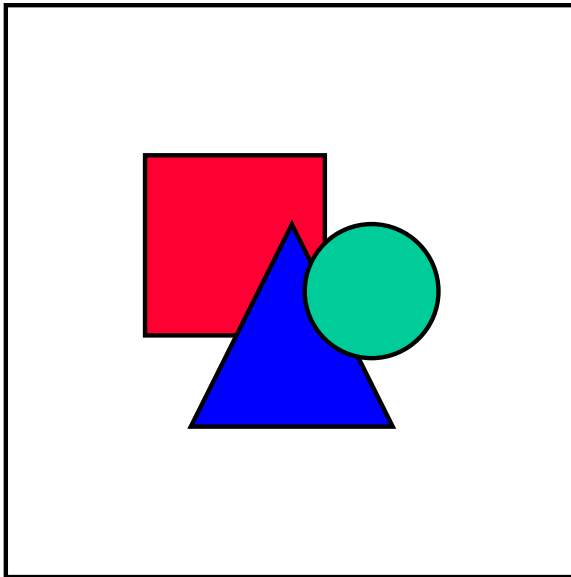
The ten main fields of DUN are:

Statistics (Infotype 0204)

- 0 Non-vocationally oriented education and training ("Ikke erhvervsrettede uddannelser")

- 1 Pedagogical education ("Pædagogiske uddannelser")

- 2 Humanities, religious and aesthetic education ("Humanistiske, religiøse og æstetiske uddannelser")

- 3 Social studies, office- and business training and education ("Samfunds-, kontor og handelsuddannelser")

- 4 Scientific education ("Naturvidenskabelige uddannelser")

- 5 Industrial training and training of artisans ("Industri- og håndværkstekniske uddannelser")

- 6 Agronomics, fishing and education concerning food ("Jordbrugs-, fiskeri- og levnedsmiddeluddannelser")

- 7 Training in transportation ("Transporttekniske uddannelser")

- 8 Education and training concerning health care ("Sundhedsuddannelser")

- 9 Education concerning public safety ("Uddannelser vedrørende offentlig sikkerhed mv.")

If you want to express the level of training and education, an extra figure has to be added to the DUN code. To determine the level of training and education, you should consider the final level. In most cases the professional level is determined by the length of the previous education or training together with the official duration of the education or training. When determining the professional level it is also relevant to use aspects like traineeship in a company, work experience, maturity etc.

DISCO Start Description of work function

The group box holds information concerning the employee's work function. The work function codes are six-figure numbers which have to be selected for every employee. The codes are based on the Danish version of the international nomenclature ISCO - DISCO ("International Standard Classification of Occupations"). The DISCO nomenclature divides the Danish labour market in 372 subgroups containing around 2000 designations of the most common professions in Denmark.

A disk containing the DISCO codes is supplied by DA, or the subdivision which your company is a member of, and is then loaded in the SAP system.

The ten main fields of DISCO:

- 1 Management in top level in companies, organizations and public management

- 2 Employment presupposes high-level skills in a specific area

- 3 Employment presupposes medium-level skills

- 4 Office work

- 5 Sales, service and welfare work

- 6 Employment within agriculture, gardening, forestry, hunting and fishing which presupposes basic skills

- 7 Artisan's work

- 8 Process- and machine operator and transportation and construction work

- 9 Other employment

- 0 Employment within the military

All ten main fields are divided into subgroups which makes it possible to specify the work function of the employee.

Structure - subtype 3

Subtype 3 is used for companies that are members of FA ("Finanssektorens Arbejdsgiverforening") for reporting statistical information concerning the employees.

General data for FA statistics

This group box holds all information about the employee's working conditions.

Statistics (Infotype 0204)

Assignment to wage level

This group box holds factors that influence the employee's wages:

- Collective agreement area

- Pay grade

- Date of increase

- Pay scale level

Length of service

This group box holds information concerning the employee's:

- Hiring date

- Leave date

- Previous employment or occupation

- Leaving key

Final Payroll Processing

Purpose

After completion of Net Payroll calculation, the SAP system offers a wide variety of post-processing activities, which are included in the Final Payroll Processing component.

Integration

This component allows you to post payroll results directly to General Ledger and Controlling accounts in other modules of the SAP system. It also allows you to create electronic media for making direct deposits at employee banks. The Final Payroll Processing component is therefore highly integrated with SAP Financial Accounting.

Features

Final Payroll processing contains the following features:

- Remuneration statements
- Posting to Financial Accounting and Controlling

Wage Type Statement

Definition

The wage type distribution is a list that gives you an overview of the wage types in the in-period view. The system evaluates the payroll results from results tables RT and CRT and determines the original payroll result and the retroactive accounting results created in the period in question.

The system also evaluates the employee's organizational assignment. This is included in the payroll results. This data is taken from the *Work Center Basic Pay* table (WPBP).

Use

You can use the wage type statement to

- Identify errors that have occurred during the payroll run

- Cumulate payroll data belonging to an organizational unit

- Have an additional, detailed control medium for revisions

The following evaluation options can be used when creating the wage type statement:

- Individual evaluation

    This type of evaluation is performed for each personnel number. The number and amount is printed for each wage type. The individual evaluation can be sorted according to personnel number or employee name within the organizational assignment.

- Totals evaluation

    This type of evaluation is performed without specification of personnel number and name. The selected wage types are cumulated and printed for all selected personnel numbers. The totals evaluation can only be sorted according to organizational assignment.

Wage type statements can only be created for one country. Personnel numbers that are assigned to another country are listed in the error log.

Creating a Wage Type Statement

Prerequisites

Payroll results exist.

You are in the initial screen for *Payroll*.

Procedure

1. In the *SAP Menu* choose *Human Resources* → *Payroll* → *International* → *Information Systems* → *Wage Type* → *Wage Type Statement.*

2. Enter the appropriate values in the fields, and set the indicators required.

   ➡️

   If you do not enter a wage type, the SAP System selects all wage types that are in the internal *Results tables* RT or CRT for the selected payroll result.

   If you flag the *New Page Per Wage Type* field, each new wage type is printed on a new page in the individual statement. This parameter is not used in totals evaluation.

   In the *Reference Period* field, you can enter a payroll period as a comparison period. The results of the comparison and the absolute and relative differences between the wage types will then be printed on the wage type statement. The comparison values that are generated when a reference period is used cannot be printed on the form.

   If you flag the *Read Cumulated Results* field, the cumulated annual values for the results table CRT are read and formatted for the wage type statement.

   In the *Totals Formation* group, you can change the standard output by changing one of the sort criteria.

3. Choose *Program* → *Execute* or *Execute + Print* or *Execute in Background.*

Result

A wage type statement is displayed.

Reports

Purpose

You can create reports and statistics using this component.

Interface to Third-Party Payroll Systems

Purpose

The SAP interface provides PBS (Pengeinstitutternes BetalingsService) with all the required gross payroll data. PBS then uses the gross data to make the net calculations. The net results are then imported in the SAP system. PBS also makes the actual transfer of money to employees, tax authorities, etc.

Implementation Considerations

In order to use this component for carrying out transfers via PBS from SAP *Payroll Denmark,* you need to be able to transfer data electronically to PBS. Your company also needs to have certain details, concerning the company's structure, defined in the PBS system beforehand.

Payroll Control for Interfacing Data with PBS

Purpose

This process (transaction rpdk) describes the interface which provides PBS with all required gross payroll data. PBS uses the data to make net payroll calculations and the results are imported back into the SAP system. Finally, PBS makes the bank transfers to every employee. The process consists of five subprocesses.

The process also makes it possible to send data used for statistics to DA and DS.

Prerequisites

Before you can start a payroll run, you must create a general dataset, which has to be the same during all subprocesses. The general dataset consists of:

- Payroll period

- Selection of persons

- Payroll areas

- Company name

Process Flow

When all changes to the master data are done and the general dataset is created, you are ready to run the payroll.

Testrun

You first run a **testrun**, in this run no bank transfers are done or no data is sent to DA and DS. The **testrun** is to make sure that everything is correctly processed, before running the actual payout or sending the statistical data to DA and DS.

Payout run

When the **testrun** has been completed without any errors, the **payout run** can start. This leads to the actual bank transfers from PBS and data is send to DA and DS.

Forced Payout run

The **forced payout** can be started with no previous **testrun**. The **forced payout** force the payout through even though persons have been rejected.

The **forced payout** is mostly used in emergency cases.

The three payroll runs all consists of five subprocesses which are processed sequentially.

The five subprocesses are:

1. Gross payroll

2. Process gross data

3. Write gross to PBS

4. Read net data from PBS

5. Transfer net data to R/3

For every subprocess, it is indicated if any persons were rejected. If a person is rejected in one of the subprocesses, the calculation for that person stops.You must correct the data.

When data has been corrected, the process is not started over again, but continues with the next subprocess.

Result

-   You can transfer the payroll results into the general ledger in FI (Financials).

-   You can transfer the payroll results to remuneration statements and print the payslips.

-   You can use the payroll result for generating official statistics for DA and DS, which you also can use for evaluation.

-   If an employee changes his/her job within a group, you can transfer the payroll result to **change of employer**. Here you can use the payroll result to find any retroactive changes, which can be used as a base for settlements between the two companies involved.