

Payroll Spain (PY-ES)



HELP.PYES

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Payroll Spain (PY-ES)

Objective

This component contains all the functions and processes that integrate the Spanish payroll in the SAP System. Apart from the international processes applicable to all countries, special attention is paid to the Spanish specialties and their legal environment.

Features

The program, in outline, includes the following functions:

- Generation and valuation of gross amount
- Calculation of Social Insurance tax and contribution amounts
- Consideration of deductions and personal bonus payments
- Generation of reports for Internal Revenue and contribution models for Social Insurance
- Consideration of sector specialties
- Generation of evaluation and statistical reports

To enter the corresponding data into the system, you have, in addition to the international infotypes, numerous specific Spanish infotypes.

Integration

- **with other components of Human Resources Management**

Within *SAP Human Resources Management*, the payroll is integrated with the components Personnel Management and Time Management.

- **with other SAP components**

Integration with the Accounting and Controlling components allows you to carry out evaluation of payroll results for informative or accounting purposes.

How to access the payroll menu

How to access the payroll menu

Procedure

In the screen *SAP Easy Access*, select *Human Resources* and then *Payroll* → *Europe* → *Spain*.

Result

You gain access to the Spanish payroll menu (PY-ES)

Under *Payroll*, you will find the activities directly related to the payroll process (simulate, release, start, end the payroll, etc), as well as the necessary activities to carry out corresponding transfers.

Under *Subsequent activities* you can call the different activities that are necessary after concluding the payroll process. These subsequent activities are assigned to the time space in which they should generally be carried out:

Select...	for following activities that...
<i>per payroll period</i>	should be carried out monthly
<i>annual</i>	should be carried out once a year
<i>other periods</i>	can be carried out in other periods
<i>period-independent</i>	can be carried off-period



The payroll process has ended successfully and you wish to create the TC1 Social Insurance contribution form for your employees To do this, you must select *Per payroll period* → *Evaluation* → *Social Insurance* → *Evaluations Soc. Insurance* → *Social Insurance Contribution Form*

Spanish Payroll infotypes

Apart from the international infotypes that cover the majority of the general functions of human resources management in the system, there are specific infotypes for the management of data related to the Spanish payroll. Likewise, there are international infotypes that have been adapted to the needs of the Spanish payroll with additional informative supplements.

The specific data of the Spanish payroll process is managed by means of the following infotypes:

Data relating to the employee's family members	Infotype Family/Reference People(0021) [Page 90]
Seniority data	Infotype Seniority (0092) [Page 36]
Data relating to tax calculation	Infotype Tax Data (0062) [Page 85] Infotype 'Additional Payments' (0090) [Page 88]
Social Insurance contribution data	Infotype Social Insurance (0061) [Page 125] Infotype 'Contract Management' (0016) [Page 133]

Spain

Spain

Purpose

In this section you will find a compendium of the evaluation programs used in the Spanish payroll.

Creating Remuneration Statements

Procedure

1. In the *SAP Menu* choose *Human Resources* → *Payroll* → *International* → *Information System* → *Employee* → *Remuneration Statement*.
2. Enter the appropriate values in the fields, and set the indicators required.



The system enters a default value in the *Payroll Area* field. This corresponds to your entries in the initial payroll or to the settings under *Tools* → *Set Modifiers* → *Payroll Area*. You can overwrite this default value.

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

Creating Remuneration Statements

Payroll Account (Report RPCKTOx0; HxxCKTO0)

Purpose

The *Payroll Account* provides you with a combination of different wage types for a specific period. This combination is sorted according to personnel number. For example, in Germany you therefore fulfill the regulations for taxes and social insurance. However, you can also use the payroll account for other purposes (for example, for internal revision).

Integration

You can branch from the payroll account view to the [remuneration statement \[Ext.\]](#) view to obtain detailed information on a payroll result.



The remuneration statement displays an [In-period view \[Ext.\]](#); the payroll account displays a [For-period view \[Ext.\]](#). If you select a [For-Period \[Ext.\]](#), the remuneration statement for the corresponding [In-Period \[Ext.\]](#) is displayed.

Scope of Function

According to the way the payroll account is set up in Customizing for *Payroll*, under *Forms* → *Payroll Account*, it contains the following specifications:

- The employee's personal data
- The cumulated gross wage
- The net wage for every specific payroll period
- Specifications from additional wage types

An employee's personal data is generally at the top of the payroll account, and all the other details are usually included in the main body of the payroll account.

Payments and Deductions (Report RPLPAY00)

Use

This report creates a list of an employee's payments and deductions.

Features

Selection

Select the employees to be evaluated under *Selection*. The following fields are available:

- *Personnel number*
- *Employment status*
- *Personnel area*
- *Personnel subarea*
- *Employee group*
- *Employee subgroup*

You can further restrict the evaluation, under *Further entries*:

- Wage/salary type
 - You can only evaluate certain wage types.
- Infotype number
 - As a rule, this report evaluates the following infotypes:
 - *Basic Pay* (0008)
 - *Capital Formation* (0010)
 - *External Bank Transfers* (0011)
 - *Recurring Payments and Deductions* (0014)
 - *Additional Payments* (0015)
 - *Wage Maintenance* (0052)

You can restrict the report to certain infotypes by entering the relevant infotype numbers. The report then only evaluates the infotypes that you have specified.

- Currency for Output

Output

The system creates a list for each employee. All payments and deductions of an employee are sorted by infotype in this list, and are displayed in the currency you have selected. The percentage deviation from the amount from the previous period is always displayed for each amount. The totals columns group together the payments and deductions for each employee.

Payments and Deductions (Report RPLPAY00)

Bank Details (Report RPLBNK00)

Use

This report is used to display employee bank details.

Features

You can display bank details that are recorded in the following infotypes (and their subtypes):

- *Bank Details* (0009)
- *Capital Formation* (0010)
- *External Bank Transfers* (0011)

Selection

You determine the validity period to be taken into account in the report under *Period*. To select a period, select one of the following fields:

- *today*
- *current month*
- *current year*
- *until today*
- *from today*
- *other period*

Enter which employees are to be included in the evaluation under *Selection*. If you want to restrict the evaluation to certain employees, you can enter the relevant personnel numbers, and/or restrict the selection to specific employment statuses.

You can further restrict the selection to include just certain reports, under *Further entries*. The following fields are also available:

- *Infotype*
- *Subtype*
- *Bank country*
- *Bank number*

Output

The output takes place in the form of a list in accordance with your own selection criteria. The list is sorted according to employees. If you have included more than one infotype, the system lists bank data separately for each infotype and subtype. The list includes the following data for each bank detail:

- Employee's address
- Payee data
- Bank data

Bank Details (Report RPLBNK00)

Payroll Journal (Report RPCLJNx0; HxxCLJN0)

Purpose

The *payroll journal* contains detailed, selected payroll data for several employees, for whom payroll has been run in a particular time interval or a selected payroll period.

You can use the payroll journal to:

- Identify errors that have occurred during the payroll run
- Cumulate payroll data belonging to an organizational unit
- Track the development of data over several payroll periods
- Have an additional, detailed control medium for revisions

Scope of Function

The new version of the payroll journal differentiates between:

- Page headers

The page header is printed on each page and contains the organizational assignment for the employee.
- Payroll excerpts

The payroll excerpts contain the payroll data for each employee and the payroll result.
- Continuation excerpts

If the printed payroll excerpts cover two pages, the continuation excerpts appear in first position on the second page, and then the rest of the payroll excerpt follows.
- Totals page

The totals page contains the cumulated data from the payroll excerpts for each organizational unit.

In the old version of the payroll journal all this information was grouped together.

When the payroll journal is generated, the system evaluates the data records within Payroll whose [In-Periods \[Ext.\]](#) are within the specified time interval. Any retroactive accounting differences that exist for a specific payroll period are first of all evaluated in the payroll journal, with the payroll period during which the retroactive accounting run took place. The selected payroll results are listed one after the other, in accordance with the [In-Period View \[Ext.\]](#), in the forms mentioned above.

Restrictions

The payroll journal cannot be used as a basis for reconciliation with the *Financial Accounting and Controlling* application components.

Wage Type Statement (Report RPCLGA00)

Wage Type Statement (Report RPCLGA00)

Use

The Wage Type Statement enables you to display wage type distribution information based on the payroll data for the selected personnel numbers. The report shows the current values (number and amount) for each wage type. The wage type statement uses data from the Results Tables RT and CRT for the relevant payroll result. The employee's organizational assignment is also evaluated from the payroll result. This data is taken from the *Work Center Basic Pay* table (WPBP).

You have the following options:

- Individual reporting for a specific personnel number or name.
- Totals evaluation without specifying a personnel number or name.



You cannot run a report for several countries. You can only select payroll areas from one country for reporting.

Scope of Function

You use the following parameters to determine the appearance of the wage type statement:

- **Wage type for evaluation**
Enter all wage types that are to be evaluated. If you do not make an entry here, the system selects all wage types. Only wage types that occur in the RT table or the CRT table can be evaluated.
- **New page per wage type**
If you flag this parameter, each wage type in an individual evaluation is displayed on a separate page. This parameter is not used in totals evaluation.
- **Evaluation type**
The following evaluation types are available:
 - Individual evaluation
Number and amount per wage type are displayed.
 - Totals evaluation
The selected wage types are displayed for all selected personnel numbers. The totals evaluation displays a compact version of the individual evaluation without specifying the personnel numbers or name of employees.

In the **Reference period** field, you can enter a payroll period as a comparison period to the specified evaluation period. The list then displays the relevant comparative results and the absolute and relative differences. Note that this mode requires a list width of 132 characters. When printing, select an appropriate format. If you use a small monitor, you may have to use the vertical scroll bars.

The selection options enable you to restrict the data displayed. You can, for example, decide to display only wage types with a total of more than 5%. Note, however, that the totals displayed still include the values of any hidden wage types.

Wage Type Statement (Report RPCLGA00)

The overall total and the subtotals are also displayed for the organizational assignment in each case.

The comparative values are not available for form use, for CRT evaluation, or for the file that you save on your computer.

If you flag the parameter **Read cumulated results**, the system reads the cumulated annual values from the CRT table instead of the period values from the RT table.

- **Sorting sequence**

This parameter determines the sorting sequence in the display. You can control the display using the following selection criteria:

- Company codes
- Personnel areas
- Personnel subarea
- Cost center
- Employee group
- Employee subgroup

- **Organizational unit**

The values for the sort criteria are taken from the WPBP table.

If you want to sort and evaluate according to cost center, the employee's last work center data from the WPBP table is relevant for the assignment of wage types. There is no evaluation of cost accounting data. The report does not consider cost distribution or cost assignment. It only considers the employee's last master cost center in the evaluation period.

- **Sort names**

The employees' names are printed in the case of individual evaluation. These are sorted by personnel number in ascending order. If you flag this parameter, the data is sorted by surname.

- **Totals formation**

This parameter enables you to change the standard display by changing the sort criteria. You have the following options:

- Total per sort group
- Total after change of wage type
- Total after change of personnel number

- **Form**

When you enter the ID of an existing form, the wage types that have been defined for a particular form are displayed according to sort criteria. This enables you to display the wage types in a sequence that is different from the sequence in the totals list.

You must enter the ID of an existing form.

Values from the CRT table cannot be displayed in the form.

- **PC-Download Filename**

You can save the wage type statement on your PC by specifying a valid target directory on your PC and entering a valid file name without a file extension. The standard setting is <BLANK>, whereby nothing is saved.

Wage Type Statement (Report RPCLGA00)

The wage type statement requires the following programs or includes:

RPCLGA00 Run Wage Type Statement

RPCLGA10 Read Routines

RPCLGA20 Print Routines

RPCLGA30 Main Routines

RPCLGAx0 Read Program for Database PCL2 (Payroll Cluster)

The Read Program for Database PCL2 is different for each country version. For example, for the USA, the program RPCLGAU0 is used, for Germany RPCLGAD0.

The wage type statement writes the imported payroll results (RT, CRT, WPBP) to a sequential dataset. This is saved as an extract. The following formula represents the memory requirements:

Memory in bytes = Number of personnel numbers

x number of wage types

x number of imported payroll results

x record length (approx. 100 bytes)

Example: You want to run the wage type statement for 3,000 employees for one period. For each employee there are about 500 wage types. For this extract, you require memory space of approx. 150 MByte (3 000 x 500 x 1 x 100).

Wage Type Distribution (Report RPCLGV00)

Use

The Wage Type Distribution report enables you to display wage types for several payroll periods. It does not take into consideration differences resulting from retroactive payroll. The report shows the current values (number and amount) for each wage type. The report evaluates the payroll records that are marked with update indicator 'A' when the report is run. Subsequent reporting runs may not give the same result if - in the intervening period - retroactive payroll has taken place for the evaluation period. The wage type distribution uses the data from the results table RT for the relevant payroll result. The employee's organizational assignment is also evaluated from the payroll result. This data is taken from the *Work Center Basic Pay* table (WPBP).

The wage type distribution offers you the following options for evaluation:

- Individual reporting for a specific personnel number or name.
- Totals evaluation without specifying a personnel number or name.



You cannot use wage type distribution to run a report for several countries. You can only select payroll areas from one country for reporting.

Scope of Function

You use the following parameters to determine how the appearance of the wage type statement:

- **Wage type for evaluation**
Enter all wage types that are to be evaluated. If you do not make an entry here, the system selects all wage types. Note that you can only select wage types that occur in the RT table.
- **Evaluation start date**
Evaluation start date and evaluation end date define the evaluation period. Enter the year and payroll period for the start of the evaluation.
- **Evaluation end date**
This parameter delimits the evaluation period. If you do not make an entry here, only the period from the period from the parameter **Evaluation start date** is evaluated.
- **Sorting sequence**
This parameter determines the sorting sequence in the display. You can control the display using the following selection criteria:
 - Company codes
 - Personnel areas
 - Personnel subarea
 - Cost center
 - Employee group
 - Employee subgroup
- **Organizational unit**
The values for the sort criteria are taken from the WPBP table.

Wage Type Distribution (Report RPCLGV00)

If you sort and evaluate by cost center, the employees most recent work center data (WPBP table) is relevant for the assignment of wage types. There is no evaluation of cost accounting data. The report does not consider cost distribution or cost assignment. It only considers the employee's last master cost center in the evaluation period.

- **Sort names**

The employees' names are printed in the case of individual evaluation. These are sorted by personnel number in ascending order. If you flag this parameter, the data is sorted by surname.

- **Evaluation type**

The following evaluation types are available:

- Individual evaluation
- Number and amount per wage type are displayed.
- Totals evaluation
Only the selected wage types are displayed for all selected personnel numbers. The totals evaluation displays a compact version of the individual evaluation without specifying the personnel numbers or name of employees.
- **Totals formation**
This parameter enables you to change the standard display by changing the sort criteria. You have the following options:
 - Total per sort group
 - Total after change of wage type
 - Total after change of personnel number



The wage type statement requires the following programs or includes:

RPCLGV00 Run Wage Type Statement
 RPCLGA10 Read Routines
 RPCLGA20 Print Routines
 RPCLGA30 Main Routines
 RPCLGAx0 Read Program for Database PCL2 (Payroll Cluster)

The Read Program for Database PCL2 is different for each country version. For example, for the USA, the program RPCLGAU0 is used, for Germany RPCLGAD0.

The wage type statement writes the imported payroll results (RT, CRT, WPBP) to a sequential dataset. This is saved as an extract. The following formula represents the memory requirements:

Memory in bytes = Number of personnel numbers
 x number of wage types
 x number of imported payroll results
 x record length (approx. 100 bytes)

Wage Type Distribution (Report RPCLGV00)

Example: You want to run the wage type distribution for 3,000 employees for one period. For each employee there are about 500 wage types. For this extract, you require memory space of approx. 150 MByte (3 000 x 500 x 1 x 100).

Assignment of Wage Types to G/L Accounts (Report RPDKON00)

Assignment of Wage Types to G/L Accounts (Report RPDKON00)

Use

You can use the *Posting to Accounting: Display Assignment of Wage Types to G/L Accounts* program (RPDKON00) to display the assignment of wage types to G/L accounts.

The assignment is not made directly, but uses a [symbolic account \[Ext.\]](#) and the [employee grouping for account determination \[Ext.\]](#).

The posting wage types must be assigned to the G/L accounts in *Financial Accounting* to enable the evaluation of payroll results for posting to Accounting.

Prerequisites

You assign the wage types to the G/L accounts in Customizing for *Payroll* under *Reporting for Posting to Accounting*.

- To assign symbolic accounts to the wage types, choose *Activities in the HR System* → *Maintain Wage Types* → *Define Posting Characteristics of Wage Types*.
- To define the employee grouping for account determination, choose *Activities in the HR System* → *Employee Grouping/Symbolic Accounts* → *Define Employee Grouping*.
- To assign G/L accounts to the symbolic accounts based on the account assignment, choose *Activities in the HR System* → *Assign Accounts*.

Scope of Function

Selection

You can restrict the data used in the evaluation using the following selection criteria:

- Country grouping
- Wage type
- Company codes

Since Customizing for wage types is time-based, you must enter a key date for the evaluation.

If you set the indicator *Evaluate Add. Modif.* indicator, the settings made Customizing for *Posting to Accounting* for [Account Determination for Specific Service Types \(KHBV/PBV\) \[Ext.\]](#) are taken into account in the evaluation.

Output

You can either display the results of the evaluation as a variable list (table) or as a tree structure.

The list display offers you the *ABAP List Viewer* functions (for example, display variants, sort functions) that can be used to modify the display to suit your requirements. For example, you may want to check which wage types are assigned to the symbolic account 1310 *ER Share of Social Insurance*. You can set a filter so that only the table lines with value 1310 in the *SymAc* column are displayed.

For more information on the calculation of partial periods see [factoring \[Ext.\]](#).

Assignment of Wage Types to G/L Accounts (Report RPDKON00)

Wage Type Reporter (Report H99CWTR0)

Wage Type Reporter (Report H99CWTR0)

Use

The Wage Type Reporter evaluates wage types from the payroll results for a particular period. The report uses data from the tables RT (Results Table) and WPBP table (Work Center Basic Pay). At the moment, no other tables are evaluated and no data is taken from infotype records.

Scope of Function

The standard selection fields for the logical database PNP are displayed in the *Selection* group. Note that the selection according to organizational criteria in these fields need not correspond to the selection of payroll results for the selected organizational unit. Differences may occur, in particular, with retroactive master data changes. SAP recommends that you also include the objects used as the selection criteria in the object selection.

In the *Period determination* group, you define the evaluation period and the required view of payroll results.



Period selected is 01.01.1998 to 31.03.1998

If the in-period view is selected, all results that were created **in** that period are selected, whereby the period end date is used for the period assignment. In the above example, a payroll run **in** February 1998 **for** December 1997 would be included, however, a payroll run **in** May 1998 **for** February 1998 would not be used.

If the for-period view is selected, all results that were created **for** that period are selected, whereby the period payment date is used for the period assignment. In the above example, a payroll run **in** February 1998 **for** December 1997 would not be included, however, a payroll run **in** May 1998 **for** February 1998 would be used.

In the *Other selections* group, you can restrict the selection to particular wage types. You use the *Object Selection* function to define which columns are displayed in the list and which objects are summarized.



You select company code, wage type, and in-period. The selected objects are printed as columns in the list and the objects not selected are summarized.

In the *Output* group, you specify whether you want to create the wage type list using the [ABAP List Viewer \[Ext.\]](#) or with [Microsoft Excel \[Ext.\]](#).



The report can only run in batch processing mode if used with the List Viewer.

To use the Excel option, your system must have at least SAP GUI version 4.5A, Windows 95 or NT4.0, and Excel 97.

Use of Wage Types in Payroll (Report RPDGA20)

Use

The function enables you to obtain an overview of the [wage type characteristics \[Ext.\]](#) for all [primary \[Ext.\]](#)- and [secondary wage types \[Ext.\]](#) that you use in your system. This enables you to compare the wage type characteristics of various wage types.

Scope of Function

The report only evaluates the wage types that affect the **behavior of a wage type in payroll**, and not the characteristics that determine the **behavior of a wage type when used on-line**.

The report displays the following:

- The meaning of the wage type characteristics
- Wage types for which a wage type characteristic is applied
- Wage types that have the same specification for a wage type characteristic
- Personnel areas that belong to the selected country grouping.

Selection

The following functions are available:

- Country grouping
Here, you specify the country for which you want to create the wage type use list.
- Wage type
Here, you can restrict the evaluation to one or several relevant wage types.
- Wage type validity
All wage types that are valid in the period that you have selected are displayed in the wage type use list.
- Display logical views
If you flag this field, when the results are shown as a table or as a tree structure for the processing classes, the evaluation classes and the cumulation wage types, the logical view appears enabling you to edit the relevant wage type characteristic. If the logical view can be maintained in the Implementation Guide (IMG), the corresponding IMG activity is displayed in the list. If required, you can navigate to the activity directly from the table or tree structure.

Output

The display is in the form of tables, a tree structure or a continuous list.

If you want to obtain a complete where-used-list, you should use the tree structure or continuous list as the output form for the results. It takes longer, however, if you use the tree structure and the continuous list, because the system has to determine all the information for the sub-nodes and levels before it can display the results.

Use of Wage Types in Payroll (Report RPDGA20)

If, for example, you are only interested in the use of individual processing classes in wage types, we recommend you use a table as the output form for the results. Displaying the results in table form takes less time, because the system only determines the relevant information when it accesses the next level.

Activities

If you have chosen to display the results in table form, you can double click a table entry to navigate to the next level.

In the tree structure, you can expand and collapse the relevant branch.

To edit a logical view from the wage type use:

Tables

1. Place the cursor on a processing class, evaluation class or cumulation wage type. Choose *Logical view*.

You access the screen *Maintain Wage Types in the IMG*.

2. To access the relevant IMG activity, double click the line *Access IMG...*

Tree Structure

1. For a processing class, evaluation class or cumulation class, expand the entry *Logical Views - Maintenance in the IMG*
2. To access the IMG activity, double click the red-highlighted description of the IMG activity.

Overview of Company Loans (Report RPCLOG00)

Use

The report RPCLOG00 provides an overview of the available company loans in the form 'start status - credit entry - repayment - end status' for a specific evaluation period.

The evaluation lists the results from the point of view of the evaluation period, in other words, it includes all of the changes made during the evaluation period, even if they affect periods prior to the evaluation period, due, for example, to retroactive accounting runs. This does not necessarily indicate the current state of the loan for the affected periods.

Prerequisites

The loans must have been processed using the HR loan processing function.

Scope of Function

In the group header *Selection*, you specify the employee subgroup that is to be evaluated.

In the group header *Additional data*, you can also specify the period that is to be evaluated.

In the group header *List format*, you specify how the results are to be displayed.

Example

In December 1992, the employee receives a loan of 10,000.00. The repayment was accidentally entered as 100.00 and was processed in December 1992. The error is noticed in January. The repayment was changed retroactively to 200.00. In January, the employee repays a difference of 100.00 and the usual 200.00 for January.

Viewed today, there are two payments, each of 200.00. Depending on the period selected for the evaluation, the following results are obtained:

Start	End	Status at start	Credit entry	Repayment	Status at end
01.12.92	31.12.92	0,00	10 000,00	100,00	9 900,00
01.12.92	31.01.93	0,00	10 000,00	400,00	9 600,00
01.01.93	31.01.93	9 900,00	0,00	300,00	9 600,00

If you display loans and periods, you can see the composition of the amount 300.00 in the third result; 100.00 comes from 12/92 (marked with an asterisk (*)) and 200.00 from 01/93.

Calculation of the Present Value of Company Loans (Report RPCLOH00)

Calculation of the Present Value of Company Loans (Report RPCLOH00)

Use

Generally, loans count as 'low interest' if the loan's debit interest rate is lower than the reference interest rate that is used for the calculation of imputed income. At present, this stands at 6% in Germany.

The report RPCLOH00 calculates the current value of loans. The current value is its cash value. The cash value of a loan is the sum of the discounted planned repayments.

Discounting is the multiplication of an amount by a discounting factor. When i is the discount rate in %, the discounting factor for an amount that is counted in t years is:
 $(1 + i/100)^{-t}$.

Prerequisites

The loans must already have been processed using the HR loan processing function.

Scope of Function

The report RPCLOH00 calculates the cash value of loans and takes interest due into account with repayments.

Example

An interest free loan of 10,000.00 is awarded and paid on January 01 1995. The repayment was set at 500.00 per month beginning from the 01.08.1995, with the result that 2,500.00 was paid back by the period 12/1995.

The loan is to be valued with its current value on 31.12.95. On 31.12.95, the loan balance is 7,500.00. Discounting is 6%. The repayment schedule is as follows:

Year	Period	Balance after repayt.	Repayt	Discount	Cash val. Repayt
1996	01	7 000,00	500,00	0,9952	497,58
1996	02	6 500,00	500,00	0,9903	495,17
1996	03	6 000,00	500,00	0,9855	492,77
1996	04	5 500,00	500,00	0,9808	490,38
1996	05	5 000,00	500,00	0,9760	488,01
1996	06	4 500,00	500,00	0,9713	485,64
1996	07	4 000,00	500,00	0,9666	483,29
1996	08	3 500,00	500,00	0,9619	480,95
1996	09	3 000,00	500,00	0,9572	478,62
1996	10	2 500,00	500,00	0,9526	476,30
1996	11	2 000,00	500,00	0,9480	473,99
1996	12	1 500,00	500,00	0,9434	471,70

Calculation of the Present Value of Company Loans (Report RPCLOH00)

1997	01	1 000,00	500,00	0,9388	469,41
1997	02	500,00	500,00	0,9343	467,14
1997	03	0,00	500,00	0,9298	464,88

The cash value of the loan is the total of the cash values for the individual periods and amounts to 7,215.83.

Depending on the parameter settings, the following is displayed: The repayment schedule for individual loans, the listing of cash values for each personnel number, and a grouping of the cash values for various loan types. The depreciation value describes the difference between the credit entry and the cash value.

If, for a loan of 10,000 with loan type 0100, you run the report RPCLOH00 with the selection parameters for the relevant personnel numbers using a discount rate of 6% and the option *List with loan per personnel no.*, the following is displayed:

Calculation of the present value of low interest company loans

Pers. no.	Loans	Credit entry	Depreciation	Book value
11220002	0100 01	7 500,00	284,17	7 215,83

Calculation of the present value of low interest company loans

Loan wage type	Credit entry	Depreciation	Book value
0100	7 500,00	284,17	7 215,83
****	7 500,00	284,17	7 215,83

Calculation of the present value of low interest company loans

Statistics

Total of open loans after last payroll run:	7 500,00
Number of personnel numbers selected:	1
Number of personnel numbers selected with loans:	1
Number of loans selected:	1

Account Statement for Company Loans (Report RPCLOF00)

Account Statement for Company Loans (Report RPCLOF00)

Use

The report RPCLOF00 enables you to create account statements for company loans that have been processed in *Payroll*.

Scope of Function

In the group header *Selection*, you specify the employees for whom you want to create an account statement.

In the group header *Additional data*, you specify the loan type and the evaluation period.

In the group header *Account type*, you can determine how the information is displayed. You have the following options:

- Transaction - status
- Debit memo - credit memo

In the group header *Output options*, you determine the lines and columns the address is to begin and whether a new page is to be started for each new year (this is the standard).

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.

Gross

Gross

Purpose

This integrated component within the SAP Human Resources system allows you to determine the gross wage of an employee in accordance with current legal and contractual requirements.

Seniority

Purpose

Seniority forms part of the personal bonus payments which are derived from the employee personal conditions and are not valued on fixing the basic wage.

The employee length of service in the company generally entitles the employee to a supplement, a seniority bonus, for which the amount or determination according to a length of service is fixed in the corresponding collective agreement or in-house labor rules.

This application component contains all the necessary functions to allow highly flexible seniority calculation as much in relation to the company as in relation to the workplace.

Integration

The seniority calculation is integrated in the payroll process.

Features

This component covers the following functions:

- Maintenance of [master data \[Page 36\]](#) relating to seniority
- [Calculation of seniority in the payroll \[Page 38\]](#) with two alternatives:
- [Total seniority amount \[Page 40\]](#)
- [Partial seniority amounts \[Page 42\]](#)

Seniority Infotype (0092)

Seniority Infotype (0092)

Definition

In this infotype you store the data relating to seniority for each employee.



In those companies where seniority is calculated, this infotype must be completed, since the information contained in it is used by the system in the payroll process. At the same time, the said information is used for statistical purposes.

Use

Through the data introduced in this infotype, you supply the system with the conditions applicable to the employee in question for the calculation of the appropriate seniority payments, and information on how to take them into account when calculating payroll.

Structure

In the *Seniority* infotype the following fields and field groups are especially important:

'Global data' field group

In the field 'Procedure' of this field group, you can select the procedure in which the payment method and valuation method are associated for calculating the employee seniority. If you have already determined a procedure through the **EANTI feature** in the Payroll Implementation Guide, the system proposes this procedure automatically. By pressing the 'Info' key located to the right of this field, you will find additional information on the chosen procedure.

'Sen.date' field

In this field of the 'Automatic calculation' section you must enter the date from which the system must start to automatically calculate seniority.

If you do not want the system to calculate seniority automatically, you must leave this field blank.

'Manual Calculation' field group

In this field group, you can enter the data corresponding to seniority cumulated by the employee in the past and which must continue to be taken into account for payroll up till the start date of the automatic calculation. This seniority can be specified in time periods (two-year periods, three-year periods, etc.) or in seniority days. When specifying time periods, in this field group, you have the possibility of specifying the number of time periods to consider and the date on which each one was cumulated.

Additional information: 'Cumulated seniority'

By entering the infotype in the 'Create' mode, you will find this additional information when you press the calculator icon in the top left margin of the screen. The additional information on cumulated seniority will help you to calculate employee payments quickly and easily, as well as the value of the corresponding sections.

Integration

When you create a new record in this infotype, the system specifies default values for some fields , which it takes from the data entered in the *Organizational Assignment* infotype (0001) and *Personal Data* infotype (0002).

When you record the entered data, the system checks the procedure specified with the settings made in the payroll calculation Implementation Guide under *Payroll* → *Seniority*

Calculation of Seniority in the payroll

Calculation of Seniority in the payroll

In the SAP R/3 System, you carry out the seniority calculation within the payroll process frame for a specific payroll period.

Seniority is calculated through accrument methods, valuation methods and a calculation procedure that unites both methods in the [Infotype Seniority \(0092\) \[Page 36\]](#).

The payment method is the method used for establishing the seniority time periods to be taken into account in seniority calculation, such as two year periods, three year periods, etc., as well as the way in which the system uses them in the seniority calculation. The valuation method is the method that assigns a value or amount to the established time periods.

The correct seniority processing in the payroll process is connected with the system check of data entered in the infotype 'Seniority' (0092).

When processing data for calculating seniority in the payroll, there are two different procedures depending on whether or not your company requires the breakdown of those partial items that form the total seniority amount that will flow into the payroll:

- **Determination of total seniority amount:** Cumulated seniority is calculated and valued through an indirect valuation function module in the [infotype 'Basic Pay' \(0008\) \[Ext.\]](#) The total amount of seniority is included in the said infotype through a seniority wage type The total amount appears as related to seniority in the employee payroll.
- **Determination of partial seniority amounts:** The partial amounts corresponding to payment time periods are also generated and valued through a calculation function in the payroll schema. All the partial amounts forming the seniority are shown as relating to it in the employee payroll.

Settings in the Implementation Guide

In the Implementation Guide for Human Resources Administration, all settings related to the standard indirect valuation that are indicated under *Payroll Data* → *Basic Pay* have been made.

In the Payroll Implementation Guide all the activities specified under *Payroll* → *Seniority* have been carried out:

- Create seniority wage type
- Payment methods
- Valuation methods, and
- Seniority calculation procedure

Process description

The processes for seniority calculation in the payroll are described below:

[Total seniority amount \[Page 40\]](#)

[Partial seniority amounts \[Page 42\]](#)

See also:

[The Spanish payroll schema \[Page 47\]](#)

Calculation of Seniority in the payroll

Total Seniority Amount

Total Seniority Amount

Use

The seniority calculation can be carried out in two ways in the SAP system, depending on whether or not you want to obtain a payroll with a list of the partial items corresponding to each payment time period.

If, in your company, you do not need to obtain a breakdown list of the amounts, you process the seniority calculation in the payroll through the function module **ANTIG**.

The **indirect valuation function module ANTIG** determines employee seniority from the start date specified in the [infotype 'Seniority' \(0092\) \[Page 36\]](#) and values it according to settings made in the payroll Implementation Guide. Next, it assigns the total amount corresponding to the seniority wage type in the infotype [infotype 'Basic Pay' \(0008\). \[Ext.\]](#).

Integration

The **ANTIG** module is linked to the standard indirect valuation procedures of the basic pay wage types.

Requirements

In the Implementation Guide for Personnel Administration, all settings related to the standard indirect valuation that are indicated under *Payroll Data* → *Basic Pay* have been made.

In the Payroll Implementation Guide

- the seniority wage type for the infotype 'Basic Pay' (0008) has been created and has been assigned to the indirect valuation method **ANTIG**.
- all necessary settings for seniority calculation, detailed under *Payroll* → *Seniority*, have been made.

Functional Characteristics

The function module **ANTIG** performs the following steps:

- processing of the infotype 'Seniority' (0092) to determine whether the employee is excluded from the seniority calculation (exemption indicator)
- if not, calculating cumulated time periods (automatic calculation) and/or annual periods (without automatic calculation).
- generating partial payment wage types corresponding to the different seniority time periods (two-year, three-year periods, etc.) necessary for payroll.
- valuating accrual wage types generated for calculating seniority
- adding the said wage types and returning the total seniority amount cumulated.

On triggering the payroll program, the **WPBP** function reads, among other data, the data of the infotype 'Basic Pay' (0008), within which seniority is included. The total seniority amount is calculated and included in the payroll process.

See also:

[Seniority calculation in the payroll \[Page 38\]](#)

[The Spanish payroll schema \[Page 47\]](#)

Partial Seniority Amounts

Partial Seniority Amounts

Use

The seniority calculation can be carried out in two ways in the SAP system, depending on whether or not you want to obtain a payroll with a list of the partial items corresponding to each time period.

If you want to obtain a breakdown list of items, you process the seniority calculation within the payroll schema through the payroll function **EADDEV**.

The **payroll function EADDEV** determines the seniority, breaking down the partial items; additional to the calculation made by the **function module ANTIG**.

Integration

In the standard SAP system, the payroll function **EADDEV** is integrated into the **subschemata EANT** for calculating seniority.

Requirements

In the system Implementation Guide the [necessary settings \[Page 38\]](#) have been performed.

The [infotype 'Seniority' \(0092\) \[Page 36\]](#) is correctly maintained.

The function **EADDEV** has been included in the payroll schema.

Functional Characteristics

In the SAP standard system, you can find the seniority calculation in the subschemata **EANT**. This subschemata processes the following functions:

- The **P0092** function reads the data of infotype 'Seniority' (0092) and places it in the corresponding internal table.
- The **EADDEV** function repeats the steps carried out by the function module **ANTIG**, additionally generating and valuating the wage types corresponding to each seniority time period.

See also:

[Seniority calculation in the payroll \[Page 38\]](#)

[The Spanish payroll schema \[Page 47\]](#)

Pagas extraordinarias

Objetivo

Esta componente dispone de las funciones necesarias para permitir el pago de pagas extraordinarias en fechas prefijadas. Las pagas extraordinarias son, generalmente, pagas únicas que el empleado recibe junto con su sueldo o salario (por ejemplo, la Paga de Navidad).

Consideraciones de implementación

Si desea usted hacer uso de esta componente, deberá realizar las parametrizaciones correspondientes en la guía de implementación de la nómina española bajo *Cálculo de nómina -- >Pagas extraordinarias*.

Si no desea utilizar esta componente, bastará con que represente en el sistema las pagas extraordinarias a través del infotipo '*Pagos complementarios*' (0015).

Net

Net

Purpose

This integrated component within the SAP Human Resources system allows you to determine the net wage of an employee in accordance with current Spanish legal requirements. The net wage is the amount payable to the employee, which is the result of subtracting the employment tax (IRPF) deductions and Social Insurance contributions from the gross wage.

Payroll Spain

Use

The payroll process for Spain is carried out through the program *Payroll Spain* (RPCALCE0).

Through this program the system sequentially processes a calculation schema with which to determine all the payments and deductions corresponding to the selected employees for a specific payroll period.



For better understanding of the processes and functions that constitute Spanish payroll, we recommend you also read the general information contained in the international part of this manual. For example, in the section '**R/3 Payroll procedures**' as well as in the sections:

[Payroll in the SAP System \[Page 33\]](#)

[Payroll scenarios \[Ext.\]](#)

You can run the payroll either for the current period or deferred period through the corresponding payroll schemas. For more information, see also the section [Current period and deferred period \[Page 148\]](#).

Requirements

All necessary settings have been made in the Implementation Guide for Personnel Administration and Payroll for the correct functioning of the payroll.

Activities

You reach the payroll screen by choosing *Human Resources* → *Payroll* → *Europe* → *Spain*

Functional Characteristics

The program RPCALCE0 offers, among others, the following functions:

- **Simulation.** Before proceeding with the execution of the real payroll process, you can carry out a simulation. Seeing the results obtained in the simulated payroll run, you can detect possible errors at an early stage of the payroll process.
- **Release.** With this function you have control over the payroll run. The employee master and time data included in the process is blocked during the payroll run for reasons of consistency.
- **Payroll.** This function starts the payroll run.
- **Result check.** With this function you check that the results obtained are correct.
- **Corrections.** This function allows you to carry out the necessary corrections.
- **Close.** You can close the payroll only when the run has been carried out satisfactorily for all the selected employees. Once the payroll is closed, the payroll period is considered complete, and the master data and time data corresponding to this period are released once again.

Payroll Spain

Once you have completed the payroll process you can carry out the corresponding [Subsequent activities \[Page 160\]](#) from the same screen.

See also:

[The Spanish payroll schema \[Page 47\]](#)

The Spanish Payroll Schema

Purpose

You activate the payroll schema for Spain through the program [‘Payroll – Spain’ \(RPCALCEO\) \[Page 45\]](#). The said schema is composed of a series of subschemas with sequentially ordered calculation rules, functions, and operations. The payroll schema follows all the foreseen steps, one by one, to provide as a result, the employee payroll.

You can run the payroll for the current period or for deferred period.

In the payroll run for the current period you process the data corresponding to the current period. You perform this by means of the calculation schema [E000 \[Page 48\]](#).

In the payroll run for deferred period you process the time management data (overtime and absences) corresponding to the previous period. Data from the current period is processed in the following period. To do this you use the calculation schema [ED00 \[Page 50\]](#).

Requirements

- To run the payroll correctly both for the current period or for deferred period, you must previously make the master data settings in the Implementation Guide, in the section *Personnel Management* → *Payroll Data*, as well as the settings related to payroll, under *Payroll* → *Payroll*.
- You have generated the [Spanish personnel calendar \[Page 81\]](#) for all employees.



For better understanding of the processes and functions which constitute Spanish payroll schema, we recommend you also read the general information contained in the international part of this manual. For example, in the section **‘R/3 Payroll procedures’** as well as in the section:

[Payroll schema \[Ext.\]](#)

Process

The accounting process that both schemas follow is described in detail below:

[Payroll schema for current period \[Page 48\]](#)

[Payroll schema for deferred period \[Page 50\]](#)

Payroll schema for current period

Payroll schema for current period

Definition

The Spanish payroll schema **E000** is the schema used by the payroll program of the SAP HR system to run the payroll for the **current period**.

Use

The schema contains the subschemas that process the different payroll concepts with the help of functions and operations, generating the wage types necessary for the calculation according to the processing and evaluation classes set in the system Implementation Guide.

Structure

Schema **E000** has the following structure:

Payroll schema: Spain

Program type: Payroll

Subschema	Function
EIN0	Payroll initialization [Page 52]
EDB0	Basic Data Spain [Page 53]
ELR0	Read Last payroll results [Page 54]
EANT	Seniority Calculation [Page 42]
ET00	Time data processing for current period [Page 55]
EAP0	Reading other payments (Inf.0014,0015) [Page 59]
EREI	Travel costs [Page 60]
ECB0	* Bank agreement branches of study
ESP0	Additional Payments - Autom.gener. [Page 62]
XLON	Loans [Page 64]
EAL0	Factoring [Page 65]
EST0	Tax calculation [Page 71]
ESV0	Social Insurance - bases and contributions [Page 72]
ECA0	Membership fees (union dues, etc.) [Page 74]
XNA0	Net/Payable amount overview [Page 75]
ERR0	Retroactive accounting [Page 76]
ENN0	Payments/Deductions: Bnk.tr., cash pmt. [Page 78]
EEND	End of payroll process. [Page 80]

Payroll Schema for Deferred Period

Payroll Schema for Deferred Period

Definition

The Spanish payroll schema **ED00** is the schema used by the payroll program of the SAP HR system to run the **deferred period** payroll.

Use

The schema contains the subschemas that process the different payroll concepts with the help of functions and operations, generating the wage types necessary for the calculation, according to the processing and evaluation classes set in the system Implementation Guide.

Structure

Schema **ED00** has the following structure:

Payroll schema: Spain

Program type: Payroll, deferred period

Subschema	Function
EIN0	Payroll initialization [Page 52]
EDB0	Basic Data Spain [Page 53]
ELR0	Read Last payroll results [Page 54]
EANT	Seniority Calculation [Page 42]
ET0D	Time data processing for deferred period [Page 57]
EAP0	Reading other payments (Inf month [Page 59]).
EREI	Travel costs [Page 60]
ECB0	* Bank agreement branches of study
ESPD	Automatic special payments D.P. [Page 63]
XLON	Loans [Page 64]
EALD	Factoring [Page 67].
EST0	Tax calculation [Page 71]
ESVD	Social Insurance bases and contributions [Page 73]
ECA0	Membership fees [Page 74]
XNA0	Net amount/Amount payable overview [Page 75]
ERR0	Retroactive accounting [Page 76]
ENN0	Payments/Deductions: Bnk.tr., cash pmt. [Page 78]
EEND	End of payroll process. [Page 80]

Payroll initialization

Payroll initialization

Purpose

The first step in processing the payroll schema is initialization. To do this, use the subschema **EINO**.

This subschema specifies important information or performs actions relevant to the posterior payroll processing.

See also:

[Payroll initialization \[Ext.\]](#)

Requirements

Make the appropriate settings in the system Implementation Guide and maintain all the infotypes and necessary data.

Process

The schema **EINO** (Payroll initialization) performs the following activities:

- Specifying the program type (posting or evaluation) to be processed
- Setting the control for database maintenance
- Setting the control for reading infotypes
- Importing time management infotypes
- Specifying the check with the personnel control record, checking whether the payroll area for payroll execution has been Released. Otherwise, the employees of that specific payroll area are excluded from the process

Result

The payroll process is initialized with the corresponding control data.

Reading of basic data

Purpose

The step corresponding to basic data reading is processed in the payroll schema through the subschema **EBDO**.

Requirements

The correct data must be in the infotypes.

[Basic Pay \(0008\) \[Ext.\]](#)

[Social Insurance \(0061\) \[Page 125\]](#)

[Contract Management \(0016\) \[Page 133\]](#)

[Tax Data \(0062\) \[Page 85\]](#)

[Seniority \(0092\) \[Page 36\]](#)

Process

The subschema **EBDO** (Basic data Spain) processes the following functions:

- The function **WPBP** (Workplace Basic Pay) includes the employee basic pay and workplace data in the internal table WPBP. The wage types in the infotype '*Basic pay*' (0008) are also stored in the internal table IT, which means they are available for the calculation process for the subsequent processing steps. The WPBP function specifies moreover, whether in a payroll run period events to be considered separately have occurred and makes the corresponding splits.
- The **P0061** reads the Social Insurance data of infotype '*Social Insurance*' (0061) and places it in the internal table SV. If there have been changes in the Social Insurance keys or in the contribution conditions, a split is made.
- The function **P0480** reads the data relating to the employee contract in the infotype '*Contract management*' (0016).
- The **P0062** function reads the tax data of infotype '*Tax data*' (0062) and places it in the internal table ST. If there have been changes in the payment keys or other relevant data, a split is made.
- The **P0092** function reads the data relating to seniority in the infotype '*Seniority*' (0092).

Result

The basic data and wage types are included in the processing tables of the payroll schema to be processed.

Reading of last payroll results

Reading of last payroll results

Purpose

The step corresponding to the import of results from the previous payroll period is performed through the subschema **ELR0**.

Requirements

You must have made a previous payroll run.

Process

The subschema **ELR0** (read last payroll results) imports to the payroll schema those wage types generated and recorded in the previous period, to process them in the current period. These wage types refer generally to absences and overtime.

To do this,

- it imports the last payroll results to the result table ORT
- it transfers to the LRT table the relevant wage types for processing in the current payroll through the personnel calculation rule **E006**. This rule looks for the processing class **06** in the wage types.

The wage type is either imported or not, depending on the value that the processing class **06** is assigned in the processing classes, cumulations and evaluation classes table. This table is set in different points of the Implementation Guide depending on the wage type and performs the wage type specification assignment.

The values that the processing class **06** can adopt are:

0	Not imported
1	Imported
2	Imported due to being same year
4, 5, 6, 9	Renamed

Result

The previous result wage types are included in the current payroll process.

Time Data Processing, Current Period

Purpose

The subschema **ET00** processes the time information for determining work schedules and generating valuation bases required during the payroll run.

See also:

[Time evaluation and HR payroll \[Ext.\]](#)

Requirements

You should have maintained the time management ifotypes and generated the employee's personal calendar.

See also:

[Generation of Spanish personal calendar \[Page 81\]](#)

Process

The subschema **ET00** (Time data processing) processes the following calculation rules and functions:

- The **CHKPC** function checks whether the employee personal calendar has been generated.
- Within the processing phase for shift change compensation:
 - If shift change compensation entitlement exists, the **EAUTO** function first generates the personal shift plan (PSP) for the self-insurance companies that make insurance payments for employees with temporary incapacity (TI) even when they are not active in the company. Otherwise, the **GENPS** function generates the said personal shift plan (PSP).
 - the **PITAB** function resets the table DPS (shift change compensation)
 - the **P2003** function imports the substitutions recorded in the infotype 2003 and uses them to substitute the personal shift plan (PSP) data.
 - If the said entitlement does not exist, the personal shift plan (PSP) is created directly, either through the **EAUTO** function or the **GENPS** function accordingly.
- The **PARTT** function prepares the partial period factors.
- The **EVDI** calculation rule calculates the corresponding valuation bases, evaluating the daily wage types that flow into the payroll through the infotype 'Basic Pay' (0008) in currency per day. To do this, it processes accordingly
- the calculation rule **E010** (Create basic pay valuation bases) and
- the calculation rule **E013** (Divide basic pay valuation bases).
- The calculation rule **E010** determines the daily basis for deferred period wage maintenance during temporary incapacity.
- The **EMO0** rule sets the employee grouping for access to deferred period payroll tables for Spain.
- The **ENAB** function values absences.

Time Data Processing, Current Period

- The **DAYPR** function starts daily processing of time data.
- The **EPAB** rule records the wage type for calendar days absences where there are relevant TI absences as well as the XILT variable, that will be used later for benefits, wage maintenance and bonuses.
- The **P2010** function processes information on employee remuneration.
- The **EHEXT** function processes overtime
- The **P0083** function processes leave compensation
- The **X015** function valuates the time wage types.
- The **E020** rule cumulates the gross amount and stores the wage types generated by the time subschema in the RT table.
- The **EHU0** rule processes the deduction-in-case-of-strike wage types (processing class 64).
- The **EHU1** rule determines calculation of the Social Insurance contribution bases depending on strike category (notified, unnotified)

See also:

[Strike processing \[Page 61\]](#)

- The **EDSS0** function calculates values of the time variables necessary for calculation of apportionment and Social Insurance contribution bases.

Result

All the time information is included and valuated in the payroll process.

Time Data Processing, Deferred Period

Purpose

The subschema **ET0D** processes the time information for determining work schedules and generating payroll valuation bases for deferred period.

See also:

[Time evaluation and HR payroll \[Ext.\]](#)

Requirements

You must have generated the employee personal calendar

See also:

[Generation of Spanish personal calendar \[Page 81\]](#)

Process

The subschema **ET0D** (Time data processing, deferred period) processes the following calculation rules and functions:

- The **CHKPC** function checks whether the employee personal calendar has been generated.
- Within the processing phase for shift change compensation:
- If shift change compensation entitlement exists, the **EAUTO** function first generates the personal shift plan (PSP) for the self-insurance companies that make insurance payments for employees with temporary incapacity (TI) even when they are not active in the company. Otherwise, the **GENPS** function generates the said personal shift plan (PSP).
- the **PITAB** function resets the table DPS (shift change compensation)
- the **P2003** function imports the substitutions recorded in the infotype 2003 and uses them to substitute the personal shift plan (PSP) data.
- If the said entitlement does not exist, the personal shift plan (PSP) is created directly, either through the **EAUTO** function or the **GENPS** function accordingly.
- The **PARTT** function prepares the partial period factors.
- The **EVDI** calculation rule calculates the corresponding valuation bases, valuating the daily wage types that flow into the payroll through the infotype 'Basic Pay' (0008) in currency per day. To do this, it processes accordingly
- the calculation rule **E010** (Create basic pay valuation bases) and
- the calculation rule **E013** (Divide basic pay valuation bases).
- The calculation rule **E01D** determines the daily basis for deferred period calculation of wage maintenance if a temporary incapacity occurs.
- The **EMOD** rule sets the employee grouping for access to deferred period payroll tables for Spain.
- The **ENAB** function valuates absences.

Time Data Processing, Deferred Period

- The **DAYPR** function initiates daily processing of time data.
- The **EPAB** rule records the wage type for absence calendar days where there are relevant TI absences as well as the XILT variable, that will be used later for benefits, wage maintenance and bonuses.
- The **P2010** function processes information on employee remuneration.
- The **EHEXT** function controls the annual overtime limit.
- The **EBED** rule controls whether the employee is ABSENT from the company.
- The **EHBD** writes the corresponding amounts in the overtime payment wage types, where the employee has caused an absence in the company and there is overtime payable in the previous payroll period.
- The **P0083** function processes the leave compensation
- The **X015** function evaluates the time wage types.
- The **E020** rule cumulates the gross amount and stores the wage types generated by the time subschema in the RT table.
- The **EHU0** rule processes the deduction-in-case-of-strike wage types (processing class 64).
- The **EHU1** rule determines calculation of the Social Insurance contribution bases depending on strike category (notified, unnotified)

See also:

[Strike processing \[Page 61\]](#)

- The **EDSS0** function calculates the values of the time variables necessary for calculation of apportionment and Social Insurance contribution bases.

Result

All the time information is included and valued in the payroll process.

Reading of other payments

Purpose

You perform the step corresponding to the reading of other payments or deductions and additional payments through the subschema **EAP0**.

Requirements

Maintain the infotypes

- [Other Payments/Deds \(0014\) \[Ext.\]](#)
- [Additional Payments \(0015\) \[Ext.\]](#)

Process

The subschema **EAP0** (reading of other payts (Inf. 0014,0015)) completes the employee basic wage with the wage types corresponding to other payments/periodic deductions or, where applicable, additional payments in the payroll schema. To do this, use the calculation rule **E011**.

The calculation rule **E011** loads the data from infotypes 'Other income and deductions' (0014) and 'Additional Payments' (0015) and imports the corresponding wage types to the payroll schema in accordance with the special processing that the same are assigned in processing class **47**.

The processing class **47** can have the following parameters:

A	Without special processing
F	Bank Agreement: Suppressed Holidays

Result

The other payment wage types are included in the current payroll process.

Travel Expenses

Travel Expenses

Purpose

You process travel expenses within the payroll schema using the subschema **EREI**.

This subschema transfers the relevant employee travel expense data to the internal table IT and afterwards distributes the corresponding costs.

Process

The subschema **EREI** calls the function **ASREI**.

The **ASREI** function cumulates all employee travel expenses per period in wage types and imports the said wage types to the payroll schema.

Result

The employee travel expenses are included in the payroll process.

Strike Processing

Purpose

You carry out the strike processing within the payroll schema using the subschema **EHU0**.

Requirements

You have previously processed the time data from subschema **ET00/ET0D** in time management.

Process

The subschema **EHU0** (Strike processing) is integrated in subschema **ET00/ET0D** in time management, specifies whether or not the unpaid absences due to strike are used for Social Insurance contributions and processes the following calculation rules:

- The **EHU0** rule processes and cumulates the wage types of deductions due to **notified strike** and **unnotified strike**, in accordance with the value that the processing class **64** has in these wage types.

The processing class **64** is set in the table of processing classes, cumulation and evaluation classes in different areas of the Implementation Guide and can have the following values:

0	The wage types are not deducted in the case of a strike
1	The wage types are cumulated to be deducted, and each one is cut according to strike length in relation to the payroll period

- Rule **EHU1** executes the corresponding Social Insurance contribution calculation.

Result

The unpaid strike absences are valued in the payroll process.

Automatic Special Payments, Current Period

Automatic Special Payments, Current Period

Purpose

The automatic calculation of special payments and their allocation over the year is performed through the subschema **ESP0**.

Requirements

The corresponding data must be available.

Process

The subschema **ESP0** (Special Payments, autom.gener.) processes the following functions and calculation rules:

- Imports the last payroll result.
- Completes the dates table.
- The **SPA** function processes all the special payments to which the employee is **entitled**. To do this, it calculates the amount corresponding to the current calculation period, determining the moment of calculation of the valuation bases and the payment date of special payments.
- The calculation rule **ESPB** values the wage types generated by the **SPA** function at split level to create valuation bases
- Within the special payments generation and valuation, the calculation rule **XSPD** eliminates the split indicator CNTR3 of all the relevant wage types depending on the value they have in processing class **48**.

Processing class **48** is set in the table of processing classes, cumulation and evaluation classes in different points of the Implementation Guide and can have the following values:

0	The split indicator is not eliminated
1	The split indicator is eliminated

- With the **EPRO0** function you obtain the apportionment of the special payments for calculating the Social Insurance contribution bases. This function processes the SPECIFIC RULE where the special payments are valued: the rule **ESPB**.

Result

The special payments are valued within the payroll process.

Automatic Special Payments, Deferred Period

Purpose

In the case of deferred payroll periods, the automatic calculation of special payments and their allocation over the year is performed through the subschema **ESPD**.

Requirements

The corresponding data must be available.

Process

The subschema **ESPD** (Special Payments, autom.gener.) first imports the results from the previous period. Afterwards, this subschema processes the following calculation rules and functions.

- It imports the last payroll result.
- It completes the dates table.
- The **SPA** function processes all the special payments to which the employee is **entitled**. To do this, it calculates the amount corresponding to that specific period, determining the date for calculating the valuation bases and the payment date for the special payments.
- The calculation rule **ESPB** values the wage types generated by the **SPA** function at split level.
- The **SPU00** function specifies the special payment.transfer date.
- Within the generation and valuation of special payments, the calculation rule **XSPD** eliminates the split indicator CNTR3 of all the relevant wage types depending on the value they have in processing class **48**.

Processing class **48** is set in the table of processing classes, cumulation and evaluation classes in different points of the Implementation Guide and can have the following values:

0	The split indicator is not eliminated
1	The split indicator is eliminated

- With the **EPRO0** function you obtain the apportionment of the special payments for calculation of the Social Insurance contribution bases. This function processes the SPECIFIC RULE where the special payments are valued: the rule **ESPB**.

Result

The special payments are valued within the payroll process for deferred period.

Loan Processing

Loan Processing

Purpose

The processing of the company loans granted to the employee is carried out using the international subschema **XLON**.

Requirements

The loan should be registered in the system via the ['Loans' \(0045\) \[Ext.\]](#) infotype

Process

First, the **XLON** subschema imports the last payroll results

Next, it processes the function **P0045** twice:

- With the **GRSS** (gross) setting, master data is imported and basic calculations are made, such as the calculation of interests and payments in kind.
- With the setting **NET** (net), the relevant deductions are determined. For example, ordinary repayment, special repayment via the payroll and interests due.
- The wage types generated are imported to the RT table together with the calculated balances.
- In this step all types of loans generated by the system can be accessed using a calculation rule.

Result

The loan data is included in the payroll process

Factoring, current period

Purpose

Within the payroll schema, the subschema **EAL0** carries out the factoring of specific wage types for situations that may occur sporadically (temporary incapacity, leaving, unpaid absence, etc.) for calculating of the relevant reductions.

Requirements

All the necessary data from the steps previous to the payroll process (time, temporary incapacity, etc.) must be available.

Process

The subschema **EAL0** (Factoring) performs the following activities:

- It generates the wage types /801 to /816 through the function **GEN/8**, and creates the partial period factors that are used for calculating the amounts to be factored through the rule **EPPF**.
- With the rule **ECM0** you determine the monthly values for cost accounting, depending on the value that the processing class **31** has in the affected wage types.

The processing class **31** is set in the table of processing classes, cumulation and evaluation classes in different areas of the Payroll Implementation Guide and can have the following values:

0	The wage type does not cause any debit/credit at the cost center
1	Determine and differentiate paid absences
2	Determine and cumulate paid absences
3	Determine paid absences and unpaid absences

- Next, the subschema determines whether a temporary incapacity exists by using the payroll rule **EILO**.
- If it does, the **ESBT** function cumulates directly in the auxiliary table AIT those wage types corresponding to the planned contribution bases without cutbacks for sick days, necessary for the TI regulatory base in entry month. The said wage types are processed depending on the value of processing class **20**.

The processing class **20** is set in the table of processing classes, cumulation and evaluation classes in different areas of the Payroll Implementation Guide. The values of this processing class indicate the manner of cumulating and transferring the appropriate wage types to the results table.

- In the next step, the subschema values the relevant parts of the employee basic pay with the previously specified partial factors through the **EVAL** rule. The **EVAL** rule assigns a partial period factor for calculating the corresponding cuts to the wage types generated by the infotypes 'Basic pay'(0008) and 'Periodic payments and deductions' (0014) To do this, it looks for the processing class **10** in the relevant wage types. Depending on the values

Factoring, current period

assigned (between 1 and 16), it multiplies the wage type by a factor /80n, determined by the **EPPF** rule.

- Calling subschema **EILO** (Social Insurance guarantees and payments), the subschema determines the regulatory basis to be used for calculating Social Insurance and the corresponding payments and supplements.
- It processes the rule **EIRE** to cumulate the tax bases for adjustment according to the values of the processing class **68**. This processing class is fixed, like the others, in the table of processing classes, cumulations and valuation classes in the Payroll Implementation Guide: It determines the wage types that will form part of the wage types that the program for taxable incomes assessment (RPIGA0E0) will value in the case of an assessment within the year, for example, upon producing an adjustment of the employment tax rate, and to what concept they belong.
- Calling up the **ESCO** (Limit wage types according to T512C) rule, it sets the deduction free costs via the split of the corresponding wage types, using the **08** processing class. This processing class identifies the wage types that should be divided in a part subject to employment tax and another part exempt from employment tax, according to the table T512C. For an example and for more information, see the documentation corresponding to the [calculation of payments in kind \[Page 99\]](#).
- Through the calculation rule **X023** it cumulates the resulting gross amounts in the wage types that continue the calculation process. This cumulation is performed depending on the criteria established in the values of processing class **20** mentioned above.
- Finally, once the wage types have been aggregated through the calculation rule **X023**, the amounts are cumulated to the Gross amount according to the time indicators for cost distribution, through the calculation rule **X025**.

Result

The corresponding amounts are reduced and stored in the payroll process

Factoring, current month

Purpose

Within the payroll schema, the subschema **EAL0** carries out the factoring of specific wage types for situations that may occur sporadically (temporary incapacity, leaving, unpaid absence, etc.) for calculating the corresponding reductions for deferred period.

Requirements

All the necessary data from the steps previous to the payroll process (time, temporary incapacity, etc.) must be available.

Process

The subschema **EAL0** (Factoring M.D.) performs the following activities:

- It generates the wage types /801 to /816 through the function **GEN/8**, and creates the partial period factors that are used for calculating the amounts to be factored through the rule **EPPF**.
- With the rule **ECM0** you specify the monthly values for cost accounting, depending on the value that the processing class **31** has in the affected wage types.

The processing class **31** is set in the table of processing classes, cumulation and evaluation classes in different areas of the Payroll Implementation Guide and can have the following values:

0	The wage type does not cause any debit/credit at the cost center
1	Determine and differentiate paid absences
2	Determine and cumulate paid absences
3	Determine paid absences and unpaid absences

- Next, the subschema determines whether a temporary incapacity exists by using the payroll rule **EILO**.
- If it does, the **ESBT** function cumulates directly in the auxiliary table AIT those wage types corresponding to the planned contribution bases without cutbacks for sick days, which are necessary for the TI regulatory basis in the month of entry. The said wage types are processed depending on the value of processing class **20**.

The processing class **20** is set in the table of processing classes, cumulation and evaluation classes in different areas of the Payroll Implementation Guide. The values of this processing class indicate the manner of cumulating and transferring the affected wage types to the results table.

- In the next step, the subschema values the relevant parts of the employee basic pay with the previously specified partial factors, through the **EVAL** rule. The **EVAL** rule assigns a partial period factor for calculating the corresponding cuts to the wage types generated by the infotypes 'Basic pay' (0008) and 'Periodic payments and deductions' (0014) To do this, it looks for the processing class **10** in the affected wage types. Depending on the values

Factoring, current month

assigned (between 1 and 16), it multiplies the wage types by a factor /80n, determined by the **EPPF** rule.

- Calling [subschema EILD \[Page 69\]](#) (D.P. Social Insurance guarantees and benefits), it determines the regulatory basis to be used for calculating the Social Insurance and the benefits and supplements for deferred period.
- Through the calculation rule **X023**, it cumulates the resulting gross amounts in the wage types that continue the calculation process. This cumulation is performed according to the criteria established in the values of processing class **20** mentioned above.
- Finally, once the wage types have been aggregated through the calculation rule **X023**, the amounts are cumulated to the Gross amount according to the time indicators for the cost distribution, through the calculation rule **X025**.

Result

The amounts corresponding to the TI cases for deferred period are reduced and stored in the payroll process

Social Insurance guarantees and benefits for deferred period

Purpose

Within the subschema [EALD \[Page 67\]](#) (Deferred period factoring), the subschema **EILD** carries out the necessary steps to calculate the Social Insurance guarantees and benefits for deferred period.

Process

The subschema **EILD** calculates Social Insurance guarantees and benefits for deferred period in case of temporary incapacity as follows:

- Consulting the human resources calculation rule **EILO**, it determines first whether or not there is an IT situation in the payroll period.
- If so, it calls the function **EBPI0**. This function, common to current and deferred period, calculates the benefits that the employee receives from the Social Insurance in temporary incapacity situations. To do this, it values the number of calendar days of each TI absence in the period with the corresponding regulatory basis (non-industrial risks, IA/ID or IA/ID overtime).
- Using the system wage types where the benefits corresponding to the different disease or accident intervals set by the **EBPI0** function, the **EPD** function creates the user wage types with amounts corresponding to Social Insurance benefits payable to the employee which will pass on to the following payroll period..
- The relevant wage types for deferred period TI processing, generated and passed on to the next period by the **ECPD** function, are read from the ORT through the function **ELRD**, and are processed in the current payroll period.
- Calling the calculation rule **EILD**, the subschema determines if there is a TI situation in the previous period. If so,
- The **ECGD** rule calculates the corresponding wage maintenance
- The **EC5D** rule calculates by difference the amount of the supplements to the Social Insurance TI, IA/ID and maternity benefits from 1.1.1995.
- With the rule **ERSD** it determines the corresponding cutbacks, depending on the value that the processing class **63** has in the affected wage types. Depending on that value, the wage types are directly transferred to the OT table or factored according to the number of calendar days in the month.
- If the has left the company (rule **EBED**), the function **ERPD** recovers the corresponding Social Insurance benefits for deferred period. To do this, it converts the credit wage types corresponding to the auxiliary wage types necessary so that the relevant amounts for this situation are taken into account when it comes to printing the contribution forms for the Social Insurance, through the program **RPCTCEE0**.

Result

The Social Insurance benefits and guarantees are included in the payroll for deferred period

Social Insurance guarantees and benefits for deferred period

Calculation of employment tax.

Purpose

You perform the tax calculation through subschema **EST0**. This subschema calculates the employee employment tax deductions and payments and assigns the corresponding payee keys to be processed on carrying out the main payroll schema.

Requirements

The previous steps must have taken place in the payroll schema. These are a condition for performing this process correctly.

Process

The subschema **EST0** (tax calculation) processes the function **EST00**: The function **EST00**:

- Assigns the tax basis wage type to a payee key wage type, depending on the payee key assigned to the employee in the infotype 'Tax data' (0062)
- Determines the deduction percentage to be applied to the general tax basis and to the payment-in-kind tax basis.
- Determines the tax deduction and payment amount.
- stores the results in the internal table IT and, depending on the parameter set, also stores them in the results table RT.

The function **EST00** can have the following parameters:

0	Deduction of the withholding amount is always carried out in the month being processed.
1	In the case of retroactive accounting also including the previous year, the differences in the tax bases are dragged into January of the following year. The results are also stored in the RT table.
2	In the case of retroactive accounting, the differences in the tax bases are dragged into the month in which the calculation is being carried out. The results are also stored in the table RT.

Result

The payroll calculation includes determination of the deduction amount of the employee employment tax.

See also:

[Calculation of Employment Tax in payroll \[Page 91\]](#)

Social Insurance, current period

Social Insurance, current period

Purpose

You perform the calculation of the Social Insurance contribution bases and contributions through the subschema **ESV0**.

Requirements

The previous steps have been performed in the payroll schema. These steps are a condition for performing this process correctly.

Process

The subschema **ESV0** (Social Insurance - bases and contributions) processes the following functions and calculation rules:

- The **ESVX** rule processes the bases that contain amounts for items not subject to contribution, but for which you must make a contribution above a certain limit.
To do this, it uses the processing class **65**. The values of this processing class specify the processing type corresponding to each basis not subject to contribution, according to the following options:

0	No contribution for item
1	contribution for item above a percentage of the statutory minimum wage

- The **ESV00** function performs the actual calculation. It calculates the contribution bases for statutory contributions, IA and ID, the regulatory bases for the following payroll period and Social Insurance contributions, as well as the rebates or reductions which are produced due to work contracts. With parameter **1**, the calculation is performed in the current period.
- The **ESVM** rule stores the Social Insurance contribution wage types for employees in situation of maternity from 1/1/1995.
- The **ESV0** rule stores the Social Insurance contribution wage types in the RT internal table and cumulates the corresponding company and employee contribution wage types.

Result

The Social Insurance contribution amounts for the employee are determined in the payroll process.. Afterwards you generate the remuneration statements and make the corresponding bank transfers. It is also possible to perform other evaluations relating to Social Insurance.

See also:

[Calculation of Social Insurance in the payroll \[Page 135\]](#)

Factoring, deferred period

Purpose

The calculation of the deferred time period Social Insurance contribution bases and contributions is performed through the subschema **ESV0**.

Requirements

The previous steps have been performed in the payroll schema. These steps are a condition for performing this process correctly.

Process

The subschema **ESV0** (Social Insurance – deferred period) processes the following functions and calculation rules:

- The **ESVX** rule processes the bases that contain amounts for items not subject to contribution, but for which you must make a contribution above a certain limit.
To do this, you use the processing class **65** whose values specify the process type corresponding to each base not subject to contribution, according to the following options:

0	No contribution for item
1	contribution for item above a percentage of the statutory minimum wage

- The **ESV00** function performs the actual calculation. It calculates the contribution bases for statutory contributions, IA and ID, the regulatory bases for the following payroll period and Social Insurance contributions, as well as the rebates or reductions which are produced due to work contracts. With parameter **2**, the calculation is performed for deferred period.
- The **ESVM** rule stores the Social Insurance contribution wage types for employees in situation of maternity from 1/1/1995.
- The **ESV0** rule stores the Social Insurance contribution wage types in the RT internal table and cumulates the corresponding company and employee contribution wage types.

Result

The deferred period Social Insurance contribution amounts of the employee for TI industrial risks are determined in the payroll process.

See also:

[Calculation of Social Insurance in the payroll \[Page 135\]](#)

Membership Fees

Membership Fees

Purpose

The step corresponding to the calculation of membership fees of the employee is performed through the subschema **ELR0**.

Requirements

The infotype 'Associations' should be maintained (0057).

Process

The subschema **ECA0** (Membership fees) reads the data of the infotype 0057, calculates the corresponding fees and stores the result in the internal IT table.

Result

The corresponding amounts are calculated and included in the payroll process.

Net overview, amount payable

Purpose

The amounts obtained in the payroll process are grouped in a final step to form the net overview and, then, to set the amount payable, by the international subschema **XNA0**.

Requirements

All the previous steps of the payroll process have been carried out.

Process

The **XNA0** subschema (Net Overview, amount payable) prepares the Net overview and sets the amount payable to the employee carrying out the following steps:

- With the help of the calculation rule X030, calculates the legal Net amount (Gross amount less deductions) that correspond to the employee, as well as the total costs of the company. To do this, the rule **X030** consults the processing class **05** and processes the wage types affected depending on the value that they have in this processing class.

The values that the processing class **05** can have are:

0	Store without split indicator
1	Store without split indicator, add to the legal Net amount and the total costs of the company.
3	Transfer without split indicator
4	Store without split indicator, subtract from the legal Net amount
5	Store without split indicator, subtract from the total costs of the company.

- The rule of calculation of human resources X040 calculates the amount to pay prior to transfer for the employee, adding the wage types Payments/deductions (/110) and legal Net amount (/550) to the wage types Payment amount (/560) and Remaining payment amount (/562) and transferring them to the results table. The wage type Wage/salary + company costs (/700) is transferred to the results table RT.
- Next, calling the calculation rule X04A, the subschema processes the wage types Credit (/561) and Carry Forward for the next month (/565), subtracting or adding them from/to the payment Amount (/560). In the same way, it process the wage types for quantities pending from previous months.

Result

In the payroll process the legal Net amount wage types have been grouped and the amount to be paid to the employee has been set.

Retroactive accounting

Retroactive accounting

Purpose

In one of the final steps of the payroll process, the retroactive accounting of payments of remuneration that, for one reason or another, are no longer consistent with the original payroll run, are carried out. This step is carried out with the help of subschema **ERRO**.

Requirements

There are payroll results of previous periods.

Process

Making use of different personnel calculation rules, the subschema ERRO (Retroactivity) carries out the following steps

- Consults whether the process is an original payroll run or a retroactive accounting run.
- *Original payroll run*: It reads the differences found with the help of the calculation rule **X041**. This rule adds up the recalculation differences generated by the retroactive accounting of periods prior to the amount to pay of the current period.
- *Retroactive accounting run*:
- Imports the last payroll result (original payroll run or old retroactive accounting) to the ORT table by means of the calculation rule **X048**.
- Carries out a loop over the results of previous periods:
- Through the rule E042, it creates the differences and transfers the wage types of the latest payroll results for the retroactive calculation. The wage types already transferred in a previous payroll run cannot be modified later and for this reason should be moved without modification. In addition, according to their class, certain wage types are transferred either to the RT results table or to the difference table DT, or they are added or subtracted to/from the wage types Recalculation difference (/551), Payment amount (/560) or Payments/deductions (/110).
- With the rule **X047**, it sets the new payment amount (final), that flows to the Payments/deductions wage type (/110).
- Next, the BTFIL function includes in the process the transfers that have occurred in the latest payroll End of the loop.
- The personnel calculation rule X043 differentiates between two cases. In the first case it is assumed that a payment amount was set in an earlier payroll for a retroactive accounting period The new payment amount (/560) is compensated with the amount of the wage type Recalculation difference (/551) (given that, in the majority of cases, the amount of the wage type (/551) is the amount of the original payment). In the second case, it is assumed that the payment amount has not yet been set for a retroactive accounting period in an earlier payroll. In this case, it carries out the same steps as in the first step, but additionally reduces to 0 the amount payable in the internal table Input.
- If the loop has been processed, the calculation rule **X043** stores the new payment amount, set by the rule **X047**, in the differences table (internal table DT).

See also:

[Retroactive Accounting in Employment Tax Calculation \[Page 93\]](#)

Payments/Deductions in the Net amount and transfers

Payments/Deductions in the Net amount and transfers

Purpose

In this last step in the payroll process, the subschema ENNO calculates the total payment amount, taking into account the net payments and deductions. Afterwards, the transfers are carried out, which could be either external bank transfers or salary transfers. Likewise, possible amounts pending from previous months are checked and taken into account.

Requirements

All the previous steps of the payroll process have been carried out.

Process

The subschema **ENNO** (Net Payments/deductions and Transfer) carries out the following steps:

- Consults whether it is an original payroll run. If so,
- Calls personnel calculation rule **X055**, which imports the external bank transfers of the infotype '*External Bank Transfers*' (0011).
- Afterward, with the help of the personnel calculation rule X045, it reads the net payments/deductions and stores them in the results table (RT internal table) according to the values of processing class 25 in the relevant wage types.

The processing class **25** can have the following parameters:

0	The wage type is transferred to the RT table without modification
1	The wage type is transferred to the RT in compacted form and given a transfer number.

- Processes transfers of quantities pending from previous payroll runs, through the rule **X046**.
- With the rule **EE46**, it checks the cash payments already made to the employee.
- With the rule **X047**, it sets the new payment amount (final), that flows to the Payments/deductions wage type (/110).
- The rule **X050** reads the data of the bank details of the infotype '*Bank details*' (0009) for the salary transfer.
- Whether it is an original payroll run or a retroactive accounting payroll run, the rule E046 transfers to the results table RT the final amount payable to the employee, including all the relevant wage types.

Result

With this last step, the payroll process reaches its conclusion.

Payments/Deductions in the Net amount and transfers

End of the payroll process

End of the payroll process

Purpose

The last step processed by the payroll schema is the end of the payroll process. To do this, it uses the subschema **EEND**.

This subschema processes the necessary final check and closes the calculation process.

Requirements

All the previous steps of the payroll process must have been carried out successfully.

Process

The schema **EEND** (End of payroll process) performs the following activities:

- Checks if the internal processing table (table IT) has been processed completely for the corresponding personnel number, and is, therefore, empty. To do this, it uses the calculation rule **XO70**. If not, the payroll is cancelled for that specific personnel number.
- Exports the payroll results to the payroll account and carries out the assignment of transfers.
- Cumulates the corresponding wage types in the cumulations table.
- Checks whether it is an off-cycle payroll run, and if so, exports the relevant results to the results table.
- Prints the payroll results in the payroll log.

Result

The payroll process has finished

Generation of Spanish Personal Calendar

Use

The generation of the personal calendar is necessary to perform Spanish payroll.

Requirements

In the payroll Implementation Guide the settings specified under *Payroll* → *Personal calendar* have been carried out

- Set absence modifier
- Set relevant absences
- Define the generation of personal calendars

Functional Characteristics

You generate the Spanish national calendar through the program '*Generation of Spanish personal calendar*' (RPTGENE0).

Activities

Run this program every month for all employees for whom you must run the payroll.

You will gain access to the program from the menu 'Payroll Spain' under *Subsequent Activities* - → *Period-Independent* → *Evaluation* → *Personal Calendar*

For more information read the documentation for this program under 'Application Help' in the selection screen.

Employment Tax Deduction

Employment Tax Deduction

Purpose

The employer must deduct employment tax (IRPF) from the monetary payments he pays his employees for services rendered. Likewise he must make employment tax deduction payments for the payments in-kind he or she makes.

Another obligation that supplements the above and the employer must also perform is that of declaring and paying the deducted amounts to the authorities.

This application component contains all the necessary functions for processing the employment tax deductions and payments for the Internal Revenue Service in accordance with the latest legal requirements, including those established in the new regulatory legislation of 1/1/1999.

Integration

The calculation of employment tax deductions and payments forms part of the payroll process.

See also:

[Calculation of Employment Tax in the Payroll \[Page 91\]](#)

Features

This component covers the following functions:

- Maintenance of the tax [master data \[Page 83\]](#)
- Calculation of employment tax deductions and payments including processing of [retroactive accountings \[Page 93\]](#) and [payments in kind \[Page 99\]](#)
- Composing the corresponding [legal reports \[Page 109\]](#) and sending them to the Internal Revenue Service.

Employment Tax (IRPF) Master Data

Purpose

This process describes the maintenance of the relevant master data for calculating employment tax deductions and payments and other deductions for each employee.

Requirements

In the Implementation Guide for Personnel Administration the necessary activities relating to the tax master data, specified under *Human Resources Administration* → *Payroll Data* → *Employment Tax Deduction* have been carried out:

- Set tax modifier according to province
- Assign province to personnel area/subarea
- Define payment keys
- Assign customer subtypes to legal grades
- Manage type of employment tax deduction calculation
- Set employment tax (IRPF) deduction minimum deduction percentage for special cases
- Specify reason for employment tax (IRPF) deduction percentage change

Process

You maintain the master data relating to employment tax (IRPF) through the infotypes *Tax Data* (0062) and *'Additional Income'* (0090).

The maintenance of the first infotype is obligatory, since without the employee tax data, it is not possible to perform payroll. The standard system provides this infotype for maintenance as part of the personnel action 'Recruitment'.

The second infotype is not taken into account in payroll, but is used to generate the models 110,111, 190 and 195 for the tax authorities.

To maintain the infotype 0062, fill in the fields corresponding to the following field groups in accordance with the information contained in the description of the infotype [Tax Data \(0062\)](#) [\[Page 85\]](#):

- Basic data
- Compensation
- Employment tax deduction percentage (IRPF)
- Adjustment

To maintain the infotype 0090, fill in the corresponding fields in accordance with the information contained in the description of the infotype ['Additional Income' \(0090\)](#) [\[Page 88\]](#):

Result

Once the fields have been filled, the data that the system needs as basis for the operation process relating to the employment tax (IRPF) calculation is stored in the infotypes.

Employment Tax (IRPF) Master Data

Infotype 'Tax data' (0062)

Definition

In this infotype you store the tax data for each employee.



You must fill in this infotype for all employees, since the information contained here is used by the system in a series of standard programs which are processed afterwards to create the corresponding evaluations for the Internal Revenue Service. At the same time, this information is used for statistical purposes.

Use

Through the data provided in this infotype, you supply the system with the conditions applicable to a certain employee for calculating the employment tax (IRPF) deductions and payments, and the form of taking them into account in payroll.



This infotype meets the requirements of the new regulatory legislation from 1/1/1999. The functional character of some of the infotype fields changes depending on the validity date and the tax modifier specified. If the date is before January 1st 1999 or the tax modifier corresponds to a region where the old employment tax (IRPF) calculation still applies, the functional character previous to the setting in force of the new regulatory legislation is still available.

Structure

The infotype 'Tax data' consists of the following field groups:

Basic data

This field group contains administrative and tax data relevant for payroll.

The tax payer's reference number field, NIF contains the value proposed by the infotype *Personal Data* (0002), if the accrediting identity documents correspond to a DNI (National ID card) or to a NIE (Alien Identity No.). In all other cases, this field is left blank and must be filled manually. The system checks the control digit.

The fields 'Province' and 'Tax modif.' specify the employment tax (IRPF) calculation mode for the employee.

- The value of the field 'Province' is proposed by the view 'Personnel area/subarea – Regions' depending on the [settings made \[Page 83\]](#) in the system Payroll Implementation Guide. The province indicated here is that where model 190 is submitted for the employee. The value of this field is also useful in preparing the system for future tax changes at a provincial level and unlinking the employment tax (IRPF) calculation module from the regional characteristic values when creating the Internal Revenue Service models (models 110/111, 190) at a future date.
- The 'Tax modif.' field specifies the type of calculation (previous to or later than 1/1/1999) of the employment tax (IRPF) to be applied to the employee, according to province. The value of this field is proposed by the table 'Assignment of tax modifier to Province' (V_5E20) in

Infotype 'Tax data' (0062)

which the assignment is carried out between province and tax modifier. You customize this table in the Payroll Implementation Guide.

In the calculation previous to 1/1/1999, the contents of the fields 'Marital status' and 'Family members' (No. descend.) is proposed by the infotype '*Personal Data*' (0002). You can manually modify the values proposed by the system in this field if necessary.

In the calculation following 1/1/1999, the contents of the fields 'Marital status' is taken from the infotype '*Personal Data*' (0002). Data about family members comes from infotype '[Family/related person' \(0021\) \[Ext.\]](#) and cannot be modified. You can obtain information relating to the dependents (parent or children) of the employee by choosing the glasses icon.

The value of the fields Payee key represents the employee's work relationship. You must select them depending on the tax modifier and these values are checked by the system.

Data entered in the field 'Personal situation' and 'Disability class' is used to calculate the employment tax deduction-exempt wage of the taxpayer.

Compensation

The fields in this group are for specifying the deduction basis (Settlement basis). You can enter the amounts of these fields either manually or by using the program '[Taxable income estimate' \(RPIGA0E0\)](#). [\[Page 103\]](#) This program carries out an estimate of the corresponding amounts and maintains the fields of this group based on the data available in the system.

The field 'Special Payments' behaves differently depending on the calculation used. If the date is before January 1st 1999 or the tax modifier corresponds to a region where the old employment tax (IRPF) still applies, the field 'Payments in kind' is not taken into account. Payments in kind that should be added to the settlement basis appear in the field 'Gross salary'. In this case the field 'Payments in kind' is maintained in the system for historical reasons (limit of 50.000 ESP) and cannot be changed due to the fact that compatibility problems arise with existing data from previous years in the customer systems. If the date is prior to 1.1.1999 (new calculation of employment tax (I.R.P.F.)), the payment in kind is added to the settlement basis and therefore carries, in the infotype, the sign '+'.
 The field 'Settlement basis' that is used to calculate the deduction type, is purely informative in this infotype. It is not relevant for checks relating to payroll.

Employment tax deduction (IRPF) percentage

The system calculates the percentage indicated in the field 'Calculated' of this field group automatically. This is the deduction rate applied directly to employees. In the field 'Applied' you can specify a percentage different from that calculated by the system, if required. If you fill in the field 'Applied', and the percentage applied is lower than the calculated one, you must also specify the corresponding reason in the field 'Reason change'.



In the case of payments in kind, the calculated percentage and not the applied percentage is used. If you wish to use the applied percentage, you should fix the corresponding constant in the payroll implementation guide, under *Employment Tax (I.R.P.F.)*. → *Set applied percentage for payments in kind*.

Adjustment

The fields in this group are reserved for the adjustment of the deduction type. The said adjustment is necessary, for example, if there is a change in the deductions taken into account initially to determine the deduction calculation basis due to the collective agreement or personal

Infotype 'Tax data' (0062)

or family circumstances, or also because after terminating the period initially foreseen in the contract, the employee continues working in the company or returns to work there at a later date.

The field 'Deductions' contains the amount corresponding to the employee deductions up until the moment of adjustment.

The field 'Gross amount paid' contains the amount corresponding to the gross amount received by the employee up until the moment of adjustment.

The amounts of these fields are maintained by the program '[Taxable income estimate \(RPIGA0E0\)](#) [\[Page 103\]](#) mentioned above. This program must be started on the date of change. The program makes a new estimate of the amounts payable to employee after adjustment, based on existing payroll results.

Integration

When you create a new record in this infotype, the system specifies default values for some fields that it takes from the data entered in the infotypes '*Organizational Assignment*' (0001), '*Personal Data*' (0002) and '*Family/Related Persons*' (0021).

When you record the entered data, the system reads the control tables set in the Implementation Guide under *Personnel Administration* → *Payroll Data* → *Employment Tax Deduction*, to check that the data is correct.

See also:

[Employment Tax \(IRPF\) Master Data \[Page 83\]](#)

Infotype 'Additional Income' (0090)

Infotype 'Additional Income' (0090)

Definition

This infotype contains the master tax data regarding payments made that, although they are not stored in the payroll results, should still be reflected in [employment tax reports \[Page 109\]](#). Likewise it is used to register in the system the payment of external professionals for services rendered and the corresponding amount deducted for the employment tax (I.R.P.F.).

This infotype is not included in payroll, but it must be taken into account that the system uses it to generate the models 110, 190 and 195 for the Internal Revenue Service. In addition, if you desire, it can be taken into account by the program RPIGAE0 when the time comes to carry out an [estimate of annual taxable income \[Page 103\]](#).



If you do not wish to use this infotype, you can load the data corresponding to Financial Accounting to create the above-mentioned forms.

Use

Through the data (amounts etc.) entered in this infotype, the system records the additional income an employee or third party has received and the corresponding amount deducted as employment tax deduction.

Likewise, as mentioned above, you use the data in this infotype to create the corresponding models for tax declaration to the Internal Revenue Service, as well as, optionally, to estimate the taxable income

Structure

The infotype 'Additional Income' consists of the following field groups:

Income data

This field group contains the data related to additional income in general.

The field corresponding to the tax modifier has special importance in relation to the elaboration of model 190 for the Internal Revenue Service. This field is automatically filled by the content of the analogous field of the infotype '[Tax data](#)' [Page 85] (0062). If the employee does not have infotype 0062, you take the tax modifier maintained in the new table 'Assignment of tax modifiers by province' (T5E20) for the province.

Field 'Payment key': The payment key specified here is the key through which the employee or external supplier obtains the payment. The value specified is checked by the system in accordance with the view 'Payment Keys' - infotype 0090, in which the creation of a record of this infotype for the payment key must be allowed.

Field 'Payment subkey': The new model 190 demands the breakdown of bases and deductions/payments per deduction subkey. That is why it is necessary to show the payment subkey in all registers of infotype 0090.

Field 'Payment': Since it is no longer possible to deduce the 'Payment in kind' characteristic from the payment key (previously payment keys F, H, J, L), you must explicitly indicate this condition in infotype 0090 by choosing one of the possibilities for payment type.

Infotype 'Additional Income' (0090)

- Monetary payment
- Payment in kind
- Deduction in kind
- Tax-deductible costs
- Contributions to Pension Plans or Social Compensation Provisions'

Irregular income

Since it is no longer possible to deduce the condition of 'Irregular income' from the payment key (previously payment key D allowed you to classify the payment as irregular income), you must explicitly indicate this condition in infotype 0090. In the model 190 it is necessary to show the reduction of regular performance. The fields of this group are used for that purpose. The field 'Amount reduction' should contain the amount corresponding to the reduction, while the field 'Percentage reduction' corresponds to the payment percentage demanded in some regions (Gipuzkoa, Alava).

Additional data

The fields in this field group are purely informative and are at the customer's disposal.

Integration

When you create a new record in this infotype, the system specifies default values for some fields, which it takes from the data entered in the '*Organizational Assignment*' infotype (0001) and '*Personal Data*' infotype (0002).

See also:

[Employment Tax \(IRPF\) Master Data \[Page 83\]](#)

Infotype Family/Related Person (0021)

Infotype *Family/Related Person* (0021)

Definition

In this infotype you store the data corresponding to the family and related persons of each employee. This information is relevant for the calculation of the deduction type. You can only view and maintain it in this infotype.



Please read the general description of this infotype: [Family/Rel.Person \(0021\) \[Ext.\]](#)

Use

In this infotype, and as part of the master data relevant for the employment tax deduction calculation, you maintain the data corresponding to the family members and related persons dependent on the employee. You can view the data entered in this infotype in the field 'No. descend' of the infotype [Tax data \(0062\) \[Page 85\]](#). This data is used to determine the deduction type.

Structure

'Employment tax deduction relevant data' field group

In this field group you can enter information related to the dependents of the employee that are relevant for employment tax (I.R.P.F.)

Given that the calculation of employment tax should consider both ancestors and descendants, and that in both cases, distinguish between different situations when the time comes to fix the application factor of the family minimum, you can choose here the appropriate option for the register that you are creating

You will find more detailed information in the individual fields of this field group.



To check whether all the steps have been carried out correctly, it is recommended to see the infotype [Tax data \(0062\) \[Page 85\]](#), press the button for showing in detail the number of family members and check that the system really does take into account the ancestor maintained in this infotype

Calculation of Employment Tax in the Payroll

In the SAP R/3 system, you calculate employment tax deductions and payments in the payroll process for a specific tax period.

If you have defined an applied deduction rate in the infotype [Tax data \(0062\) \[Page 85\]](#), the system will take this as the employment tax deduction rate. Otherwise, if you have not defined an applied deduction rate, the system specifies a deduction rate according to the regional code and the payee key and subkey (calculated rate).

The calculation of the employment tax deduction and payments includes [retroactive accounting \[Page 93\]](#) and [payments in kind \[Page 99\]](#) through the assignment of the value corresponding to the **EST00** function within the tax calculation subschema.

The correct processing of employment tax deductions and payments in the payroll process is linked to the system check of data entered in the infotype 'Tax data' (0062).

Settings in the Implementation Guide

So that the tax calculation can be integrated correctly in the payroll process, in the personnel management Implementation Guide you must first have entered the necessary settings corresponding to the master data of the employment tax calculation management. Equally in the Payroll Implementation Guide all the setting relating to the calculation of employment tax in the payroll itself should have been carried out: You can make these settings in *Payroll* → *Employment Tax*:

- Identify relevant wage types
- Identify wage types for payments in kind
- Fix applied percentage for payments in kind.
- Specify constant for payments in kind
- Configure estimate of full payments
- Configure adjustment of employment tax deduction (IRPF) percentage
- Configure arrears of previous fiscal years

Description of the process

Processing of data for the employment tax deduction and payment calculation is specified in the main payroll schema **ED00** by the subschema [EST0 \[Page 71\]](#). This subschema processes the corresponding calculation rules and functions. In general, the employment tax deduction (IRPF) calculation process follows the following steps:

- Reading of employee basic data (work center, basic pay, etc.) as well as the corresponding tax data.
- Specification of relevant wage types according to the settings made in Customizing.
- Reading of time-limited parameter carrier tables (minimum deduction percentages, payments in kind, etc.).
- Estimate of compensations in kind and determination of relevant wage types.

Calculation of Employment Tax in the Payroll

- Determination of possible changes of retroactive nature in employee deduction conditions and calculation of corresponding retroactive accounting.
- Calculation of deduction amounts.
- Posting of results to financial accounting and cost accounting.
- Printing of corresponding evaluations.

See also:

[The Spanish payroll schema \[Page 47\]](#)

Retroactive Accounting in Employment Tax Calculation

Use

Conforming to current legal requirements, the system calculates retroactive accounting on the basis of the flow principle. That is, employment tax deduction recalculation is not carried out in the starting period, but differences are carried into the current calculation period.

Integration

Retroactive accounting processing forms part of the employment tax deduction and payment calculation.

See also:

[Calculation of Employment Tax in the Payroll \[Page 91\]](#)

[Fiscal Arrears of Previous Fiscal Years \[Page 94\]](#)

Fiscal Arrears of Previous Fiscal Years

Fiscal Arrears of Previous Fiscal Years

From HR SP ES15, the system allows you to configure if the differences of tax basis due to a technical retroactive accounting should be considered as arrears in the fiscal sense or not.

Until HR SP ES15 this decision could only be taken through the constant **IPOAT** of the table **T511K** (rate of deduction for arrears). If the value of this constant is 0, the system assumes that the retroactive accounting should not be taken into account as arrears and applies the usual deduction rates to all the tax bases that flow to a period from periods corresponding to the previous fiscal year. If the value of this constant is different to 0 this value is applied as a deduction rate (currently 18%) to the retroactive accounting differences of the previous year. This process suffers from the disadvantage that the decision can only be taken by a client and time interval without being able to define different behaviors according to the company, collective agreement, etc.

With HR SP ES15 a solution is offered that allows the taking into account of the following parameters when it comes to setting the processing of arrears:

Payroll area:	(ABKRS)
Personnel area	(WERKS)
Personnel subarea	(BTRTL)
Person group	(PERSG)
Person subgroup	(PERSK)
Pay scale type	(TRFAR)
Pay scale area	(TRFGB)
Pay scale group	(TRFGR)
Pay scale level	(TRFST)
Company code	(BUKRS)
Legal Person	(JUPER)
Fiscal Region	(REGFI)
Value of the processing class 70	(PRCLV)

Settings

Through the **EATRA** feature, which is modified through the transaction **PE03**, you set what is known as the '**arrears grouper**' (AGRAT) for values given in the settings mentioned. The arrears grouper can take any alphanumeric value of 5 spaces freely definable by the customer.

Through the view **V_T5E17** you can define a behavior by default for each one of the groupers defined as return value of the **EATRA** feature. In the case of retroactive accounting of previous fiscal years, you determine to which arrears grouper a wage type relevant for employment tax corresponds (according to its value for the processing class **70** and the organizational assignment data of the employee) during the calculation of employment tax and through the feature **EATRA**.

Fiscal Arrears of Previous Fiscal Years

Once the grouper is known it is determined whether the wage type in question should be considered as arrears for tax purposes consulting the corresponding entry for the grouper for arrears in the table **T5E17**. As in general there will be payroll periods in which an opposite behavior to that set by default in the table **T5E17** may be imposed, there is the possibility of setting the behavior of a specific grouper for arrears per 'IN-PERIOD' in the table **T5E16** (view V_T5E16). This table is not a settings table (type C), but a table of master data (type A) that the user modifies directly in the productive system without necessity for a transfer from the development system.



The wage types belonging to the grouper 00001 in general should be considered as arrears except in 'in-periods' with a retroactive accounting for previous fiscal years due to signing of agreement. To avoid having to set the table **T5E16** from period to period, you can make an entry for the grouper 00001 in the table **T5E17** marking the field **ARREAR** (consider by default as arrears). Only in the period of the signing of the agreement is an entry necessary in the table **T5E16** with the field **ARREAR** unmarked (in this period the differences for retroactive accounting are NOT considered arrears).

Use of the processing class 70

All technical wage types of tax bases for employment tax (/15x, /17x, /14x) are assigned a set value for the processing class **70** and therefore belong to an arrears grouper according to the setting of the feature **EATRA**. It is only necessary to fix the value for the processing class **70** of a customer wage type if it behaves in the opposite way to the technical wage type in which it cumulates.



Retroactive accounting is carried out on the previous fiscal year due to the signing of an agreement. The differences in the wage types M161 and M162 are not considered arrears (because they are fixed by the agreement), the incentive INCE (which logically also varies) is considered arrears. The three wage types cumulate to the /151, therefore the behavior for arrears cannot be defined for the total of /151. In this case you should assign to the wage type INCE a value for the processing class **70** different to that delivered in the standard for the /151 and which in the **EATRA** feature is assigned a grouper different to that of the /151. Additionally the grouper of the wage type INCE has to be defined as arrears in the table **T5E16** (or only in the **T5E17** if this is its default behavior) while the grouper for the /151 should not behave like arrears in the 'in-period' in question. Remember that it is NOT necessary to set a value in the processing class **70** for the wage types M161 and M612, as they are follow the behavior of the technical wage type in which they cumulate, only wage types that have a behavior opposite to that of their cumulator must be set.

Constraints

The new arrears settings mechanism can be used from 01/01/2001 to avoid problems in the generation of model 190. In the case of having loaded the HR SP ES15 before this date, the possibility of setting is limited to fixing the value of the constant **IPOAT** in the table **T5E13**. Once the HR SP ES15 has been loaded, the constant **IPOAT** of the table **T511K** no longer has any effect. If the value of this constant has been modified, it is necessary to copy the modifications to the constant **IPOAT** of the table **T5E13**

Fiscal Arrears of Previous Fiscal Years

New wage types for arrears

Likewise, from the HR SP ES15 special wage types are generated with the aim of distinguishing these amounts tax basis flows that are not considered arrears.

/4DA:

For each 'for-period' of the previous fiscal year in which a difference is detected, an entry is created in the RT table of the 'in-period' of this wage type. The differences corresponding to different 'for-periods' (the retroactive accounting could have generated differences in more than one recalculation period of the previous fiscal year) are distinguished by their different values in the variable split field V0 of the results table RT. This value likewise serves to detect to which wage type the retroactive difference corresponds. The V0 table contains an entry for split type (field **V0ZNR**) 'B' and the split number V0 assigned to a specific entry on the wage type /4DA in the table RT. The field **V0INFO** of the V0 table specifies the 'for-period' from which the difference comes (eg: 199903) and the technical wage type (couple of basis and deduction) to which the difference corresponds, eg: /151, /411.



A retroactive accounting is carried out in 01/2000 until 03/1999.

In 03 (for-per.)/1999 the following differences are generated:

/151: 10.000 ESP (which is carried forward to 01/2000)

/156: 5000 ESP (which is carried forward to 01/2000)

In 04/1999:

/156: 6000 ESP (which is carried forward to 01/2000)

In 12/1999 the following differences are generated:

/151: 20000 ESP (which is carried forward to 01/2000)

All these differences, except that of 04/1999, are considered arrears. The table RT of 01/2000 will have the following entries for the wage type /4DA:

LGART	V0TYP	V0ZNR	BETRG
/4DA:	B	01	10.000
/4DA:	B	02	5.000
/4DA:	B	03	20.000

No entry is generated with 6.000 ESP for 04/1999 because this difference is not considered arrears.

The meaning of the different splits of V0ZNR can be taken from the table V0, which has the following contents:

V0TYP	V0ZNR	V0INFO
B	01	199903 /151 /411
B	02	199903 /156 /416
B	03	199912 /151 /411

Fiscal Arrears of Previous Fiscal Years

/4BA:

Given that the calculation of the deduction should not be done with the broken down amounts for 'in-period', the new technical wage type /4BA that contains the total of the amounts of the /4DA is generated, creating an entry for each technical wage type. These are distinguished by a similar mechanism to that used for the /4DA, using the variable split of type (V0TYP) 'R'.

For all variable split values(V0ZNR) an entry can be found in the table V0 under type 'R' with information about the technical wage type referred to in the entry of the /4BA. One peculiarity of this wage type is that the percentage applied for arrears is recorded in the quantity field (ANZHL), in general 18%.



In the example above the following entries are created for the wage type/4BA in the table RT:

LGART	V0TYP	V0ZNR	ANZHL	BETRG
/4BA:	R	01	18	30.000
/4BA:	R	02	18	5.000

The meaning of the different splits of V0ZNR can be taken from the table V0 which has the following contents:

V0TYP	V0ZNR	V0INFO
R	01	/151 /411
R	02	/156 /416

/4RA:

The deduction calculated for the base contained in /4BA is recorded in the new wage type /4RA which also contains the type of split variable (V0TYP) 'R'.



Following the example, the following entries are created for the wage type in the table RT:

LGART	V0TYP	V0ZNR	ANZHL	BETRG
/4RA:	R	01	18	5.400
/4RA:	R	02	18	900

'Negative' Arrears

One of the peculiarities of the new program of checking by the Internal Revenue Service of the model 190 with format according to the Official Gazette of the Spanish State of 06/08/1999 is that neither deductions nor incomes are admitted to negative account in the case of payments carried out by the employee. Therefore, the Internal Revenue Service does not allow the netting of the deduction (negative) corresponding to this payment with deductions (positive) of the current year.

As from 1. 1. 2001 (negative) deductions are not calculated for negative bases carried forward from previous fiscal years In case of not agreeing with this procedure, the constant **IBOAIN** in the

Fiscal Arrears of Previous Fiscal Years

table **T511k** can be modified to value 0 and, in such case, the system will behave as usual. In this case the customer has to accept the special procedure that the system uses for the confection of model 190 in order to avoid a rejection of the file due to negative deductions.

Account assignment of retroactive accounting to previous fiscal years

From HR SP ES17 you can assign to the current fiscal year differences due to retroactive accounting of previous fiscal years (1999 and before) independently of the deduction rate applied to tax basis flows (usual rate or 18%). The decision to assign these differences to the current financial year or the previous one can be taken according to all the criteria shown earlier in relation to the fiscal arrears of previous fiscal years, except the value of the processing class **70**.

Settings

Using the transaction PE03, the feature EATRA should be set so that it defines a grouper of arrears according to the input parameters of the feature (payroll area, personnel area, personnel subarea, etc). If a decision is made for the value of the processing class **70** (field PRCL) that decision will always be taken into account for the space value, independently of the setting of the processing class **70** for individual wage types that intervene in the confection of the model 190

Additionally the table **T5E16** should be set using the view V_T5E16, specifying for each grouper of arrears and payroll period if the retroactive accounting of the previous fiscal year is considered arrears or not.

If an entry is not made for a combination of period/grouper a possible retroactive accounting is considered as ARREARS. The aim of the constant **IPOAT** of the table **T5E13** is to show the rate of deduction that is applied to a tax basis flow by retroactive accounting to the previous fiscal year. For fiscal regions 51, 52 and 99 this constant should always have the value 18% although in certain periods the usual rate has been applied during the payroll. These periods have not been considered arrears and therefore should be assigned to the current year without the need to do a recalculation of the deduction, in this case the value of the constant **IPOAT** of the table **T5E13** should absolutely not be used

Calculation of Payments in Kind

Use

When the company makes payments in kind, it must make an employee employment tax payment.

Integration

Payments in kind are integrated into the employment tax deduction and payment (IRPF) calculation.

See also:

[Calculation of Employment Tax in the Payroll \[Page 91\]](#)

Requirements

In the payroll Implementation Guide, under *Employment tax* → *Identify wage types for payments in kind*, you have identified the wage types relevant for payments in kind, assigning them the corresponding cumulations. Likewise, under *Specify Constant for Payments in Kind*, the payment in kind constants have been set, both for the maximum deduction-free amount and for the minimum deduction percentage.



Deduction rate for payments in kind: As the legal percentage to be applied depends on the individual interpretation of the law, in the infotype 'Tax data' (0062) both options appear. You can set the percentage to be applied through the constant PPAES of the table T511K in the activity of the implementation guide '*Fix percentage applied for payments in kind*'. Leave the constant value blank if you wish the percentage always to be the 'calculated' one. On the contrary, if you wish the percentage to be used to be the 'applied' percentage, you should give the constant the value of '1'.

Functional Characteristics

In the SAP system, the deduction-free amount for payments in kind received is specified by the **PEILR** constant in the view 'IRPF amount constants' (V_T5E14). If the payment in kind estimate for the fiscal period in question is greater than the amount specified for this constant, an employment tax deduction payment is calculated from the first payment.

If the deduction percentage is lower than the value of the **IMPES** control constant in the view Control Constants (V_T5E13), the later is then applied.

Deduction-free monetary compensation, as provided for in article 45 of the 'New Employment Tax Deduction Act' of 2/5/1999, is processed in the system through the Deduction-Free Amounts table T512C. This table determines the corresponding deduction-free amount based on either a wage type, a constant, or the value maintained in the table.

When the payroll schema is triggered, the **ESC0** rule (Delimit wage types according to table T512C) calls up the **E512C** function for all the wage types which have a value '1' in the processing class 8. This function processes all the wage types affected by the IT for which entries are maintained in table T512C. As a result, the corresponding taxable and tax-exempt wage types are generated. Likewise, the system cumulates the deduction-free amount already

Calculation of Payments in Kind

used in another wage type and, if the distribution class value of this wage type is 3, it also detects the jump when the compensation exceeds the deduction-free amount previously set.

Activities

In payroll, the in-kind payment wage types are automatically assigned to the corresponding tax basis depending on the tax modifier and the payment key of the infotype ['Tax data' \(0062\)](#). [\[Page 85\]](#)



The wage types corresponding to the payment keys A, B and E are assigned to the wage type /156 (Tax basis of payments in kind). The wage types corresponding to the payment key G is assigned to the wage type /158 (tax basis for separate payments in kind of professional activities).

See also:

[Separate and Non-separate Payment in Kind \[Page 101\]](#)

Separate and Non-separate Payment in Kind

The SAP payroll allows inclusion of separate payments in kind (the employment tax deduction (IRPF) payment is responsibility of the employee) and non-separate payments in kind (the deduction payment is responsibility of the company).

Described below are the processes for both system settings.

A previous requirement is that the payment in kind wage types are assigned the unequivocal definition of 'separate' or 'non-separate' payment-in-kind type. An example of the former case is the model wage type PE01 (Payt in kind: vehicles) and an example of the latter, the wage type PE04 (Payt in kind: vehicles NR).

Process for separate payment of employment tax:

Model wage type PE01 (Payt in kind: vehicles) cumulates both to wage type /107 (Payt-in-kind basis) and to /171 (Payt-in-kind basis vehicles). During the payroll process wage type /402 (Employment tax deduction payment) is generated, and the employment tax (IRPF) percentage corresponding to wage type /107 is applied. Likewise, wage type /431 (Empl.tax ded. vehicles) is applied with wage type /171 as basis.

Take into account that each separate payment in kind must cumulate to wage type /107 (Payt-in-kind basis), but depending on the type of payment in kind (co. car, loan, etc.) your customer wage type must cumulate to a specific /17x wage type. You use this information in the Deduction Certificate generated once a year for the employees. Depending on the value the field 'Payment key' in the infotype ['Tax data' \(0062\) \[Page 85\]](#), the system also generates one of the pairs of wage types formed by taxable basis wage types and wage types for model 190: /156, /416 or /158, /418 or /160, /421 or /162, /423, with the aim of including payments in kind in the Annual statement of employment tax (IRPF) deductions and payments (model 190).

Wage type /402 (Employment tax ded. payt) takes value 4 in processing class 5; That is, it is deducted from the employee net pay.

Process for non-separate payment of employment tax:

Model wage type PE04 (Payt in kind: vehicles NR) cumulates both to wage type /108 (Payt-in-kind basis NR) and to /141 (Payt-in-kind basis vehicles NR). During the payroll process wage type /403 (Employment tax deduction payment NR) is generated, and the employment tax (IRPF) percentage corresponding to wage type /108 is applied. Likewise, wage type /43A (Empl.tax ded. vehicles NR) is applied with wage type /171 as basis.

Take into account that each separate payment in kind must cumulate to wage type /108 (Payt-in-kind basis), but depending on the type of payment in kind (co. car, loan, etc.) your customer wage type must cumulate to a specific /14x wage type. You use this information in the Deduction Certificate generated once a year for the employees. Depending on the value the field 'Payment key' in the infotype ['Tax data' \(0062\) \[Page 85\]](#), the system also generates one of the pairs of wage types formed by taxable basis wage types and wage types for model 190: /15F, /41F or /15H, /41H or /16J, /42J or /16L, /42L, with the aim of including payments in kind in the Annual statement of employment tax (IRPF) deductions and payments (model 190).

Wage type /403 (Employment tax ded. payt NR) takes value 0 processing class 5; That is, it is deducted from the employee net pay.

Separate and Non-separate Payment in Kind

If, in your company, you want payments in kind to cumulate to the Social Insurance contribution bases (/102 and /105), you must configure your customer wage types /402 and /403 in accordance with your own interpretation of current legislation. Cumulation is automatically carried out in function EST00 in accordance with the default settings.

Taxable Income Estimate

Use

The taxable income estimate is carried out using the program *'Annual taxable income calculation'* (RPIGA0E0).

This program runs an estimate of taxable income of the selected employees and maintains the relevant fields in infotype ['Tax data' \(0062\) \[Page 85\]](#). You use the data in this infotype in the payroll process to determine the employment tax (IRPF) deduction in the employee payroll.

Optionally, they can also be included in the estimate of the data of the infotype ['Additional income' \(0090\) \[Page 88\]](#).

The estimate is always run towards the future; that is, both at the start of the year for the entire year as well as during the year for the rest of the year. This latter case occurs when running an employment tax deduction (IRPF) percentage adjustment.

For the estimate, the program RPIGA0E0 runs the payroll ([program RPCALCE0 \[Page 45\]](#)) in simulation mode for all periods to be estimated; That is, taking into account all payroll periods included between the adjustment date and December 31st of the estimate year.

Requirements

In the Implementation Guide for Personnel Administration and Payroll all necessary settings have been made for correct functioning of the payroll.

Functional Characteristics

The program maintains the entry fields of the group of items 'Payments' in infotype 0062 with the data in the system. The infotypes maintained are:

- Gross wage
- Fixed variables
- Variables
- Payments in kind
- Reduction for irregular incomes
- Social Insurance contributions
- Compensatory payments
- Alimony

For estimate within the year, the process consists of two parts. One part 'already settled' of payroll results already known and an 'estimated' part, that is the result of the same estimate. The amounts that are maintained in infotype 0062 constitute the total of both parts. In this manner, in the case of an adjustment for example, the new annual value is the total of the amounts already paid (settled part) and the result of the new estimate for the rest of the year (estimated part).

Taxable Income Estimate



The program is based on entries from the table 'Estimate of annual income' (V_T5E37) to determine which wage types participate in the estimate and how they do it.

Settled part:

To determine the settled part, the program uses the items generated during the payroll by the personnel calculation rule EIRE. Since the amount already paid may be stored in wage types other than those used in the estimate, this rule generates, based on processing class 68, the wage types that the program RPIGA0E0 must read as 'settled part' during the estimate.

The wage types generated by PC rule EIRE are:

- /11A Gross wage
- /11B Fixed variables
- /11C Variable variables
- /11D Payments in kind
- /11E Irregular income
- /11F Compensatory pension
- /11G Child maintenance

To fill the field 'Social Insurance contributions', the program estimates the SI contributions that must be paid from the adjustment date to the end of the year (estimated part) and adds them to the amount already paid during the year (settled part) in wage type /398.

Settled part:

To run estimate of the payments to be received by employees through the simulation of the payroll for each period, program RPIGA0E0 uses the payroll schema **EIGA**. Once the payroll simulation is finalized, the schema calls function **EIGA0**, which processes the payroll data obtained in accordance with the settings made in the customer schema for the regular payroll run.

In the case of specific payroll items whose value is unknown, the estimate includes valuation of the payroll results for the previous year, with the object of making a future prediction based on experience obtained in the past. To this end, the program RPIGA0E0 imports the payroll results that correspond exactly with the equivalent months of the previous year. That is, if the estimate is run for March to December, the payroll results exactly corresponding to the months from March to December of the previous year are imported. In this manner repeated months are not included in the observation interval.

Activities

You can access the program through the system menu, under *System* → *Services* → *Reporting*.

- Enter the name 'RPIGA0E0' and then press the activation key.
- In the program selection screen, enter the corresponding data in each field, according to the following information:

Selection parameters

The selection screen allows you to select an employee group according to the standard criteria of the Human resources management programs: personnel number, personnel area, and so on.

Additionally, the program presents three groups of selection parameters, which are described below:

'Income estimate' file:

Settings

- **Start date of limitation of the infotype IT62:** The new infotype 62 record is created with the start date specified in this field. This date is generally the same as the date in field 'Start simulation'. The start date of the limitation of the infotype 62 can never be less than the start date of simulation. The program produces an error message if this condition is not fulfilled.
- **Final date of limitation of the infotype 0062.** This date is optional and in case of informing it produces a limitation of the new record of the infotype 0062 on the date shown, without overwriting possible records of this infotype with later start date. In this way the data introduced in this infotype is saved for later years than the fiscal year for which the regularization is carried out

Parameter 'Start simulation': The program runs a simulation of the payroll results from the date indicated in this field up to period 12 of the corresponding year. In general, this date coincides with the start of the adjustment, but it is a good idea to enter a date PREVIOUS to the adjustment start if for any reason you do not want to take the amounts already settled before the adjustment date (e.g. in the case of a retroactive signature on an agreement).

Parameter 'Payroll schema'. The field contains the payroll schema with which the estimate will be carried out.

Marking the corresponding fields, you determine whether or not you desire taking into account the results of previous years, and in what way.

Likewise, marking the field of 'Infotype 0090' you determine what you wish to include in the estimate of the data stored in the said infotype.

'Report' file:

Here you fix the way in which you desire to display the report (dialog report, list, broken down, etc.).

Two types of log are offered:

- *Dialog tree.* After the execution a tree is shown with a list of personnel numbers processed successfully or rejected. Clicking on the personnel number you can see the detailed amounts resulting from the simulation and/or reading of results already generated.
- *List.* The results of the estimate are shown in a flat list with the option of breaking down per period or limiting to the total annual results. If you choose the option of including records of the infotype 90, a column for such purpose is added.

'Payroll log' parameter: Although the program RPIGA0E0 has its own protocol, this setting allows you to analyze the payroll protocol of the payrolls run in simulation.

File 'Batch input session':

'Batch input request': Maintenance of infotype 0062 is carried out through a batch-input session. In this field you activate generation of the batch input session.

Taxable Income Estimate

'Batch input session name': If you press the F1 help on this field, you will obtain a detailed description.

'Maintenance infotype 62' file:

In this box you can set whether the field in infotype 0062 must be maintained with the estimated amount or whether you must simply copy the amount of the record from the previous infotype 0062 to the adjustment. This modality can be useful in the case of the field 'Alimony' or 'Compensatory payments since they are normally fixed amounts that it is difficult to extract from the payroll results.

See also:

[The estimate process \[Page 107\]](#)

The estimate process

The estimate process takes into account data from four different sources that are described below:

- Simulation.
- Results of previous years
- Infotype '[Additional Income \[Page 88\]](#)' (0090)
- Results of the current year already liquidated (in case of regularizations)

Simulation.

The schema shown on the selection screen SHOULD contain the calculation rule **EIRE** (or the customer's equivalent rule) to generate the wage types /11A, /11B, .../11H, etc period by period.

These wage types should be found in the RT table at the moment of calling the function **EIGAO**, given that this will take the values generated month by month to calculate the estimate. The calculation rule that passes as the first setting to the function **EIGAO** has no influence over the simulated results, these depend exclusively on the amounts that are found in the RT as a result of the calculation rule applied in the schema **EIGA**.

If a simulation date is not shown, it will be set individually for each employee taking the date of automatic retroactive accounting according to IT 0003. Should this date be less than the date of starting of the fiscal year, the latter is taken as start date for the simulation. In this way retroactive changes which imply changes in the taxable annual income are taken into account although they have not yet been recorded in the payroll results of the affected periods. To use this option you must activate the automatic retroactive accounting removing the line OPT NRC from the schema **EIGA**.

Previous results:

In each payroll period the payroll results corresponding to the same period of the PREVIOUS year are imported. For each wage type with this result a check is made to see that it is set in the table T5E37 with the field **PERGV** marked. In case the field **PORCE** of this table is reported with a percentage that is not 0, the amount of the wage type in question increases with this percentage. Then the wage types /11x are generated by applying the rule **EIRE** (or what has been passed as a parameter to the function **EIGAO**). The amounts obtained are added to the simulated ones for the period which is currently being estimated without any kind of processing. If there is a need to process these amounts, this should be done within the cycle that passes as a setting for the function **EIGAO**.

Infotype 0090:

If the selection screen box is marked to include infotype 90, the records of this infotype will be taken into account with dates within the current fiscal year, in the following way:

If the field 'Reduction due to irregular income' is completed this performance will be considered as a variable adding the amount of the basis to this field of the infotype '[Tax data](#)' [Page 85] (0062) and that of the reduction to the field 'Reduction due to irregular income' of the same infotype

The payment keys L are not taken into account for the estimate.

Settled results in the current fiscal year:

The estimate process

The final result of the income estimate also includes the payroll results of the current fiscal year in accordance with the following convention:

/110 (Gross amount paid) and */410* (Deductions taken) are always read from the periods already settled prior to the start date of regularization (start date of a new record of the infotype 0062).

/11A, */11B*, ..*/11H* are read from the results already settled prior to the start date of the simulation that, in principle, can be prior to the start date of the regularization.

See also:

[Annual Taxable Income Estimate \[Page 103\]](#)

Reports for the Internal Revenue Service

The evaluation and valuation programs generate the following monthly and annual overviews for the Internal Revenue Service with the appropriate regional format and in accordance with current legal requirements.

- [Monthly, quarterly, half-yearly statement of employment tax \(IRPF\) deductions and payments, models 110 and 111 and similar \[Page 113\]](#)
- [Annual statement of employment tax \(IRPF\) deductions and payments, model 190 \[Page 110\]](#)
- [Statement of employment tax \(IRPF\) deductions and payments, \[Page 114\]](#)

See also:

[Internal Revenue Service: Subsequent activities \[Page 154\]](#)

Model 190

Model 190

Use

The model 190 for the Internal Revenue Service is generated with the help of the program 'Employment Tax (IRPF) Reports for the Internal Revenue Service', RPC190E0. This program constitutes a tool of great flexibility for the production of all the employment tax (IRPF) reports, especially the annual statement of employment tax (IRPF) deductions and payments, model 190, and the certificate of employment tax (IRPF) payments and deductions for the employees. Likewise, it can be used to produce the statements of employment tax (IRPF) payments and deductions, models 110 and 111. .



You can also generate statements of employment tax (IRPF) deductions and payments (models 110 and 111) by using the program ['Model 110 and similar' \[Page 113\]](#)(RPC11XE0).

Requirements

In the Implementation Guide for Personnel Administration and Payroll all necessary settings have been made under ['Subsequent activities – Internal Revenue Service' \[Page 154\]](#).

Functional Characteristics

The tax return models for the Internal Revenue Service are generated from

- The employees' payroll results
- The data contained in the infotype ['Additional Income' \(0090\) \[Page 88\]](#)
- If you want, you can also include data from Financial Accounting (suppliers) in the same.

The periodicity with which these models 110 and 111 are delivered and the model type depend on the company turnover of the previous fiscal year:

Model 110

Quarterly or half-yearly periodicity

Model 111

Monthly periodicity. Large companies. Withholding agents, whose turnover exceeded one thousand million pesetas during the previous fiscal year.

This program looks at the different regional models that exist.

You can generate any model of tax return in whatever format you want, independently of the format proposed by the corporate person or the tax modifier of the file 'Selection of results' of the selection screen. To do this you select the format you want for each model in the corresponding file.

Activities

Depending on the report you want to generate, you will obtain access to the program via the payroll menu for Spain, under

Subsequent activities → Annual → Evaluation → Taxes → Annual Statement of Employment Tax (IRPF) payments and deductions (model 190), or Certificate of Employment Tax (IRPF) Payments and Deductions., or under

Subsequent activities → Other periods → Evaluation → Taxes → Statement of Employment Tax (IRPF) payments and deductions. (models 110, 111).

To run this program follow the instructions contained in the procedure ['Generate model 190 for the Internal Revenue Service' \[Page 157\]](#), taking into account the following information:

Selection parameters

'Result selection' file:

In this file the general data relative to the selection of employees that should be taken into account in the evaluations to be carried out for the different models are entered. You will find detailed information in the help F1 of each field.

'Models 110 and 111' file:

You introduce in this file the data relative to the generation of those models. In the field 'Periods to consider' you set the model to be generated (110 or 111) through the periods that are specified. The list will be filled with the data of the selected periods. See the help F1 of each field to obtain more information.

'Mod' file: 190: Exit data':

In this file the generation of the data file is activated and the type of file to be created is selected, or the printing on paper of model 190 is activated.

'Mod' file: 190: Additional data

Apart from other data, this file should include the type of return wanted, marking the corresponding fields.

'Deduction certificate' file:

Here you make the necessary entries to obtain the deduction certificate for the employees

'Expert mode' file:

This file presents two fields of general utility:

- 'Checks'

In this field you can indicate that the system makes one or several checks among the candidates stored in technical wage types and the amounts obtained through payroll result analysis (without including the infotype 'Additional Income' (0090) or external suppliers) according to the settings in table T5EI5 for the different payment keys:

01 = Total of technical items = total of keys

02 = /155 Monetary payments for key L

02 = /152 Monetary payments for key B

- Current results:

This tool will allow you to considerably accelerate the execution of the program, given that the data file is constructed taking as an observation period the current year and the current results from the point of view of the last payroll period calculated for the employees. You will find detailed information in the help F1 of this field.

Model 190**View of the generated file**

If you press the TemSe button in screen presented as a result of the program run, a second screen appears with pushbuttons for records of type 0, type 1 and type 2.

If you activate the pushbutton corresponding to record 0, the system displays nothing, since it does not support the presentation on a collective medium and therefore no record of this type is created.

The record types 1 and 2 can be seen completely by pressing the button that carries their name

Output

The possible outputs are:

List.

Annual statement

Models 110 and 111:

Deduction certificate

Data file using the administration of temporary sequential files (TemSe) through the program for display and download of TemSe files.

See also:

[Legal reports for the Internal Revenue Service \[Page 109\]](#)

[Send model 190 to Internal Revenue Service \[Page 159\]](#)

Model 110 and similar

Use

You generate the monthly, quarterly and half-yearly model forms to send to the Internal Revenue Service through the program 'Annual statement of employment tax (IRPF) deductions and payments' RPC11XE0.

With this program you obtain models 110, 111 and 915 (the last only for the province of Navarra). Additionally, you can also create the model 190 and the corresponding deductions certificate and compare the relevant quantities in pesetas and euros.



You can also generate the statements of employment tax (IRPF) payments and deductions (models 110 and 111) by using the program ['Employment Tax \(IRPF\) Reports \(IRPF\) \[Page 110\]](#)(RPC190E0).

Requirements

In the Implementation Guide for Personnel Administration and Payroll all necessary settings have been made under ['Subsequent activities – Internal Revenue Service' \[Page 154\]](#).

Functional Characteristics

You create this model from the employee payroll results and the infotype ['Additional Income' \(0090\) \[Page 88\]](#)

If you want, you can also include evaluation data from Financial Accounting (suppliers).

The periodicity with which these models are sent and the model type to send depend on the volume of operations performed by the company in the previous fiscal year:

- Model 110: quarterly or half-yearly periodicity
- Model 111: Monthly periodicity. Large companies. Withholding agents, whose business operations exceeded one thousand million pesetas during the previous fiscal year.
- Model 915: Only valid for the province of Navarra.

Activities

You obtain access to the program using the Spanish payroll menu under *Subsequent Activities* → *Per Payroll Period* → *Evaluation* → *Tax* → *Employment Tax Deduction (IRPF) Certificate*.

To run this program, follow the instructions contained in the procedure ['Generate model 110 and similar for Internal Revenue Service' \[Page 156\]](#).

See also:

[Employment Tax \(IRPF\) Reports \[Page 109\]](#)

Payments and Deductions Certificates

Payments and Deductions Certificates

Use

You can obtain payment and deduction certificates for employees by using the program *Employment Tax (IRPF) Reports* (RPC190E0).

Requirements

In the Implementation Guide for Personnel Administration and Payroll all necessary settings have been made. See the section ['Subsequent activities – Internal Revenue Service' \[Page 154\]](#).

Functional Characteristics

To obtain the certificates, you process both the payroll results of the selected period and the information recorded as additional income through the infotype ['Additional Income' \(0090\)](#). [\[Page 88\]](#)

In both cases (payroll and infotype 0090), you also process data corresponding to previous fiscal years as arrears.

Concurrently, payments in kind are broken down according to item. The system recognizes as regular payments in kind, the cumulators /171 to /177 inclusive, and as irregular payments in kind the cumulators /178 and /179.

You will obtain more information about the running of the program and its selection parameters by directly reading the program's documentation ['Employment Tax \(IRPF\) Reports.'](#) [\[Page 110\]](#) (RPC190E0).

Activities

You obtain access to the program using the Spanish payroll menu under *Subsequent Activities* → *Annual* → *Evaluation* → *Tax* → *Employment Tax (IRPF) Deductions and Payments Certificate*.

To run this program, follow the instructions contained in the procedure ['Generate Employment Tax Payments and Deductions \(IRPF\) Certificate' \[Page 158\]](#).



If you want the certificate to include Accounting data, you must flag the corresponding field.

See also:

[Subsequent activities – Internal Revenue \[Page 154\]](#)

Change of payment keys from 1999 onwards

The Official Government Newsletter (BOE) of 6th August 1999 published the Order of 31st June 1999 approving model 190 for the annual statement of employment tax (IRPF) deductions and payments on direct income of certain business activities, bonuses and specific payments, as well as physical and logical designs for the substitution of the inner leaves of said model by supports which can be directly read by computer.

Additionally the Official Government Newsletter (BOE) of 22nd December 1999 published the ruling of 25th December of 1999 of the Department of Tax Management of the A.E.A.T. for which the new models of statement of employment tax (IRPF) deductions and payments are approved. Given that the necessary information to produce these statements corresponds with the information included for the payees in the model 190, these new certificates are directly issued from the program of model 190 (RPC190E0).

One of the main changes introduced by the Order of 31st July refers to the payment keys.

Redefinition of the payment keys

The previously valid model looked at the payment keys of the A to the L without need of distinction by payment subkeys. In the new model the payment keys have been reorganized, demanding the assignment of many concepts to payment keys different from the previous ones. One of the most attention grabbing changes is the disappearance of the specific key for payments in kind (previously F) which has been replaced with a field devoted to the valuation of payment in kind and the payment made within the record corresponding to a given payment key

The following correspondence can be established between the keys of the old and new model 190:

A Employees in somebody's employ

- A Employees in somebody's employ
- F Courses, conferences, seminars and so forth and production of literary, artistic or scientific works
- I Article 70.2, letter b) of the Tax Regulation

B Pensioners

- B Subkey 01
- B Subkey 02
- F Courses, conferences, seminars and so forth and production of literary, artistic or scientific works
- I Article 70.2, letter b) of the Tax Regulation

C Directors

- E Directors and administrators

D Irregular income

- A Employees in somebody's employ
- B Pensioners
- E Directors and administrators

Change of payment keys from 1999 onwards

- G Professional income
- F Courses, conferences, seminars and so forth and production of literary, artistic or scientific works
- I Article 70.2, letter b) of the Tax Regulation

E Other exempt payments

- L Subkey 01
- L Subkey 02
- L Subkey 03
- L Subkey 04
- L Subkey 05
- L Subkey 06
- L Subkey 07
- L Subkey 08
- L Subkey 09
- L Subkey 10
- L Subkey 11
- L Subkey 12
- L Subkey 13
- L Subkey 14
- L Subkey 15

F Direct income in kind

- A
- B Subkey 02
- E Subkey 01, Subkey 02
- F Courses, conferences, seminars and so forth and production of literary, artistic or scientific works
- I Article 70.2, letter b) of the Tax Regulation

G Professional activity/ monetary

- G Subkey 01
- G Subkey 02

H Professional activity/ in kind

- G Subkey 01
- G Subkey 02

I Bonuses / monetary

Change of payment keys from 1999 onwards

- K

J Bonuses / in kind

- K

G Agricultural activities/ monetary

- H Subkey 01
- H Subkey 02

L Agricultural activities/ in kind

- H Subkey 01
- H Subkey 02

On the other hand, payment keys have been defined without equivalents within the payment keys in the SAP system (for example, the payment key M is not contemplated).

Key C: Unemployment benefits or subsidies

Key D: Unemployment benefits or payments in individual payment mode

Process in the SAP system

Generally, the system generates the bases corresponding to a payment key in a wage type associated to that key. The name of the wage type can be derived from the letter of the payment key

- Key A → wage type /151
- Key B → wage type /152



The minimum SP level required to extract from the system the model 190 in the format set by Order of 31st July, is that corresponding to HR SP ES12.

The adaptation of the system for the correct running of the model 190 (RPC1900E0) generation program, for running the payroll with the new payment keys, the generation of the models 110/111 and the deduction certificate, including the settings of the flow of wage types to payment keys and subkeys in the new model 190

Said setting is carried out via the table 'Reading of results of payroll Model 190' (T5EI5).

This table is maintained via the transaction SM30, view V_T5EI5 and offers the following fields:

REGFI Tax modifier

CPER1: Payment key

CPER2: Payment subkey

LGART Wage type'

DIESP: Type of monetary payment, deduction in kind, payment in kind

ENDDA: Final date of validity period

BEGDA: Start date of validity period

WSIGN: Sign with which the wage type cumulates in the payment key

Change of payment keys from 1999 onwards

The aim of this table is to identify the wage types that must be considered in the generation of the model 190 to add to the different payment keys and subkeys. Next the contents of the different fields of this table are described:

Tax modifier (REGFI)

It is only necessary to have entries for the modifiers 51 (Ceuta), 52 (Melilla) y 99 (rest of the state Internal Revenue Service). It is not necessary to make entries for the regional Internal Revenues unless they (or some of them) decide to adopt the new format.

Payment key (CPER1)

The range of values is, in principle, from A to L. However, if some keys are not used in their system, it is not necessary to create entries with these keys.

Payment subkey /CPER2)

There are certain payment keys with subkeys (eg., payment key B has subkeys 01 and 02). If a key does not have a payment subkey (eg., the key A), 00 should be shown as subkey. The subkeys that are not used in their system can also be omitted here.

Wage type (LGART)

In this field it is necessary to show ALL the wage types that cumulate to the combination of payment key/payment subkey of the record in question. In general: the technical wage type devoted to collecting the payments of a specific key should be shown here

/151: Money payments, key A

This assignment is only valid if the cumulator /151 does not contain monetary payments corresponding to other payment keys such as for example F. In that case, the key A should be set as described in the section 'special cases'. As the cumulator /151 refers to monetary payments, the field 'type of payment' should contain a 'D'.

/152: Monetary payments, key B

This assignment is only valid if all the monetary payments for pensioners correspond either to subkey 01 or to subkey 02. If not, key B should be set as shown in the section 'special cases'.

/153: Monetary payments, key E (directors, former key C).

This assignment is only valid if the cumulator /153 does not contain monetary payments corresponding to other payment keys such as for example F. In that case, the key E should be set as described in the section 'special cases'.

/154:

The new model 190 does not contemplate a payment key devoted to the irregular income that is cumulated in the wage type /154. It is understood that it should be added to the main key (set in the infotype 0062). As in general this key can be A, B or old key C = new key E, the need is considered for a dynamic assignment to the employee's main key. It is NOT correct to have three entries for this wage type, one with key A, another with key B and another with key E (C), as in the case of finding a wage type /154, the system would add the amount of the three keys. In this case the correct setting consists of leaving the payment key field (CPER1) blank. In this way the system recognizes that it should add the amount of the wage type /154 to the main payment key set by infotype 0062.

/155:

If all the exempt payments correspond to a single payment subkey (eg. to the 01, Per diems and assignments for travel costs), the wage type /155 can be used with key L and this single subkey.

Change of payment keys from 1999 onwards

Should there be exempt payments in the system with more than one subkey, it will be necessary to set the payment key L.

/156 Payments in kind

The new model 190 does not contemplate a payment key devoted to payments in kind (old key F). Their valuation and payment should be reported in the corresponding fields of the record of a specific key. For employees in somebody else's employ the amount of the wage type /156 should be added to the valuation field of key A, in the case of pensioners or directors, to the valuation field of the keys B and C respectively. Similarly to that shown for wage type /154, this flexible assignment is achieved by leaving the key field (CPER1) blank. If there are no pensioners or directors in your system with payments in kind, you can also opt to specify the value 'A' in the key field (CPER1) and specify an 'R' in the field 'type of payment' (DIESP) if the payment has received by the employee, or an 'N' if it has not. The system offers separate cumulators for payments in kind and deductions in kind (see consulting note 128011 of 26.11.1998).

Many customers do not take advantage of the possibility of distinguishing between payments and deductions, with the following cases possibly arising:

1. The corresponding cumulators are not used, but either all the transactions are payments or none of them are. This case is resolved by specifying the correct option in the 'payment type' field (DIESP).
2. The corresponding cumulators are not used, but the breakdown in concepts /17x is taken advantage of to distinguish (and post) between payments and deductions. In this case the wage type /156 cannot be used. In its place records should be created for each of the cumulators /17x in each case the appropriate 'payment type' (DIESP).
3. In your system there are payments and deductions that cannot be distinguished because of the cumulation of their valuation in a standard cumulator. This situation cannot occur in the standard system, as it would pose serious problems when it comes to creating the net amount of the employee and then the posting of the payments. If for any reason this case should occur in your system, you should apply the setting specified in the section 'Special Cases'.

/15F Payments in kind

This wage type only appears in the payroll results if a distinction has really been made between payments and deductions in kind.. Proceed as described in the section corresponding to the wage type /156 entering an 'N' in the field 'Payment type' (DIESP).

/157: Monetary income of professional activities.

In general, this amount should only be added to the key G, subkey 01, except in those cases in which this cumulator contains payments corresponding to another different key from G. In that case, the key G should be set as shown in the section 'Special cases'.

/158: In kind income of professional activities.

This wage type should only be assigned to the key G, subkey 01, payment type 'R' except in those cases in which this cumulator contains payments corresponding to another different key from G. In that case, the key G should be set as shown in the section 'Special cases'. For this cumulator the cases considered in relation to the wage type /156 and the payments/deductions could arise. You should proceed similarly.

/15H: In kind income of professional activities.

Change of payment keys from 1999 onwards

This wage type should only be assigned to the key G, subkey 01, payment type 'N' except in those cases in which this cumulator contains payments corresponding to another different key from G. In that case, the key G should be set as shown in the section 'Special cases'.

/159: Prizes for participation in games, competitions, raffles or number combinations of chance.

The setting for this wage type is unequivocal: key = 'K', subkey = '00', payment rate = 'D'.

/160: Prizes for participation in games, competitions, raffles or number combinations of chance.

The setting for this wage type is unique: key = 'K', subkey = '00', payment rate = 'R', unless one of the cases mentioned for the wage type /156 arises, in which case you should proceed similarly.

/16J: Prizes for participation in games, competitions, raffles or number combinations of chance.

The setting for this wage type is unique: key = 'K', subkey = '00', payment rate = 'N'.

/16I: Monetary income of agricultural and cattle-related activities.

The setting of this wage type is unique, as long as there is not more than one key in the system: key = subkey = 01 or 02, depending on the subkey used in the system, payment type 'D'. Otherwise, the payment key H should be set as described in the section 'special cases'.

/162: In kind income of agricultural and cattle-related activities, payments in kind.

If there is not more than one subkey, this can be set in the following way: key =H, subkey 01 or 02, payment rate 'R' As in all payments in kind the cases mentioned for the wage type /156 can arise, you should proceed similarly.

/16J: In kind income of agricultural and cattle-related activities, payments.

If there is not more than one subkey, this can be set in the following way: key =H, subkey 01 or 02, payment rate 'N'

Irregular Income in Regional Internal Revenue Services

Given the complexity of access to the payroll results, the program reads the irregular performances without basing itself on the settings of the table T5E15. For this reason, they should not be included for different regions from 99 or wage types corresponding to irregular income, nor the cumulator /154 nor any wage type of the customer either..

Special cases

Special case 1

This setting should be applied to those payment keys that cannot be derived from the cumulators /15x. The table T5E15 allows you to create records with customer wage types, for which the corresponding deduction will be calculated respecting the carry forward principle of bases used in the payroll for the cumulators /15x. As in the majority of cases, the exempt payments would correspond to more than one payment subkey, to be able to correctly reflect this situation in the model 190, all the customer amounts that cumulate to the /155 should be set, assigning them the corresponding payment subkey, instead of using the cumulator /155 .

Special case 2

A situation could arise in which a very large group of amounts of the customer cumulate, for example, to the /151, and only a very small number of these do not correspond to the key of this cumulator (key A, money payments) but rather, for example, to the key F. In this case it would be very bothersome to enter all the wage types that cumulate to the /151 for the payment key A. To avoid this, records can be created for the (few) wage types that add to the key different to A,

Change of payment keys from 1999 onwards

assigning them their key (eg, F) and letting the cumulator /151 for the payment key A. Of course this configuration would create erroneous results because the wage types corresponding to the key F, even if they would create a record in model 190 for this key, will continue adding to the key A. Therefore it is necessary to create a record with customer wage types noting in the key F an equivalent record that notes to key A and has the field sign (WSIGN) maintained with an '-', that is, that this wage type should SUBTRACT from the payment key A. It remains up to the customer whether or not it is worth using the special case solution 1 or that of special case 2 depending on the distribution of their wage types.

Social Insurance

Social Insurance

Purpose

The term Social Insurance covers the entirety of measures arbitrated by the State which serve to protect, assist, and relieve its citizens in specific accident, abandonment, or risk situations as well as prevent the same.

The necessity of covering specific risk situations, obliges the company and, in turn, the employees, to make Social Insurance contributions for different reasons:

- Non-industrial risks
- IA and ID risks
- Unemployment
- Standard wage maintenance fund
- Occupational training
- Additional contribution for overtime

The Social Insurance General Act makes payment of employer and employee contributions the responsibility of the employer. To do this, the employer deducts the employee portion from wages on the date of payment.

This application component contains all the necessary functions for the correct processing of Social Insurance legal requirements.

Integration

The Social Insurance contribution calculation is integrated into the payroll process.

See also:

[Integration of Social Insurance in the payroll \[Page 135\]](#)

Functionality

The “Social Insurance” component includes the following:

- Maintenance of [Master data \[Page 123\]](#) through the corresponding infotype
- [Contract management \[Page 131\]](#), including part-time and training contracts
- The calculation of Social Insurance contributions and contribution bases as well as the [integration of Social Insurance in the payroll \[Page 135\]](#)
- The generation of the [legal reports \[Page 137\]](#) and contribution slips required by the Social Insurance Administration
- Data medium exchange through the Social Insurance [RED System \[Page 149\]](#)

Social Insurance master data

Purpose

This process describes the maintenance of the relevant master data for calculating the Social Insurance contributions of each employee.

Requirements

In the Implementation Guide of personnel administration the necessary settings have been made relating to the Social Insurance master data, which appear under *Personnel administration* → *Payroll data* → *Social Insurance*:

- Define healthcare companies for industrial accidents (IA) and industrial diseases (ID)
- Check minimum basis for part-time contracts
- Check Social Insurance contribution types
- Check contribution bases for IA and ID.
- Define healthcare companies for non-industrial diseases (NID)
- Set contract classes
- Set contribution groups
- Set epigraphs
- Define modifiers for professional categories
- Assign a category modifier to personnel area/subarea
- Define professional categories
- Set professional categories by contribution group
- Activate medical registration on eve of public holiday

Process

You maintain the Social Insurance master data through the '*Social Insurance*' infotype (0061).

The maintenance of the this infotype is obligatory, as without the Social Insurance data it is not possible to perform payroll. The standard system provides this infotype for maintenance as part of the personnel action 'Recruitment'.

To maintain this infotype, fill the fields corresponding to the following field groups in accordance with the information contained in the description of the '[Social Insurance' infotype \(0062\) \[Page 125\]](#):

- Basic data
- Multiple employment
- Additional data

Social Insurance master data

The maintenance of the contract management data is also important for the correct processing of the Social Insurance legal requirements. For more information, please read the section [Contract management \[Page 131\]](#).

Result

Once all the fields have been filled, the data required by the system as the basis for Social Insurance operations is stored in the infotype.

Infotype 'Social Insurance' (0061)

Definition

In this infotype you store the data of each employee related to the Social Insurance.

The system uses the information contained in the infotype for the payroll process, as well as in a series of standard programs which are processed afterwards to create the corresponding forms for the Social Insurance Administration. At the same time, the said information is used for statistical purposes.

The infotype provides the data relevant for the following contribution calculations according to the Social Insurance Administration regulations:

- General contributions, including ordinary contributions and industrial accident (IA) and industrial disease (ID) contributions with premiums for temporary (work) incapacity (TI) and IMS.
- Other contributions including provision for the standard wage maintenance fund, occupational training, unemployment, etc.

Use

Through the data introduced in this infotype, you inform the system of the conditions applicable to the employee in question on specifying the Social Insurance contributions and how to take them into account in payroll.

Structure

The 'Social Insurance' infotype (0061) consists of the following groups of fields:

Basic data

In the field 'Collective Agreement' of this field group, you must specify to which pay scale the employee belongs. You use this field specifically to generate model TC2 (form) and the data exchange with Social Insurance via the RED system.

In the 'Epigraph' field, you must indicate the Social Insurance epigraph that corresponds to the activity performed by the employee in the company. The TI and IMS premiums are then calculated on the basis of the accident or illness risk to which the employee is exposed during the performance of duties.

Employees subject to the same regulations regarding their Social Insurance contributions are assigned to groups in the 'Contribution group' and, optionally, in the 'Professional category' fields.

The 'Contract identification' and 'Start date for reduction/rebate' fields already include the data you have entered previously for the employee in the ['Contract management' infotype \(0016\)](#) [\[Page 133\]](#)

The 'Days worked', 'Hours worked' and 'Part-time coefficient' fields are only relevant for part-time contracts. If the employee you register does not have a part-time contract, it is not necessary to make any entry in these fields.

The last two fields of this group are merely informative, and only need to be filled if the employee has a private insurance policy with an insurance company which differs from that of your company.

Infotype 'Social Insurance' (0061)

Multiple employment

This group of fields contains the multiple employment data.

If the employee has another job, you must indicate the appropriate Social Insurance authorization number in the 'Multiple employment no.' field. In addition, you need to indicate the maximum and minimum contribution percentages corresponding to the fund for non-industrial risks and to the IA and ID multiple employment bases.

Additional data

The 'Epigraph 114' field is of special importance in this group of fields. This field is used to reflect the special case that may arise in the TI and IMS contribution calculation when employees with epigraph 113 (which is applicable to personnel in office jobs) temporarily performs a task in another area.



Your employee is a manager who normally works inside and is thus exposed to a lower accident or illness risk than a worker in an outdoor environment is. The special situation of epigraph 114 occurs when the said manager has to supervise or temporarily work outside on a project, where the risks are greater. According to the Social Insurance Administration, you must deal with this situation by comparing the contribution type applicable to the manager for TI and IMS in their own epigraph (113) with 30% of the total epigraphs (percentages) applicable to the workers under the manager in the particular project, using the highest premium for the corresponding contribution calculation. The standard system simplifies this calculation by using only one epigraph as the comparison factor with epigraph 113. This special epigraph corresponds to the average of the epigraphs applicable to the workers under the manager in the particular project, and must be entered in the 'Epigraph' field of the first group of fields.

Finally, the 'Surcharge exemption in supplementary runs' field is used in the data medium exchange with the Social Insurance Administration through the RED system, to identify the type of supplementary run in which the contributions have to be reported in the FAN type message.

Integration

When you create a new record in this infotype, the system specifies for some fields default values that it takes from data entered previously for the *Organizational Assignment* (0001) and *Personnel Data* (0002) infotypes. For contracts, the system will also consult the *Contract Management* (0016) infotype.

When you record the entered data, the system reads the control tables set in the Implementation Guide under *Human Resources Administration* → *Payroll Data* → *Social Insurance*, to check that the data is correct.

See also:

[Social Insurance master data \[Page 123\]](#)

Contract Management

The functional character of contract management in the payroll module for Spain contains all the necessary functions and calculations to allow simple and thorough contract control, from the point of view both of the employer and of Social Insurance, moreover, complying with all the current legislation requirements.

This new functional character perceives the contract as an object with attributes and methods/processes. In this manner rapid maintenance of legal changes and inclusion of specific customer modifications are guaranteed.

Each company can specify its own contracts and afterwards assign them the correct attributes and characteristics through the Social Insurance contract category.

Assignment between the company contract and the Social Insurance contract automatically takes place when you select the company contract in the international infotype '[Contract Management \(0016\)](#) [Page 133] which has been enlarged to cover Spanish needs. The corresponding entry fields in the infotype '[Social Insurance Data \(0061\)](#) [Page 125] that were previously used to specify the contract category have been changed to display fields and included as data entry fields in infotype 0016.

Processing of Part-time Contract

Processing of Part-time Contract

The part-time contract needs special modalities in the calculation of the bases and contributions for Social Insurance and Employment tax (IRPF) calculation. These particularities have an impact on the corresponding legal reports (contribution slips, model 190). This information describes part-time contract processing in the SAP system.

Social Insurance Master Data (Infotype 0061)

[Infotype Social Insurance \(0061\) \[Page 125\]](#), which contains the data related to the employee's Social Insurance, has two relevant fields for the part-time contract: 'Days wrkd' (days worked) and 'Hrs.wrkd.' (hours worked). From the point of view of Social Insurance, a contract is part-time if one of these fields is maintained with a value different from 0. The contribution bases calculation requires you to know the number of 'hours effectively worked' in a payroll period. These can be maintained indirectly via maintenance of the previously mentioned fields:

- If the employee works a fixed number of days per period (independently of the number of days in the month) you must fill the field „days wrkd' with this value. The section corresponding to 'Social Insurance Calculation in the payroll' which you will find below, describes the calculation manner of hours effectively worked in this case.
- If the employee works a percentage of the regular working day, you must maintain field 'Hrs wrkd' with this percentage. 'Usual working day' refers to the working day set by the shift plan which has been assigned to the employee through the [infotype 'Planned working time' \(0007\) \[Ext.\]](#). The section corresponding to 'Social Insurance Calculation in the Payroll' describes the calculation of hours effectively worked in this case.

For all situations that cannot be covered by the two possibilities mentioned, you must create a shift that exactly reflects the days worked by each employee, reporting this 100% in field 'Hrs wrkd'. Owing to the fact that this field is different from 0, the system recognizes that it is a part-time contract, taking 100% of the employee shift for the calculation of hours effectively worked.

There is currently an alternative method for determining the hours effectively worked that is dealt with in the section 'Social Insurance Calculation'.

Social Insurance Calculation in the Payroll

Calculation of contribution bases in the case of a part-time contract presents the following particularities:

- The contribution basis is rounded to 3,000 pesetas BEFORE reducing by maximums and minimums.
- According to the Order of 15/01/1999, Official Government Newsletter (BOE) 014/1999 of 16/01/1999, Article 32. Contribution in the case of temporary incapacity (TI) and maternity:
'To determine the contribution basis corresponding to a situation of temporary incapacity and to leave periods for maternity, you must divide the contribution basis amount credited to the company during the three months immediately previous to the cause date into the number of days effectively worked and, therefore, that have contributed in the said period.'

The key point in the contribution basis calculation is the determination of the hours effectively worked. In the system, this calculation varies depending on the data maintained in the fields 'Days wrkd' and 'Hours wrkd' of the infotype 0061.

Processing of Part-time Contract

Case 1: Field 'Days wrkd' contains the number of days. You take the number of daily hours from table 'Rule for planned working time' (T508A) and multiply it by the number of days contained in the field 'Days wrkd'.

Case 2: Field 'Hrs wrkd' indicates the shift % assigned by infotype 0007. Also in this case you take the daily hours from table T508A but multiply them by the number of days the employee worked in accordance with the employee shift and then applying the reduction percentage indicated in the field 'Hrs wrkd'. Specifically, this percentage can be 100%. The days worked according to shift are taken from field 'Planned working time measured in workdays'.

Currently, you perform the calculation of the hours effectively worked depending on payroll **EDSS0**, generating the wage types /3CS (hours effectively worked) and /3CT (days worked). Function **ESV00** (calculation of bases and contributions) employs wage type /3CS to calculate the minimum basis. The unit field of this wage type is also used in the contribution slips/contribution messages to report the number of hours effectively worked.

For cases in which the possibilities mentioned are not viable because they demand the maintenance of a very variable shift, it is recommended to use the time management mechanisms to generate a customer wage type that reflects the hours effectively worked, and overwrite with this wage type the wage type /3CS, AFTER carrying out the function **EDSS0**.

Contribution in the Case of Temporary Incapacity and Maternity

By means of the Order of 15th January 1999, Official Government Newsletter (BOE) 014/1999 of 16th January, determines (Chapter iii, article 32, Contribution in the cases of temporary incapacity and maternity) that 'The resulting amount will constitute the daily contribution basis, which will be applied exclusively to the days of the month to which the contribution refers, in which the employees would have been obliged to render effective service in the company, if not finding themselves in that situation'. Before, to determine the 'daily contribution basis', you had to divide the contribution basis amount credited to the company during the three months immediately previous to the cause date into the number of days effectively worked and, therefore, that had contributed in the said period. That is, the system calculated the benefits and contribution bases corresponding to the absenteeism in the following way:

1. With the field 'Days wrkd.' (contract days) is filled in infotype 0061, it analyzes the personnel shift plan (internal table PSP) and counts as 'days in which the employee is bound to render service in the company, not being already in that situation', the days with a number of hours worked different from 0.
2. If field 'Hrs wrkd' (percentage) was filled, the system assumed that the employee worked every day a fraction of the usual shift that the employee would have to work in the company if the employee's contract was not part-time, and calculated the benefits and sickness bases for ALL the absence days (as well as the days the employee would not have worked). To achieve a restricted calculation of the days the employee would have worked, it was necessary to fraction the absence to the level of infotype [„Absenteeism' \(2001\) \[Ext.\]](#), connecting the different records corresponding to days worked through the fields **KENN1**(*) and **KENN2**(**). This unwieldy procedure was used because of a legal requirement, that we currently think is erroneous: If every day an employee works a fraction of the regular shift of a company, benefits and contributions must be paid for ALL the absence days, behavior that occurs if infotype 2001 is not fractionated.

Currently, the management system in the cases of part-time contracts set in the field 'Hrs wrkd' different from 0 do not generate differences in the cases which would have occurred in the past as described in variant 2. The behavior of the system has been modified in so far as if you enter the percentage 100 in the field 'hrs wrkd' and a shift has been created that reflects the real

Processing of Part-time Contract

working hours, you only calculate benefits and contribution for the days the employee would have worked if sick.

If any customer had used 100% in the past and fractionated infotype 2001, you should replace the fractionated records by a single record for the duration of the absence. If you have not fractionated the records of infotype 2001 and have only used a percentage of the 100%, you have made a calculation of benefits and bases that you must correct with a supplementary return.

See also:

[Contract management \[Page 127\]](#)

[Contract Management Master Data \[Page 131\]](#)



(*) The first field (**KENN1**) is used to link records of related illnesses, for example, absences due to the same illness. Any continuation of payment of salary guaranteed to an employee for a first illness can be taken into account for a second illness of the same type.

(**) The second field (**KENN2**) links the records of illnesses that are not based on the same illness, but that should be calculated from the base of continuation of salary payment already guaranteed

Contract Management Master Data

Purpose

This process describes the maintenance of the master data relevant for assigning an appropriate Social Insurance company contract and code number to each employee.

Requirements

In the Implementation Guide for personnel administration you have made the necessary settings relating to the Contract Management master data, which appear under *Personnel Administration* → *Payroll data* → *Contract management*:

- Define contracts
- Define groupings for contracts
- Classify contracts
- Technical contract processing
- Social Insurance applicable contracts
- Check global data of contracts
- Maintain Spanish Office of Employment (INEM) offices

Likewise, under *Payroll* → *Social Insurance* → *Training contracts*, the following settings have been carried out.

- Create planned training hours attendance type
- Post the planned training hours
- Check rebates received by planned training hours
- Check wage type code for training contracts

Process

You maintain the Social Insurance contracts through the *Contract Management* infotype (0016).

The maintenance of this infotype is compulsory, as each contract in the company has a Social Insurance contract assigned to it with the appropriate features, which are taken into account in the payroll. The standard system provides this infotype for maintenance as part of the personnel action 'Recruitment'.

To maintain this infotype, fill the fields corresponding to the following field groups in accordance with the information contained in the description of the ['Contract management' infotype \(0016\)](#) [Page 133]:

- Contract key
- Contract features
- Social Insurance, Administrative data, Spanish Office of Employment (INEM), part time

Contract Management Master Data

Result

Once all the fields have been filled, the data required by the system as the basis for the company contract management and evaluation is stored in the infotype.

'Contract Management' Infotype (0016)

Definition

This infotype represents an extension of the international infotype with the same name, created for the management of contracts in Spain.

In this infotype you store the data related to contract management for each employee.

The system uses the information contained in the infotype for the payroll process, as well as in a series of standard programs which are processed afterwards to create the corresponding forms for Social Insurance. At the same time, the said information is used for statistical purposes.

The infotype provides the data for the recruitment process in the system.

Use

Through the data introduced in this infotype, you inform the system of the conditions applicable to the employee in question on specifying the Social Insurance contributions and how to take them into account in payroll.

Structure

The '*Contract management SP*' infotype consists of the following groups of fields:

Contract key

In this group of fields you must indicate a company contract key. The connection between the company contract key and the Social Insurance keys are performed earlier in the [implementation of contract management \[Page 131\]](#).

Contract features

This group of fields contains the information directly related to the contract.

Social Insurance, administrative data, DSS (INEM)

Here you can view the applicable Social Insurance contract assigned to the contract indicated in the field Contract key. Likewise you can maintain the corresponding administrative data.

If the contract processed is a training contract, the button '**Planned training (schedule distribution)**' within the Social Insurance group of fields, allows you to go to the program *Planned Training Hours Management* (RPUFORE0). With help from this program, you can display and/or maintain the training hours of the employee. In the display mode, the program activates the time management calendar (RPTABS50), with which you can see the weekly, monthly or annual training hours of the employee. In the maintenance mode, the program offers you direct access to the screens that correspond with time management, where you can maintain the training schedules as you see fit.

Integration

When you create a new record in this infotype, the system specifies for some fields default values that it takes from data entered previously for the *Organizational Assignment* (0001) and *Personnel Data* (0002) infotypes. Likewise, some of the data introduced here appears as default values in the ['Social Insurance' infotype \(0061\) \[Page 125\]](#).

'Contract Management' Infotype (0016)

When you save the entered data, the system reads the tables set in the Implementation Guide of the system to check that the data is correct.

See also:

[Contract management \[Page 131\]](#)

Social Insurance Calculation in the Payroll

The Social Insurance contribution calculation process for the current period is integrated into the main schema of the Spanish payroll [E000 \[Page 48\]](#), which includes the subschema [ESV0 \[Page 72\]](#) (Social Insurance) as well as other subschemas directly related to the Social Insurance processing which contain the corresponding functions and rules. For contribution calculations for a deferred period, you use the schema [ED00 \[Page 50\]](#), with the subschema ESVD (Social Insurance deferred month) as well as other related subschemas. All the relevant subschemas are activated when you carry out the payroll process for the corresponding payroll period.

See also:

[Current period and deferred month \[Page 148\]](#)

The system specifies the Social Insurance contribution amounts bases on the wage and special payments received by the worker, according to the contribution types and current maximum and minimum contribution bases, taking into account the days worked, days of temporary work incapacity, etc. If changes are produced with retroactive effect for already calculated periods, the system returns to these periods and calculates them again (retroactive accounting).

The correct Social Insurance contribution calculation in the payroll process is linked to the system check of data entered in the ['Social Insurance' infotype \(0061\) \[Page 125\]](#).

Settings in the Implementation Guide

In order for the calculation of Social Insurance contribution bases and contributions to be integrated correctly in to the payroll process, in the implementation guide the activities related to the setting of

the [master data \[Page 123\]](#) must have already carried out

as well as the following settings related to payroll, indicated under *Payroll* → *Social Insurance*:

- Define bases and Social Insurance contribution types
- Identify relevant wage types for bases
- Identify relevant wage types for pro rata
- Check IT days subject to contribution
- Rounding of contribution bases
- Overtime average calculation
- Check monthly base for daily workers
- Check correction of regulatory base for TI
- Check optimization for IMS contributions
- Check that the regulatory basis does not exceed the maximum IA/ID bases
- Activate the deferred month payroll run
- Set training contracts

Social Insurance Calculation in the Payroll

Description of the process

In general, the calculation process of Social Insurance contribution bases and contributions follows the following steps:

- Reading of basic employee data (work center, basic pay, etc.) as well as the corresponding Social Insurance and contract master data.
- Setting of the user wage types identified as wage types subject to contribution wage types or as special payments.
- Reading of time-limited constant tables (percentages, minimum and maximum bases, etc.).
- Specification of the number of calendar days worked that are subject to contribution.
- Specification of employee vacations or vacation pay in the settlement month.
- Specification of the employee paid/unpaid absences in the settlement month (for example, TI days, strikes).
- Allocation of special payments.
- Specification of the regulatory basis.
- Specification of possible changes with a retroactive nature in employee contribution conditions and the calculation of any corresponding retroactive accounting.
- Calculation of Social Insurance contribution amounts.
- Posting of results to financial accounting and cost accounting.
- Printing of appropriate forms.

See also:

[The Spanish payroll schema \[Page 47\]](#)

Legal Reports for Social Insurance

The contribution documents and other legal reports for Social Insurance are generated by the evaluation and valuation programs in accordance with the most current legislation. The corresponding data can be transferred to the Social Insurance Administration (TGSS) directly through the RED system (affiliation and contribution messages) or sent directly to the TGSS by post (TC1).

The system generates the following reports for transmission to Social Insurance through the RED system:

- Affiliation messages (entry, leaving, etc.)
- Contribution messages covering the data contained in the following models:

Model	Name	Collective
TC1	General category Social Insurance contribution bulletin	General category
TC2	Nominal employee list, including list of employees with contribution reductions or discounts	General category
TC1/16	Nominal employee list	Special category for Offshore workers
TC2/5	Nominal employee list, including list of employees with contribution reductions or discounts	Special category for Offshore workers

You can find detailed information regarding generation of the different reports and their transmission to Social Insurance under

[Social Insurance: Subsequent activities \[Page 160\]](#)

[Generate affiliation messages \[Page 142\]](#)

[Generate contribution models \[Page 161\]](#)

[RED System \[Page 149\]](#)

Affiliation messages through the RED system

Affiliation messages through the RED system

Use

The generation of Social Insurance affiliation messages is performed using the program *'Affiliation message through the RED system of the Social Insurance Administration (TGSS).'* (RPCAFIE1). Using this program, you can communicate registrations, de-registrations and changes in the employee details directly in the Social Insurance affiliation data file.

Requirements

To correctly generate an affiliation message, the following tables must be correctly set:

T5E30 Adaptation of personnel actions and reasons for Social Insurance.

T5E31 Actions and situations for affiliation messages

To do this, activities related to the data exchange through the RED system must have been performed in the Payroll Implementation Guide, under *Evaluations for Social Insurance → RED system*:

- Determine measures for the RED System
- Assign country codes according to the RED System

Functional Characteristics

The program RPCAFIE1 creates a file for sending information to Social Insurance with the object of maintaining company employee data in the affiliation data file. Using this program, you can communicate registrations, de-registrations and changes in the employee data. Notifications of changes of data supported by the program include: the change in contribution group, change in contract and change of epigraph for industrial accident (IA) and industrial disease (ID). Meanwhile the possibility is included of modifying or eliminating previous movements.

You create the file in accordance with the specifications published by the Social Insurance Administration for the exchange of documents through the RED system (Electronic Document Remission), which is based on Electronic Data Interchange (EDI).

You can display the data and store it in the data carrier with the help from the program for displaying sequential (TemSe) files (RPUTMSE0). Likewise, it is possible to choose the display of individual data medium exchange (DME) records. You can perform this display with both MS-Word and MS-Excel.

The affiliation message is structured in such a manner that it allows inclusion in only one EDI message of:

- Employee grouping by company and action.
- Sending of documentation of successive entries, leavings and modifications of different employee data.
- Multi-category, multi-company, multi-contribution account code (CAC)

The segments constituting the AFI message are:

- EMP: Company identification
- RZS: Registered company name

Affiliation messages through the RED system

- EXC: Operation and key (1)
- TRA: Employee
- AYN: Last name and first name
- DOM: Address (1)
- LDD: Address locality decoded (1)
- FAB: Employee start and leaving dates
- DAM: Data associated to the movement

Note: (1) Not created by the program, since this is optional for TGSS.

The program creates the affiliation message from personnel actions that are entered into the system at employee level. Generally, personnel actions and reasons are considered if they have one or more actions associated to them according to the 'Adaptation of personnel actions and reasons' table in the RED System. Before you can run this program successfully it is therefore necessary to set the corresponding basic data as indicated above

An exception to the above are the change of epigraph personnel actions (MT), change of contract type (MC) and change in contribution group (MG) These actions are automatically reported, therefore it is not necessary to assign them in the table T5E30.

In order to report these changes at employee level, the program consults the infotype 'Personnel actions' (0000). For each segment of this infotype, it searches the 'Social Insurance' (0061) infotype for any changes that may have been made (change of epigraph, change of contract type, change in contribution group) and, if it finds any, it automatically reports them in the FAB segment. In addition, for every segment of the 0000 infotype, the program also searches the infotype 0061 for a change of contribution account code, and if it finds one, reports it by generating two EMP segments, deregistering the previous CAC, and registering the new CAC.

The data exchange file generated in the user work directory in the R/3 server takes as name:

MMM.RRRRRRRR.V01

given that:

MMM is the logon client, and

RRRRRRRR the name of the program being run.

Activities

You can access the program through the system menu, under *System* → *Services* → *Reporting*.

Enter the program name 'RPCAFIE1' and then press the trigger key.

In the program selection screen, enter the corresponding data in each field as indicated below, and then start the program.

Selection parameters

Action and situation: Keys entered in these fields will indicate the system the operation and reason which will be carried out at employee level

If you don't specify the personnel action or reason, the system will select all operations/reasons that have occurred during the period, for the selected persons

Affiliation messages through the RED system

The following keys are allowed by the program:

Action	Reason	Comment
MA	01	Entry
MB	51	Voluntary leaving of contracted employee (*).
MB	54	Involuntary leaving (*)
MB	56	Leaving due to death (*)
MB	58	Leaving due to becoming a pensioner (*)
MB	61	Leave for military service (*)
MB	63	Voluntary leave (*)
MB	64	Leave for legal strike or employer-lockout (*)
MG	Change in contribution group(**)	
MC	Change in contract (**)	
MT	Change in IA and ID epigraph (**)	
ME	Deletion of previous movements	
MD	Deletion of consolidated entries	



In the case of an employee leaving action (*), you should take note of the following particularities:

The leaving date for Social Insurance is the day before the start date of the employee leaving action in the 00 infotype. Therefore, if you want to report a leaving action, you must include the starting date of the leaving action in the evaluation time interval indicated when you launch the program.

Actions marked with (**) are reported automatically. It is not necessary, or recommended, to assign them a personnel action in the T5E30 table. On the contrary, although the system continues to accept the assignment, information errors can occur .



Any personnel action change which is assigned an MC action without a corresponding change in contract in the 0061 infotype could lead to a change of contract being erroneously reported.

The selection screen also offers the following fields:

'Identify message syntax': This identifies the category of the following message.

'Version of message syntax': Version of previous message.

'Identif. process syntax': Identifies the version of the validation program, printout and process that the previous issuer has used in the exchange.

'Version process syntax': Version of previous validation module.

Affiliation messages through the RED system

'Authorization key': Key provided by the TGSS when it receives administrative authorization to present the nominal employee list. One per company, employer group or authorized professional.

'SILCON key. SILNET network': Key provided by Social Insurance Administration (TGSS). This identifies each natural person that interacts with the system.

'New Silcon key': Since the SILCON key has a limited time duration, a new access key is requested, and will be entered as new if the existing key has expired or you want to change it. (Future use).

'Date of submission': The year, month and day for sending the message.

'Time of submission': In hours and minutes.

'External name AFI file': This records the MS-DOS plan file name with AFI suffix that has been prepared for the exchange.

'Test indicator': This indicates the category of message sent:

- Blank: Normal
- S: Substitute
- P: Test

'CENDAR reference': TGSS reference. For internal use by the TGSS.

'Personal key': Operator personal key.

'Printout indicator': This indicates whether the user wants a printed response to the request, or not.

Individual case: Modification of a Previous Movement

With the object of notifying of a previous movement, you must ensure that personnel action and reason correspond to two actions according to the RED System. The first action is to delete the movement to be modified (ME) and the second, notification of entry, leaving or change in employee data.

See also:

[Social Insurance legal reports \[Page 137\]](#)

[RED System \[Page 149\]](#)

[Data exchange using RED System \[Page 162\]](#)

Generating Affiliation Messages

Generating Affiliation Messages

Use

The generation of Social Insurance affiliation messages is performed using the *'Affiliation message through the RED system of the Social Insurance Administration (TGSS).'* (RPCAFIE1). Using this program, you can communicate any employee detail changes directly into the Social Insurance enrollment data file.

Requirements

There are changes in employee data that must be communicated to Social Insurance.

Procedure

Through the program *'Affiliation messages through the RED System of the TGSS'* you can:

- Create affiliation messages in accordance with the specifications published by the Social Insurance Administration (TGSS) for the exchange of documents through the RED system.
- Display the data and store it in the data carrier with help from the program for display and download of TemSe files RPUTMSE0. Likewise, you can select the display of individual records. You can perform this display with both MS-Word and MS-Excel.

Proceed as follows:

1. Obtain access to the program through the system menu, under *System* → *Services* → *Reporting*.
2. Enter the program name, 'RPCAFIE1' and then press the activation key.
3. Fill in the selection screen fields following the instructions contained in the program documentation under [Affiliation messages through the RED System \[Page 138\]](#) or in the selection screen under 'Application help'.

Result

Once the program for generating the required messages has been run, you will be able to check and send them to the Social Insurance Administration through the RED system.

See also:

[Data exchange using RED System \[Page 162\]](#)

[Contribution models for Social Insurance \[Page 143\]](#)

Social Insurance Contribution Models

Use

Social Insurance contribution slips can be generated with the program 'Social Insurance Contribution Models' (RPCTCEE0).

With this program you obtain the Social Insurance contribution models TC1, TC2 and TC1-16, TC2/5, as well as the old corresponding models.

Requirements

To correctly obtain the models, the following tables must be correctly maintained:

T5E55 - Social Insurance office categories

T5E05 - Social Insurance offices

T5E11 – Company groupings and assignment of head office to company groupings

T5E01 – Relation SO/CE/SECTION with

- Social Insurance number (Field CAC code – SI number)
- Work center code for Social Insurance (field NISSC)
- Entity code for IA and ID (field COSOC)
- Company NIF (Tax payer's reference no.) (field FINNR)

T5E12 – Assignment of center for Social Insurance

T5E04 – Company data (name, address, post code, ...)

T5E06 – Company contribution to Social Insurance with

- description of the contribution: TI or IA/ID
- Social Insurance contributing company code

T5E03 – Entity text for IA and ID.

T511K – Assignment of values to control constants with

- contribution percentage for IA and ID for contributing companies
- Configuration of negative TCs
- Date from which payroll results adapted to the normalized TC2 requirements have been generated

T5EP1 – Form management

To do this, activities related to the creation of evaluations for Social Insurance must have been performed in the payroll Implementation Guide, under *Evaluations for Social Insurance*:

- Create Social Insurance offices
- Define company groups/groupings
- Create Social Insurance company data
- Assign company headquarters to company groups/groupings

Social Insurance Contribution Models

- Define head office for Social Insurance
- Create company address for Social Insurance
- Set Social Insurance contributing company
- Configure negative TCs
- Assign SAPscript form to models

Functional Characteristics

This program allows you to generate the Social Insurance contribution models for employees in the General Employee Category and the Special Category for Offshore Workers, in the format normalized for optical reading in accordance with the resolution of the Social Insurance Administration (TGSS) dated 29/01/1999.

Activities

You will gain access to the program using the payroll menu for Spain under *Subsequent Activities* → *Per Payroll Period* → *Evaluation* → *Social Insurance* → *Soc. Insurance Evaluation* → *'Social Insurance contribution models'*

In the program selection screen, enter the corresponding data in each field, according to the following information:

Selection parameters

'Document generation' file:

You select the model you want to obtain by flagging the corresponding fields in this file. Through the parameter 'Generate other models' you can select the models that are not indicated in the list (e.g. Normalized TC, etc.). That is, if you want to obtain a normalized TC, you must go to the field 'Generate other models' and select the form type 0002 through help F4.

You have the possibility of generating TC2 bulletins with the old format. If you want to generate the TC2 in this format, you simply have to flag 'Generate TC2 (old)'.

If you flag the parameter 'Generate RED System message', you activate the generation of a TemSe file for data exchange in accordance with Social Insurance RED System specifications. You can display and store the data recorded in the TemSe file in the data carrier with the help from the display program of sequential (TemSe) files (RPUTMSE0). Likewise, it is possible to select the display of individual data medium exchange (DME) records. You can perform this display with both MS-Word and MS-Excel.

With the parameter 'Generate files on SPOOL' you send the model to the spool for later printing. Each model is saved in a different file.

'Settlement data' document:

Through the data entered in this document, you select the settlement category to report and the corresponding characteristics.

With the parameter 'Qualifier' from the field group 'Settlement category' you control processing of the penalty surcharge that Social Insurance establishes for the complementary settlements presented outside the regulation period. This parameter is closely linked to the field 'Exemption from surcharge' in the infotype 'Social Insurance' (0061), as well as the parameter 'Exemption from surcharge infotype 61' in the field group 'Expert mode' described below.'

Social Insurance Contribution Models

The parameters of the field group 'Retroactive accounting' allow you to choose between reporting differences (complementary settlement) and generating the TCs with current values; Therefore, the settlement is not complementary.

'Expert mode' document:

This file represents control parameters. The most important is the parameter 'Exemption from surcharge infotype 61': If you activate the control for exemption from surcharge for infotype 61, the system only selects individual employees whose indicator for surcharge exemption in infotype 61 coincides with the complementary settlement category qualifier selected. If you do not flag this, the system deactivates the control through infotype 61 and generates the documents with the selected qualifier in the parameter 'Qualifier' in the field group 'Settlement category'.

For more information, read the F1 help documentation for individual fields.

'RED System identification' file:

If you select the parameter 'Generate RED System message', in the document generation file you activate the additional parameters in this file with the identification data required by the RED System. For more information, read the F1 help documentation for individual fields.

'RED System: other' document:

This document contains the additional data relating to settlement payment, as well as control breakage data for the normalized model TC-2. In this last field group you specify the data (from infotypes 0001 Or 0002 or table T5E01) with which the field 'Control breakage' is saved for each employee. The parameter 'Field' must indicate the technical name of the infotype or table field entered in the previous parameter.

File in RED System Format

To generate the RED System format file the following data is taken exclusively from table T5E04 (See 'Requirements' above) for each company (CAC code). It is taken with the meaning that is assigned in the RED System technical documentation and with the order number in the table below.

DATA	ORDER
Contact person – name	5
Contact person – telephone	6
Contact person - fax	7
Identification type (CIF, DNI, passport,...)	8
Employer category (1=individual;2=collective)	9
Category/Sector (4 characters, without separator)	B
Qualifier employer code (free, 2 char.)	C

Generation of Positive and Negative TCs in Retroactive Accounting

Within a retroactive accounting run, it is usual that both the contribution bases and the Social Insurance contributions can be negative. Given that the current legislation regarding Social Insurance prohibits 'netting' of positive bases or quotas with negative ones, in this case the system generates two TCs, one positive and the other 'negative'. Negative TCs can be used to issue a Social Insurance contribution return request.

Social Insurance Contribution Models

The 'negative' TC contains all employees whose contribution bases , contributions or benefits have a negative amount.

Change of Data Relevant to Social Insurance in the Middle of a Payroll Period

All the changes in employee master data relevant to Social Insurance ([infotype 'Social Insurance' \(0061\) \[Page 125\]](#)) must be made through a personnel action that produces a 'split' in the payroll results.

Examples:

- Changes in contract category
- Changes of work center and/or employer registration number
- Changes of epigraph
- Change from exempt to non-exempt in Social Insurance contributions
- Changes referring to epigraph 114

Output

Program RPCTCEE0 provides the selected model prepared for printing or sending to Social Insurance through the RED System.

The new normalized model TC2 is generated in SAPscript format. For more information, see also [Preliminary checks to printing in SAPscript \[Page 147\]](#).

See also:

[Social Insurance legal reports \[Page 137\]](#)

Checks Previous to Printing in SAPscript

Use

Because the normalized TC2 must be prepared for optical reading and this technology demands that the boxes are filled accurately (you cannot print outside of them), printing of the normalized TC2 is carried out using SAPscript forms.

Procedure

To check whether your printer is able to print SAPscript forms, proceed as follows:

1. Ensure that your printer supports POSTSCRIPT protocol.
2. Check that your printer is correctly configured in the system:
 - a. Through transaction SE71 check that the page format selected for the form is DINA4.
 - b. Through transaction SPAD (extended administration) check that the following values are selected for your printer
 - c. Once the device is selected, check that within the format table for this device you have selected the following values:
 - Format: DINA4
 - Page format: DINA4



If there is no device with the required characteristics, you can create one using the transaction SPAD.

3. Check through transaction SE71 that the height of the MAIN window of page S01 in the form HR_ES_TC01_0002 has the value 14 LN (lines).

For more information, see the documentation of IMG activity 'Assign SAPscript form to models' that you can find in the Payroll Implementation Guide under *Evaluations for Social Insurance*.

There is a table (T5EP1, accessible through the view V_T5EP1) in which you can set a customer SAPscript form. If for any reason you want to modify the standard form(HR_ES_TC01_0002, transaction SE71) we request that you indicate the customer form name in the said table. If you do not maintain this table, the system will take the standard form.

Note 0003102 contains interesting additional information relating to SAPscript form printing.

Result

Your printer is now prepared for document printing in SAPscript format.

Month in progress and deferred month

Month in progress and deferred month

The standard SAP R/3 system offers you the possibility of running the payroll for your employees either for the current period or for deferred period.

In the current period payroll you process the data corresponding to the current period. You perform this by means of the calculation schema [E000 \[Page 48\]](#).

In payroll for deferred period you process the time management data (overtime and absences) corresponding to the previous period. The current period's data is processed in the following period. To do this you use the calculation schema [ED00 \[Page 50\]](#).

Settings in the Implementation Guide

To run the payroll correctly, be it for the current or deferred period, you must have carried out the activities for setting the master data in the Implementation Guide, in the section *Personnel Management* → *Payroll Data*, as well as the settings related to payroll, specified under *Payroll*.

See also:

[The Spanish payroll schema \[Page 47\]](#)

RED System

Objective

The Social Insurance RED system (Electronic Document Remission) is the only medium allowed and supported by the Administration for the electronic exchange of data with companies. This system allows you to:

- Exchange with the Social Insurance Administration [enrollment messages \[Page 138\]](#) (registrations, deregistrations, etc.) generated earlier by the program *Enrollment message by the RED system of the Social Insurance Administration (TGSS)* (RPCAFIE1) and
- Submit to the Social Insurance Administration the [contribution messages \[Page 161\]](#) of your employees, generated each month by the program *Social Insurance contribution models* (RPCTCEE0).



For more information about the Social Insurance enrollment and contribution messages, read the section [Social Insurance legal reports \[Page 137\]](#).

Process

The data medium exchange process with the Social Insurance consists of the following steps:

1. Generation of the appropriate data records according to whether enrollment or contribution messages, or monthly TC-1, TC-2, TC-1/16, TC-2/5 forms are being dealt with.
2. Display and checking of the records created using the TemSe file display and download program RPUTMSE0. (See also the documentation on this program in the 'Application help' on the selection screen).
3. Download the TemSe files to your PC.
4. Checking, preparing and sending of these using the Social Insurance **WINSUITE** program.

Result

Both the data on your employees as well as the corresponding contribution slips are kept up to date in the Social Insurance Administration.

See also:

[Data medium exchange using RED System \[Page 162\]](#)

Amount to be paid and bank transfer

Amount to be paid and bank transfer

Purpose

This component integrated into the SAP Human Resources system calculates all the payments to third parties, except taxes and legal deductions which are deducted directly from the employee. Maximum limits and arrears are taken into account.

Subsequent activities

Purpose

This component integrated into the SAP Human Resources system contains all the activities that must be performed after the payroll.

Remuneration Statement in the Spanish Payroll

Remuneration Statement in the Spanish Payroll

Use

In the SAP system, Spanish payroll remuneration statements are generated using the program 'Remuneration Statements' (RPCEDTE0).

Requirements

All necessary settings regarding format, structure and content of remuneration statements have been made in the Payroll Implementation Guide under *Forms* → *Remuneration statements*.

Functional Characteristics

Generally remuneration statements are generated after the payroll calculation and before the corresponding transfers are made.

If you carry out more than one payroll calculation in a single period, you can generate the necessary remuneration statements after each calculation process.

Similarly, you can use this program to generate wage receipts for both **ordinary payroll** and **special payments** for employees.

This function is carried out as follows:

The program produces the remuneration statements using the payroll RE cluster for the normal payroll, and the XE cluster for special payments.

If you wish to generate only the special payment (for example, for payment in the middle of a pay period), you can use the PC00_M04_CEDT_XE transaction directly. This transaction will launch the program taking into account only the XE cluster.

If you want to generate the total wage, or the difference between the total wage and the special payment, you can launch the program RPCEDTE0 either through the SE38 transaction, through the menu, or by using the PC00_M04_CEDT transaction.

In this case, the wage types will be differentiated by the assignment of a corresponding value in the 06 evaluation class. Depending on these values, the remuneration statement will indicate differences in amount, quantity, or both.

These values can be:

00	RE (ordinary payroll)
01	Difference in amount
02	Difference in quantity
03	Difference in amount and quantity

Output

The remuneration statement generated contains a list of the employee's wages as well as deductions for tax and Social Insurance contributions, and other payments. General or personal notifications for the employee can also be included, and will appear on the form in a separate

Remuneration Statement in the Spanish Payroll

enclosed information area. This additional information, which could be a general message from the company or a birthday greeting, can be created in the ['Notifications infotype' \[Ext.\]](#) (0128).

Activities

1. To create a remuneration statement, access the program by one of the paths described above .
2. Introduce the appropriate values in the fields and set the necessary indicators.



The system will propose a value in the *Payroll area* field. This will correspond to your entries in the initial payroll calculation or to the options in *Tools* → *Activate modifiers* → *Payroll area*. You can overwrite this proposed value.

3. Select *Program* → *Run* or *Run + Print* or *Background processing*.

Subsequent Activities - Internal Revenue Service

Subsequent Activities - Internal Revenue Service

Purpose

This process includes periodic activities subsequent to the payroll process, especially in relation to the creation of [legal reports \[Page 109\]](#) for the Internal Revenue Service.

These activities include:

- Generating the Statement of employment tax (IRPF) deductions and payments monthly, quarterly, or semi-annually, 110, 111 models, and other applicable forms .
- Generating the annual statement of employment tax (IRPF) deductions and payments, model 190
- Generating the employment tax (IRPF) certificates for the employees
- Sending of the data to the Internal Revenue Service.

Requirements

The required settings to generate evaluations for the Internal Revenue Service have been made in the Implementation Guide for Personnel Administration and Payroll under *Human Resource Management* → *Payroll data* → *Employment Tax Deduction*

- Set tax modifier according to province
- Assign province to personnel area/subarea
- Define payment keys
- Assign customer subtypes to legal grades

Likewise, the required settings have been made in the payroll Implementation Guide under *Payroll* → *Evaluations for Internal Revenue Service*:

- Create company address for Internal Revenue Service
- Set company business activity
- Create Internal Revenue Service offices/branches
- Set company tax data
- Specify the field content of the 190 model

Process

You can find these activities in the Spanish payroll menu under *Subsequent activities* → *Per Payroll Period / Annual / Other periods* → *Evaluation* → *Tax*.

See also:

[Legal reports for the Internal Revenue Service \[Page 109\]](#)

[Generate model 110 for Internal Revenue Service \[Page 156\]](#)

[Generate model 190 for Internal Revenue Service \[Page 157\]](#)

[Generate payments and deductions certificates \[Page 158\]](#)

Subsequent Activities - Internal Revenue Service

[Send model 190 to Internal Revenue Service \[Page 159\]](#)

Generate Model 110 and Similar for Internal Revenue Service

Generate Model 110 and Similar for Internal Revenue Service

Requirements

- Employment tax (IRPF) deductions and payments have been calculated throughout the year and the payroll has been run each month using the [payroll calculation program \(RPCALCE0\) \[Page 45\]](#).
- There are infotype records ['Additional Income' \(0090\) \[Page 88\]](#)

Procedure

You obtain the monthly / three-monthly / six-monthly statement of employment tax (IRPF) deductions and payments (model 110 and similar) for the Internal Revenue Service using the program *'Statement of Employment Tax (IRPF) Deductions and Payments'* (RPC11XE0). Proceed as follows:

1. Activate the program using the Spanish payroll menu under *Subsequent activities* → *Per Period / Other Periods* → *Evaluation* → *Tax* → *Statement of Employment Tax (IRPF) Deductions and Payments*.
2. Fill in the selection screen fields following the instructions contained in the program documentation under [Statement of employment tax \(IRPF\) deductions and payments \[Page 113\]](#) or in the selection screen under 'Application help'.
3. Run the program.
4. When you have obtained the required document, print it by pressing the appropriate key.



You can also generate statements of employment tax (IRPF) deductions and payments (models 110 and 111) by using the program. You can also generate the deduction statements through the program ['Legal reports for the IRPF' \[Page 110\]](#)(RPC190E0).

Result

The statement is printed for submission to the Internal Revenue Service.

See also:

[Legal reports for the Internal Revenue Service \[Page 109\]](#)

[Infotype 'Additional income' \(0090\) \[Page 88\]](#)

Generate Model 190 for Internal Revenue

Requirements

- Employment tax deductions (IRPF) and payments have been calculated throughout the year and the payroll has been run each month using the [payroll calculation program \(RPCALCE0\) \[Page 45\]](#).
- There are records for the infotype ['Additional Income' \(0090\) \[Page 88\]](#)

Procedure

You can obtain the Annual Statement of employment tax (IRPF) deductions and payments (model 190) for the Internal Revenue Service by using the program *Legal reports of the IRPF* (RPC190E0). Proceed as follows:

5. Activate the program using the Spanish payroll menu under *Subsequent activities* → *Annual* → *Evaluation* → *Tax* → *Legal reports for the IRPF*.
6. Fill in the selection screen fields following the instructions contained in the program documentation under [Model 190 \[Page 110\]](#) or in the selection screen under 'Application help'.
7. In order to perform the data medium exchange with the Internal Revenue Service later, activate the appropriate TemSe file generation by flagging the 'Generate file' field in the 'Model 190' document and filling in the corresponding fields with the required data.
8. Run the program.



Using the 'Legal Reports for the IRPF' program you can also generate all other forms for the Internal Revenue Service.

Result

Once you have run the program for generating the statement, you can send it to the Internal Revenue Service in your preferred data carrier through the program for displaying and download of TemSe files (RPUTMSE0).

See also:

[Legal reports for the Internal Revenue Service \[Page 109\]](#)

[Model 190 \[Page 110\]](#)

[Infotype 'Additional income' \(0090\) \[Page 88\]](#)

[Send model 190 to Internal Revenue Service \[Page 159\]](#)

Generate Payments and Deductions Statements

Generate Payments and Deductions Statements

Requirements

Employment tax (IRPF) deductions and payments have been calculated throughout the year and the payroll has been run each month using the [payroll program \(RPCALCE0\) \[Page 45\]](#).

Procedure

You can obtain payment and deduction certificates for employees by using the program *Legal reports of the IRPF* (RPC190E0). Proceed as follows:

9. Activate the program using the Spanish payroll menu under *Subsequent Activities* → *Annual* → *Evaluation* → *Tax* → *Employment Tax (IRPF) Payments and Deductions Certificates*.
10. Fill in the selection screen fields following the instructions contained in the program documentation under [Model 190 \[Page 110\]](#) or in the selection screen under 'Application help'.
11. Run the program.
12. When you have obtained the required document, print it by pressing the appropriate key.

Result

You can send the printed certificate to employees, so that the employees can present it to the Internal Revenue Service with their tax declaration.

See also:

[Legal reports for Internal Revenue Service \[Page 109\]](#)

Sending Model 190 to Tax Authorities

Requirements

The [Annual Statement of employment tax \(IRPF\) deductions and payments . \[Page 157\]](#) (model 190) has been generated for the Internal Revenue Service using the program *Legal reports for the IRPF* (RPC190E0).

You have generated a TemSe file with the data that is sent to the Internal Revenue Service.

Procedure

To send the statement generated earlier, proceed as follows:

1. Display the TemSe file generated while running *Legal reports for the IRPF* (RPC190E0) program, activating the sequential file download and display program RPUTMSE through the Spanish payroll menu under *Subsequent activities* → *Annual* → *Evaluation* → *Tax* → *ISD Model 190* → *Display and Download of TemSe Files*.
2. Select the TemSe file you want to display by pressing the selection field help and start the program.
3. Check that the data presented in the different records is correct and download it to your PC by pressing the corresponding key.
4. Transfer the data from your PC to the data carrier.

Result

The annual employment tax (IRPF) deductions and payments statement is ready to be sent to the tax authorities.

Subsequent Activities - Social Insurance

Subsequent Activities - Social Insurance

Objective

This process includes the periodic activities subsequent to running payroll, especially in relation to the creation of the legal reports for Social Insurance. These activities are:

- Generation of stock exchange bulletins
- Data medium exchange (DME) using the RED System

Requirements

The required settings have been made in the payroll Implementation Guide under *Payroll* → *Valuations for Social Insurance*:

- Create Social Insurance offices
- Define company groups/groupings
- Create Social Insurance company data
- Assign company headquarters to company groups/groupings
- Define headquarters for Social Insurance
- Create company address for Social Insurance
- Set Social Insurance collaboration company
- Configure negative TCs
- Assign SAPscript form to models
- RED system
- Determine measures for the RED System
- Assign country codes according to the RED System

Process

These activities are located in the Spanish payroll menu under

- *Subsequent Activities* → *Per Payroll Period* → *Evaluation* → *Social Insurance*.

See also:

[Generate contribution models \[Page 161\]](#)

[Data medium exchange using RED system \[Page 162\]](#)

Generate Contribution Models

Requirements

The Social Insurance contributions have been calculated and the payroll has been run using the [payroll calculation program \(RPCALCE0 \[Page 45\]\)](#).

Procedure

Through the program '*Contribution models for Social Insurance*' (RPCTCEE0) you obtain the following contribution models:

- TC-1, TC-2
- TC-1/16, TC-2/5

In addition to the standard functions for creating Social Insurance forms, this program allows you to print TCs for previous periods and reduced TCs.

Proceed as follows:

1. Activate the program using the Spanish payroll menu under *Subsequent Activities* → *Per Payroll Period* → *Evaluation* → *Social Insurance* → *SI Reporting* → *Social Insurance Contribution Models*
2. Fill in the selection screen fields following the instructions contained in the program documentation under '[Social Insurance contribution models \[Page 143\]](#)' or in the selection screen under 'Application help'.
3. In order to later perform the data medium exchange with the Social Insurance Administration through the RED system, activate the appropriate TemSe file generation by flagging the 'Generate message RED System' field and filling in the fields with the required data.
4. Run the program.

Result

Once the program for generating the required models has been executed, you will be able to check and send them to the Social Insurance Administration through the RED system.

See also:

[Data medium exchange using RED System \[Page 162\]](#)

[Contribution models for Social Insurance \[Page 143\]](#)

Data Medium Exchange Using the RED System

Data Medium Exchange Using the RED System

Requirements

You have previously calculated the Social Insurance contributions and you have carried out the payroll run.

You have generated the Social Insurance enrollment messages using the program *Enrollment Message by the RED System of the Social Insurance Administration (TGSS)*. (RPCAFIE1).

Through the program *'Contribution models for Social Insurance'* (RPCTCEE0) you have:

- created the Social Insurance contribution models
- generated the corresponding messages for the RED system (TemSe sequential files with the data to be transferred).



For more information, read the description of the [RED System \[Page 149\]](#)

Procedure

To send enrollment or contribution messages previously generated to Social Insurance, and within the data medium exchange framework through the RED system, you must proceed as follows:

5. Display the TemSe file generated during the corresponding program run, activating the RED System message display and download program (RPUTMSE) using the Spanish payroll menu under *Subsequent Activities* → *Per Payroll Period* → *Evaluation* → *Social Insurance* → *Soc. Ins. DME* → *Display and download of RED System messages*.
6. Select the TemSe file you want to display by pressing F4 help in the selection field and trigger the program.
7. Check that the data presented in the different records is correct and download to your PC.
8. With the data in your PC, process the Social Insurance **WINSUITE** program to check the structure and content of the message, to compress it for sending and, finally, to send it to the appropriate CENDAR.

Result

After sending the data, the Social Insurance Administration returns:

- Confirmation of receipt of the message
- Confirmation of whether errors occurred. If all the data is correct, you receive the print which is the equivalent of the Social Insurance Administration approval 'stamp'.

Display and download of sequential files

Use

This program allows you to display the sequential files (TemSe) generated by the evaluation programs within the Spanish payroll module.

Requirements

A TemSe file must have previously been generated by an evaluation program.



The program 'Legal Reports for the IRPF (RPC190E0) for the annual statement of employment tax (IRPF) deductions and payments'.

Accepted TemSe objects:

- Annual statement of employment tax (IRPF) deductions and payments for the Internal Revenue Service
- Social Insurance affiliation message
- Generation of Social Insurance contribution slips

Functional Characteristics

The program displays the whole content of the TemSe file.

File management is carried out directly on exit from the generating program (e.g., RPC190E0), by using a button which appears on the exit screen when a data medium exit option has been chosen in the selection screen.

Similarly, you use the payroll management menu to retrieve and display in detail the different types of records which make up the file. The detailed display allows you to generate an MS-Word or MS-Excel type file. The TemSe file can also be stored in the data carrier (Download).



The TemSe file generated by the program RPC190E0 (Legal Reports for the IRPF) for the 190 model, must be saved on a disk for presentation to the relevant authorities.

Activities

1. To send a report as a data file to the official authorities, activate the generation of the corresponding TemSe file by flagging the 'Generate data file' or 'Generate data carrier' fields in the selection screen of the program that generates the report (eg, RPC190E0).
2. Fill in the corresponding fields with the required data.
3. Run the program which generates the report.
4. Display the file you have generated by pressing the 'Display TemSe file' button in the exit screen of the program which generated the report.
5. From the list which appears, press 'Download'.

Display and download of sequential files

Sector specialties

Purpose

This component integrated into the SAP Human Resources system allows you to display or integrate the specialties of specific sectors into the payroll.

Bank Agreement

Bank Agreement

Purpose

The National Regulation of the Private Bank Agreement specifies the working relationships between private sector banks and the personnel that work for them.

Functionality

This application component within the SAP Human Resources system contains all the functions required for the processing of the following specifications of the Bank agreement:

- Vacation fund
- Location bonus
- Attendance and punctuality bonus
- Not taken public holidays bonus
- Bank absence

Integration

The processing of the Bank Agreement specialties is integrated into the payroll.

Report management

Purpose

This component integrated into the SAP Human Resources system allows you to create the evaluations required by the different state entities as well as a wide range of statistics according to specific criteria.