

Header Data

Released On	09.04.2015 20:54:51
Release Status	Released for Customer
Component	PY-ES Spain
Other Components	PA-PA-ES Spain XX-CSC-ES-PY Payroll
Priority	Correction with medium priority
Category	Correction of legal function

Symptom

The following symptoms have been identified:

- 1) When you run the **Cálculo de nómina española** (RPCALCE0) report for an employee who has a leaving until 31.12.2012 and is still eligible to receive an irregular income. The current reduction percentage is being incorrectly applied to the irregular income. Beyond that, the **Cálculo de ingresos gravables anuales** (RPIGA0E0) report was not considering the irregular incomes in its calculation.
- 2) When you run the **Cálculo de nómina española** (RPCALCE0) report for an employee who has received a compensation due to dismissal (**régimen de exención de las indemnizaciones por despido o cese**), the exempt part of the amount is being considered as irregular income (/154 BI de rend. irregulares). Beyond that, for an amount greater than the limit of €180.000,00, a reduction should be applied on the taxable amount. Also the irregular income amount is not being correctly considered in **Cálculo de ingresos gravables anuales** (RPIGA0E0) report.
- 3) There is no wage type which stores the irregular income amount from the compensation due to dismissal without the reduction being applied. Just the /154 which in some cases has the reduction applied.

Other Terms

&IRPF; &CALC (further information see note 1071282)

Reducción; /154; EST00; IGA; Regla EIRE; Rule; /11L; /11K; /11M; /4L0; /4L8; /A50; /A58; /Z50; /Z58; /4L9; /A59; /Z59;

Reason and Prerequisites

The following reasons has been identified:

- 1) For symptom 1, the reduction percentage to be applied should be 40% instead of the current 30% and the irregular incomes and its reduction should also be considered in RPIGA0E0 report.
- 2) For symptom 2, the exempt amount was being cumulated in /154. Due to that, the reduction was being incorrectly calculated. Also the **Cálculo de ingresos gravables anuales** (RPIGA0E0) report was not processing the related irregular incomes.
- 3) The reporting of irregular incomes amount in **Informes I.R.P.F.** (RPC190E0) report is in some cases complex because the amount without reduction is not available.

The following Support Package level is the minimum prerequisite:

Release	Support Package
6.04	HR SP 66
6.00	HR SP A0

(For more information, click on "R/3 HR Support Package Schedule" in www.service.sap.com/ocs-schedules.)

Solution

VERSIONING
23 Released for customer

The following solutions should be implemented:

- 1) For symptom 1:

- The RPCMSTE0 include and RPIGAME0 include have been changed;
- The **Rendimientos irregulares hasta fin de 2012** (D) option has been created for processing class 68;
- The EIRE rule has been updated to correctly process the **Rendimientos irregulares hasta fin de 2012** (D) option of the processing class

- 68;
- The wage type /1IK has been created to report irregular incomes previous to 31.12.2012;
- The IRIND and IRIID constants have been created to correctly apply the reduction in the **Cálculo de nómina española** (RPCALCE0) and **Cálculo de ingresos gravables anuales** (RPIGA0E0) reports. Both constants are delivered with a default value of 40%.

In order to correctly process the irregular incomes previous to 31.12.2012, you have to configure a wage type with processing class 68 to 'D' and then select the cumulation class 54. This way the irregular income amount will be stored in /1IK, which is used to calculate the annual taxable income in RPIGA0E0 report.

2) For symptom 2:

- The RPCMSTE0 include and RPIGAME0 include have been changed;
- The EIRE rule has been updated to correctly process the **Indemnización por despido o cese (mayores de 5 años)** (C) and **Indemnización por despido o cese (menores de 5 años)** (E) options of the processing class 68;
- The wage types /1IL and /1IM have been created to report the amount greater than limit of €180.000,00 exempt income, that should be considered as irregular income. These wage types are also used in the **Cálculo de ingresos gravables anuales** (RPIGA0E0) report;
- The IRDII and IRDLI constants have been created to correctly apply the reduction in **Cálculo de ingresos gravables anuales** (RPIGA0E0) report;
- The IRDRI and IRDL5 constants have been updated and created to correctly apply the reduction in **Cálculo de nómina española** (RPCALCE0) report when relevant;
- The wage type /4L0 has been created to report the exempt amount for those employees who have received a compensation due to dismissal (régimen de exención de las indemnizaciones por despido o cese);
- The **Cálculo exención de despido/cese rendimiento irregular** log has been created to clarify the execution related to the compensation due to dismissal. You can access it in the process node of **Impuestos** processing after the running the **Cálculo de nómina española** (RPCALCE0) report;
- The /A50 and /Z50 have been created for retrocalculation purpose.

In order to correctly process the compensation due to dismissal, you have to configure a wage type with processing class 68 to 'C' (for entries greater than 5 years) or 'E' (for entries smaller than 5 years) and then select the cumulation class 54. This way the irregular income amount will be stored in /1IL or /1IM, which are used to calculate the annual taxable income in RPIGA0E0 report. Also, the /4L0 will be generated with the exempt amount related to the compensation and the /4L8 or /4L9 with the irregular income due to the same compensation. Below you can find some examples:

2.1) Example where **Modificador IRPF** (P0062-codau) is 99 (Otras provincias):

The customer wage type WTC1 is configured as below:

- Processing class 68: **C, Indemnización por despido o cese (mayores de 5 años)**
- Cumulation class 54: Checked

The WTC1 wage type has an amount of €270.000,00 as compensation due to dismissal. After running the RPCALCE0 report the following wage types are generated:

Wage type	Amount	Description
WTC1	270.000,00	Total amount to process as compensation due to dismissal
/4L0	180.000,00	Total exempt amount, also it is the maximum possible amount since it reached the limit of exemption
/4L8	90.000,00	Total amount of irregular incomes without applying the reduction.
/1IL	90.000,00	Total amount of irregular incomes of compensation due to dismissal, also used in RPIGA0E0 report
/154	90.000,00	Basis for irregular incomes

2.2) Example where **Modificador IRPF** (P0062-codau) is 99 (Otras provincias):

The customer wage type WTC1 is configured as below:

- Processing class 68: **C, Indemnización por despido o cese (mayores de 5 años)**
- Cumulation class 54: Checked

The WTC1 wage type has an amount of €170.000,00 as compensation due to dismissal. After running the RPCALCE0 report the following wage types are generated:

Wage type	Amount	Description
WTC1	170.000,00	Total amount to process as compensation due to dismissal
/4L0	170.000,00	Total exempt amount, below the limit in this case.
/4L8	0,00	Not generated in this case, once there is no irregular income
/1IL	0,00	Not generated in this case.
/154	0,00	Not generated in this case, once there is no irregular income

2.3) Example where **Modificador IRPF** (P0062-codau) is 99 (Otras provincias):

The customer wage type WTC1 is configured as below:

- Processing class 68: **E, Indemnización por despido o cese (menores de 5 años)**
- Cumulation class 54: Checked

The WTC1 wage type has an amount of €270.000,00 as compensation due to dismissal. After running the RPCALCE0 report the following wage types are generated:

Wage type	Amount	Description
WTC1	270.000,00	Total amount to process as compensation due to dismissal
/4L0	180.000,00	Total exempt amount, also it is the maximum possible amount since it reached the limit of exemption
/4L9	90.000,00	Total amount of irregular incomes without applying the reduction.
/1IM	90.000,00	Total amount of irregular incomes of compensation due to dismissal, also used in RPIGA0E0 report
/154	90.000,00	Basis for irregular incomes

2.4) Example where **Modificador IRPF** (P0062-codau) is 01 (Forale region: Alava):

The customer wage type WTC1 is configured as below:

- Processing class 68: **C, Indemnización por despido o cese (mayores de 5 años)**
- Cumulation class 54: Checked

The WTC1 wage type has an amount of €270.000,00 as compensation due to dismissal.
After running the RPCALCE0 report the following wage types are generated:

Wage type	Amount	Description
WTC1	270.000,00	Total amount to process as compensation due to dismissal
/4L0	180.000,00	Total exempt amount, also it is the maximum possible amount since it reached the limit of exemption
/4L8	90.000,00	Total amount of irregular incomes without applying the reduction.
/1IL	90.000,00	Total amount of irregular incomes of compensation due to dismissal, also used in RPIGA0E0 report
/154	45.000,00	Basis for irregular incomes.

2.5) Example where **Modificador IRPF** (P0062-codau) is 01 (Forale region: Alava):

The customer wage type WTC1 is configured as below:

- Processing class 68: **E, Indemnización por despido o cese (menores de 5 años)**
- Cumulation class 54: Checked

The WTC1 wage type has an amount of €270.000,00 as compensation due to dismissal.
After running the RPCALCE0 report the following wage types are generated:

Wage type	Amount	Description
WTC1	270.000,00	Total amount to process as compensation due to dismissal
/4L0	180.000,00	Total exempt amount, also it is the maximum possible amount since it reached the limit of exemption
/4L9	90.000,00	Total amount of irregular incomes without applying the reduction.
/1IM	90.000,00	Total amount of irregular incomes of compensation due to dismissal, also used in RPIGA0E0 report
/154	54.000,00	Basis for irregular incomes.

3) For symptom 3:

- The /4L8 and /4L9 wage type have been created in order to ensure that the amount of irregular incomes due to dismissal and without the reduction being applied will be generated;
- The /A58, /A59, /Z58 and /Z59 have been created for retrocalculation purpose;
- The RPCMSTE0 include has been changed in order to correctly process this new wage type.

As general rule, SAP recommends that you install a solution by applying a Support Package. However, if you need to install the solution earlier, proceed as follows:

1. Apply the manual pre-implementation steps.
2. Use Note Assistant (SNOTE) to implement the correction instructions.

List of new/changed objects (manual activities related):
R3TR PCYS EIRE

R3TR TABU T512T
000S04/1IK
000S04/1IL
000S04/4L0
000S04/4L8
000S04/A50
000S04/Z50
000S04/A58
000S04/Z58
000S04/1IM
000S04/4L9
000S04/A59
000S04/Z59

R3TR TABU T512W

00004/1IK99991231
00004/1IL99991231
00004/4L099991231
00004/4L899991231
00004/A5099991231
00004/Z5099991231
00004/A5899991231
00004/Z5899991231
00004/1IM99991231
00004/4L999991231
00004/A5999991231
00004/Z5999991231

R3TR TABU T52D7

00004BG01/1IK
00004VK03/1IK
00004VK06/1IK
00004VK10/1IK
00004VK31/1IK
00004BG01/1IL
00004VK03/1IL
00004VK06/1IL
00004VK10/1IL
00004VK31/1IL
00004BG01/4L0
00004VK03/4L0
00004VK06/4L0
00004VK10/4L0
00004VK31/4L0
00004BG01/4L8
00004VK03/4L8
00004VK06/4L8
00004VK10/4L8
00004VK31/4L8
00004VK06/A50
00004VK31/A50
00004VK06/Z50
00004VK31/Z50
00004VK06/A58
00004VK31/A58
00004VK06/Z58
00004VK31/Z58
00004BG01/1IM
00004VK03/1IM
00004VK06/1IM
00004VK10/1IM
00004VK31/1IM
00004BG01/4L9
00004VK03/4L9
00004VK06/4L9
00004VK10/4L9
00004VK31/4L9
00004VK06/A59
00004VK31/A59
00004VK06/Z59
00004VK31/Z59

R3TR TABU T52DZ

00004/1IK
00004/1IL
00004/4L0
00004/4L8
00004/A50
00004/Z50
00004/A58
00004/Z58
00004/1IM
00004/4L9
00004/A59
00004/Z59

R3TR VDAT V_T52D2

0000468D
0000468C
0000468E
000S0468D
000S0468C
000S0468E

You can find more information about the Note Assistant in SAP Service Marketplace, under service.sap.com/note-assistant.

Manual Activity		
VALID FOR		
Software Component	SAP_HRCES	
Release 600	SAPK-600A01NSAPHRCES - SAPK-600C0INSAPHRCES	
Release 604	SAPK-604661NSAPHRCES - SAPK-60486INSAPHRCES	
Release 608	Until SAPK-60814INSAPHRCES	

Follow the pre-implementation step described in **Manual_Instructions_for_SAP_Note_2133682.pdf**

Validity

Software Component	From Rel.	To Rel.	And Subsequent
SAP_HRCES	600	600	<input type="checkbox"/>
	604	604	<input type="checkbox"/>
	608	608	<input type="checkbox"/>

Correction Instructions

Correction Instructions			
Software Component	Valid from	Valid to	Number
SAP_HRCES	600	600	1527261
SAP_HRCES	604	604	1856650
SAP_HRCES	608	608	1527260

Support Packages & Patches

Support Packages		
Software Component	Release	Support Package
SAP_HRCES	600	SAPK-600C1INSAPHRCES
	604	SAPK-60487INSAPHRCES
	608	SAPK-60815INSAPHRCES

References

This document refers to:

- SAP Notes (unidirectional)
- 1071282 [CONSULT: List of tags for Spain notes.](#)
 - 167718 [CONSULT.: HRMS España - Novedades](#)

Attachments

File Name	File Size (KB)	Mime Type
Manual Instructions for SAP Note 2133682.pdf	447	application/pdf
EIRRule.txt	796	text/plain