

## Header Data

Released On	28.01.2016 13:23:31
Release Status	Released for Customer
Component	PY-ES Spain
Other Components	PA-PA-ES Spain XX-CSC-ES-PY Payroll
Priority	Correction with high priority
Category	Legal change

## Symptom

This SAP note describes the changes regarding the new social contribution amounts (contribution bases and ratio for Social Security, unemployment fund, wage maintenance fund and occupational training fund) for the year 2016.

By means of the Real Decreto 1171/2015 from December 29, 2015, the Interprofessional Minimum Monthly Wage (Salario Mínimo Interprofesional - SMI) for the year 2016 is defined as 21,84 Euros per day or 655,20 Euros per month.

The Law 48/2015, from October 29, 2015, of the General State Budgets for the year 2016 establishes the following relevant amounts for the calculation of contribution amounts:

1. Public Income Indicator with Multiple Effects (IPREM)
  - a. Daily IPREM: 17,75 Euros
  - b. Monthly IPREM: 532,51 Euros
  - c. Annual IPREM: 6.390,13 Euros
2. Maximum and minimum limits for the Social Security contribution bases
  - a. Maximum limit: 3.642,00 Euros per month
  - b. Minimum limit: Interprofessional minimum monthly wage amounts valid at each time, increased by 1,00 percent, unless expressly specified otherwise.
3. Contribution bases in the general regimen of Social Security, except the ones for work accidents and illnesses
  - a. Maximum bases:  
The maximum bases for any professional category or contribution group, during the year 2016, will be:  
  
3.642,00 Euros per month or  
121,40 Euros per day.
  - b. Minimum bases:  
According to professional category and contribution group, the contribution bases will be increased by the same percentage as the interprofessional minimum monthly wage, calculated over the bases from 2015, effective January 1, 2016.
4. Single monthly ratio for training contracts
  - a. Training contracts ratio:  
37,15 Euros for common risks, of which  
30,97 Euros to be paid by the company and  
6,18 Euros to be paid by the employee.
  - b. For industrial risks: 4,26 Euros to be paid by the employer
  - c. For the wage maintenance fund:  
2,35 Euros to be paid exclusively by the employer.
  - d. For occupational training:  
1,29 Euros, of which  
1,14 Euros to be paid by the company and  
0,15 Euros to be paid by the employee.
  - e. For unemployment fund:  
53,87 Euros, of which  
42,02 Euros to be paid by the company and  
11,85 Euros to be paid by the employee.

The amounts published in the afore mentioned law DO NOT allow a complete update of the system (tables T5E43, T5E44, T5E50 and T511P) with regards to maximum contribution limits. The law will be expanded by a decree from the Federal Office for Labor and Social Affairs (Ministerio de Trabajo y Asuntos Sociales) which is usually published by the end of January, which means, too late to apply the final amounts to the payroll of January.

We now describe how far the published amounts allow updating the system, partially anticipating what will be complemented once the decree from

the Federal Office for Labor and Social Affairs is published.

In some cases (for example the maximum limits for ATEP risks), it is not expected that the decree will introduce any change to the amount published in the law of the General State Budgets. However, other amounts have not been published explicitly in the law of the General State Budgets; to obtain those amounts, it is necessary to perform calculations using other information published in the same law.

The exact way to make these calculations is not published in any norm and, based on previous experience, can change from one year to another.

For this reason, the update of the relevant amounts for the calculation of contributions for the year 2016 will not be done by means of a transport of database table entries. It will be done by means of a report that allows you to select a certain update level for the amounts, depending on what you consider applicable BEFORE the publication of the decree from the Federal Office for Labor and Social Affairs.

If you decide to update less predictable amounts (such as minimum contribution bases for common risks of part-time contracts of groups 1 to 3), you run the risk of calculating wrong bases for the month of January and consequently having to run a ("Expediente de Devolución de Cuotas") once the exact amounts are known.

The report you use to make the updates is Actualización de las tablas T5E43/T5E44/T5E50/T511P (RPUDBSE0).

Below we present the various different amounts that are relevant for the calculation of contributions as well as the possibility to select its update by means of the report RPUDBSE0.

## COMMON RISKS

### 1. Maximum contribution bases for contribution groups 1 through 4:

In general, these maximums equal the maximum contribution base limit that are indicated in the selection screen of report RPUDBSE0 in the Tope máximo (GMAX\_1\_4) field. The law of the General State Budgets determines that the maximum contribution base for common risks equals this contribution groups 1 through 4 are updated if the Tope máximo field is filled with the corresponding amount.

### 2. Maximum contribution bases for contribution groups 5 through 7 and MONTHLY maximum bases for contribution groups 8 through 11:

The law of the General State Budgets determines that the maximum base for all categories equals the maximum limit for contribution bases. The report RPUDBSE0 updates the maximum bases for contribution groups 5 through 11 if the Tope Máximo field is filled with the corresponding amount.

### 3. Maximum DAILY contribution bases for contribution groups 8 through 11:

In general, the maximum daily contribution bases equals the maximum contribution base of contribution group 7 divided by 30. The report updates these amounts by doing this calculation.

### 4. Minimum contribution bases for contribution groups 1 through 3:

On the one hand, the law of the General State Budgets determines that the minimum limit for the contribution bases is calculated by increasing the interprofessional minimum monthly wage by one-sixth, "unless expressly specified otherwise". On the other hand, the law indicates that the minimum contribution bases, according to professional categories and contribution groups, should be incremented by the same percentage by which the interprofessional minimum monthly wage was increased.

In general, the minimum contribution bases for contribution groups 1 through 3 are HIGHER than the minimum limit. For this reason, the report offers the possibility to increase them by the same percentage by which the interprofessional minimum monthly wage was increased, indicated in the Porcentaje incr. salario mín. field (R\_INSMIN). The calculation performed in this case does NOT consist in applying the percentage directly to the monthly bases, but in first dividing the minimum base from the previous year by 30 to produce a monthly amount.

To update these bases, you must select the Mínimos gr 1 - 3 (R\_MIN13) checkbox in report RPUDBSE0.

### 5. Minimum MONTHLY contribution bases for contribution groups 4 through 7, and minimum MONTHLY contribution bases for contribution groups 8 through 11:

In general, these bases equal the minimum contribution limit, which according to the General State Budgets law must be calculated by increasing the minimum wage by one-sixth. The formula to be applied in this case consists in incrementing the interprofessional minimum DAILY wage by one-sixth and multiplying the result by 30. This is NOT equivalent to increasing the interprofessional minimum MONTHLY wage by one-sixth, but this way the condition that the monthly minimum equals the daily minimum multiplied by 30 is respected.

To update these bases, you must select the Mínimos gr 4 - 11 and y ATEP (R\_MINIM) checkbox in report RPUDBSE0.

### 6. Minimum contribution bases for contribution groups 4 through 11:

In general, for these contribution groups, the minimum daily bases (groups 8-11) equal the interprofessional minimum DAILY wage, increased by one-sixth. The monthly minimums for groups 4-11 are calculated by multiplying this amount by 30.

To update these bases, you must select the Mínimos gr 4 - 11 y ATEP (R\_MINIM) checkbox in report RPUDBSE0.

### 7. Minimum DAILY contribution bases for part-time contracts:

These amounts are currently not used in the calculation of contributions, but they are updated for contribution groups 1-3 by incrementing them by the percentage of increase of the minimum wage. For groups 4-11, they are updated by applying the general minimum daily base for these contribution groups.

### 8. Minimum HOURLY contribution bases for part-time contracts for contribution groups 4-11:

In general, these bases are calculated by incrementing the previous year's bases by the same percentage by which the interprofessional minimum wage was increased.

To update these bases, you must select the Mínimos contratos tiempo parc. (R\_T5E50) checkbox in report RPUDBSE0.

## ATEP\_RISKS

### 1. Maximum bases for ATEP risks

These bases equal the maximum contribution limit, and are updated with the amount informed in the field Tope máximo field (GMAX\_1\_4) in report RPUDBSE0. These are always monthly bases.

### 2. Minimum bases for ATEP risks

These bases equal the minimum contribution limit, which is calculated by incrementing the interprofessional minimum wage by one-sixth.

To update these bases, you must select the Mínimos gr 4-11 y ATEP (R\_MINIM) checkbox in report RPUDBSE0.

## TRAINING AND APPRENTICESHIP CONTRACTS

The General State Budgets law established fixed ratios for the training and apprenticeship contracts. If you do not want to update the system with these amounts, leave the corresponding fields blank. It is important to note that the "IT and IMS" ratios are not published separately, only one "Professional risks" ratio is published. The report RPUDBSE0 separates this ratio in one amount for "IT" and one for "IMS", in order to be able to perform internal calculations whose sum equals the amount published in the law. For this reason, this amount is not reflected in any of the constants updated in table T511P.

## USE OF REPORT RPUDBSE0

The SAP Note includes correction instructions, which after being applied, will cause the amounts that need to be updated to appear on the report selection screen. The amounts that will appear on the selection screen are the ones shown at the end of this note. Therefore, there is no need to manually fill in the report selection screen after you have applied the mentioned correction instruction.

When you select the Transportar checkbox, the report allows you to choose a customizing order where the modified entries will be saved.

The update of maximum limits is only effective if the new amounts are saved in the database. To do this, you must select the Update base de datos checkbox.

## Other Terms

The minimum required HR SP level to perform the following steps is:

Release	Support Package
6.08	HR SP 04
6.04	HR SP 76
6.00	HR SP B0

## Solution

Execute the report RPUDBSE0 in all the systems where you need the new table entries for the year 2016 with the selection parameter values indicated as shown below (no need to manually fill in after applying the correction instruction).

Report RPUDBSE0 (Selection Screen)

Inicio validez	01.01.2016
Tope máximo	3.642,00
Sal. mín. interprof. mensual	655,20
Sal. mín. interprof. diario	21,84
IPREM mensual	0,00
IPREM diario	0,00
Porcentaje incr. salario mín.	1,00

Training contracts ratio

Cuota Formación CC Empresa	30,97
Cuota Formación CC Trabajador	6,18
Cuota Formac. Desemp. Empresa	42,02
Cuota Formac. Dese. Trabajador	11,85

Apprenticeship contracts ratio

Cuota Aprendizaje CC Empresa	0,00
Cuota Aprendizaje CC Trabajador	0,00

Training/Apprenticeship common ratios

Fondo de Garantía Salarial	2,35
CProfesionales Empresa	4,26

Form..Profesional Empresa	1,14
Form..Profesional Trabajador	0,15

NOTE: The fields with amount equal to zero are related to the amounts that haven't changed comparing with year 2015. For this reason, the table entries which are generated based on these fields should not be generated again (the system will remain using 2015 amounts which are still valid).

VERSIONING	
1	Released for Customer
2	<b><i>Changed note text. It is not necessary to reapply the note.</i></b>

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	<a href="#">1962272</a>
SAP_HRCES	604	604	<a href="#">1962271</a>
SAP_HRCES	608	608	<a href="#">1962270</a>

Support Packages & Patches

Support Packages		
Software Component	Release	Support Package
SAP_HRCES	600	<a href="#">SAPK-600D1INSAPHRCES</a>
	604	<a href="#">SAPK-60497INSAPHRCES</a>
	608	<a href="#">SAPK-60825INSAPHRCES</a>

References

This document refers to:

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