

Header Data

Released On	26.02.2016 20:44:26
Release Status	Released for Customer
Component	XX-CSC-ES-PY Payroll
Other Components	PA-PA-ES Spain PY-ES Spain
Priority	Recommendations / Additional Info
Category	Announcement of Legal Change

Symptom

This SAP Note contains information about the changes that have to be performed related to new keys and subkeys in **Report 190** due to Orden HAP

For more information, see also <http://www.boe.es/buscar/doc.php?id=BOE-A-2015-12436> and http://www.agenciatributaria.es/AEAT.internet/Inicio/Ayuda/Modelos_Procedimientos_y_Servicios/Ayuda_Modelo_190/Informacion_general/Preguntas_frecuentes. *website accessible through this hyperlink is an external website which is not part of SAP's offering. By clicking the hyperlink YOU AGREE that you are not entering into any agreements with SAP: (i) the content of the linked to website and any further external website is not content provided by or on behalf of SAP, nor is SAP providing links to external websites does not imply that SAP agrees or disagrees with the contents and information provided on such websites; (ii) SAP does not make any representation regarding the quality, safety, suitability, accuracy or reliability of any external website or materials provided thereon; (iv) you visit those external websites entirely at your own risk SAP shall not be liable for any damage or loss caused or alleged to be caused by or in connection with your use of or reliance on such external websites or materials available on or through any such linked website.*

Important SAP Notes related to this legal change will be listed in the Related Notes section.

This information is based on legislation and regulations which could be subject to change at any time by the respective authorities and are therefore not necessarily.

Other Terms

Agencia tributaria; tax government; 190

Reason and Prerequisites

Legal change published by Government

Solution

The planned delivery dates can only be met if the legislative procedure, including the rules and regulations, is completed or updated in time.

This legal change will be available on SAP Notes and Support Packages.

The following SAP Notes will be released:

1) SAP Note **2258026** has been released with updates for **Álava** (01), **Navarra** (31), **Ceuta** (51), **Melilla** (52), and **Other provinces** (99) regions. CI

- The extension of work activity field was removed, and a new field was introduced: mobility geographically acceptance in 2014.
- New keys and subkeys:
 - Subkeys in key A to differentiate incapacity benefits paid directly by the employer. The remaining incomes are included in key A.
 - Subkeys in key B to differentiate work incapacity-related income paid by the Social Security or by a mutual insurance company. The remaining income is included in key B.
 - Subkeys in key E to differentiate the income of directors / administrators depending on the turnover of the organization.
 - Subkey in key K for prizes won in contests or raffles for advertising purposes that do not involve participants making any payments, and for income from other sources.
 - Four new subkeys in key L for the following incomes:
 - Exempt income in kind according to LIRPF article 42.3, letters a) to f).
 - Earned income from owners of protected heritage coming from contributions for the protected heritage, which are exempt according to LIRPF article 42.3, letters a) to f).
 - Financial aid to autonomous communities, according to LIRPF article 7, letter y), first paragraph.
 - Exempt aid granted to victims of gender violence, according to LIRPF, article 7, letter y) second paragraph.

2) SAP Note **2263139** has been released with updates for **Gipuzkoa** (20) and **Bizkaia** (48) regions.

3) SAP Note **2282120** has been released with changes to LIRPF Payroll calculation to calculate the **tax retention for Work Incapacity Benefits** (Pre-Retention) which will be reported by Model 190 program on 2017, regarding 2016 earnings, for key A subkey 02.

The legal change is planned to be delivered with the following HR Support Package SP:

Delivery 1 (SAP Note 2258026):

HR Support Package(SP):

- EnhP 6.08: HR SP 24 planned availability CW 03 of 2016
- EnhP 6.04: HR SP 96 planned availability CW 03 of 2016
- Release 6.00: HR SP D0 planned availability CW 03 of 2016

CLC packages:

- EnhP 6.08: CLC 25 for SAP_HRCES 6.08 planned availability CW 06 of 2016
- EnhP 6.04: CLC 97 for SAP_HRCES 6.04 planned availability CW 06 of 2016
- Release 6.00: CLC D1 for SAP_HRCES 6.00 planned availability CW 06 of 2016

Delivery 2 (SAP Note 2263139):

HR Support Package(SP):

- EnhP 6.08: HR SP 25 planned availability CW 06 of 2016
- EnhP 6.04: HR SP 97 planned availability CW 06 of 2016
- Release 6.00: HR SP D1 planned availability CW 06 of 2016

CLC packages:

- EnhP 6.08: CLC 25 for SAP_HRCES 6.08 planned availability CW 06 of 2016
- EnhP 6.04: CLC 97 for SAP_HRCES 6.04 planned availability CW 06 of 2016
- Release 6.00: CLC D1 for SAP_HRCES 6.00 planned availability CW 06 of 2016

Delivery 3 (SAP Note 2282120):

HR Support Package(SP):

- EnhP 6.08: HR SP 26 planned availability CW 10 of 2016
- EnhP 6.04: HR SP 98 planned availability CW 10 of 2016
- Release 6.00: HR SP D2 planned availability CW 10 of 2016

CLC packages:

- EnhP 6.08: CLC 26 for SAP_HRCES 6.08 planned availability CW 10 of 2016
- EnhP 6.04: CLC 98 for SAP_HRCES 6.04 planned availability CW 10 of 2016
- Release 6.00: CLC D2 for SAP_HRCES 6.00 planned availability CW 10 of 2016

For information about the HRSP delivery schedule, see the SAP Service Marketplace at <http://service.sap.com/hrsp>.

If you foresee that this may cause problems, contact your consultant in a timely manner to resolve any issues.

Also note that starting with Release 6.00, certain stack levels are required in order to import HR SPs. For more information, refer to the following SAF

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Other Attributes

Planned delivery date for Legal Change 31.12.2015

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"/>

References

This document refers to:

SAP Notes

- 2282120 [IRPF 2015: December update - IRPF Payroll calculation changes](#)
- 2263139 [IRPF 2015: December Update - Gipuzkoa and Bizkaia subkeys](#)
- 2258043 [IRPF 2015: December Update - 190 subkeys \(SAR Files\)](#)
- 2258026 [IRPF 2015: December update - 190 subkeys](#)

This document is referenced by:

SAP Notes (2)

2263139 [IRPF 2015: December Update - Gipuzkoa and Bizkaia subkeys](#)

2258026 [IRPF 2015: December update - 190 subkeys](#)