

Header Data

Released On	25.02.2016 21:56:36
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	Legal change

Symptom

As described in announcement note 2259680, this SAP Note creates four new wage types (/164, /424, /A14, /Z14) and provides you with the relevant system changes to the **Cálculo de retenciones e ingresos a cuenta del IRPF** (EST00) payroll function to calculate the taxable basis and tax retention amounts for **work incapacity benefits** (prestaciones de incapacidad laboral abonadas), which will be reported by the Modelo 190 on keys A and B subkey 02.

For more information, see also <https://www.boe.es/boe/dias/2015/11/18/pdfs/BOE-A-2015-12436.pdf> or <http://www.agenciatributaria.es/>. The websites accessible through these hyperlinks are external websites which are not part of SAP's offering. By clicking on each hyperlink YOU AGREE that unless expressly stated otherwise in your 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 it otherwise under SAP's control; (ii) the fact that SAP provides links to external websites does not imply that SAP agrees or disagrees with the contents and information provided on such websites; (III) SAP DOES NOT GIVE ANY REPRESENTATION REGARDING THE QUALITY, SAFETY, SUITABILITY, ACCURACY OR RELIABILITY OF ANY EXTERNAL WEBSITE OR ANY OF INFORMATION, CONTENT AND MATERIALS PROVIDED THEREON; (IV) YOU VISIT THOSE EXTERNAL WEBSITES ENTIRELY AT YOUR OWN RISK SAP SHALL NOT BE DIRECTLY OR INDIRECTLY RESPONSIBLE OR LIABLE FOR ANY DAMAGE OR LOSS CAUSED OR ALLEGED TO BE CAUSED BY OR IN CONNECTION WITH YOUR USE OF OR RELIANCE ON ANY CONTENT, GOODS OR SERVICES AVAILABLE ON OR THROUGH ANY SUCH LINKED WEBSITE.

Other Terms

&IRPF; &190 (for more information, see SAP Note 1071282)

Prestaciones; EST00; A02; B02;

Reason and Prerequisites

The present changes have been required due to legal changes.

The following Support Package level is the minimum prerequisite:

Release	Support Package
6.08	HR SP 05
6.04	HR SP 77
6.00	HR SP B1

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

Solution

This SAP Note creates four wage types:

- **/164 - BI Prestaciones:** taxable basis amount for work incapacity benefits
- **/424 - IR Prestaciones:** tax retention amount for work incapacity benefits
- **/A14 - Flujo /164 en RR mes:** flow of /164 wage type in a retrocalculation month
- **/Z14 - Flujo /164 mes anterior:** flow of /164 wage type from the previous month

Corrections to source code of EST00 payroll function have been provided to generate the wage types. Note that the /164 wage type follows the same behavior of other basis wage types, generating flow wage types in case of retrocalculation.

Wage type /164 is the same as cumulation class 64. The standard behavior delivered in this SAP Note is that the wage types for work incapacity benefits (PA10, PA20 and PA40) have the cumulation class 64 checked.

After you implement this SAP Note, customize your wage types as follows:

- Customize your own work incapacity benefits wage types to have cumulation class 64 checked.

- Customize processing class 70 of wage type /164 with the same configuration of wage type /151.

Transition Period (Retrocalculation of periods previous to the application of this SAP Note)

In case of a retrocalculation of a period previous to the application of this SAP Note, the /164 wage type is generated in the actual payroll result, but it was not generated in the previous payroll result. In this situation the actual payroll result contains a /164 wage type with the work incapacity benefits amount of the previous result, and the difference between the previous and actual results is transferred to a flow wage type (/A14). The following table shows an example of how this works:

Previous result		Actual result	
PA10	200,00	PA10	300,00
PA40	800,00	PA40	800,00
		/164	1.000,00
		/A14	100,00

The /424 wage type is only generated in the original payroll result, and then in a retrocalculation it is copied, with the same amount, to the actual payroll result. During the transition period, the /424 is not generated because there is no /164 in the original payroll result. Since there is no /424 in the original payroll result, the /424 is also not copied to the actual payroll result.

The tax regarding the difference (actual - previous) of the work incapacity benefits amounts that are transferred to the flow wage type (/A14) is calculated in the payroll result that triggered the retrocalculation. So, the /424 wage type is generated in the payroll result that triggered the retrocalculation.

VERSIONING	
1	Released
2	Changes in the solution text

As a 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.

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

Manual Pre-Implement.			
VALID FOR			
Software Component	SAP_HRCES		
Release 600	SAPK-600B1I NSAPHRCES - SAPK-600D1INSAPHRCES		
Release 604	SAPK-60477I NSAPHRCES - SAPK-60497INSAPHRCES		
Release 608	SAPK-60805I NSAPHRCES - SAPK-60825INSAPHRCES		

Follow implementations steps from attached document "Manual_imlem_note_2282120.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	2000178
SAP_HRCES	604	604	2000177
SAP_HRCES	608	608	2000140

Support Packages & Patches

Support Packages

Software Component	Release	Support Package
SAP_HRCES	600	SAPK-600D2INSAPHRCES
	604	SAPK-60498INSAPHRCES
	608	SAPK-60826INSAPHRCES

References

This document refers to:

SAP Notes (unidirectional)

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

This document is referenced by:

SAP Notes (1)

- 2259680 [LC ES Update 190 model, keys and subkeys](#)

Attachments

File Name	File Size (KB)	Mime Type
Manual_implem_note_2282120.pdf	410	application/pdf