

Header Data

Released On	07.03.2016 20:44:46
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

This SAP Note is only relevant for the companies that have activated the **Cálculo de BRD para tiempo parc.** (BRDTP) customer situation in the **Asignación de opciones a situaciones** (V_T5EU3) view after 01.01.2015 and whose employees have absences that started before and ended after the activation of SAP Note 2212768. If your company has set the activation date of the BRDTP customer situation to 01.01.2015, or does not have employees with absences that fit the described scenario, you can ignore this SAP Note.

Recently, SAP has released a set of SAP Notes to address the changes regarding the calculation of absence benefits (prestaciones) and absence contributions (cotizaciones) for part-time employees, which were published in the **Boletín RED 02/2015** (Ley 36/2014) and **Boletín RED 07/2015** (Real decreto 708/2015).

Among other corrections, the BRDTP customer situation has been created to activate the criteria established by **Ley 36/2014**. As described in SAP Note 2118293, SAP recommends that you set this customer situation to active as of 01.01.2015, since this is the legal date established by the Spanish Social Security. As of the activation of the constant, the absence benefits and contribution bases are calculated with the following criteria:

$$\begin{aligned} \text{Absence contribution base} &= \frac{\text{Sum of bases from last 3 months}}{\text{Sum of contrib. days from last 3 months}} \times \text{Absence contribution days} \\ \text{Absence benefits} &= \frac{\text{Sum of bases from last 3 months}}{\text{Sum of natural days from last 3 months}} \times \text{Benefits percentage} \times \text{Absence contribution days} \end{aligned}$$

However, some companies activated the BRDTP customer situation as of a different date, after 01.01.2015. Consequently, the benefits from absences that started between 01.01.2015 and the chosen activation date were incorrectly based on contribution days instead of natural days. Even though the calculation was incorrect, some companies might have succeeded to present these results to the Spanish Social Security, since these criteria were not validated when reported through the **Mensaje de Cotización** (FAN) file.

In August, 2015, the **Real decreto 708/2015** unified the criteria for the calculation of absence benefits and contribution amounts, and SAP released the changes in SAP Note 2212768. The calculation after the activation of this SAP Note is done as follows:

$$\begin{aligned} \text{Absence contribution base} &= \frac{\text{Sum of bases from last 3 months}}{\text{Sum of natural days from last 3 months}} \times \text{Absence contribution days} \\ \text{Absence benefits} &= \frac{\text{Sum of bases from last 3 months}}{\text{Sum of natural days from last 3 months}} \times \text{Benefits percentage} \times \text{Absence contribution days} \end{aligned}$$

The **Real decreto 708/2015** also establishes that, as of August, 2015, the absence benefits and contribution bases must keep the same BRD that was calculated for the benefits in the first month of the absence. Therefore, if the absence starts between 01.01.2015 and the chosen BRDTP activation date, and ends after the activation of SAP Note 2212768, the incorrect BRD that has been calculated in the first month of the absence will be replicated in the next payroll results.

Since many companies have recently started sending SLD bases files instead of FAN files, these BRD incoherences are now validated, resulting in the rejection of the bases file from August, 2015.

Example

A part-time employee has a temporary disability (IT) from 10.02.2015 to 10.09.2015, and the sum of the contribution bases from the three previous months is EUR 4.500,00. The BRDTP customer situation is set to active as of 01.04.2015 and SAP Note 2212768 is set to active as of 01.08.2015.

In 02.2015, the BRD was calculated as follows:

	Obtained results	Results if BRDTP was active from 01.01.2015
Contribution BRD	4.500,00 / 90 days = 50,00	4.500,00 / 90 days = 50,00
Benefits BRD	4.500,00 / 90 days = 50,00	4.500,00 / 92 days = 48,91

Even though the obtained results are not compliant with the changes established by **Boletín RED 02/2015**, the company has succeeded to present it to the Social Security and has decided to keep these results unchanged.

In 08.2015, due to the changes established by **Boletín RED 07/2015**, the system starts using the benefits BRD that has been calculated in 02.2015 for both contributions and benefits:

	Obtained results	Results if BRDTP was active from 01.01.2015
Contribution BRD	4.500,00 / 90 days = 50,00	4.500,00 / 92 days = 48,91
Benefits BRD	4.500,00 / 90 days = 50,00	4.500,00 / 92 days = 48,91

Since the benefits BRD was incorrectly calculated as EUR 50,00 in 02.2015, the results for 08.2015 remain incorrect with the same amount. The company decided to keep the incorrect BRDs that have been calculated from 02.2015 to 07.2015 unchanged, but would like to start using the correct BRD of EUR 48,91 as of August, 2015.

Other Terms

&CALC; &SLD; &TC (for more information, see SAP Note 1071282)

PC00_M04_CALC; PC00_M04_CRETA_BASES; PC00_M04_CTCE

Absentismo; Prestaciones; Cotizaciones; Dias naturales; empleado tiempo parcial

Reason and Prerequisites

According to the changes established by **Ley 36/2014**, as of August, 2015 the BRD for absence benefits and contribution bases is the same BRD that has been calculated for the benefits in the first month of absence. However, due to customizing issues, the BRD is calculated with the wrong criteria in the first month of absence and replicated to the next months.

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

SAP recommends that you change the activation date of the BRDTP customer situation to 01.01.2015 and recalculate the affected payroll results.

However, for those companies that decide not to proceed with retroactive corrections, a new value has been created for the **Cálculo de BRD para tiempo parc.** (BRDTP) customer situation:

- **Forzar días naturales** (02): as of the activation date, the **Cálculo de nómina española** (RPCALCE0) report will calculate the absence benefits and contribution bases using the unified criteria, as defined in the **Real decreto 708/2015**, regardless of the criteria used in the first month of absence.

NOTE

The BRD calculated in the current month might be different from the BRD calculated in the previous months of absence.

Example

Consider the example described in *Symptom* section. On 01.08.2015, the user maintains a new value for the BRDTP customer situation. In the payroll calculation of August, 2015, the following results would be obtained according to the new value set to BRDTP:

- **Usar días naturales** (01): the payroll results from 02.2015 to 07.2015 remain unchanged, and the BRD for August, 2015 is the same calculated for the benefits in the first month of absence: EUR 50,00.
- **Forzar días naturales** (02): the payroll results from 02.2015 to 07.2015 remain unchanged, but the BRD for August, 2015 is EUR 48,91, regardless of the BRD that was calculated in the first month of absence.

VERSIONING
2 Released

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.

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

R3TR VDAT V_T5EU2

R3TR VDAT V_T5EU3

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

Note that documentation, transactions and Customizing activities are only delivered via Support Package.

Manual Activity			
VALID FOR			
Software Component	SAP_HRCES		
Release 600	SAPK-600B1I	NSAPHRCES	- SAPK-600D2INSAPHRCES
Release 604	SAPK-60477I	NSAPHRCES	- SAPK-60498INSAPHRCES
Release 608	SAPK-60805I	NSAPHRCES	- SAPK-60826INSAPHRCES

1. Follow the pre-implementation steps from attached document **Manual Instructions for SAP Note 2275818.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	6989
SAP_HRCES	604	604	6988
SAP_HRCES	608	608	6987

Support Packages & Patches

Support Packages		
Software Component	Release	Support Package
SAP_HRCES	600	SAPK-600D3INSAPHRCES
	604	SAPK-60499INSAPHRCES
	608	SAPK-60827INSAPHRCES

References

This document refers to:

- SAP Notes
- 2212768 [RED 07/2015: Changes on contribution BRD for IT and days adjustment for part-time employees](#)
- 2118293 [BRD: Daily regulatory base for absences calculated with natural days \(Ley 36/2014\)](#)
- 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 2275818.pdf	20	application/pdf