

# 2379601 - 190: Form 190 update - October/2016 legal change

Version	5	Type	SAP Note
Language	English	Master Language	English
Priority	Correction with medium priority	Category	Legal change
Release Status	Released for Customer	Released On	07.12.2016
Component	PY-ES (Spain)		

Please find the original document at <https://launchpad.support.sap.com/#/notes/2379601>

## Symptom

This SAP Note provides you with the relevant changes to the Informes de I.R.P.F. (RPC190E0) report to address the HAP/1626/2016 legal change from October 06, 2016 for Guipúzcoa (20), Ceuta(51), Melilla(52) and Other provinces(99) regions.

For more information, see also <http://www.boe.es/boe/dias/2016/10/11/pdfs/BOE-A-2016-9315.pdf> or <http://www.agenciatributaria.es/>. The website accessible through this hyperlink is an external website which is not part of SAP's offering. By clicking the 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

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

PC00\_M04\_C11X, PC00\_M04\_C190, PC00\_M04\_CCRI, Gipuzkoa

## Reason and Prerequisites

You have to apply the following SAP Notes as prerequisite:

- 2332872 - IRPF: Irregular Incomes paid in kind are being wrongly reported
- 2374309 - 190: Corrections to deductible expenses customizing
- 2374708 - 190: DDIC objects and TemSe report update for 2017 Legal Change
- 2379583 - IRPF: Subkeys update - October/2016 legal change

The following Support Package level is the minimum prerequisite:

Release	Support Package

6.08	HR SP 15
6.04	HR SP 87
6.00	HR SP C1

(For more information, click on "HR Support Packages Schedule" in [support.sap.com/maintenance-schedule](http://support.sap.com/maintenance-schedule))

## Solution

### 1. Output of RPC190E0 program

The TemSe file generated by the RPC190E0 program for Guipúzcoa (20), Ceuta(51), Melilla(52) and Other provinces(99) regions has a new section of fields for the work incapacity benefits (prestaciones de incapacidad laboral). With the creation of these fields, the work incapacity benefits will now be reported in keys A.00 and B.01.

To support the customizing of these new fields in the Lectura de resultados de nómina Modelo 190 (V\_T5EI5) view, the following values have been added to the Campo 190(T5EI5-DIESP) field:

- Percepción íntegra de incapacidad laboral (S).
- Valoración pago en especie con ingreso a cuenta no repercutido de incapacidad laboral (T).
- Valoración pago en especie con ingreso a cuenta repercutido de incapacidad laboral (U).

### 2. Customizing of work incapacity benefits

The customizing of work incapacity benefits was updated in the V\_T5EI5 view for all regions. As of 2016, the work incapacity benefits should be customized using the Percepción íntegra de incapacidad laboral (S) value in the Campo 190(T5EI5-DIESP) field.

Example for other provinces:

Region	Key	Container	190 field	Start date	End date	Sign	Comment
99	A.01	INCL or /164*	D	01.01.2015	31.12.2015	-	For 2015, work incapacity benefits were subtracted from the A.01 key using the 190 field with value 'D'.
99	A.02	INCL or /164*	D	01.01.2015	31.12.2015	+	For 2015, work incapacity benefits were reported in the A.02 key using the 190 field with value 'D'.
99	A.00	INCL or /164*	D	01.01.2016	31.12.9999	-	As of 2016, work incapacity benefits should still be subtracted from the non-benefits using the 190 field with value 'D', but now the benefits should be subtracted from the A.00 key.
99	A.00	INCL or /164*	S	01.01.2016	31.12.9999	+	As of 2016, work incapacity benefits should now be reported in the A.00 key using the 190 field with value 'S'.

Example for communities of chartered regime (forales):

Even though the work incapacity benefits subkey was not updated for all the communities of chartered regime, its customizing was also changed to use the Percepción íntegra de incapacidad laboral (S) value in the Campo 190 field.

Region	Key	Container	190 field	Start date	End date	Sign	Comment
01	A.01	INCL or /164*	D	01.01.2015	31.12.2015	-	For 2015, work incapacity benefits were subtracted from the A.01 key using the 190 field with value 'D'.
01	A.02	INCL or /164*	D	01.01.2015	31.12.2015	+	For 2015, work incapacity benefits were reported in the A.02 key using the 190 field with value 'D'.
01	A.01	INCL or /164*	D	01.01.2016	31.12.9999	-	As of 2016, work incapacity benefits should still be subtracted from the non-benefits in the A.01 key using the 190 field with value 'D'.
01	A.02	INCL or /164*	S	01.01.2016	31.12.9999	+	As of 2016, work incapacity benefits should still be reported in the A.02 key, but now using the 190 field with value 'S'.

(\*) The use of INCL container or /164 wage type should follow the described by SAP Note 2307469.

### 3. Ingresos adicionales (0090) infotype

As of 2016, work incapacity benefits should be adjusted in the (0090) using the value Percepción íntegra de incapacidad laboral (S) in the Percepción(P0090-DIESP) field. However, to avoid the change of entries that were already created for year 2016, when you run the RPC190E0 program for 2016, the following automatic changes will be done to the program output:

Infotype 0090		190 program output		Comments
Key	Payment type	Key	Payment type	
A.01	Percepción dineraria (D)	A.00	Non-benefits	Because the A.01 key is not valid anymore, the entries with key A.01 will be reported as non-benefits in the A.00 key.
A.02	Percepción dineraria (D)	A.00	Benefits	Because the A.02 key is not valid anymore, the entries with key A.02 will be reported as benefits in the A.00 key.
B.01	Percepción dineraria (D)	B.01	Non-benefits	Because the B.01 key is still valid, the entries with key B.01 will not be changed.
				Because the B.02 key is still valid for the year, though not used to

B.02	Percepción dineraria (D)	B.02	Non-benefits	report benefits amounts anymore, the entries with key B.02 will not be automatically changed. All the benefits entries that were previously created with key B.02 for the fiscal year of 2016 should be manually changed to B.01 with value Percepción íntegra de incapacidad laboral (S) in the Percepciónfield.
B.03	Percepción dineraria (D)	B.03	Non-benefits	Because the B.03 key is still valid, the entries with key B.03 will not be changed.
B.04	Percepción dineraria (D)	B.01	Non-benefits	Because the B.04 key is not valid anymore, the entries with key B.04 will be reported as non-benefits in the B.01 key.

## Product documentation

The following documentation-relevant objects are delivered with this Support Package:

- New data elements
  - HRPAYES\_IRPF\_190\_BENEFITS
  - HRPAYES\_IRPF\_190\_BENEF\_ING\_REP
  - HRPAYES\_IRPF\_190\_BENEF\_RETEN

Note that the documentation is delivered with the corresponding Support Package only. If you install the SAP Note manually, you can refer to the attached document (Documentation\_SAP\_Note\_2379601.pdf) for the documentation of the above mentioned objects.

Version	Date	Reason
5	December 07, 2016	Released for customers

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. Use Note Assistant (SNOTE) to implement the correction instructions.

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

R3TR VDAT V\_T52B4

R3TR VDAT V\_T5EI5

You can find more information about the Note Assistant in SAP Service Marketplace, under [service.sap.com/note-assistant](http://service.sap.com/note-assistant).

## Manual Activities

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Manual Pre-Implement.

```
|VALID FOR |
|Software Component SAP_HRCES |
| Release 600 SAPK-600C1INSAPHRCES - SAPK-600E1INSAPHRCES |
| Release 604 SAPK-60487INSAPHRCES - SAPK-604A7INSAPHRCES |
| Release 608 SAPK-60815INSAPHRCES - SAPK-60835INSAPHRCES |
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```

Follow implementations steps from attached document  
"Manual\_pre\_implem\_note\_2379601.pdf"

## Software Components

Software Component	Release
SAP_HRCES	600 - 600
SAP_HRCES	604 - 604
SAP_HRCES	608 - 608

## Correction Instructions

Software Component	From	To	Version	Changed on	ID
SAP_HRCES	604	604	2	06.12.2016 19:04:32	0000095006
SAP_HRCES	600	600	1	06.12.2016 19:28:29	0000095007
SAP_HRCES	608	608	7	06.12.2016 18:42:09	0000133879

## Other Components

Component	Description
PA-PA-ES	Spain
XX-CSC-ES-PY	Payroll

## Prerequisites

Software Component	From	To	SAP Note/KBA	Title	Component
SAP_HRCES	470	604	1679023	190: Wrong fields filled in 190 Model for Guipuzcoa	PY-ES
SAP_HRCES	600	600	2078837	190: Corrections for Irregular incomes processing	PY-ES
SAP_HRCES	600	600	2188790	190: Incorrect calculation with JUPER change and retro calculation	PY-ES
SAP_HRCES	600	600	2236693	190: Multiple lines on TemSe when employee has more than one DIESP for current year	PY-ES
SAP_HRCES	600	600	2251910	190: Irregular incomes splitting - Vizcaya	PY-ES
SAP_HRCES	600	600	2257023	190: incorrect amount shown with company or tax modifier changes and retroactive accounting	PY-ES
SAP_HRCES	600	600	2258026	IRPF 2015: December update - 190 subkeys	PY-ES
SAP_HRCES	600	600	2261430	190: Arrears missing when there is no related basis	PY-ES
SAP_HRCES	600	600	2264191	190: Keys A and B not reporting in the same fiscal year	PY-ES
SAP_HRCES	600	600	2265380	190: December 2015 update - General Corrections	PY-ES
SAP_HRCES	600	600	2266777	190: Correction to SAP Note 2265380 - short dump CONVT_NO_NUMBER	PY-ES
SAP_HRCES	600	600	2266833	190: December 2015 update - General Corrections II	PY-ES
SAP_HRCES	600	600	2268780	190: December 2015 update - General Corrections III	PY-ES
SAP_HRCES	600	600	2270683	190: December 2015 update - General Corrections IV	PY-ES
SAP_HRCES	600	600	2274480	190: Arrears, no arrears and retro calculation of work incapacity benefits	PY-ES
SAP_HRCES	600	600	2274487	190: Enablement of new deductible expenses arrears and no arrears wage types	PY-ES
SAP_HRCES	600	600	2275267	190: TemSe file not generated without proper information	PY-ES
SAP_HRCES	600	600	2284006	190: New form 111 layout for 2016 onwards	PY-ES
SAP_HRCES	600	600	2300062	190: Irregular incomes split by integration percentage for foral regions	PY-ES
SAP_HRCES	600	600	2300102	190: Incorrect value for fields "Declaraci#x00F3;n complementaria" and "NIF Empresa Desarrollo" on form 111	PY-ES
SAP_HRCES	600	600	2303920	190: Form 296 missing fields from QSTRE table	PY-ES
SAP_HRCES	600	600	2305935	190: Wrong retention in forms 216/296 when retro calculating work incapacity benefits	PY-ES

SAP_HRCES	600	600	2307469	190: Support of taxable basis amount (/164) wage type for work incapacity benefits	PY-ES
SAP_HRCES	600	600	2324160	190: Customer retention wage type not being reported	PY-ES
SAP_HRCES	600	600	2325936	190: Retrocalculated amounts not reported in forms 216/296	PY-ES
SAP_HRCES	600	600	2331602	190: Corrections to retention of no arrears work incapacity benefits	PY-ES
SAP_HRCES	600	600	2337110	190: Form 345 not merging entries from IT0090 with year results	PY-ES
SAP_HRCES	600	600	2349218	190: Corrections to retrocalculation of work incapacity benefits	PY-ES
SAP_HRCES	600	600	2353164	190: Form 296 not being sorted by month number	PY-ES
SAP_HRCES	600	600	2361756	190: Percentage from V_T5EU1 view not being applied to /164 wage type	PY-ES
SAP_HRCES	600	600	2364662	190: Double retention for arrears of work incapacity benefits	PY-ES
SAP_HRCES	600	600	2367864	190: Work incapacity benefits retention being wrongly reported when year has negative non-benefits amounts	PY-ES
SAP_HRCES	600	600	2370779	190: Work incapacity benefits retention being wrongly reported for split payroll results	PY-ES
SAP_HRCES	600	600	2370825	190: Entries with PITGR and without RENIR are not merged	PY-ES
SAP_HRCES	600	600	2374708	190: DDIC objects and TemSe report update for 2017 Legal Change	PY-ES
SAP_HRCES	600	600	2376381	190: Retention of work incapacity benefits flow not being reported using the tax percentage from the period that triggered the retrocalculation	PY-ES
SAP_HRCES	600	600	2376867	190: Irregular incomes from pensioners being reported in a different subkey	PY-ES
SAP_HRCES	600	600	2378480	190: Arrears of work incapacity benefits being reported twice	PY-ES
SAP_HRCES	600	600	2383910	190: Employees with exempt payments being counted twice by Form 111	PY-ES
SAP_HRCES	600	608	2332872	IRPF: Irregular Incomes paid in kind are being wrongly reported	PY-ES
SAP_HRCES	604	604	2078837	190: Corrections for Irregular incomes processing	PY-ES
SAP_HRCES	604	604	2188790	190: Incorrect calculation with JUPER change and retro calculation	PY-ES

SAP_HRCES	604	604	2236693	190: Multiple lines on TemSe when employee has more than one DIESP for current year	PY-ES
SAP_HRCES	604	604	2251910	190: Irregular incomes splitting - Vizcaya	PY-ES
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SAP_HRCES	604	604	2266777	190: Correction to SAP Note 2265380 - short dump CONVT_NO_NUMBER	PY-ES
SAP_HRCES	604	604	2266833	190: December 2015 update - General Corrections II	PY-ES
SAP_HRCES	604	604	2268780	190: December 2015 update - General Corrections III	PY-ES
SAP_HRCES	604	604	2270683	190: December 2015 update - General Corrections IV	PY-ES
SAP_HRCES	604	604	2274480	190: Arrears, no arrears and retro calculation of work incapacity benefits	PY-ES
SAP_HRCES	604	604	2274487	190: Enablement of new deductible expenses arrears and no arrears wage types	PY-ES
SAP_HRCES	604	604	2275267	190: TemSe file not generated without proper information	PY-ES
SAP_HRCES	604	604	2284006	190: New form 111 layout for 2016 onwards	PY-ES
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SAP_HRCES	604	604	2325936	190: Retrocalculated amounts not reported in forms 216/296	PY-ES
SAP_HRCES	604	604	2331602	190: Corrections to retention of no arrears work incapacity benefits	PY-ES



SAP_HRCES	604	604	2337110	190: Form 345 not merging entries from IT0090 with year results	PY-ES
SAP_HRCES	604	604	2349218	190: Corrections to retrocalculation of work incapacity benefits	PY-ES
SAP_HRCES	604	604	2353164	190: Form 296 not being sorted by month number	PY-ES
SAP_HRCES	604	604	2361756	190: Percentage from V_T5EU1 view not being applied to /164 wage type	PY-ES
SAP_HRCES	604	604	2364662	190: Double retention for arrears of work incapacity benefits	PY-ES
SAP_HRCES	604	604	2367864	190: Work incapacity benefits retention being wrongly reported when year has negative non-benefits amounts	PY-ES
SAP_HRCES	604	604	2370779	190: Work incapacity benefits retention being wrongly reported for split payroll results	PY-ES
SAP_HRCES	604	604	2370825	190: Entries with PITGR and without RENIR are not merged	PY-ES
SAP_HRCES	604	604	2374708	190: DDIC objects and TemSe report update for 2017 Legal Change	PY-ES
SAP_HRCES	604	604	2376381	190: Retention of work incapacity benefits flow not being reported using the tax percentage from the period that triggered the retrocalculation	PY-ES
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SAP_HRCES	608	608	2337110	190: Form 345 not merging entries from IT0090 with year results	PY-ES
SAP_HRCES	608	608	2349218	190: Corrections to retrocalculation of work incapacity benefits	PY-ES
SAP_HRCES	608	608	2353164	190: Form 296 not being sorted by month number	PY-ES
SAP_HRCES	608	608	2361756	190: Percentage from V_T5EU1 view not being applied to /164 wage type	PY-ES
SAP_HRCES	608	608	2364662	190: Double retention for arrears of work incapacity benefits	PY-ES

SAP_HRCES	608	608	2367864	190: Work incapacity benefits retention being wrongly reported when year has negative non-benefits amounts	PY-ES
SAP_HRCES	608	608	2370779	190: Work incapacity benefits retention being wrongly reported for split payroll results	PY-ES
SAP_HRCES	608	608	2370825	190: Entries with PITGR and without RENIR are not merged	PY-ES
SAP_HRCES	608	608	2376381	190: Retention of work incapacity benefits flow not being reported using the tax percentage from the period that triggered the retrocalculation	PY-ES
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SAP_HRCES	608	608	2378480	190: Arrears of work incapacity benefits being reported twice	PY-ES
SAP_HRCES	608	608	2383910	190: Employees with exempt payments being counted twice by Form 111	PY-ES

## Support Package

Software Component	Release	Support Package
SAP_HRCES	600	SAPK-600E2INSAPHRCES
SAP_HRCES	604	SAPK-604A8INSAPHRCES
SAP_HRCES	608	SAPK-60836INSAPHRCES

## This document refers to

SAP Note/KBA	Title
2379583	<a href="#">IRPF: Subkeys update - October/2016 legal change</a>
2374708	<a href="#">190: DDIC objects and TemSe report update for 2017 Legal Change</a>
2374309	<a href="#">190: Corrections to deductible expenses customizing</a>
2332872	<a href="#">IRPF: Irregular Incomes paid in kind are being wrongly reported</a>
2307469	<a href="#">190: Support of taxable basis amount (/164) wage type for work incapacity benefits</a>
167718	<a href="#">CONSULT.: HRMS Espa&amp;#x00F1;a - Novedades</a>
1071282	<a href="#">CONSULT: List of tags for Spain notes.</a>

## Attachments

File Name	File Size	Mime Type
Documentation_SAP_Note_2379601.pdf	450	application/pdf
Manual_pre_implem_note_2379601.pdf	580	application/pdf

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