

2584901 - Contribution Amounts 2018

| | | | |
|----------------|---------------------------------|-----------------|--------------|
| Version | 2 | Type | SAP Note |
| Language | English | Master Language | English |
| Priority | Correction with medium priority | Category | Legal change |
| Release Status | Released for Customer | Released On | 04.01.2018 |
| Component | PY-ES (Spain) | | |

Please find the original document at [https://launchpad.support.sap.com/#/notes/ 2584901](https://launchpad.support.sap.com/#/notes/2584901)

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 2018.

By means of the Real Decreto 1077/2017 from December 29, 2017, the Interprofessional Minimum Monthly Wage (Salario Mínimo Interprofesional - SMI) for the year 2018 is defined as 4% greater than the Interprofessional Minimum Monthly Wage in 2017.

1. Public Income Indicator with Multiple Effects (IPREM)

1. Daily IPREM: 24,53 Euros
2. Monthly IPREM: 735,90 Euros
3. Annual IPREM: 8.830,80 Euros

1. Maximum and minimum limits for the Social Insurance contribution bases

1. Maximum limit: 3.751,20 Euros per month (This amount has not changed in comparison to 2017)
2. Minimum limit: Interprofessional minimum monthly wage amounts valid at each time, increased by 4,00 percent, unless expressly specified otherwise.

1. Contribution bases in the general regimen of Social Insurance, except the ones for work accidents and illnesses

1. Maximum bases:
The maximum bases for any professional category or contribution group, during the year 2018, will be:

3.751,20 Euros per month or
125,04 Euros per day.

2. 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 2017, effective January 1, 2018.

The amounts published in the afore mentioned law DO NOT allow a complete update of the system (tables T5E43, T5E44, T5E50 and T511P) in 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.

Over the next paragraphs, it is described 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 IAID 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 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 2018 will not be done by means of a transport of database table entries. It will be done by means of a program that allows the user to select a certain update level for the amounts, depending on what he or she considers 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 program you use to make the updates is RPADBSE0.

Over the next paragraphs, the various different amounts that are relevant for the calculation of contributions are discussed, as well as the possibility to select its update by means of the program RPADBSE0.

COMMON RISKS

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

In general these maximums equal the maximum contribution base limit indicated in the selection screen of program RPADBSE0 in the field "Maximum limit" (GMAX_1_4). 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 field "Maximum limit" 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 program RPADBSE0 updates the maximum bases for contribution groups 5 through 11 if the field "Maximum limit" is filled with the corresponding amount.

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

In general the maximum daily contribution bases equal the maximum contribution base of contribution group 7 divided by 30. The program 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 program offers the possibility to increase them by the same percentage by which the interprofessional minimum monthly wage was increased (indicated in field "Percentage inc. minimum wage", 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 "Minimum grp 1 - 3" (R_MIN13) checkbox in program 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 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 "Minimum grp 4 - 11 and IAID" (R_MINIM) checkbox in program 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. Multiplying this amount by 30, the monthly minimums for groups 4-11 are calculated.

To update these bases, you must select the "Minimum grp 4 - 11 and IAID" (R_MINIM) checkbox in program 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, and for the groups 4-11 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 "Minimum part-time contract" (R_T5E50) checkbox in program RPUDBSE0.

IAID("ATEP") RISKS

1. Maximum bases for IAID risks

These bases equal the maximum contribution limit and are updated with the amount informed in the field "Maximum limit" (GMAX_1_4) in program RPUDBSE0. These are always monthly bases.

2. Minimum bases for IAID 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 "Minimum grp 4-11 and IAID" (R_MINIM) checkbox in program 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 program 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 PROGRAM 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 the report selection screen after you have applied the mentioned correction instruction.

When the checkbox "Transport" is selected, the program 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 database" checkbox.

For more information, see also https://www.boe.es/diario_boe/txt.php?id=BOE-A-2017-15848. 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

CONTRIBUTION AMOUNTS

Reason and Prerequisites

Good to know: when you install an SAP Note, some prerequisites might be required. The prerequisites are SAP Notes that were already released and that change the same context of the current SAP Note. So, even if these prerequisites are not necessarily related to the symptom of the current SAP Note, you should implement them due to technical reasons.

The following Support Package level is the minimum prerequisite:

| Release | Support Package |
|---------|-----------------|
| 6.08 | HR SP 30 |
| 6.04 | HR SP A2 |
| 6.00 | HR SP D6 |

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

Solution

Execute the program RPUDBSE0 in all the systems you need the new table entries for the year 2018 with the selection parameter values indicated as shown below (no need to manually fill after applying the correction instruction).

Program RPUDBSE0 (Selection Screen)

| | |
|-------------------------------|------------|
| Valid from date | 01.01.2018 |
| Maximum limit | 3.751,20 |
| Min. interprof. monthly wage | 735,90 |
| Minimum interprof. daily wage | 24,53 |
| SIPREM daily | 0,00 |
| SIPREM monthly | 0,00 |
| Percentage inc. minimum wage | 4,00 |

Training contracts ratio

| | |
|----------------------------|------|
| Training ratio CA company | 0,00 |
| Training ratio CA employee | 0,00 |
| Unemployment Company | 0,00 |
| Unemployment Employee | 0,00 |

Apprenticeship contracts ratio

| | |
|-----------------------------|------|
| Apprenticeship ratio CA co. | 0,00 |
| Apprenticeship ratio CA EE | 0,00 |

Training/Apprenticeship common ratios

| | |
|--|--|
| | |
|--|--|

| | |
|--------------------------------|------|
| Standard wage maintenance fund | 0,00 |
| Industrial risks Company | 0,00 |
| Occupational training Company | 0,00 |
| Occupational training Employee | 0,00 |

OBSERVATION:

1. The fields with amount equal to zero are related to the amounts which do not have changed comparing with year 2017. For this reason, the table entries which are generated based on these fields should not be generated again (the system will remain using 2017 amounts which are still valid).
2. The amount of the minimum interprofessional monthly wage has been set to EUR 735,90 as the result of multiplying minimum interprofessional daily wage (EUR 24,53) by 30.
3. In the RPUDBSE0 report, the value of the Sal. mín. interprof. mensual (SMINT) field is only informative. Therefore, to record the amount of the minimum interprofessional monthly wage, the report multiplies the value informed in the Sal. mín. interprof. diario (SMINH) field by 30, independently from the value informed in field SMINT.

Good to know: during the piloting phase, this SAP Note may be updated and versioned depending on feedback from pilot customers. After this SAP Note changes to status Released for Customer, it will not be changed anymore, unless there is a very specific situation that demands changes. In this case, a reason for the change will be specified in the SAP Note.

| Version | Date | Reason |
|---------|------------------|-----------------------|
| 1 | January 04, 2018 | Released for customer |

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.

You can find more information about the Note Assistant in SAP Service Marketplace, under [SAP Note Assistant](#).

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 | 608 | 608 | 1 | 04.01.2018 11:40:49 | 0000300587 |
| SAP_HRCES | 604 | 604 | 1 | 04.01.2018 11:41:18 | 0000300588 |
| SAP_HRCES | 600 | 600 | 1 | 04.01.2018 11:41:42 | 0000300589 |

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 | 600 | 600 | 2409413 | Contribution Amounts 2017 | PY-ES |
| SAP_HRCES | 600 | 600 | 2423127 | Update on maximum limit from Contribution Amounts 2017 | PY-ES |
| SAP_HRCES | 604 | 604 | 2409413 | Contribution Amounts 2017 | PY-ES |
| SAP_HRCES | 604 | 604 | 2423127 | Update on maximum limit from Contribution Amounts 2017 | PY-ES |
| SAP_HRCES | 608 | 608 | 2409413 | Contribution Amounts 2017 | PY-ES |
| SAP_HRCES | 608 | 608 | 2423127 | Update on maximum limit from Contribution Amounts 2017 | PY-ES |

Support Package

| | | |
|--|--|--|
| | | |
|--|--|--|

| Software Component | Release | Support Package |
|--------------------|---------|----------------------|
| SAP_HRCES | 600 | SAPK-600F6INSAPHRCES |
| SAP_HRCES | 604 | SAPK-604C2INSAPHRCES |
| SAP_HRCES | 608 | SAPK-60850INSAPHRCES |

This document refers to

| SAP Note/KBA | Title |
|--------------|--|
| 167718 | CONSULT.: HRMS Espa#&x00F1;a - Novedades |
| 1071282 | CONSULT: List of tags for Spain notes. |

[Terms of use](#) | [Copyright](#) | [Trademark](#) | [Legal Disclosure](#) | [Privacy](#)