

2592321 - CALC: Wrong base of extra hours impacts BRD in next months

Version	2	Type	SAP Note
Language	Inglés	Master Language	Inglés
Priority	Correction with medium priority	Category	Correction of legal function
Release Status	Released for Customer	Released On	15.02.2018
Component	PY-ES (Spain)		

Please find the original document at <https://launchpad.support.sap.com/#/notes/2592321>

Symptom

You run the Cálculo de nómina española (RPCALCE0) report for an employee who has an absence that only the company contributes (ERE, maternity, etc) and extra hours in the same month. The amount of the Base de cotización de horas extras (/340) wage type is incorrectly calculated, which impacts the calculation of the daily regulatory base (BRD) of industrial risks (contingencias profesionales) for absences in the next months.

The BRD of non-industrial risks (contingencias comunes) is not affected by this symptom.

Example:

Extra hours calculation

In January, 2018, a daily employee has one ERE day and extra hours. The employee has the following gross bases:

Gross contribution base	Amount	
Worked gross base	EUR	3.500,00
ERE gross base	EUR	100,00
Extra hours gross base	EUR	200,00

The sum of the gross bases is EUR 3.800,00, which overcomes the maximum limit of 3.751,20. On this case, the extra hours base should be limited to EUR 151,20. Currently, the report is generating the following wage types:

Wage type	Description	Expected	Obtained
/343	Base de cotización de contingencias de AT y EP		EUR 3.651,20
/303	Base de cotización de contingencias de AT y EP (ERE)	EUR 3.651,20 EUR 100,00 EUR 151,20	EUR 100,00 EUR 200,00 EUR 3.751,20
/340	Base de cotización de horas extras	EUR 3.751,20	
TOTAL			

The amount of wage type /343 is composed by the worked contribution base plus the extra hours contribution base. The amount of this wage type is not impacted, because it is limited to the maximum considering the ERE contribution base.

The amount of wage type /340 represents how much of the /343 refers to extra hours, considering the maximum limits. The issues in the amount of this wage type do not affect the payroll result of January, because it is not used in the calculation of contribution quotas. However, in case the employee has an absence in the next months, the BRD of industrial risks will be incorrectly calculated.

BRD calculation

In February, 2018, the employee has a work accident. The BRD of industrial risks should be calculated as follows:

$$\left(\frac{\text{Contribution base of previous month without extra hours}}{\text{Number of days}} \right) + \frac{\text{Extra hours of previous year}}{365}$$

$$\left(\frac{/343 + /303 - /340}{/3AC} \right) + \frac{/340}{365}$$

Due to the issue in the calculation of wage type /340 in January, the result is incorrect:

Expected	Obtained
$\left(\frac{3.651,20 + 100,00 - 151,20}{30} \right) + \frac{151,20}{365}$	$\left(\frac{3.651,20 + 100,00 - 200,00}{30} \right) + \frac{200,00}{365}$
$\left(\frac{3.600,00}{30} \right) + \frac{151,20}{365}$	$\left(\frac{3.551,20}{30} \right) + \frac{200,00}{365}$
$\left(\frac{120,00}{120,41} \right) + 0,41$	$\left(\frac{118,37}{118,92} \right) + 0,55$

Other Terms

&CALC - PC00_M04_CALC (for more information, see SAP Note [1071282](#))

Base reguladora; Base reguladora diaria; Horas extras

Reason and Prerequisites

According to the website of the Spanish Social Security, under Inicio » Trabajadores » Prestaciones / Pensiones de Trabajadores » Incapacidad temporal » Régimen General » Cuantía, the BRD of industrial risks should be calculated as follows:

"La BR se obtiene por adición de dos sumandos:

- La base de cotización por contingencias profesionales del mes anterior, sin horas extraordinarias, dividida por el número de días a que corresponda dicha cotización.
- La cotización por horas extraordinarias del año natural anterior, dividida entre 365 días."

However, report RPCALCE0 does not consider the bases of absences that only the company contributes (ERE, maternity, etc) when calculating the maximum limit of the extra hours, resulting in an amount for wage type /340 higher than expected.

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 31
6.04	HR SP A3
6.00	HR SP D7

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

Solution

Report RPCALCE0 was corrected in order to consider the bases of absences that only the company contributes when calculating the maximum limit for extra hours.

Customizing options

- In case you consider that the BRD of industrial risks should be calculated with the gross amount of the extra hours (wage types /103 and /104) instead of the limited amount (wage type /340), maintain customer situation Base horas extras (BHEXT) in view Asignación de opciones a situaciones (V_T5EU3). See SAP Note [452736](#) (CONSULT.: Configuración de interpretaciones legales) for further information.
- In case you consider that the extra hours should not be divided by 365 in the calculation of the BRD of industrial risks, but by the number of active days of the employee in the previous year, maintain payroll constant Promedio horas extras (SPHEX) in view Constantes de nómina (V_T511K). See SAP Note [62444](#) (CONSULT.: Overtime average calculation) for further information.

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
2	February 15, 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

Korrekturanleitungen

Softwarekomponente	Von	Bis	Version	Änderungsdatum	ID
SAP_HRCES	608	608	3	15.02.2018 13:36:00	0000316979
SAP_HRCES	604	604	1	15.02.2018 13:36:51	0000342646
SAP_HRCES	600	600	1	15.02.2018 13:38:23	0000342647

Other Components

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

Voraussetzungen

Softwarekomponente	Von	Bis	SAP-Hinweis/KBA	Titel	Komponente
SAP_HRCES	600	600	2354334	CALC: Wrong minimum base for private sector employee on unpaid leave	PY-ES
SAP_HRCES	600	600	2370816	CALC: Multi-employment with non-taken vacation (VND) generating wrong /3P7	PY-ES
SAP_HRCES	600	600	2447355	CALC: Manual contribution base	PY-ES
				CALC: Daily employee in unpaid leave	

SAP_HRCES	600	600	2542718	contributing over the maximum	PY-ES
SAP_HRCES	600	600	2563309	CALC: Manual contribution base /3MB does not affect /345	PY-ES
SAP_HRCES	600	600	2571233	CALC: enabling manual contribution bases with amount 0	PY-ES
SAP_HRCES	604	604	2354334	CALC: Wrong minimum base for private sector employee on unpaid leave	PY-ES
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SAP_HRCES	608	608	2571233	CALC: enabling manual contribution bases with amount 0	PY-ES

Support Package

Software Component	Release	Support Package
SAP_HRCES	600	SAPK-600F8INSAPHRCES
SAP_HRCES	604	SAPK-604C4INSAPHRCES
SAP_HRCES	608	SAPK-60852INSAPHRCES

Dieses Dokument referenziert auf

SAP-Hinweis/KBA	Titel
62444	CONSULT.: Overtime average calculation
452736	CONSULT.: Configuración de interpretaciones legales
167718	CONSULT.: HRMS Espa&#x00F1;a - Novedades
1071282	CONSULT: List of tags for Spain notes.

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