# ES - Personal Costs

## Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

    - Scope of applicability: ww, country_accounting
    - Country or group of countries (if applicable): belux, china, france, italy, lam, nam,uk_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south_korea, thailand, singapore
    - Unit and Domain according to the List of labels to be used in the Finance Service Line space
        - **E.g. 1:** WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
            - Labels to be used: ***ww, financial_accounting, central_fin_proc_compliance***
        - **E.g. 2:** France Operation in Financial Accounting:
            - Labels to be used: ***country_accounting, france, financial_accounting***
              (for country operations, the Domain is always country_accounting)

3. Fill in all fields as described above

4. Once the description of the operation is completed, ensure it is approved and published by launching the SBS-Finance approval workflow

| | |
|---|---|
| **Domain:** Country Accounting | **Responsibility area:** N/A |

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### Scope

blocked URL

### ERP

blocked URL

### Frequency

**blocked URL**

### References

FB03; FB01; FBL3N; KSV5; ZZF_POSTING_FILE

### Forms

ES Personal Costs - Template

ES Personal Costs - 0245 CC 352 y PA20

### Attachments

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# 1. Objective and Scope

## 1.1. Objective of this Operation

This procedure explains how to handle the personal costs in Spain.
Based on the data in HR SAP system, on a monthly basis a payroll posting by company is generated via ALE from HR SAP systems to FI SAP system. This posting includes the payroll expenses paid but also the smoothing expenses of other payroll payments done in a yearly basis (like Extra payment of June and November, end of year premium, bonus …etc.). Additionally, this posting includes also the booking of other expenses related to personnel costs like: pension costs and insurance life premiums.
In this monthly FI posting the expenses are allocated directly to the cost center of the employee with his own primary cost elements.

This procedure describe the actions to be done on a recurrent basis in order to assess the accuracy of the Financial Statements at company level.

These actions are mainly focus on:

- Check if the posting has been correctly posted;
- Split the information posted document in different assignments, to allow a better follow up of the personal cost operations and provisions;
- Check that the amounts of balance sheet accounts related to provisions in FI are equal with the amounts from HR;
- Clearing and checking the B/S payroll account, 2455000000 to follow up the payments done and the payroll posting amount.

## 1.2. Scope

This procedure is valid for Spanish company 0245 - Solvay Quimica Spain.

# 2. Definitions

See Finance Glossary:

- ERP
- FI
- GL
- HR

# 3. Tasks description

## *3.1. I perform the personal costs operations*

On the 20th of each month, you will check in AODOCS the HR - Finance files details. These files will allow the consistency check between HR and FI. The files naming follow the same criteria each month, the month and the year the information refers to. This way, the information you may receive for use along the procedure are:

- ES Reconciliation HR-FI_MMYYYY", that will be the basis of your analysis;
- SOLES_E1_Prov.Acumuladas_MMYYYY;
- CCN / 352 y PA20 MM.YYYY" with the files related to the details of PA20 and /352 Wage types;
- SOLES_E1 POSTING.

Attached to this procedure is also one excel file ES Personal Costs - Template that will help you to perform all the steps, calculations and postings required and explained through the procedure.

### *3.1.1. I check the payroll posting*

**1st Step**

Confirm that the HR posting is correctly booked in the company. To do it, check that the amounts at account level on the HR Excel Payroll file match with the posting done in SAP following the steps hereafter:

- Open the file ES Personal Costs - Template
- Open the excel file named **"ES Reconciliation HR-FI_MMYYYY"**

| | Número cue | Imputación ( | Texto expl.C | Impte.Deb | Impte.Hab | Impor |
|---|---|---|---|---|---|---|
| * | 2322010000 | Prov-FAR mar | 6751 Aport. Jub. AXA cot. | | 41.644,76 | -41.644,76 |
| * | 2322010000 | Prov-FAR mar | 6752 Pr.Riesgo AXA cot.SS | | 5.476,20 | -5.476,20 |
| * | 2322010000 | Prov-FAR mar | 6754 Seg vida cot. SS y R | | 1.325,42 | -1.325,42 |
| * | 2322010000 | Prov-FAR mar | 7548 Seguro Emp+Trab DK | | 15.035,92 | -15.035,92 |
| * | 2402000000 | Cred.L/P pers | 3191 Amortiz prestamos | | 983,27 | -983,27 |

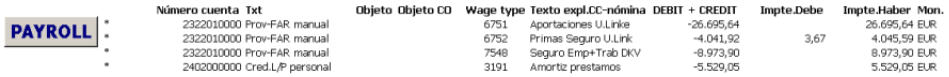
  - Once this file is open, copy the values from line 2 column B to H and paste them to the file ES Personal Costs - Template (sheet E1_Account List) (in column B, line 2) without performing any change.

| | Número cu | Objeto CO | Texto expl | Impte.D | Impte.H | Mon. |
|---|---|---|---|---|---|---|
| * | 2322010000 | Prov-FAF | 6751 Aportaciones U. | | 26.695,64 | EUR |
| * | 2322010000 | Prov-FAF | 6752 Prim: | 3,67 | 4.045,59 | EUR |
| * | 2322010000 | Prov-FAF | 7548 Seguro Emp+Tr: | | 8.973,90 | EUR |
| * | 2402000000 | Cred.L/P | 3191 Amortiz prestam | | 5.529,05 | EUR |
| * | 2416210000 | Cred.c/p. | 3125 Reemb.antic su | | 80 | EUR |
| * | 2416210000 | Cred.c/p. | 3192 Amortiz antic be | | 5.379,49 | EUR |
| * | 2416220000 | Cred.c/p. | 3133 Consumo electri | | 4.369,62 | EUR |
| * | 2416220000 | Cred.c/p. | 3311 Comedor | | 272,19 | EUR |
| * | 2416220000 | Cred.c/p. | 3312 Comedor canter | | 249,48 | EUR |
| * | 2416220000 | Cred.c/p. | 3314 Comedor TO | | 4.216,59 | EUR |

- Run the macro created in the file by clicking on the button "Payroll".
  This macro will perform the following actions:

    a. Sort the excel file by account and adjust the header text;
    b. Create new columns to split the account number from the text of the account, the cost object number from the cost object name and the wage type number from it's description;
    c. It is also creating a new column and performing the addition of column debit and column credit.
    d. Update the pivot tables/formulas used to perform the comparison between SAP and the HR file and the creation of the posting file.

- Once the macro is finished, you might obtain a file like:

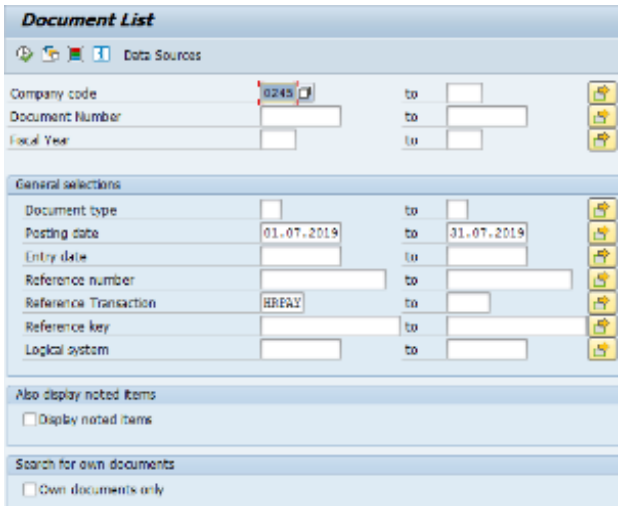



| Número cuenta | Txt | Objeto | Objeto CO | Wage type | Texto expl.CC-nómina | DEBIT + CREDIT | Impte.Debe | Impte.Haber | Mon. |
|---|---|---|---|---|---|---|---|---|---|
| 2322010000 | Prov-FAR manual | | | 6751 | Aportaciones U.Linke | -26.695,64 | | 26.695,64 | EUR |
| 2322010000 | Prov-FAR manual | | | 6752 | Primas Seguro U.Link | -4.041,92 | 3,67 | 4.045,59 | EUR |
| 2322010000 | Prov-FAR manual | | | 7548 | Seguro Emp+Trab DKV | -8.973,90 | | 8.973,90 | EUR |
| 2402000000 | Cred.L/P personal | | | 3191 | Amortiz prestamos | -5.529,05 | | 5.529,05 | EUR |

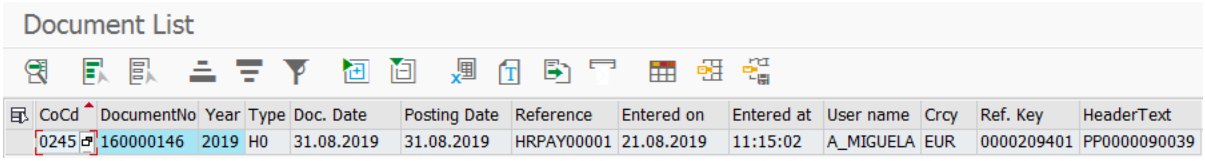
**2nd Step**

Go to SAP, run transaction **FB03**, click on "**Document List**" and insert the variant **ES PAYROLL** that is created to search in the system for all the postings done for:

- **Company Code:** 0245
- **Posting Date**: Current Period (01/MM/YY to 31/MM/YY)
- **Reference Transaction:** HRPAY




Execute it and you will obtain the list of payroll postings done in the period:




| CoCd | DocumentNo | Year | Type | Doc. Date | Posting Date | Reference | Entered on | Entered at | User name | Crcy | Ref. Key | HeaderText |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0245 | 160000146 | 2019 | H0 | 31.08.2019 | 31.08.2019 | HRPAY00001 | 21.08.2019 | 11:15:02 | A_MIGUELA | EUR | 0000209401 | PP0000090039 |

You should double click on it to get the document overview. Then, to check the total amounts at account level change the layout to **/ES PAYROLL:**

Doc.Type : H0 ( Payroll ) Normal document

| | | | | | |
|---|---|---|---|---|---|
| Doc. Number | 160000146 | Company Code | 0245 | Fiscal Year | 2019 |
| Doc. Date | 31.08.2019 | Posting Date | 31.08.2019 | Period | 08 |
| Calculate Tax | ☐ | | | | |
| Ref.Doc. | HRPAY00001 | | | | |
| Doc. Currency | EUR | | | | |
| Doc. Hdr Text | PP0000090039 | | | | |

| Itm | PK | Account | Account short text | Assignment | Tx | Amount in LC | Amount |
|---|---|---|---|---|---|---|---|
| * | | 2322010000 | | | | 63.482,30- | 63.482,30- |
| * | | 2402000000 | | | | 983,27- | 983,27- |
| * | | 2416210000 | | | | 966,64- | 966,64- |
| * | | 2416220000 | | | | 14.392,27- | 14.392,27- |
| * | | 2452030000 | | | | 401.269,04- | 401.269,04- |
| * | | 2454000000 | | | | 578.631,10- | 578.631,10- |
| * | | 2455000000 | | | | 1.102.834,42- | 1.102.834,42- |
| * | | 2455000009 | | | | 213.732,45- | 213.732,45- |
| * | | 2455003230 | | | | 171.198,23- | 171.198,23- |
| * | | 2455005501 | | | | 62.795,93- | 62.795,93- |
| * | | 2455025000 | | | | 85.477,62- | 85.477,62- |
| * | | 2486000000 | | | | 2.488,32- | 2.488,32- |
| * | | 6124010000 | | | | 1.373,86 | 1.373,86 |
| * | | 6141030000 | | | | 220,00 | 220,00 |
| * | | 6200000000 | | | | 1.472.741,39 | 1.472.741,39 |
| * | | 6200030000 | | | | 694,46 | 694,46 |
| * | | 6210000000 | | | | 510.760,43 | 510.760,43 |
| * | | 6220000000 | | | | 15.035,92 | 15.035,92 |
| * | | 6220034940 | | | | 6.801,62 | 6.801,62 |
| * | | 6230000000 | | | | 13.684,35 | 13.684,35 |
| * | | 6230010000 | | | | 127,01 | 127,01 |
| * | | 6230030000 | | | | 1.705,64 | 1.705,64 |
| * | | 6230050900 | | | | 108.064,64 | 108.064,64 |
| * | | 6240000000 | | | | 41.644,76 | 41.644,76 |
| * | | 6250000000 | | | | 235.176,80 | 235.176,80 |
| * | | 6250023320 | | | | 85.477,62 | 85.477,62 |
| * | | 6251000000 | | | | 1.182,64- | 1.182,64- |
| * | | 6292000010 | | | | 213.732,45 | 213.732,45 |
| * | | 7450040000 | | | | 3.548,37- | 3.548,37- |
| * | | 7451000000 | | | | 4.258,35- | 4.258,35- |
| ** | | | | | | 0,00 | 0,00 |

**3rd Step**

Copy from **FB03** the information related to the accounts and the amounts posted.

Paste it in the file ES Personal Costs - Template (sheet Step 2.1.1 - grey cells). This will allow you to compare step 1 (columns Debit-t and Credit –T) with step 2 at account level:

| Check | HR PAYROLL Posting | | | E1_Account List | |
|---|---|---|---|---|---|
| Amount | Account | | Amount in LC | Sum of DEBIT + CREDIT<br>Número cuenta | Total |
| 0,00 | 2322010000 | - | 39.711,46 | 2322010000 | -39711,46 |
| 0,00 | 2402000000 | - | 5.529,05 | 2402000000 | -5529,05 |
| 0,00 | 2416210000 | - | 5.459,49 | 2416210000 | -5459,49 |
| 0,00 | 2416220000 | - | 20.209,47 | 2416220000 | -20209,47 |

In case of differences (check different from zero):

- If you have received more files than usual, remember that two postings were done so you must add the accounts/amounts of the second posting also;
- If for each account the amount is not the same in both list advise HR team, it should mean that the Excel file is wrong;
- If the accounts with difference are: 2455003230, 2455000009, 2455005501 or 2322010000 only after Local feedback you can continue with the procedure, otherwise you can proceed just informing in the end the accounts with difference;
- If for all accounts the amount is the same, the check is OK and no communication is needed.

## *3.1.2. I perform the posting to split the data using the template*

In order to do a better follow up of some personal cost operations, in some defined accounts, is necessary to split in several lines the amount posted in the general ledgers according to the HR details.

The split will be done based on the file **"ES Reconciliation HR-FI_MMYYYY"** sent by HR department once the HR closing is performed for the following accounts:

- 2455003230 Payroll-end of year premium
- 2455000009 Smoothing personnel costs
- 2455005501 Payroll-13 month
- 2455025000 Bonus accruals
- 2322010000 Services Accruals

The purpose of this is to split the monthly amount by wage type.

1. Select the company that you are currently working on;
2. Select the year and month you are currently working on;
3. You will have to confirm that the pivot table is getting the correct amounts from the sheet "E1_Account List" and retrieving all the wage types;
4. Copy all the wages type from the pivot table to the correspondent account. This will prepare your posting on step 2.1.2.

Repeat the same steps for accounts 2455000009, 2455005501 and 2322010000.

> **Note**
>
> To each one of the postings documents created on this step 2.1.2. attach the file received on the ticket named "**Soles_Posting_YYYY_MM**".

If the final check is OK, go to sheet "2.1.2. Posting File", where you will find the ZZF_POSTING_FILE template filled with the posting details. In this sheet confirm that:

- The company code is updated;
- Add the posting, document date (31/MM/YY) and posting period (MM);
- Update the header text with the Freshdesk ticket number.

In the end for each one of that defined accounts, clear the documents with assignment YYYYMMDD (posting date of the payroll document, see step 2.1.1). The document types to be cleared are H0 and H1. If there are differences communicate to your local contact.

> **Additional information**
>
> It's important to fill all the information highlighted in the file since sheet "2.1.2. Posting File" is being feed by the information available in sheet "Step 2.1.2".
> The assignment file is already being considered in the template and in case of any update performed by locals in this file is necessary to perform the update of sheet "PAYROLL- Detail of Assignments".

## *3.1.3. I check the personal accruals amounts*

We have to check if the amounts on accounts 245500009, 2455005501 and 2455003230 on FI statements at company level are the same as the ones recorded in EuHreka employee by employee at company level.
This check will be done by comparing the HR-Provision Excel File and the detail by assignment of that accounts. Finance Operations should list the open items of that accounts, summarized by company/account/assignment and compare the amounts in SAP FI with the ones on HR at wage type level, taking into account that the wage type code in HR Provisions Excel file are defined as the first 3 position of the assignment code on SAP postings.

Detailed operations:

**1)** We open the HR Provisions Excel file received named **"SOLES_E1_Prov.Acumuladas_MMYY"** with a format like :

| Soc. | Nombre empresa | AgPai | | CC-n. | Texto expl.CC-nómina | Ctd. | Importe | Mon. |
|---|---|---|---|---|---|---|---|---|
| 245 | SOLVAY QUIMICA (E | 4 | | 602A | Accrual EP Feb | 0 | ######### | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 602P | Pasive EP Feb | 0 | 3.032,04 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 606A | Accrual EP Jun | 0 | ######### | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 609A | Provisión EP Sept | 0 | 7.727,57 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 611A | Accrual EP Jan | 0 | 3.411,45 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 612A | Accrual EP Feb 2 | 0 | 21.232,32 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 612P | Pasive EP Feb 2 | 0 | 2.315,55 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 619A | Accrual EP Sept 2 | 0 | ######### | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 629A | Accrual EP Sept 3 | 0 | 1.808,73 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 6A6A | Accrual EP Jun 2 | 0 | ######### | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 6I0A | Accrual IPC | 0 | 47.368,65 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 6I0P | Pasive IPC | 0 | 677,04 | EUR |
| 245 | SOLVAY QUIMICA (E | 4 | | 6V0A | Accrual Var.Rem.Bon | 351 | ######### | EUR |

Copy this information to sheet 2.1.4 **"E1_Provisions"** of the ES Personal Costs - Template folder Step 2.1.4 E1_Provisions

**2)** Then we need to list the open items for the mentioned accounts at 31/MM/YYYY with the transaction **FBL3N** using variant **ES-CTB02** and

layout **/ES-CTB01.**

We will obtain a list by company/assignment as exemplified hereafter:

G/L Account *
Company Code 0245

| | CoCd | Account | Assignment | DocumentNo | BusA | Type | Doc. Date | PK | Amount in local cur. | LCurr |
|---|---|---|---|---|---|---|---|---|---|---|
| * | 0245 | 2455000009 | 600-EXTRA 12 | | | | | | 0,02- | EUR |
| * | 0245 | 2455000009 | 606-EXTRA 06 | | | | | | 655.733,83- | EUR |
| * | 0245 | 2455000009 | BENEF.SOCIALES | | | | | | 8.250,00 | EUR |
| ** | 0245 | 2455000009 | | | | | | | 647.483,85- | EUR |

With this information you must will fill the table in sheet **"Step 2.1.4 – table INPUT from SAP"** of the ES Personal Costs - Template file and we will obtain the comparison as follows:

| INPUT FROM HR EXCEL FILE | | | INPUT FROM SAP | | | | |
|---|---|---|---|---|---|---|---|
| Wage Type | Text | Amount in Euhreka | SAP ACCOUNT | SAP-ASSIGNMENT (1) | SAP AMOUNT | | DIF SAP-EURHEKA (column G-Column |
| 600A | Accrual EP Dec | - | 2455000009 | 600-EXTRA 12 | - 0,02 | - | 0,0 |
| 600P | Pasive EP Dec | - | 2455000009 | | | | |
| 606A | Accrual EP Jun | 655.733,81 | 2455000009 | 606-EXTRA 06 | - 655.733,83 | - | 0,0 |
| 606P | Pasive EP Jun | - | 2455000009 | | | | |
| TOTAL ACCOUNT | 2455000009 | 655.733,81 | TOTAL ACCOUNT | 2455000009 | - 655.733,85 | - | 0,0 |
| 602A | Accrual EP Feb | 479.957,97 | 2455003230 | 602-AFE-YYYY | - 480.406,19 | - | 448,2 |
| 602P | Pasive EP Feb | 3.032,04 | 2455003230 | 602-AFE-YYYY-1 | - 2.583,82 | | 448,2 |
| 6V0A | Accrual Bonus | 113.246,36 | 2455003230 | 6V0-BONUS-YYYY | 325.147,62 | | 438.393,9 |
| 6V0P | Pasive Bonus | - | 2455003230 | 6V0-BONUS-YYYY-1 | - 438.429,24 | - | 438.429,2 |
| 608A | Accrual EP Aug | - | 2455003230 | 608-AFE- YYYY | - | | - |
| 608P | Pasive EP Aug | - | 2455003230 | 608-AFE -YYYY-1 | - | | - |
| 611A | Accrual EP Jan | 3.411,45 | 2455003230 | 611-AFE-YYYY | - 3.411,45 | | - |
| 611P | Pasive EP Jan | - | 2455003230 | 611-AFE-YYYY-1 | | | - |
| 612A | Accrual EPFeb | 21.232,32 | 2455003230 | 612-AFE-YYYY | | | 21.232,3 |
| 612P | Passive EP Feb | 2.315,55 | 2455003230 | 612-AFE-YYYY-1 | - 2.336,52 | - | 20,9 |
| 618A | Accrual EP Aug 2 | - | 2455003230 | 618-AFE YYYY | - 21.211,35 | - | 21.211,3 |
| 618P | Pasive EP Aug 2 | - | 2455003230 | 618-AFE-YYYY-1 | | | - |
| TOTAL ACCOUNT | 2455003230 | 623.195,69 | TOTAL ACCOUNT | 2455003230 | - 623.230,95 | - | 35,2 |
| 609A | Accrual EP Sept | 7.727,57 | 2455005501 | 609-CGIQ (2) | - 227.116,21 | | 0,4 |
| 609P | Pasive EP Sept | - | 2455005501 | | | | |
| 619A | Accrual | 217.580,39 | 2455005501 | | | | |
| 619P | Pasive EP Sept 2 | - | 2455005501 | | | | |
| 629A | Accrual EP Sept 3 | 1.808,73 | 2455005501 | | | | |
| 629P | Pasive EP Sept 3 | - | 2455005501 | | | | |
| 6A6A | Accrual Supl Holidays | 169.994,60 | 2455005501 | 6A6-SUPL | - 169.994,60 | | - |
| 6A6P | Pasive Supl Holidays | - | 2455005501 | | | | |
| 6I0A | Accrual- IPC | 47.368,65 | 2455005501 | 6I0-IPC | - 2.996,24 | | 45.049,4 |
| 6I0P | Pasive- IPC | 677,04 | 2455005501 | | | | |
| 409E | Regulariz Pagas | - | 2455005501 | 409E-REGUL | | | - |
| TOTAL ACCOUNT | 2455005501 | 445.156,98 | TOTAL ACCOUNT | 2455005501 | - 400.107,05 | | 45.049,9 |
| TOTAL HR LIST | | 1.724.086,48 | TOTAL SAP | | -1.679.071,85 | | 45.014,6 |

The table is making a comparison between the information sent by HR and the splitting done at account and wage type level.

Whenever there is a difference ACP should communicate the difference to Local FI by sending this file although it's usual to have differences and there are some checks that can be done before reporting to Local Finance:

**3)** Go to FBL3N and check the assignments - they should follow the exact codification of the file. It's easy to see if there is something wrong "61 2-BONUS-2012" is not the same as "612-BONUS 2012"

| | | | | |
|---|---|---|---|---|
| 40 | 2455003230 | 2011 | 77207 | 6V0-BONUS- 2012 |
| 40 | 2455003230 | 4G41 | 375582,4 | 6V0-BONUS-2012 |

**4)** Confirm that the assignment 609-CGIQ values are compared with the addition of the values of wage type codes 609A-619A-629A; 6A6-SUPL compared with the addition of 6A6A+ 6A6P and 6I0-IPC compared with the addition of 6I0A+6I0P;

**5)** There are moments where we have amounts reflected in accounting referring to two different years, this happens because we are accruing something that will be paid next year. During the current year the provision assumes the code A, when the year changes and until it's paid assumes the code P thing that may generate some differences.
To resume:

- Wage type finishing with **A** – concerns to the actual amount of the provision at the current date.

- Wage type finishing with **P** – concerns to the accumulated provisions that are accrued and paid one year after the accrual period.

For a better understanding of the analysis to be done, look to the example for wage type 6V0 - Provision Bonus+ROE:

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 6V0A | Accrual Bonus | 113.246,36 | 2455003230 | 6V0-BONUS-YYYY | 325.147,62 | 438.393,98 |
| 6V0P | Pasive Bonus | - | 2455003230 | 6V0-BONUS-YYYY-1 | - 438.429,24 | - 438.429,24 |

We have the information that the wage type 6V0P is zero in HR provisions file although in accounting we have a credit balance of 438.429,24. Analyzing the details of the posting done we can see that besides the accounting of the provision for the current month 6V0R there are also other wage types booked.

| Posting Key | Account | Wage Type | Amount to Po | Assignment | Text |
|---|---|---|---|---|---|
| 40 | 2455003230 | 2011 | 77207 | 6V0-BONUS- 2012 | Rem. Variable 3/12 |
| 40 | 2455003230 | 4G41 | 375582,4 | 6V0-BONUS-2012 | BONUS 3/12 |
| 40 | 2455003230 | 4G43 | 14661,04 | 6V0-BONUS-2012 | ROE 3/12 |
| 50 | 2455003230 | 6V0D | -29021,2 | 6V0-BONUS-2012 | Delta Prov Bonus+ROE 3/12 |
| 50 | 2455003230 | 6V0R | -38940,22 | 6V0-BONUS-2012 | Provision Bonus+ROE 3/12 |

This means that there was a payment of BONUS + ROE + Rem Variable in March 2012 that concerns to 2011 and besides that there was also calculated a delta between what was accrued and effectively paid.
In this specific case the difference highlighted in the table is not real and we just need to change the assignment for those specific lines to reduce the difference:

| Posting Key | Account | Wage Type | | Amount to Po | Assignment | Text |
|---|---|---|---|---|---|---|
| 40 | 2455003230 | 2011 | | 77.207,00 | 6V0-BONUS-2011 | Rem. Variable 3/12 |
| 40 | 2455003230 | 4G41 | | 375.582,40 | 6V0-BONUS-2011 | BONUS 3/12 |
| 40 | 2455003230 | 4G43 | | 14.661,04 | 6V0-BONUS-2011 | ROE 3/12 |
| 50 | 2455003230 | 6V0D | - | 29.021,20 | 6V0-BONUS-2011 | Delta Prov Bonus+ROE 3/12 |
| | | | | **438.429,24** | | |
| 50 | 2455003230 | 6V0R | - | 38.940,22 | 6V0-BONUS-2012 | Provision Bonus+ROE 3/12 |
| | | | **-** | **38.940,22** | | |

After this final adjust a small difference remains:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 602A | Accrual EP Feb | 113.246,36 | 2455003230 | 602-AFE-YYYY | - 113.281,62 | - | 35,26 |
| 602P | Pasive EP Feb | - | 2455003230 | 602-AFE-YYYY-1 | - | | - |

This check must be done on a monthly basis since we have different payment dates for each HR accruals and even among the sites the payments can be different. For that reason is not easy and possible to have these assignments correctly filled when performing the postings through the file ES Personal Costs - Template.

## *3.1.4. I perform miscellaneous postings*

There are some recurrent operations that must be posted once the payroll has been issued, the amount of this operations are detailed in the HR Payroll Excel file.

ACP must search in that file the amounts related to the following wage types and should create a posting using FB01 as follow:

- Document type H1;
- Postings keys 40 ( debit) or 50 (credit ) / 14 (for costumer);
- Due date: last day of the month;
- Entry date as posting and document date;
- And the following fields:

| CC | Wage Type | Debit Account | Credit Account | CO Object Acc 6 * or 7* | Text |
|---|---|---|---|---|---|
| 245 | 3312+3314 | 2416220000 | 7440000000 | ORD 2011000204 | Recuperación Comedor MM |
| 245 | 7511 | 2416220000 | 7440000000 | ORD 2059000073 | Recuperación Vivienda MM |
| 245 | 7551 | 2416220000 | 7440000000 | ORD 2059000010 | Recuperación Seguro MM |

**Note**

Using the template ES Personal Costs - Template this information is being retrieved automatically you just have to confirm that the company code is filled on sheet with the step 2.1.5 and delete the sheet not required.

## *3.1.5. I perform the PLUSACTIVIDAD posting*

On a monthly basis is performed this posting is company 0245. On sheet 2.1.8

You should use the posting file and update only the assignment YYYY.MM

G/L Account 2455000009 Smoothing personnel costs
Company Code 0245

| St | CoCd | Account | DocumentNo | BusA | Type | Doc..Date | PK | Amount in local cur. | LCurr | Tx | Assignment | Text |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 0245 | 2455000009 | 5010027116 | | S1 | 30.03.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 03/2022 |
| | 0245 | 2455000009 | 5010027117 | | S1 | 28.02.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 02/2022 |
| | 0245 | 2455000009 | 5010027118 | | S1 | 31.01.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 01/2022 |
| | 0245 | 2455000009 | 5010027225 | | S1 | 26.04.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 04/2022 |
| | 0245 | 2455000009 | 5010027314 | | S1 | 23.05.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 05/2022 |
| | 0245 | 2455000009 | 5010027394 | | S1 | 22.06.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 06/2022 |
| | 0245 | 2455000009 | 5010027494 | | S1 | 22.07.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 07/2022 |
| | 0245 | 2455000009 | 5010027588 | | S1 | 23.08.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 08/2022 |
| | 0245 | 2455000009 | 5010027670 | | S1 | 26.09.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 09/2022 |
| | 0245 | 2455000009 | 5010027801 | | S1 | 20.10.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 10/2022 |
| | 0245 | 2455000009 | 5010027925 | | S1 | 28.11.2022 | 50 | 8.631,71- | EUR | | PLUSACTIVIDAD | Plus de Actividad 11/2022 |

# *3.2. I prepare the booking and perform the necessary postings - CCN /352 y PA20 - "EXCESO CUOTA PATRONAL" and "SALARIO ACCIDENTADOS"*

On a monthly basis, check in AODOCS HR- finance the Excel file with the details of wage types /352 and PA20 description 0245_CCN / 352 y PA20 MMYYYY).

We will take this information, prepare the booking and perform the necessary postings in accounting taking the attached file as a template.

- Wage type /352 - EXCESO CUOTA PATRONAL (PROPIOS ASEGURADORES)
  Debit account 2454000000 and credit account 621000000 (by cost center)
- Wage type PA20 - SALARIO ACCIDENTADOS (PROPIOS ASEGURADORES)
  Debit account 2454000000 and credit account 6230000000 (by cost center).

# *3.3. I reconcile and clear the payroll accounts*

### 3.3.1. Periodicity

| Account | Account description | Periodicity | Threshold (€) |
|---|---|---|---|
| 2322010000 | Purchase accruals-n/transport-thirds | Monthly | |
| 2402000000 | Sundry receive of more than 1yr-personnel | Monthly | 0- OP |
| 2416210000 | Sundry receive «1yr-pers-pers,advances | Monthly | 0- OP |
| 2416220000 | Sundry receive of less than 1yr-pers,sales and serv | Monthly | 0- OP |
| 2452030000 | Withholding taxes payable | Monthly | |
| 2454000000 | Official social security institutions | Monthly M+1 | |
| 2455000000 | Payroll | Monthly | 500€ |
| 2455000009 | Smoothing personnel costs | Semester | |
| 2455003230 | Payroll-end of year premium | Diverse | |
| 2455005501 | Payroll-13 month | Diverse | |
| 2456000000 | Other social debts | ---- | |
| 2486000000 | Other sundry liabilities-thirds | Monthly | |

### 3.3.2. Analysis by Account

**2322010000 - Purchase accruals-n/transport-thirds**

In this account is accrued Life insurance and saving premium:

6751-APORT, cleared month end.

6752-PRIMA, cleared year end.

6754-PRIMA, cleared year end.

**2402000000 - Sundry receiv of more than 1yr-personnel - LOANS**

In this account, we have the reflection of the loans to personnel, meaning that the company lends to its employees a sum of money that is expected to be paid back with interest. These loans can be maintained for a number of years and are repaid via payroll deductions.

The interest calculated during the period is not automatically booked, only the deductions done in the employee salary. So, as per file received from HR with the monthly calculation we need to book the interest.

The basis for your reconciliation is the file sent by HR team “SOLES_0245-SQU_MMYYYY”

**2416210000 - Sundry receiv <1yr-pers-pers - ADVANCES**

In this account, we have the reflection of the advances to personnel.

The open balance end of the month represents the total amount due plus the monthly payments, these amounts are easily confronted with the file "SOLES_0245-SQU_MMYYYY >> Sub-Total Value of codes 9$E5 + 9$E6" received from HR team.

With this report, we can analyze the monthly evolution and as we have the cumulated balance in the beginning of the month and in the end of the month in case of differences, we can see if payments are missing or if there was an issue in HR interface.

Note that all payments done after the payroll of the month are processed in the payroll of next month and only then, we can reconcile the amounts.

**2416220000 - Sundry receive of less than 1yr-pers,sales and serv**

In this account we have the reflection of the electricity sold to the employees, rents and other monthly benefits, these are calculated based on the consumption and/or agreed monthly amounts. By end of the month account balance should be zero.

Knowing that there will be the need to regularize manually some wage types because the counterpart is not automated in HR, we have two procedures in place that indicate how to do the necessary bookings and support the reconciliation of this account (OP Personal Costs/ OP Costs Recovery).

**2452030000 - Withholding taxes payable**

In this account we have the IRPF - personal tax on the income of residents in Spain. Every month the amount is deducted from the salaries/wages of the employees and paid to the authorities the month after. But not only, as an "autonomous" also pay this tax, we will receive invoices where the withholding tax is directly included on the invoices received.

The deduction of the current month will be regularized in the next month after tax posting Modelo 216, 111 and 745

G/L Account 2452030000 Withholding taxes payable-o/wages
Company Code 0245

| St | CoCd | DocumentNo | BusA | Type | Doc..Date | PK | Amount in local cur. | LCurr | Tx | Assignment | Text |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 0245 | 6512139694 | 9TM0 | AB | 19.10.2022 | 50 | 3.777,68- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 7360 | AB | 19.10.2022 | 50 | 2.605,72- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 7510 | AB | 19.10.2022 | 50 | 263.779,26- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 9CB0 | AB | 19.10.2022 | 50 | 1.219,71- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 7250 | AB | 19.10.2022 | 50 | 214.283,57- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 8590 | AB | 19.10.2022 | 50 | 3.363,37- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 8500 | AB | 19.10.2022 | 50 | 28.731,65- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 7470 | AB | 19.10.2022 | 50 | 31.184,24- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 9TA0 | AB | 19.10.2022 | 50 | 1.980,12- | EUR | | 2022.10 | |
| | 0245 | 6512139694 | 9MB0 | AB | 19.10.2022 | 50 | 6.667,01- | EUR | | 2022.10 | |
| * | | | | AB | | | 557.592,33- | EUR | | | |
| | 0245 | 4210004497 | | G1 | 21.11.2022 | 40 | 17.611,83 | EUR | | 2022.10 | Modelo 216 - 10/2022 |
| | 0245 | 4210004498 | | G1 | 21.11.2022 | 40 | 536.796,16 | EUR | | 2022.10 | Modelo 111 - 10/2022 |
| | 0245 | 4210004525 | | G1 | 05.12.2022 | 40 | 3.242,53 | EUR | | 2022.10 | Modelo 745 - 10/2022 |
| * | | | | G1 | | | 557.650,52 | EUR | | | |
| | 0245 | 6311424622 | | R1 | 13.10.2022 | 50 | 1,35- | EUR | 27 | 2022.10 | |
| | 0245 | 6311424623 | | R1 | 13.10.2022 | 50 | 1,35- | EUR | 27 | 2022.10 | |
| | 0245 | 6311424704 | | R1 | 06.10.2022 | 50 | 54,14- | EUR | 27 | 2022.10 | |
| | 0245 | 6311424926 | | R1 | 13.10.2022 | 50 | 1,35- | EUR | 27 | 2022.10 | |
| | 0245 | 6311424975 | | R1 | 26.10.2022 | 50 | 4,20- | EUR | 27 | 2022.10 | |
| * | | | | R1 | | | 62,39- | EUR | | | |
| ** | | | | | | | 4,20- | EUR | | | |

The small difference should be posted on account 6470000000 Other operating expenses or 7470000000 Other operating income cost center SQ37800002.

**2454000000 - Official social security institutions**

In this account, we have the reflection of the monthly deductions to be regularized with social security. The deduction of the current month will be regularized in the month+1.

Specifications to be taken into account:

1. There are social security bonuses per training – these bonuses are requested at the end of the courses.
2. Acts as an “auto insurance” company - That means that a part of the company S.S. is not paid by Solvay Quimica (60% return in the case of normal low and 100% in case of maternity leave). The HR accounting is not customized to operate in this sense and counts 100% of the company part, so the monthly S.S. payment is lower and there is a difference that will be adjusted manually.

The HR team provides the information to accounting - \352 and PA20 it is loaded to introduce the part of accidents that is spent on Solvay and is not payment of social security and we need to increase spending, in case of excess of employer's share we have to avoid spending.

If there are differences higher than 2.000 € we should double check assignment and consult CAM before clear the account. After all checks done we can clear the difference with account 6210000000 and cost center ST32410900.

**2455000000 - Payroll**

In this account, we have the reflection of the Employees’ salaries posting. IBA payment is generally by the same amount, although we can have payments done out of the normal timings. The movements that did not arrive in time for the current month are usually reflected in the month after process.

What we know:

1. WT /559 should be equal to the payment done in the month (SX);
2. WT /561 and /563 are never paid and balance should be equal to the accumulated amount present in the detail received;
3. Delta until 500€ can be cleared (debit or credit) and use 7470000000 or 6470000000 (debit or credit) using always order 2059001580.

| Company code | G/L account | GL Text | Cost center | Wage Type | Wage Type Text | 202209 |
|---|---|---|---|---|---|---|
| 245 | 2455000000 | Pagas y retenciones | | /559 | Transferencia | -1411553.27 |
| 245 | 2455000000 | Pagas y retenciones | | /551 | Diferencia recálculo | -331.59 |
| 245 | 2455000000 | Pagas y retenciones | | /552 | Comp.posterior mes ant. | 331.59 |
| 245 | 2455000000 | Pagas y retenciones | | /563 | Ctd.pendiente mes ant. | -906.64 |
| 245 | 2455000000 | Pagas y retenciones | | /561 | Crédito | 0 |
| 245 | 2455000000 | Pagas y retenciones | | 3142 | Importe a cuenta | 0 |
| | | | | | | -906.64 |

G/L Account 2455000000 Payroll
Company Code 0245

| St | CoCd | Account | DocumentNo | BusA | Type | Doc..Date | PK | Amount in local cur. | LCurr |
|---|---|---|---|---|---|---|---|---|---|
| | 0245 | 2455000000 | 5100009043 | | SX | 23.09.2022 | 40 | 1.411.553,27 | EUR |
| | 0245 | 2455000000 | 6512137287 | 8500 | AB | 21.09.2022 | 50 | 4.823,36- | EUR |
| | 0245 | 2455000000 | 6512137287 | 7250 | AB | 21.09.2022 | 40 | 4.823,36 | EUR |
| | 0245 | 2455000000 | 6512137287 | 9TM0 | AB | 21.09.2022 | 50 | 6.652,71- | EUR |
| | 0245 | 2455000000 | 6512137287 | 7470 | AB | 21.09.2022 | 50 | 85.762,52- | EUR |
| | 0245 | 2455000000 | 6512137287 | 7360 | AB | 21.09.2022 | 50 | 4.410,79- | EUR |
| | 0245 | 2455000000 | 6512137287 | 7510 | AB | 21.09.2022 | 50 | 658.012,04- | EUR |
| | 0245 | 2455000000 | 6512137287 | 9CB0 | AB | 21.09.2022 | 50 | 3.954,31- | EUR |
| | 0245 | 2455000000 | 6512137287 | 8500 | AB | 21.09.2022 | 50 | 68.386,27- | EUR |
| | 0245 | 2455000000 | 6512137287 | 8590 | AB | 21.09.2022 | 50 | 6.538,09- | EUR |
| | 0245 | 2455000000 | 6512137287 | 9MB0 | AB | 21.09.2022 | 50 | 13.009,54- | EUR |
| | 0245 | 2455000000 | 6512137287 | 7250 | AB | 21.09.2022 | 50 | 562.056,26- | EUR |
| | 0245 | 2455000000 | 6512137287 | 9TA0 | AB | 21.09.2022 | 50 | 3.677,38- | EUR |
| * | | | | | | | | 906,64- | EUR |
| ** | | | | | | | | 906,64- | EUR |

**2455000009 - Smoothing personnel costs**

In this account we have the reflection of the extra payments for Holidays, Christmas Allowance and productivity bonus:

- Holidays (WT 606A and 606P “606-EXTRA 06”) - Monthly Accrual between 01.01 - 30.06 and it is paid in June with the extra summer; balance should be set to zero at this stage.

G/L Account 2455000009 Smoothing personnel costs
Company Code 0245

| St | CoCd | Assignment | DocumentNo | Type | Doc..Date | PK | Amount in local cur. | LCurr | Text |
|---|---|---|---|---|---|---|---|---|---|
| | 0245 | 606-EXTRA 06 | 160100612 | H1 | 20.01.2022 | 50 | 222.821,88- | EUR | Provision Extra Junio 01/22 |
| | 0245 | 606-EXTRA 06 | 160100617 | H1 | 22.02.2022 | 50 | 23,06- | EUR | Delta Prov Junio 02/22 |
| | 0245 | 606-EXTRA 06 | 160100617 | H1 | 22.02.2022 | 40 | 1.039,66 | EUR | Pago Extra Junio 02/22 |
| | 0245 | 606-EXTRA 06 | 160100617 | H1 | 22.02.2022 | 50 | 223.291,06- | EUR | Provision Extra Junio 02/22 |
| | 0245 | 606-EXTRA 06 | 160100622 | H1 | 22.03.2022 | 40 | 28,54 | EUR | Delta Prov Junio 03/2022 |
| | 0245 | 606-EXTRA 06 | 160100622 | H1 | 22.03.2022 | 40 | 1.158,52 | EUR | Pago Extra Junio 03/2022 |
| | 0245 | 606-EXTRA 06 | 160100622 | H1 | 22.03.2022 | 50 | 226.445,72- | EUR | Provision Extra Junio 03/2022 |
| | 0245 | 606-EXTRA 06 | 160100627 | H1 | 26.04.2022 | 40 | 33,10 | EUR | Delta Prov Junio 04/22 |
| | 0245 | 606-EXTRA 06 | 160100627 | H1 | 26.04.2022 | 40 | 4.548,57 | EUR | Pago Extra Junio 04/22 |
| | 0245 | 606-EXTRA 06 | 160100627 | H1 | 26.04.2022 | 50 | 224.464,13- | EUR | Provision Extra Junio 04/22 |
| | 0245 | 606-EXTRA 06 | 160100632 | H1 | 23.05.2022 | 50 | 1.461,76- | EUR | Delta Prov Junio 05/22 |
| | 0245 | 606-EXTRA 06 | 160100632 | H1 | 23.05.2022 | 40 | 9.118,38 | EUR | Pago Extra Junio 05/22 |
| | 0245 | 606-EXTRA 06 | 160100632 | H1 | 23.05.2022 | 50 | 223.523,32- | EUR | Provision Extra Junio 05/22 |
| | 0245 | 606-EXTRA 06 | 160100637 | H1 | 22.06.2022 | 50 | 7.718,75- | EUR | Delta Prov Junio 06/22 |
| | 0245 | 606-EXTRA 06 | 160100637 | H1 | 22.06.2022 | 40 | 1.337.353,91 | EUR | Pago Extra Junio 06/22 |
| | 0245 | 606-EXTRA 06 | 160100637 | H1 | 22.06.2022 | 50 | 223.531,00- | EUR | Provision Extra Junio 06/22 |
| * | | | | | | | 0,00 | EUR | |

- Christmas (WT 600A and 600P “600-EXTRA 12”) - Monthly Accrual between 01.07 - 31.12 and it is paid in November; balance should be set to zero only in December.

  The small difference should be posted on account 6470000000 Other operating expenses or 7470000000 Other operating income cost center SQ37800002.

G/L Account 2455000009 Smoothing personnel costs
Company Code 0245

| St | CoCd | Assignment | DocumentNo | Type | Doc..Date | PK | Amount in local cur. | LCurr | Text |
|---|---|---|---|---|---|---|---|---|---|
| * | | | | | | | 9.496,41- | EUR | |
| | 0245 | 600-EXTRA 12 | 160100491 | H1 | 21.01.2021 | 50 | 157,21- | EUR | Delta Provision Extra Dicbre 01/21 |
| | 0245 | 600-EXTRA 12 | 160100491 | H1 | 21.01.2021 | 50 | 36,11- | EUR | Paga Navidad 01/21 |
| | 0245 | 600-EXTRA 12 | 160100491 | H1 | 21.01.2021 | 40 | 35,63 | EUR | Provision Extra Diciembre 01/21 |
| | 0245 | 600-EXTRA 12 | 160100571 | H1 | 29.06.2021 | 40 | 1.012,98 | EUR | Delta Provision Extra Dicbre 06/21 |
| | 0245 | 600-EXTRA 12 | 160100574 | H1 | 22.07.2021 | 40 | 1.094,41 | EUR | Delta Provision Extra Dicbre 07/21 |
| | 0245 | 600-EXTRA 12 | 160100574 | H1 | 22.07.2021 | 40 | 67,23 | EUR | Paga Navidad 07/21 |
| | 0245 | 600-EXTRA 12 | 160100574 | H1 | 22.07.2021 | 50 | 215.845,34- | EUR | Provision Extra Diciembre 07/21 |
| | 0245 | 600-EXTRA 12 | 160100580 | H1 | 24.08.2021 | 40 | 2.286,21 | EUR | Delta Provision Extra Dicbre 08/21 |
| | 0245 | 600-EXTRA 12 | 160100580 | H1 | 24.08.2021 | 40 | 1.388,24 | EUR | Paga Navidad 08/21 |
| | 0245 | 600-EXTRA 12 | 160100580 | H1 | 24.08.2021 | 50 | 215.547,12- | EUR | Provision Extra Diciembre 08/21 |
| | 0245 | 600-EXTRA 12 | 160100586 | H1 | 22.09.2021 | 50 | 19,02- | EUR | Delta Provision Extra Dicbre 09/21 |
| | 0245 | 600-EXTRA 12 | 160100586 | H1 | 22.09.2021 | 40 | 1.748,66 | EUR | Paga Navidad 09/21 |
| | 0245 | 600-EXTRA 12 | 160100586 | H1 | 22.09.2021 | 50 | 215.830,48- | EUR | Provision Extra Diciembre 09/21 |
| | 0245 | 600-EXTRA 12 | 160100592 | H1 | 22.10.2021 | 40 | 2,25 | EUR | Delta Provision Extra Dicbre 10/21 |
| | 0245 | 600-EXTRA 12 | 160100592 | H1 | 22.10.2021 | 40 | 4.101,45 | EUR | Paga Navidad 10/21 |
| | 0245 | 600-EXTRA 12 | 160100592 | H1 | 22.10.2021 | 50 | 215.444,89- | EUR | Provision Extra Diciembre 10/21 |
| | 0245 | 600-EXTRA 12 | 160100598 | H1 | 23.11.2021 | 50 | 433,60- | EUR | Delta Provision Extra Dicbre 11/21 |
| | 0245 | 600-EXTRA 12 | 160100598 | H1 | 23.11.2021 | 40 | 1.302.496,81 | EUR | Paga Navidad 11/21 |
| | 0245 | 600-EXTRA 12 | 160100598 | H1 | 23.11.2021 | 50 | 226.657,40- | EUR | Provision Extra Diciembre 11/21 |
| | 0245 | 600-EXTRA 12 | 160100606 | H1 | 27.12.2021 | 40 | 3.908,07 | EUR | Delta Provision Extra Dicbre 12/21 |
| | 0245 | 600-EXTRA 12 | 160100606 | H1 | 27.12.2021 | 40 | 508,21 | EUR | Paga Navidad 12/21 |
| | 0245 | 600-EXTRA 12 | 160100606 | H1 | 27.12.2021 | 50 | 219.182,57- | EUR | Provision Extra Diciembre 12/21 |
| * | | | | | | | 9.496,41 | EUR | |
| ** | | | | | | | 0,00 | EUR | |

- Productivity bonus (WT 2117 Plus Actividad) - Manual monthly accrual done according to the estimation provided in March (information is provided by HR Team) and in December the account is cleared.
  The small difference should be posted on account 6470000000 Other operating expenses or 7470000000 Other operating income cost center SQ37800002.

G/L Account 2455000009 Smoothing personnel costs
Company Code 0245

| St | CoCd | Assignment | DocumentNo | Type | Doc..Date | PK | Amount in local cur. | LCurr | Text |
|---|---|---|---|---|---|---|---|---|---|
| * | | | | | | | 0,03- | EUR | |
| | 0245 | PLUSACTIVIDAD 2021 | 160100561 | H1 | 31.03.2021 | 40 | 101.943,39 | EUR | Plus actividad 03/21 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010025735 | S1 | 31.03.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 03/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010025736 | S1 | 01.03.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 01/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010025737 | S1 | 01.03.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 02/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010025823 | S1 | 22.04.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 04/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026063 | S1 | 20.05.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 05/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026168 | S1 | 29.06.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 06/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026234 | S1 | 22.07.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 07/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026302 | S1 | 26.08.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 08/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026361 | S1 | 22.09.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 09/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026495 | S1 | 22.10.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 10/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026607 | S1 | 24.11.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 11/2021 |
| | 0245 | PLUSACTIVIDAD 2021 | 5010026711 | S1 | 27.12.2021 | 50 | 8.495,28- | EUR | Plus de Actividad 12/2021 |
| * | | | | | | | 0,03 | EUR | |
| ** | | | | | | | 0,00 | EUR | |

**2455003230 - Payroll-end of year premium**

**In this account we have the movements related with the yearly Bonus and the AFE (1,5 payment).**

AFE (WT 602…) - Monthly Accrual between 01.01 - 31.12 (payment February or March)

PAY seniority in the AFE (612) - Monthly Accrual between 01.01 - 31.12 (payment February or March)

Bonus 01.01 - 31.12 (6VO) - Monthly Accrual between 01.01 - 31.12 (payment March or April)

There are moments where we have amounts reflected in accounting referring to two different years, this happens because we are accruing something that will be paid next year. During the current year the provision assumes the code A, when the year changes and until it's paid assumes the code P thing that may generate some differences.

**2455005501 - Payroll-13 month**

CGIQ which stands for "Convenio General de la Industria Química" regulates labor relations in the chemical sector, namely the agreed wage increases with payment as follows:

S.Quimica Torrelavega 609-CGIQ: - Monthly Accrual between 01.10 - 30.09 (payment September)

6A6-SUPL Vacations supplement - Monthly Accrual between 01.07 - 30.06 (payment June)

**2486000000 - Other sundry liabilities-thirds**

Unions and Intervida, this accounts should be cleared in the month end.

G/L Account 2486000000 Other sundry liabilities-thirds
Company Code 0245

| St | CoCd | DocumentNo | Type | Doc..Date | PK | Amount in local cur. | LCurr | Assignment | Text |
|---|---|---|---|---|---|---|---|---|---|
| * | | | AB | | | 2.682,94- | EUR | | |
| | 0245 | 3150003264 | M9 | 23.11.2022 | 40 | 1.566,00 | EUR | 20221123 | CUOTAS SINDICALES 11/2022 7002 - UGT |
| | 0245 | 3150003264 | M9 | 23.11.2022 | 40 | 337,50 | EUR | 20221123 | CUOTAS SINDICALES 11/22 7004 - USO |
| | 0245 | 3150003264 | M9 | 23.11.2022 | 40 | 551,00 | EUR | 20221123 | CUOTAS SINDICALES 11/22 7001 - CCOO TO |
| * | | | M9 | | | 2.454,50 | EUR | | |
| | 0245 | 6311424772 | R1 | 25.10.2022 | 40 | 160,00 | EUR | 20221123 | Cuota abonados a Club Barreda Balompié |
| * | | | R1 | | | 160,00 | EUR | | |
| | 0245 | 5050013181 | S5 | 28.11.2022 | 50 | 15,56- | EUR | 20221123 | REGULARIZACION INTERVIDA 2022 |
| | 0245 | 5050013183 | S5 | 28.11.2022 | 40 | 84,00 | EUR | 20221123 | RETENCIONES ONG 2022 |
| * | | | S5 | | | 68,44 | EUR | | |
| ** | | | | | | 0,00 | EUR | | |

**Person of contact**

1. Solvay Quimica : Ernest Farran

## End of document.