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

Previous OP << ES - Personal Costs
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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

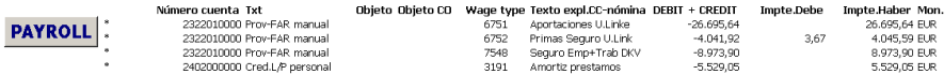
  - Once this file is open, copy the values from line 2 column B to H and paste them to the file ES Personal Costs - Template (sheet E1_Account List) (in column B, line 2) without performing any change.

	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:

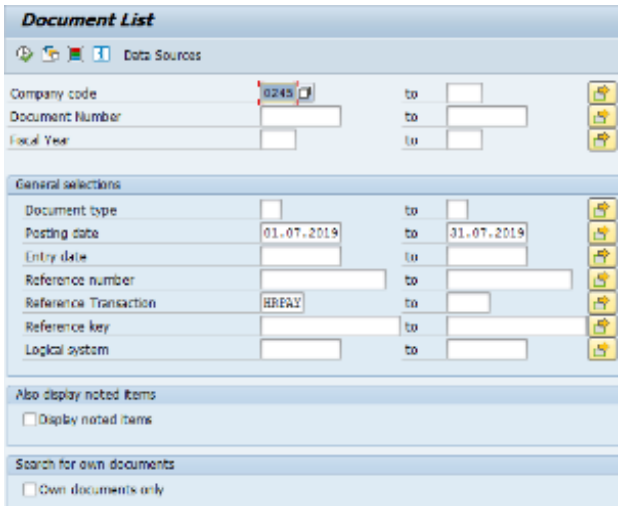


Número cuenta	Txt	Objeto	Objeto CO	Wage type	Texto expl.CC-nómina	DEBIT + CREDIT	Impte.Debe	Impte.Haber	Mon.
2322010000	Prov-FAR manual			6751	Aportaciones U.Linke	-26.695,64		26.695,64	EUR
2322010000	Prov-FAR manual			6752	Primas Seguro U.Link	-4.041,92	3,67	4.045,59	EUR
2322010000	Prov-FAR manual			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

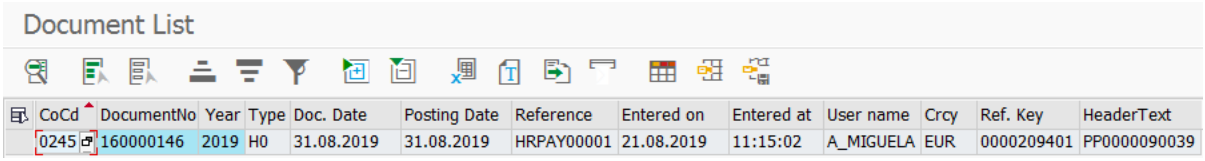
2nd Step

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 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

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