

# ES - HR 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, new\_zealand, emea\_transversal, apac\_transversal
- 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. Name the title of each section using OPD methodology naming convention - **Infinitive verb without the "to", mainly action verb...something) -" I do something..."**

5. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

Domain:

Responsibility area:

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    - 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:

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- 3.2.1. Periodicity

## Scope

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? Unknown Attachment

## ERP

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? Unknown Attachment

## Frequency

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? Unknown Attachment

? Unknown Attachment

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## Forms

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[Personal Costs - Template](#)

## Attachments

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<< ES - HR Personal Costs >>

# 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 Solvay Servicios

## 2. Definitions

See [Finance Glossary](#):

- [ERP](#)
- [FI](#)
- [GL](#)
- [HR](#)

## 3. Tasks description

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

On the 20<sup>th</sup> 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;
- 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*

##### 1<sup>st</sup> 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-FL\_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 c.	Objeto CO	Texto expl	Impte.C	Impte.H	Mon.
<b>PAYROLL</b>	*	2322010000	Prov-FAF6751 Aportaciones U.	26.695,64		EUR
	*	2322010000	Prov-FAF6752 Prim:	3,67	4.045,59	EUR
	*	2322010000	Prov-FAF7548 Seguro Emp+Tr:	8.973,90		EUR
	*	2402000000	Cred.L/P 3191 Amortiz prestarr	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
	*	2416220000	Cred.c/p.3315 Comedor TO		418	EUR

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

- Sort the excel file by account and adjust the header text;
  - 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;
  - It is also creating a new column and performing the addition of column debit and column credit.
  - 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.
<b>PAYROLL</b>	*	2322010000	Prov-FAR manual		6751	Aportaciones U.Link	-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

## 2<sup>nd</sup> Step

Go to SAP, run transaction **FB03**, click on "Document List" and insert the variant **6397 PAYROLL** that is created to search in the system for all the postings done for:

- Company Code:** 6397
- Posting Date:** Current Period (01/MM/YY to 31/MM/YY)
- Reference Transaction:** HRPAY

Document List

Data Sources

Company code  to

Document Number  to

Fiscal Year  to

---

General selections

Document type  to

Posting date  to

Entry date  to

Reference number  to

Reference Transaction  to

Reference key  to

Logical system  to

---

Also display noted items

Display noted items

---

Search for own documents

Own documents only

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

Document List

Year	Period	Doc..Date	Posting Date	Entered on	Entered at	Type	CoCode	DocumentNo	Reversal	Reference	HeaderText	TCode	User
2024	1	22.01.2024	23.01.2024	22.01.2024	09:00:12	AB	6397	6512000929		XXXXX00002	PP0000125639		PCC_SOL

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	: AB	( Clear/Settmt AB )	Normal document
Doc. Number	6512000929	Company Code	6397
Doc. Date	22.01.2024	Posting Date	23.01.2024
Calculate Tax	<input type="checkbox"/>	Period	01
Ref.Doc.	XXXXX00002		
Doc. Currency	EUR		
Doc. Hdr Text	PP0000125639		

Itm	PK	Account	Account short text	Assignment	Tx	Amt. in loc.cur.	Amount	Te
*		2322010000				4.898,80-	4.898,80-	
*		2452030000				24.350,86-	24.350,86-	
*		2454000000				26.322,78-	26.322,78-	
*		2455000000				52.611,42-	52.611,42-	
*		2455000009				14.172,50-	14.172,50-	
*		2455003230				10.281,80-	10.281,80-	
*		2455005501				9.468,18-	9.468,18-	
*		2455025000				184.813,70	184.813,70	
*		2455025100				205.046,71-	205.046,71-	
*		6141030000				62,70	62,70	
*		6200000000				82.954,55	82.954,55	
*		6210000000				22.059,80	22.059,80	
*		6220000000				2.246,13	2.246,13	
*		6230044850				383,49	383,49	
*		6250000000				19.749,98	19.749,98	
*		6250023320				20.233,01	20.233,01	
*		6292000010				14.172,50	14.172,50	
*		6350000009				2.269,18	2.269,18	
*		7450040000				531,36-	531,36-	
*		7451000000				1.260,63-	1.260,63-	
**						0,00	0,00	

### 3<sup>rd</sup> 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:

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 ZZP\_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);

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".

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### 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\_MMY**" with a format like :

Copy this information to sheet 2.1.3 "**E1\_Provisions**" of the **ES Personal Costs - Template** folder Step 2.1.3 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-CTB03** and layout **/E S-CTB01**.

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

G/L Account  
Company Code

\*  
6397

CoCd	Account	DocumentNo	Assignment	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr
*	2455000009		600-EXTRA 12					463,41-	EUR
*	2455000009		606-EXTRA 06					13.709,09-	EUR
**	2455000009							14.172,50-	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:

CHECK PERSONNEL PROVISIONS - EMPLOYEES

COMPANY CODE

6397

INPUT FROM HR EXCEL FILE			INPUT FROM SAP			INPUT FROM SAP		
Wage Type	Text	Amount in Euhreka	SAP ACCOUNT	SAP-ASSIGNMENT (1)	SAP AMOUNT	DIF SAP-EURHEKA (column G-Column C )	Justification	Doc Nr
600A	Accrual EP Dec	-	2455000009	600-EXTRA 12	- 463.41	- 463.41		
600P	Passive EP Dec	-	2455000009		-			
606A	Accrual EP Jun	13.709,09	2455000009	606-EXTRA 06	- 13.709,09	-		
606P	Passive EP Jun	-	2455000009		-			
<b>TOTAL ACCOUNT</b>	<b>2455000009</b>	<b>13.709,09</b>	<b>TOTAL ACCOUNT</b>	<b>2455000009</b>	<b>- 14.172,50</b>	<b>- 463.41</b>		
602A	Accrual EP Feb	10.281,80	2455003230	602-AFE-YYYY	- 10.281,80	-		
602P	Passive EP Feb	113.886,39	2455003230	602-AFE-YYYY-1	- 113.886,39	-		
6V0A	Accrual Bonus	-	2455003230	6V0-BONUS-YYYY	-	-		
6V0P	Passive Bonus	-	2455003230	6V0-BONUS-YYYY-1	-	-		
608A	Accrual EP Aug	-	2455003230	608-AFE-YYYY	-	-		
608P	Passive EP Aug	-	2455003230	608-AFE-YYYY-1	-	-		
611A	Accrual EP Jan	-	2455003230	611-AFE-YYYY	-	-		
611P	Passive EP Jan	-	2455003230	611-AFE-YYYY-1	-	-		
612A	Accrual EPFeb	-	2455003230	612-AFE-YYYY	-	-		
612P	Passive EP Feb	-	2455003230	612-AFE-YYYY-1	-	-		
618A	Accrual EP Aug 2	-	2455003230	618-AFE-YYYY	-	-		
618P	Passive EP Aug 2	-	2455003230	618-AFE-YYYY-1	-	-		
<b>TOTAL ACCOUNT</b>	<b>2455003230</b>	<b>124.168,19</b>	<b>TOTAL ACCOUNT</b>	<b>2455003230</b>	<b>- 124.168,19</b>			
609A	Accrual EP Sept	4.157,30	2455005501	609-CGIQ (Z)	- 4.157,30	-		

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 "612-BONUS-2012" is not the same as "612-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	Passive 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

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	Passive 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](#).

## 3.2. I reconcile and clear the payroll accounts

### 3.2.1. 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
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	

### 3.2.2. 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 receive 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\_6397-SQU\_MMYYYY"

#### 2416210000 - Sundry receive <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.

#### 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 115.

The small difference should be posted on account 6470000000 Other operating expenses or 7470000000 Other operating income cost center 6A37800001.

### 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 (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.

If there are differences higher than 2.000 € we should double check assignment and consult CAM before clear the account..

### 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) cost center 6A37800001.

ES 6397 Personal Costs - 01.2024 .XLSM ☆ 📁 ☁

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		Número cuent.	Txt	Objet	Objeto CC	Wage type	Texto expl.CC-nómina	DEBIT + CREDIT
*		2455000000	Pagas y retenciones			/551	Diferencia recálculo	915.00
*		2455000000	Pagas y retenciones			/552	Comp.posterior mes a	-915.00
*		2455000000	Pagas y retenciones			/559	Transferencia	-52,611.42

G/L Account 2455000000 Payroll  
Company Code 6397

St	CoCd	Account	Offst.acct	DocumentNo	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr	Tx	Assignment
	6397	2455000000	591EUR2232	5100000069		SX	23.01.2024	40	52.611,42	EUR		20240123
	6397	2455000000	2455025000	6512000929	3100	AB	22.01.2024	50	7.581,26-	EUR		20240123
	6397	2455000000	2455025000	6512000929	8500	AB	22.01.2024	50	14.571,32-	EUR		20240123
	6397	2455000000	2455025000	6512000929	9CB0	AB	22.01.2024	50	9.323,41-	EUR		20240123
	6397	2455000000	2455025000	6512000929	9TA0	AB	22.01.2024	50	3.427,80-	EUR		20240123
	6397	2455000000	2455025000	6512000929	9MB0	AB	22.01.2024	50	11.661,64-	EUR		20240123
	6397	2455000000	2455025000	6512000929	9TM0	AB	22.01.2024	50	6.045,99-	EUR		20240123
*									0,00	EUR		20240123

### 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 245500009 Smoothing personnel costs  
Company Code 6397

St	CoCd	Account	Offst. acct	DocumentNo	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr	Tx	Assignment	Clrng doc.	Text
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	463,41-	EUR	600-EXTRA 12		Delta Provision Extra Dicbre 01
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	463,41-	EUR	600-EXTRA 12		Delta Provision Extra Dicbre 01
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	13.709,09-	EUR	606-EXTRA 06		Provision Extra Junio 01/24
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	13.709,09-	EUR	606-EXTRA 06		Provision Extra Junio 01/24
**										14.172,50-	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.

G/L Account 245500009 Smoothing personnel costs  
Company Code 6397

St	CoCd	Account	Offst. acct	DocumentNo	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr	Tx	Assignment	Clrng doc.	Text
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	463,41-	EUR	600-EXTRA 12		Delta Provision Extra Dicbre 01
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	463,41-	EUR	600-EXTRA 12		Delta Provision Extra Dicbre 01
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	13.709,09-	EUR	606-EXTRA 06		Provision Extra Junio 01/24
<input type="checkbox"/>	●	6397	245500009	245500009	160100015		H1	26.01.2024	50	13.709,09-	EUR	606-EXTRA 06		Provision Extra Junio 01/24
**										14.172,50-	EUR			

The small difference should be posted on account 6470000000 Other operating expenses or 7470000000 Other operating income cost center 6A37800001.

### 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:

609-CGIQ: - Monthly Accrual between 01.10 - 30.09 (payment September)

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

**End of document.**