



Monthly Tax statement and related changes

RPCMTSS0 & RPCMTSS0_CE

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Age limit constants

Payroll Employer's Contribution

- From 1st January 2023 the upper age limit for Employers Contribution is changed from 65 to 66 years
- This means Employees having 65 years at the beginning of year 2023 still belongs to full EC rate (31,42%)
- New constant 'AECH' for Employer's Contribution is introduced in table T511K to define the age limit


T511K - constant for EC age limit

Constant	Info	Payroll constant	Start Date	End Date	Value
AECH		EC calc age limit high	01.01.1990	31.12.2022	65,00
			01.01.2023	31.12.9999	66,00

Payroll Tax calculation

- Constant 'ATAXH' is created as an age limit for lower tax calculation when Employee should be retired (to replace hardcoded value)
- For the year 2023 it's still considered with the same value of 65 years (change might come soon)

T511K - constant for Tax age limit

Constant	Info	Payroll constant	Start Date	End Date	Value
ATAXH		Tax column age limit high	01.01.1990	31.12.9999	65,00

MTS report

- The same constant 'AECH' is used in MTS report for calculation of Employer's Contribution in column 487

Org nr.	Full Name	Rep-period	EC	487	471	476	492	496	497	499	Sick amt	Sick EC
5563229680	Main statement	202204	131.025,85	131.024	0	0	0	0	94.661	0	0,00	0,00

Other reporting

- RPLAMFS0 (Fora report), RPSSBMS0, RPSSFMS0 (SCB and SN statistics), PY function SEMMP (Union fees IF Metall), etc.

SAP Notes:

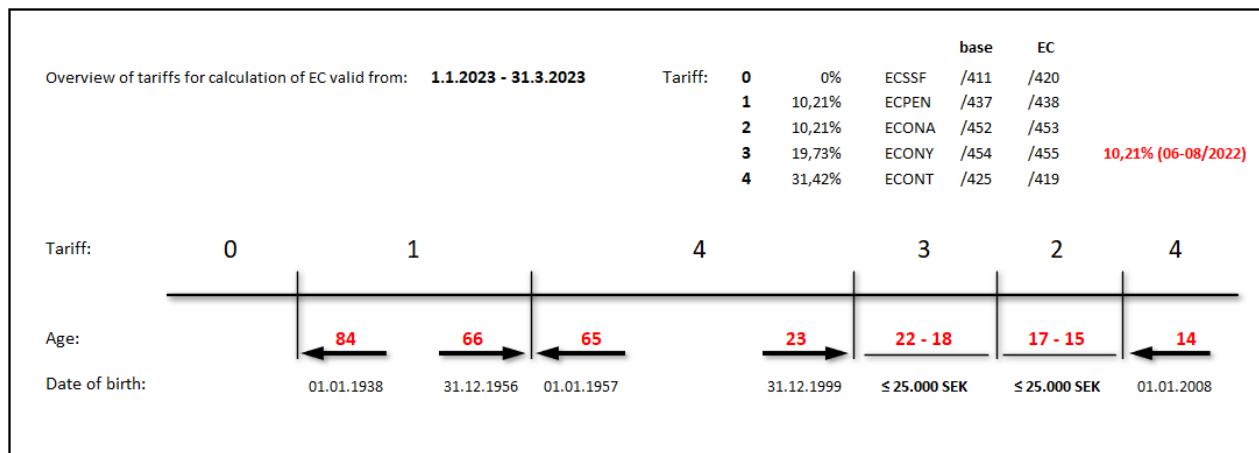
- 3261416 - HRSE: LC of Employer's Contribution from 1.1.2023 for EEs with upper age limit
- 3263280 - HRSE: RPCMTSS0 - LC of upper age limit for EC calculation from 1.1.2023
- 3263585 - HRSE_CE: RPCMTSS0_CE - LC of upper age limit for EC calculation from 1.1.2023



Overview of changes in EC

EC Legal change 2021 & 2022 – temporary changes

- **1st part** - for the period between 1.1.2021 - 31.3.2023 the Employers Contribution is lowered for Employees in an age between **18-22** years (interval 3, born in 1999 - 2003 for the year 2022)
 - For this group of Employees EC is set to **19.73%** (const. ECONY) up to gross income = **25.000 SEK**, above this limit normal value rate (31.42%) of EC is used (the same way as before)
- **2nd part** - valid during period 1.6.2021 – 31.8.2021 Employer's Contribution is temporary lowered for Employees in an age of 18-22 with a rate 10,21% (interval 3 in the overview below, for year 2021)
- **3rd part** - same change valid **temporary** for 1.6.2022 – 31.8.2022 for Employees in age 18-22 years
- **3017851** - HRSE: LC of Employer's Contribution for EEs in age 18-22 years from 1.1.2021
- **3052246** - HRSE: LC of Employer's Contribution for EEs in age 18-22 valid temporary from 1.6.2021 - 31.8.2021
- **3202341** - HRSE: LC of Employer's Contribution for EEs in age 18-22 valid temporary from 1.6.2022 - 31.8.2022



AGE IS CALCULATED ALWAYS AT START OF INCOME YEAR - 01.01.



Agenda for **Monthly Tax Statement report**

- MTS report requirements:
 - Tax reporting every month (Christmas every month)
 - Negative values not allowed (negative value is not accepted at all) and needs to be settled before sending to authority
 - Retro periods reported again as a correction (negative values needs to be corrected) supporting JUPER changes too
- MTS output
 - Individual statement & Main statement, two levels of information (Employee & Employer related)
 - Overview of delta amounts (possibility to see the difference of EC between last two layers)
 - Transfer the output to XML file via B2A manager with legal pattern + Log with warning messages
- Covered functionality
 - EC under limit (wage type /409 & retro reported in column 10 when limit reached)
 - Inpat / Expat (foreigners and people working abroad)
 - SINK – Special income Tax (non-residents, KU13), Experts (75% of Gross reported)
 - EC is calculated separately in column 487 (Main statement) for whole organization due to rounding reasons (age groups)
 - Regional reduction is stored in column 476 (Main statement)
 - **Workplace address reported for each Employee (column 246 and 246)**

MTS 2022 reporting

JUPER change

- Payment adjusted retroactively in period with different Organization number (JUPER change) which caused negative amounts needs to be corrected and reported again with relevant Organization number
- Reporting of new wage types /RPx as a positive delta (mainly for Tax and Employer's Contribution)
- MNxx wage types are reported with diff. ORGNO recorded via IT0015
- **3123153** - HRSE: RPCMTSS0 - corrections for JUPER change
- **3220623** - HRSE: RPCMTSS0 - customizing update for JUPER change

MTS output with JUPER change

MTS: Individual Statement													
Org nr.	Payr.area	Pers.No.	ID number	Full Name	Rep-period	Tax base	EC	01	10	11	12	13	18
222222222	S0	23411014	197001050000	MTS Juper change ...	202203	40.000,00	12.568,00	9.752	0	40.000	0	0	0
5563229680	S0	23411014	197001050000	MTS Juper change ...	202202	17.095,89	5.371,53	3.059	0	15.191	0	0	0

EC highlighted in yellow:

Because EC amount (/427) is recalculated in the Payroll and contains all payment deltas (/Rxx) from other periods in total = distribution of amounts into particular periods is not possible

Therefore EC is rather taken and reported from the original layer and is highlighted

MTS: Delta view												
Org nr.	Payr.area	Pers.No.	Full Name	For-period	Rep-period	EC	11	12	13	18		
5563229680	S0	23411014	MTS Juper change ...	202202	202203	0,00	1.904-	0	0	0		



Important WTs for MTS reporting and their setting in T512E (form TAX2)

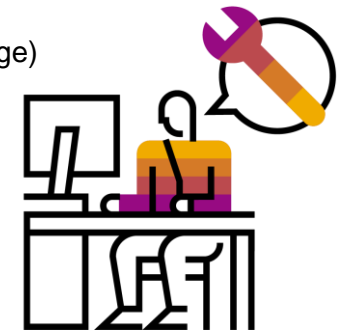
Cust. WT	Origin.	Wage Type long text
/RP9	/R19	Positive Recalc tax /109
/RP6	/R67	Positive Recalc tax /427
/RP0	/R70	Positive Recalc tax /430
/RP8	/R79	Positive Recalc tax /439
MN00	MF00	Corr GROSS dif. JUPER

WT	Form	Table No	WT	Splits	DSplit
/RP0	TAX2	RT	YTXB		POD
/RP6	TAX2	RT	YERC		POD
/RP8	TAX2	RT	YTXB		POD
/RP9	TAX2	RT	1 Y001		POD
/RP9	TAX2	RT	2 Y497		POD
MN00	TAX2	RT	Y011	CORR/JU	

Recording of ORGNO in IT0015 for correction WT

Validity of ORGNO is checked in Payroll (warning message)

Additional Payments	
Wage Type	MN00 Corr GROSS dif. JUPER
Amount	1.904,76 SEK Ind.val.
Number/unit	
Date of origin	01.02.2022
Default Date	
Assignment Number	5563229680
Reason for Change	



MTS 2022 reporting

Workplace address

- Employers are obliged to report the address and location for the respective workplace where each employee has their place of employment
- Work address (street) and location (city) are taken from table T536A by using letters 'C' and 'D'
- New columns 245 and 246 are displayed on ALV and in XML output
- Home office workplace is indicated by new checkbox in T5S0P for particular Pers. subarea

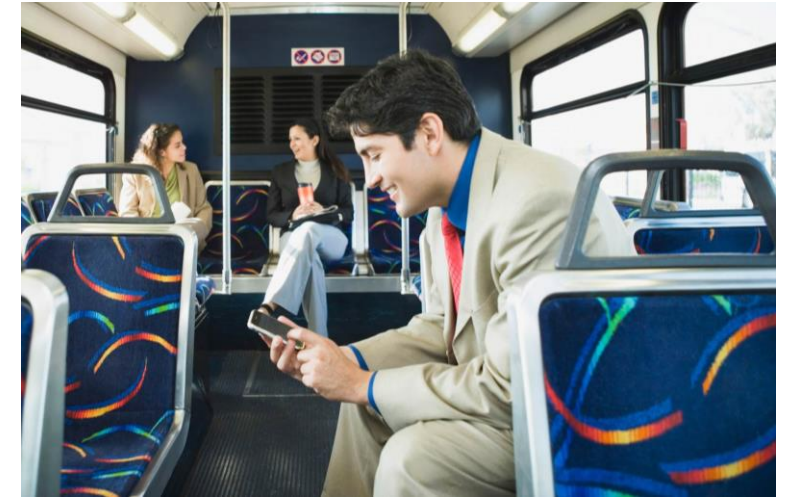


Table T536A

Type	Address	ID	Address Text (Name, Street)
/A	SE010001	A	SAP AB
/A	SE010001	B	EVZ
/A	SE010001	C	Stockholmgatan. 1
/A	SE010001	D	69190 Stockholm
/A	SE010001	G	Tel. 08-121212
/A	SE010001	I	info.sweden@sap-ag.de

Meaning of letters for T536A

Text ID used:
A - Company (company code)
B - Supplement (plant/plant section)
C - Street/P.O box
D - Postal code/city
E - Supplement to city
F - Country
G - Telephone number

MTS output

Org nr.	Payr.area	Pers.No.	Full Name	Rep-period	Tax base	EC	01	10	11	12	13	18	Workplace street	Workplace city	98	19	20
5563229680	S0	2396009	EC - LC 06/2021 You...	202105	35,000,00	8,074,50	8,330	0	35,000	0	0	0	Stockholmgatan. 1	69190 Stockholm	0	0	0
2222222222	S0	2396108	MTS - JUPER corr. MF...	202105	40,000,00	12,568,00	9,930	0	40,000	0	0	0	Stockholmgatan. 2	69192 Stockholm	0	0	0
5563229680	S0		MTS - JUPER corr. MF...	202101	40,000,00	0,00	9,930	0	0	0	0	0	Stockholmgatan. 1	69190 Stockholm	0	0	0
2222222222	S0	23000030	FOTest FORA age ch...	202105	30,000,00	6,503,50	6,810	0	30,000	0	0	0	Stockholmgatan. 2	69192 Stockholm	0	0	0

Table T5S0P

Statistics	
SCB work place nr.	11111
CFAR number	111111111
SN number	11111111
SN work place nr	111
Union SN	11
Agreement area	111
<input type="checkbox"/> Home Office	

- New checkbox added as a Home Office indicator
- Workplace is then reported as personal address from IT0006 individually for each Employee

MTS output (XML file)

```

<agd:Efternamn faltkod="217">23411004 TAU - TC_MTS_JU_04_retro_bonus_</agd:Efternamn>
<agd:Gatuadress faltkod="218">Street1</agd:Gatuadress>
<agd:LandskodPostort faltkod="221">SE</agd:LandskodPostort>
<agd:Postort faltkod="220">Stockholm</agd:Postort>
<agd:Postnummer faltkod="219">156 47</agd:Postnummer>
</agd:BetalningsmottagareUGROUP>
<agd:RedovisningsPeriod faltkod="006">202204</agd:RedovisningsPeriod>
<agd:Specifikationsnummer faltkod="570">0000001111</agd:Specifikationsnummer>
<agd:ArbetsplatsensGatuadress faltkod="245">Stockholmgatan. 2</agd:ArbetsplatsensGatuadress>
<agd:ArbetsplatsensOrt faltkod="246">69192 Stockholm</agd:ArbetsplatsensOrt>
<agd:Arbetsstallenummer faltkod="060">22222</agd:Arbetsstallenummer>
<agd:KontantErsattningUlagAG faltkod="011">30000</agd:KontantErsattningUlagAG>
<agd:AvdrPrelSkatt faltkod="001">6651</agd:AvdrPrelSkatt>
agd:IU>
    
```

BADI definition, Workplace address based on customer's development with input of IT0001

Enhancement Spot		HR_SE_MTS	Active
Attributes Implementations Technical Details Enh. Spot Element Definitions			
BAdI Definition	HR_SE_MTS_BADI		
Description	BADI to implement MTS customer		
Interface	IF_HR_SE_MTS		
Usability	<input type="checkbox"/> Interface <input checked="" type="checkbox"/> Implementations		
Multiple Use	<input checked="" type="checkbox"/>		

SAP note:

3271738 - HRSE: RPCMTSS0 - LC of workplace reported on MTS



REPORTING MTS 2022

Customizing of TAX2 form

IMG → Payroll → PY Sweden → Tax → MTS → Check Wage types

HCMLo	Form	WT	Table	No	Win.	WT	MS	Con.	Rule	Splits	DSplit
23	TAX2	/407	RT	1		Y011				REPL	ND
23	TAX2	/425	RT			YECS				REPL	ND
23	TAX2	/427	RT			YERC				REPL	ND
23	TAX2	/430	RT	3		YTXB					ND
23	TAX2	MN00	RT	2		Y011				CORR/JU	
23	TAX2	MN01	RT	1		Y012				CORR/JU	
23	TAX2	MN01	RT	2		Y132				CORR/JU	
23	TAX2	MN02	RT	1		C043				CORR/JU	
23	TAX2	MN02	RT	2		Y012				CORR/JU	
23	TAX2	MN02	RT	3		C138				CORR/JU	
23	TAX2	MN02	RT	4		Y132				CORR/JU	

Basic WT mapping:

- Yxxx: WTs cumulated into column xxx of the output
- Cxxx: WTs cumulated as value for “checkbox” = decision Yes/No depending on the amount. Reported as flag in XML and ALV output

Parameter Splits:

- ND: means “No Delta“, values that are read from the current original period ONLY (do not use +- logic). It is mainly used for WTs (/407 and /427, among others).
- POD: means “POsitive Delta“, values from Old layer (negative ‘P’) does not harm results in current layer (‘A’). It’s used for /Rxx WTs in case of JUPER change.
- REPL: means that the value in the original period is replaced by the value newly calculated in the “A” layer (recalculated bases for EC) like WT /407, /409.
- RECA: for WTs which marks periods for recalculation (EC) = they should be reported again (WTs /F03 & /F04 are the trigger).
- CORR: for a correction WTa which are not forcing recalculation of EC and which should be reported again if there is delta to previous layer (MF01, MF02).
- ABVAL: specify the Valuation rule (KLBEW) for WT which needs to be collected into column 499 (Sick payments). Value of KLBEW is set in the col. Rule in T512E.
- REPL: valid also for JUPER change, in addition organization number from V0 table and assign it to mapped wage type (**EC is restored and not calculated**).
- CORR/JU: same as CORR, but in addition it reads organization number from V0 table and assign it to mapped wage type.

WT options:

- YECS (EC summary): calculated value from the EC base WTs (e.g. /425) for the particular group of age and summed per the Organizational unit (reported in col. 487).
- YERC (EC): reported in the field "EC" in the ALV output (both Statements) and is NOT reported in the XML file (typically WT /427).
- YTXB (Tax base): reported in the field "Tax base" in the ALV output (Individual statement) and is NOT reported in the XML file (typically WT /430).
- YBEC (Correction WT): used for a Correction (is not displayed in any output = dummy column) and must be used together with parameter RECA (WTs /F03, /F04).

Thank you.

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