



MTS retro corrections on different JUPER

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INTERNAL – SAP and Customers Only

Corrections on different JUPER **MTS 2022**

Overview

- Scenarios not covered before
- How the correction work
- Limits for the new functionality

Customizing

- New and updated objects

Examples

Scenarios not covered before

Periods after change of JUPER :

- Amounts reported after JUPER change which were reported under old Org. Number. If amount is later reduced, it leads to negative values and it can't be corrected by MFxx.

Period - last before change of JUPER :

- Reporting of correction of the last JUPER period (before JUPER change). Correction WTs MFxx are not allowed for the last JUPER period.

Periods before change of JUPER:

- Correction of periods before last JUPER period using MFxx wagetypes. It generate negative tax and tax base which result in invalid records.

How the correction works

Correction of negative amount period after change of JUPER :

- Use Wage Type **MNxx** for reduction of already reported amounts to Tax Office. Wage Type MNxx needs to be entered into infotype 15 with date belonging to period that is going to be corrected. Very important is field “**Assignment number**”. It is for Organization number and it must be filled in order to achieve correct processing. Enter the organization number for which you will enter the correction wage type.
- MNxx wagetypes can be used to correct either gross or benefits.
- Organization number entered as “Assignment number” is being checked when the Payroll run is triggered. The check is done against the values in table T5S0P.
- Assigned org. Number is stored in V0 table in Payroll. This is used in MTS report to connect WT to correct reported ORGNO.

Last period before change of JUPER :

- Wagetypes **MNxx** can be used also for correction of the last JUPER period. Such scenario is quite rare, but in case that there is the only income reported for last JUPER period, no other possibility is available. Organization number entered into Assignment number then needs to be the same as Organization number valid for corrected last JUPER period. Enter **MNxx** wage type into IT0015 with date within the last JUPER period and same organizational number as corrected period.

Periods before change of JUPER :

- Correction of periods before last JUPER period using **MFxx** wagetypes is not causing invalid records due to the negative tax base anymore. Correction wagetypes can be entered simply as usual into the periods before JUPER change. No Assignment Number should be filled for MFxx. In this case the corrected (reduced) amount is transferred as net debt into current period. It is automatically deducted from the net income. Negative tax and EC is not reported, because of new reporting WT /RPx which contains only positive delta of calculated figures (tax, ec ...)

Important note:

New wagetypes MNxx change the values of EC base **in MTS report only**. The bases in payroll remains the same. Amount corrected by MNxx wagetypes is simply reducing the amount originally reported in the past and then it is added to amount in current period. Typical scenario is that in current period the sum is negative. The negative amount in the current period is then set to zero by adding parts from previous periods.

Limitation of the new functionality

- Multiple changes of the same Organizational number (JUPER) in the past (retro) within one payroll run is not possible.
- It is **not possible to automatically calculate the EC** in payroll for each retro period, because it is calculated as sum within the last JUPER period. Summary EC value is correct. Such EC values are highlighted in yellow – it means that EC is not recalculated.
- This functionality is not tested for Horizontal JUPER change (retroactive change of JUPER). It is very rare case which needs to be handled manually.

Customizing

Correction wagetypes:

- New set of model wage types MNxx. They are based on standard MFxx where MN00 is for correction of gross and next ones are for benefits. Customers needs to create own set of wagetypes for benefit correction based on the MFxx list of wage types

Payroll rules and schema:

- New rule STAJ. This rule create technical wagetypes /RPx which contains the positive amount from JUPER change delta wage types /Rxx
- Updated rule S011 where new branch J for PC47 is added. It will call the new operation SEJCR with parameter for V0 assignment
- Updated schema STAX by adding new rule STAJ after Tax and EC calculation

Payroll operation:

- New operation SEJCR. It transfer the assignment number from IT15 record into v0 table and assign it to processed wage type. The parameter define v0 assignment type

Technical wage types:

- /RPx as a copy of /Rxx but containing only positive amounts - the mapping will be presented MTS changes 2022
- Old /Rxx wagetypes remains unchanged (due to the compatibility)
- /109 is now affected only by positive part of tax delta (/RP9) in last JUPER period. Previously it was /R19

Mapping wage types for MTS reporting:

- New parameters for wage type mapping introduced: REPL/JU and CORR/JU
 - REPL/JU – same as REPL, but in addition it read org. number from V0 table and assign it to mapped wage type.
 - CORR/JU – same as CORR, but in addition it read org. number from V0 table and assign it to mapped wage type.

Example

- 1) Correction of gross income added retroactively into previous JUPER. It is reduced in next period
- 2) Gross income reported for last JUPER period. Later reduced and the last JUPER period needs to be reported again with corrected amount
- 3) Gross income reported before JUPER change is retroactively reduced and it needs to be corrected by using MFxx wage types

1: SO 01/2022				SO 01/2022 Payday: 25.01.2022			
INTER-RT		PERIOD					
LGART	BETRGT	JUPER					
/101	30.000,00		1				
/103	30.000,00						
/108	30.000,00						
/109	6.810,00						
/407	30.000,00						
/427	9.426,00						
/550	23.190,00						
/559	23.190,00						
/560	23.190,00						
/700	30.000,00						
M030	30.000,00						

2: SO 02/2022				SO 02/2022 Payday: 25.02.2022			
INTER-RT		PERIOD					
LGART	BETRGT	JUPER					
/101	30.000,00		1				
/103	30.000,00						
/108	30.000,00						
/109	6.810,00						
/407	30.000,00						
/427	9.426,00						
/550	23.190,00						
/559	23.190,00						
/560	23.190,00						
/700	30.000,00						
M030	30.000,00						

3: SO 02/2022 in SO 03/2022				4: SO 03/2022				SO 03/2022 Payday: 25.03.2022			
INTER-RT		PERIOD		INTER-RT		PERIOD					
LGART	BETRGT	JUPER		LGART	BETRGT	JUPER					
/101	30.000,00		1	/101	30.000,00		2				
/103	30.000,00			/103	30.000,00						
/108	30.000,00			/108	30.000,00						
/109	6.810,00			/109	6.810,00						
/407	30.000,00			/407	30.000,00						
/427	9.426,00			/427	9.426,00						
/550	23.190,00			/550	23.190,00						
/559	23.190,00			/559	23.190,00						
/560	23.190,00			/560	23.190,00						
/700	30.000,00			/700	30.000,00						
M030	30.000,00			M030	30.000,00						

5: SO 01/2022 in SO 04/2022				6: SO 02/2022 in SO 04/2022				7: SO 03/2022 in SO 04/2022				8: SO 04/2022				SO 04/2022 Payday: 25.04.2022							
INTER-RT		PERIOD		INTER-RT		PERIOD		INTER-RT		PERIOD		INTER-RT		PERIOD		INTER-RT		PERIOD					
LGART	BETRGT	JUPER		LGART	BETRGT	JUPER		LGART	BETRGT	JUPER		LGART	BETRGT	JUPER		LGART	BETRGT	JUPER					
/101	35.000,00		1	/101	30.000,00		1	/101	30.000,00		2	/101	30.000,00		2	/101	30.000,00						
/103	30.000,00			/103	35.000,00			/103	30.000,00			/103	30.000,00			/103	30.000,00						
/108	30.000,00			/108	30.000,00			/108	30.000,00			/108	30.000,00			/108	30.000,00						
/109	6.810,00			/109	8.310,00			/109	6.810,00			/109	6.810,00			/109	6.810,00						
/407	30.000,00			/407	35.000,00			/407	30.000,00			/407	30.000,00			/407	30.000,00						
/427	9.426,00			/427	10.997,00			/427	9.426,00			/427	9.426,00			/427	9.426,00						
/550	28.190,00			/550	21.690,00			/550	23.190,00			/550	23.190,00			/550	23.190,00						
/551	5.000,00			/551	1.500,00			/551	23.190,00			/551	3.500,00			/551	3.500,00						
/553	5.000,00			/553	1.500,00			/553	23.190,00			/553	26.690,00			/553	26.690,00						
/559	23.190,00			/559	23.190,00			/559	23.190,00			/559	26.690,00			/559	26.690,00						
/560	23.190,00			/560	23.190,00			/560	30.000,00			/560	30.000,00			/560	30.000,00						
/700	35.000,00			/700	30.000,00			/700	30.000,00			/700	30.000,00			/700	30.000,00						
M030	30.000,00			/R13	5.000,00			M030	30.000,00			M030	30.000,00			M030	30.000,00						
M170	5.000,00			/R19	1.500,00																		

Thank you.

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